



Thinking beyond borders: Management of extended business travelers - Argentina

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Key message

1 Key message

A person's liability to Argentinean tax is determined by residence status for taxation purposes and the source of income derived by that individual. Income tax is levied at progressive rates on an individual's taxable income for the year, which is calculated by subtracting allowable deductions from the total assessable Income.

Extended business travellers are likely to be taxed on employment income relating to their Argentinean workdays.

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Income tax

2 Income Tax

2.1 Liability for income tax

A person's liability to Argentinean tax is determined by residence status. A person can be a resident, a non-resident with permanent presence, or a non-resident for Argentinean tax purposes (foreign beneficiary).

Individuals are considered resident in Argentina for the following reasons.

They are of Argentinean nationality, whether by birth or naturalization, except for those individuals who have lost their residence status; or

They are: a) foreign individuals who are not residents for immigration purposes but have spent more than 12 months (not for labour reasons) in Argentina, or b) foreign individuals with permanent residence for immigration purposes, or c) those who have been in the country/territory-due to work reasons-for more than 5 years.

Generally, individuals who have been resident in Argentina will lose their residence status when they acquire permanent residence (for immigration purposes) in another country/territory or remain in another country/territory for a period exceeding 12 months.

The 1998 law established a new category of individuals who are considered non-residents with permanent presence in Argentina. In this sense, foreign individuals whose presence in Argentina is based on employment that is duly accredited and requires their permanency in Argentina for a period not exceeding 5 years with a temporary visa are considered to be non-residents with permanent presence (NRPPs). The same treatment applies to family members who accompany them.

NRPPs are only subject to taxation on Argentine-source income, but for the purpose of tax calculation, they shall be governed by Income Tax Law provisions applicable to Argentine residents.

The general rule is that people who are residents of Argentina are assessable on their worldwide income. Non-residents are generally assessable on income derived from sources in Argentina.

Extended business travelers are likely to be considered non-residents with permanent presence in Argentina or foreign beneficiaries.

2.2 Definition of source

Employment income is generally treated as being Argentinean-sourced compensation where the individual performs the services in Argentina (irrespective of the place of payment).

2.3 Tax trigger points for employment income

Technically, there is no threshold/minimum number of days that exempts the employee from the requirements to file and pay tax in Argentina. To the extent that the individual qualifies for relief in terms of the dependent personal services article of the applicable double tax treaty, there will be no tax liability. The treaty exemption will not apply if the Argentinean entity is the individual's economic employer.

2.4 Types of taxable income

For extended business travelers, the type of income that is generally taxed is employment income.

2.5 Tax rates

For 2025, net taxable income is taxed at graduated rates ranging from 5 percent to 35 percent for both residents and non-residents with permanent presence in Argentina. The maximum tax rate is currently 35 percent on net income earned over 53.153.256,52 Argentine pesos (ARS). Such maximum rate limit will apply to FY 2025 Income Tax Returns. Foreign beneficiaries may be subject to a flat rate if income tax is withheld at source (see the section on employee compliance obligations and employer reporting and withholding requirements).

The tax table is updated every 6 months, in January and July of each year according with the Consumer Price Index.

For 2026, net taxable income is taxed at graduated rates ranging from 5 percent to 35 percent for both residents and non-residents with permanent presence in Argentina. The maximum tax rate is currently 35 percent on net income earned over 60.750.913,96 Argentine pesos (ARS). That maximum rate limit will apply for payroll income tax withholdings for the period January-July 2026. Foreign beneficiaries may be subject to a flat rate if income tax is withheld at source (see the section on employee compliance obligations and employer reporting and withholding requirements).

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Social Security

3 Social Security

3.1 Liability for social security

- Argentinean nationals and expatriates living in Argentina are subject to social security contributions. Social security contribution exemption is granted on request for foreigners on short-term assignments (less than 2 years with a temporary visa).
- Currently, social security taxes represent 17 percent of gross wages. As from January 2026, a maximum taxable base of ARS 3,823,372.95 will apply to employees' contributions. Employers' contributions are not subject to a cap. Under the laws currently in force, the employees' cap is updated on a monthly basis based on the previous month's inflation.
- Employer's contributions are determined for the size of the company:
 - Medical care contributions remain 6%;
 - Small and Medium Companies (PYMES) contributions percentage are 18%,
 - Big Companies contributions are 20,4%.
- The tax reform also includes:
 - A nontaxable minimum amount for employer contributions of AR\$ 7.003,68.
 - A nontaxable minimum amount for PYMES with less than 25 employees of AR\$ 10.000
- Argentina has entered into formal social security totalization agreements to prevent double taxation and allow cooperation between Argentina and overseas tax authorities in enforcing their respective tax laws.
 - Bilateral treaties: Spain, Portugal, Italy, Israel, Chile, Colombia, Ecuador, Greece, France, Peru, Belgium, Luxemburg, and Slovenia.
 - Multilateral treaties:
 - Mercosur: Uruguay, Paraguay, Brazil.
 - Ibero-American treaty: Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, El Salvador, Spain, Paraguay, Peru, Portugal, Dominican Republic and Uruguay.

