**General Resolution 2021/06 AFIP (Argentine Tax Authority)**
*Subject: Postal Service Providers – Courier – Argentina's María Information System (SIM, as per the acronym in Spanish) – Register of Simplified Applications for Exports and Imports for consumption purposes* issued on March 30, 2006 and Published in the Official Gazette on March 31, 2006

Having considered SIGEA Proceedings No. 12105-31-2005 as filed in the register of this Argentine Tax Authority, and
WHEREAS:
The Argentine General Customs Directorate, which reports to the Argentine Tax Authority, has requested that "the development of an information system using the María Information System (SIM) as a platform should be encouraged in order to fully channel all import and export activities covered by the Postal Service Provider/Courier System via IT systems."
The above objective entails an enhancement in the IT processes regulated under Resolution ANA 2436/96 issued by the Argentine National Customs Authority on July 16, 1996, as amended and supplemented, and General Resolution AFIP 845/00 issued by the Argentine Tax Authority as amended and supplemented by General Resolution AFIP 877/00.
After assessing the various possible implementation alternatives and taking into account for such purpose the recommendations of the World Customs Organization (WCO) and the experience gathered by other customs administrations, the option chosen has been that of electronic data transfer via the Internet for the purpose of formalizing such requests for final clearance.
The solution chosen is in line with the general plans of this Argentine Authority aimed at shifting the whole Maria Information System (SIM) to the above type of technology.
In addition, the shift to IT hereby implemented shall allow relevant support to the analysis of the behavior of the system's players, thus favoring Customs control in its applicable supervision activities.
This measure has been authorized by the Argentine General Customs Directorate.
The Legislation Directorate, as well as the General Sub-directorates of Customs Technical and Legal Affairs, Collections, IT and Telecommunications and Legal Affairs are actively involved in the issue.
This resolution has been adopted in the framework of the powers granted pursuant to sections 234, 235, 332 and 333 of the Customs Code, Act No. 22,415 as amended and section 7 of Decree 618/97 dated July 10, 1997 as amended and supplemented.

Therefore,
The NATIONAL HEAD OF THE ARGENTINE TAX AUTHORITY
RESOLVES AS FOLLOWS:

Section 1 – It is hereby established that simplified requests of final clearance for imports and exports for consumption purposes submitted by Postal Service Providers/Couriers are to be formalized through electronic data transfer via the Internet.
The electronic document evidencing the above requests of final clearance is to be created and sent through the Internet prior to its filing with the Customs Service.

Section 2 – The requests of final clearance referred to in the preceding section are to contain the data detailed in Exhibits I and II according to whether they are for imports or exports, respectively. The information related to the data mentioned shall be considered to be a sworn statement.

Section 3 – The General Sub-directorate of IT and Telecommunications, which reports to this agency, shall publish on the website of this Argentine Tax Authority (http://www.afip.gov.ar) the mechanisms, conditions and structure of data required to issue, receive and print the electronic versions of the requests of final clearance, which shall have been entered through the use of a "Tax ID" (*"Clave Fiscal"*) by the Postal Service Providers/Couriers.

Section 4 – Upon validation of the information on the electronic documents related to the simplified requests of final clearance for imports for consumption purposes, the IT system shall automatically create the "PART" summary final clearance record, allocating to such request an ID number in accordance with the following format: "Year/Customs/PART/Record Number/Control Letter".

Section 5 - – Upon validation of the information on the electronic documents related to the simplified requests of final clearance for exports for consumption purposes, the IT system shall automatically create the Courier Simplified Final Clearance for Exports *("Destinación Simplificada Courier de Exportación" DSCE,* as per the acronym in Spanish), allocating to such request the relevant ID in accordance with the following format: "Year/Customs /DSCE/ Record Number/Control Letter".

