



Labornet No. 1335

Interest Rate for Unpaid Taxes. Changes according to the present economic situation.

Dear All,

This is to inform you that on August 25, 2022, the reference resolution was published in the Official Gazette, establishing new compensatory interest rates (late payment) and punitive interest rates (court orders) for both taxes and social security payments as from September 2022.

Compensatory interest rate (Section 37 of Act No.11683) is established at 5.91% per month, while punitive interest rate (Section 52 of Act No.11683) is set at 7.37% per month.

In the case of tax refund or rebate, the rate is set at 3.84% per month for taxes subject to Section 179 of Act No. 11683. Interest accrues from the claim filing date provided taxpayers have complied with the relevant requirements under the regulations currently in force; otherwise, interest will accrue from the date compliance status is verified.

As to customs duties, in those cases described under Sections 794, 845 and 924 of the Customs Code, Act No. 22415 establishes a monthly interest rate of 5.91%. Section 797 imposes a monthly interest rate of 7.37 %.

For those cases mentioned under Sections 811 and 838 of the aforementioned Code, the interest rate is set at 3.84% per month.

For the purpose of determining the daily interest rate, the relevant monthly rate should be divided by 30.

Best regards,

Paula Analía Babij