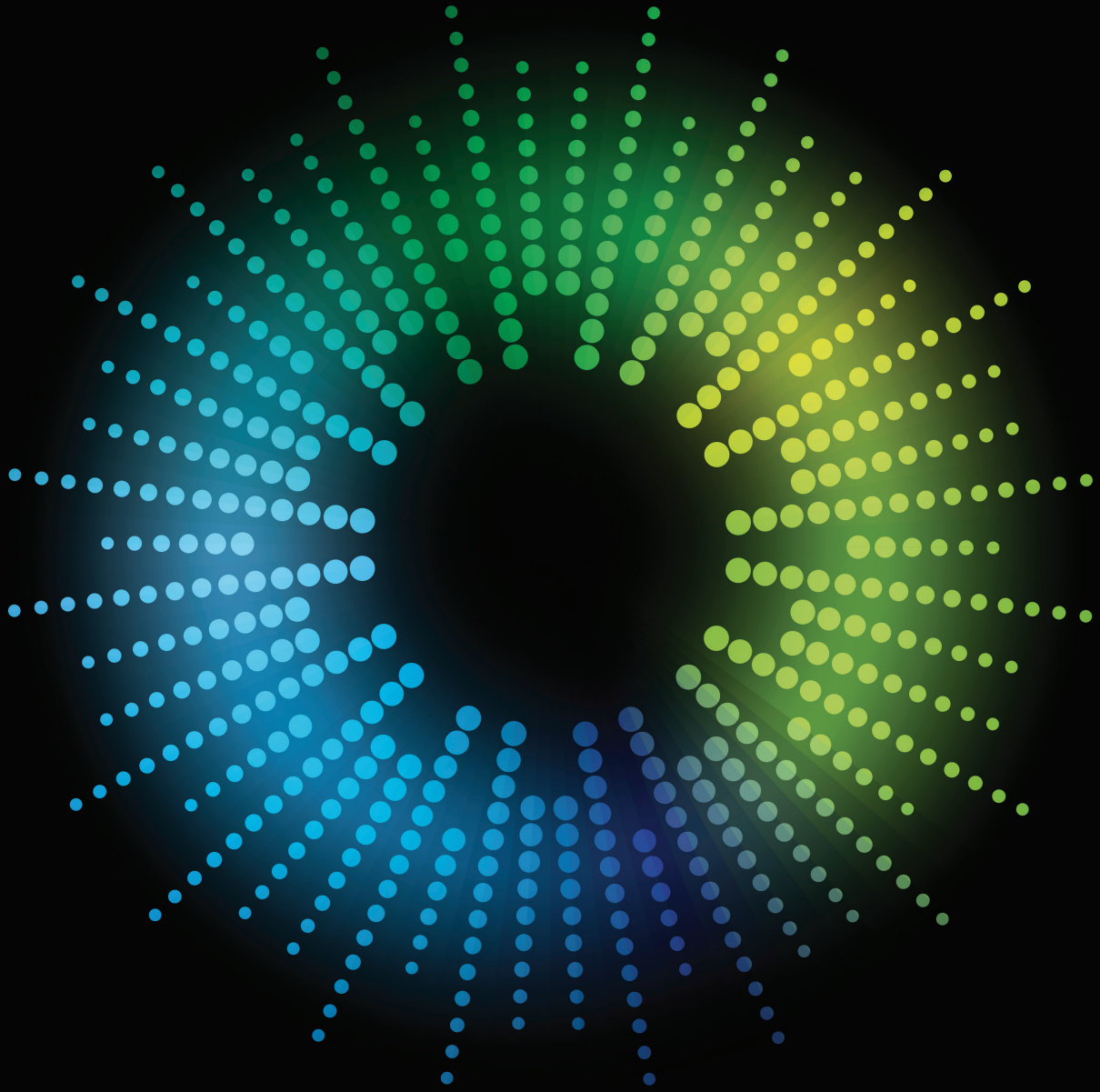


Deloitte.



Confidence to lead

Expertise. Experience. Innovation.

