



What export duties of the agrifood chain will look like in 2022

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In 2022, the main grains will basically be levied the same tax rate as in 2021. However, there has been a drop in export duties for regional economies and products with a low share of the domestic total.

Summary:

Decrees 851/2021 and 852/2021 of the National Executive Power (PEN, for its Spanish acronym) published in Argentina's national official gazette on December 14th, 2021, established a new Export Duties regime for certain goods exported by the agribusiness sector, effective as of December January 1st, 2022. Decree 851/2021 modifies the export duties of certain bulk and packaged products, which were exported in 2020 for a total of 1,350 million dollars (much of it responds to the peanut complex that in 2020 made exports for 1,072 million dollars). Decree 852/2021 reduces or eliminates export duties for organic products. The complete table with all the export duties that the agrifood chain will begin to be taxed from year 2022 can be found in the following link: [Current Export Duties tax rates](#)



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Changes in current rates of Export Duties (DE). Decree 851/2021

ID	PRODUCT	Export taxes Dec. 851/2021 01/01/22	Export taxes Dec. 1060/2020 01/01/21
9	Groats and wheat semolina	5,00%	5,00%
10	Germ of cereals, whole, rolled, flaked or ground, except wheat germ	4,50%	4,50%
11	Wheat germ and corn germ	4,50%	4,50%
12	Rye	12,00%	12,00%
15	Oats	12,00%	12,00%
16	Other corn, in grain	12,00%	12,00%
18	Pepper corn	0,00%	5,00%
19	Cornmeal	5,00%	5,00%
20	Groats and corn grits	5,00%	5,00%
25	Sorghum	12,00%	12,00%
26	Millet	12,00%	12,00%
27	Birdseed	5,00%	5,00%
30	Oilseed fruit meal (from soybeans)	12,00%	31,00%
40	Preparations used for animal feed (q with soybean, its subp or resid., Bags of h / 50 kg-50 to 1,500 kg)	24,5%-26%	24,5%-26%
41	Preparations q cont. soybeans, their subp or resid., in proportion. <= 30%	4,50%	4,50%
42	Other preparations cont. Soy presented in bulk	28,00%	28,00%
43	Prep for animal feed that contains soybeans, their by-products or residues, except those in sachets pn <= 50 kg	24,50%	24,50%
44	Prep for animal feed that contains soybeans, its by-products or residues, in bags pn <= 50 kg	4,50%	24,50%
54	Peanuts, unroasted and shelled, including cracked	7,00%	7,00%
55	Crude Peanut Oil	4,50%	7,00%
56	Refined peanut oil	0,00%	5,00%
58	Copra seed / grain	0,00%	5,00%
60	Safflower seed / grain	0,00%	4,50%
62	Rape seed / grain	0,00%	5,00%

Source: Economic Studies Department - Rosario Board of Trade

*Dec. 851/2021, 01/01/22:

(9) In immediate packings of a net content less than or equal to 2.5 kg (0%)

(10) Other than wheat and corn (0%)

(11) Other than wheat and corn (0%)

(12) Only in immediate packaging with a net content less than or equal to 2 Kg (0%)

(16) Only in immediate packaging with a net content less than or equal to 2 Kg (0%)

(19) In immediate packaging with a net content less than or equal to 20 Kg (3%)

(20) In immediate packaging of a net content less than or equal to 2.5 kg (0%)

(25) Only in immediate packaging with a net content less than or equal to 2 Kg (0%)

(26) Only in immediate packaging with a net content less than or equal to 2 Kg

(27) In immediate packaging with a net content less than or equal to 2 Kg (0%)

(40-44) Only in labeled bags with a net weight less than or equal to 50 kg (4.5%)

(54) Only in immediate packings with a net content of 2 kg or less, except blanched peanuts (0%). This value was already (4.5%)

(55) Different in bulk (0%). "

*Dec. 851/2021, 01/01/22:

(0%) the aliquot of the export duty (D.E.) for products that have the condition of ecological, biological or organic, duly certified and authorized by the competent body, in the terms of Law 25,127.

(1-3,5,16-18, 28-44) The aliquot is only reduced by 5 p.p. and the above does not apply. "

Reduction of export duties for "specialty" crops and "packaged" goods

Decree 851/2021 of the National Executive Power decreased the export duty for the entire category of popcorn (both packaged and in bulk) from 5% to 0%. According to data by the Argentinian Ministry of Agriculture, Livestock and Fisheries (MAGyP, for its Spanish acronym), in the previous crop season, 220,000 tons of this type of corn were exported for the production of popcorn and its main consumption in cinemas in different parts of the world. Safflower grain export duties were also lowered from 4.5 to 0% (annual exports that barely exceeded 500 tons), copra from 5 to 0% (zero exports) and rapeseed from 5 to 0% (annual exports of 18,000 tons). This decrease is seen in crops called "specialties", since they are a production named non-traditional, made up of crops with a reduced share in the domestic total and destined for very specific markets. According to the decree, one of the reasons argued is to ensure the maximum possible added value in the country in order to obtain an adequate income for national labour.

On the other hand, there was a reduction in export duties for grains that are exported as seed, and grains that are exported in containers of different sizes. In this sense, the Executive Power reduced the export duties of packaged



wheat/corn semolina and the germ of other cereals to 0%. The export duties of packaged corn meal decreased from 5 to 3%. The export duties of packaged sorghum, millet, birdseed, barley and oatmeal were set at 0%. Their export has a very low share of the total external sales.

Taking into account the regional production of the province of Córdoba, the export duties of packaged raw peanuts (with the peel) fell from 4.5% to 0% in the last decree. This measure is meant for bulk and packaged peanut exports that total 260,000 tons per year, according to the Argentinian National Agricultural Health Service (SENASA, for its Spanish acronym) (the volume for separately packaged peanuts is not available). On the other hand, the export duties of blanched peanuts (without the peel) decreased from 7% to 3%. According to SENASA, its annual exports are between 300,000 and 400,000 tons per year. As for peanut processing, the export duties for crude oil went from 7% to 4.5% (both bulk and packaged), and for refined oil, from 5% to 0%. An average of 45,000 tons of crude peanut oil and 16,000 tons of refined oil are exported per year.

Regarding products made with soybean, the export duty for full-fat oilseed meal was modified (it turns out to be soybean meal without oil extraction, different from the meal commonly exported by Argentina), which fell from 31% to 12%. In the case of animal feed containing soy, the export duties fell from a maximum of 28% to 4.5%, always for export in bags of less than 50 kg each.

Reduction of export duties for organic crops

According to Decree 852/2021, the export duties on all organic-certified grains were reduced to 0%, with the exception of wheat and wheat flour, grain corn, and soybean and its by-products. Organic production implies the elaboration of differentiated foods through the application of techniques and practices aimed at preserving the environment and the sustainability of the production systems. In Argentina, this type of exports represents only 0.03% of the total exports of the agrifood chain, according to SENASA data. By 2020, certified organic cereals, oilseeds and by-products were exported for a total of 28,400 tons.

