

11 June 2019

Global Tax Alert

News from Americas Tax Center
and Transfer Pricing

Argentina amends transfer pricing local compliance obligations

NEW! EY Tax News Update: Global Edition

EY's new Tax News Update: Global Edition is a free, personalized email subscription service that allows you to receive EY Global Tax Alerts, newsletters, events, and thought leadership published across all areas of tax. Access information about the tool and registration [here](#).

EY Americas Tax Center

The EY ATC brings together the experience and perspectives of over 10,000 tax professionals across the region to help clients address administrative, legislative and regulatory opportunities and challenges in the 33 countries that comprise the Americas region of the global EY organization. Access more information [here](#).

The Argentine tax authorities amended the transfer pricing compliance obligations through General Resolution No. 4502 (GR 4502), published in the *Official Gazette* on 10 June 2019.

GR 4502 repeals several information reporting regimes, including the one established by Title II of GR 3572. As a result, the obligation to file the monthly transfer pricing form (Form F 968) for transactions carried out in the domestic market with any related party, as defined by GR 3572, no longer applies, beginning with the July 2019 deadlines.

The Related Parties Registry created by Title I of GR 3572 remains in force, including the obligation to report any changes within 10 business days, counted from the moment the changes occur.

For additional information with respect to this Alert, please contact the following:

Pistrelli, Henry Martin & Asociados S.R.L., Buenos Aires

- ▶ Carlos Casanovas carlos.casanovas@ar.ey.com
- ▶ Gustavo Scravaglieri gustavo.scravaglieri@ar.ey.com
- ▶ Ariel Becher ariel.becher@ar.ey.com
- ▶ Esteban Kacanas esteban.kacanas@ar.ey.com
- ▶ Milton González Malla milton.gonzalez-malla@ar.ey.com
- ▶ Mariano Rodríguez Moran mariano.rodriguez-moran@ar.ey.com
- ▶ Manuel Val Lema manuel.vallema@ar.ey.com

Ernst & Young LLP (United States), Latin American Business Center, New York

- ▶ Pablo Wejcman pablo.wejcman@ey.com
- ▶ Juan Ignacio Pernin juan.ignacio.pernin@ey.com
- ▶ Ana Mingramm ana.mingramm@ey.com
- ▶ Enrique Pérez Grovas enrique.perezgrovas@ey.com

Ernst & Young LLP (United Kingdom), Latin American Business Center, London

- ▶ Pablo Baroffio pablo.baroffio@uk.ey.com
- ▶ José Padilla jpadilla@uk.ey.com

Ernst & Young Tax Co., Latin American Business Center, Japan & Asia Pacific

- ▶ Raul Moreno, *Tokyo* raul.moreno@jp.ey.com
- ▶ Luis Coronado, *Singapore* luis.coronado@sg.ey.com

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit ey.com.

Transfer Pricing Group

© 2019 EYGM Limited.
All Rights Reserved.

EYG no. 002868-19Gbl

1508-1600216 NY
ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

ey.com