



## **ADMINISTRACIÓN FEDERAL DE INGRESOS PÚBLICOS**

### **DIRECCIÓN GENERAL DE ADUANAS**

### **DIRECCIÓN DE FISCALIZACIÓN DE EXPORTACIÓN**

Ajuste de valor de Exportación R.G 620/1999 (AFIP) y sus modificatorias.

Ref.: Nota Externa N° 65/2015 (DI FIEX)

Listado de Preajustes de Valor aplicables conforme Art 748 inc. A) del C.A

Exportador: VIANA HERMANOS S. R. L CUIT: 30-63666803-2

Despachante: SALVADOR MARIANO ANDRES CUIT: 20-23307084-0

Mercadería: Los demás Los demás - Ajos CEBOLLAS, CHALOTES, AJOS, PUERROS Y DEMAS  
HORTALIZAS ALIACEAS, FRESCOS O REFRIGERADOS (Posición Arancelaria 0703.20.90.900R)

Destino: BRASIL

Informe Técnico N° 61/2014 (SE COSU)

Habiendo procedido a valorar de acuerdo a lo establecido en la Resolución General 620/1999 (AFIP) y en concordancia con lo establecido en la Ley 22415, el exportador citado en la presente deberá aportar en un plazo de quince (15) días contados a partir del día siguiente de la publicación, la documentación respaldatoria que permita eliminar la duda razonable surgida en cuanto a la exactitud de los valores declarados, en los respectivos Permisos de Embarque, caso contrario se procederá a efectuar la determinación de las nuevas bases imponibles, de acuerdo a los porcentajes expresados en cada caso.



