Argentina

International Estate Planning Guide

IBA Private Client Tax Committee

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I. Taxation regime

Tax liability is determined by a person's residence in Argentina. In general, Argentine citizens are considered residents, and foreign individuals are considered to be residents for tax purposes if either (1) they are a resident in accordance with Argentina's migration laws, or (2) they stay in Argentina for a period over 12 months (with certain temporary absences allowed).

Argentine citizens can become non-Argentine tax residents by acquiring residency in a foreign state, according to the migration laws in the relevant foreign country, or when an Argentine citizen stays for a 12-month period in another country, provided that any temporary visits to Argentina do not exceed 90 days. This loss of residency will happen in the first working day of the immediate month after the 12-month period has elapsed.

In addition, citizens may have to prove to the tax authorities that they are effectively living outside of Argentina, which means that they should not have an abode in Argentina or be affiliated with an establishment or hold club membership and that there should be no other indications of residency in Argentina. In other words, the individual's centre of vital interests should be outside of Argentina. Most double taxation treaties executed by Argentina have tie-breaker rules to resolve cases where two jurisdictions claim residence in regard to an individual.

Non-residents are subject to income tax on income sourced in Argentina and wealth tax on assets located in Argentina. Companies are considered Argentine residents when they are incorporated or registered with the Public Registry of Commerce of Argentina. However, non-operative foreign companies or foreign companies with passive income controlled by Argentine resident individuals are generally disregarded by the tax authorities and their income is attributed directly to the Argentine tax resident.

Temporary residents are subject to the same taxes as permanent residents.

A. Taxes that apply to an individual's income

In Argentina, individuals are subject to income tax (35 per cent of the actual profit obtained by the relevant individual), value-added tax (VAT) of 21 per cent (if applicable to the sale of goods and services), gross income tax (between three per cent and five per cent of the gross income depending on the actual activity of the individual and the relevant province in which the activities are carried out) and other taxes relating to specific income, such as capital gains tax on the sale of shares or securities of companies or real estate. Below we analyse most of these scenarios in detail.

B. Taxes that apply to an individual's capital gains

In general, there is no capital gains tax in Argentina as such. Certain capital gains (such as those on real estate and certain securities) are subject to income tax at a 15 per cent rate on the profit originating from the purchase or sale of such assets.

C. Taxes that apply to lifetime gifts or transfers on death and to an individual's estate following death

Lifetime gifts (outright or placed into a trust) made by an individual or assets received upon death are subject to a tax on the 'gratuitous transfer of assets'. This is a local (provincial) tax and,

currently, only one province in Argentina has maintained such a tax, the Province of Buenos Aires. This tax was reinstated in the Province of Buenos Aires in 2010. This tax applies only:

- to residents in the Province of Buenos Aires; and
- to assets located in the Province of Buenos Aires owned by residents elsewhere.

Gratuitous transfers of assets between parents and their children are subject to a tax rate that varies from 1.6 per cent to 6.4 per cent, depending on the value of the assets transferred.

In addition, upon death, there is a 1.5 per cent court tax applicable upon the judicial recognition of the transfer of the relevant estate.

D. Taxes that apply to a resident's wealth

A wealth tax applies to Argentine resident individuals and undivided estates located in Argentina in regard to their worldwide assets and is imposed on taxable assets existing as of 31 December of each year.

The statutory non-taxable threshold originally set by law is ARS 13,688,704.13, but this amount is adjusted annually by the Consumer Price Index (CPI). For fiscal year 2024 (payable in 2025), the updated threshold amounts to approximately ARS 292,994,965, and the progressive brackets are adjusted accordingly.

Under the Law of Palliative and Relevant Fiscal Measures (Law No 27,743), the wealth tax schedule is being gradually reduced: the maximum marginal rate decreases annually until reaching a flat rate of 0.25 per cent in 2027. The preferential regime for compliant taxpayers and the Special Wealth Tax Payment Regime (REIBP) may provide further reductions.

