



Regulatory Alerts & Updates

Regulatory Alert: Argentina Regimen MiPyME

December 28, 2022

BACKGROUND

On December 19, AFIP (Argentina's Customs Authority) provided instructions on how to implement Resolution 5288/22, which was published on November 16, 2022. This resolution allows registered MSMEs (Registro de Empresas MiPyMES) to import up to five (5) times per year with a value limit of up to USD 3000 Free On Board (FOB) per shipment, only when importing goods that are necessary for the national productive sector.

WHAT HAS CHANGED?

Resolution 5288/22 modifies Resolution 4450/2019 and establishes the MSME Shipments Regime (Régimen de Envíos MIPYME). This allows MSMEs registered in the Registry of MSME Companies (Registro de Empresas MiPyMES – established by Resolution 220/19) up to five (5) shipments per year with a declared value of up to USD 3000 (FOB) per shipment, and only when the imported goods correspond to items that favor the national productive sector.

These shipments must meet the following requirements:

- The shipment must not exceed 50 kg.
- The shipment must be valued at an amount less than or equal to USD 3000 (FOB) per flight.
- The shipments must correspond to items that favor the national productive sector.
- A Chamber or Trade association that represents the importing company must previously certify to AFIP that the MSME opting for this regime appears in the Registry of MSME Companies (Registro de Empresas MiPyMES) and that the MSME's commercial purpose corresponds to a national production process.

For more information on how MSMEs in Argentina can obtain the certification, see the AFIP website in the REFERENCES section.

The MSME Shipments Regime can only be used five (5) times per calendar year per the importing business' Tax ID Number (CUIT - Clave Única de Identificación Tributaria). Shipments made either as Small Shipment or Simplified Regime are cumulative, affecting the quota provided for the Small Shipment (five in total per calendar year).

Shipments under the MSME Regime and other shipments under other regimes destined to the same consignee may not coexist in the same flight.

REFERENCES:

Resolution 5288/2022 (Spanish):

<https://www.argentina.gob.ar/normativa/nacional/resoluci%C3%B3n-5288-2022-375051/texto>

Resolution 220/2019(Spanish):

<https://www.argentina.gob.ar/normativa/nacional/resoluci%C3%B3n-220-2019-322102/actualizacion>

AFIP Site with additional information (Spanish):

<https://www.afip.gob.ar/envios-internacionales/courier/envio-regimen-mipyme.asp>