

KPMG

GMS Flash Alert

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Argentina – Validation Required for Simplified-Regime Elections; New Filing Option Introduced

Argentina's tax authority (ARCA) has issued General Resolution 5918/2026,[1] introducing a validation requirement by 16 November 2026 for certain fiscal year 2025 elections previously registered under the Simplified Income Tax Return regime with characterization code 618.

The new rules also create an opportunity for certain taxpayers who already filed under the general regime to elect the simplified modality and submit a new fiscal year 2025 return, subject to the applicable conditions.

WHY THIS MATTERS

Locally hired employees or expatriates who independently manage their Argentine tax filings may have elected the simplified regime under General Resolution 5704/2025. Where the taxpayer's registration profile shows characterization code 618, the earlier election would need to be validated for fiscal year 2025; code 639 indicates that the validation has already been recorded.

Companies may therefore wish to alert employees who prepare their own returns, or use personal advisers, so they can review their registration status. If validation is required and is not completed by 16 November 2026, the earlier simplified-regime election will be treated as withdrawn for fiscal year 2025.

The resolution may also be relevant for taxpayers who already filed their fiscal year 2025 return under the general regime. Subject to the conditions established by the new rules, they may elect the simplified modality and submit a new return by the special filing deadline, potentially accessing the benefits associated with the simplified regime.

More Details

Who Is Subject to the Validation Requirement?

The requirement applies to taxpayers who elected the Simplified Income Tax Return modality for fiscal year 2025 under General Resolution 5704/2025 and whose registration profile reflects characterization code 618. These taxpayers may need to validate the earlier election to remain within the regime under General Resolution 5820/2026, as amended by General Resolution 5916/2026. Where characterization code 639 is already recorded for fiscal year 2025, the validation generally would not need to be repeated.

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This is a validation of an earlier election, not a requirement that the taxpayer filed the fiscal year 2025 return before February 2026. The simplified filing application became available later; however, taxpayers had already been able to elect the modality under the framework introduced in 2025.

Deadline and Effect of Inaction

The validation is required to be completed no later than the special filing deadline for the fiscal year 2025 individual income tax return, currently 16 November 2026. If no validation is made by that date, ARCA would treat the simplified-regime election as withdrawn for fiscal year 2025, and the taxpayer would be required to comply under the general regime.

How the Validation is Performed

The procedure is completed through ARCA's "Sistema Registral" service, using the "*Ganancias Simplificada Ley 27.799*" option.

Taxpayers may wish to review the characterization shown for fiscal year 2025 and the corresponding acknowledgement:

- Code 618 identifies an election made under General Resolution 5704/2025 that is subject to validation.
- Code 639 reflects that the validation has already been recorded.

The procedure remains subject to the applicable system requirements, including registration for income tax.

Other Implementation Points Relevant to Current Filings

- Taxpayers who already filed the fiscal year 2025 return under the general regime may, if they satisfy the conditions established by the new rules, elect the simplified modality and submit a new return by the special filing deadline. This alternative may allow eligible taxpayers to access the benefits associated with the simplified regime, provided the applicable payment conditions are met.
- The updated rules allow national large taxpayers and certain public officials to use the simplified filing mechanism, but they would not qualify for broader presumptions and protective benefits of the regime.
- For fiscal year 2025, the condition of maintaining Argentine tax residence throughout the year is not applicable. This exception may be relevant for internationally mobile employees whose residence status changed during 2025.
- For future periods, annual continuation in the simplified regime would require annual ratification within the prescribed regulatory timeframe.

KPMG INSIGHTS

General Resolution 5918/2026 introduces an additional procedural step for taxpayers whose earlier simplified-regime election remains recorded under code 618. The short period between the resolution's publication and the 16 November 2026 deadline may create practical challenges for affected taxpayers, particularly those who manage their filings independently or through personal advisers.

Companies and affected taxpayers might wish to consider:

- Companies could identify employees who manage their Argentine income tax filings independently or through personal advisers and alert them to the 16 November 2026 deadline.

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- Taxpayers may review their fiscal year 2025 registration profile to determine whether code 618 remains recorded or code 639 confirms that the validation has been completed.
- Taxpayers with code 618 may consider completing the validation through ARCA's "Sistema Registral" service and retaining the corresponding acknowledgment or registration evidence.
- Taxpayers who filed under the general regime may review with their tax adviser whether they satisfy the conditions to elect the simplified modality and submit a new fiscal year 2025 return.
- Taxpayers considering a new return may assess their filing position, payment status, and eligibility for the benefits associated with the simplified regime.

Although a further extension could be announced following the recent issuance of the implementing rules, no extension has been confirmed as of the date of this GMS Flash Alert. Companies and potentially affected individuals may therefore wish to proceed on the basis of the current deadline.

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).

ENDNOTE:

1 ARCA (in Spanish), "Resolución General N° 5918/2026," updated on 29 October 2026.

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Contacts

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