## Dirección General de Aduanas - Argentina

[Sistema Malvina – Customs & Post/Express]

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<th>Initiative / Pilot</th>
<th>Date of implementation</th>
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### General Overview

(Please tick one or more, as applicable)

- **Simplification of Procedures for E-Commerce**
- **Revenue Collection**
- **Data Exchange**

### E-Commerce at Glance

(e.g., De Minimis threshold)

**Stakeholders Involved**

- **Customs Administration**
- **Postal Operator**
- **Express Service Providers**
- **E-Vendors/Platforms**

**Customs Duty:** 50% of Flat Tariff up to USD 999 (merchandise value) in Simple *Official Post*, 50% up to USD 3000 in Official Post *Express Service*, and 50% up to USD 1000 for Express Service Providers/Courier.

For items having value over the amounts indicated above, the applicable rate of duty is variable according to the general regime (Harmonized code)

**Taxes (VAT/GST):** 21%

**Gift:** USD 25 (only for Official Post and once a year)
Commercial Samples: no data

Other Governmental Authorities
Consumer
Others (Please specify):

Brief Description of the Initiative/Existing Practice

The activities relating the admission, classification, transportation, distribution and delivery of correspondence, letters, postcards and parcels can be done by the Official Postal Operator or by Express Service Providers/Couriers, irrespective of whether goods are for commercial purposes or otherwise.

There is a close interaction between Customs and Express Service Providers/Couriers, because Express Service Providers/Couriers declare the goods instead of the consignee. Besides, Express Service Providers/Couriers are responsible for the corresponding Customs revenue collection; if the operation is done through the "Small Shipments-Door to Door" regime, the consignee must notify the Customs the receipt of the shipment.

In the Official Post Operator regime (postal items or small packages), the declaration and the payment of Customs duties are made by the importer/consignee, which can choose between two different regimes: "Door to door" or "Pick up in mail branch" (depending on the characteristics of the goods - weight and value). The importer submits a Customs Simplified Declaration, which states the value and description of the article(s) received and validates the registration. Once the validation has been carried out, an Electronic Payment Bill (VEP) will be generated automatically. In the case of the "Door to door" option, the consignee/importer must notify the Customs (by electronic means) of the receipt of the shipment.

Process and Activities associated with the Initiative/Existing Practice

Argentina does not have a standardized and harmonized procedure for E-commerce, so it would be wise to devise a procedure that envisages, among other things, the following procedure:

- IT System to create an interface between Customs and the Official Postal Operator or Express Service Providers/Couriers, seeking the exchange of information and documentation, supported by a specific legal and technical framework on the subject; and

- Specific declaration for E-commerce operations.

The application of a special Customs procedure for E-commerce will make possible the unification of operational and declaration procedures, irrespective of whether shipping is done through the Official Postal Operator or Express Service Providers/Couriers.

Key Enablers

(Please tick one or more, as applicable)

- Review and update of De Minimis
- Changes on legal framework
- Creation of IT System
- Private Sector (Political Will)
- Exchange of information with stakeholders
- Other (Please specify):

Relevant WCO Instruments and Tools
### Value Proposition [Benefits] of the Initiative/Existing Practice

Both modalities of entry of goods sent by postal mail (Official Postal Operator or Express Service Providers/Courier) allow submitting individual declaration (one per shipment) via the Customs IT Systems – this provides for the unification of risk analysis and revenue collection parameters. The responsibility for the accuracy of the declaration and the payment of Customs duties will be on the importer/consignee or the Express Service Provider/Courier, according to the case described above.

In addition, Argentina Customs has a distinctive feature that allows it to know the recipient / importer of the goods according to the following procedure:

- When the importer makes the declaration (for sending by the Official Post Operator) in the Customs IT systems; and
- When the Express Service Providers/Couriers make the declaration, the consignee is obliged to inform Customs, through the IT Systems, of the receipt of the goods (if this is not done, the consignee will not be able to receive other shipment).

The personal and biometric data must be accredited in order to carry out operations in Argentina's Customs Information Systems.

This feature has the following advantages:

(I) Identification of the postal declarant / consignee, which allows the risk analysis and management and the systemic control over the usufruct of the annual franchise (duty-free treatment / de minimis).

(ii) The State knows the quantity and type of merchandise that is entering through this mechanism, for the purposes of statistical analysis, quantification of the impact of imports in certain sectors and the development of relevant economic policies.

(III) Two principles of the Revised Kyoto Convention (WCO) and the Trade Facilitation Agreement (WTO) are complied with: tax self-assessment and electronic payment of taxes.

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