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CIRCULAR 007/2017: CUSTOMS REGULATION
WEIGHTING METHOD OF SOLID BULK CARGOES (NEW RESOLUTION)

In the past we have issued various Circulars on Customs regulations related to the method of weighting solid bulk cargoes, which changed several times throughout the years. Previously, Customs Resolution 2914/94 gave the right to the importer/exporter to choose which method was employed to weight bulk dry cargoes. This changed with the General Resolution 3506/2013 which transferred such decision from the importers/exporters to the Customs House. Therefore, until now it was the Customs House the one entitled to decide on a case by case basis which method shall be applied to weight the cargo for fiscal purposes (ie. shore scales or draft surveys). Lately, the different methods were applied by Customs House at random at their own discretion.

On 4th October 2017 the Federal Administration of Public Income (AFIP) – under whose orbit is the Customs House – issued and published the General Resolution 4138E/2017 establishing that since its publication, the importers and exporters will be entitled to choose which method shall apply. The new Resolution incorporated under ANNEX 1 the rules/procedure which shall be followed in those cases in which draft survey applies. In addition repeals ANNEX III of the Resolution 2220/90, Resolution 2914/94 and General Resolution 3506/2013. Yet the regulation maintains Customs House's power to counter-check the weight declared by the shore scales occasionally.

The above also applies to import of bulk cargoes such as fertilizers.

Regardless of the above, in our view, the situation remains unchanged from those cases in which the operations were controlled by shore scales. The Associations and their Members are respectfully reminded that according to Argentinean Law – in line with the “Hague Rules” – the Master is always entitled to place remarks on the bills of lading (and Mate's Receipts) when he has reasonable grounds to suspect that shipper's declaration does not accurately represents the goods actually received or when he has no reasonable means of checking.

We shall continue monitoring the situation and will keep you posted of any further developments. In the meantime, we remain at your disposal if clarification or additional information is required.

Yours faithfully

PANDI LIQUIDADORES SRL

Note: this Circular updates the previous ones the matter (Circulars dated 4th July 2013, 6th August 2013 and 5th September 2013).



Free Translation

FEDERAL ADMINISTRATION OF PUBLIC INCOME

GENERAL RESOLUTION 4138-E

Determination of weight through draft surveys, Resolution 2220/90 and its modifications. Revision and complementary regulation

Buenos Aires, 3rd October 2017

SEEN Resolution 2220 (ANA) of 31st August 1990 as modified and

CONSIDERING:

That the aforementioned Resolution approved the rules related to the draft surveys to control the bulk solid cargoes.

That within the scope of the review of the Customs' procedures undertaken by this Federal Administration, it is priority to simplify the redtape to facilitate the international trade operations.

That in light of the analysis undertaken on the dynamic of the international trade of grains, with the aim to reduce the length of time taken by Customs controls, it is necessary to give to the importers and exporters the possibility of choosing which weighting method shall be applied.

That the relevant legal departments of this entity have been involved.

That this resolution is enacted upon the power granted by section 7 of the Decree 618/1997 as modified and complemented.

Therefore,

The FEDERAL ADMINISTRATOR OF THE FEDERAL ADMINISTRATION OF PUBLIC INCOME
RESOLVES:

SECTION 1° - The importers and exporters will be able to choose to apply the shore scales or draft surveys as weighting method for operations related to bulk solid cargoes.

Section 2° - Replace ANNEX III of the Resolution 2220/1990 as modified, for the one enclosed hereto as ANEX which is hereby approved and incorporated to this resolution.

Section 3° - This General Resolution will come into force since its official publication.



Section 4° - Repeal ANEX CI of the Resolution 2220/1990 as modified, Resolution 2914/94 and the General Resolution 3506 as from the date mentioned in section 3°.

SECTION 5° - Communicate, publish, give to the National Direction of Public Registry, communicate through the Customs House Bulletin and file. – Alberto R. Abad.

Published on 4th October 2017.