RSM

TAX AND TRANSFER PRICING UPDATES: GENERAL RESOLUTION (ARCA) 5772/2025

Repeal of the Complementary Reporting Regime for International Transactions (RICOI)

On October 21, 2025, **General Resolution (ARCA) No. 5772/2025 was published in the Official Gazette, repealing the Complementary Reporting Regime for International Transactions (RICOI), originally established by General Resolution (AFIP) No. 5306/2022.**

This repeal is part of the regulatory simplification process concerning reporting, audit, and other regimes under the authority of the National Executive Branch.

The RICOI aimed to assess and manage compliance risks in the area of international taxation and replaced the suspended "Tax Planning Reporting Regime" established by the previous General Resolution (AFIP) No. 4838/2020.

This regime required taxpayers to submit a detailed list of international transactions, answering "Yes" or "No" regarding various situations—for example, cases involving permanent establishments in Argentina; situations resulting in international double non-taxation; business restructurings that led to exclusion from the "Country-by-Country Report" regime; cases where an international tax advantage was obtained; among others.

This regime was required to be complied with by the entities listed in the regulation that were incorporated or located in Argentina, with respect to transactions carried out with foreign parties, provided such parties were related entities and/or entities located in non-cooperative or low- or no-tax jurisdictions, including cases where the transactions were conducted through their permanent establishments abroad.

Entities classified as Micro, Small, or Medium-sized Enterprises – Categories I and II – in all their segments were exempt from this obligation.

This measure does not affect the general Transfer Pricing and International Transactions regime, established by General Resolution (AFIP) No. 4717/2020, which remains fully in force.

It will come into effect upon its publication in the Official Gazette (October 21, 2025) and will apply to fiscal years ending after May 1, 2025.