Fiscal year	**Net worth exceeding (AR$)**		**Fixed amount (AR$)**	**Tax rate (%)**	**Applied to excess over (ARS)**
2024 (filed in 2025)	More than -To ARS 292,994,964.89			0.50	
	292,994,964.89	40,107,213,86 *	200,536.07	0.75	292,994,964.89
	40,107,213,86	86,898,963.43*	551,474.19	1.00	40,107,213.86
	86,898,963.43	And above*	2,088,971.39	1.25	86,898,963.43
2025	More than – CPI-adjusted threshold (to be published)		-	0.50 – 1.00	Progressive
2026	More than – CPI-adjusted threshold (to be published)		-	0.75 – 0.75	Progressive
2027	Any amount exceeding the minimum threshold (AR$13,688,704.13)		-	0.25	Flat

* Brackets are updated annually by CPI. For FY2024 the effective non-taxable threshold is ARS 292,994,964.89 (values shown here follow ARCA's official schedule).

E. Other direct or indirect taxes

On top of VAT (21 per cent), income tax (35 per cent) and the income derived from the purchase and sale of securities (a sort of capital gains tax), Argentina applies a gross income tax, which is a provincial tax that applies to an individual's gross income pursuant to the sale of goods and services, at a rate between three and 4.5 per cent.

F. Taxes on charities

Argentine taxpayers can deduct funds given to a charity registered in Argentina against their taxable income, up to a maximum of five per cent of their income tax that is due each fiscal year. Charities and not-for-profit organisations are exempt from almost all taxes applicable in the country, including VAT, income tax and the tax on 'minimum presumed income'.

G. Anti-avoidance or anti-abuse rules

Argentina has many anti-avoidance or anti-abuse rules, such as the doctrine of substance over form, thin capitalisation rules, transfer pricing (TP) rules and controlled foreign corporation (CFC) rules. In general, Argentine tax authorities are allowed to assess the 'economic reality' of an agreement, despite its legal form. In other words, they will look at the economic or commercial substance of an agreement.

All these rules have different standards or rules applicable to 'offshore jurisdictions' (or zero or low tax jurisdictions). Argentina has, for these purposes, a 'whitelist' of countries that have imposed systems for the effective exchange of the relevant tax information with Argentina.

The following CFC rules apply in Argentina:

1. Foreign-sourced income obtained by Argentine residents for their direct or indirect participation in corporations or other entities that are organised, domiciled or located abroad or under a foreign legal regime, with no 'fiscal personality' in the jurisdiction in which these companies are incorporated, meaning no taxation is applied in its home jurisdiction, will be subject to income tax without deferral, proportionate to the respective participation of the relevant local resident.
2. Foreign-sourced income obtained by Argentine residents for their direct or indirect participation in corporations or other entities that are organised, domiciled or located abroad or under a foreign legal regime will be subject to income tax without deferral directly to the local taxpayer, providing the following requirements are met altogether:
    a. the income is not subject to other specific treatment (such as income generated from other 'controlled' structures (ie, trusts));
    b. control over 50 per cent of the capital or voting rights of the relevant foreign corporation is held directly or together with:
        i. an entity controlled by the relevant taxpayer;
        ii. the spouse of the relevant taxpayer;
        iii. the co-habitant of the relevant taxpayer; or
        iv. relatives up to the third degree (ascendants, descendants or collateral, and either by consanguinity or affinity).

    This condition will be met where the taxpayer or the related party:

i. holds rights to dispose of the assets of the entity;
ii. holds rights to elect and remove the majority of the members of the board or management; or
iii. holds rights to the profits of the entity.

This condition will also be met (whatever the percentage of participation of the Argentine residents) when, at any moment, the aggregate value of the assets of the foreign company derived is at least a 30 per cent share of the Argentine-sourced financial investments, generating passive income, which are considered exempt from income tax for foreign beneficiaries;

c. at least 50 per cent of the foreign company's revenue is composed of passive income or other income that generates, directly or indirectly, deductible expenses for Argentine residents; and
d. the foreign company is subject to tax in its home jurisdiction at a rate less than 75 per cent of the income tax that would be applicable in Argentina (30 per cent of the profits).

