



MINISTERIO
DE
ECONOMÍA Y FINANZAS

MINISTERIO DE ECONOMÍA Y FINANZAS

Montevideo, 19 MAYO 2009

09/05/001/60/160

VISTO: la facultad otorgada al Poder Ejecutivo por el artículo 91 del Título 4 del Texto Ordenado 1996 para establecer pagos a cuenta del Impuesto a las Rentas de las Actividades Económicas.-

RESULTANDO: que el Decreto N° 788/008 de 22 de diciembre de 2008 fijó un anticipo del 4% (cuatro por ciento) en la importación de bienes de consumo.-

CONSIDERANDO: que es conveniente adecuar dicho porcentaje en el caso de las importaciones de bienes cuya comercialización en el mercado interno se caracterice por la existencia de márgenes elevados de rentabilidad.-

ASUNTO 3493

ATENTO: a lo expuesto.-

**EL PRESIDENTE DE LA REPÚBLICA
DECRETA:**

ARTÍCULO 1º.- Sustitúyese el artículo 2º del Decreto N° 788/008 de 22 de diciembre de 2008, por el siguiente:

“Artículo 2º.- Monto del anticipo.- El monto del anticipo se determinará aplicando a la suma del valor en aduanas más el arancel:

- a) El 8% (ocho por ciento) para los bienes de consumo incluidos en el anexo 1 del presente decreto.
- b) El 4% (cuatro por ciento) para los restantes bienes de consumo, incluidos en el anexo 2 del presente decreto.”

ARTÍCULO 2º.- Derógase el inciso segundo del artículo 1º del Decreto N° 788/008 de 22 de diciembre de 2008.

ARTÍCULO 3º.- Agrégase al Decreto N° 788/008 de 22 de diciembre de 2008, los siguientes anexos:

PE/ads

"ANEXO 1.- (Bienes de consumo cuya importación debe tributar un anticipo de IRAE del 8% (ocho por ciento):

POSICIÓN

| |
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| 4201009000 |
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| 4202110012 |
| 4202110019 |
| 4202110029 |
| 4202110030 |
| 4202110040 |
| 4202110091 |
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| 4202110094 |
| 4202121000 |
| 4202122000 |
| 4202190000 |
| 4202210010 |
| 4202210020 |
| 4202210030 |
| 4202210040 |
| 4202210091 |
| 4202210093 |
| 4202210094 |
| 4202221000 |
| 4202222010 |
| 4202222090 |
| 4202290000 |
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| 4202310019 |
| 4202310020 |
| 4202310031 |
| 4202310039 |
| 4202310040 |
| 4202310091 |
| 4202310093 |
| 4202310094 |
| 4202320011 |

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| 4202920019 |
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| 4203100090 |
| 4203210000 |
| 4203290000 |
| 4203300010 |
| 4203300020 |
| 4203300030 |
| 4203300090 |
| 4203400000 |
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| 4205000029 |
| 4205000091 |
| 4205000092 |
| 4205000099 |
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| 4303100019 |
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| 4303100029 |
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| 4303100059 |
| 4303100061 |

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| 4303900090 |
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| 5511300000 |
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| 5601229900 |
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| 5701900000 |
| 5702100000 |
| 5702200000 |
| 5702310000 |
| 5702320000 |
| 5702390000 |
| 5702410000 |
| 5702420000 |
| 5702501000 |
| 5702502000 |
| 5702509000 |

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| 6104230000 |
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| 6104510000 |
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| 6104590000 |
| 6104610000 |
| 6104620000 |
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| 6108110020 |

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| 6302600000 |

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| 6304930000 |
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| 6306220000 |
| 6306291000 |
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| 6306409000 |
| 6306910000 |
| 6306990000 |
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| 6402919000 |
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| 6402999000 |
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| 6403519011 |
| 6403519019 |
| 6403519090 |
| 6403591000 |
| 6403599010 |
| 6403599090 |
| 6403911000 |
| 6403919011 |
| 6403919013 |
| 6403919014 |
| 6403919019 |
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| 6403919023 |
| 6403919029 |
| 6403919090 |
| 6403991000 |
| 6403999011 |
| 6403999019 |
| 6403999021 |

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| 6403999090 |
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| 6405102000 |
| 6405109000 |
| 6405200010 |
| 6405200090 |
| 6405900000 |
| 6406992090 |
| 6406999000 |
| 9404300000 |

“ANEXO 2.- (Bienes de consumo cuya importación debe tributar un anticipo de IRAE del 4% (cuatro por ciento):

