



TRANSFER PRICING AND INTERNATIONAL TRANSACTIONS UPDATES

Decree 767/2025: Update of Thresholds and Technical Modifications

Through Decree No. 767/2025 (Official Gazette, October 28, 2025), the National Executive Branch introduced amendments to the regulations of the Income Tax Law, updating the materiality thresholds applicable to the Transfer Pricing and International Transactions regime and enhancing control mechanisms, within the framework of the tax modernization and simplification policy promoted by the National Government.

Main aspects of Decree 767/2025

I. Update of Materiality Thresholds

- The monetary thresholds for compliance with the obligations are increased:

Regime	Scope	Previous threshold (FY ended until 10/28/2025)	New Threshold (FY ended from 10/29/2025)
Transfer Pricing: – Local File and F. 2668 – Master File *	Transactions carried out with related parties abroad (RP) and/or located in non-cooperative jurisdictions (NCJ) or with low or no taxation (LNTJ)	Total amount of transactions with RP/NCJ/LNTJ invoiced in the fiscal period, exceeding AR\$ 3,000,000. Amount per individual transaction exceeding AR\$ 300,000.–	Total amount of transactions with RP/NCJ/LNTJ invoiced in the fiscal period, exceeding AR\$ 150,000,000. Amount per individual transaction exceeding AR\$ 15,000,000.–
Informative Regime 3rd party Intl Operations: F. 2668	Imports/Exports of goods with independent entities (not located in NCJ/LNTJ)	Annual amount exceeding AR\$ 10,000,000.–	Annual amount exceeding AR\$ 500,000,000.–

*The threshold related to the group's consolidated annual revenue of AR\$ 4,000,000,000 in the fiscal year prior to the filing, as established by Article 45(a) of General Resolution (AFIP) No. 4717/2020, has not been modified to date.

- The Revenue and Customs Control Agency (ARCA) is authorized to increase the indicated annual amounts, taking into account the evolution of the prices of the transactions involved.



II. Interquartile Range – Tested Party: Potential Application to Foreign Entities

It is established that if the price, consideration, or profit margin for the Tested Party (replacing the previous wording “set by the taxpayer”) falls within the interquartile range, it will be considered as agreed upon between independent parties.

The change lies in a potential reform of the Tested Party concept to allow its application to foreign entities. Under the current regulations, the comparability analysis must be performed based on the situation of the local entity.

III. Transactions Involving Quoted Commodities

• **Quoted Commodities:**

A more detailed description of the concept is provided, adding that the definition of quoted commodities includes those with prices published by specialized public entities.

• **Registration of Exports of Quoted Commodities – International Intermediary:**

The registration deadline for contracts is modified, requiring electronic registration in accordance with the form, terms, and conditions established by ARCA, within a maximum period of 60 days from the shipment date.

Failure to comply with this obligation will result in the transaction being deemed not properly registered for purposes of determining Argentine-source income (i.e., the quoted price of the good on the shipment date will apply, disregarding the price agreed upon with the international intermediary).

• **Specific Contracts. Determination of Minimum Indexes or Prices:**

For transfer pricing purposes, ARCA will be responsible for defining the indexes or prices that taxpayers may use as minimum reference values in transparent markets applicable to the export of certain goods, selected from information published by markets and other entities established under the regulations.

If the agreed prices are equal to or higher than those defined, the transactions will be considered as carried out between independent parties.

This regulatory amendment provides greater legal certainty and reduces potential transfer pricing disputes in this type of exports by limiting discretion through the use of recognized and expressly stated sources.

Effective Date

The transfer pricing provisions mentioned above will apply to fiscal years ending after October 29, 2025.