TP rules provide that a company shall carry out its business dealings with its parent company or related companies at 'arm's length', ie, as if such parent or related entity were a totally independent company. In Argentina, there are four TP filings to perform (with affidavits) when companies carry out dealings with related entities or with companies incorporated in jurisdictions that are uncooperative in regard the effective exchange of tax-related information.

In addition, General Resolution 3285/2012 published by the tax authorities sets out the regulations for a reporting system for Argentine residents, representatives of foreign entities that carry out economic transactions of whatever nature, even free of charge, between Argentine residents and those who act as representatives of foreign entities.

H. Taxes that apply to a non-resident individual purchasing real property or other assets

Non-residents are subject to wealth tax in Argentina on all of their assets (real property or other types of assets) that are located in Argentina. In addition, if income is generated (passive or active) from such assets, the non-resident is subject to income tax in Argentina at a rate of 35 per cent. Capital gains tax also applies to non-resident individuals on assets located in Argentina.

I. Taxation on the importation of assets for personal use and enjoyment

Goods purchased abroad and imported into Argentina are subject to a tax of 50 per cent of the value of such goods above the threshold of:

- US$300 for travellers entering the country by land or river; and
- US$500 for travellers entering the country by air or sea.

Children under 16 years of age benefit from 50 per cent of the above allowances.

Items for personal use or consumption, such as laptops (ie, notebook or tablet type computers), mobile phones, clothing and toiletries, as well as newspapers and books, among others, are exempt from customs taxes and are not taken into account in regard to the allowances described above.

J. Tax treaties

Argentina executed many double taxation treaties (DTTs) in the 1990s, all broadly following the Organisation for Economic Co-operation and Development (OECD) model. In the 2000s, Argentina terminated its DTTs with Switzerland, Spain, Chile and Austria and renegotiated DTTs with Switzerland and Spain, including anti-abuse and exchange of information rules. In addition, Argentina has recently executed many treaties on the exchange of information, including the OECD's Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit ShiftingPS, being an early adopter of the Common Reporting Standard.

II. Trusts and foundations

A. Domestic trusts

Argentina recognises the legal structure of trusts, which is regulated by law in the Civil and Commercial Code of Argentina (CCC).

Trusts are subject to the same tax burden as any Argentine company. Additionally, a trust must pay the personal assets tax corresponding to the portion of the trust's assets attributable to each beneficiary.

Trusts established under Argentine law must comply with forced heirship rules. These rules are a matter of public order, meaning they cannot be modified or waived by agreement between the parties.

Argentine law allows trusts to have non-charitable purposes. They may be established for administrative purposes, as security, or to execute testamentary dispositions.

The maximum period during which certain assets may remain in trust is 30 years, unless the beneficiary is unable to manage their assets (eg, due to mental incapacity), in which case this limitation does not apply.

The trust agreement may not exclude the duty to render accounts. The trustee must report on the trust's operations at least once a year.

Issues relating to marital community property are also matters of public order under Argentine law and are, therefore, subject to legal claims.

B. Foreign trusts

Argentina recognises foreign trusts as long as they do not conflict with Argentine public order, including forced heirship and community property rules.

The income obtained by trusts domiciled outside Argentina shall be attributed by the resident individual who controls them to the fiscal year in which the annual accounting period of such an entity ends. According to the law, control exists when the financial assets are held and/or managed by the same person (ie, the settlor is also the beneficiary).

Foreign trusts have been meticulously analysed by the tax authorities. As explained, if there is no 'control' and the assets are effectively transmitted to the trustee, then the tax authorities have acknowledged that such a trust is not subject to taxation in Argentina.

The first leading case was the case involving Eduardo Eurnekian, who in 2003 set up two trusts established in the Cayman Islands and the Bahamas (at this time both jurisdictions were included on Argentina's blacklist for being low or no-tax jurisdictions). Eurnekian had no forced heirs under Argentine succession law. He was neither a beneficiary nor a trustee of the trust, but he could appoint and remove a five-member committee that managed those trusts' structures.

