KPMG

GMS Flash Alert

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Argentina – Plan to Help Taxpayers Settle Tax Debts

Argentina's government is offering new rules and processes aimed at helping taxpayers and responsible parties settle their tax, customs, and social security debts.

On 29 April 2025, the Revenue and Customs Control Agency (*Agencia de Recaudación y Control Aduanero* or "ARCA") published General Resolution No. 5681/2025[1], establishing a special payment plan, effective as of 30 April 2025.

WHY THIS MATTERS

The Resolution's provisions should provide relief to taxpayers given the current economic and fiscal context. Moreover, it is expected to promote compliance and enable businesses and individuals to regularize their financial affairs with ARCA. This development is particularly relevant for internationally mobile employees, as it may affect how past or ongoing tax exposures in Argentina are managed and resolved.

Key Points

The General Resolution:

- will allow taxpayers and responsible parties to regularize tax, customs, and social security obligations through a structured payment plan;
- will modify the conditions for joining permanent payment facility plans, which can help reduce the percentage of mandatory advance payments for annual tax debt plans, thus allowing financing of a greater portion of the amount owed.

Depending on the type of taxpayer, the mandatory advance payment to be made at the time a taxpayer successfully adheres to the plan will be as follows:

Type of taxpayer	OLD %	CURRENT %
Small Taxpayers, Micro and Small Businesses, Non-profit Entities	25%	17%
Medium-sized Enterprises – Section 1	25%	23%
Medium-sized Enterprises – Section 2	30%	23%
Other taxpayers (including individuals)	**35%**	**28%**

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To avail of the plan, the taxpayer must access the "My Facilities" system on the ARCA website and select the option "RG 5321 - Permanent Payment Facilities Plan."

The requirements for accessing the plan include: having an established electronic tax address, filing tax returns, an active CUIT (Tax Identification Number), and providing a valid CBU (Central Unit of Account/ Bank account number identification).

KPMG INSIGHTS

Understanding this new Resolution is essential for anyone with outstanding tax obligations in Argentina. It offers an important opportunity to more effectively manage one's financial liabilities, mitigate penalties (or the risk of penalties), and regain good standing with the tax authorities. For individuals and businesses alike, this is a chance to improve fiscal health and plan for the future.

Any questions about how to avail of the opportunities afforded by the terms of the Resolution may be directed to your usual qualified tax professional or a member of the tax team with KPMG in Argentina (see the Contacts section).

FOOTNOTE:

1 *Agencia de Recaudación y Control Aduanero,* *Resolución General 5681/2025*, published in the "Boletín Oficial de la República Argentina" (online).

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Contact us

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

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The information contained in this newsletter was submitted by the KPMG International member firm in Argentina.

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