Argentina

Transfer Pricing Country Profile[1]

October 2025

		SUMMARY	REFERENCE
The Arm's Length Principle			
1	**Does your domestic transfer pricing framework[2] make reference to the arm's length principle?**	☒ Yes ☐ No	Articles 9, 16 and 17, 106, 126, 127, Income Tax Law N° 20.628 t.o. 2019 and its amendments (hereinafter ITL)
2	**Does your domestic transfer pricing framework give the OECD Transfer Pricing Guidelines any role or status (e.g. legal binding effect, subsidiary application in the absence of domestic legislation, source of interpretation of domestic legislation and/or treaty provisions, other)?**	☒ Yes ☐ No Under Argentina's legislation, the OECD Transfer Pricing Guidelines (TPG) are seen as recommendations or guidelines which may serve as source of interpretation.	
3	**Does your domestic transfer pricing framework provide for a definition of related parties applicable for transfer**	☒ Yes ☐ No	Article 18, ITL Article 14, Decree N° 862/2019

[1] Information in transfer pricing country profiles is provided directly by jurisdictions. By publishing the transfer pricing country profiles on the OECD website, the OECD does not certify the accurateness of the information provided therein. Importantly, transfer pricing country profiles published on the OECD website are made available to stakeholders for information purposes only, and are not intended to be used in substitution to a jurisdiction's legal instruments, jurisprudence, or administrative guidance or practice nor relied on as an accurate and complete description of domestic law.

[2] For purposes of transfer pricing country profiles, the term "domestic transfer pricing framework" refers to a jurisdiction's domestic legislation, regulations, administrative guidance or practice, jurisprudence or governing general principles in the jurisdiction.

	pricing purposes? If so, please provide the definition contained under your domestic transfer pricing framework.	Article 18 of the ITL provides that: "*For the purposes set forth in this law, the relationship will be configured when an entity and individual or legal entities or other types of entities or establishments, trusts or equivalent figures, with whom that entity carry out transactions, are directly or indirectly subject to the management or control of the same individuals or legal entities or, for their participation in the capital, their degree of credit, their functional influences or any other, contractual or not, have the decision-making power to guide or define the activity or activities of the mentioned companies, establishments or other types of entities*". This Article is further regulated by Article 14 of the Regulatory Decree N° 862/2019, which says that: "*… it will be understood that there is a relationship when, among others, any of the following assumptions is verified:* *a) one (1) subject owns all or a majority of the capital of another.* *b) two (2) or more subjects have alternatively:* *i. one (1) subject in common as total or majority owner of its capital.* *ii. one (1) subject in common that has total or majority participation in the capital of one (1) or more subjects and significant influence in one (1) or more of the other subjects.* *iii. one (1) subject in common who has significant influence over them simultaneously.* *c) one (1) subject has the necessary votes to form the corporate will or prevail in the shareholders or partners' meeting of another.* *d) two (2) or more subjects have directors, officers or common administrators.* *e) one (1) subject enjoys exclusivity as an agent, distributor or concessionaire for the sale of goods, services or rights, by another.* *f) one (1) subject provides another with the technological property or technical knowledge that constitutes the basis of its activities, on which the latter conducts its business.* *g) one (1) subject participates with another in associations without legal existence as legal persons, among others, condominiums, temporary unions, collaborative groups or any other type of associative contracts,*	Article 3, General Resolution N° 4717/2020 and its amendments (hereinafter GR N° 4717/2020)

		through which they exercise significant influence in the determination of prices. *h) one (1) subject agrees with another, contractual clauses that assume the character of preferential in relation to those granted to third parties in similar circumstances, such as discounts for negotiated volumes, financing of transactions or delivery on consignment, among others.* *i) one (1) subject significantly participates in setting business policies, among others, the supply of raw materials, production and / or marketing of another.* *j) one (1) subject develops an activity of importance only in relation to another, or its existence is justified only in relation to another, verifying situations such as relationships of the sole or main supplier or client, among others.* *k) one (1) subject substantially provides the funds required for the development of the commercial activities of another, among other ways, through the granting of loans or the granting of guarantees of any kind, in the cases of financing provided by a third.* *l) one (1) subject is responsible for the losses or expenses of another.* *m) the directors, officers, administrators of a subject receive instructions or act in the interest of another.* *n) There are agreements, circumstances or situations by which the management is granted to a subject whose participation in the capital stock is a minority*". *Additionally, Article 3 of General Resolution (GR) N° 4717/2020 provides further guidance regarding the relationship of "sole or main supplier or client" established under the above item j), as follows:* *It will be considered that relationships of the sole or main supplier or client are configured in the case of international commercial transactions of such meaning that its definitive or temporary absence could affect the continuity of the activity or the existence of the local subject or its related person from abroad.*	

<table>
<tr><th colspan="4">Transfer Pricing Methods</th></tr>
<tr><td>4</td><td>Does your domestic transfer pricing framework provide for transfer pricing methods to be used in respect of transactions between related parties?</td><td>☒ Yes
☐ No

