



NOMENCLATURA COMÚN DEL MERCOSUR

Decreto 305/2025

DECTO-2025-305-APN-PTE - Derecho de Exportación.

Ciudad de Buenos Aires, 06/05/2025

VISTO el Expediente N° EX-2025-29660631-APN-DGDMDP#MEC y la Ley N° 22.415 (Código Aduanero) y sus modificaciones, y

CONSIDERANDO:

Que a través del apartado 1 del artículo 755 de la Ley N° 22.415 (Código Aduanero) y sus modificaciones se facultó al PODER EJECUTIVO NACIONAL a gravar con derechos de exportación la exportación para consumo de mercadería que no estuviere gravada con este tributo, a desgravar del derecho de exportación la exportación para consumo de mercadería gravada con este tributo y a modificar el derecho de exportación establecido.

Que el presente decreto tiene entre sus objetivos atender el cumplimiento de las finalidades señaladas en el apartado 2, inciso c) del precitado artículo 755 de la Ley N° 22.415 (Código Aduanero) y sus modificaciones, por cuanto tiende a promover, proteger o conservar las actividades nacionales productivas de bienes o servicios, así como dichos bienes y servicios, los recursos naturales o las especies animales o vegetales.

Que los objetivos del Gobierno Nacional, vinculados a la transformación de la política económica, exigen la adopción de medidas que permitan optimizar el uso de los recursos del Estado para acompañar el programa de estabilización macroeconómica.

Que en materia de fomento de la actividad económica, la generación de empleo y divisas, el Gobierno Nacional se ha propuesto la simplificación administrativa y la eliminación de impuestos en la medida en que estas modificaciones no afecten el equilibrio fiscal.

Que, en este sentido, a través del Decreto N° 38 del 25 de enero de 2025 se fijaron en un CERO POR CIENTO (0 %), en forma permanente los Derechos de Exportación a determinados productos pertenecientes a distintas cadenas de las economías regionales y se los redujo temporalmente (hasta el 30 de junio de 2025, inclusive) a, entre otras mercaderías, cereales (como trigo, maíz, sorgo, cebada) y oleaginosas (como soja, girasol, entre otras).

Que el sector industrial constituye uno de los principales generadores de empleo y valor de la economía argentina, contribuyendo al desarrollo económico mediante la generación de insumos básicos y su transformación en productos semielaborados y elaborados transables.

Que resulta necesario generar las condiciones para que la actual recuperación económica se traduzca en nuevos empleos y mayor volumen de exportaciones, en línea con las medidas adoptadas por el Gobierno Nacional en



materia de simplificación, desburocratización, reducción de trámites, facilitación del comercio, eliminación de impuestos distorsivos, apertura de nuevos mercados y un mayor posicionamiento internacional.

Que, en esa misma línea, resulta conveniente crear condiciones favorables para la producción y el comercio exterior, reduciendo los Derechos de Exportación a un conjunto de productos elaborados con insumos básicos provenientes de actividades agropecuarias, minerales o petroquímicas, con el objetivo de fomentar el empleo y el agregado de valor local.

Que la medida propuesta pretende incrementar las ventas a mercados externos, fomentar la industria nacional y sus exportaciones y promover el agregado de valor y la generación de empleo, aliviando su carga impositiva sin afectar significativamente la recaudación.

Que en este marco, y acorde a los resultados económicos logrados durante el año 2024, la presente medida busca dotar de una mayor competitividad a la actividad manufacturera a través de la reducción de los derechos de exportación a la mayoría de los productos industriales con valor agregado, alineando las políticas con los principios de la libertad y una mayor apertura del comercio, al tiempo que se respeta la consigna de la eliminación del déficit de las cuentas públicas.

Que, en virtud de lo expuesto, resulta necesario establecer la alícuota del Derecho de Exportación (D.E.) en el CERO POR CIENTO (0 %) para las mercaderías detalladas en el ANEXO del presente decreto.

Que la Ley N° 26.122 regula el trámite y los alcances de la intervención del H. CONGRESO DE LA NACIÓN respecto de los decretos delegados dictados por el PODER EJECUTIVO NACIONAL, en virtud de lo dispuesto en el artículo 76 de la CONSTITUCIÓN NACIONAL.

Que la citada ley determina que la COMISIÓN BICAMERAL PERMANENTE del H. CONGRESO DE LA NACIÓN tiene competencia para pronunciarse respecto de la validez o invalidez de los decretos de delegación legislativa, así como para elevar el dictamen al plenario de cada Cámara para su expreso tratamiento.

Que ha tomado intervención el servicio jurídico competente.

