



Argentina

In Argentina, VAT is called “Impuesto al Valor Agregado”, abbreviated IVA.

VAT standard rate

The general IVA rate applies to most goods sold in Argentina.

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

Reduced and increased rates

In addition to the standard rate, Argentina has an increased (27%), reduced (10.5%), and super-reduces (2.50%).

The increased rate of 27% is applied to the sale of gas, electricity, and water.

A reduced rate of 10.5% applies to the following products:

- Medical services;
- Meat and edible offal of animals;
- Fruits, legumes, and vegetables, fresh, chilled, or frozen;
- Honey;
- Cereals and seeds of oilseeds and dried legumes — beans, peas, and lentils;
- Wheat flour, bread, biscuits, bakery, and/or confectionery products.

There is also a super-reduced rate of 2.5% applicable for the importation or supply of certain printed or digital newspapers and magazines.

Thresholds

The following IVA thresholds apply to local companies:

- ARS 300,000 (appr. 2,600\$) for goods;
- ARS 200,000 (appr. 1,700\$) for services.

Remote sellers

Remote sellers who send goods from abroad to B2C customers are not obliged to register for VAT in Argentina. VAT registration is not possible without a permanent establishment in Argentina.

Registration procedure

For registration, it is required to fill a form F.420/Jand attach a copy of the companies statute with its Spanish translation (if not in Spanish) with apostille according to the Hague Convention or certified by a public notary and validated by the Argentine consulate, and a copy of the registration at IGJ (the governmental organization that rules commercial entities).

VAT filing and payment date

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).

Any VAT due to the tax authorities should be paid when the monthly VAT return is filed.

Penalties

There is a penalty from 50% to 100% of the non-filled VAT that was omitted in case of not registering or late registration.



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