Argentina

Tax 

Our Firm

Our purpose

Deloitte makes an impact that matters

Every day we have a challenge with those that we care for the most: **our clients, our professionals and the community.**

The values that we share guide the manner in which we act seeking to generate a positive and lasting impact:

- Integrity
- Value to our clients and markets
- Commitment
- Strength based on cultural diversity

Our Offices

Buenos Aires

Tte. Gral. J. D. Perón 646, 2nd floor
C1038AAN
Tel.: (54-11) 4320-2700 / 4326-4046

Córdoba

Humberto Primo 670, 4th floor
Torre Fragueiro
Complejo Capitalinas
X5000FAN
Tel.: (54-351) 428-6200

Mendoza

Av. España 1342, 3rd floor, office 2
M5500DWN
Tel.: (54-261) 438-1865

Rosario

Paraguay 777, 14th floor
S2000CVO
Tel.: (54-341) 425-6099 / 5550

Since 1908 In Argentina for over 100 years

Deloitte was the first international professional services organization to establish in the country. Since 1908, it contributes corporate excellence through professional quality and perseverance of its people. With offices in Buenos Aires and Córdoba, Mendoza and Rosario assist the main local and international companies operating in Argentina.

About 2,000 professionals in Argentina People's quality, the largest capital

The quality of a professional organization is closely linked to the people that make it up. Deloitte renders its clients the service of highly-specialized teams of professionals to detect and resolve problems in the various industries that operate on the market, adding quality, efficiency, integrity and innovation.

Leading companies entrust their business, their best professionals and career to Deloitte.

About 245,000 professionals around the world

The key to global success, local understanding

The Global Firm acts as a centralized unit of technical and administrative support to conduct the practice. Present in 150 countries and about 245,000 professionals, by means of our Member Firms, it is sensitive to the needs of each client in the various cities where it operates. Deloitte Argentina's active participation in the international organization ensures a quick access to experience and resources of a world firm for the benefit of its customers.

Our firm accompanies the most important, innovative and dynamic companies in the market, in developing and increasing their business

100% added value Generate competitive advantages for your business

The priority in the supply of professional services is to provide executives with the added value that improves the performance of their companies.

Client service standards to which Deloitte adheres are:

- Analyze the needs and the required professional services, evaluating expectations and professional performance.
- Develop service objectives together with the client and design an efficient plan to achieve them.
- Carry out a work plan, underscoring a proactive and team-oriented approach.
- Comply with assumed commitments, anticipate potential problems and develop together the respective solutions.
- In the framework of a professional and objective service, develop a good relationship with the client.

The main publications specialized in taxes, such as World Tax, World Transfer Pricing, International Tax Review and Guide to the World's Leading Tax Advisers, annually recognize our services and our professionals for their excellence and presence on the market

Tax and Legal Services

The approach by industries by our teams allows us to provide the expertise most relevant to the specific needs of our clients, addressing the specific issues that industry sector faces. Likewise, our specialization by service line makes the applied knowledge to optimize the result, offering the adequate answer to each situation:



Business Tax



International Tax



Transfer Pricing



Outsourcing



Expatriates



Customs & Global Trade



Legal



Business Tax

Our experts have an in-depth knowledge of international treaties, laws, regulations and case law related to tax matters.

Therefore we can offer you a wide array of services so that, apart from complying with your tax obligation appropriately, you obtain the maximum benefits from current regulations.

We are in a position to anticipate your problematics in tax matters, as well as reporting, in a timely and rapid manner, about changes or bills to amend those laws that may affect your operations. This proactive approach of our service is part of our objective to maximize tax planning of our clients towards their permanent benefit.

Our services include verifying the adequate compliance with tax obligations, advisory in corporate restructuring both nationally and internationally, acquisitions, sales, mergers and spin-offs (M&A and Due Diligences), direct taxes, support in tax refund procedures and in general, solutions allowing efficient compliance with tax obligations of companies and their shareholders.

We also have vast experience in assisting companies in analyzing and reconfiguring their internal tax functions. Our experience in redefining tax processes tends to achieve that compliance with tax obligations is efficient and effective, optimizing the use of human resources from the companies' tax departments.

In Deloitte, we are sure that the specialization by industry allows us to provide client-customized solutions using our global and local experience. We have industry specialists, who understand their peculiarities and having the required strategic vision to provide an answer to clients' requirements, providing comprehensive and adequate solutions for each sector and allowing our clients to obtain a competitive advantage on the market.



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Deloitte Tax Argentina

Keep yourself informed on tax matters with news and articles of interest





International Tax

Our professionals specialized in international tax services will advise you over the development and the implementation of global strategies to help you grow and optimize your tax burden, wherever you may operate.