If affirmative, please check those provided for in your legislation:
<table><tr><td>CUP</td><td>Resale Price</td><td>Cost Plus</td><td>TNMM</td><td>Profit Split</td><td>Other (If so, please describe)</td></tr><tr><td>☒</td><td>☒</td><td>☒</td><td>☒</td><td>☒</td><td>☒</td></tr></table>
Other methods: According to Article 17, fifth paragraph, ITL, Article 29 of Decree N° 862/2019 and Articles 34 and 35 of GR N° 4717/2020 and its amendments, other methods may apply to specific transactions (when the special circumstances of the transaction prevent the valuation of its assets, risks or functions), e.g. in the case of the transfer of valuable and unique intangible assets, specific assets or rights difficult to assimilate to other assets on the market, in the transfer of share or participation in the capital of companies that are not listed on the stock market or financial assets that do not have comparable contributions or transactions with or between independent parties, or in the case of the investment in unique assets that do not have comparable and whose activation only produces average results through the amortization of such assets. It should be justified, from a technical and economic perspective, the need to use any other method and why the application of the aforementioned methods (i.e. CUP, resale price, cost plus, TNMM or profit split) is not appropriate due to the nature and characteristics of the activities, to the extent that the other method applied represents a closer approximation to the arm’s length principle and adequate documentation should be provided.</td><td>Article 17, fifth paragraph, ITL
Article 29, Decree N° 862/2019
Articles 30 to 35, GR N° 4717/2020</td></tr>
<tr><td>5</td><td>Which criterion is provided for in your domestic transfer pricing framework for the application of transfer pricing methods?</td><td>Please check all that apply:
☐ Hierarchy of methods
☒ Most appropriate method
☐ Other (if so, please explain)

It will be understood as the most appropriate method to a transaction the one that best reflects its economic reality. To this end, it will be considered, among others, the method that: a) has better compatibility with the business and commercial structure; b) has the best quality and quantity of information available for its</td><td>Article 17, third and fifth paragraph, ITL
Article 29, 30 and 31, Decree N° 862/2019
Articles 34 and 35, GR N° 4717/2020</td></tr>
</table>

		adequate justification and application; c) considers the most appropriate degree of comparability of linked and unrelated transactions, and of the companies involved in said comparison; and d) requires the lowest level of adjustments to eliminate the differences between the facts and situations compared. Besides that, in case of applying other than the 5 traditional ones (CUP, resale price, cost plus, TNMM or profit split), the taxpayer must justify, from a technical and economic perspective, the chosen method. This technique must be described in detail as well as the reasons for its choice, and the advantages and disadvantages that allow its correctness and suitability to be analysed, which guarantee that the transactions under evaluation respond to the arm's length principle. However, there is an exception to the rule: the comparable uncontrolled price method (CUP) between independent parties will be considered the most appropriate method to value the transactions of commodities goods, either by reference to comparable uncontrolled transactions or by reference to the indexes, coefficients, or market values of goods.	
6	**Does your domestic transfer pricing framework contain specific guidance on commodity transactions?**	☒ Yes ☐ For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed. ☒ Domestic transfer pricing framework provides for the use of a specific method for controlled transactions involving commodities (*if so, please explain*) ☐ No As previously mentioned, the comparable price method (CUP) between independent parties will be considered the most appropriate one to value the transactions of commodities goods, either by reference to comparable uncontrolled transactions or by reference to the indexes, coefficients, or market values of goods. Additionally, certain specific considerations apply in the case of export operations involving commodities. In a commodity export transaction where an intermediary takes part of it in accordance with the conditions defined in the seventh paragraph of Article 17, ITL, it is mandatory to register the contract, if not, or if the information in the contract were found to be insufficient, or not consistent with the procedure, Argentinian source income of export will be determined taking into account the value of the good on the day of the cargo of the goods - whatever the means of transport - including any comparability adjustments that may correspond, without regard to the price at which it would have been agreed with the foreign intermediary.	Article 17, third, fifth and seventh paragraph, ITL Articles 31, 43, 44, 46 to 54, Decree N° 862/2019 Article 8, 24 and 40, GR N° 4717/2020 GR N° 4653/2019 and GR N° 4837/2020

		An intermediary is a foreign subject who buys and sells the exported or imported merchandise to mediate its commercialization, without having physical possession of it. The obligation to register the commodity export contract applies to all commodities export transactions carried out with related or independent parties, with the participation of intermediaries or not. GR N° 4653/2019 and GR N° 4837/2020 define the mandatory conditions for the registration of contracts for exports of agricultural commodities and non-agricultural, respectively.	
Comparability Analysis			
7	**Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?**	☒ Yes ☐ No The legislation largely follows the guidance on comparability analysis outlined in Chapter III of the TPG in Article 17 of the ITL and its amendments and Articles 30 to 34 of the Decree N° 862/2019. The comparability analysis must be done from the perspective of the local subject. However, when the profit split method is used, all related parties must be analysed. Accordingly, transactions will be considered comparable when there are no differences that significantly affect prices, amounts of considerations or profit margins and if so, where appropriate, such differences are eliminated by virtue of reasonable and justifiable adjustments enabling a substantial degree of comparability shall be considered comparable. The evaluation of transactions between related parties must be carried out individually, transaction by transaction, evaluating the performances made and the conditions surrounding its execution. The selection of comparable transactions and subjects must not include those that reflect operating losses (both before and after the application of comparability adjustments), unless it is objectively and in detail justified that such losses are characteristic of the business, due to market circumstances, industry or other comparability criteria and it is reliably demonstrated that the conditions leading to the loss are not the result of factors affecting comparability.	Article 17, ITL Articles 30 to 34, Decree N° 862/2019 Article 4 to 6, GR N° 4717/2020 (as amended by General Resolution N° 5010/2021)
8	**Is there a preference in your jurisdiction for domestic comparables over foreign comparables?**	☒ Yes ☐ No Despite the fact that there are no regulations regarding the use of domestic comparables, it is a common practice to perform benchmarking including	