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Compliance obligations

4 Compliance obligations

4.1 Employees' compliance obligations

The deadline for filing individual income tax returns and paying any annual tax due depends on the final digit of the taxpayer's tax registration number following the tax year-end, which is 31 December. For FY 2025, the due date for the filing of Tax Returns will be Mid-June.

Individuals whose only source of income is employment income, which may often be the case with extended business travelers, do not need to file an Income Tax return if the income was subject to withholding at the source. For those cases, the only obligation is to file an informative Wealth Tax return in case their annual gross salary exceeded the amount of ARS 196.963.134,52 in 2025.

If, for any reason, a foreign employee working in Argentina becomes a tax resident (for example, obtaining a Permanent Visa), that individual may have to file an Income Tax Return with balance due in case he/she had any additional income worldwide during the year. Since FY 2025, depending on that individual's personal conditions (income, wealth, etc.), the tax return may enter the General Regime or the Simplified Regime, that requires considerably less information to file.

A similar logic applies to Wealth Tax for tax residents. Individuals with such condition, will be required to file a Wealth Tax Return with balance due in case their worldwide taxable assets exceeded the amount of ARS 384.728.044,57 in 2025.

4.2 Employers reporting and withholding requirements

Withholdings from employment income are covered under the Pay-As-You-Earn (PAYE) system. If an individual is taxable with respect to employment income, the employer has a PAYE withholding requirement. Foreigners who are present in Argentina for less than 6 months are also subject to withholding. However, each case should be evaluated to determine the applicable withholding regime.

Where a non-resident individual derives Argentine-source income paid by a local entity, the Argentine payer must generally act as a withholding agent under the "beneficiary abroad" regime and withhold the applicable tax at source. The precise withholding mechanism and rates depend on the nature of the income and the characterization of the payment. In practice, the ability to implement local withholding may depend on operational feasibility (e.g., payroll vs. accounts payable processes, contractual structure, and whether the payment is routed through a foreign payroll), so companies should assess the withholding pathway case by case to ensure compliance.

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Immigration

5 Immigration

Work Permit and Visa Requirements

Any foreign national traveling to Argentina for purposes other than tourism or leisure must apply for the appropriate residence category and obtain the corresponding authorization from the Argentine Immigration Office or the Consular Authority in their country of residence.

Argentina's Immigration Law recognizes three main categories of residence: **Transitory, Temporary, and Permanent**.

5.1 Transitory Residence

This type of residence applies to foreigners who remain in Argentina for a short period of time and generally does not allow employment, except in specific cases such as technical residents. It is granted for a maximum duration of one year and does not enable the issuance of a National Identity Document (DNI). This type of residence is intended for foreigners performing technical or professional activities on a short-term basis, and applications may be submitted either at the Argentine Consulate in the applicant's country of residence or, in certain cases, upon arrival in Argentina at the Immigration Office.

5.1.1 Business Visas

Business visas are granted to foreigners invited by companies established in Argentina and are intended to facilitate short-term business activities and corporate engagements within the country. They can be processed at any Argentine Consular Representation abroad and authorize a stay of up to 60 days, which may be extended at the discretion of the Immigration Office.

5.1.2 Technical, Scientific, or Professional Visas

This type of visas are designed for professionals who need to carry out technical or scientific activities in Argentina. Applications may be submitted at any Argentine Consular Representation, and the authorized stay is up to 30 days, extendable upon the Immigration Office's discretion.

Additionally, foreigners who do not require a tourist visa to enter Argentina may apply directly at the Immigration Office under Article 24(h) of Law No. 25.871, regulated by Decree No. 616/2010 and Provision No. 1824/2013. In such cases, the visa can be granted for up to 90 days, renewable, though it does not permit multiple entries.

