

Argentina introduce régimen opcional para expresar saldos en dólares en comercio exterior

En breve

El Ministerio de Economía (MEC) y la Agencia de Recaudación y Control Aduanero (ARCA), por medio de la Resolución N° 1.834/2025 (MEC) y Resolución General N° 5792/2025 (ARCA), lanzaron un régimen opcional que permite a los operadores de comercio exterior convertir y expresar en dólares estadounidenses determinados créditos fiscales y reintegros a la exportación acumulados.

En profundidad

Esta medida busca simplificar la compensación futura de tributos y otorgar previsibilidad en un contexto de operaciones valuadas en moneda extranjera.

El régimen alcanza a saldos de libre disponibilidad y reintegros a la exportación oficializados al 31 de octubre de 2025. La opción podrá ejercerse entre el 5 de diciembre de 2025 y el 1 de marzo de 2026, mediante el servicio web "Opción de conversión/exposición de saldos Reso.1834/2025 – MEC".

A partir del 1 de enero de 2027, los montos convertidos podrán compensarse contra tributos interiores y aduaneros o solicitarse su devolución, aplicando el tipo de cambio comprador del Banco Nación del día anterior a dicha solicitud de compensación/devolución.

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