

Tax & Legal Practice
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Decree 262-15: Regulation for Logistics Centers and Logistics Operators



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On September 3rd 2015, the Dominican Executive Branch issued Decree No. 262-15, which provides the Regulation for Logistics Centers and Logistics Operators (herein: “*the Regulation*”). The aforementioned sets forth the legal framework for operations taking place at international cargo terminals in the Dominican Republic.

The Regulation defines logistics centers as spaces where all international supply chain services of maritime companies are offered, including cargo management, storage, transhipment, classification, consolidation, deconsolidation, nationalization, packaging, re-

packaging, distribution center, order preparation, among other activities.

Additionally, the referred Decree broadens customs terminologies that are typically employed in foreign trade.

Fiscal Regime

Logistics centers and logistics operators shall comply in accordance with Article 11 of the Law No. 139-11, amended by Law No. 253-12, which levies all gross sales performed by a free trade zone in the local market with a 3.5% income tax.

In view that logistics operators are not considered manufacturing companies, the referred tax will only apply on the value of the services rendered, in addition to any other applicable tax to which merchandise import may be subject to.

Moreover, it is important to mention that logistics operators shall not perform manufacturing processes.

As usual, the KPMG Tax and Legal team in the Dominican Republic is available for analyzing in a specific and precise manner, the effects that this disposition shall produce on your business.



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