POSICIÓN

| |
|-----------|
| 101901010 |
| 101901099 |
| 106190019 |
| 106190090 |
| 106200000 |
| 201300030 |
| 201300041 |
| 201300049 |
| 201300099 |
| 202300050 |
| 203290000 |
| 206490000 |
| 207140010 |
| 207250000 |
| 207270010 |
| 207350010 |
| 207360010 |
| 207360020 |
| 208500000 |

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| 208900030 |
| 209001100 |
| 209002100 |
| 210120000 |
| 210190010 |
| 210990019 |
| 301109000 |
| 302120000 |
| 302400000 |
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| 303430000 |
| 303460000 |
| 303490000 |
| 303510000 |
| 303520000 |
| 303610000 |
| 303710000 |
| 303720000 |
| 303740000 |
| 303760000 |
| 303780011 |
| 303780012 |
| 303780019 |
| 303793300 |
| 303794200 |
| 303795200 |
| 303795700 |
| 303799091 |
| 303799092 |
| 303799099 |
| 303800000 |
| 304120000 |
| 304191900 |
| 304229000 |
| 304291030 |
| 304291040 |
| 304293040 |
| 304295040 |
| 304299013 |
| 304299014 |

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| 304990090 |
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| 305499000 |
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| 305620000 |
| 306111000 |
| 306119000 |
| 306139100 |
| 306139900 |
| 306140000 |
| 306210010 |
| 306210020 |
| 306230020 |
| 306299030 |
| 307100030 |
| 307290010 |
| 307390010 |
| 307491100 |
| 307491900 |
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| 307990012 |
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| 307990014 |
| 307990019 |
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| 402990010 |
| 403100000 |
| 403900000 |
| 404100000 |
| 404900000 |
| 405100000 |
| 406101000 |
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| 406909000 |
| 407001100 |
| 408110000 |
| 408910000 |
| 408990000 |
| 410000010 |
| 504001111 |
| 504001112 |
| 504001113 |
| 504001290 |
| 504001310 |
| 504001390 |
| 504001911 |
| 510009090 |
| 601100000 |
| 602100000 |
| 602200000 |
| 602300000 |
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| 602902900 |
| 602908200 |
| 602908900 |
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| 603190000 |
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| 703101900 |
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| 713329000 |
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| 802310000 |
| 802320000 |
| 802900010 |
| 803000000 |
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| 804300000 |

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| 811200000 |
| 811900019 |
| 813100000 |
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| 902300000 |
| 902400000 |
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| 903009000 |
| 904110000 |

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| 907000000 |
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| 908300000 |
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| 909200000 |
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| 909400000 |
| 909500000 |
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| 910200000 |
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| 910910000 |
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| 1006301110 |
| 1006302110 |
| 1008909000 |
| 1101001000 |
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| 1104120000 |
| 1104190010 |
| 1104230000 |
| 1104290000 |
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| 1106200000 |
| 1107102010 |
| 1107201010 |
| 1108110000 |
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| 1109000000 |
| 1202100000 |
| 1202209000 |
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| 1507901900 |
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| 1508100000 |
| 1509100000 |
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| 1511900000 |
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| 1512191100 |
| 1512191900 |
| 1513190000 |
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| 1515210000 |
| 1515291000 |
| 1515299000 |
| 1515300000 |

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| 1520001000 |
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| 1521100000 |
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| 1602100000 |
| 1602200010 |
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| 1602310000 |
| 1602320000 |
| 1602390000 |
| 1602410000 |
| 1602420000 |
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| 1604131000 |
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| 1604150000 |
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| 1604201000 |
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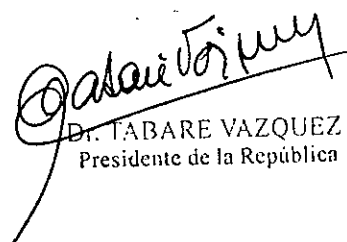
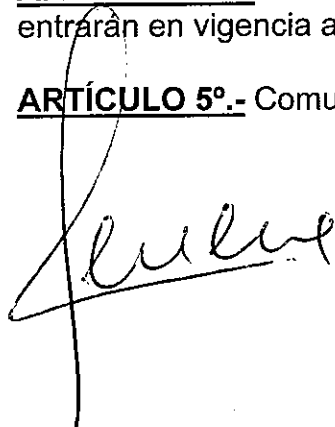
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ARTÍCULO 4º.- Las modificaciones establecidas en el presente decreto entrarán en vigencia a partir del 25 de mayo de 2009.-

ARTÍCULO 5º.- Comuníquese, publíquese y archívese.-



Dr. TABARE VAZQUEZ
Presidente de la República