



2025 National Trade Estimate Report on
**FOREIGN TRADE
BARRIERS**

*of the President of the United States
on the Trade Agreements Program*

UNITED STATES TRADE REPRESENTATIVE

ARGENTINA

TRADE AGREEMENTS

The United States–Argentina Trade and Investment Framework Agreement

The United States and Argentina signed a Trade and Investment Framework Agreement on March 23, 2016. This Agreement is the primary mechanism for discussions of trade and investment issues between the United States and Argentina.

IMPORT POLICIES

Tariffs and Taxes

Tariffs

Argentina's average Most-Favored-Nation (MFN) applied tariff rate was 13.4 percent in 2023 (latest data available). Argentina's average MFN applied tariff rate was 10.3 percent for agricultural products and 13.8 percent for non-agricultural products in 2023 (latest data available). Argentina has bound 100 percent of its tariff lines in the World Trade Organization (WTO), with an average WTO bound tariff rate of 31.8 percent. Argentina reduced tariff rates on 113 tariff lines between January and September 2024. In October 2023, Argentina raised the tariff rate on whisky to 35 percent, while the tariff on all other alcoholic beverages remains at 12 percent.

Argentina is a founding member of the Southern Common Market (MERCOSUR), formed in 1991, which also comprises Brazil, Bolivia, Paraguay, and Uruguay. On July 5, 2024, Bolivia promulgated its law to become a full member, and it is in the process of incorporating MERCOSUR's regulations. MERCOSUR's Common External Tariff (CET) ranges from zero percent to 35.0 percent *ad valorem*. In July 2022, MERCOSUR countries agreed to a 10 percent reduction of the CET for over 80 percent of product lines. The decision reduced the block's average CET to 10.3 percent and its weighted average to 9.5 percent. Any good imported into Argentina (not including free trade zones) is subject to the payment of the CET to Argentina's customs authority. If the product is then re-exported to another MERCOSUR country, the CET must be paid again to the second country. MERCOSUR approved a Common Customs Code (CCC) in 2010 and launched a plan to eliminate the double application of the CET within MERCOSUR in 2021. However, only Argentina has ratified the CCC, therefore it has not yet taken effect.

Taxes

Argentina maintains a variety of taxes on, and tax exemptions for, imported goods. On December 23, 2019, the Argentine Congress passed Public Emergency Law 27541, raising to 3 percent the rate of the statistical tax, a fee charged on goods imported for consumption. Temporary imports, inputs used to produce goods for export, and imported goods for scientific and technological research are exempted from this tax. Pursuant to Decree 1140/2024, the 3 percent statistical tax rate was extended until December 31, 2027.

Argentina's tax collection processes burden imports by effectively requiring advance payment of income taxes. When goods are imported, Argentina collects a percentage of the value of imports as income tax withholding to be applied to the importer's income taxes. In particular, an advance value-added tax (VAT), ranging from 10 percent to 20 percent, is paid by the importer, unless the goods are for personal use. In addition, the importer is responsible for an income tax withholding of 6 percent to 11 percent of the value

of the imported goods. Imports of consumer goods also have an additional advance VAT rate of 20 percent, and imports of capital goods have an additional 10 percent. Although some of these taxes on importation are reconciled after importation, in practice that takes a significant amount of time. In Argentina's inflationary environment, this advance payment system disproportionately burdens imports. Since 2022, the Argentine Government has required additional information to request the standard reimbursement of VAT taxes after export, which has introduced additional delays to the process, elevating costs and uncertainty for trade operations.

Non-Tariff Barriers

Import Bans

Argentina prohibits the importation of many used capital goods. Under the Argentina–Brazil Bilateral Automobile Pact, Argentina bans the importation of used self-propelled agricultural machinery unless it is imported to be rebuilt in-country. Argentina also prohibits the importation and sale of used or retreaded tires (but in some cases allows remolded tires); most used or refurbished medical equipment, including imaging equipment; and used automotive parts.

Argentina generally restricts or prohibits the importation of any remanufactured good, such as remanufactured automotive parts, earthmoving equipment, medical equipment, and information and communications technology products. In the case of remanufactured medical goods, imports are further restricted by the requirement that the importer of record must be the end user, such as a hospital, doctor, or clinic. These parties are generally not accustomed to importing and are not typically registered as importers.

Import Restrictions

Domestic legislation requires compliance with strict conditions on the entry of those used capital goods that are not prohibited from being imported, as follows: (1) used capital goods can only be imported directly by the end user; (2) overseas reconditioning of goods is allowed only if performed by the original manufacturer, and third-party technical appraisals are not permitted; (3) local reconditioning of the good is subject to technical appraisal to be performed only by the state-run Institute of Industrial Technology, except for aircraft-related items; (4) imported used capital goods cannot be transferred (sold or donated) for a period of four years; and (5) except for a short list of products exempted by Decree 406/2019, and regardless of where the reconditioning takes place, the Argentine Customs Authority requires the presentation of a “Certificate of Import of Used Capital Goods” at the time of importation. From 2019 through 2024, most imported goods and services were subject to taxes ranging from 7.5 percent to 30.0 percent, under the Por una Argentina Inclusiva y Solidaria (PAIS) tax regime, making foreign goods and services significantly less competitive in the Argentine market. The Emergency Law establishing this tax expired on December 23, 2024, and the government did not renew it. Since late 2022, pursuant to General Resolution 5272/2022, some purchases also are subject to an advance payment of the personal asset tax equal to 30 percent of the price of the good or service.

