

Annex I

Compliance Obligation	Penalties ¹	ARS (prev.)	ARS (upd.)	USD (prev.) (approx.) ²	USD (upd.) (approx.)
Annual Return – Intl. Transactions (Form F.2668 – Independent Import/Export) (Art. 38 cont.)	Late filing (no prior notice): - Individuals - Legal entities	- ARS 1,500 - ARS 9,000	- ARS 1,500,000 - ARS 10,000,000	- USD 1 - USD 10	- USD 1,000 - USD 6,900
Annual TP Return (Form F.2668) (Art. 38)	Late filing (no prior notice): - Individuals - Legal entities	- ARS 10,000 - ARS 20,000	- ARS 11,000,000 - ARS 22,000,000	- USD 10 - USD 15	- USD 7,600 - USD 15,200
TP Report (Form F.4501) (Annex II, Item 1 applies) (Art. 39, cont.)	Late filing and/or missing info or record-keeping (formal duty) (variable penalty)	ARS 150 to ARS 45,000	ARS 150,000 to ARS 35,000,000	USD 1 to USD 30	USD 105 to USD 24,150
Informative Regime for Companies that belong to a Multinational Group of Entities (MNGE) – Form F.8096 (Art. 39, cont. a) i))	Failure to file Form F.8096, or filing partial/incomplete, or with serious errors/inconsistencies: a) With MNGE consolidated revenue > €750,000,000: variable penalty: b) With MNGE consolidated revenue < €750,000,000: variable penalty:	ARS 80,000 to ARS 200,000	ARS 6,000,000 to ARS 15,000,000	USD 60 to USD 140	USD 4,150 to USD 10,350
		ARS 15,000 to ARS 70,000	ARS 1,125,000 to ARS 5,250,000	USD 10 to USD 50	USD 800 to USD 3,600
Country by Country Reporting (CbCR) (Form F.8097) (Art. 39, cont. b)	Failure to file, late filing, or filing partial/incomplete, or with serious errors/inconsistencies (variable penalty):	ARS 600,000 to ARS 900,000	ARS 45,000,000 to ARS 67,500,000	USD 415 to USD 620	USD 31,050 to USD 46,550
CbCR filing confirmation in another tax jurisdiction	Failure to file (variable penalty)	ARS 80,000 to ARS 200,000	ARS 6,000,000 to ARS 15,000,000	USD 60 to USD 140	USD 4,100 to USD 10,400
Master File (MF) (Form F.2673) (No specific penalty applies; Annex II, Section 1 hereto applies) (Art. 39, cont.)	Failure to file / late filing (formal duty) (variable penalty)	ARS 150 to ARS 45,000	ARS 150,000 to ARS 35,000,000	USD 0 to USD 30	USD 105 to USD 24,150

¹ Non-automatic penalties, applicable after the administrative proceeding.

² USD amounts are approximate, using an exchange rate of ARS 1,450 per USD, rounded as applicable.

Annex II

Type of Penalty / Infringement	ARS (prev.)	ARS (upd.)	USD (prev.) (approx.)	USD (upd.) (approx.)	Assessment / Criteria	Cumulation
1) General formal penalty (Art. 39)	ARS 150 to ARS 45,000	ARS 150,000 to ARS 35,000,000	USD 1 to USD 30	USD 105 to USD 24,140	Variable depending on the taxpayer's circumstances and the seriousness of the infringement.	May be cumulative with penalties for late filing of TP obligations.
2) Failure to respond to requests (standard) (Art. 39)	ARS 500 to ARS 45,000	ARS 500,000 to ARS 35,000,000	USD 1 to USD 30	USD 345 to USD 24,140	Variable depending on the taxpayer's circumstances and the seriousness of the infringement.	Cumulative with Item 1 penalties and with successive ARCA requests, even if prior penalties have not become final.
3) Failure to respond – Aggravated: income > ARS 10,000,000,000 (USD 6.9 millions) (non-compliance with 1st–3rd request) (Art. 39)	ARS 90,000 to ARS 450,000	ARS 1,000,000 to ARS 350,000,000	USD 60 to USD 310	USD 690 to USD 241,800	Same as Item 1, considering recurrence and economic magnitude.	Cumulative with prior penalties for unanswered requests.
4) Failure to respond to requests regarding Forms F.8096 or F.8097 – RG 4,130 (Art. 39)	ARS 200,000	ARS 15,000,000	USD 140	USD 10,400	Fixed (non-variable).	Cumulative with penalties applicable to Forms F.8096 and F.8097.
5) Failure to respond to requests for supplementary information regarding Form F.8097 – RG 4,130 (Art. 39)	ARS 180,000 to ARS 300,000	ARS 13,500,000 to ARS 22,500,000	USD 120 to USD 210	USD 9,350 to USD 15,550	Variable.	Cumulative with penalties applicable to Form F.8097.