



CCH® AnswerConnect

Transfer Pricing

Research & Learning

Transfer pricing is one of the fastest evolving areas of international tax. CCH AnswerConnect allows tax professionals and advisors to efficiently research issues across multiple jurisdictions and manage transfer pricing risk, authored by experts in the field and industry thought leaders, this powerful solution helps you to stay compliant globally.

Practical, Real-Time Information to Stay Compliant

The CCH AnswerConnect Library provides you with daily news, detailed coverage of developing trends, in-depth analysis, primary source material, relevant case law, plus tools and practice aids, all designed to help you navigate the complexities of global transfer pricing. Updated in real time, be assured you'll always have the latest information when you need it.

- **News and Thought Leadership**

Daily news focused specifically on transfer pricing issues is available via CCH AnswerConnect and directly by email to ensure that you are always current on the latest transfer pricing developments around the globe.

- **In-Depth Analysis**

In-depth analysis is provided, covering the transfer pricing rules for over

60 jurisdictions. The analysis is specifically designed to facilitate the comparison of multiple jurisdictions. Included within the analysis, is a discussion of the OECD's Transfer Pricing Guidelines, where applicable.

- **Primary Source**

Statutes, regulations, limited income agreements, advance pricing agreement documentation and other

relevant primary source material are provided for all jurisdictions covered. Also included are the OECD's Transfer Pricing Guidelines and Commentary.

- **Case Law**

Landmark transfer pricing cases from across the globe are included with summaries and analysis of key issues.

- **Transfer Pricing Tools —**

Access to Wolters Kluwer's exclusive SmartChart functionality including:

- Global Transfer Pricing Smart Chart (applicable statutes, regulations and guidance)
- Global Transfer Pricing Primary Source Smart Chart
- Limited Income Agreement Smart Chart

Jurisdictions Included

- Argentina
- Armenia
- Australia
- Austria
- Azerbaijan
- Bahrain
- Belgium
- Bolivia
- Bosnia and Herzegovina
- Brazil
- Bulgaria
- Canada
- Chile
- China
- Columbia
- Costa Rica
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Ecuador
- Egypt
- El Salvador
- Estonia
- Finland
- France
- Georgia
- Germany
- Greece
- Hong Kong
- Hungary
- India
- Indonesia
- Ireland
- Israel
- Italy
- Japan
- Korea
- Latvia
- Lithuania
- Luxembourg
- Malaysia
- Malta
- Mexico
- Netherlands
- New Zealand
- Nigeria
- Norway
- Panama
- Papua New Guinea
- Philippines
- Poland
- Portugal
- Romania
- Russia
- Serbia
- Singapore
- Slovakia
- Slovenia
- South Africa
- South Korea
- Spain
- Sweden
- Switzerland
- Taiwan
- Thailand
- Turkey
- United Kingdom
- United States

CCH AnswerConnect research platform makes it easy to stay compliant with global transfer pricing rules in real time.

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Argentina: Transfer Pricing: Advance Pricing Agreements

Curated by CCH Global Content Assets Team

Overview

Advance Pricing Agreements (APAs)

APAs are designed to assist businesses in identifying solutions for complex transfer pricing issues. Argentine legislation does not provide for APAs. way to achieve legal stability is to strongly prepare transfer pricing documentation in order to avoid controversies.

The ATP may reach informal APAs with taxpayers, but they are not necessarily legally binding. According to tax authority data, it takes around 30 conclude an APA.

Comment

Under tax reform legislation enacted in December 2017, provision is made for the establishment of a formal bilateral APA application process. The be governed by the following provisions:

- The request must be formalized with the ATP prior to the start of the fiscal period in which the transactions that will comprise the APA will be made.
- The application must include a proposal on which the market value is based for the transactions or lines of business involved.
- Its presentation will not imply a suspension of the passing of the terms nor will it justify the non-compliance of the obligors, with respect to the payment of taxes.