

GMS Flash Alert

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Argentina – CARF Commitment Establishes September 2029 Timeline for Crypto-Asset Information Exchanges

Argentina has formally committed to implementing the OECD Crypto-Asset Reporting Framework (CARF) and beginning automatic exchanges of information on crypto-asset transactions by September 2029. Announced by the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes on 14 September 2026, the commitment makes Argentina the 77th jurisdiction to formally commit to CARF implementation.^{1,2}

WHY THIS MATTERS

The extension of international tax transparency standards to crypto-assets is relevant for taxpayers using foreign platforms. CARF does not itself introduce new taxes or change the Argentine tax treatment of crypto-assets, but it is designed to facilitate the exchange of tax-relevant information on transactions carried out through reporting crypto-asset service providers.

For global mobility programs and internationally mobile employees, the development may be particularly relevant where an individual changes tax residence, uses platforms located in another jurisdiction, or holds crypto-assets alongside other cross-border investments. Organizations and individuals may therefore wish to monitor the Argentine implementation rules and consider whether existing reporting positions remain appropriate.

More Details

Argentina Joins the CARF Initiative

Argentina has committed to implementing CARF and beginning automatic exchanges of information on crypto-asset transactions by September 2029. The OECD announcement identifies Argentina as the 77th jurisdiction to formally commit to the framework.

What Is CARF?

CARF is an OECD framework for the collection and automatic exchange of tax-relevant information on crypto-assets. It complements the Common Reporting Standard (CRS), which primarily addresses financial account information, by establishing a reporting regime tailored to crypto-asset transactions.

Information Subject to Reporting

Under CARF, reporting crypto-asset service providers may be required to collect and report information identifying relevant users and certain transactions, including exchanges between crypto-assets and fiat currencies, exchanges between crypto-assets, and transfers of crypto-assets.

Implications for Argentine Tax Residents

Once the necessary domestic and international arrangements are in place, Argentina is expected to exchange information with participating jurisdictions. As a result, information on reportable crypto-asset transactions involving Argentine tax residents may become available to the Argentine tax authorities through automatic exchange mechanisms.

Implementation Steps

Implementation would require Argentina to complete the relevant domestic legal and administrative steps and activate the international exchange arrangements needed for CARF reporting. The specific local rules, scope, procedures, and effective dates would depend on the measures ultimately adopted.

KPMG INSIGHTS

Argentina's commitment signals a further expansion of automatic exchange of information into the crypto-asset environment. Although CARF does not itself change existing Argentine tax obligations, potentially affected individuals may wish to review whether crypto-asset holdings and transactions have been appropriately considered in their tax filings and supporting records. Global mobility teams could also consider including crypto-assets in relevant pre-assignment and post-assignment tax discussions, particularly where tax residence changes or foreign platforms are involved. The practical impact would depend on the Argentine implementing rules and the exchange relationships activated before the framework becomes operational.

If assignees and/or their programme managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified professional or a member of the GMS team with KPMG in Argentina (see the Contacts section).

ENDNOTES:

- 1 OECD, [“Argentina commits to start automatic exchange of information on crypto-asset transactions by 2029”](#), published on 14 September 2026.
- 2 OECD, [“Crypto-Asset Reporting Framework: International Standards for Automatic Exchange of Information in Tax Matters.”](#) published on 8 June 2023.

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Contacts

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