		geographical criteria. In this sense, domestic comparables are preferred, but regional and worldwide comparables are also accepted, and they should not be automatically rejected just because of being non-domestic.	
9	**Does your domestic transfer pricing framework permit the use of secret comparables for transfer pricing assessment purposes?**	☐ Yes ☒ No	
10	**Does your domestic transfer pricing framework allow or require the use of an arm's length range and/or statistical measure (e.g. the interquartile range or other percentiles) for determining arm's length remuneration?**	☒ Yes ☐ No For cases of transactions between related parties or with those located in non-cooperative jurisdictions or jurisdictions with low or no taxation, where there are two or more comparable transactions, calculations based on the median and the interquartile range of prices or profit margins should be applied.	Article 17, ITL Article 42, Decree N° 862/2019 Article 29, GR N° 4717/2020
11	**Are comparability adjustments required under your domestic transfer pricing framework?**	☒ Yes ☐ No The analysed transactions will be considered comparable if there are no differences that affect the price, profit margin or the amount of the consideration referred to in the methods established by law and when, as the case may be, such differences are eliminated from adjustments that allow a substantial degree of comparability. The law states the elements or circumstances to be taken into account for this purpose.	Article 17, ITL Article 30, 40 and 41, Decree N° 862/2019 Articles 6, 8 and 25, GR N° 4717/2020
Intangible Property			
12	**Does your domestic transfer pricing framework contain guidance specific to the pricing of controlled transactions involving intangibles?**	☒ Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VI of the TPG? ☒ Yes ☐ No (please provide further explanations below) ☐ No When the local taxpayer contributes to the value chain of an intangible asset of which he is not the owner, pays or not royalties for its use, it should establish the form of remuneration that remunerates the development of functions, the control or use of assets or the assumption of risks that affect such contribution of value.	Article 17, ITL Article 29, 32 and 34, Decree N° 862/2019 Article 20 to 23 and 34, GR N° 4717/2020

		If the local taxpayer paid royalties or a remuneration of any kind for the use of intangibles in which they had a stake in their development or improvement, it must be justified that those amounts and the transaction corresponds to the arm's length principle. When R&D or similar activities are evaluated, the market value of the contribution to the development or improvement of intangible assets must be estimated from a functional analysis that allows identifying and evaluating the risks involved and the magnitude and degree of importance of the activities exercised by the local taxpayer. In relation to R&D carried out by local taxpayer under contract, it will be evaluated whether the local taxpayer participates in strategic decision-making, monitoring of research and development activities, use of tangible and intangible assets or controls risks, to which purposes of determining the market remuneration that would correspond to the local taxpayer and the possible contribution of that to the value chain of the intangible asset.	
13	**Are there any other rules outside your transfer pricing framework that are relevant for the pricing of controlled transactions involving intangibles?**	☒ Yes ☐ No Only eighty percent (80%) of the remuneration paid for the exploitation of trademarks and patents to foreign entities will be deductible. This limitation shall apply to both independent companies and related companies and in accordance with the provisions of article 17 ITL, on the normal market price between independent parties. It is forbidden to deduct the amortization of goodwill, brands and similar assets, but it is admissible to deduct expenses on intangible assets that due to their characteristics have a limited duration (patents, concessions and similar assets). In the case of the sale of intangible goods produced by the seller, the computable cost will be given by the amount of the expenses incurred (updated from the date of realization to the date of sale) to obtain them if they have not been tax deducted. Recipients of royalties residing in the country (human persons and undivided estates) may deduce 25% of the sums received for such concept, when they originate from the definitive transfer of assets, until the recovery of the invested capital. When the royalties originate in the temporary transfer of goods that suffer wear or depletion, the deduction of the amount will be allowed. Deductions will be applicable if the costs and expenses are incurred in the country. In the case of costs incurred abroad, the only deduction for all concepts allowed is for 40% of the royalties. All this applies if the royalties are not obtained through entities included in Article 53 ITL in subsections b), c) d) and e) and in the last paragraph of Article 53 or of companies or sole proprietorships that belong to them. These regulations	Articles 64, 85, item e) and 92, items h) and m), ITL Articles 209, 210, 213, 220 and 229, Decree N° 862/2019

