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José María García Cozzi

This article examines the concept of "group of companies" in Argentina, which is important for the special tax treatment provided to groups of companies. The article discusses the main tax aspects under Argentine law, namely, treatment of losses; company mergers and break-ups; sales and transfers within the same economic group; and transfers of tax rights and obligations. The article also considers intra-group transfers of assets and other tax aspects of groups of companies.

INTERNATIONAL DOUBLE TAXATION: GENERAL REFLECTIONS ON JURISDICTIONAL PRINCIPLES, MODEL TAX CONVENTIONS AND ARGENTINA'S EXPERIENCE

Prof. Antonio Hugo Figueroa

This article examines the jurisdictional principles of source taxation and taxation of worldwide income and the different approaches taken by capital-importing and capital-exporting countries. The article explains the reasons that justify exclusive source taxation and looks at the criterion of worldwide income in the OECD Model Tax Convention and the UN Model Convention. The article also provides an overview of Argentina's income tax and describes Argentina's experience in negotiating comprehensive tax treaties.

TRANSFER PRICING IN ARGENTINA

Cecilia Goldembera

Since 1943, Argentina has had transfer pricing rules based on the international standards in the *OECD Transfer Pricing Guidelines*. After explaining the historical background, this article describes the main aspects of Argentina's transfer pricing system, including the concept of associated enterprises; the transfer pricing methods and comparability criteria; the rules applicable to commodities transactions, intangible property transactions and intercompany services; the burden of proof, documentation requirements and administrative procedures; and penalties.

TAXATION OF FOREIGN DIRECT INVESTMENT IN ARGENTINA

Alejandro E. Messineo

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PUNISHMENT UNDER CRIMINAL TAX LAW IN ARGENTINA

Prof. Dr Vicente Oscar Díaz

After explaining the general concepts relevant to Argentina's criminal tax law, this article describes the main criminal acts as defined by the law – accounting/fiscal felony, evasion and aggravated evasion, falsely obtaining tax benefits, failure to register and file a return, failure to remit the taxes withheld or collected, concealing assets, false valuation of goods and altering documents. The article also considers the perpetrators of tax crimes and their accomplices as well as the relevant administrative and criminal procedures.

THE DEFENCE OF TAXPAYERS' RIGHTS IN THE COURTS OF ARGENTINA

Alberto Tarsitano

In examining the defence of taxpayers' rights, this article first considers the legal and political organization in Argentina and jurisdictional review in tax matters, including the general rules and the mechanisms for judicial review. The article also describes the constitutional guarantees regarding taxation, such as the principle of legality in tax matters, the principle of taxpaying capacity, the prohibition on confiscatory taxes, the principles of generality and equality, the right to due process, due procedure and judicial review, and legal security. Finally, the article considers international treaties in tax matters.

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