



# ARGENTINA

Argentina - Civil Law

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## Incorporating a company in Argentina

# Argentina taxes

Want to setup a company in Argentina? This will tell you about taxation for a LLC which is the most common company type in Argentina.

Argentina taxes both local-source and foreign-source income. The prevailing estimated rate for income remitted, from our research, and these things do change, is 35%. Argentina does not have known exemptions to bring in foreign earned profits made offshore. Taxes are high in Argentina as the effective rate of taxation on a LLC entity is 35%. This ranks Argentina as 168th overall with regards to corp. taxation rate internationally.

The maximum value added tax (VAT) rate in Argentina is 21.00%, that ranks Argentina as 154th overall with regards to value added tax rate worldwide. In terms of other taxation, an employer will contribute 27% to the equivalent of a social security fund and an employee will contribute 17%. The overall complexity of the tax system is medium. This is measured by average time to comply with a country's labor tax requirements is as it is 84hours. Contributing to this is the number of yearly labor tax payments, which is 3 in AR.

Thin capitalization mandates are in effect. Thin capitalisation refers to any type of laws on companies' debt-to-asset ratios. Dividends received from a resident entity are not taxable. Foreign-source dividends are subject to Corporate Income Tax, but a credit for foreign tax paid may be available. A dividend is a distribution of a portion of a company profit, determined by the board of directors, to a particular class of shareholders. Dividends can be either stock, cash, or property. Capital Gains are usually treated as business ordinary income and therefore subject to corporate tax at a 35% rate. A capital gains tax is levied on the profits that a corporation or natural person realizes when he or she sells a capital asset for a price that is higher than the purchase price.

Dividends are not usually subject to withholding tax. This means that payments on dividends made to non-residents are not usually subject to taxation. The interest withholding tax is estimated at 35%. This should be interpreted usually that the tax authorities expects relevant legal entities to automatically withhold 35% of interest payments to non-residents. For certain interests such as those paid to a financial institutions among others are subject to a reduced rate of 15.05%. Payments on royalties to non-residents are subject to a 35% withholding tax on 90% of the gross payment, resulting an effective tax rate of 31.5%. Certain payments on patents and copyrights are subject to wht effective rates of 12.25% and 28%, respectively. Withholding tax rates may be reduced under a tax treaty.

There is a tax on net wealth in Argentina. There are local inheritance and real property taxes in Argentina. There is a stamp duty on the transfer of immovable property. There are commonly used R&D initiatives that provide tax incentives in Argentina.

The above is not tax or legal advice for your company's facts and circumstance. Incorporations.io can help you to find to an expert in Argentina who can give you the proper advice and help you need. Click incorporate now if you are in a hurry, or press the free consultation button above.

The vat rate in Argentina is 21% which ranks 155 in the world.

- ✓ **Patent box**
- ✓ **RND credit**
- ✗ **Wealth tax**
- ✓ **Estate tax**
- ✗ **Transfer taxes**
- ✗ **Asset taxes**

- 39** **Tax treaties**
- 35%** **Offshore Tax**
- 35%** **Corp rate**
- **Loss carryback years**
- 105** **Corporate time**
- 21%** **VAT rate**

# Argentina Legalese

When examining a jurisdiction in which to incorporate, the first thing to look at is the legal code. The underlying law in Argentina is civil law. You will want to get some local advice as to how to best structure a company in Argentina. E-signatures are allowed.

The letters AR is for Argentina and the most common legal entity structure in Argentina is a LLC.

When setting up, budget about 12 weeks to setup a LLC in AR. The types of cash you can use to setup your business is frequently legal tender.

. One is typically not permitted to change the jurisdiction.

There must be at least This means it is not possible for you to own a LLC in Argentina as a sole shareholder. You must have other shareholders, they can be nominees or de facto shareholders. Corporate Shareholders are encouraged, which means you can have a corporate shareholder. Foreign ownership is allowed, up to 100% of the total shareholding.

There is a requirement to have at least 2 directors. Consequently, corporate directors are permitted. Directors should not expect to be private, as they are disclosed. There is a requirement to have annual meetings of shareholders.

A registered office is a requirement, whom the company will pay yearly, for a legal services company which can receive any official legal correspondence on behalf of the company. A related requirement, a corporate secretary is not a requirement.

There is an obligation to file yearly tax returns. On that note, there is oftentimes a requirement to have these accounts audited.

Overall we think Argentina is a ok option and have given it a score of 61 as an IO score, using the Incorporations.IO proprietary formula.

- ✗ **Directors not disclosed in a public registry**
- ✗ **Shareholders not disclosed in a public registry**
- ✗ **Redomiciliation permitted**
- ✓ **Registered office required**
- ✓ **Corporate director permitted**
- ✗ **Local Secretary not required**
- ✗ **Local Director not required**
- ✓ **Electronic signature**

- 2 Shareholders required**
- 2 Directors required**
- 12 weeks to form**



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## Country Info



🏴 National Flag of

**Argentine Republic**  
(grn)

**República Argentina**  
(spa)

\$ Currency

**ARS**

☎ Area Code

**+54**

🏛 Capital

**Buenos Aires**

📍 Region

**South America**

🗣 Native Languages

**Guaraní**

**Spanish**