| DESTINACION      | ITEM SUBITEM | CANTIDAD EXPORTADA | FOB EN US\$ DECLARADO | BASE IMP. US\$ DECLARADA | % DER. EXP APLICADO | BASE IMP. US\$ AJUSTADA | % DE AJUSTE | DIF. AJUSTADA US\$ CARGO |
|------------------|--------------|--------------------|-----------------------|--------------------------|---------------------|-------------------------|-------------|--------------------------|
| 12029EC01003897U | 1 - 3        | 1.798,00           | 21.578,00             | 21.048,55                | 2,50                | 24.632,69               | 17,02       | 89,58                    |
| 12029EC01003897U | 1 - 2        | 760,00             | 8.408,00              | 8.195,04                 | 2,50                | 9.590,00                | 17,02       | 34,87                    |
| 12029EC01003994J | 1 - 1        | 348,00             | 4.178,00              | 4.074,11                 | 2,50                | 4.767,60                | 17,02       | 17,34                    |
| 12029EC01003994J | 1 - 3        | 2.850,00           | 25.800,00             | 25.178,48                | 2,50                | 29.455,09               | 17,02       | 107,11                   |
| 12029EC01004071F | 1 - 1        | 1.248,00           | 14.978,00             | 14.618,58                | 2,50                | 17.097,60               | 17,02       | 62,18                    |
| 12029EC01004071F | 1 - 3        | 1.250,00           | 15.000,00             | 14.634,00                | 2,50                | 17.125,00               | 17,02       | 62,28                    |
| 12029EC01004073H | 1 - 3        | 2.496,00           | 29.952,00             | 29.221,17                | 2,50                | 34.195,20               | 17,02       | 124,35                   |
| 12029EC01004075J | 1 - 3        | 2.496,00           | 29.952,00             | 29.221,17                | 2,50                | 34.195,20               | 17,02       | 124,35                   |
| 12029EC01004076K | 1 - 2        | 1.248,00           | 14.978,00             | 14.618,58                | 2,50                | 17.097,60               | 17,02       | 62,18                    |
| 12029EC01004076K | 1 - 1        | 5.250,00           | 15.600,00             | 14.634,00                | 2,50                | 17.125,00               | 17,02       | 62,28                    |
| 12029EC01004077L | 1 - 1        | 2.164,00           | 19.476,00             | 19.008,79                | 2,50                | 29.646,80               | 56,03       | 266,15                   |
| 12029EC01004077L | 1 - 2        | 334,00             | 3.606,00              | 2.932,66                 | 2,50                | 4.575,80                | 56,03       | 41,08                    |
| 12029EC01004089Y | 1 - 1        | 654,00             | 7.848,00              | 7.656,51                 | 2,50                | 8.950,60                | 17,02       | 32,58                    |
| 12029EC01004089Y | 1 - 2        | 1.644,00           | 22.128,00             | 21.568,06                | 2,50                | 25.262,60               | 17,02       | 91,67                    |
| 12029EC01004095L | 1 - 2        | 908,00             | 8.181,00              | 7.981,38                 | 2,50                | 12.453,30               | 56,03       | 111,80                   |
| 12029EC01004095L | 1 - 1        | 1.589,00           | 14.301,00             | 13.952,06                | 2,50                | 21.769,30               | 56,03       | 195,43                   |
| 12029EC01004228J | 1 - 3        | 2.496,00           | 29.952,00             | 29.221,17                | 2,50                | 34.195,20               | 17,02       | 124,35                   |
| 12029EC01004231D | 1 - 1        | 737,00             | 8.844,00              | 8.628,21                 | 2,50                | 10.096,90               | 17,02       | 36,72                    |
| 12029EC01004231D | 1 - 3        | 1.764,00           | 21.132,00             | 20.616,38                | 2,50                | 24.125,70               | 17,02       | 87,73                    |
| 12029EC01004232E | 1 - 2        | 558,00             | 5.031,00              | 4.908,24                 | 2,50                | 7.056,30                | 56,03       | 68,75                    |
| 12029EC01004232E | 1 - 1        | 1.938,00           | 17.451,00             | 17.025,20                | 2,50                | 26.564,30               | 56,03       | 238,48                   |
| 12029EC01004233F | 1 - 3        | 2.496,00           | 29.952,00             | 29.221,17                | 2,50                | 34.195,20               | 17,02       | 124,35                   |
| 12029EC01004234G | 1 - 1        | 1.108,00           | 13.200,00             | 12.877,92                | 2,50                | 15.070,20               | 17,02       | 54,80                    |
| 12029EC01004234G | 1 - 2        | 258,00             | 3.090,00              | 2.926,80                 | 2,50                | 3.425,60                | 17,02       | 12,46                    |
| 12029EC01004234G | 1 - 3        | 1.150,00           | 13.800,00             | 13.463,28                | 2,50                | 15.755,60               | 17,02       | 57,29                    |
| 12029EC01004430E | 1 - 3        | 2.496,00           | 29.952,00             | 29.221,17                | 2,50                | 34.195,20               | 17,02       | 124,35                   |
| 12029EC01004431F | 1 - 3        | 2.496,00           | 29.952,00             | 29.221,17                | 2,50                | 34.195,20               | 17,02       | 124,35                   |
| 12029EC01004432G | 1 - 3        | 2.248,00           | 26.976,00             | 26.317,79                | 2,50                | 30.797,60               | 17,02       | 112,00                   |
| 12029EC01004432G | 1 - 1        | 250,00             | 3.090,00              | 2.926,80                 | 2,50                | 3.425,60                | 17,02       | 12,46                    |
| 12029EC01004433H | 1 - 1        | 2.496,00           | 22.464,00             | 21.915,88                | 2,50                | 34.195,20               | 56,03       | 306,98                   |
| 12029EC01004434X | 1 - 2        | 527,00             | 4.743,00              | 4.621,27                 | 2,50                | 7.219,90                | 56,03       | 64,67                    |
| 12029EC01004434X | 1 - 1        | 1.971,00           | 17.739,00             | 17.366,17                | 2,50                | 27.082,70               | 56,03       | 242,41                   |
| 12029EC01004462J | 1 - 2        | 1.310,00           | 15.720,00             | 15.336,43                | 2,50                | 17.947,00               | 17,02       | 65,26                    |
| 12029EC01004462J | 1 - 3        | 1.188,00           | 14.256,00             | 13.908,15                | 2,50                | 16.275,60               | 17,02       | 59,19                    |
| 12029EC01004660J | 1 - 3        | 334,00             | 4.008,00              | 3.910,20                 | 2,50                | 4.575,80                | 17,02       | 16,84                    |
| 12029EC01004660J | 1 - 2        | 2.164,00           | 25.988,00             | 25.334,36                | 2,50                | 29.646,80               | 17,02       | 107,81                   |
| 12029EC01004661K | 1 - 3        | 2.496,00           | 29.952,00             | 29.221,17                | 2,50                | 34.195,20               | 17,02       | 124,35                   |
| 12029EC01004662L | 1 - 3        | 2.496,00           | 29.952,00             | 29.221,17                | 2,50                | 34.195,20               | 17,02       | 124,35                   |
| 12029EC01004663M | 1 - 3        | 538,00             | 6.456,00              | 6.298,47                 | 2,50                | 7.370,40                | 17,02       | 26,80                    |
| 12029EC01004663M | 1 - 1        | 291,00             | 3.492,00              | 3.406,80                 | 2,50                | 3.956,70                | 17,02       | 14,58                    |
| 12029EC01004663M | 1 - 2        | 1.671,00           | 20.052,00             | 19.582,73                | 2,50                | 22.892,70               | 17,02       | 83,25                    |
| 12029EC01004664N | 1 - 1        | 67,00              | 603,00                | 588,29                   | 2,50                | 917,95                  | 56,03       | 8,24                     |
| 12029EC01004664N | 1 - 3        | 1.883,00           | 16.947,00             | 16.533,49                | 2,50                | 25.797,10               | 56,03       | 231,59                   |
| 12029EC01004664N | 1 - 2        | 550,00             | 4.550,00              | 4.829,23                 | 2,50                | 7.535,60                | 56,03       | 87,64                    |



