



Taxation of international executives: Argentina



January 2026

Contents

1	Overview and Introduction	4
2	Income Tax	6
3	Special considerations for short-term assignments	20
4	Other taxes and levies	22
5	Immigration	28

01

Overview and Introduction

1 Overview and Introduction

All individual's resident in Argentina are liable for income tax on their worldwide income, unless exempt under the provisions of a tax treaty. Non-resident individuals are only liable for income tax specified as Argentine-source income under Argentine law.

The official currency of Argentina is the Argentine Peso (ARS).

02

Income tax

2 Income Tax

2.1 Tax Returns and Compliance

Income tax returns

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, and it usually operates by June.

What are the compliance requirements for tax returns in Argentina?

Employees do not have to file tax returns unless:

- a refund is due to them, or they have a due balance, which must be paid.
- the employee is additionally a permanent Member of the board (irrespective of whether they collect fees or not)
- they have taxable income deriving from sources other than remuneration.

2.2 Tax rates

What are the current income tax rates for residents and non-residents in Argentina?

Both residents and non-residents located in Argentina on a permanent basis (hereinafter NRPP) are subject to the same regular income tax rates.

Income tax table for 2025

Expatriates working in Argentina on a regular basis for less than 6 months (Foreign Beneficiaries) are taxed at a rate of 35 percent of their imputed Argentine source income, which is calculated at 70 percent of the gross amount received, making an effective tax rate of 24.5 percent for payroll compensation-related income. This tax is implemented by means of withholding, as a sole and final tax.

Individuals residing in the country/jurisdiction for more than 6 months will use the scaled rate table system mentioned above.

2.3 Residence rules

For the purposes of taxation, how is an individual defined as a resident of Argentina?

An individual who obtains a permanent residence from an immigration viewpoint or stays in Argentina for more than 12 consecutive months is considered a resident of Argentina for tax purposes.

The acquisition of the capacity as resident shall be effective as from the first day of the second month immediately following that in which some of the requirements mentioned above had been met.

However, those individuals who hold a **temporary visa** and whose presence in Argentina is based on the grounds of employment which is duly accredited, and which requires their permanency in Argentina for a period not exceeding 5 years are not considered Argentine residents, but non-residents located in Argentina on a permanent basis (**NRPP**). 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.

Argentine residence for tax purposes is tied to residence for immigration purposes. This is an important consideration as residents are taxed on a worldwide basis.

Is there, the minimum number of days rule when it comes to residency start and end date? For example, a taxpayer can't come back to the host country/jurisdiction for more than 10 days after their assignment is over and they repatriate.

In the case of foreign natural persons, who stay in Argentina with temporary authorizations granted pursuant to migration regulations during a 12-month period, it should be understood that temporary presences abroad that, in a continuous or intermittent manner, does not exceed 90 days during every 12-month period, does not interrupt the continuous stay in Argentina.

What if the assignee enters the country/jurisdiction before their assignment begins?

The individual would be subject to Argentine income tax when they enter the country/jurisdiction after obtaining their temporary visa. As explained above, the way of being subject to income would vary depending on the time the individual spends in Argentina. Working without the proper visa is prohibited.

2.4 Termination of residence

Are there any tax compliance requirements when leaving Argentina?

Tax liability ceases when the status of resident is lost and there is no longer any income received from Argentine sources. Generally, individuals who fall within the status of fiscal residents in Argentina (i.e.: subject to worldwide income) lose their residence status when they acquire permanent residence in a foreign state -from a migratory standpoint- or remain in another country/jurisdiction for a period exceeding 12 months or more (the temporary presence within Argentina that, in a continuous or intermittent manner, does not exceed 90 days during every 12-month period, does not interrupt the continuous stay abroad).The

loss of the capacity as resident shall be effective as from the first day of the second month immediately following that in which some of the requirements mentioned above had been met.

If the individual is registered under income tax, he/she will have to file income tax returns as long as he/she is deemed as a fiscal resident. The person should also apply for deregistration after filing said returns.

Non-residents (Foreign Beneficiaries) do not file annual income tax returns. In the event they receive Argentine source income, such income shall be subject to tax through a withholding at source.

What if the assignee comes back for a trip after residency has terminated?

The period of time for which the individual will be working along with their residence condition must be considered in order to determine the income tax treatment to be applied.

Communication between immigration and taxation authorities

Do the immigration authorities in Argentina provide information to the local taxation authorities regarding when a person enters or leaves Argentina?

There is no formal procedure in place, but its implementation could be possible.