The Economic Criminal Court declared Eurnekian not guilty of failing to pay wealth tax on the funds transferred to the trusts, based on the following arguments:

- foreign trusts may be established for various legitimate reasons;
- the validity, nullity, nature and obligations of contracts entered into abroad are governed by the law of the place where they are executed;
- regardless of the structure, the settlor had transferred his assets to the trust, and the effective owner of the funds was the trustee; and
- Eurnekian's conduct did not constitute tax evasion, but rather tax avoidance; taxpayers are not required to choose the most burdensome structure.

Another important case, deemed the *Vogelius* case, concerned a conflict between a foreign trust (recognised under Argentine law) and forced heirship rules. The civil court recognised the validity and enforceability of a foreign trust, as long as it does not breach forced heirship rules.

The most recent case relates to a special 'wealth tax' (on top of the actual wealth tax), denominated as the 'Solidarity and Extraordinary Contribution to Mitigate the Effects of the Pandemic' (a super wealth tax created as a consequence of the Covid-19 pandemic; the words 'solidarity contribution' were used as if the tax was voluntary). This case was ruled on by the Tax Court (*Tribunal Fiscal de la Nación*) in December 2024.

María Williner, the settlor, established a trust agreement on 15 November 2019, in the Bahamas, with her descendants as beneficiaries. The tax authorities considered the tax adjustment applicable for the super wealth tax that was created by a law, which did not identify a difference between revocable and irrevocable trusts.

This decision was appealed to the Tax Court, which concluded that the assets contributed to the irrevocable trust were no longer the settlor's property, as she had not retained decision-making power over the direction or administration of the assets and, thus, should not be included in the super wealth tax.

Therefore, applying the said tax would violate fundamental tax principles, such as the non-retroactivity of the law and the principle of contributive capacity.

Some aspects of preparing trust documents for a settlor can be summarised from the relevant cases, as follows:

- all legal formalities must be strictly observed, including civil law requirements like notarisation and common law requirements, such as the proper witnessing of deeds;
- asset transfers to the trustee must fully comply with the legal requirements of the relevant jurisdictions, including the drawing up of proper resolutions and share register entries;
- the trust should be irrevocable, and any powers granted to the settlor to amend or terminate the trust should be strictly limited;

- where possible, beneficiaries should either acknowledge their interest or at least have the right to be informed;
- powers should not be retained by the Argentine settlor or any other party with an interest in the trust assets;
- the trustee must remain independent and should not be influenced by powers granted in regard to the underlying structures;
- the trustee should be based in a jurisdiction that is not included on tax blacklists;
- the trust instrument and related documents should follow standard formats recognised under the governing law;
- ideally, the trust should be legalised in the settlor's country. For Argentine settlors, due to concerns over confidentiality and personal safety, it may be advisable to execute and notarise the documents in a neighbouring country; and
- lastly, the trust must ensure the 'three certainties' are met: certainty of the trustee, certainty of objects and certainty of property.

C. Foundations

Argentine law does not recognise alternative legal structures, such as foundations. These are non-profit legal entities created for the purpose of carrying out activities for the public good, funded through the initial capital contributions of their founders. They are governed by the CCC.

Foundations are not subject to income tax and are not subject to withholdings and collections related to that tax. Additionally, they benefit from exemptions or reduced rates on the tax applicable to bank account credits and debits, as well as other financial transactions. The entities listed below are also exempt from VAT withholdings and collections.

Foreign foundations that function as a matter of fact like a foreign trust are subject to the same tax treatment as a foreign trust.

III. Successions

Assets located in Argentina, with respect to Argentine residents and foreign residents, are subject to the laws of succession of Argentina. There are forced heirship rules protecting descendants and ascendants up to one degree of consanguinity. If there are no forced heirs, or within the limits of forced heirship (two-thirds for descendants and one-half for a spouse and ascendants), a will may be used to structure and plan the succession.

The common forms used in this regard in Argentina are holographic wills and the making of a will before a public notary officer. The following requirements apply:

- a holographic will must be completely handwritten, dated and signed by the testator. The lack of any of these formalities nullifies all of its contents; and
- the making of a will before a public notary requires three witnesses who reside in the place that the document is issued.

