



GMS Flash Alert

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Argentina – Agreement on Information Exchange between Argentine Tax and Immigration Authorities

On 23 September 2024, with General Resolution 5572/2024, the Argentinean tax authority's agreement with the National Immigration office was promulgated.¹ The agreement states that whenever an individual requests a tax residency certificate, the tax authority can contact the National Immigration office for information verifying the migration movements of the interested party.

Although before the General Resolution the exchange of information between these government entities was possible, with the publication in the official journal, the process becomes more automatic.

WHY THIS MATTERS

Taxpayers may need to take greater care in tracking their days inside and outside Argentina since now the tax authorities will have “real time” information at their hands and will be able to establish the presence in the country of each individual. As it is not yet implemented, it is difficult to say if the terms of the General Resolution, once implemented, will lead to a speeding up of the process of obtaining residence certificates. However, it does not entail any changes to employee or employer procedures. It is a “control” measure for the tax authority that, under current operating procedures, has shown a degree of laxness in terms of compliance.

Details

The General Resolution states that the *Dirección Nacional de Migraciones* (National Immigration office) can automatically exchange its knowledge of an individual's presence in Argentina with the *Administración Federal de Ingresos Públicos* (AFIP, Argentina's tax authority) as part of its consideration and analysis of a taxpayer's request for a tax residence certificate (*Certificado de Residencia Fiscal*).

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Under the agreement between the two government entities, AFIP can systematically consult the databases of the *Dirección Nacional de Migraciones* to corroborate the movement of individuals who request certificates of tax residence. Certificates of tax residence are used in the countries with which the Argentine Republic has entered into agreements to avoid international double taxation to prove an individual's country of residence, which helps determine compliance obligations and which country has taxing rights.

For cases where AFIP can question a dual residence, the fact that they are able to access information regarding the number of days inside a given country can make it easier for them to exercise supervision and control.

The General Resolution spells out the way requests are made, the criteria for consideration of a taxpayer's request, the timing involved, and the access to and exchange of information processes between the two government entities.

KPMG INSIGHTS

Taxpayers or employers that need assistance with tax residence certificates should contact their qualified tax professional or a member of the GMS team with KPMG in Argentina (see the Contacts section).

FOOTNOTE:

1 [Resolución General 5572/2024](#), 23/09/2024, published (in Spanish) in the online *Boletín Oficial de la República Argentina*.

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Contact us

For additional information or assistance, please contact your local GMS or People Services professional or one of the following professionals with the KPMG International member firm in Argentina:



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