Filing requirements

Will an assignee have a filing requirement in the host country/jurisdiction after they leave the country/jurisdiction and repatriate?

If an individual who qualifies as a NRPP in Argentina is registered under income tax and leaves the country/jurisdiction, he/she shouldn't file a final income tax return.

If the individual qualifies as a resident for income tax purposes, he/she should file an annual income tax return until the residence condition is lost. Upon losing such condition, they must apply for deregistration.

2.5 Economic employer approach

Do the taxation authorities in Argentina adopt the economic employer approach to interpreting Article 15 of the Organization for Economic Co-operation and Development (OECD) treaty? If no, are the taxation authorities in Argentina considering the adoption of this interpretation of economic employer in the future?

Argentina adopts the economic employer approach to interpreting OECD treaty. The analysis of domestic regulations also leads to a similar line of reasoning.

In light of the above, it could be understood that no tax will be paid to the extent that:

- the individual remains less than 183 days in a fiscal year
- no payments are made by an Argentine entity
- no costs are borne by a permanent establishment in Argentina.

De minimum number of days

Are there a de minimum number of days before the local taxation authorities will apply the economic employer approach? If yes, what is the de minimum number of days?

We consider that each case should be evaluated individually.

2.6 Types of taxable compensation

What categories are subject to income tax in general situations?

As a rule, it can be stated that all types of compensation and benefits received by an employee for services rendered in Argentina constitute taxable income, regardless of where they are paid. Typical items of an expatriate compensation package, which are fully taxable, include:

- reimbursements of foreign and/or home country/jurisdiction taxes school tuition reimbursements
- cost-of-living allowances
- expatriate premiums
- housing allowances and the value of housing provided directly by the employer
- benefits-in-kind are generally considered part of the taxable compensation
- employer's contributions to a foreign pension plan at the time of collection
- medical insurance premiums.

Intra-group statutory directors

Will a non-resident of Argentina who, as part of their employment within a group company, is also appointed as a statutory director (i.e., member of the Board of Directors in a group company situated in Argentina) trigger a personal tax liability in Argentina, even though no separate director's fee/remuneration is paid for their duties as a board member?

Yes, it will, the director will have to register as an Income Taxpayer and file an income tax return. Besides, all directors need to pay social contributions under the self-employed workers regime ("Régimen Nacional de Trabajadores Autónomos").

Will the taxation be triggered irrespective of whether or not the board member is physically present at the board meetings in Argentina?

Yes, but only if the director is living in Argentina and has been appointed as a statutory director. If the director is living abroad, it is not necessary to register them as an Income taxpayer and it is also not necessary to file a tax return (if director fees are paid, the company should act as a withholding agent).

Will the answer be different if the cost directly or indirectly is charged to/allocated to the company situated in Argentina (i.e., as a general management fee where the duties rendered as a board member is included)?

If the director is also appointed as a statutory director, the answer will not be different. If they are not appointed as a statutory director, further analysis needs to be made.

In the case that a tax liability is triggered, how will the taxable income be determined?

In this case (no separate director's fee is paid besides the remuneration) the employer will act as a withholding agent (same as a regular employee).

If the company also decides to pay separate fees to the director, the taxable income will be determined in the income tax return (the company will also act as a withholding agent but with a flat rate, and it will be taken as a credit in the income tax return).

2.7 Tax-exempt income

Are there any areas of income that are exempt from taxation in Argentina? If so, please provide a general definition of these areas.

In general, most compensation items are taxable for Income Tax purposes.

Certain employer provided housing allowances employer's contribution to rent)

No.

Certain employer provided housing allowances (cost of utilities)

No

Living away from home allowance (LAFHA)

No

Certain employer provided tax reimbursements

No, except for the case in which the tax reimbursement relates to a prior assignment abroad and the individual is deemed non-resident in Argentina.

Certain employer provided relocation reimbursements

No. However, actual moving expenses reimbursed by vouchers are not considered as compensation. On the contrary, if the employee receives a lump sum, this amount should be taxable.

Home leave

Only if the trip could be considered a business trip. This exception only applies to the assignee, not to the family members that could travel with him/her.

Certain employer provided education costs

As long as they are necessary for the assignee's development in the Argentine company. Dependent's education is always taxable in Argentina. A capped amount can be deducted in case of care of up to 3 years old children.

Certain bonus payments

No, except for the case in which the bonus relates to a prior assignment abroad and the individual is deemed non-resident in Argentina.

Certain interest subsidies

No

Certain auto allowances

No

Health Insurance

No.

2.8 Expatriate concessions

Are there any concessions made for expatriates in Argentina?