Wills that comply with the above legal requirements are valid during the life of the testator and can only be revoked through an express declaration. A will that does not comply with the above requirements is invalid.

In Argentina, drafting a will is not mandatory. There are two kinds of beneficiaries: 'voluntary heirs', who are individuals the testator chooses to benefit through a will, and 'forced heirs', who include

the testator's direct descendants, ascendants and spouse, each entitled to a legally determined hereditary percentage, determined according to their relationship with the deceased. If a person chooses to make a will, they must respect the portion of the estate legally reserved for the forced heirs. In the absence of a valid will, the entire estate will be distributed among the forced heirs, in accordance with succession laws.

IV. Wills made in another jurisdiction

A foreign will may be recognised in Argentina providing it complies with the formalities applicable in the country in which it was executed. However, Argentine forced heirship provisions will still apply, even if the will was executed in a jurisdiction without any forced heirship laws. A will could, therefore, be formally valid, but may contain certain dispositions that conflict with Argentine forced heirship rules.

A. An individual dies without leaving a valid will

When a person dies without leaving a will, the CCC establishes who will be the successors. This type of succession is called *ab-intestato*, without a testament. The law sets an order of preference for relatives who will receive the inheritance.

According to the CCC, the order of preference is as follows:

- descendants and the spouse;
- ascendants and the spouse;
- the spouse
- collaterals to the second degree, namely brothers/sisters;
- remaining collaterals and a widowed daughter-in-law without children; and
- the tax authorities.

Community property, also known as marital property (which, broadly speaking, comprises all property that was acquired by either spouse during the marriage, except for property acquired as a gift, which remains the property of the spouse that received it), is dealt with differently to the deceased's own property. Where there is a surviving spouse, the spouse is entitled to a half share of the community property, corresponding to their participation. The other half is divided between the deceased's children or, if there are no children, between the surviving spouse and the ascendants.

The above rules are applied to some common scenarios below:

- The deceased leaves surviving children, but no surviving spouse: The children are entitled to the whole estate. If any child has predeceased leaving an issue, the share that would have been allocated to that child passes to their issue per stirpes.
- The deceased leaves surviving children and a surviving spouse: One half of the deceased's marital property passes to the surviving spouse and the other half is divided between the deceased's children. The deceased's own property is divided equally between the children and the surviving spouse.
- The deceased leaves no surviving children or spouse, but there are surviving ascendants: The whole estate passes to the surviving ascendants, with closer generations inheriting as a priority compared to older generations (eg, if there are

surviving parents and grandparents, the parents will inherit as a priority compared to the grandparents).

- The deceased leaves a surviving spouse and surviving ascendants, but no descendants: The surviving spouse will receive one half of the marital property corresponding to the deceased and one half of the deceased's own property, with the other half passing to the ascendants.
- The deceased leaves a surviving spouse, but no surviving ascendants or descendants: The surviving spouse will inherit the entire estate.
- The deceased leaves no surviving spouse and no surviving ascendants or descendants: The collaterals will inherit the entire estate.

B. Forced heirship

The 'legitimate portion' is established by law and refers to the part of the estate from which a person cannot disinherit their heirs (ie, ascendants, descendants and spouses) without just cause. Consequently, the testator's ability to make testamentary provisions for other beneficiaries is limited to the portion of the estate not legally reserved for forced heirs. The legitimate portions are as follows:

- The legitimate portion of children includes two-thirds of all property existing at the time of the testator's demise. As a consequence, a testator with children can only dispose of one-third of their estate to other beneficiaries.
- The ascendants' legitimate portion is half of the assets of the estate. Therefore, a testator with no children but with surviving ascendants can only dispose of half of their estate, even if the deceased has a surviving spouse.
- The legitimate portion of the spouse, if there are no descendants or ascendants, will be half of the assets of the deceased's estate. This is in addition to the surviving spouse's right to retain one-half of the matrimonial property upon liquidation of the marital community.

Adopted or illegitimate children have the same rights as natural legitimate children in respect of succession laws and entitlement in regard to a will.