		are not applied to beneficiaries who habitually carry out activities aimed at obtaining assets that produce royalties. The application of the transfer pricing regulations may not imply the recognition of deductions not provided in the ITL. In this sense, it may not be considered that the price or amount of the consideration of a transaction will be less than that agreed in the case of sales or income, or higher in the case of purchases or expenses.	
Hard-to-Value Intangibles[3]			
14	**Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?[4]**	☐ Yes. If so, does your domestic transfer pricing framework follow the guidance on HTVI in Chapter VI of the TPG? ☐ Yes ☐ No (please provide further explanations below) ☒ No	Article 17, ITL Article 29, 32 and 34, Decree N° 862/2019 Articles 20 to 23 and 34, GR N° 4717/2020
		There is no definition in Argentinian legislation of the concept of HTVI and neither has the approach proposed by the OECD in Chapter VI of the Transfer Pricing Guidelines been adopted. However, according to Article 29, item f) of the Decree N° 862/2019 and Article 34 of the GR N° 4717/2020 regarding the Transfer Pricing regime, taxpayers are allowed to use other methods and techniques of justification that respect the arm's length principle when the special circumstances of the transaction prevent the valuation of their assets, risks or functions based on the arm's length methods. It should be justified, from a technical and economic perspective, the need to use any other method and to the extent that the other method applied represents a reliable approximation of the arm's length result in the case of the transfer of valuable and unique intangible assets, specific assets or rights difficult to assimilate to other assets on the market, in the transfer of share or participation in the capital of companies that are not listed on the stock market or financial assets that do not have comparable contributions or transactions with or between independent parties, or in the case of the investment in unique assets that do not have comparable and whose activation only produces average results through the amortization of such assets. Also, adequate documentation should be provided.	

[3] Please note that questions in this section are imported from the HTVI questionnaire and integrated into this TPCP to centralise all jurisdiction-related transfer pricing information.

[4] In the case of jurisdictions that do not apply the HTVI approach (i.e. they responded "no" to question 14), it is not necessary to respond to the remaining questions in the HTVI section and these questions will not be published as part of jurisdiction's transfer pricing country profile.

Intra-group Services			
23	**Does your domestic transfer pricing framework provide guidance specific to intra-group services transactions?**	☒ Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VII of the TPG? ☒ Yes ☐ No (please provide further explanations below) ☐ No In the analysis of transactions involving the provision of services between related parties certain elements must be considered, such as their nature and scope, the real need for their provision, the conduct of the parties, the terms of the provision and that the service has been provided or it is expected to provide a benefit or economic value to the entity that pays it, as well as whether or not they involve industrial, commercial or scientific experiences, technical assistance or the transfer or assignment of intangibles. The functional analysis should take into consideration the ancillary services such as commercialization, marketing, logistics or other services relevant to the activity, whether they are routine or not.	Article 17, ITL Articles 32, 35 and 36, Decree N° 862/2019 Article 12, GR N° 4717/2020
24	**Does your domestic transfer pricing framework provide for or allow the application of a simplified approach for low value-adding intra-group services?**	☐ Yes. If so, does it follow (largely follow) the low value-adding services approach in Chapter VII? ☐ Yes ☐ No (please provide further explanations below) ☒ No	
25	**Are there any other rules outside your transfer pricing framework for pricing intragroup services?**	☐ Yes ☒ No	
Financial Transactions			
26	**Does your domestic transfer pricing framework provide guidance specific to financial transactions?**	☒ Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter X of the TPG? ☒ Yes	Point a)1, Article 32 Decree N° 862/2019

		☐ No (please provide further explanations below) ☐ No	Articles 4, 13 to 19 and Section B of Annex I, GR N° 4717/2020 (as amended by GR N° 5010/2021)
		In the comparability analysis of financial transactions several elements that reflect the economic transactions and those that influence them should be taken into account, such as the amount of capital or loan, currency in which the transaction was carried out, repayment term and scheme, guarantees, debtor's solvency, effective repayment capacity, interest rate, amount of commissions, administrative charges and any other payment or charge, accreditation or, where appropriate, debit that is made or practiced by virtue of these. The analysis of comparability of transactions, either individually or by business lines, will be performed on the basis of the transactions carried out according to the activity of the subject, for which purpose the commercial and financial relationships between the parties involved and the determining conditions of the transactions being compared must be taken into account, considering the nature of the transactions, the conduct of the parties and the agreements between them, considering the elements, conditions or circumstances that reflect to a greater extent the economic reality of such transactions and those that influence them in view of the set of economic linkages. Also, it must be accredited if the provider of the financial benefit has sufficient economic and financial capacity to grant it and to assume control over the associated risks, and that if the receiver has the financial capacity to pay the capital and interest in the agreed maturities. When the comparability analysis is affected by the group's implicit support for the borrowing company, in such a way that it creates difficulties in reliably evaluating the controlled transactions, the group's credit rating may be used to determine the price of the financial benefit. The rate associated with the rating will be taken as a reference value to set the market price if the information to be supplied is not available. Implicit support is all actions between related companies aimed at achieving an improvement in the credit risk profile of related companies. The improvement in the credit quality of the company derived from its sole membership in a group of companies, and in the absence of a specific documented guarantee, will not be considered for the purpose of obtaining remuneration from the related party. Regarding the participation in cash pooling funds, or centralized financing, the need for it and the origin of the excess cash must be justified and the financial transactions will be considered intricately linked. A debt rate higher than the rate obtained as a fund provider in the same type of transactions between related companies will not be considered appropriately justified.	