5.1.3 Electronic Entry Procedure (TIE 24H)

TIE 24H offers a streamlined option for foreigners who do not require a tourist visa. The application process is completed entirely online, without the need for physical presence at a consulate or immigration office. This authorization allows the foreigner to conduct business or technical activities in Argentina for up to 30 days, with the possibility of extending the stay for an additional thirty days.

5.1.4 Digital Nomad Visas

Digital Nomad Visas provide residence for 180 days, renewable for an equal period, to foreigners entering Argentina to deliver remote services through digital, telecommunications, or similar means to individuals or entities domiciled abroad. This visa is only available to nationals of countries that do not require a tourist visa to enter Argentina, and it reflects the growing recognition of remote work as a legitimate form of international mobility.

5.1.5 Visa Exemptions

Visa Exemptions apply to nationals holding ordinary passports or travel documents from countries with agreements with Argentina, such as Brazil, Uruguay, and OECD member states. These exemptions allow

entry for up to 90 days on a transitory basis, under Article 24 of Law No. 25.871 and its amendments. Permitted activities include:

- a. Performing unpaid activities.
- b. Conducting regular business, commercial, or economic transactions, either individually or through participation in companies or legal entities, as established in Provision No. 1171 of June 29, 2010, issued by the National Directorate of Migration and its amendments.

5.2 Temporary Residence

Temporary residence refers to medium-term permits based on the migratory subcategories established in Article 23 of Law No. 25.871. Depending on the type of residence requested, these permits may be granted for up to three years and allow the issuance of a temporary National Identity Document (DNI).

5.2.1 MERCOSUR Nationality

Temporary residence is available to citizens of MERCOSUR Member and Associated States, allowing them to remain in Argentina for two years, renewable, with multiple entries and exits permitted. Eligible nationals include those from Uruguay, Brazil, Paraguay, Bolivia, Chile, Peru, Ecuador, Colombia, Venezuela, Guyana, and Suriname, as well as individuals who are not native to MERCOSUR countries but have been naturalized for at least five years in Brazil, Paraguay, Uruguay, Bolivia, Chile, Colombia, Ecuador, or Peru. The application process must be carried out in person before the immigration authorities.

5.2.2 Migrant Worker

Temporary residence may be granted to foreign nationals contracted to perform lawful, remunerated activities under an employment relationship. This residence is issued for one year and may be renewed.

5.2.3 Scientists, Specialized Personnel, and Transferred Staff

Temporary residence is also available to foreigners engaged in scientific, research, technical, or advisory activities, contracted by public or private entities to carry out work in their field of expertise. It likewise applies to executives, technicians, and administrative staff of foreign public or private entities of a commercial or industrial nature, transferred from abroad to fill specific positions in their companies and who receive remuneration in Argentina. This residence is granted for one year and may be renewed.

5.2.4 Family Reunification

Temporary residence may be granted to the spouse, parent, or child of a native-born, naturalized, or optioned Argentine citizen, as well as to the spouse, parent, or unmarried child under eighteen years of age (not emancipated), or adult children with disabilities of a foreign national holding permanent or temporary residence in Argentina. This authorization allows a stay of up to three years, or for the same period granted to the resident family member and includes multiple entries and exits. For its approval, the immigration authority will assess the scope and legitimacy of the right to family reunification. When the family member is an Argentine citizen or holds permanent residence, the authorization may be granted for a maximum of three years.

An additional pathway is the *cohabitant temporary residence*, available to foreigners who can prove they cohabit with an Argentine citizen or with a foreign national holding permanent or temporary residence in Argentina, provided the relationship is duly registered with the relevant local jurisdiction. The granting of this residence is subject to evaluation and approval by the immigration authorities, who will assess the authenticity and stability of the cohabitation.

5.2.5 Rentier Residence

Temporary residence may be granted to foreign nationals who can demonstrate that they are able to support their stay in Argentina with income derived from assets incorporated into their personal estate and originating abroad. Such assets may include financial instruments, real estate, business participations, or

other sources deemed acceptable by the National Immigration Directorate. Importantly, this category does not include remuneration obtained through personal work or employment, as the residence is strictly based on passive income generated outside Argentina. This residence is granted for one year and may be renewed.

5.2.6 Study Residence

Study residence applies to foreigners entering the country with the intention of carrying out studies at private or state-run establishments that are officially recognized. This type of residence is valid for up to one year and may be extended for the period of the course of study.

5.2.7 Investors

The immigration office considers an investor to be a foreign national that would make a minimum investment of ARS1,500,000 in a productive, commercial or service-supplying activity in Argentina or who convincingly proves that he or she has ARS1,500,000 destined for investment in these types of activities. Prior experience in the relevant activities is desirable. The investor visa is valid for up to one year and may be extended.

