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Global Tax Alert

News from Americas Tax Center
and Transfer Pricing

Argentina amends transfer pricing compliance obligations

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The Argentine tax authorities amended the transfer pricing compliance obligations through General Resolution No. 4496 (GR 4496), published in the *Official Gazette* on 27 May 2019.

GR 4496 establishes one due date for the various Argentine transfer pricing forms. Under GR 4496, taxpayers must file all transfer pricing forms, when applicable, and the related documentation in the first week of the eighth month following the close of the tax year. The transfer pricing forms include Forms 741, 743, 867 and 4501.

GR 4496 eliminates Form 969, which was due 28 May 2019 for the tax year ending 31 December 2018. Additionally, GR 4496 updates the global amounts and *de minimis* transactions that trigger the obligation to file Form 743 and Form 4501 with the Transfer Pricing Report and the Certified Public Accountant Certification. Taxpayers must file those forms if they have transactions (invoiced during the tax year) with foreign related parties or with third parties located in tax havens (i.e., non-cooperating countries or low or no taxation jurisdictions) that individually exceed ARS300,000 or as a whole exceed ARS3 million (approx.¹ US\$6,666 and US\$66,666).

Taxpayers must file Form 867 if they have transactions of at least ARS10 million or more (US\$222,222). It also establishes that there will be two different Form 867 reporting categories – one from ARS10 million to ARS100 million, and one for more than ARS100 million.

Deadlines related to the Argentine country-by-country report filings remain unchanged.

Companies doing business in Argentina should monitor how the provisions of GR 4496 impact their business and transfer pricing compliance.

Endnote

1. Please note that US\$ amounts are included for reference purposes only and calculated based on the current exchange rate that may change from time to time. All amounts in the regulations are denominated in ARS.

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