



DE DIEGO & ASOCIADOS  
ABOGADOS



### LaborNet No. 1133

Procedure. Deadline for tax, customs and Social Security resources. Extended Extraordinary Tax Filing Relief. AFIP is authorized to assess information provided by OECD and electronic verifications. General Resolution No. 4835/2020

Dear All,

The reference General Resolution was published in the Official Gazette on October 15, 2020, establishing a new period of tax filing relief from October 12 until October 25, 2020, inclusive.

During this period of time, the procedural terms for tax, customs and social security resources shall not be computed.

In addition, AFIP [Argentine IRS] is authorized to conduct assessment procedures for data provided by OECD (Organization for Economic Co-operation and Development) and electronic verifications in accordance with General Resolution No. 3416/2012 as from the following day of publication date in the Official Gazette.

This exception also applies to assessments in summary proceedings and proceedings brought by AFIP at its own initiative, in relation to the Transfer Pricing Guidelines under General Resolution No. 4717, as amended, and Resolution No. 1122, as amended.

The provisions of this General Resolution will come into force on the date of adoption.

Best regards,

Paula Analía Babij

Guillermo Fleurquin