



## FISCAL FLASH

KPMG in the Dominican Republic

**Tax & Legal Practice**  
October 2015

# Decree 262-15: Regulation for Logistics Centers and Logistics Operators



**Marco Bañuelos**  
Tax & Legal Partner  
[mbanuelos@kpmg.com](mailto:mbanuelos@kpmg.com)  
Tel. 1 (809) 566-9161

**Get business information from Delineando Estrategias!**

**Visit [kpmg.com](http://kpmg.com)**

On September 3<sup>rd</sup> 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, transshipment, classification, consolidation, deconsolidation, nationalization, packaging, re-

### Tax Practice Services



Tax  
Opinion



Fiscal  
Assistance



Tax  
Compliance



Tax  
Diagnosis

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.




---

## Legal Services

### Corporate:

Commercial Societies, Branches or Permanent Establishments and Subsidiaries

Mergers, Acquisitions and Liquidation of Companies

Corporate Maintenance

Foreign Investment, Free Zones and Law 173

### International Trade:

International Trade and Customs Assistance

Rules of Origin and Customs Classification

International Trade Diagnosis

### Fiscal Litigation:

Legal Fiscal Assistance

Fiscal Legal Procedures and Constitutional Rights

Customs and International Trade Dispute Resolution

Contracts

Customs  
Fiscalisation

Double taxation and  
Tax Treaties Dispute  
Resolution

Social Security Issues

Enquiries to Tax  
Authority

***Labour Law Assistance:***

Labour Law Assistance

Legal Due Diligence

Legal Immigration Assistance

Arbitration and Alternative Dispute  
Resolution

Administrative and Regulatory Issues

Business and Competition Law

Intellectual Property

Energy Law, Telecommunications,  
Aeronautic and Maritime

---

[Privacy](#) | [Legal](#)

You have received this e-mail from KPMG in the Dominican Republic. If you no longer wish to receive communications from KPMG in the Dominican Republic, please send an email [here](#).

If you have any questions email us at [do-fmkpmg@kpmg.com](mailto:do-fmkpmg@kpmg.com)

KPMG Dominicana, Torre Acrópolis, Piso 15, Santo Domingo, República Dominicana

© 2015 KPMG Central America S.A. (KCA), a Panamanian corporation and member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.