Expatriates who are living in Argentina for less than 6 months and are working on a regular basis are subject to a withholding tax of 24.5 percent (Foreign Beneficiaries Regime)

If they come to the country/jurisdiction for a period longer than 6 months and shorter than 5 years, with a temporary visa, expatriates are considered nonresidents with permanent presence (NRPP) and thus subject to income tax only on Argentine-sourced income.

2.9 Salary earned from working abroad

Is salary earned from working abroad taxed in Argentina? If so, how?

Remunerations from overseas are taxable if received by an Argentinean resident.

Nonresidents are only taxed on Argentine-sourced compensation (income derived from work performed in Argentina, irrespective of the place in which it is collected).

2.10 Taxation of investment income and capital gains

Are investment income and capital gains taxed in Argentina? If so, how?

Residents are taxable on their worldwide investment income.

Please note that Law 26,893 set forth a tax reform on capital gains and dividends, effective from September 2013.

As a result of such reform, the net gain resulting from the sale, exchange, barter or disposition of shares, quotas, titles, bonds and other values is taxed at a 15 percent rate (there is an exemption for resident individuals that applies only to shares, titles, etc. that are traded through exchange markets authorized by the Argentine Securities and Exchange Commission).

Other capital gains (Argentine investments) since the tax reform effective from January 2020 (Law 27.541) which were taxable since 2018, are now exempt from the tax (i.e., stocks, corporate bonds both traded through exchange markets authorized by the Argentine Securities and Exchange Commission, Argentine bonds)

Notwithstanding the abovementioned, please note that non-tax residents are not subject to tax on foreign-source income.

Dividends, interest, and rental income

Dividends distributed by foreign companies to residents, interests and rental income are taxable at regular income tax rates.

Notwithstanding the abovementioned, please note that non-tax residents are not subject to tax on foreign-source income.

Note that law 27.260 has repealed the 10 percent tax withholding on dividend distributions by domestic entities to both national and foreign shareholders. But the Law 27.430 (in force since January 2018, includes a 7 percent/ tax withholding on dividend distributions.

Gains from stock option exercises

Gains from stock option exercises are taxable at exercise based on the difference between the stock fair market value and the strike price set in the plan and paid

Residency status	Taxable at:		
	Grant	Vest	Exercise
Resident	N	N	Y
Non-resident	N	N	Y*

Foreign exchange gains and losses

Not applicable.

Principal residence gains and losses

Not taxable.

Capital losses

Tax treatment of capital losses should be analyzed in each specific case.

Personal use items

The specific case should be evaluated.

Gifts

Gifts are usually non-taxable, but each specific case should be evaluated.

2.11 Additional capital gains tax (CGT) issues and exceptions

Are there additional capital gains tax (CGT) issues in Argentina? If so, please discuss?

No, there are not. Please refer to our previous comments on capital gains taxation.

Are there capital gains tax exceptions in Argentina? If so, please discuss?

Please refer to our previous comments on capital gains taxation.

Pre-CGT assets

Not applicable.

Deemed disposal and acquisition

Not applicable.

2.12 General deductions from income

What are the general deductions from income allowed in Argentina?

General Deductions

Among others, the following deductions are allowed (subject to strict limitations and conditions): social security contributions, voluntary medical care, certain gifts, life insurance premiums, burial expenses, interest related to mortgage loans, doctors, paramedical and health assistants' fees, amounts paid for rents destined to the taxpayer's home, etc.

Personal Deductions

Individuals living more than 6 months in Argentina can claim the following personal deductions:

- non-taxable income: ARS 4.507.505,52
- spouse: * ARS 4.245.166,13
- per dependent child: *ARS 2.140.852,77
- If the spouse or dependent child have been living in Argentina for more than 6 months in the year, and their income is not higher than the non-taxable income.
- A special deduction for compensation for services rendered is available. The amount that may be deducted is ARS increased to ARS 21.636.026,50 for employees.
- Special deduction equal to one-twelfth (1/12) of the total amount of the preceding deductions, calculated as: (Total deductions/12)

2.13 Tax reimbursement methods

What are the tax reimbursement methods generally used by employers in Argentina?

Current year gross up.

2.14 Calculation of estimates/ prepayments/ withholding

Pay-as-you-earn (PAYE) withholding

Withholdings are calculated and made by employer on a monthly basis.

Advance payments

Individuals who receive income derived from sources other than remunerations must make 5 advance payments. The Tax Authorities requires payment of current year's income tax liability during the year, before it is calculated through the annual return. These payments are made in five successive instalments, equivalent to 20 percent, respectively, of the total income tax determined for the previous taxable year, less any amount withheld except those made as definitive payments.