With our proprietary resources, professionals and our broad international network, we can roll out our strategy encompassing all its changing global needs. International tax planning, advisory and corporate strategy, consulting and recurring processes are some of the more salient aspects of our services. We can assist you in matters such as:

- Tax compliance. The tax departments of multinational companies face a series of significant challenges to meet the profusion of compliance with tax requirements in the countries where they operate. Deloitte provides efficient compliance services, including co-sourcing and outsourcing options.
- Strategic review of international taxes. The International Strategic Tax Review (ISTR) helps companies to understand the factors of their effective tax rate (ETR) and potential opportunities to reduce it. Deloitte's analytical approach objectively and methodically helps multinational companies to lay out their tax strategy for the future.
- International mergers and acquisitions. Challenges arising from international mergers and acquisitions (M&A) require experience in a wide array of matters in multiple jurisdictions. Deloitte's professionals around the world provide a specific support to guide companies, with the knowledge of the local culture and corporate environment.
- Optimizing the business model. In light of the dynamic world economic climate and legislative changes, advising a multinational business model is no longer an optional exercise. Deloitte's Business Model Optimization (BMO) provides a tax services and a high quality and company-customized business transformation model. We mainly focus on the supply chain at the global level and on planning intellectual property, seeking to align the business objectives by minimizing taxes.



Transfer Pricing

In a globalized world, such as today's, businesses go beyond borders. Not only does this apply to tapping new opportunities but also new market rules. This entails adapting to the tax laws from various jurisdictions.

Business globalization, together with the respective government environments, makes transfer pricing a matter ever more complex and fundamental when operating in various countries. Its adequate use may turn this practice into an effective tool for global tax planning.

Our multi-disciplinary team will guide you through your global transactions, apart from providing advice on selecting the appropriate price that matches your business strategy with the optimization of your tax and customs costs.

We have solid experience in providing the required services to answer all the planning stages and documentation in the matter, with the purpose of developing a global strategy for managing transfer prices complying with obligations and legal requirements of each jurisdiction. Among our main services we may mention:

- Assistance throughout the documentation process required by law: Preparing a report analyzing the market conditions of intercompany transactions and the preparation of the various sworn declarations to be filed with tax authorities.
- Our international network has innovative technological tools allowing to provide advisory and assistance in transfer pricing documentation policies, aligning the regional and global strategy; indispensable due to the new international action plan against base erosion and profit shifting (BEPS Action 13).
- Assistance in planning and/or restructuring new and/or existing intercompany transactions.
- Assistance in oversight and inspection process and upon a possible claim by tax authorities.



Outsourcing

At present, companies face a rapid evolution panorama: regulatory changes, adopting more sophisticated approaches by tax authorities and technological advances.

Deloitte helps companies to improve and manage their accounting, tax and payroll processes by outsourcing and the use of experienced professionals.

By means of our business process outsourcing (BPO) services, we relate with our clients as strategic partners and we offer world-class administrative systems and processes maximizing the efficiency of their companies, and hence, increase productivity and profitability. This allows the management to delegate functions in an efficient and effective manner to focus on their fundamental and strategic competences to create more value for their companies.

Our supply of services includes:

- Accounting and Finance:
 - Accounting registration process
 - Financial reports
 - Accounts payable and receivable processing
- Payroll:
 - Payroll processing
 - Compliance with social security obligations
 - Human resources support
- Taxes:
 - Transactional taxes and information systems
 - Regular and special tax filings
 - Assistance in tax requirements
- Processes:
 - Survey
 - Analysis
 - Optimization. Best practices



Expatriates

Our Global Employer Services (GES) team provides our clients with an integrated service advising on global mobility and preparing taxes by mean of our global network of Deloitte member firms.

Deloitte's GES practice is focused on assisting multinational organizations in facing the challenges required by the mobility of their labor force.

Our practice provides support in all the stages of expatriation, encompassing labor law, social security, tax and immigration obligations. We specifically assist companies and their employees in:

- The definition of a compensation package and tax and social security costs in the country of origin and destination.
- Entry and exit interviews with expatriates.
- Compliance with tax obligations in the countries of origin and destination.
- Advisory to the expatriate and the employer in tax, labor and social security matters.
- Expatriate payroll processing.
- Carrying out registration, periodic filings, cost equalization and assistance in tax audits, among others.
- Help in obtaining the social security exemption and cover certificates.
- Request and processing of the business visa, work visa, special residence permits and temporary or permanent visas.

The GES service line is characterized by its productivity in integrating labor, legal, tax and social security issues; its anticipation in analyzing tax impact on changes in laws; the follow-up in consultations and the guaranteed quality by the experience of its professionals.



