



Argentina

Date of introduction April 2018.

VAT standard rate

The standard VAT rate in Argentina in 2023 is 21%.

Activities exempt from VAT

Subscriptions to online digital journalism publications, except for distribution services for newspapers, magazines, and periodicals provided to organizations whose activity is the production of publications.

Access to digital books, downloading digital books.

PAIS Tax

8% – Argentina's Inclusion and Solidarity Tax, or PAIS, must be paid for digital services in foreign currency.

PAIS tax is collected from the Argentine consumer. There is no obligation to collect and remit this new tax to non-resident service providers.

Threshold

Not applicable.

Pieces of evidence

The use or operation of digital services is subject to the following:

- In the case of services obtained via cell phones: in the country specified in the cell phone code on the SIM card;

- In the case of services received via other devices: in the country, the IP address of the electronic device of the recipient of the service.

The service is also considered to have been provided in the Republic of Argentina if the following criteria are met:

- The country code of the SIM card or the IP address of the device used by the customer;
- The customer's billing address;
- The bank account used for payment, and the customer's billing address are available to the bank or financial institution that issued the credit or debit card used to make the payment.

E-services list

Digital services are considered to be services provided over the Internet, or any adaptation or application of protocols, platforms, or technologies used on the Internet or other network through which equivalent services are provided, which, by their nature, are largely automated and require minimal human intervention, including, but not limited to, the following:

- Provision and hosting of computer sites and web pages, as well as any other service that consists in offering or facilitating the presence of companies or individuals on an electronic network;
- Providing digitized products in general, including, but not limited to, computer programs, their modifications, and updates, as well as access and/or download of digital books, designs, components, templates, etc., reports, financial or financial analyses. market data and guidance;
- Remote maintenance of programs and equipment in automatic mode;
- Remote system administration and online technical support;
- Web services, including but not limited to remote or online data storage, memory services, and online advertising;
- Software Services, including but not limited to software services provided over the Internet ("Software as a Service" or "SaaS") via cloud downloads;
- Access and/or download images, text, information, videos, music, and games, including gambling. This section includes, but is not limited to, downloading movies and other audiovisual content to devices connected to the Internet, downloading online games, including those with multiple remotely connected players, streaming music, movies, betting, or any digital content – even if it is done with streaming technology, without the need to download to a storage device, get jingles, mobile ringtones and music, watch online news, traffic information and weather forecasts, even through satellite services, web blogs, and website statistics;

- Providing databases and any services automatically created from a computer via the Internet or an electronic network in response to the input of specific data by the client;
- Online club services or dating sites;
- Service provided by online blogs, magazines, or newspapers;
- Provision of Internet services;
- Distance learning or tests or exercises performed or corrected automatically;
- Assignment for compensation of the right to sell a product or service on an Internet site functioning as an Internet market, including Internet auction services;
- Processing and calculation of data via the Internet or other electronic networks.

Registration procedure

When the provision of digital services is paid to entities residing abroad through entities of the country that facilitate or manage payments abroad, they must act as agents for the collection and calculation of taxes and pay the amount corresponding to this Federal Administration, as long as the borrowers do not have the quality of a person registered for value-added tax.

Therefore, a foreign company providing digital services is not required to register.

Tax representative

Not applicable.

VAT returns filing and VAT payment date

In the event that the buyer pays for the digital service using a credit card, the fee must be collected by the paying agent on the day of receipt of the summary and/or settlement of the card in question. If the service is paid in part, the collection must be made in full on the day of the first payment.

Persons subject to VAT must file returns on monthly basis. VAT returns should be submitted within 20 calendar days following the end of the tax period (month).



