



Argentina extends transfer pricing due dates

Global Transfer Pricing Alert 2019-020

Argentina's tax authorities announced July 30 that they will extend the filing deadline for certain transfer pricing reporting obligations.

[RG 4538/2019](#), published July 30 in the official gazette, extends the deadline for filing transfer pricing documentation (local file, TP Form 741, TP Form 867, and TP Form 743) related to fiscal periods ending between December 31, 2018 and April 30, 2019. The new due dates will fall during the week of December 16-20, 2019.

A general resolution amending GR 1122 (the detailed rules for local file compliance purposes), applicable to fiscal years beginning January 1, 2018, has not been issued yet, but is expected soon. This resolution is expected to provide guidance regarding certain transfer pricing modifications introduced by Argentina's most recent tax reform (Law 27.430 (December 2017) complemented by Regulatory Decree 1170/2018 (December 2018)).

No rules have been enacted regarding the required content for the master file, the language in which the same must be filed, or the date of submission. This information is expected to be provided in the general resolution amending GR 1122 discussed above.

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