The due dates for income tax prepayments are November and December corresponding to the fiscal year, February, March and April of the following year.

2.15 Relief for foreign taxes

Is there any Relief for Foreign Taxes in Argentina? For example, a foreign tax credit (FTC) system, double taxation treaties, and so on?

Foreign tax credits are available where Argentina taxes foreign-sourced income. When an expatriate is from a non-treaty country/jurisdiction, Argentina will generally allow unilateral relief for foreign taxes payable, there being cap amounts applicable to such credits.

Additionally, Argentina has entered into several double taxation agreements that provide for the exclusion of the foreign sourced income from the taxable base or tax credits.

2.16 General tax credits

What are the general tax credits that may be claimed in your country/jurisdiction? Please list below.

- National Income tax paid in the foreign country/jurisdiction that should be analogous to the Argentine income tax or the one provided for in the relevant tax treaty.
- Certain percentage of the local tax on bank accounts is creditable against Argentine income tax.
- Reverse withholdings creditable against the final tax liability, applicable to:
 - a) Expenses abroad paid with local credit, debit, or prepaid cards and settled in Argentine pesos
 - b) Contracting of international tourist services (such as packages, hotels, car rentals abroad) through Argentine travel agencies or local platforms, paid in Argentine pesos
 - c) Purchase of international transportation services (such as airline tickets, cruises, or other transport to foreign destinations) paid in Argentine pesos

2.17 Sample tax calculation

The calculation is based on the assumption that the assignee is a married taxpayer, carrying out their tasks only in Argentina, with two children. It is also assumed that their 3-year assignment begins on 1 January 2023 and ends on 31 December 2025. The taxpayer's base salary is 100,000 US dollars (USD) and the calculation covers 3 years.

	2023 USD	2024 USD	2025 USD
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Housing allowance	12,000	12,000	12,000
Company car	6,000	6,000	6,000
Moving expense reimbursement	20,000	0	0
Home leave	5,000	0	0
Education allowance	3,000	3,000	3,000
Interest income from non-local sources	6,000	6,000	6,000

Other assumptions

- All income is attributable to local sources.

- Bonuses are paid at the end of each fiscal year and accrue evenly throughout the year. Interest income is not remitted to Argentina.
- The company car is used for business (50 percent) and private purposes (50 percent) and its historical cost is equal to USD50,000.
- From a tax perspective, the employee is deemed as a non-resident with permanent presence throughout the assignment.
- Tax treaties and totalization agreements are not considered for the purpose of this calculation.
- The moving expense reimbursement is duly supported by vouchers.
- The Home Leave benefit does not meet the requirements to be deemed non-taxable.

Calculation of taxable income

* Exchange rate for 2023: 1USD =ARS 805.45 Exchange rate for 2024: 1USD = ARS1.029 Exchange rate for 2025: 1USD = ARS 1.446

Year-ended	2023 ARS	2024 ARS	2025 ARS
Days in Argentina per year	365	365	365
Income subject to income tax			
Salary	80.545.000,00	102.900.000,00	144.600.000,00
Bonus	16.109.000,00	20.580.000,00	28.920.000,00
Cost-of-living allowance	8.054.500,00	10.290.000,00	14.460.000,00
Net housing allowance	9.665.400,00	12.348.000,00	17.352.000,00
Company car (50 percent)	4.832.700,00	6.174.000,00	8.676.000,00
Moving expense reimbursement	16.109.000,00	20.580.000,00	28.920.000,00
Home leave	4.027.250,00	5.145.000,00	7.230.000,00
Education allowance	2.416.350,00	3.087.000,00	4.338.000,00
Interest income from non-local sources	4.832.700,00	6.174.000,00	8.676.000,00
Total income	146.591.900,00	187.278.000,00	263.172.000,00
Deductions: Social Security and Medical Care	8.054.500,00	10.290.000,00	14.460.000,00
Total taxable income	138.537.400,00	176.988.000,00	248.712.000,00
Salary	80.545.000,00	102.900.000,00	144.600.000,00

Calculation of tax liability

	2023 ARS	2024 ARS	2025 ARS
Taxable income as above	138.537.400,00	176.988.000,00	248.712.000,00
Less:			
Domestic tax rebates (dependent spouse rebate) - Married with 2 children, non-taxable income and special deduction	-3.465.563,48	-26.949.336,55	-34.670.403,69
Net taxable income	135.071.836,52	150.038.663,45	214.041.596,31
Argentine tax thereon	46.798.749,02	48.031.673,21	69.148.633,44
Total Argentine tax (including SST)	46.798.749,02	48.031.673,21	69.148.633,44

Note

In connection with the company car, the amount of personal use has to be determined in order to tax such amount.