		When it refers to hedging transactions with financial derivatives that involve underlying assets, the appropriateness of analysing them intricately linked with other transactions must be evaluated.	
27	**Are there any other rules outside your transfer pricing framework that are relevant for the tax treatment of financial transactions?** *(e.g. whether your jurisdiction has implemented the measures in BEPS Action 4 to limit interest deductions and other financial payments or any similar rules)*	☒ Yes ☐ No In the case of subjects included in Article 53 ITL, the interests of financial debts contracted with related parties - residents or not in the country - will be deductible from the tax balance, such deduction should not exceed the annual amount established by the National Government (AR S 1 000 000), or the equivalent of 30% of the net profit for the year that results before deducting both the interests referred to in this paragraph and the amortizations provided for in ITL, whichever is greater. The surplus that has accumulated in the 3 immediate previous fiscal years may be added, as the amount of interest effectively deducted with respect to the applicable limit, to the extent that said surplus had not been previously applied in accordance with the procedure provided in this paragraph. The interests that could not have been deducted, may be added to those corresponding to the 5 immediately following fiscal years, remaining subject to the limitation mechanism provided therein. Interest on financial debts, their respective updates and the expenses arising from their constitution, renewal and cancellation will be deductible if these charges respond to the independent operator principle. When the taxpayer owns different assets and part of them produce profits that should be exempt for taxation purposes, the corresponding interest to those profits should be adjusted in the calculation of the deduction. These limitations shall not apply in the following cases: 1. for financial entities (Law No. 21,526), for financial trusts constituted in accordance with the Civil and Commercial Code of the Nation (CCCN) and for companies whose main purpose is to enter in leasing contracts under terms established by the CCCN and, secondarily, exclusively carry out financial activities; 2. for the amount of interest that does not exceed the amount of active interest; 3. when the relationship between the interests subject to the limitation and the net profit referred to there, is less than or equal to the ratio that, in that fiscal year, the group to which the subject belongs, owns by liabilities contracted with independent creditors and its net profit, determined in a manner analogous to the provisions therein; or	Articles 53 and 85, ITL Article 125, 190 to 200 Decree N° 862/2019

		4. When the beneficiary of the interests had effectively paid the tax with respect to such income. The regulations may determine the inapplicability of the limitation when the type of activity carried out by the subject justifies it. In case of profits for interests, when the interest rate is not expressly determined, for tax purposes it is presumed unless proven otherwise, that all debts (be it the consequence of a loan, sale of real estate, accrues) is not lower than that set by the Argentinian National Bank for trade discounts, except that corresponding to debts with the legal update, in which case those that are currently in place for this type of transactions will be applicable.	
Cost Contribution Arrangements			
28	**Does your jurisdiction allow cost contribution arrangements?**	☐ Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VIII of the TPG? ☐ Yes ☐ No (please provide further explanations below) ☒ No	
Transfer Pricing Documentation			
29	**Does your domestic transfer pricing framework require the taxpayer to prepare transfer pricing documentation?**	☒ Yes ☐ No *If affirmative, please check all that apply:* ☒ Master file consistent with Annex I to Chapter V of the TPG ☒ Local file consistent with Annex II to Chapter V of the TPG ☒ Country-by-country report consistent with Annex III to Chapter V of the TPG ☒ Specific transfer pricing returns (separate or annexed to the tax return) ☐ Other (specify):	Article 17, ITL Article 55, Decree N° 862/2019 Master file (MF): Articles 45 and Annex II GR N° 4717/2020 (as amended by GR N° 4733/2020 and 5010/2021) Local file (LF): Articles 43, 44, 46 and Annex I, GR N° 4717/2020 (as amended by GR N° 4733/2020 and 5010/2021) Country by Country Report (CBCR): GR N° 4130/2017 (as amended by GR N° 4332/2018) Specific transfer pricing return: Articles 47 to 49 (Form. 2668) GR N° 4717/2020

30	**Please briefly explain the relevant requirements related to each transfer pricing documentation requirement (i.e. timing for preparation or submission, languages, etc.)**	**1. Master file (MF):** Annual presentation in Spanish, due up to one year after the closing date of the fiscal year to be reported, submitted electronically, via a service called "Digital Presentations". This obligation applies to taxpayers who operate with related parties and belong to a MNE Group (as defined in point 2, Annex I, GR N° 4130/2017), when: a) the total consolidated annual income of the group exceeds ARS 4 000 000 000 in the fiscal year prior to that of the filing (threshold applicable for Fiscal Years ending on or after 31/12/20. Previous to that date, the threshold was ARS 2 000 million); and b) the transactions carried out with related parties abroad exceed, as a whole, in the fiscal period the amount equivalent to ARS 3 000 000 or individually of ARS 300 000. In the event that there are no modifications in the period to be reported with respect to the information included in the last Master File Report submitted, the obliged parties may choose to submit, in its place, a sworn statement ratifying the information provided in the last Master file submitted, together with the financial statements (applicable for Fiscal Years ending on or after 31/12/2020). **2. Local file** (LF, called Transfer Pricing Study) should be presented annually, in Spanish, due up to six months after the closing date of the fiscal year to be reported. **3. Country by Country Report (CbCR):** Form 8097: Annual presentation in Spanish due up to one year after the closing date of the fiscal year to be reported that corresponds to the Ultimate Parent Company (UPE). Form 8096 (Notification 1): Annual presentation in Spanish due up to the third month after the closing date of the fiscal year to be reported that corresponds to the UPE. This obligation applies to all entities resident in the country that belong to MNE Groups. (Form without number) also known as "Second Notification": Annual presentation in Spanish due up to the second month immediately following the expiration date for the submission of the CbCR, informing the presentation of the said report in a jurisdiction abroad. This obligation applies to entities resident in the country that belongs to MNE Groups, which are obliged to submit a CbCR and made that presentation of the CbCR in a jurisdiction different from Argentina. **4. Tax return** (Form 2668) should be presented annually, in Spanish, due up to six months after the closing date of the fiscal year to be reported.	Article 17, ITL Article 55, Decree N° 862/2019 Master file (MF): Articles 45, 51, 52 and Annex II GR N° 4717/2020 (as amended by GR N° 4733/2020, 4759/2020 and 5010/2021) Local file (LF): Articles 7, 12, 21, 24, 39, 43, 44, 50, 52, and Annex I GR N° 4717/2020 (as amended by GR N° 4733/2020, 4759/2020 and 5010/2021) Country by Country Report (CbCR): GR N° 4130/2017 (as amended by GR N° 4332/2018) Specific transfer pricing return: Articles 47 to 49, and 52 (F. 2668) GR N° 4717/2020 (as amended by GR N° 4733/2020, 4759/2020 and 5010/2021)

