



Dear All,

We would like to inform you that on June 8, 2022, the reference Resolution was published in the Official Gazette, updating the amount of taxable income for which employees, retirees and pensioners must file information returns for Income Tax and Personal Property for the 2021 tax year.

This regulation establishes the obligation to file information returns for those individuals whose gross income (whether taxable, exempt and/or excluded) is now set at ARS 3,700,000 in the 2021 tax year.

The obligation to file information returns will apply to individuals whose income is equal to or above that amount. In this case, taxpayers shall report personal property and assets as at December 31, 2021 in accordance with the provisions of the Personal Property Tax. Taxpayers are also required to report income, expenses and deductions, in accordance with the Income Tax Act.

This general Resolution will take effect on the date of publication in the Official Gazette, and become applicable from the 2021 tax year onwards.

Best regards,

Paula Analía Babij

Julián R. de Diego