

Global Tax Alert

News from Americas Tax

Argentina enacts tax reform

EY Tax News Update: Global Edition

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Argentina enacted tax reform (Law No. 27,541 (the Law)), through publication in the *Official Gazette* on 23 December 2019. Specifically, the Law amends the corporate income tax, dividend withholding tax, inflation adjustment for income tax purposes, taxation on interest from certain Argentine investments, personal assets tax, tax on debits and credits in local bank accounts, and export duties. It also creates a new tax for an inclusive and supportive Argentina and a new tax debt settlement plan for micro and small enterprises.

For more information on the significant changes made by the tax reform, see EY Global Tax Alert, [Argentine tax reform bill sent to Congress](#), dated 19 December 2019.

Companies doing business and different stakeholders investing in Argentina should consider the consequences of the changes and evaluate the effect on their current Argentine operations.

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