Customs & Global Trade

Our Customs & Global Trade services have a multi-disciplinary team of professionals providing their practical knowledge of treaties and free-trade agreements, with the objective of providing your company with the tools required to face successfully challenges and opportunities derived from international trade.

Our specialized team performs preventive customs audits, with the purpose of identifying possible tax saving structures, also quantifying risks for possible contingencies. Our customs consulting services provide you with key information to export and import based on specific studies in matters relevant for international trade.

We also offer Customs & Global Trade planning services with feasibility studies about applying customs systems, as well as planning and control programs. We also provide you with situational analysis in the face of free-trade agreements. Deloitte provides a timely and swift response to specific consultations about customs procedures, application of rate benefits, import taxes, etc.

Our Customs & Global Trade area may also provide you with advice about the implications of our foreign exchange regulations, mostly applicable to foreign trade transactions, but also about any other type of transaction involving the management of currencies, which are subject to a complex and changing regulatory framework.



Legal

Multinational companies require legal advisors who can advise them on a daily basis, as well as regards corporate life events through the various jurisdictions.

We assist our clients in facing the various complex situations that take place on a daily basis. Qualified and experienced lawyers are part of Deloitte Legal and work together with other Deloitte professionals in Taxes, Consulting and Financial Advice with the purpose of guiding you through your project in a coordinated manner around the world. Our practice areas are:

- Tax law. Comprehensive advisory and litigation:
 - Advisory in replying requirements, court pre-notices and notices, laying out procedural strategies from the beginning of the tax audit. Assistance during the determination process.
 - Preparation of defenses and administrative resources (federal, provincial and municipal) and claims and appeals with legal courts, and legal counsel.
- M&A, mergers and acquisitions. Corporate law:
 - Corporate clerical services and corporate compliance. Organization of companies and incorporations.
 - Local and international corporate reorganizations. Legal due diligence. Data room management.
 - Advisory in corporate and commercial law and in planning efficient corporate schemes.
- Social security and labor law:
 - Due diligence processes, assignment of employment contracts, mergers, spinoffs and/or transfers of goodwill.
 - Benefits and compensations to personnel and social security and other tax implications thereof.
 - Cost analysis/labor, social security and other tax implications upon various employment terminations.
 - Defense in social security debt determination procedures at the administrative and court stages of the process.

Our comprehensive service offer

The variety of services provides Deloitte with the capacity of resolving complex business situations from various standpoints and provide diligent solutions



Contacts

Leading Tax Partner

Jorge Ferro

jorferro@deloitte.com

Business Tax Partners

Daniel Caracciolo

dcaracciolo@deloitte.com

Atilio Cataldo

acataldo@deloitte.com

María Inés Del Gener

mdelgener@deloitte.com

Mónica Dempf

mdempf@deloitte.com

Horacio Dinice

hdinice@deloitte.com

Luis Esteso

lesteso@deloitte.com

Ricardo Ferreyra

rferreyra@deloitte.com

Christian Fuciños

cfucinos@deloitte.com

Fabián Gatti

fgatti@deloitte.com

René Hardy

rehardy@deloitte.com

Gerardo Imbrognio

gimbrogno@deloitte.com

Leopoldo Lombardi

leolombardi@deloitte.com

Norberto Lucero

nlucero@deloitte.com

Gastón Quignon

gquignon@deloitte.com

Pablo Tonina

ptonina@deloitte.com

International Tax Partners

Gastón Quignon

gquignon@deloitte.com

Daniel Caracciolo

dcaracciolo@deloitte.com

Ricardo Ferreyra

rferreyra@deloitte.com

Christian Fuciños

cfucinos@deloitte.com

Transfer Pricing Partners

Horacio Dinice

hdinice@deloitte.com

Silvana Blanco

siblanco@deloitte.com

Oursourcing Partner

Fernando Borri

fborri@deloitte.com

Expatriates Partner

Atilio Cataldo

acataldo@deloitte.com

Customs & Global Trade Partner

Christian Fuciños

cfucinos@deloitte.com

Legal Partner

María Inés Del Gener

mdelgener@deloitte.com

Córdoba office Partner

Víctor Aramburu

varamburu@deloitte.com

Rosario office Partner

Héctor Astrada

heastrada@deloitte.com

Deloitte.

www.deloitte.com/ar

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Deloitte provides audit, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 245,000 professionals make an impact that matters, please connect with us on Facebook, LinkedIn, or Twitter.

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