5.3 Permanent Residence

Permanent residence is intended for foreigners who wish to settle in Argentina indefinitely. This category, established under Article 22 of Law No. 25.871, has no expiration date and enables the issuance of a permanent National Identity Document (DNI). Holders of permanent residence are authorized to live, work, and study in the country without restrictions.

Permanent residence may be granted through family reunification, applying to foreigners who have a relative with permanent residence in Argentina or an Argentine citizen relative. It may also be obtained by MERCOSUR citizens after completing an initial two-year period of temporary residence, or by non-MERCOSUR citizens after residing legally in Argentina for at least three years. In addition, children of Argentine citizens—whether native-born, naturalized, or by option—who were born abroad, as well as individuals eligible under current regulations, may also qualify for permanent residence.

5.4 Registration of the Company at RENURE

The *Registro Nacional Único de Requirientes de Extranjeros* (RENURE) is the national registry in which all local companies seeking to hire foreign staff must be enrolled in order to request residence permits linked to corporate sponsorship. Any requesting entity, whether private or public, individual or legal entity, must be duly registered with RENURE to initiate such immigration procedures.

5.5 National Identity Card

The National Identity Card (*Documento Nacional de Identidad*, DNI) is issued to foreigners who hold any type of temporary residence. The DNI serves as the official identification document in Argentina and enables foreign residents to carry out essential activities such as opening bank accounts, signing contracts, accessing health services, enrolling in educational institutions, and completing other administrative procedures. It is an important instrument that grants foreigners similar identification rights as Argentine citizens during the period of their authorized stay.

5.6 Social Security Number (CUIL)

In Argentina, the social security number is known as the *Código Único de Identificación Laboral* (CUIL). It is a mandatory identification code for all regularly employed foreigners, as well as Argentine citizens, and is issued by the National Social Security Administration (*Administración Nacional de la Seguridad Social*, ANSES). The CUIL is required to formalize employment relationships, register with social security, and

access benefits such as health coverage, pensions, and other labor-related rights. Without a CUIL, foreigners cannot legally work in Argentina, since employers must use this code to report salaries and contributions to the social security system.

06

Other issues

6 Other issues

6.1 Wealth Tax

The wealth tax is levied on the worldwide assets that individuals tax residents (for Income Tax purposes) in Argentina hold at the end of the year. There is only one unified tax table rate. Tax rate and non-taxable minimum amounts for FY 2025 are:

Worldwide Assets Progressive Tax Rates – Common taxpayer		
Taxable Assets	Fixed amount	%
-	-	0.50%
52.664.283,73	263.321,42	0.75%
114.105.948,16	724.133,89	1.00%

Worldwide Assets Progressive Tax Rates –Taxpayer with tax benefit for being in compliance		
Taxable Assets	Fixed amount	%
-	-	0.00%
52.664.283,73	-	0.25%
114.105.948,16	153.604,17	0.50%

Residents count on with a minimum-non- taxable amount of ARS 384.728.044,57 and their homes are exempt whether its value for the current this tax is below ARS 1.346.548.155,99.

As regards employees, if the annual gross compensation surpasses the amount of ARS 196.963.134,52 (FY 2025), their assets valued according to the law are lower than the minimum amounts established and they are not registered under the wealth tax, they have to file an informative wealth tax return, which due date operates on June 30.

Foreign individuals whose presence in Argentina is based on an employment relationship duly proved and which requires their permanency in Argentina for a period not exceeding five years, are subject to this tax only on assets located in the country/territory, valued according to the law.

As regards non-resident individuals (for Income Tax purposes), Argentina imposes a wealth tax with a fix rate of 0,5%, but only on assets held in the country/territory at the end of the year. For these the non-taxable minimum amounts are lower: ARS 51.150.

6.2 Double taxation treaties

In addition to Argentina's domestic arrangements that provide relief from international double taxation, Argentina has entered into double taxation treaties with 20 countries/territories (Germany, Australia, Belgium, Bolivia, Brazil, Canada, Chile, China, Denmark, , United Arab Emirates, Spain, Finland, France,

Italy, Mexico, Norway, Netherlands, Qatar, UK, Russia, Sweden, Switzerland and Turkey) to prevent double taxation and allow cooperation between Argentina and overseas tax authorities in enforcing their respective tax laws.

Also, Argentina has entered double taxation treaties with Japan and Luxemburg, but these agreements are not in force yet.