Foreign-source interest income is not taxable assuming that the individual qualifies as a NRPP.

Social Security for 2025 is estimated with current values, but the maximum taxable base is expected to change throughout the year.

As from fiscal year 2018, a 40 percent rent amount can be deducted for tax purposes, provided certain conditions are met. In order to avoid making this sample calculation more complex, we have assumed that the deduction requirements are not met.

Footnotes

¹Please refer to the following section to check these definitions.

²Certain tax authorities adopt an economic employer approach to interpreting Article 15 of the OECD model treaty which deals with the Dependent Services Article. In summary, this means that if an employee is assigned to work for an entity in the host country/jurisdiction for a period of less than 183 days in the fiscal year (or, a calendar year of a 12-month period), the employee remains employed by the home country/jurisdiction employer but the employee's salary and costs are recharged to the host entity, then the host country/jurisdiction tax authority will treat the host entity as being the "economic employer" and therefore the employer for the purposes of interpreting Article 15. In this case, Article 15 relief would be denied, and the employee would be subject to tax in the host country/jurisdiction.

³For example, an employee can be physically present in the country/jurisdiction for up to 60 days before the tax authorities will apply the economic employer approach. Sample calculation generated by KPMG in Argentina, the Argentine member firm affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity, based on tax regulations in force as of January 2020

03

**Special considerations
for short term
assignments**

3 Special considerations for short-term assignments

For the purposes of this publication, a short-term assignment is defined as an assignment that lasts for less than 1 year.

3.1 Residency rules

Are there special residency considerations for short-term assignments?

No, the same rules about residence explained above apply.

3.2 Payroll considerations

Are there special payroll considerations for short-term assignments?

No, in the event there is an employment relationship with the Argentine company, the individual should be included in the local payroll and, if applicable, a mirror payroll scheme should be created. Each case should be evaluated.

3.3 Taxable income

What income will be taxed during short-term assignments?

It depends on the resident condition of the individual, but in most cases, it will be the Argentine- source income.

3.4 Additional considerations

Are there any additional considerations that should be considered before initiating a short-term assignment in Vietnam?

No, there are not. If the person is coming to Argentina for a period not exceeding 6 months, the individual will be regarded as a Foreign Beneficiary.

04

Other taxes and levies

4 Other taxes and levies

4.1 Social security tax

Are there social security/social insurance taxes in Argentina? If so, what are the rates for employers and employees?

Employer and employee

Argentine nationals and expatriates working in Argentina are subject to social security contributions.

Currently, the employees' social taxes rate is 17 percent of their gross wages. Note that the employee's contributions are applied on a monthly taxable base of ARS 3.731.212,01¹.

As regards to employers' social tax rates, it depends on the type of employer:

- 20.40 percent for employers belonging to the private sector whose main activity falls within the services sector or in the commerce sector, in accordance with the resolution of the Secretariat of Entrepreneurs and Small and Medium Enterprises 220 of 12 April 2019, provided that its total annual sales exceed, in all cases, the limits for categorization as a medium-sized company made by the relevant body.
- 18 percent for the remaining employers belonging to the private sector not included in the previous paragraph. Likewise, this rate shall apply to entities and organizations of the public sector included in article 1 of Law No. 22.016 and its amendments

Taxpayers can compute a portion of the employer contribution actually paid as a tax credit of the Value Added Tax, as indicated in Annex I.

In the case of exporters, the contributions that are computable as a tax credit of the Value Added Tax, in accordance with the provisions of the preceding paragraph, shall have the character of a tax invoiced for the purposes of the application of article 43 of the VAT Law.

In addition, the amount of ARS7,003.68 will be deducted monthly for each one of the workers subject to the rate of 20.40 percent, whatever the hiring modality, adopted under the Labor Contract Law No. 20,744, the National Regime of Agrarian Labor Law No. 26,727 and the regime of the construction industry established by Law No. 22,250, its amendments and complementary ones.

Detailed mechanisms are established for part-time contracts, the complementary annual salary and similar.

Certain employers in the textile and clothing, footwear and leather goods, agricultural and health-related institutions sectors shall consider that their deduction is the amount of ARS17,509.20, which will not undergo any update. Similar deductions may apply to public service concession employers, to the extent that the share capital of the concession company belongs to a percentage not less than eighty percent (80 percent) to the national State.