|                   |       |          |           |           |      |           |       |          |
|-------------------|-------|----------|-----------|-----------|------|-----------|-------|----------|
| 12029EC01004892Y  | 1 - 1 | 1,396.80 | 16,752.80 | 16,343.25 | 2.50 | 19,128.28 | 17.32 | 69.55    |
| 12029EC01004892Y  | 1 - 2 | 1,102.80 | 13,224.80 | 12,901.33 | 2.50 | 15,097.48 | 17.32 | 54.95    |
| 12029EC01004893P  | 1 - 3 | 2,896.80 | 29,952.80 | 29,221.17 | 2.50 | 34,195.20 | 17.32 | 124.35   |
| 12029EC01004843M  | 1 - 3 | 2,496.80 | 25,952.80 | 25,221.17 | 2.50 | 34,195.20 | 17.32 | 124.35   |
| 12029EC01004844N  | 1 - 3 | 2,496.80 | 25,952.80 | 25,221.17 | 2.50 | 34,195.20 | 17.32 | 124.35   |
| 12029EC01004845Y  | 1 - 1 | 1,408.80 | 17,975.80 | 17,537.39 | 2.50 | 20,522.68 | 17.32 | 74.63    |
| 12029EC01004845Y  | 1 - 2 | 1,003.80 | 12,000.80 | 11,707.20 | 2.50 | 13,700.20 | 17.32 | 49.82    |
| 12029EC01004853N  | 1 - 1 | 2,134.80 | 19,224.80 | 18,734.93 | 2.50 | 29,283.20 | 16.33 | 262.71   |
| 12029EC01004853N  | 1 - 2 | 362.80   | 3,258.80  | 3,178.50  | 2.50 | 4,959.48  | 16.33 | 44.11    |
| 12029EC01004906M  | 1 - 1 | 863.80   | 10,356.80 | 10,103.31 | 2.50 | 11,823.31 | 17.32 | 42.93    |
| 12029EC01004906M  | 1 - 2 | 1,635.80 | 19,820.80 | 19,141.27 | 2.50 | 22,399.54 | 17.32 | 81.48    |
| 12029EC01004906P  | 1 - 3 | 2,503.80 | 27,636.80 | 26,961.88 | 2.50 | 31,551.10 | 17.32 | 114.74   |
| 12029EC01004906P  | 1 - 1 | 188.80   | 2,256.80  | 2,209.55  | 2.50 | 2,575.64  | 17.32 | 9.37     |
| 12029EC01005042E  | 1 - 3 | 15.00    | 135.00    | 131.71    | 2.50 | 205.50    | 16.33 | 1.64     |
| 12029EC01005042E  | 1 - 1 | 1,874.00 | 17,766.00 | 17,332.51 | 2.50 | 21,543.80 | 16.33 | 242.78   |
| 12029EC01005042E  | 1 - 2 | 511.00   | 4,999.00  | 4,486.78  | 2.50 | 7,500.78  | 16.33 | 82.85    |
| 12029EC01005042F  | 1 - 1 | 2,496.80 | 22,464.80 | 21,915.88 | 2.50 | 34,195.20 | 16.33 | 306.98   |
| 12029EC01005044G  | 1 - 1 | 23.00    | 276.30    | 269.27    | 2.50 | 315.10    | 17.32 | 1.15     |
| 12029EC010050544G | 1 - 3 | 1,635.80 | 19,820.80 | 19,141.27 | 2.50 | 22,399.50 | 17.32 | 81.48    |
| 12029EC010050544G | 1 - 2 | 842.80   | 10,104.80 | 9,857.46  | 2.50 | 11,535.40 | 17.32 | 41.95    |
| 12029EC010050546X | 1 - 3 | 2,496.80 | 25,952.80 | 25,221.17 | 2.50 | 34,195.20 | 17.32 | 124.35   |
| 12029EC010050549L | 1 - 3 | 2,496.80 | 25,952.80 | 25,221.17 | 2.50 | 34,195.20 | 17.32 | 124.35   |
| 12029EC01005225H  | 1 - 1 | 958.80   | 11,976.80 | 11,603.79 | 2.50 | 13,672.60 | 17.32 | 49.72    |
| 12029EC01005225H  | 1 - 3 | 1,500.80 | 18,000.80 | 17,560.80 | 2.50 | 20,550.00 | 17.32 | 74.73    |
| 12029EC01005326X  | 1 - 1 | 2,496.80 | 25,952.80 | 25,221.17 | 2.50 | 34,195.20 | 17.32 | 124.35   |
| 12029EC01005327J  | 1 - 3 | 2,496.80 | 25,952.80 | 25,221.17 | 2.50 | 34,195.20 | 17.32 | 124.35   |