Que la presente medida se dicta en ejercicio de las facultades conferidas por los artículos 99, incisos 1 y 2 de la CONSTITUCIÓN NACIONAL y 755 de la Ley N° 22.415 (Código Aduanero) y sus modificaciones.

Por ello,

EL PRESIDENTE DE LA NACIÓN ARGENTINA

DECRETA:

ARTÍCULO 1°.- Fijase en CERO POR CIENTO (0 %) la alícuota del Derecho de Exportación (D.E.) para las mercaderías comprendidas en las posiciones arancelarias de la NOMENCLATURA COMÚN DEL MERCOSUR (N.C.M.) que se consignan en el ANEXO (IF-2025-37185796-APN-SSPI#MEC) que forma parte integrante del presente decreto.



ARTÍCULO 2°.- La presente medida entrará en vigencia a partir del día siguiente al de su publicación en el BOLETÍN OFICIAL.

ARTÍCULO 3°.- Dese cuenta a la COMISIÓN BICAMERAL PERMANENTE del H. CONGRESO DE LA NACIÓN.

ARTÍCULO 4°.- Comuníquese, publíquese, dese a la DIRECCIÓN NACIONAL DEL REGISTRO OFICIAL y archívese.

MILEI - Guillermo Francos - Luis Andres Caputo

NOTA: El/los Anexo/s que integra/n este(a) Decreto se publican en la edición web del BORA
-www.boletinoficial.gob.ar-

e. 07/05/2025 N° 29363/25 v. 07/05/2025

Fecha de publicación 07/05/2025



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2921.19.94	2921.49.21	2922.19.52
2921.19.99	2921.49.22	2922.19.59
2921.21.00	2921.49.29	2922.19.71
2921.22.00	2921.49.31	2922.19.79
2921.29.10	2921.49.39	2922.19.81
2921.29.20	2921.49.90	2922.19.89
2921.29.90	2921.51.11	2922.19.91
2921.30.11	2921.51.12	2922.19.92
2921.30.12	2921.51.19	2922.19.93
2921.30.19	2921.51.20	2922.19.94
2921.30.20	2921.51.31	2922.19.95
2921.30.90	2921.51.32	2922.19.96
2921.41.00	2921.51.33	2922.19.99
2921.42.11	2921.51.34	2922.21.00
2921.42.19	2921.51.35	2922.29.11
2921.42.21	2921.51.39	2922.29.19

2922.29.20	2923.90.30	2924.29.44
2922.29.90	2923.90.40	2924.29.45
2922.31.11	2923.90.50	2924.29.46
2922.31.12	2923.90.60	2924.29.47
2922.31.20	2923.90.90	2924.29.49
2922.31.30	2924.11.00	2924.29.51
2922.39.10	2924.12.10	2924.29.52
2922.39.21	2924.12.20	2924.29.59
2922.39.29	2924.12.30	2924.29.61
2922.39.90	2924.19.11	2924.29.62
2922.41.10	2924.19.19	2924.29.63
2922.41.90	2924.19.21	2924.29.64
2922.42.10	2924.19.22	2924.29.69
2922.42.20	2924.19.29	2924.29.91
2922.43.00	2924.19.31	2924.29.92
2922.44.10	2924.19.32	2924.29.93
2922.44.20	2924.19.39	2924.29.94
2922.49.10	2924.19.42	2924.29.95
2922.49.20	2924.19.49	2924.29.96
2922.49.31	2924.19.91	2924.29.99
2922.49.32	2924.19.92	2925.11.00
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2922.49.51	2924.19.94	2925.19.10
2922.49.52	2924.19.99	2925.19.90
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2922.49.69	2924.24.00	2925.29.23
2922.49.90	2924.25.00	2925.29.29
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2926.90.24	2930.20.23	2930.90.61
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2926.90.30	2930.30.12	2930.90.79
2926.90.91	2930.30.19	2930.90.81
2926.90.92	2930.30.21	2930.90.82
2926.90.93	2930.30.22	2930.90.83
2926.90.95	2930.30.29	2930.90.84
2926.90.96	2930.30.90	2930.90.85
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2927.00.10	2930.40.90	2930.90.87
2927.00.21	2930.60.00	2930.90.88
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2928.00.11	2930.80.20	2930.90.93
2928.00.19	2930.80.30	2930.90.94
2928.00.20	2930.90.11	2930.90.95
2928.00.30	2930.90.12	2930.90.96
2928.00.41	2930.90.13	2930.90.97
2928.00.42	2930.90.19	2930.90.98
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2929.90.11	2930.90.33	2931.44.00
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2929.90.60	2930.90.42	2931.49.13
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2931.49.39	2932.19.30	2933.29.92
2931.49.40	2932.19.40	2933.29.93
2931.49.90	2932.19.50	2933.29.94
2931.51.00	2932.19.90	2933.29.95
2931.52.00	2932.20.00	2933.29.99
2931.53.00	2932.91.00	2933.31.10
2931.54.00	2932.92.00	2933.31.20
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2931.59.12	2932.94.00	2933.33.11
2931.59.13	2932.95.00	2933.33.12
2931.59.91	2932.96.00	2933.33.19
2931.59.92	2932.99.12	2933.33.21
2931.59.93	2932.99.13	2933.33.22
2931.59.94	2932.99.91	2933.33.29
2931.59.95	2932.99.92	2933.33.31
2931.59.96	2932.99.93	2933.33.32
2931.59.98	2932.99.94	2933.33.39
2931.59.99	2932.99.99	2933.33.41
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2931.90.29	2933.11.12	2933.33.49
2931.90.41	2933.11.19	2933.33.51
2931.90.42	2933.11.20	2933.33.52
2931.90.43	2933.11.90	2933.33.59
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2931.90.90	2933.29.22	2933.33.91
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2933.39.25	2933.53.23	2933.69.14
2933.39.29	2933.53.30	2933.69.15
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2933.39.36	2933.53.80	2933.69.29
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2933.41.10	2933.59.35	2933.91.33
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2933.91.71	2933.99.96	2934.99.24
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2933.99.47	2934.91.32	2934.99.92
2933.99.49	2934.91.33	2934.99.93
2933.99.51	2934.91.41	2934.99.99
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2936.26.20	2937.23.22	2939.11.70
2936.26.30	2937.23.29	2939.11.81
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ANEXO

