Argentina

Executive Branch Convenes Congress in Extraordinary Sessions to Discuss Bills Introducing Tax Measures

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The Executive Branch has convened the Federal Congress in extraordinary sessions until 31 January 2023 (which is outside the normal parliamentary year, which runs from March to December), in accordance with articles 63 and 99 of the National Constitution, to discuss, and eventually pass, an exclusive list containing various bills dealing with - among others - tax matters. This takes place in the context of new government in office since 10 December 2023 with an ambitious reform plan. The tax matters selected for the extraordinary sessions are the following:

- a bill amending individual taxation;
- a bill to approve the double tax convention between Argentina and Japan that was signed on 27 June 2019;
- a bill to approve the double tax convention between Argentina and Luxembourg that was signed on 13 April 2019;
- a bill to approve the double tax convention between Argentina and China that was signed on 2
 December 2018;
- a bill to approve the double tax convention between Argentina and Türkiye that was signed on 1
 December 2018; and
- a bill to approve the investment protection agreement between Argentina and United Arab Emirates, signed on 16 April 2018.

The measure was established by Decree 76/2023, published in the Official Gazette of 26 December 2023.

Further developments will be reported in due course.

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