



# GMS Flash Alert



2020-245 | May 22, 2020

## Argentina - COVID-19: Filing and Payment Deadlines Extended for Individuals

On 21 May 2020, Argentina’s tax authorities published General Resolution 4721/2020 to announce that the filing and payment deadlines for individual taxpayers subject to Argentine income tax, wealth tax and financial income tax for the 2019 tax year has been extended to the end of July 2020.<sup>1</sup>

### WHY THIS MATTERS

This extension of the time for filing and payment of taxes for more than 40 days for individual taxpayers aims to facilitate compliance with tax obligations within the framework of compulsory social isolation in Argentina due to the COVID-19 crisis. Delaying the deadlines for these tax returns and payments should offer individuals some relief by preserving their cash flow and provide additional time to organize their tax and financial affairs to meet their compliance obligations in this difficult period.

### More Details

Find below the up-to-date deadlines:

#### 2019 Argentine Income and Wealth Tax Returns

Final Digit of Tax ID	Filing Date	Payment Date
0, 1, 2 and 3	24 July 2020	27 July 2020
4, 5 and 6	27 July 2020	28 July 2020
7, 8 and 9	28 July 2020	29 July 2020

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Individuals whose only source of income is employment income subject to withholding at the source and whose annual gross income exceeds a minimum that is set by the Argentine tax authorities (currently set at ARS 1,500,000), need to file a mandatory informative income tax return. The original due date for this type of filing was 30 June 2020, and now it has been extended to 31 July 2020.

## 2019 Argentine Financial Income Tax

Final Digit of Tax ID	Filing and Payment Date
0, 1, 2 and 3	27 July 2020
4, 5 and 6	28 July 2020
7, 8 and 9	29 July 2020

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## KPMG NOTE

To date, the local tax authority has not released the online tax software that allows the filing for FY 2019.

Companies with globally mobile employees who are taxable in Argentina should consult with their tax service professionals about the new compliance timetable and how the new deadlines impact in terms of information collection, review/approval and tax return completion.

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## FOOTNOTE:

1 See (in Spanish) the “Resolución General 4721/2020” published in the *Boletín Oficial* at: <https://www.boletinoficial.gob.ar/detalleAviso/primera/229627/20200521>.

\* \* \* \*

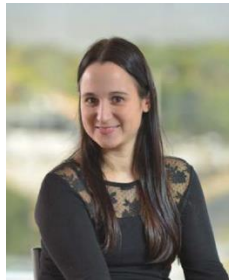
## Contact us

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**The information contained in this newsletter was submitted by the KPMG International member firm in Argentina.**

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