

**GENERAL AGREEMENT
ON TARIFFS AND TRADE**

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Arrangement regarding Bovine Meat

Original: Spanish

INTERNATIONAL MEAT COUNCIL

**Inventory of Domestic Policies and Trade Measures and Information
on Bilateral, Plurilateral or Multilateral Commitments**

Replies to Parts G and H of the Questionnaire

ARGENTINA

Revision

The participants have agreed to provide information concerning the domestic policies and trade measures including bilateral and plurilateral commitments on the basis of Parts G and H of the Questionnaire (Rule 16 of the Rules of Procedure). The documents containing replies to these parts of the Questionnaire are circulated under symbol IMC/INV; they will be revised as and when changes are notified.

This set of documents constitutes the inventory of all measures affecting trade in bovine meat, including commitments resulting from bilateral, plurilateral and multilateral negotiations, which the Council has instructed the Secretariat to draw up and keep up to date, under the provisions of Article III of the Arrangement (Note to Article III of the Arrangement and Rule 18 of the Rules of Procedure).

INFORMATION ON DOMESTIC POLICY AND TRADE MEASURES

I. Production

- (b) Special tax measures for producers of bovine cattle: a special régime involving the withholding of VAT is currently in force.

Value-added tax (R.G. 3.624)

Through the above-mentioned resolution, the tax authorities have established a system for the withholding, collection and payment on account of value-added tax applicable to the slaughtering and sale of cattle and bovine meat.

Slaughtering establishments are required to deposit the amount in the form of a payment on account insofar as they are registered as taxpayers.

The amount is calculated by multiplying the number of head of bovine or other livestock slaughtered per day, whether belonging to the establishment in question or to a third party, by the following amounts:

- (a) 43 pesos in the case of heifers, cows, and bull and heifer calves;
(b) 54 pesos in the case of bullocks, steers and bulls.

The amounts are paid in the form of a bank deposit prior to the dates established for each slaughtering period as follows:

- for slaughter carried out between the 1st and 10th of each month, prior to the 14th;
- for slaughter carried out between the 11th and 20th of each month, prior to the 24th;
- for slaughter carried out between the 21st and the end of the each month, prior to the 4th of the following month.

Tax collection régime

For slaughtering establishments engaged in the following operations:

- (1) slaughtering on farms belonging to a third party; and
(2) sale of meat produced by slaughter on farms belonging to the establishment in question and carried out by registered taxpayers (meat processors, slaughterers, wholesale suppliers, butchers, direct consignees and other intermediaries);

The taxes collected are calculated as follows:

For paragraph (1):

- (a) 41 pesos per head of slaughtered cattle of the following kind: heifers, cows, and bull and heifer calves;

- (b) 52 pesos per head of slaughtered bullocks, steers and bulls.

The rates for paragraph (2) are as follows:

- (a) 0.14 pesos per kilo of meat from heifers, cows, and bull and heifer calves;
(b) 0.14 pesos per kilo of meat from bullocks, steers and bulls.

Withholding régime

Registered taxpayers selling live bovine animals in their own name, on their own behalf or on behalf of a third party (to other registered taxpayers), are liable for the withholding of VAT as follows:

- (1) Animals destined for slaughter: withholding of an amount obtained by multiplying the number of head of cattle by:
(a) 3 pesos for heifers, cows, and bull and heifer calves;
(b) 16 pesos for bullocks, steers or bulls.
- (2) Animals not destined directly for slaughter:
(a) 4 pesos for heifers, cows, and bull and heifer calves;
(b) 5 pesos for bullocks, steers and bulls.

II. Domestic prices and consumption

While there are no policies or measures which aim at influencing the consumption and price levels of bovine meat, a system for the marketing of bovine meat is currently in force which is indirectly related to consumption. The objective of the system is to improve both marketing and sanitation, the latter aspect involving the distribution of meat at a temperature of 7 degrees, in quarters and wrapped in polyethylene.

III. Measures at the frontier

- (a) The following tariffs are applied to the import of beef and veal:
- | | |
|---------------------------------|-----------------------------------|
| Half-carcasses, bone-in | 2.5 per cent of the f.o.b. value; |
| Boneless tinned and frozen meat | 5 per cent of the f.o.b. value. |
- (b) The following import tariff measures are also applied:
- Statistical tax: 10 per cent;
 - VAT:
 - Additional VAT;
 - Advanced tax on earnings.

(c) A drawback system is currently in force at the following rates:

Bovine meat: fresh, chilled and frozen in the form of:

Carcasses, half-carcasses	2.5 per cent
Unboned joints	2.5 per cent
Boned	5 per cent

These drawback rates are applicable to all categories of bovine meat.