Section 6 – The data transmitted in accordance with the provisions under Section 1 shall be printed in Form F. 3003 - "Postal Service Provider/Courier Simplified Request of Final Clearance" – (SD – PSP, as per the acronym in Spanish), duly issued by the authorized Postal Service Provider/Courier. Said form shall replace similar OM-1125 and OM-476 forms currently available for these transactions.
For goods to be cleared, the involvement of the Customs Services is to appear in the fields provided for such purpose in the print-outs referred to and the transactions are to be run in each case through the system.

Section 7 – Prior to proceeding to change the status of the requests of final clearance as referred in Section 1, from "Recorded" to "Submitted" in the MARIA Information System (SIM) the Customs Service shall register in such system the settlement and allocation of payment of the tax duties corresponding to such requests of final clearance.

Section 8 - The General Customs Directorate and the Programming and Customs Procedural Rules Directorate under the General Sub-directorate of Collections, both reporting to this Argentine Authority, are hereby empowered to issue any supplementary instructions necessary to implement this general resolution.

Section 9 – Exhibits I and II that are an integral part hereof are hereby approved.

Section 10 – This general resolution shall come into force upon publication hereof in the Official Gazette and its provisions shall be applicable according to the type of requests of final clearance, on the dates listed below as applicable:

    a. Simplified imports for consumption purposes: as from May 2, 2006 onwards.

    b. Simplified exports for consumption purposes: as from June 1, 2006 onwards.

Section 11 – Be it recorded. Be it delivered to the National Directorate of Official Records for publication and published in the Bulletin of the General Customs Directorate. A copy is to be sent to the Ministry of Economy and Production, to the Administrative Secretariat of MERCOSUR – National Chapter-, to the Administrative Secretariat of ALADI (in Montevideo, Republic of Uruguay), to the Secretariat of the Multilateral Agreement on Mutual Cooperation and Assistance between the Customs Directorates of Latin America, Spain and Portugal (based in Mexico DF). Once the above has been complied with, be it filed.

EXHIBIT I

| SIMPLIFIED REQUEST OF FINAL CLEARANCE FOR IMPORTS | |
|---|---|
| **GENERAL DATA** | **DESCRIPTION** |
| System Indicator | Indicator that describes the type of system covering the clearance being transmitted ("I"). |
| Date | Date of registration of the final clearance. |

| | Information to be supplied by the system. |
|---|---|
| Customs (*) | Code of customs through which the transaction proceeds. |
| ID | ID number to identify the final clearance. Information to be supplied by the system. |
| Pages | Number of pages and total number of pages that make up the document. Information to be supplied by the system. |
| Tax ID number (CUIT) of the Postal Service Provider/Courier | Full Tax ID number (CUIT, as per the acronym in Spanish) of the Postal Service Provider/Courier. |
| Postal Service Provider/Courier | Name or corporate name of record as filed with Customs. Information to be supplied by the system. |
| Manifest ID number | ID number that identifies the Manifest in which the transportation document to be allocated to the Particular Summary Allocation (PART) and that accounts for the packages to be cleared pursuant to the Simplified Request of Final Clearance for Import purposes has been declared. |
| Voyage ID number | Number and/or acronyms to univocally identify the voyage of the means of transportation. |
| Number of the Transportation Document | Number and/or acronyms to identify the transportation document to be allocated to the Particular Summary Allocation (PART) and that accounts for the packages to be cleared pursuant to the Simplified Clearance for Import purposes. |
| **SHIPMENT DATA** | **DESCRIPTION** |
| Number of the Shipment's Transportation Document | Number and/or acronyms to identify the transportation document that accounts for each one of the shipments according to each consignee. |
| Country of origin of the shipment (*) | Code to identify the country from which the goods were shipped with the Customs territory as final destination. |
| Quantity of packages | Number of packages to be cleared by shipment. |