Resolution 909/1994 places restrictions on the importation of certain used goods for consumption, such as parts and components that are not used in the manufacture of other products. The list imposes import tariffs or other restrictions on goods, including electronic and recording equipment; railroad vehicles and other railroad parts; optic, photography, and filming equipment; tractors; buses; aircraft; and ships.

Import Licensing

Argentina eliminated the non-automatic import licensing requirements that had been in place since 2020 and established, on December 21, 2023, a new Statistical System of Imports (SEDI), which serves as a

platform to record trade data. The United States will continue to monitor Argentina's import requirements and encourage transparency and predictability in their administration.

Foreign Exchange Market Access for Imports

Notwithstanding significant improvements to payment terms, importers are still limited in when they can access the foreign exchange market to pay invoices for imported goods and services. Starting August 1, 2024, Argentina's Central Bank (BCRA) reduced payment terms for imports, from 120 days (in four monthly installments equivalent to 25 percent) to 60 days (in two installments); subsequently, effective October 21, 2024, the BCRA reduced import payment terms to 30 days after the shipment's registered arrival date in Argentina. The regulation equally applies to all goods of the economy, and all companies, regardless of size, except for specific exceptions in energy, mining, and freight, among other industries, which have immediate access to the foreign exchange market to pay for imports. The remaining restrictions on paying foreign currency invoices require inter-company negotiations or access to credit by the importing party, increasing transaction costs for imported goods and services. Businesses often need to pay an advance and cannot rely on inter-company transfers to make payments from other jurisdictions.

Customs Barriers and Trade Facilitation

On October 10, 2024, in General Resolution 5582, Argentina revoked the use of reference prices for goods that originate in, or are imported from, specified countries for customs valuation purposes. Prior to this measure, if a good was imported and the invoice price was lower than the reference price, Argentina required importers to obtain an authenticated invoice.

Over the course of 2024, the Ministry of Economy issued numerous resolutions to facilitate international trade by reducing duplicative or burdensome processes and registries in import and customs procedures, and by reducing some quality control requirements in line with international norms. This included eliminating the "economic and financial capacity" analysis and approval for importers, eliminating the automatic "red channel" in customs for goods subject to antidumping, and reducing some safety certifications for products such as bicycles and textiles.

Consularization

Argentina imposes costly and time-consuming consularization requirements on import documentation, a practice at odds with the current trend in customs practice. Shipments to Argentina require commercial invoices and packing lists to be legalized by the Argentine consulate in the country of export. Consulates will only legalize a commercial document after it has been signed by a Chamber of Commerce that is recognized by the relevant consulate. Furthermore, Argentina requires certificates of origin that must be authenticated by an Argentine Embassy or consulate or carry a U.S. Chamber of Commerce seal.

SANITARY AND PHYTOSANITARY BARRIERS

Live Cattle

Argentina banned imports of U.S. cattle and beef products in 2002 due to purported concerns regarding bovine spongiform encephalopathy (BSE). Although the market reopened to U.S. beef in 2018, it remains closed to U.S. live cattle, pending continued technical level engagement between the United States and Argentina on a mutually agreeable sanitary certificate.

INTELLECTUAL PROPERTY PROTECTION

Argentina remained on the Priority Watch List in the [2024 Special 301 Report](#). The situation for innovators in the pharmaceutical and agrochemical sectors presents significant challenges. First, the scope of patentable subject matter is significantly restricted under Argentine law. Second, current policies provide inadequate protection against the unfair commercial use and unauthorized disclosure of undisclosed test and other data submitted to the Argentine Government in conjunction with its lengthy marketing approval process. The United States urges Argentina to ensure transparency and due process in the protection of geographical indications (GIs) and to ensure that the grant of GI protection does not deprive interested parties of the ability to use common names, particularly as Argentina proceeds with the European Union–MERCOSUR Trade Agreement. In addition, the backlog continues for patent applications for pharmaceuticals and biosimilar products, resulting in unreasonable delays for these products.

Enforcing intellectual property rights in Argentina continues to prove challenging, as counterfeit and pirated goods remain widely available. The physical markets of La Salada and Barrio Once are both listed in the [2024 Review of Notorious Markets for Counterfeiting and Piracy](#) (Notorious Markets List). For example, La Salada in Buenos Aires, one of the largest black markets for counterfeit and pirated goods in Argentina, continues to sell counterfeit products online. Furthermore, the existing legal regime and weak enforcement hinder the ability of rights holders, law enforcement, and prosecutors to halt, through legal action, the growth of illegal markets, both online and physical.

SERVICES BARRIERS

Similar to goods importers, services suppliers are subject to restrictions on their ability to access the foreign exchange market. At the same time, pursuant to Decree 70/2023 issued December 21, 2023, Argentina no longer requires import authorization for imports of services and eliminated the electronic system for requesting such authorizations.

Audiovisual Services

Argentina’s Media Law imposes production requirements on advertising and publicity materials. The Media Law also establishes broadcast content requirements on companies with radio licenses (particularly for news and music) and on private television operators. On October 23, 2024, pursuant to Resolution 1094/2024, the Telecommunications Regulator (ENACOM) revoked the requirement established in the Media Law obliging cable TV operators to broadcast national news content.

Telecommunications Services

In July 2024, ENACOM issued resolution 13/2024, revoking all price controls on information and communication technology (ICT) services. Previously, having classified fixed and mobile telephone services, Internet access services, and pay television service as “essential and strategic public services” and subject to rate regulation in 2020, ENACOM had established price controls on ICT services at rates below inflation, undermining competition and discouraging investment in this sector.