



DESPACHANTES DE ADUANAS Y LOGÍSTICA

Free Airport Regime

Free Airport is a regime which provides important benefits and easiness to the operations carried out with goods which are conveyed through the Carrasco International Airport (Canelones, Uruguay).

Benefits provided by law represent operational, customs and taxes advantages for those companies operating in the airport site.

Applicable law

In 2002, the application of a Free Port regime (set forth in the Ports Act n° 16.246 of 1992) was decreed by section 23 of Law 17.555 for the Carrasco International Airport. Accordingly, the main air terminal of the country has an airport customs site where different services can be provided logistically adding value to the goods, creating a Distribution Center for the region.

Benefits

- While being in the site, goods are free of duties and surcharges applicable to imports or in case thereof.
- Free circulation of goods within the site.
- Services provided within the Free Airport are exempted of VAT.

Benefits related to the distribution and term of storage of goods

- Free circulation and change of destination of goods.
- Distribution center
- Transit trade
- Processes with goods, provided its nature is not modified.
- Term for storing goods: 5 years (can be extended).

Certificate of Origin

- The origin of the goods is not lost by entering the regime.
- The effectiveness of the certificate of origin is considered as of the stored goods exit (180 days).
- Goods can be partially divided, and certificates of derivative origin shall be issued

Activities

- Storage.
- Re-packaging.
- Re-labeling.
- Classification.
- Grouping and division.
- Consolidation and not consolidation.

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