



Argentina again postpones due date for transfer pricing compliance

Global Transfer Pricing Alert 2020-006

The Argentine tax authorities (AFIP) on February 29 released a general resolution postponing the filing deadline for the local file, master file -- if applicable -- and local forms.

General Resolution (GR) 4680/2020 postpones the filing deadline to comply with transfer pricing documentation requirements for fiscal year periods ending from 31 December 2018 to 31 July 2019. The new filing dates fall between 20 and 24 April 2020, depending on the taxpayer's ID number.

The reason for the new delay is that a general resolution from AFIP to implement the changes to the Argentinean transfer pricing regime introduced by Act N° 27,430 (December 2017), Decree N° 1,170/2018 (December 2018), and Decree N° 862/2019 (December 2019) is pending.

The new resolution states: "This Agency is in the last stage of developing a draft standard that contemplates the necessary adjustments to the information regime previously referred to, as well as some considerations arising from an open consultation process with professional and business entities." Therefore, the final general resolution that introduces the transfer pricing reforms should be available soon.

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