C. Application of succession laws to immovable and/or movable assets belonging to a resident in a foreign country

Real estate located in Argentina is governed exclusively by Argentine law. This includes the formalities for its acquisition and disposal, the rights and legal capacity of the parties involved, and the execution of related deeds. As a result, the ownership and succession of Argentine real estate are always subject to Argentine succession laws, regardless of the owner's nationality.

Under Argentine law, movable property is treated differently depending on its use and location. Movable assets that are permanently located in Argentina and not intended for transport are governed by the law of their physical location. Conversely, movable assets carried by the owner, intended for personal use or intended for transport or sale elsewhere, are subject to the law of the owner's domicile, even if they are not physically located there.

In terms of inheritance, the succession of a deceased person's estate in Argentina is governed by the local law of the deceased's domicile at the time of their death, regardless of the heirs' nationality. The competent authority for handling the succession is the judge in the jurisdiction of the deceased's last domicile.

D. Administration and initial estate property

The CCC provides for the regulation of administrators appointed by the heirs or a judge. There are two types of extrajudicial administration: (1) conventional, when heirs, with an express mandate, agree to appoint an heir or third party as the administrator; and (2) de facto, when the heirs, without a mandate, are in charge of the conservation and management of the estate.

The procedure to select an administrator of the estate is as follows:

- According to Section 692 of the National Civil and Commercial Procedure Code (NCCPC), at the request of the party, the judge may set a hearing to appoint a provisional administrator. The appointment shall be the responsibility of the spouse or heir who demonstrates the greatest aptitude for the job, with a third party only being appointed where there is no spouse or heir willing or suitable to act.
- Once the judge issues the declaration of the heirs or the will is deemed to be valid, a new hearing will be convened for the final appointment of the administrator. If the heirs approve the administrator unanimously, the judge will appoint the proposed administrator. In case of a discrepancy, the judge will apply Section 70 of the NCCPC, in the following order:
    1. surviving spouse (can only be set apart for serious reasons);
    2. any of the heirs (only in the case of the absence or refusal of the spouse); and
    3. a third party selected ex officio.

The administrator must accept the appointment before the clerk of the court and will be put in possession of the estate until the distribution of the property is complete. Generally, the administration lasts until the distribution of the estate, but the administrator can be removed by a decision subject to the judge's consideration, for misconduct reasons or through a unanimous decision of the heirs.

E. Procedure for filing a claim against an estate.

One of the legal remedies available to universal successors, that is, those people who are entitled to receive all or part of the deceased's estate, is an inheritance petition. This action allows a person entitled to inherit as a universal heir to claim the full or partial delivery of assets from one or more third parties who may have taken possession of the estate's property as if they were universal successors or assignees. An inheritance petition may also be filed against relatives of the same degree who refuse to acknowledge the claimant's legitimate right to the inherited assets. This action may be brought by both forced heirs and testamentary heirs against anyone holding estate assets pursuant to a claim of universal succession.

Another important remedy provided under Argentine inheritance law is a reduction claim. This allows an heir who has not received the portion of the estate to which they are legally entitled to request compensation from the estate, which may lead to a reduction in the gifts or legacies granted to other beneficiaries.

A reduction claim may be brought against any type of heir. When the claim is between universal successors, it is referred to as a collation claim, which serves the same purpose as a reduction claim, namely to restore fairness in the distribution of the estate in accordance with each heir's legal rights.

F. Post-death redirection of beneficial entitlements

An heir can choose to renounce their inheritance rights. For instance, an heir can waive their legitimate share of the estate in favour of their children. Such a waiver must be executed through an irrevocable deed, and it may be carried out unilaterally.

V. Capacity and powers of attorney

A. Rules that apply in respect of receiving, holding and managing property for minors

Persons who have not reached the legal age of 18 years old are considered minors. This incapacity ends when the person reaches the age of 18.

Minors who have obtained a qualification for the exercise of a profession can exercise those rights without prior authorisation and may manage and dispose of the assets acquired as a result of their work. They can also be involved in civil or criminal prosecutions related thereto.