31	**Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or compliance incentives regarding transfer pricing documentation?**	☒ Yes ☐ No For non-filing or late filing of transfer pricing return, the taxpayer may be fined ARS 10 000 and up to ARS 20 000. In addition to the penalties above, where the Federal Tax Agency has served a demand to file the transfer pricing return, a penalty of ARS 45 000 is imposed for each failure to comply. In the case of taxpayers with gross revenue above ARS 10 million after a third demand to file, an additional penalty of up to ARS 450 000 may be imposed. Furthermore, the non-filing, or late or inexact filing of the information related to the membership of a local taxpayer to a multinational group will be fined with ARS 80 000 up to ARS 200 000 (Notifications, CbC regime); the non-filing or late filing of the CbCR (Form 8097) or the filing of false information will be fined with a penalty between ARS 600 000 to ARS 900 000; for non-compliance with a requirement made by the Tax Authority, a penalty between ARS 180 000 to ARS 300 000 will be imposed.	Article 57, GR N° 4717/2020 Articles 38.1, 39, 39.1 and 39.2 Tax Procedure Law N° 11.683 (t.o. 1998) and its amendments Article 15, GR N° 4130/2017 (CbCR)
32	**Does your domestic transfer pricing framework provide for exemption from transfer pricing documentation obligations?**	☒ Yes ☐ No Certain documentation referring to **transactions with intermediaries** should not be kept when the transactions do not exceed ARS 30 000 000 in total in the fiscal period. The subjects obliged to present LF will have to maintain the supporting documentation of the analysed transactions, according to the parameters established in Article 44 of the GR N° 4717/2020 and its amendments. The **minimum thresholds for relieving the obligation to present the Transfer Pricing Local Study** are the following: **1. Transactions with related parties abroad:** when the total amount of these transactions in the fiscal period is less than or equal to ARS 3 000 000, or each transaction individually considered is less than ARS 300 000 (applicable for fiscal years ending on or after 31/12/2020. Previous to that date: Transactions with related parties abroad: a) When the total amount of these transactions are less than or equal to ARS 30 million; b) When the local entity is a member of an MNE group that is obliged to present the CbCR, whatever the jurisdiction of	GR N° 4130/2017 (CbCR – as amended by GR N° 4332/2018) Article 45 GR N° 4717/2020 (MF – as amended by GR N° 5010/2021) Articles 39 to 41, and 44 GR N° 4717/2020 (LF – as amended by GR N° 5010/2021)

		presentation is, and the total of these transactions in the fiscal period is less than or equal to ARS 3 000 000 or, for each transaction considered individually, ARS 300 000); **2. Transactions with subjects located in non-cooperating jurisdictions or with low or no taxation:** when the total of these transactions in the fiscal period is less than or equal to the amount of ARS 3 000 000 or, individually considered, ARS 300 000. **Master file:** Entities that: a) Belong to MNE groups with total consolidated group revenues that are less than ARS 4 000 million, in the year before the presentation (amount applicable for fiscal years ending on or after 31/12/2020. Previous to that date the threshold was ARS 2 000 million); and b) the transactions made with related subjects from abroad do not, as a whole, exceed in the fiscal period the amount of ARS 3 000 000, or, individually considering each transaction do not exceed ARS 300 000 are exempted from the filing obligation. **Country-by-Country Report (Form 8097):** MNE groups with total consolidated group revenues that are less than EUR 750 million are exempted from the filing obligation.	
Administrative Approaches to Avoiding and Resolving Disputes			
33	**Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?**	Please check those that apply: ☒ Rulings ☐ Enhanced engagement or cooperative compliance programmes ☐ Advance Pricing Agreements (APA) ☐ Unilateral APAs ☐ Bilateral APAs ☐ Multilateral APAs ☒ International Compliance Assurance Programme (ICAP) ☒ Mutual Agreement Procedures ☐ Other (*please specify*):	Articles 4.1 and 205 to 217 Law N° 11.683 (t.o. 1998) and its amendments GR N° 4497/2019 Argentina's MAP Profile

