

GMS Flash Alert

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Argentina – Updates on Filings, Thresholds, New Withholding Processes

In Argentina, a new General Resolution has modified rules and processes around various aspects of income taxation for individuals and companies.

On 30 April 2025, the Revenue and Customs Control Agency (*Agencia de Recaudación y Control Aduanero* or “ARCA”) published General Resolution No. 5683/2025¹, effective as of the publication date in the Official Bulletin. It applies beginning with the 2024 fiscal year.

WHY THIS MATTERS

Individual taxpayers, their global mobility managers, and tax professionals who provide tax services to individuals, should be aware of the changes introduced by the General Resolution, because they impact compliance obligations, in some cases introducing flexibility around deadlines, raising income thresholds for reporting assets, and for determining who falls within the scope of filing certain tax forms, like the F.1359.

Changes to taxpayers’ compliance obligations affect how assignees are taxed and help determine next steps so that taxpayers are in compliance. Failure to be in compliance can attract penalties.

Being aware of these updates can lead to efficient year-end processes for global mobility teams.

Key Points

- **Extended Filing Deadline:** Exceptionally, the deadline for electronically submitting Form F.1359² for fiscal year 2024 had been extended to 9 May 2025, inclusive (the original deadline was 30 April). This is an employer obligation.

Nevertheless, the applicable withholding or refund must be executed with the first payment after 30 April, or, if necessary, with subsequent payments until the last business day of May.

- **Threshold Update for Mandatory Filing:** The obligation to submit Form F.1359 applies when the gross amount of taxable, exempt, and/or non-taxable income received during the fiscal year equals or exceeds

the sum of the deductions in: Nontaxable minimum and Special Deduction, of the Income Tax Law. Filing must be completed via a specific service of ARCA (there is a webpage).

- **Asset Disclosure Threshold Adjustment:** The threshold for requiring taxpayers to report their assets in an informative tax return as of December 31 is updated to ARS 150,000,000 (approximately USD 125,500) of gross compensation under an employment relationship (previously it was ARS 15,917,863.58 (approximately USD 14,117)). [ARS 1 = USD 0.000881 | ARS 1 = EUR 0.000787 | ARS 1 = BRL 0.00496 | ARS 1 = CAD 0.0012 (Source: www.xe.com)]

This amount will be adjusted annually starting in 2025 using the Consumer Price Index (IPC or “Índice de Precios al Consumidor”) published by INDEC in October of the prior year. Reportable assets include such things as bank accounts, real estate, automobiles, investments, cash, among others.

- **Voluntary Withholding Mechanism:** A voluntary payment mechanism is established for situations where the taxpayer’s income tax withholdings were insufficient. Taxpayers availing of the new system may pay the difference via an Electronic Payment Voucher (VEP), through a specific ARCA web-based service [“DDJJ y Pagos”],³ using their tax password to access their own profile. The deadline is aligned with the general due date for individual income tax returns.
- **Self-Withholding Option:** If the full withholding was not performed by the employer, the taxpayer availing of the new system may voluntarily pay the outstanding balance, as reflected in his/her pay-slip, via an Electronic Payment Voucher (VEP). These amounts must be reported on the Argentine tax authority’s website [“SIRADIG – TRABAJADOR Form 572” is used.]

IMPORTANT NOTES:

- ✓ **No Need for Registration:** Taxpayers who follow the voluntary withholding process are not required to register as income tax filers for this purpose.
- ✓ **Credit Recognition:** Self-withholdings reported through this mechanism will be considered as tax withheld by the employer when calculating the final tax amount due.

KPMG INSIGHTS

These updates are relevant for global mobility stakeholders managing assignees in Argentina. Changes in reporting deadlines, thresholds, and new withholding mechanisms directly impact the payroll, compliance, and tax reporting obligations for internationally mobile employees.

The changes noted in this newsletter should help facilitate tax compliance by simplifying and providing self-service tax entry. This is important for payroll teams.

FOOTNOTES:

1 *Agencia de Recaudación y Control Aduanero*, [Resolución General 5683/2025](#), published in “Boletín Oficial de la República Argentina” (online).

2 F.1359 – *Impuesto a las Ganancias - 4TA. Categoría Relación de Dependencia*.

3 “Presentación de DDJJ y Pagos” is the web service name ([ARCA | Portal principal](#)). The service is accessed after logging in with one’s Tax ID and Tax Password.

Contact us

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