



Labornet No. 1307

PROCEDURE. ELECTRONIC FILINGS, APPLICATIONS AND/OR COMMUNICATIONS. MANDATORY USE OF "ONLINE REPORTING". GENERAL RESOLUTION (AFIP) N ° 5126/2020"

Dear All,

This is to inform you that the reference Resolution was published in the Official Gazette of December 29, 2021, establishing that any electronic filing, application and/or communication in the form of an affidavit or tax return that taxpayers should file with the Tax Authority shall be made via the tool "Online Reporting" [Presentaciones Digitales] with a Tax Code.

This tool does not apply to filings on SITA (Information System for Customs Procedures) or SIM (MALVINA Information System).

The obligation to use the tool "Online Reporting" will be progressively applicable to those procedures specified on AFIP microsite.

Any filing under the conditions set forth in this Resolution must not comply with the procedure, requirements and formalities under General Resolution No. 1128.

The procedures, applications and/or electronic communications under the provisions of Section 1 of this Resolution must meet the requirements, terms and conditions established in the specific applicable regulations, except for aspects related to the filing of documents, in which case taxpayers may not be required to file tax returns in person with AFIP agencies.

In the event that the aforementioned filings determine the start date of an effective term for a given procedure, even when they are made outside business hours, the term will begin to run as from the first following business day.

It is important to bear in mind that when electronic filings contain errors or omissions that hamper their analysis or processing, it will be notified at the Electronic Tax Address reported.

New or supplemental online filings may be made to correct any errors or omissions, if applicable.

The status of filings, applications and/or communications via "Online Reporting" may be monitored through the "web" service.

The final result of the online filing will be notified at the Electronic Tax Address reported.

In addition, taxpayers may also enter the microsite called "Online Reporting" (<https://www.afip.gob.ar/Presentaciones-Digitales>) to check on those procedures that - alternatively to the electronic filing system - can be submitted in person at AFIP agencies.

This Resolution shall become effective as from the date of publication in the Official Gazette.

Best regards,

Paula Analía Babij

Guillermina Arano