

# Temporary Admission Regime







Law N°. 382

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## Law N°. 382: Law of Temporary Admission for Active Improvement of Exports Facilitation

The Regime of Temporary Admission for Active Improvement of Export Facilitation is a tax system that allows the entry of merchandise into the national customs territory and local purchases without paying any duties or taxes.

Under this regime, merchandise can be temporarily imported or locally purchased for re-export after undergoing a process such as transformation, elaboration, repair, or any other specified modification. This system facilitates the enhancement of goods intended for export by exempting them from duties and taxes during their processing.



## What are the advantages of operating under the Temporary Admission Regime?

- **Facilitates Cash Flow:** The regime allows the prior suspension of tribute payment, facilitating cash flow and enhancing companies' competitiveness.
- **Promotes Productive Linkages:** Companies operating under this regime can engage in productive chaining with other entities registered under the Temporary Admission for Active Improvement and those within the Free Zone Regime. This fosters collaboration and synergy within the business ecosystem.
- **Customized Taxative Lists:** The regime enables the elaboration of taxative lists (SAC; cost and quantity) tailored to each company's sector and productive volume. This customization ensures compliance with regulations while accommodating the specific needs, according to the individual characteristics of businesses.



## Who regulates the operations of this regime?

The National Export Promotion Commission (CNPE) is responsible for overseeing the application of the Temporary Admission for Active Improvement Law and its regulations.

## Who evaluates the operation requests of the regime?

The Technical Secretariat of the National Export Promotion Commission (CNPE), in coordination with the Ministry of Finance and Public Credit, evaluates requests for inclusion in the regime and establishes criteria for its application and control.

This includes determining technical coefficients and specific merchandise lists for each beneficiary.

The CNPE defines the policies and procedures for the regime's application and conducts periodic evaluations of its operation. Additionally, the General Customs Directorate rules control over the use and destination of merchandise covered by the regime.





## What kind of companies are eligible to register under the Temporary Admission Regime?

Companies eligible for registration under the Temporary Admission Regime are those that directly or indirectly export at least 25% of their total sales, with an export value of no less than US\$50,000.00 annually. Upon meeting these criteria, companies are able to register for the suspension of duties and taxes.



## What kinds of merchandise are covered by the suspension regime?

The Temporary Admission Regime covers the following types of merchandise:

- **Intermediary Goods and Raw Materials:** This includes inputs, semi-finished goods, containers, packaging, and any merchandise incorporated into the final export product. It also covers samples, models, and essential patterns used for production and staff instruction.
- **Capital Goods:** Includes items that are directly involved in the production process, such as machinery, equipment, parts, molds, arrays, and tools that complement these capital goods. However, transport equipment used outside the direct scope of the production unit are excluded.
- **Materials and Equipment:** These are materials and equipment that are integral and indispensable parts of the facilities necessary for the production process.

# What kind of prior suspension of duties and taxes apply to the Temporary Admission Regime?

## Imports

- Import Tariff Duties (DAI)
- Selective and Specific Consumption (ISC, ISC sugar, IECT, IECC)
- Value Added Tax (VAT)

## Local Purchasing

- Selective and Specific Consumption (ISC, ISC sugar, IECT, IECC)
- Value Added Tax (VAT) on Services
- Value Added Tax (VAT) on Goods



# Temporary Admission Relevant Data

## Manufacturing and Agroindustry

Benefited sectors

**138**

Number of companies with active export agreements

**+100**

Export destinations

**+40,000**

Numbers of jobs

**US\$1,491,000.00**

Exports in 2023





