

Mobility: Immigration alert

January 2024

Argentina

New immigration requirements for intra-company transfer residence permits

Executive summary

The Argentine authorities recently implemented new requirements for holders of intra-company transfer residence permits.

Key developments

The immigration authorities are now requesting copies of "Alta temprana" (tax) notifications from foreign nationals in support of their initial applications for temporary residence as intra-company transferees under Article 23E of Law 25.871. In order to complete the tax notification, applicants must first obtain a provisional CUIL number. Therefore, the new process is as follows: filing of the residence application, obtaining precarious (i.e., provisional) residence, obtaining a provisional CUIL number, adding the applicant to the Argentine company's local payroll and completing the "Alta temprana" notification with the tax authorities (AFIP).

In addition, holders of intra-company transfer residence permits who seek to renew their permits may be asked to provide copies of their last six pay slips (in addition to a copy of their "Alta temprana" notification).

The new requirements seek to confirm that the applicant has maintained a continuous employment relationship with the local company and made ongoing social security contributions.

Impact on employers

Employers may consider adapting their internal processes to ensure compliance with the new requirements and minimize business disruptions.

Key steps

EY will continue to monitor these developments. Should you have any questions, we encourage you to contact one of our immigration professionals.

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