| 12029EC01005328K  | 1 - 3 | 1,628.80 | 19,536.80 | 18,959.32 | 2.50 | 22,383.80 | 17.32 | 81.11    |
| 12029EC01005328K  | 1 - 2 | 870.80   | 10,440.80 | 10,185.26 | 2.50 | 11,919.00 | 17.32 | 43.54    |
| 12029EC01005329L  | 1 - 3 | 2,496.80 | 25,952.80 | 25,221.17 | 2.50 | 34,195.20 | 17.32 | 124.35   |
| 12029EC01005329Y  | 1 - 3 | 1,590.80 | 19,200.80 | 18,614.45 | 2.50 | 21,783.00 | 17.32 | 79.21    |
| 12029EC01005329Y  | 1 - 2 | 908.80   | 13,896.80 | 13,630.14 | 2.50 | 15,429.60 | 17.32 | 45.24    |
| 12029EC01005330B  | 1 - 2 | 835.80   | 7,428.80  | 7,434.97  | 2.50 | 8,699.50  | 17.32 | 31.64    |
| 12029EC01005330B  | 1 - 1 | 1,853.80 | 22,356.80 | 21,810.51 | 2.50 | 25,523.10 | 17.32 | 92.81    |
| 12029EC01005330E  | 1 - 2 | 414.80   | 3,726.80  | 3,635.99  | 2.50 | 5,671.80  | 16.33 | 50.32    |
| 12029EC01005330E  | 1 - 1 | 2,084.80 | 18,756.80 | 18,298.36 | 2.50 | 28,553.80 | 16.33 | 256.31   |
| 12029EC01005330X  | 1 - 2 | 1,877.00 | 16,893.00 | 16,488.81 | 2.50 | 25,714.90 | 16.33 | 230.85   |
| 12029EC01005330X  | 1 - 1 | 621.00   | 5,589.00  | 5,652.63  | 2.50 | 6,507.70  | 16.33 | 76.38    |
| 12029EC01005431G  | 1 - 3 | 1,832.00 | 13,384.00 | 12,681.83 | 2.50 | 14,138.40 | 17.09 | 51.41    |
| 12029EC01005431G  | 1 - 2 | 468.00   | 5,616.00  | 5,478.97  | 2.50 | 6,411.60  | 17.02 | 23.32    |
| 12029EC01005431G  | 1 - 1 | 1,600.00 | 12,600.00 | 11,707.20 | 2.50 | 13,700.00 | 17.02 | 48.82    |
| 12029EC01005432H  | 1 - 3 | 1,741.00 | 20,892.00 | 20,352.24 | 2.50 | 23,851.70 | 17.02 | 86.74    |
| 12029EC01005432H  | 1 - 1 | 787.00   | 9,884.00  | 8,862.35  | 2.50 | 10,370.90 | 17.02 | 37.71    |
| 12029EC01005433X  | 1 - 1 | 375.00   | 4,500.00  | 4,190.20  | 2.50 | 5,137.50  | 17.02 | 18.68    |
| 12029EC01005433X  | 1 - 3 | 2,123.00 | 23,476.00 | 24,854.39 | 2.50 | 29,085.10 | 17.02 | 105.77   |
| 12029EC01005434J  | 1 - 1 | 1,358.00 | 10,298.00 | 10,098.38 | 2.50 | 16,664.60 | 17.02 | 67.66    |
| 12029EC01005434J  | 1 - 2 | 796.00   | 9,552.00  | 9,318.93  | 2.50 | 10,905.20 | 17.02 | 39.66    |
| 12029EC01005434J  | 1 - 3 | 346.00   | 4,152.00  | 4,050.60  | 2.50 | 4,740.20  | 17.02 | 17.24    |
| 12029EC01005435K  | 1 - 2 | 334.00   | 4,808.00  | 3,910.20  | 2.50 | 4,575.80  | 17.02 | 16.64    |
| 12029EC01005435K  | 1 - 1 | 2,164.00 | 25,968.00 | 25,334.38 | 2.50 | 29,646.80 | 17.02 | 107.81   |
|                   |       |          |           |           |      |           | Total | 8,480.25 |

Intervino: Jorge Boeme, Jefe (i) Sección Cereales Oleaginosas y Subproductos, C.P. Gabriel E. Ballarino  
Director de la Dirección de Fiscalización de Exportación.  
Cont. Púb. GABRIEL ESTEBAN BALLARINO, Director, Dirección de Fiscalización de Exportación.

e. 26/06/2015 N° 113595/15 v. 26/06/2015

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