Minors who get married can obtain their emancipation and acquire capacity, although they will still require authorisation in order to:

- approve accounts of their guardians and wind them up;
- donate assets that had been received free of charge; and
- provide additional guarantees in regard to any obligation.

If they married without authorisation, they will have to wait until their 18th birthday to deal with any gifts received during their minority.

Emancipated minors who have received gifts during their minority will only have the power to administer such property and will need judicial authorisation to dispose of the property. The only exception to this rule is where the minor obtains their emancipation by getting married. In these circumstances, where there is an agreement between the spouses and one of them has reached the legal age, the other one will be allowed to dispose of the property.

B. Procedures to appoint someone else to manage a person's affairs if they lose the capacity to do so themselves

In our jurisdiction, a guardian is given to those who lose capacity. The declaration of incapacity and the appointment of a guardian can be requested by either the court, the ministry of minors or by the relatives of the mentally incapable person. Those declared incapable are treated in the same way as minors in relation to their person and property.

Where the person lacking capacity is married, their spouse will generally be appointed as their guardian. If there is no spouse willing or able to act as a guardian, any adult children can be appointed. In the absence of a spouse or adult children able to act as a guardian, either parent of the incapable person will be appointed as their guardian. If the incapable person has minor children, their guardian will also become the legal guardian of the children.

C. Powers of attorney and deputyship orders made under the law of other jurisdictions

Argentina recognises powers of attorney made under the law of other jurisdictions. However, once a person loses capacity, all powers of attorney are terminated under Argentine law.

VI. Immigration issues

D. Restrictions on entry into the country

Argentine law restricts entry into the country for individuals who have:

- submitted to domestic or foreign authorities documentation that is materially or ideologically false or adulterated;
- been banned from entering the country, until the ban has been revoked or the deadline imposed has been met;
- been convicted or have served a sentence, or have a record of trafficking arms, people or drugs or money laundering or involvement in illicit activities deserving, under Argentine law, of imprisonment of three years or more;
- been engaged in acts that constitute genocide, war crimes, terrorism or crimes against humanity and any other acts that may be tried by the International Criminal Court;
- a history of terrorist activities or being part of organisations judged as such by the International Criminal Court or by the Argentine Law for the Defence of Democracy;
- been convicted in Argentina or have records of promoting or facilitating, the entrance or exit of undocumented aliens in or from Argentina, or for presenting false documents, to obtain an immigration benefit for themselves or for a third party; or
- been convicted or have a record in Argentina or abroad of promoting prostitution, by profiting from it or being involved in trafficking-related or sexual exploitation activities.

Foreign tourists from neighbouring countries only need a valid form of identification to enter Argentina. Visitors from other countries must present a valid passport, with or without a visa, depending on the country of origin. No vaccinations are required to enter Argentina, except for cholera and yellow fever vaccinations for persons coming from countries where such diseases are endemic. A foreign national may remain in our country for up to three months with a visitor visa, which may be renewed once for an additional three-month period.

Argentina offers an investor visa programme. To apply, applicants must submit an investment project accompanied by a detailed business plan to the immigration authorities. The proposed business activity must be clearly described and supported by a feasibility report, prepared by a certified accountant.

In order to bring family members and/or domestic staff, the applicant must also obtain a temporary resident visa.

To acquire the right to reside permanently or indefinitely in Argentina, a permanent visa is required.

It is important to note that this programme does not grant eligibility for Argentine citizenship or nationality to the applicant or their family members.

E. Requirements concerning the obtention of nationality

According to the Constitution of the Argentine Nation, foreign nationals can obtain Argentine nationality after two years of continued residence in our country, although the authorities may be able to shorten this period of residence in favour of an applicant who can prove that they have performed services for the National Republic.

Argentine citizens who were born abroad have the possibility to choose whether to take the nationality of their country of birth or Argentinian nationality.

On 28 May 2025, Decree 366/2025 amended the Citizenship Law to include the possibility of obtaining citizenship by investment for those who have made a significant investment in the country (in principle, US$500,000). The actual regulation of this Decree is still pending.