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3808.93.27
3808.93.28

3808.93.29	3811.21.10	3816.00.90
3808.93.31	3811.21.20	3817.00.10
3808.93.32	3811.21.30	3817.00.20
3808.93.33	3811.21.40	3818.00.10
3808.93.41	3811.21.50	3818.00.90
3808.93.49	3811.21.90	3819.00.00
3808.93.51	3811.29.10	3820.00.00
3808.93.52	3811.29.20	3822.11.00
3808.93.59	3811.29.90	3822.13.00
3808.94.11	3811.90.10	3822.19.30
3808.94.19	3811.90.90	3822.19.40
3808.94.21	3812.10.00	3822.19.90
3808.94.22	3812.20.00	3823.11.00
3808.94.29	3812.31.00	3823.12.00
3808.99.11	3812.39.11	3823.13.00
3808.99.19	3812.39.12	3823.19.10
3808.99.20	3812.39.19	3823.19.90
3808.99.91	3812.39.21	3823.70.10
3808.99.92	3812.39.29	3823.70.20
3808.99.93	3813.00.10	3823.70.40
3808.99.94	3813.00.20	3823.70.90
3808.99.95	3813.00.30	3824.10.00
3808.99.96	3813.00.40	3824.30.00
3808.99.99	3813.00.90	3824.40.00
3809.10.10	3814.00.10	3824.50.00
3809.10.90	3814.00.20	3824.60.00
3809.91.10	3814.00.30	3824.81.10
3809.91.20	3814.00.90	3824.81.90
3809.91.30	3815.11.00	3824.82.10
3809.91.41	3815.12.10	3824.82.90
3809.91.49	3815.12.20	3824.83.00
3809.91.90	3815.12.90	3824.84.00
3809.92.11	3815.19.00	3824.85.00
3809.92.19	3815.90.10	3824.86.00
3809.92.90	3815.90.91	3824.87.00
3809.93.11	3815.90.92	3824.88.10
3809.93.19	3815.90.93	3824.88.20
3809.93.90	3815.90.99	3824.89.00
3810.10.10	3816.00.11	3824.91.00
3810.10.20	3816.00.12	3824.92.00
3810.90.00	3816.00.19	3824.99.11
3811.11.00	3816.00.21	3824.99.12
3811.19.00	3816.00.29	3824.99.13

