

## BEPS Actions implementation by country

### Argentina

On 5 October 2015, the G20/OECD published 13 final reports and an explanatory statement outlining consensus actions under the base erosion and profit shifting (BEPS) project. The output under each of the BEPS actions is intended to form a complete and cohesive approach covering domestic law recommendations and international principles under the OECD model tax treaty and transfer pricing guidelines. The G20/OECD output broadly falls into the following categories:

OECD categorisation	Definition
Minimum standard	All G20/OECD members are committed to consistent implementation
Revision of existing standard	
Common approach	Common approaches to facilitate convergence of national practices
Best practice	Guidance drawing on best practices

It is now for governments to digest and introduce the necessary legislation. The table below sets out a summary of the expected local country implementation and timing in Argentina.



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## Argentina: BEPS Actions implementation

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Action	OECD categorisation	Notes on local country implementation	Expected timing
VAT on business to customers digital services (Action 1)	Common approach	Not yet known.	Not yet known
Hybrids (Action 2)	Common approach	Not yet known.	Not yet known
CFCs (Action 3)	Best practice	Not yet known.	Not yet known
Interest deductions (Action 4)	Common approach	Not yet known.	Not yet known
Harmful tax practices (Action 5)	Minimum standard	Not yet known.	Not yet known
Prevent treaty abuse (Action 6)	Minimum standard	Argentina signed the multilateral instrument (MLI) on 7 June 2017. It has opted for the simplified limitation of benefits provision.	Subject to ratification and entry into force of the MLI
Permanent establishment status (Action 7)	Revision of existing standard	Under the MLI, Argentina has opted for Option A in respect of Article 13 so that activities are only excluded from giving rise to a PE where they are of a preparatory or auxiliary character.	Subject to ratification and entry into force of the MLI
Transfer pricing (Actions 8-10)	Revision of existing standard	Not yet known.	Not yet known

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Disclosure of aggressive tax planning (Action 12)	Best practice	Not yet known.	Not yet known
Transfer pricing documentation (Action 13)	Common approach	Not yet known.	Not yet known
CbC reporting (Action 13)	Minimum standard	Argentina is listed on the OECD website dealing with the implementation of CbC reporting as requiring filing by the ultimate parent entity for the fiscal year starting 1 January 2017. However, domestic legislation has not yet been introduced.	Second semester 2017
Dispute resolution (Action 14)	Minimum standard Complemented by best practice	Not yet known	Not yet known
Multilateral Instrument (Action 15)	Applicable across all four categories	Argentina signed the MLI on the 7 June 2017.	Subject to ratification and entry into force of the MLI

### Unilateral BEPS Actions

None.

### Other Tax Developments

None.



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