
Argentine Tax Reform

Argentina's tax reform bill was finally enacted into law on December 27, 2017. The new law was promulgated on December 28 and published in the official gazette on December 29, 2017.

The new law introduced a comprehensive tax reform encompassing federal taxes such as corporate income tax, personal income tax, value added tax (VAT), excise taxes and fuel taxes. In addition, the new law includes a provincial tax consensus that impacts the federal tax on debits and credits on accounts (the proceeds of which are shared between the federal government and the provinces), as well as provincial taxes such as turnover tax, stamp tax, and real property transfer tax. The tax reform law also amended the law governing tax procedures and the law on tax crimes.

See [Memo](#) attached hereto for a summary of some of the main changes introduced by the new law.

The implementing regulations on the new law have not yet been made public, so the details on the proposed mechanics and other specifics for its application are not yet known.

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