



Customs fines in Argentina

Ship operators continue to face customs fines for alleged inaccuracies in declarations filed at Argentine ports. Correct reporting is essential, as overages or duplications can be just as costly as shortages.

Published 03 December 2025

The information provided in this article is intended for general information only. While every effort has been made to ensure the accuracy of the information at the time of publication, no warranty or representation is made regarding its completeness or timeliness. The content in this article does not constitute professional advice, and any reliance on such information is strictly at your own risk. Gard AS, including its affiliated companies, agents and employees, shall not be held liable for any loss, expense, or damage of any kind whatsoever arising from reliance on the information provided, irrespective of whether it is sourced from Gard AS, its shareholders, correspondents, or other contributors.

Situation update

For more than a decade there has been a persistent issue of ships incurring customs fines at Argentina's ports. The Argentine Customs Authorities are known for meticulously scrutinising every detail of ships' declarations and stores lists, imposing strict penalties for any discrepancies identified, as permitted under its Customs Code. While the frequency of such fines has varied over the years, our correspondent Sigvart G.J. Simonsen & Cia. S.R.L reports that customs-related fines remain common and reminds ships' Masters and Officers to be particularly attentive when completing all required port documentation.

As cited in our insight: "[Argentina - determining the cargo quantity for bulk cargoes - are shore figures mandatory?](#) ", issues related to the determination of cargo quantity for bulk cargoes have long been a challenge in Argentina. It is worth noting that both shortages and overage in solid bulk cargoes can trigger customs issues at Argentine ports, a situation frequently encountered in fertilizer imports. According to [General Resolution 4138-E/2017](#) on the determination cargo quantities, the tolerance margin for customs fines is 4% and if a discrepancy exceeds this threshold, a fine of up to 5 times the CIF value of the cargo may be imposed. For additional details and recommendations, please refer to Circular 058/2025 "[Custom claims on discharges of bulk solids in Argentina](#) " by Pandi Liquidadores S.R.L.

Argentine customs regulations

On 10 October 2018, Argentina's Customs Authorities issued [General Resolution 4317/2018](#) in an effort to improve uniformity in the application of customs regulations in the country. The Resolution approved the following set of forms to be used by vessels declaring any stores on board upon arrival at an Argentine port:

- [OM 1645 – Ship's store declaration](#)
- [OM 1646 – Deck store list](#)
- [OM 1647 – Engine room store list](#)
- [OM 1648 – Crew effect declaration](#)

Although these forms provide some uniformity, there are items in the lists which may still be unclear. One example is in form OM 1645 (Ship's store declaration), where the form refers to "Lube oil". However, it does not clarify if quantities of lube oil in the sump tank should be declared or not or if the volume of lube oil should be measured with the engines running or not.

Guidance for Masters

Ship operators should continue to remind Masters of ships calling Argentine ports to exercise particular vigilance when completing customs declarations and stores lists, also when using the forms from 2018. Masters are also advised to contact their local agent in writing well in advance of arrival to confirm the customs and immigration regulations in effect at that time, as well as the documentation and details required.

The "[Guidance for Masters - Key Points when Declaring Store Lists Before the Argentinian Customs House](#)" by Simonsen provides a summary of its recommendations on how to avoid fines when calling at Argentine ports. The guidance provides helpful advice based on the correspondent's extensive case experience and we recommend that ship operators forward a copy of this to all ships likely to call at Argentine ports. Furthermore, while the guidance stresses the importance of declaring accurate figures for *all* consumables onboard, including avoiding duplication of items, it advises Masters and officers to be particularly attentive when declaring goods such as:

- paints, thinners, and other chemicals
- bunkers and other "oils in use", such as main engine sump tanks, lube oil and hydraulic oil
- electronic appliances, including crews' personal effects
- tobacco and alcohol
- spare parts, including engine and deck inventories

In case of any doubt, e.g. if requested to sign an unfamiliar document or language and cultural differences make communication difficult, ask for the agent's and/or the P&I correspondent's assistance.

Furthermore, if Masters should encounter irregularities in the form of customs officers soliciting bribes to overlook discrepancies, we strongly recommend reporting this via the [Maritime Anti-Corruption Network's \(MACN\) anonymous incident reporting system](#) .

We are grateful to Sigvart G.J. Simonsen & Cia. S.R.L and Pandi Liquidadores S.R.L. for providing this information.