3824.99.14	3824.99.87	3913.90.90
3824.99.15	3824.99.88	3914.00.11
3824.99.19	3824.99.89	3914.00.19
3824.99.21	3825.10.00	3914.00.90
3824.99.22	3825.20.00	3916.10.00
3824.99.23	3825.30.00	3916.20.00
3824.99.24	3825.41.00	3916.90.10
3824.99.25	3825.49.00	3916.90.90
3824.99.29	3825.50.00	3917.10.10
3824.99.31	3825.61.00	3917.10.21
3824.99.32	3825.69.00	3917.10.29
3824.99.33	3825.90.00	3917.21.00
3824.99.34	3827.11.10	3917.22.10
3824.99.35	3827.11.90	3917.22.90
3824.99.36	3827.12.00	3917.23.00
3824.99.39	3827.13.00	3917.29.00
3824.99.41	3827.14.00	3917.31.00
3824.99.42	3827.20.00	3917.32.10
3824.99.43	3827.31.10	3917.32.21
3824.99.49	3827.31.90	3917.32.29
3824.99.51	3827.32.10	3917.32.30
3824.99.52	3827.32.90	3917.32.40
3824.99.53	3827.39.00	3917.32.51
3824.99.54	3827.40.00	3917.32.59
3824.99.59	3827.51.00	3917.32.90
3824.99.61	3827.59.00	3917.33.00
3824.99.62	3827.61.00	3917.39.00
3824.99.69	3827.62.00	3917.40.10
3824.99.71	3827.63.00	3917.40.90
3824.99.72	3827.64.00	3918.10.00
3824.99.73	3827.65.00	3918.90.00
3824.99.74	3827.68.00	3919.10.10
3824.99.75	3827.69.00	3919.10.20
3824.99.76	3827.90.00	3919.10.90
3824.99.77	3913.10.00	3919.90.10
3824.99.78	3913.90.11	3919.90.20
3824.99.79	3913.90.12	3919.90.90
3824.99.81	3913.90.19	3920.10.10
3824.99.82	3913.90.20	3920.10.91
3824.99.83	3913.90.30	3920.10.99
3824.99.84	3913.90.40	3920.20.11
3824.99.85	3913.90.50	3920.20.12
3824.99.86	3913.90.60	3920.20.19

ANEXO

3920.20.90	4007.00.11	4012.11.00
3920.30.00	4007.00.19	4012.12.00
3920.43.10	4007.00.20	4012.13.00
3920.43.90	4008.11.00	4012.19.00
3920.49.00	4008.19.00	4012.20.00
3920.51.00	4008.21.00	4012.90.10
3920.59.00	4008.29.00	4012.90.90
3920.61.00	4009.11.00	4013.10.10
3920.62.11	4009.12.10	4013.10.90
3920.62.19	4009.12.90	4013.20.00
3920.62.91	4009.21.10	4013.90.00
3920.62.99	4009.21.90	4014.90.10
3920.63.00	4009.22.10	4014.90.90
3920.69.00	4009.22.90	4016.93.00
3920.71.00	4009.31.00	4016.94.00
3920.73.10	4009.32.10	4016.99.10
3920.73.90	4009.32.90	4016.99.90
3920.79.10	4009.41.00	4017.00.00
3920.79.90	4009.42.10	4907.00.10
3920.91.00	4009.42.90	4907.00.20
3920.92.00	4010.11.00	4907.00.30
3920.93.00	4010.12.00	4907.00.90
3920.94.00	4010.19.00	4908.10.00
3920.99.10	4010.31.00	4911.10.10
3920.99.20	4010.32.00	4911.10.90
3920.99.30	4010.33.00	4911.99.00
3920.99.40	4010.34.00	5401.10.11
3920.99.50	4010.35.00	5401.10.12
3920.99.90	4010.36.00	5401.10.90
3921.11.00	4010.39.00	5401.20.11
3921.12.00	4011.10.00	5401.20.12
3921.13.10	4011.20.10	5401.20.90
3921.13.90	4011.20.90	5402.11.00
3921.14.00	4011.30.00	5402.19.10
3921.19.00	4011.40.00	5402.19.90
3921.90.11	4011.50.00	5402.20.10
3921.90.12	4011.70.10	5402.20.90
3921.90.13	4011.70.90	5402.31.11
3921.90.19	4011.80.10	5402.31.19
3921.90.20	4011.80.20	5402.31.90
3921.90.90	4011.80.90	5402.32.11
4006.10.00	4011.90.10	5402.32.19
4006.90.00	4011.90.90	5402.32.90

ANEXO

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ANEXO

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República Argentina - Poder Ejecutivo Nacional
AÑO DE LA RECONSTRUCCIÓN DE LA NACIÓN ARGENTINA

Hoja Adicional de Firmas
Anexo

Número:

Referencia: EX-2025-29660631-APN-DGDMDP#MEC - Se establecen las alícuotas del Derecho de Exportación para ciertas mercaderías de la NOMENCLATURA COMÚN DEL MERCOSUR (N.C.M.) - Anexo

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