In addition to the deduction indicated in the previous article, employers who have a payroll of up to TWENTY-FIVE (25) employees, will enjoy a deduction of ARS10,000 monthly, applicable over the total tax base indicated above.

In addition to social security treaties, Argentine legislation contemplates other situations of exemption in the payment of Social Security that should be evaluated.

Cap amount in force as from January 2025.

¹ Cap amount in force as from December 2020.

4.2 Gift, wealth, estate, and/or inheritance tax

Are there any gift, wealth, estate, and/or inheritance taxes in Argentina?

Wealth Tax – Resident in Argentina as of 31 December

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. In addition, there is a differential rate applicable to Argentinian assets and foreign assets. Tax rate and non-taxable minimum amounts have not been updated yet. Below is an estimation

Assets Progressive Tax Rates		
Taxable Assets	Fixed amount	%
-	52.664.283,73	0,50%
52.664.283,73	114.105.948,16	0,75%
114.105.948,16	En Adelante	1,00%

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 5 years, are subject to this tax only on assets located in the country/jurisdiction, valued according to the law.

As regards employees, if the annual gross compensation surpasses the amount of ARS 196.963.134,52, their assets valued according to the law are lower than ARS 384.728.044,57 (estimated for fiscal year 2025), and they are not registered under the wealth tax, they have to file an informative wealth tax return which due date operates on 30 June.

Wealth Tax – Non-residents living abroad as of 31 December

Argentina imposes a wealth tax applying a fixed tax rate over the assets held in Argentina at the end of the year by individual non-residents in Argentina.

The tax payable by individuals will be calculated applying the following rates:

Fiscal Year	Tax Rate
2019 onwards	0.50%

4.3 Real estate tax

Are there real estate taxes in Argentina?

Yes, each province applies its own real estate tax.

Also, income tax will be generated (15 percent) by any real estate's sale, if the property was bought after 2018, and it is not the permanent home.

4.4 Sales/VAT tax

Are there sales and/or value-added taxes in Argentina?

Yes, generally all sales and services are subject to VAT at 21 percent. (10.5 percent in certain cases).

4.5 Unemployment tax

Are there unemployment taxes in Argentina?

They are included in the employer's social security contributions.

4.6 Other taxes

Are there additional taxes in Argentina that may be relevant to the general assignee? For example, customs tax, excise tax, stamp tax, and so on.

There is a stamp tax which varies from one jurisdiction (provinces) to another. There is also a tax applied on debits and credits in local checking accounts.

Land tax

- Refer to Real Estate Tax.
- Tax For an Inclusive And Solidarian Argentina.

Payroll tax

Under the concept of "payroll tax" we can include the social security contributions mentioned above, payments to the Labor Risks Insurance Companies (ART) and the union payments - depending on the Bargaining Agreement the company applies

Is there a requirement to declare/report offshore assets (e.g., foreign financial accounts, securities) to the country/jurisdiction's fiscal or banking authorities?

Argentine residents must report all their asset abroad (including financial assets).

However, for foreigners in Argentina, based on the grounds of employment which is duly accredited, and which requires their permanency in Argentina for a period not exceeding 5 years it is not mandatory to report the assets abroad.

Double taxation treaties

The following countries/jurisdictions have a double taxation treaty with Argentina:

- Australia
- Belgium
- Bolivia
- Brazil
- Canada
- Chile
- China
- Colombia (not in force)
- Denmark

- Finland
- France
- Germany
- Italy
- Israel (not in force)
- Japan (not in force)
- Luxembourg (not in force)
- Mexico
- Netherlands
- Norway
- Qatar
- Russia
- Spain
- Sweden
- Switzerland
- Turkey (not in force)
- United Arab Emirates
- United Kingdom

Argentina has concluded social security totalization agreements with the following countries/ jurisdictions:

- Belgium
- Chile
- Colombia
- Ecuador
- France
- Greece
- Ibero-American treaty: Argentina, Bolivia, Brazil, Chile, Colombia*, Costa Rica*, Ecuador, El Salvador, Paraguay, Peru, Portugal, Spain, Uruguay, Venezuela*, and the Dominican Republic*
- Italy
- Luxembourg
- MERCOSUR (Brazil, Paraguay and Uruguay)
- Peru
- Portugal
- Slovenia
- Spain

* Not in force yet. They did not ratify the agreement signed

Other agreements have been signed but they are not currently in force/fully operational.

Footnotes

¹Argentine Law 24241.

