

Argentina: Actualización del régimen de garantías aduaneras para operaciones de comercio exterior

En breve

El Poder Ejecutivo Nacional dictó el Decreto N° 838/2025, que modifica el artículo 56 del Decreto N° 1001/1982 (reglamentario del Código Aduanero), ampliando el uso de una declaración jurada como garantía suficiente para las destinaciones aduaneras, tanto definitivas como suspensivas, a excepción de los supuestos especiales ya previstos en la normativa vigente.

En profundidad

El Decreto N° 838/2025 modifica el artículo 56 del Decreto N° 1001/1982, permitiendo que para importaciones y exportaciones, tanto definitivas como suspensivas, se considere garantía suficiente la presentación de una declaración jurada por los interesados en la forma y condiciones que establezca la Agencia de Recaudación y Control Aduanero (ARCA).

Esta medida busca simplificar trámites, reducir costos operativos y homogeneizar el tratamiento normativo, en línea con los objetivos de modernización del comercio exterior. En principio, esta medida debería redundar en un menor tiempo de liberación de mercaderías en caso de conflictos con la aduana.

La implementación efectiva de la reforma queda sujeta a la reglamentación por parte de ARCA.

Contactos



Esteban Ropolo

Socio

esteban.ropolo

[@bakermckenzie.com](https://www.bakermckenzie.com)



Victoria Acevedo Freixas

Asociada

victoria.acevedo

[@bakermckenzie.com](https://www.bakermckenzie.com)

© 2025 Baker & McKenzie. **Ownership:** This site (Site) is a proprietary resource owned exclusively by Baker McKenzie (meaning Baker & McKenzie International and its member firms, including Baker & McKenzie LLP). Use of this site does not of itself create a contractual relationship, nor any attorney/client relationship, between Baker McKenzie and any person. **Non-reliance and exclusion:** All information on this Site is of general comment and for informational purposes only and may not reflect the most current legal and regulatory developments. All summaries of the laws, regulation and practice are subject to change. The information on this Site is not offered as legal or any other advice on any particular matter, whether it be legal, procedural or otherwise. It is not intended to be a substitute for reference to (and compliance with) the detailed provisions of applicable laws, rules, regulations or forms. Legal advice should always be sought before taking any action or refraining from taking any action based on any information provided in this Site. Baker McKenzie, the editors and the contributing authors do not guarantee the accuracy of the contents and expressly disclaim any and all liability to any person in respect of the consequences of anything done or permitted to be done or omitted to be done wholly or partly in reliance upon the whole or any part of the contents of this Site. **Attorney Advertising:** This Site may qualify as "Attorney Advertising" requiring notice in some jurisdictions. To the extent that this Site may qualify as Attorney Advertising, PRIOR RESULTS DO NOT GUARANTEE A SIMILAR OUTCOME. All rights reserved. The content of this Site is protected under international copyright conventions. Reproduction of the content of this Site without express written authorization is strictly prohibited.