6.3 Permanent establishment implications

There is the potential that a permanent establishment (PE) could be created as a result of extended business travel, but this would depend on the type of services performed and the level of authority the employee has and the time spent in Argentina.

6.4 Indirect Tax

The standard rate of value-added tax (VAT) is 21 percent. VAT or IVA (impuesto al valor agregado in Spanish) is a general tax on consumption within the Argentine territory. It is levied on the sale of goods or the rendering of services by any person or legal entity conducting an economic activity and on the importation of goods and services.

- VAT is levied on:
- the sale by VAT taxpayers of movable property located in Argentina
- leasing, and services specified in the law, provided they are performed in Argentina
- the final importation of movable property
- the use or exploitation in Argentina of services that are supplied by non-residents (i.e., import of services).

Employment income is not subject to VAT

Under the VAT system, tax is levied at each stage of the manufacturing and distribution process on a noncumulative basis. The accumulation of tax is avoided through the deduction of VAT invoiced to an entity. The entity pays VAT on the total amount invoiced by it in each monthly tax period but is entitled to recover the input VAT that was invoiced to the entity during the same period.

If, in any tax period, the credit for input VAT is higher than the amount of VAT due on output, the entity is not entitled to a refund (unless the refund is related to exports). In cases where there is excess, it is credited against future VAT liabilities.

If a business has taxable activities in Argentina, it will be required to register and account for Argentine VAT. Note that under Argentine VAT legislation, it is not possible for a non-Argentine entity to register voluntarily in Argentina and act as an “Argentine established entity”. VAT must be filed on a monthly basis.

6.5 Transfer Pricing

Argentina has a transfer pricing regime that applies to transactions with foreign affiliates and companies located in non-cooperative or low or no taxation countries. The regime is regulated by the Argentine Income Tax Law and its amendments, as well as the Regulatory Decree, particularly following the changes introduced by Decrees No. 1037/00, No. 916/04, No. 1170/18, and the consolidated text of Decree No. 862/19 (as amended by Decree No. 767/2025), and by AFIP General Resolution No. 5798/2025, which amends former General Resolutions 4717/2020 and others.

When a company renders services to a related company through its employees, transfer pricing rules require that such transactions be valued at arm's length. The local company must file a transfer pricing report (in Spanish), certified by a CPA, within six months after the fiscal year-end.

The transfer pricing study must be prepared using Form F. 4501, digitally signed by the taxpayer, the CPA, and a representative of the professional association where the CPA is licensed. Additionally, the local company must submit an annual transfer pricing return (F.2668), disclosing transactions with foreign affiliates and/or entities in non-cooperative or low/no tax jurisdictions for the relevant fiscal period.

Local compliance also includes filing a Master File (in Spanish) using Form F. 2673, providing information on the economic group to which the taxpayer belongs, subject to minimum thresholds of income and transactions established by regulations.

Furthermore, local entities that are part of a Multinational Economic Group must comply with the Country-by-Country reporting regime.

Management fees are deductible provided they meet the arm's length standard, are directly related to the generation of income, and are properly documented. The effective rendering of services and their necessity for the local entity must be demonstrable, and all relevant supporting documentation must be retained.

6.6 Local Data Privacy Requirements

Argentina has data privacy laws, including the Law for the Protection of Personal Data enacted in 2000 and the related regulations enacted in 2001. The National Data Protection Commissioner enforces the laws. The European Union (EU) has determined that Argentina's laws meet the EU's 'adequacy' standard for data flows outside Argentina.

6.7 Exchange control

The new Government of Argentina has adopted significant measures to liberalize and boost the country's economy, including the removal of most foreign exchange restrictions that had been in place in previous years.

As of 2025, the Central Bank of Argentina (BCRA) has lifted most of the restrictions on access to the official foreign exchange market, including those affecting payments to non-resident related parties. Local companies are generally no longer required to obtain prior authorization from the Central Bank to purchase foreign currency for payments abroad, including services rendered by related companies. However, it is advisable to review the specific regulations in force at the time of each transaction, as certain sectoral or exceptional controls may still apply.

For individuals, the previous monthly limit of USD 200 for the purchase of foreign currency has been eliminated as of 2025. In addition, the "Impuesto País" (30%), the 35% Income Tax withholding, and the 25% Wealth Tax withholding on foreign currency purchases are no longer in force from 2025 onwards.

Given the evolving regulatory environment, it is recommended to analyse each transaction on a case-by-case basis to determine the most appropriate strategy and ensure compliance with any applicable regulations.

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