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|---|---|
| Gross weight | Quantity of gross kilograms by shipment. |
| FOB value of the shipment | Total FOB value of the shipment stated in US Dollars. |
| Freight value of the shipment | Value of the shipment freight stated in US Dollars. |
| Insurance value of the shipment | Insurance value of the shipment stated in US Dollars. |
| Total amount payable for the shipment | Amount corresponding to the total taxes payable for the shipment stated in US Dollars. |
| Name of the sender | Surname and names or corporate name of the sender of the shipment. |
| Domicile of the sender | Domicile of the sender |
| Location of the sender's domicile | Location of the sender's domicile. |
| **SHIPMENT DATA** | **DESCRIPTION** |
| Province or State in which the sender's domicile is located | Province or State in which the sender's domicile is located. |
| Sender's country (*) | Country code of the sender's country |
| Type of document of consignee | Tax ID number (CUIT), Employment ID number (CUIL), ID Number (CDI) or Passport of consignee, as applicable. |
| Consignee's ID number (**) | Full Tax ID number (CUIT), Employment ID number (CUIL) or ID Number (CDI) of the consignee. Should the consignee be a foreigner, the Passport data are to be stated (number/code of the country issuing the passport*). |
| Consignee | Surname and names or corporate name of the consignee of the shipment. In the event the CUIT, CUIL or CDI were stated in the preceding field, the system shall automatically supply such information. |
| Consignee's domicile | Consignee's domicile. |
| Location of the consignee's domicile | Location of the consignee's domicile. |

| Province in which the consignee's domicile is located | Province in which the consignee's domicile is located. |
|---|---|
| **MERCHANDISE DATA** | **DESCRIPTION** |
| NCM Harmonized Code | Harmonized code according to the MERCOSUR Common Nomenclature (NCM as per the acronym in Spanish) based on each good covered by the shipment. |
| Description of the goods | Literally, the characteristics and the type of the goods to allocate such goods to each NCM harmonized code and for valuation purposes. |
| Type of unit per Harmonized Code (*) | Code that describes the unit of the goods. |
| Quantity of Units per Harmonized Code | Quantity of units of merchandise being cleared for each one of the NCM harmonized codes as declared. |
| Country of origin by Harmonized Code (*) | Code that describes the country in which the merchandise originates for each one of the codes declared. Optional information. |
| Advantages (*) | As of the date of this resolution, this field is blocked. |
| FOB Value by Harmonized Code | FOB value stated in US Dollars for each harmonized code as declared. |
| Value for customs purposes by Harmonized Code | Value of the merchandise for customs purposes stated in US Dollars and in relation to imports in accordance with current rules and regulations. |
| Taxable basis by Harmonized Code for VAT purposes | Taxable basis for VAT purposes of the merchandise stated in US Dollars in accordance with current rules and regulations. |
| **SETTLEMENT DATA (***)** | **DESCRIPTION** |
| Type of tax (*) | Code of the item on which the tax is levied. |
| Tax rate | Tax rate applicable in the case of the tax imposed on the merchandise. |
| Amount of the tax | Amount of the tax liability stated in US Dollars. |

| GENERAL TOTALS | DESCRIPTION |
|---|---|
| Packages | Total number of packages as declared in the request of final clearance. Information to be supplied by the system. |
| Total payable | Total amount of tax liability as declared in the request of final clearance. Information to be supplied by the system. |
| VEP | VEP ID. As of the date of this resolution, this field is blocked. |

(*) Codes according to the coding tables of the MARIA Information System (SIM).
(**) If, at the time of the simplified declaration the consignee's CUIT, CUIL, CDI or Passport were not available, the Postal Service Provider/Courier may state its own CUIT for clearing purposes. Within the business day following delivery of the shipment, such CUIT is to be replaced with the CUIT, CUIL, CDI or Passport that effectively identifies the consignee of the shipment.
(***) Fields that shall appear for each item levied with tax for each good.