		Advance Pricing Agreements (APA) and Mutual Agreement Procedures (MAP) are legislated in Article 217 and Articles 207 to 216, in that order, of the Tax Procedure Law N° 11.683 (t.o. 1998) and its amendments. APAs have not been regulated yet by decree nor by an administrative resolution, so there is not a current APA programme in place at date and it is not yet defined the duration of an APA or whether rollback is allowed. It should be noted that APAs in Argentina go by the name of "Determinaciones Conjuntas de Precios de Operaciones Internacionales – DCPOI". MAPs are operative according to each bilateral international agreement. For further information, please refer to Argentina`s Dispute Resolution Profile (MAP Profile). A binding consultation regime is established under Article 4.1 of the Tax Procedure Law. The consultation must be submitted before the taxable event or within the term for its declaration, while the Tax Agency will grant its answer in a maximum of 90 days. The answer will be binding for both the consulting parties and the Tax Agency, if the data collected and the circumstances do not change. International Compliance Assurance Programme (ICAP): Argentina joined the Programme in 2022. So far, Argentina has been involved in three (03) cases. However, there is not yet a specific regulation for this mechanism.	
Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities			
34	**Does your domestic transfer pricing framework allow the application of the simplified and streamlined approach for baseline marketing and distribution activities in the relevant Annex of Chapter IV of the TPG?**	☐ Yes ☒ No ☐ Other (please elaborate)	
35	**If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, how is it implemented?**	☐ In-scope tested parties resident within the jurisdiction can elect to apply the simplified and streamlined approach (i.e. safe harbour) ☐ In-scope tested parties resident within the jurisdiction are required to follow the simplified and streamlined approach for in-scope qualified transactions and tax administrations are allowed to impose the application of the simplified and streamlined approach to in-scope qualified transactions of tested parties resident within their jurisdiction (i.e. rule) ☒ N/A	

36	**If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, what is the operating expense to sales (OES) upper bound chosen by your jurisdiction regarding scoping criterion 13.b?**	☐ 20% ☐ 30% ☐ Other (please specify) ☒ N/A	
37	**Does your jurisdiction respect the outcome of the application of the simplified and streamlined approach by a covered jurisdiction in line with the Inclusive Framework political commitment?**	☒ Yes ☐ No	
38	**If your domestic transfer pricing framework allows the application of the simplified and streamlined approach for resident in-scope tested parties, does your jurisdiction respect the outcome of the application of such approach by another jurisdiction that is not a covered jurisdiction?**	☐ Yes ☒ No	
Safe Harbours and Other Simplification Measures			
39	**Does your jurisdiction provide for any safe harbours or other simplification measures in respect of certain industries, types of taxpayers, or types of transactions (not listed in other sections of this questionnaire)?**	☒ Yes ☐ No GR N° 5010/2021 established a Simplified Regime for International Transactions (Form 2672) aimed at facilitating the filing of transfer pricing documentation by low-risk taxpayers that comply with certain conditions. The entities obliged to file the Master File, or those belonging to a MNE Group that is obliged to file the CbC Report, regardless of the country in which it is required to do so, cannot apply such Simplified Regime. The Simplified Regime is applicable for fiscal years ending on or after 31 December 2020.	Title I, GR N° 5010/2021

Other Legislative Aspects or Administrative Procedures			
40	**Does your domestic transfer pricing framework allow downward corresponding adjustments in the absence of a mutual agreement procedure (e.g. unilateral corresponding adjustments)?**	☐ Yes ☒ No	
41	**Does your domestic transfer pricing framework allow or require taxpayers to make year-end adjustments?**	☒ Yes. Year-end adjustments are required. ☐ Yes. Year-end adjustments are allowed. ☐ No Should the application of the transfer pricing methodology show that the prices, profit margins or compensations have not been agreed at arm's length, a tax adjustment for transfer pricing must be computed in the income tax annual return.	
42	**Does your domestic transfer pricing framework provide for secondary adjustments?**	☐ Yes ☒ No	
Attribution of Profits to Permanent Establishments			
43	**Which version of Article 7 of the OECD Model Tax Convention on Income and on Capital do your tax treaties contain?**	☒ Article 7 as it read before 2010. ☒ If so, please indicate in how many treaties: There are twenty-two (22) bilateral tax treaties in force: Australia, Belgium, Brazil, Canada, Chile, China, Denmark, Finland, France, Germany, Italy, Mexico, Netherlands, Norway, Qatar, Russia, Spain, Sweden, Switzerland, Turkey, United Arab Emirates and United Kingdom. In addition, two (2) tax treaties have been signed but are not yet in force: Austria and Luxembourg. ☐ Article 7 as it reads after 2010. ☐ If so, please indicate in how many treaties: ☒ Other (please provide additional details): One (1) tax treaty in force follows the Andean Pact Model: Bolivia.	See Argentina's positions on Article 7 (paragraphs 1, 5 and 13) of the OECD Model Tax Convention

