



JOSÉ ARTIGAS  
UNIÓN DE LOS PUEBLOS LIBRES  
BICENTENARIO.UY



República Oriental del Uruguay  
Ministerio de Economía y  
Finanzas

**MINISTERIO DE ECONOMIA Y FINANZAS  
MINISTERIO DE INDUSTRIA, ENERGIA Y MINERIA  
MINISTERIO DE GANADERIA, AGRICULTURA Y PESCA**

Montevideo, **23 MAY 2014**

14/05/001/60/179

**VISTO:** la Ley N° 16.492, de 2 de junio de 1994, en la redacción dada por el artículo 362 de la Ley N° 19.149, de 24 de octubre de 2013 y sus Decretos Reglamentarios.

**RESULTANDO:** I) que el Decreto N° 230/007, de 29 de julio de 2007, dispuso una tasa de devolución de tributos uniforme del 2% para las operaciones de exportación embarcadas a partir del 1° de octubre de 2007.

II) que las dificultades que han enfrentado algunos sectores de exportación, dada la contracción de la demanda externa derivada de la crisis internacional y de las restricciones no arancelarias enfrentadas en los mercados de exportación, determinaron el establecimiento de un régimen especial de devolución de tributos, consistente en una tasa del 4% de carácter transitorio, la que se revisa cada seis meses.

**ASUNTO 2960**

III) que en forma concordante con lo establecido en los Resultandos anteriores, el Financiamiento de Exportaciones dispone un régimen general para las exportaciones incluidas en el mismo, así como otro preferencial de carácter transitorio, revisable en idéntica oportunidad que la devolución de tributos.

**CONSIDERANDO:** I) que es conveniente aplicar únicamente el régimen de devolución de tributos a las exportaciones a efectos de simplificar los procedimientos y ampliar el universo de usuarios, especialmente a los de menor tamaño económico.

II) que es procedente que el beneficiario de la devolución de tributos que se encuentre al día en el pago con sus obligaciones con la Dirección General Impositiva y el Banco de Previsión Social pueda solicitar que los certificados que se emitan puedan compensar obligaciones con los Entes Autónomos y Servicios Descentralizados.

TCH/cec.

**ATENCIÓN:** a lo precedentemente expuesto.

**EL PRESIDENTE DE LA REPUBLICA  
DECRETA:**

**ARTICULO 1°.-** A partir del 1° de junio de 2014 no podrán constituirse operaciones al amparo del régimen de Financiamiento de Exportaciones a cargo del Tesoro Nacional, reglamentado en el Libro III de la Recopilación de Normas de Operaciones del Banco Central del Uruguay, con excepción de

las posiciones arancelarias establecidas en el Anexo I que forma parte de este decreto, para las cuales se podrán constituir las referidas operaciones hasta el 31 de diciembre de 2014.

**ARTICULO 2º.-** Fíjense tasas de devolución de tributos a las exportaciones embarcadas a partir del 1º de junio de 2014, según lo establecido en el Anexo II que forma parte de este decreto.

**ARTICULO 3º.-** Fíjense tasas de devolución de tributos a las exportaciones embarcadas entre el 1º de junio de 2014 y el 30 de noviembre de 2014, según lo establecido en el Anexo III que forma parte de este decreto.

**ARTICULO 4º.-** Las operaciones de exportación comprendidas en el Anexo I, no podrán acumular la preferencia en la Tasa Global Arancelaria prevista en el Decreto N° 316/992, de 7 de julio de 1992, con la devolución de tributos.

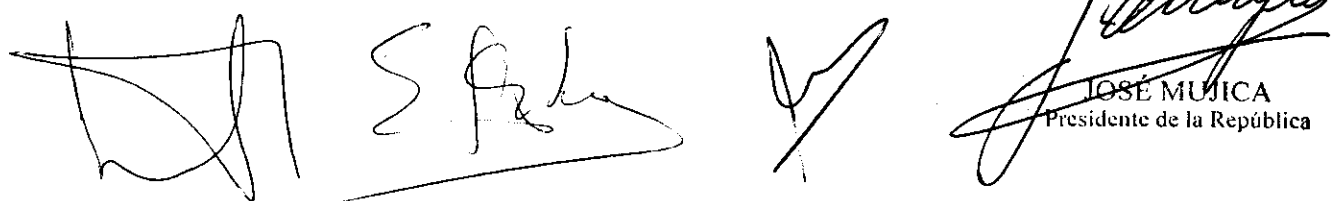
**ARTICULO 5º.-** Sustitúyase el literal c) del artículo 8º del Decreto N° 54/003, de 6 de febrero de 2003, por el siguiente:

“c) Cuando el solicitante se encuentre al día en el pago de sus obligaciones con la Dirección General Impositiva y el Banco de Previsión Social, para el pago de obligaciones con los organismos mencionados, el certificado podrá ser solicitado únicamente por el beneficiario y endosable exclusivamente a favor de:

- 1) Bancos, cooperativas de intermediación financiera y casas financieras; o de
- 2) Entes Autónomos y Servicios Descentralizados; o de
- 3) proveedores del beneficiario en tanto que los bienes adquiridos a los mismos gocen en la exportación de los beneficios a que refiere el artículo 1º. En este caso, el monto a endosar estará limitado por el que surja de la aplicación del beneficio que hubiera correspondido en la exportación de los citados bienes, sobre el monto facturado al exportador excluido el IVA. Los endosatarios a que refiere el presente numeral podrán a su vez, solicitar a la Dirección General Impositiva, autorización para el endoso de los certificados a favor de los sujetos comprendidos en el numeral 1); o
- 4) entidades vinculadas, en las condiciones que determine la Dirección General Impositiva”.

**ARTICULO 6º.-** Período de transición. Las tasas establecidas en los artículos 2º y 3º no serán aplicables a las operaciones que se beneficien con el régimen de financiamiento de exportaciones. En dicho caso serán de aplicación las tasas de devolución vigentes al 31 de mayo de 2014.

**ARTICULO 7º.-** Comuníquese, publíquese, archívese.



JOSE MUJICA  
Presidente de la República

**ANEXO I**

**NCM**

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**ANEXO II**

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**ANEXO III**

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