³Argentina Tax Act 23966.

05

Immigration

5 Immigration

Following is an overview of the concept of Argentina's immigration system for skilled labor.

(e.g., required steps, authorities involved, in-country/jurisdiction and foreign consular processes, and a draft flow chart illustrating the process).

5.1 International Business Travel/Short-Term Assignments

5.1.1 Describe (a) which nationalities may enter Argentina as non-visa national, (b) which activities they may perform and (c) the maximum length of stay.

- a) According to the current immigration law, nationals of OECD member countries/jurisdictions, under *Resolution 137-E/2017*, do not require a visa to enter Argentina and carry out business activities.

Other nationals who may enter Argentina to conduct business activities without the need to obtain a prior visa include Brazilian citizens, covered under the *São Borja Agreement*, and Uruguayan citizens, under the *Buenos Aires Agreement*.

Nationals of other countries, regardless of whether they are exempt from visa requirements for tourism purposes, must apply for the corresponding visa if they intend to engage in business activities

- b) They may engage in any unpaid business activity, including commercial or economic transactions carried out on their own account, at their own risk or with their own capital, as well as through participation in companies or legal entities conducting such activities, either directly or on their behalf.
- c) For a period of up to 90 days.

5.1.2 Describe (a) the regulatory framework for business traveller being visa nationals (especially the applicable visa type), (b) which activities they may perform under this visa type and the (c) maximum length of stay.

- a) Business travellers who are visa nationals must apply for a **business visa** at the respective Argentine Consulate.

Required documents (which may vary depending on the Consulate's requirements):

- Passport valid for at least 6 months at the time of entering Argentina with at least two blank pages.
 - Two recent photographs (4 x 4 cm), facing the camera, printed in colour, on a white background.
 - Completed visa application form (preferably in electronic format), signed by the applicant.
 - Invitation letter from the inviting party in Argentina, duly certified and legalized by the Public Notary Authorities.
 - Proof of commercial or work activity in the country of residence (e.g., letter issued by the employer).
 - Round-trip reservation.
 - Hotel reservation or proof of accommodation.
 - Payment of the consular fee: USD 200 or euros, depending on the Consulate where the application is submitted.
- b) The same activities as those mentioned in section 5.1.1(b).
- c) The permitted stay depends on the duration of the activities (generally no more than 60 days, renewable in-country at the National Immigration Office).

5.1.3 Outline the process for obtaining the visa type(s) named above and describe (a) the required documents (including any legalization or translation requirements), (b) process steps, (c) processing time and (d) location of application.

- a) To begin the visa application procedure, the applicant must contact the relevant Consular office to schedule an appointment and submit the required documents (in original and copy):
- Passport valid for at least 6 months at the time of entering Argentina with at least two blank pages.
 - Passport valid for at least 6 months at the time of entry into Argentina, with at least two blank pages.
 - Two recent photographs (4 x 4 cm), facing the camera, printed in color, on a white background.
 - Completed visa application form (preferably in electronic format), signed by the applicant.
 - Invitation letter from the inviting party in Argentina.
 - Proof of commercial or work activity in the country of residence (e.g., letter issued by the employer).
 - Round-trip reservation.
 - Hotel reservation or proof of accommodation.
 - Payment of the consular fee: USD 200 or euros, depending on the Consular office where the application is submitted.
 - Please note that the Consular office may request supplementary or additional documents if deemed necessary.
- b) Applications must be submitted in person.
- c) Depends on each Consular office.
- d) The application location will depend on the applicant's country of residence.

Are there any visa waiver programs or specific visa categories for technical support staff on short-term assignments?

The visa exemptions are listed in section 5.1.1., while technical support staff may also apply for a Technical Visa at the Argentine Consulate in the foreigner's country of residence

5.2 Long-Term Assignments

What are the main work permit categories for long-term assignments to Argentina? In this context outline whether a local employment contract is required for the specific permit type.

- **Temporary Company Transfer Residency** – requires a letter from the local company providing details of the transfer.
- **Temporary Employment Relationship Residency** – requires a local employment contract (the template contract available on the National Immigration Office website must be used when applying).

Provide a general process overview to obtain a work and residence permit for long-term assignments (including processing times and maximum validation of the permit).

1. Web appointment: The applicant must schedule an appointment online.
2. Presence in the country/jurisdiction: The applicant must already be in Argentina to initiate the process.
3. Required documents: The applicant must have all necessary documents prepared.
4. Submission procedure: First, the applicant pays the applicable fees, then scans and submits the documents related to the work and residence permit to the National Immigration Office. Once the documents are reviewed, the applicant will receive an email confirming the date and time to attend the National Immigration Office in person to formally apply for the permit.
5. Issuance of permit: The work permit is granted on the same day of the application, allowing the individual to begin working immediately. The applicant must then wait approximately 3–4 months to receive the DNI (National Identity Document).