		Twelve (12) of the treaties referred to above include, in similar terms, the rule of limited force of attraction contained in Article 7(1) of the United Nations Model Double Taxation Convention between Developed and Developing Countries: Australia, Belgium, Canada, Denmark, Finland, Mexico, Netherlands, Norway, Russia, Spain, Sweden and United Arab Emirates.	
44	**For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)?**	☐ Yes ☒ No (please explain the approach used and which tax treaties are concerned) The approach used is established in the domestic tax law. The main features are set out in answer 45 below, without prejudice to the supremacy of tax treaties listed in answer 43.	Article 16, ITL Article 22 and 57, Decree N° 862/2019
45	**Does your domestic transfer pricing framework contain specific guidance for the attribution of profits to permanent establishments of non-resident entities? If so, please provide a summary of the main features of this guidance.**	☐ Yes, they follow the AOA as described in the 2008 Report on the Attribution of Profits to Permanent Establishments ☐ Yes, they follow the AOA as described in the 2010 Report on the Attribution of Profits to Permanent Establishments ☒ Yes, they do not follow the AOA (please provide a summary of the main features of these rules) ☐ No Article 16 of the ITL and Article 22 of Decree 862/2019 provide that PEs must carry out their accounting records separately and, if appropriate, make the necessary corrections to determine their Argentinian source tax result in accordance with normal market practices between independent entities. Otherwise, the Argentinian source net profit shall be determined on the basis of the results obtained by independent companies engaged in the same or similar operations. For its part, Article 57 of Decree N° 862/2019 provides that in cases where a foreign beneficiary has one or more permanent establishments in the country, it must attribute to each of them the profits corresponding to the activities carried out, the assets involved and the risks assumed.	Article 16, ITL Article 22 and 57, Decree N° 862/2019
Other Relevant Information			
46	**Other legislative aspects or administrative procedures regarding transfer pricing**	**Business restructuring** Articles 26 and 27 of GR N° 4717/2020 establishes that, when as a result of a business restructuring the local taxpayer loses or gains total or partial functions, transfers or receives assets, or those assets loose or gain significant value, or the	Articles 26 and 27, and Annex I, GR N° 4717/2020

		local taxpayer is obliged to assume risks derived from such restructuring – such as labour compensations, lost cash-flows –, then the conduct of the parties shall be considered as the conduct that would be required of third parties in a transaction according to civil or commercial regulations, commercial customs and local jurisprudence. In this sense, the Local File must include the economic analysis assessing the situation and determining the value of the compensation that would have been due if the business restructuring had been carried out between third parties on comparable terms. For transfer pricing purpose, "Business restructuring" refers to *"cross-border reorganisation of financial and commercial relations, including the termination or significant restatement of existing arrangements carried out between related parties, or where the foreign party with whom the restructured transactions were being carried out is located in a low or no-tax or non-cooperative jurisdiction"*. Article 27 provides several conditions under which a "business restructuring" shall be deemed for these purposes.	
47	**Other relevant information** (e.g. *whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire*)	**Relevant definitions:** According to **Article 17 of the ITL**, transactions carried out with entities domiciled, incorporated or located in non-cooperating jurisdictions or low or no tax jurisdictions, shall not be considered adjusted to the normal market practices or prices between independent parties. In this sense, **Article 19 of the ITL** states a definition for non-cooperating jurisdictions, understood as those jurisdictions that do not have in force with the Argentinian Republic an agreement for the exchange of information on tax matters or an agreement to avoid double international taxation with a broad clause for the exchange of information. Likewise, those countries that, having an agreement with the scope defined in the preceding sentence, do not effectively comply with the exchange of information shall be considered as non-cooperating countries as well (the corresponding list is available in Decree N° 862/2019, but it was also updated through **Decree N° 48/2023** and **Decree N° 603/2024**). Furthermore, **Article 20 of the ITL** states a definition for jurisdictions of low or no taxation, understood as those countries, dominions, jurisdictions, territories, associated states or special tax regimes that establish a maximum taxation on corporate income lower than sixty percent (60%) of the minimum tax rate contemplated in the scale set forth in the first paragraph of Section 73 of the ITL (further regulated in Decree N° 862/2019). **Other relevant information:** - GR N° 5306/2022 creates the **"Complementary Information Regime for International Operations"** applicable to fiscal years ending on or after 1 August 2022. According to this regime, reporting entities must inform international transactions carried out with related parties located abroad and/or entities located in non-cooperating jurisdictions or in jurisdictions	Article 17, 19 and 20, ITL Article 24 and 25, Decree N° 862/2019 (as amended by Decree N° 48/2023 and Decree N° 603/2024) GR N° 5306/2022 "International Operations" and "Non-cooperating Jurisdictions and low or no taxation Jurisdictions" microsite at Fiscalidad Internacional | ARCA

		with low or no taxation, whether they are carried out by themselves or through their permanent establishments abroad. For each international transaction subject to report, the reporting entity must inform the type of transaction and identification data of the parties involved in the transaction. **Local regulation in process:** - Argentina is currently participating in the International Compliance Assurance Program (ICAP) promoted by the OECD's Tax Administration Forum. In this regard, Argentina is in the process of developing specific local regulations. - Also, in reference to question 33 on APAs, Argentina is in the process of developing specific local regulations as well. - On the other hand, an amendment to GR N° 4717/2020 is under assessment to update the thresholds for transfer pricing obligations and the Master File submission. Finally, an amendment of GR N° 4130/2017 is under assessment in order to update CbCR local currency thresholds.	

For more information, please visit: https://www.oecd.org/en/topics/sub-issues/transfer-pricing/transfer-pricing-country-profiles.html