EXHIBIT II

| SIMPLIFIED REQUEST OF FINAL CLEARANCE FOR EXPORTS | |
|---|---|
| GENERAL DATA | DESCRIPTION |
| System Indicator | Indicator that describes the type of system covering the clearance being transmitted ("E"). |
| Date | Date of registration of the final clearance. Information to be supplied by the system. |
| Customs (*) | Code of customs through which the transaction proceeds. |
| ID | ID number of the final clearance. Information to be supplied by the system. |
| Pages | Number of pages and total number of pages that make up the document. Information to be supplied by the system. |
| Tax ID number (CUIT) of the | Full Tax ID number (CUIT, as per the acronym in |

| SHIPMENT DATA | DESCRIPTION |
|---|---|
| Postal Service Provider/Courier | Spanish) of the Postal Service Provider/Courier. |
| Postal Service Provider/Courier | Name or corporate name of record as filed with Customs. Information to be supplied by the system. |
| **SHIPMENT DATA** | **DESCRIPTION** |
| Number of the Shipment's Transportation Document | Number and/or acronyms to identify the transportation document that accounts for each one of the shipments according to each foreign consignee. |
| Country of destination of the shipment (*) | Code to identify the country to which the goods were shipped as final destination. |
| Quantity of packages | Number of packages to be submitted to final clearance by shipment. |
| Gross weight | Quantity of gross kilograms by shipment. |
| FOB value of the shipment | Total FOB value of the shipment stated in US Dollars. |
| Total amount payable for the shipment | Amount corresponding to the total taxes payable for the shipment stated in US Dollars. |
| Type of ID of the sender | Full Tax ID number (CUIT), Employment ID number (CUIL) or ID Number (CDI) or Passport of the sender, as applicable. |
| Sender's ID number | Full Tax ID number (CUIT), Employment ID number (CUIL) or ID Number (CDI) of the sender. Should the sender be a foreigner, the Passport data are to be stated (number/code of the country issuing the passport*). |
| Sender | Surname and names or corporate name of the sender of the shipment. In the event the CUIT, CUIL or CDI were stated in the preceding field, the system shall automatically supply such information. |
| Sender's domicile | Sender's domicile. |
| Location of the sender's domicile | Location of the sender's domicile. |

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|---|---|
| Province in which the sender's domicile is located (*) | Province in which the sender's domicile is located. |
| Name of the consignee | Surname and names or corporate name of the consignee of the shipment. |
| Consignee's domicile | Consignee's domicile. |
| Location of the consignee's domicile | Location of the consignee's domicile. |
| **SHIPMENT DATA** | **DESCRIPTION** |
| Province or State in which the consignee's domicile is located | Province or State in which the consignee's domicile is located. |
| Consignee's country (*) | Country code of the consignee's country |
| **MERCHANDISE DATA** | **DESCRIPTION** |
| NCM Harmonized Code | Harmonized code according to the MERCOSUR Common Nomenclature based on each good covered by the shipment. |
| Description of the goods | Literally, the characteristics and the type of the goods to allocate such goods to each NCM harmonized code and for valuation purposes. |
| Type of unit per Harmonized Code (*) | Code that describes the unit of the goods. |
| Quantity of Units by Harmonized Code. | Quantity of units of merchandise being exported for each one of the NCM harmonized codes as declared. |
| Advantages (*) | As of the date of this resolution, this field is blocked. |
| FOB Value by Harmonized Code | FOB value stated in US Dollars for each harmonized code as declared. |
| Taxable basis by Harmonized Code | Taxable basis of the merchandise stated in US Dollars in accordance with current rules and regulations. |
| **SETTLEMENT DATA (\*\*\*)** | **DESCRIPTION** |

| Type of tax (*) | Code of the item on which the tax is levied. |
|---|---|
| Tax rate | Tax rate applicable in the case of the tax imposed on the merchandise. |
| Amount of the tax | Amount of the tax liability stated in US Dollars. |
| **GENERAL TOTALS** | **DESCRIPTION** |
| Packages | Total number of packages as declared in the request of final clearance. Information to be supplied by the system. |
| Total payable | Total amount of tax liability as declared in the request of final clearance. Information to be supplied by the system. |
| VEP | VEP ID. As of the date of this resolution, this field is blocked. |

(*) Codes according to the coding tables of the MARIA Information System (SIM).
(**) Fields that shall appear for each item levied with tax for each good.