



DESPACHANTES DE ADUANAS Y LOGÍSTICA

### **CUSTOM BONDED WAREHOUSES REGIME:**

A custom bonded warehouse is a place authorized by competent authorities where the goods are placed and stored in a space privately managed, benefiting from a regime of suspended duties, for further customs operations.

Custom bonded warehouses are very useful for goods transportation, contributing to taking part in the regional logistic hub, also making it possible to increase the value of those goods. Goods can be stored in the warehouse for 24 months, period that cannot be extended.

### **APPLICABLE LAW**

LAW 19.276- CUSTOMS CODE OF URUGUAY (C.A.R.O.U.) – 19.09.2014

DECREE 216/006 - 10.07.2006 - REGULATIONS IN THIS DECREE HAVE BEEN PARTIALLY AMENDED DECREE 99/015 - REGULATES LAW19.276 – 20.03.2015

### **BENEFITS**

The goods when stored in the customs bonded warehouses are free of duties.

### **CERTIFICATE OF ORIGIN**

The origin of the goods is not affected by entering a customs bonded warehouse.

The effectiveness of the certificate of origin is considered as of the stored goods exit (180 days).

Goods can be divided, in which case certificates of derivative origin shall be issued.

### **ACTIVITIES**

Pursuant to the Customs Code, custom bonded warehouses are authorized as follows:

**A) STORAGE:** Goods can only be subject to operations directed to ensure acknowledgment, preservation, division in packages or bulks and any other operation that does not modify its value, nature or condition.

**B) COMMERCIAL STORAGE:** Goods can be subject to operations directed to facilitate trading thereof or increasing its value, without modifying its nature or condition.

**C) INDUSTRIAL STORAGE:** Goods can be subject to operations directed to modifying its nature or condition, including industrialization of raw materials and semi-manufactured products, assemblies and any other similar operation.

**D) REPAIR AND MAINTENANCE STORAGE:** Goods can be subject to repair and maintenance services, without modifying its nature.

**E) PROVISIONAL STORAGE FOR EXHIBITION OR OTHER SIMILAR ACTIVITY:** Admitted



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foreign goods can be subject to exhibitions, demonstrations, fairs, or other similar activities, with prior authorization of the National Customs Division.

**F) LOGISTICS STORAGE:** Goods can be subject to operations that can modify its condition or nature provided that their origin is not modified and consist of: assemblies; mixture; collocation or substitution of parts or accessories; hardware configuration; software installation; making of containers, packaging, labels or other products provided that they are used for trading goods that will be exiting the warehouse; and other similar operations established by the Executive Branch.