

Jurisdiction's name:	ARGENTINA					
Information on Tax Identification Numbers						
Section I – TIN Description						
<p>The Federal Administration of Public Revenue assigns a unique number (CUIT, for its Spanish acronym) to each taxpayer enrolled.</p> <p>The registration process differs between individual or legal persons.</p> <p>The individual is registered at the agency corresponding to its fiscal domicile (in which the economic activity is performed) and provides the necessary information and documents to prove its identity (birth date, ID N°) and domicile (certificate by a notary public, title deed or rental agreement, bank account or credit card statement, municipal permit, among others).</p> <p>Argentinian individuals may also request their CUIT electronically with the mobile APP “Mi AFIP”. For this they will need a mobile device with a camera and their ID (DNI).</p> <p>In the case of legal persons, the request for registration must be done electronically, providing the identifying information about the partnership (registered name, legal domicile and any other related data), information about the members (authorities, equity shares, partners and shareholders), and any other information related to the activity performed, taxes and fiscal domicile. The representative will appear in person at the AFIP premises in order to provide all the necessary documentation to prove the existence of the legal person, which will vary according to the legal nature (partnership business, trust, permanent establishment, etc.) After having verified the documents submitted and accepted the registration, the AFIP will provide the CUIT assigned to said legal person.</p>						
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)						
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?						
Individuals	[Yes/No]	Entities	[Yes/No]			
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.						
Response:						
<p>CDI - Identification Code</p> <p>The Identification Code - CDI - represents a numeric code that the AFIP issues to individuals who are not required to have a CUIT or CUIL (see below) due to the fact that there is no tax or social security reason to have one but otherwise is required to be identified for certain procedures.</p>						
<p>CUIT - Individual Taxpayer Identification Number</p> <p>Any individual beginning an economic activity must register with various government agencies, including the AFIP. Upon registration, a CUIT is granted by AFIP; thus, he/she acquires a tax identity vis a vis third parties, and is therefore entitled to develop its activities on a legal basis.</p>						
<p>CUIL - Workers Identification Number</p> <p>The CUIL is required for Social Security benefit's purposes. The CUIL is granted automatically and simultaneously with the ID (DNI).</p>						
Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.						
Response:						
CDI - Identification Code						

The Identification Code - CDI - represents a numeric code that the AFIP issues to entities not required to have a CUIT due to the fact that there is no tax reason to have one but otherwise is required to be identified for certain procedures.

CUIT - Individual Taxpayer Identification Number

Entities beginning an economic activity must register with various government agencies, including the AFIP. Upon registration, a CUIT is granted by AFIP; thus, they acquire a tax identity vis a vis third parties and are therefore entitled to develop its activities on a legal basis.

CIE – Foreign Investors Code

Legal persons, non-business groups and / or any other foreign resident collective entity willing to make financial investments in Argentina with no CUIT or CDI must request the Foreign Investors Code.

<https://serviciosweb.afip.gob.ar/genericos/guiasPasoPaso/VerGuia.aspx?id=192>

Section II – TIN Structure

The CUIT consists of 11 digits:

- the first 2 digits indicate the person: the numbers 20, 23, 24 or 27 are assigned randomly for individuals on a non-binary basis, and 30 or 33 for legal persons.
- The next 8 digits are: in the case of individuals, the ID (DNI) number; and in case of legal persons, it is assigned by the AFIP.
- The last digit is the verification number and it is randomly assigned.

Section III – Where to find TINs

Once the CUIT / CUIL / CDI / CIE has been assigned, persons become part of the taxpayers' register of the Federal Administration. Any person may enter the AFIP's website and see the Proofs of Registration (General Regime) or Registration of Monotributo (Simplified Tax Regime for Small Taxpayers) of any of the registered taxpayers, thus having access to the information regarding their tax status.

The TIN may be verified at:

<https://seti.afip.gob.ar/padron-puc-constancia-internet/ConsultaConstanciaAction.do>

Proof of registration (model)



ADMINISTRACION FEDERAL DE INGRESOS PUBLICOS
CONSTANCIA DE INSCRIPCION

████████ CUIT: 30-████-7-3

Forma Jurídica: SOC. ANONIMA

Fecha Contrato Social: 05-03-2008

IMPUESTOS/REGIMENES NACIONALES REGISTRADOS Y FECHA DE ALTA

IP-ACCIONES O PARTICIPACIONES	06-2010
GANANCIAS SOCIEDADES	07-2008
IVA	07-2008
REG. INF. - PARTICIPACIONES SOCIETARIAS	07-2008
REG. INF. - PRESENTACION DE ESTADOS CONTABLES EN FORMATO PDF	01-2010
REG. SEG. SOCIAL EMPLEADOR	02-2023

Contribuyente no amparado en los beneficios promocionales INDUSTRIALES establecidos por Ley 22021 y sus modificatorias 22702 y 22973, a la fecha de emision de la presente constancia.

Esta constancia no da cuenta de la inscripción en:

- Impuesto Bienes Personales y Exteriorización - Ley 26476: de corresponder, deberá solicitarse en la dependencia donde se encuentra inscripto.
- Impuesto a las Ganancias: la condición de exenta, para las entidades enunciadas en los incisos b), d), e), f), g), m) y r) del Art. 20 de la ley, se acredita mediante el "Certificado de exención en el Impuesto a las Ganancias" - Resolución General 2681.
- Aporte Solidario: de corresponder, deberá solicitarse en la dependencia donde se encuentra inscripto.
- Responsable Deuda Ajena Aporte Solidario: de corresponder, deberá solicitarse en la dependencia donde se encuentra inscripto.

ACTIVIDADES NACIONALES REGISTRADAS Y FECHA DE ALTA

Actividad principal: 620100 (F-883) SERVICIOS DE CONSULTORES EN INFORMATICA Y SUMINISTROS DE PROGRAMAS DE INFORMATICA	Mes de inicio: 09/2014
Secundaria(s): 465100 (F-883) VENTA AL POR MAYOR DE EQUIPOS, PERIFERICOS, ACCESORIOS Y PROGRAMAS INFORMATICOS	Mes de inicio: 09/2014
279000 (F-883) FABRICACION DE EQUIPO ELECTRICO N.C.P.	Mes de inicio: 04/2023

Mes de cierre ejercicio comercial: 1

DOMICILIO FISCAL - AFIP

Vigencia de la presente constancia: 26-02-2024 a 27-03-2024

Hora 10:59:34 Verificador 109736784961

Los datos contenidos en la presente constancia deberán ser validados por el receptor de la misma en la página institucional de AFIP <http://www.afip.gob.ar>.

Section IV – TIN information on the domestic website

For Further information:

<https://serviciosweb.afip.gob.ar/genericos/guiasPasoPaso/default.aspx>

Section V – Contact point for further information

Mr. Juan Pablo Barzola

Competent Authority

Federal Administration of Public Revenue (AFIP)

fiscalidadinternacional@afip.gob.ar

+54 11 4347-2851

Address: Hipólito Yrigoyen 370-2° piso, oficina 2758- CP 1086-Buenos Aires, Argentina.