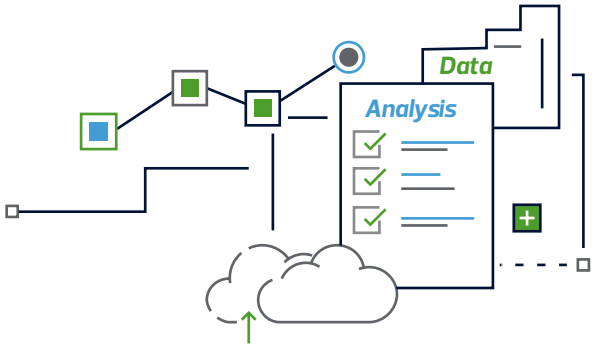
RSM

TRANSFER PRICING AND INTERNATIONAL TRANSACTIONS

Summary of the Current Regulatory Framework and Update on Penalties for Non-Compliance (Tax Innocence Law)

The recent enactment of Law 27,799, also known as the Tax Innocence Law, which took effect in January 2026 and was formally regulated in February of that same year, has led to a substantial restructuring of the tax penalty system in Argentina.



One of the law's core tenets is the comprehensive update of the penalty amounts provided for in the Tax Procedure Law, with significant increases in fines related to formal infringements, omissions, non-compliance with reporting regimes, and obligations related to **international transactions and Transfer Pricing** ("TP").

As the **TP** filing calendar for fiscal years ending December 31, 2025, commences, the following is a synopsis of the prevailing regulatory framework and the major updates to the penalty regime for companies with international operations and/or those that are part of Multinational Enterprise Groups (MNEs).

Regulatory Framework (GR 4717/20)	Filing requirement	Scope	Submission Thresholds (FYs ending on or after 31/10/25) Amounts in Argentine pesos (AR$)	Filing deadline	Penalties for non-compliance (amounts in AR$ and equiv. in USD [1])	
					General Regime	Foreign capital taxpayers
Transfer Pricing: - Local File - Related Parties statement	F. 4501 F. 2668	International transactions with: - Related parties abroad (RP) - Entities in low/no tax jurisdictions (LNTJ) or non-cooperative jurisdictions (NCJ)	Transactions exceeding: - AR$ 150,000,000 in total or - AR$ 15,000,000 per individual transaction in the reporting period	23rd to 27th of the 6th month following the fiscal year-end	AR$ 11,000,000 (est. USD 7,800)	AR$ 22.000.000 (est. USD 15.600)
Transfer Pricing: - Master File	F. 2673	International transactions carried out with related parties abroad	- Previous transaction threshold, and - Total consolidated income of the MNEs Group exceeding AR$ 100,000,000,000 in the fiscal year prior to the filing.	23rd to 27th of the 12th month following the fiscal year-end	AR$ 5,000,000 (est. USD 3,550)	AR$ 10,000,000 (est. USD 7,100)
International Transactions between Independent Parties	F. 2668	Import and/or export of goods between independent parties (not located in LNTJ/NCJ)	Total annual amount exceeding AR$ 500,000,000.	23rd to 27th of the 6th month following the fiscal year-end	AR$ 1,500,000 (est. USD 1,060)	AR$ 10,000,000 (est. USD 7,100)

Other formal non-compliance	Penalties for non-compliance (amounts in AR$ and equiv. in USD [1])
Aggravated formal infringements: - Resistance to inspection (repeated failure to comply with the requirements of acting officials), - Failure to provide data required by the tax authorities for the control of international transactions, - Failure to keep receipts and supporting documents for prices agreed in international transactions	From AR$ 150,000 to 35.000,000 (est. USD 105 to 24,750)
Failure to comply with requirements to submit informative tax returns (cumulative with original fines)	From AR$ 500,000 to 35,000,000 (est. USD 350 to 24,750)
Failure to comply with the third tax requirement to submit informative tax returns (for taxpayers with gross annual income > AR$10,000,000,000). Cumulative with other penalties.	From AR$ 70,000,000 to 350,000,000 (est. USD 49,500 a 247,500)

1 – References in US dollars (USD) are based on the Banco Nación Argentina selling exchange rate for February 2026 (approx. AR$1405-1415/USD1).

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Regulatory Framework (GR 4130/17)	Filing requirement	Scope	Submission Thresholds	Filing deadline	Penalties for non-compliance (amounts in AR$ – equiv. in USD [1]) Min – Max
Notification on Multinational Enterprise Groups (MNEs) and Country-by-Country Reports (CbCR)	F. 8096 – Stage 1: Enrollment	Applies to any entity resident in the country that is part of an MNE group to report on the group to which it belongs, its ultimate parent entity (UPE), and total consolidated income, regardless of whether the group meets the threshold for filing the CbCR.	N/A	Last business day of the 3rd month after the fiscal year end of the UPE of the MNE Group.	MNEs below the CbCR threshold: From AR$ 1,125,000 to 5,250,000 (est. USD 800 to 3,700) MNEs above the CbCR threshold: From AR$ 6,000,000 to 15,000,000 (est. USD 4,250 to 10,600)
	F. 8096 – Stage 2: Filing in another tax jurisdiction	Local notification of the actual filing of the CbCR in a foreign jurisdiction by the reporting entity.	MNEs groups with total consolidated revenues exceeding €750,000,000 (or equivalent in local currency as of January 2015).	Last business day of the 2nd month after the due date for filing the CbCR in the jurisdiction of the reporting entity.	From AR$ 6,000,000 to 15,000,000 (est. USD 4,250 to 10,600)
CbCR local filing	F. 8097	Applies to: a) Argentine UPE with total consolidated revenues exceeding CbCR threshold. b) A substitute entity resident in Argentina designated by the UPE of its group to submit the CbCR on its behalf. c) Any local entity belonging to an MNE group, under special circumstances.		Last business day of the 12th month immediately following the fiscal year end to be reported of the UPE of the MNE Group.	From AR$ 45,000,000 to 67,500,000 (est. USD 31,800 to 47,700). (Failure to submit CbC, or late, incomplete, or defective submission)

Other formal non-compliance issues related to CbCR	Penalties for non-compliance (amounts in AR$ – equiv. in USD [1])
Total or partial failure to comply with requests for additional information to the CbCR	From AR$ 13,500,000 to 22,500,000 (est. USD 9,550 to 15,900).
Failure to comply with the tax authorities' requirements to complete the regime's filing requirements – submission of the CbCR and/or notifications– (cumulative with the original fines)	AR$ 15,000,000 (est. USD 10,600)

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Mechanism for Updating Penalty Amounts

The law ensures that the amounts retain their deterrent power in the face of inflation:

As of January 1, 2027, the amounts will be adjusted on an annual basis, considering the annual variation of the Purchasing Power Unit (Unidad de Valor Adquisitivo – UVA), operated between January and December of the calendar year immediately preceding the adjustment. The updated amounts will be applied to the calendar year beginning after each update. The Tax Collection and Customs Control Agency (Agencia de Recaudación y Control Aduanero – ARCA) is responsible for publishing the updated amounts on an annual basis, with the new figures taking effect at the beginning of each year.

Concluding remarks

In this new context, and given the relevance of updating the amounts of these fines, it is essential to reinforce preventive tax management. This management should have a special focus on the quality of the information submitted, timely compliance with reporting requirements, and adequate documentation of transactions.

Furthermore, additional changes may be anticipated in the future as a result of the comprehensive reform project of the Transfer Pricing regime presented by ARCA for public consultation towards the end of 2025.

At RSM Argentina, we are available to evaluate the scope of this new regulation and assist in its proper compliance.

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