Is there a minimum salary requirement to obtain a long-term work and residence permit for assignments?

The minimum salary depends on the activity the individual will perform, in accordance with the hours and days of work, and must follow the guidelines established under Argentine labor law.

Can allowances be considered for the salary?

Only the salary paid in monetary terms is considered, regardless of whether it is paid in cash or in kind. Allowances are not counted toward the minimum salary requirement.

Is there a fast-track process which could expedite the visa/ work permit?

There is no fast-track procedure to expedite the granting of residence. A preferential appointment may accelerate the date on which the work and residence permit application can be submitted, but it does not shorten the approval process.

At what stage is the employee permitted to start working when applying for a long-term work and residence permit (assignees/ local hire)?

Both assignees and local hires are permitted to begin working on the same day the application is filed, as they receive the *residencia precaria* immediately.

Can a short-term permit/ business visa be transferred to a long-term permit in Argentina?

A short-term permit or business visa can be transferred to a long-term work and residence permit in Argentina.

Is it possible to renew work and residence permits?

Work and residence permits can be renewed.

Is there a quota or system or a labor market test in place?

There is no formal quota system. However, if the individual applies for a Temporary Employment Relationship Residency, National Immigration officers may conduct an inspection at the place of work.

5.3 General Immigration Related Questions

Would it be possible to bring family members to Argentina?

Yes, but not if the individual is entering with a business visa, technical visa, or transitory work permit (90 days). Family members may only accompany individuals holding Temporary or Permanent Residency.

Is it possible to obtain a permanent residence permit?

South American citizens may apply after 2 years of residence. Non-South American citizens may apply in the third year when extending their residency. Brazilian citizens may apply for permanent residence at the time of their first application (due to an existing bilateral agreement). From a taxation standpoint, obtaining permanent residence is generally not recommended during the first 5 years in Argentina.

What if circumstances change after the Work and Residence application process (e.g. change of employment or personal situation, including job title, job role or salary)?

Changes are permitted. They must be reflected when the individual applies for an extension of their work and residency permit.

How long can a permit holder leave Argentina without their permit becoming invalid?

Temporary Residencies do not expire if the individual leaves the country. However, the individual must spend more than half of the duration of their residency permit physically in Argentina to renew it. Otherwise, the process must be restarted from the beginning.

Must immigration permissions be cancelled by the end of the assignment/employment?

Yes, for non-South American nationals.

Are there any penalties for individuals and/or companies in place for non-compliance with immigration law?

Yes. Companies may face monetary penalties and cancellation of their registration with the National Immigration Office, which would permanently prevent them from sponsoring visas, work, and residence permits. Employees may be expelled from the country with restrictions on re-entry ranging from 5 to 10 years, depending on the severity of the violation.

5.4 Other Important Items

List any other important items to note, or common obstacles faced, in Argentina when it comes to the immigration processes.

Company registration requirement: Local companies must be registered with the National Immigration Office to sponsor individual visas. This applies particularly to companies that hire, transfer, or require visas for activities to be performed by non-South American nationals, as well as those sponsoring South American visas or work permits.

Processing delays without preferential appointments: Currently, if companies do not pay for a preferential appointment for Temporary Work and Residency Permits, extensions of Work and Residency Permits, Permanent Residencies, or Transitory Work Permits, the timing for the National Immigration Office to send the email authorizing individuals to apply for the respective visa or permit is uncertain—most likely exceeding 90 days.

Disclaimer

All information contained in this publication is summarized by **KPMG**, the **Argentine** member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee, based on the applicable provisions of the Argentine Income Tax Law N° 20.628 of 1973 and subsequent amendments; the Argentine Wealth Tax Law N° 23.966 of 1991 and subsequent amendments; the Web site of the Argentine federal fiscal administration; the Argentine Social Security Law N°24.241 of 1993 and subsequent amendments; the Web site of the Argentine Social Security administration

[Back to top](#)



Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

kpmg.com



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2026 Copyright owned by one or more of the KPMG International entities. KPMG International entities provide no services to clients. All rights reserved.

KPMG refers to the global organization or to one or more of the member firms of KPMG International Limited (“KPMG International”), each of which is a separate legal entity. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. For more detail about our structure please visit kpmg.com/governance.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.