

阿根廷税收居民身份认定规则

一、个人

根据所得税的相关规定，符合下列情况之一的个人应视为阿根廷税收居民：

- “国籍标准”：具有阿根廷国籍(或归划为阿根廷国籍)的个人；
- “住所/永久性居住地标准”：已获得阿根廷永久居民身份或已在阿根廷合法居住 12 个月或以上的外籍个人（所得税法第 119 章）

一般情况下，已获得国外永久性居住权或已在外国连续居住最少 12 个月的阿根廷公民，将失去阿根廷税收居民资格。

取得国外永久居住权或失去阿根廷居民身份的个人，在其被认定为国外税收居民后，如果实际仍在阿根廷境内居住或重新进入阿根廷境内居住，该个人仍应被认定为阿根廷居民。根据相关法律规定，当两个或多个判断标准同时存在时，应当按照以下顺序判断该个人是否具有阿根廷居民身份：

- 在阿根廷是否拥有永久性居所（目前已用于居住或可供长期居住的具有合适设施的住所）；

- 重要利益中心是否在阿根廷境内（如近亲关系或经济关系等，主要考虑近亲关系）

- 在阿根廷及国外均有永久性住所且无法确定重要利益中心时，一年中在阿根廷停留的时间是否比在其拥有永久性居住权的其他国家更长

- 是否拥有阿根廷国籍

特殊情况：

符合以下条件的个人也视为阿根廷税收居民：

- 拥有不可分割财产的纳税人，若其在去世时已符合前述阿根廷税收居民认定条件；

- 在国外代表阿根廷政府履职的公务人员，或经国家、省、自治市或布宜诺斯艾利斯自治市政府委托履职的官方代表；

- 拥有阿根廷国籍，并在阿根廷为成员国的国际机构中履行职责的公务人员。

另一方面，以下人员均视为非居民：

在阿根廷的其他国家使领馆的外交或领事人员、技术和行政人员；在阿根廷为成员国的国际组织工作且在阿根廷境内履职的代表，接受雇佣时是外籍非居民；受雇佣在阿根廷工作但是工作年限不超过五年的外籍人士，以及获得在阿根廷临时居住许可的外籍学生或研究人员。

相关税法规定：

《所得税法》(20628号法案-649/97号法令合并文本-政府公报 06/08/97-及修正案) - 在国际组织工作的代表的居民身份-第 26 章

《所得税法》-居民身份-第 119 章

《所得税法》-失去居民身份-第 120 章

《所得税法》-国家、省、自治区的海外长期官方代表-第 121 章

《所得税法》-双重居民-第 125 章

《阿根廷联邦公共收入管理局一般决议》1621/04 条

二、实体

根据阿根廷法律成立的法人、合伙企业和其他类型的实体(包括个人独资企业、非盈利民间组织、基金会、信托、共同投资基金等),都视为阿根廷税收居民实体。

此外,从税收角度而言,在海外注册或者由在海外居住的自然人注册但在阿根廷境内实际经营的下列企业都可视为阿根廷税收居民实体:由协会、合伙企业或任何类型的公司拥有并组织为永续经营的商业、工业、农业、采矿业或其他商业类型的实体。总的来说,它们相当于在海外成立但实际在境内经营的企业分公司。

相关税法规定:

《所得税法》-居民身份-第 119 章

《所得税法》-居民的境外常设机构-第 128 章

三、不视为税收居民的实体
无。

四、联系方式

Argentine Competent Authority

阿根廷纳税人识别号编码规则

一、纳税人识别号介绍

阿根廷联邦公共收入管理局（The Federal Administration of Public Revenue）会向每个注册登记的纳税人发放唯一识别码（CUIT）。

个人和法人的注册登记流程不同，其分别为：

个人在其税收登记住所所在地（也即其开展经济活动的所在地）所辖的税务机关进行注册登记，同时提供必要的资料和载有其生日、身份证号、住所（包括经公证机关公证的证件，地契或租赁协议，银行账户或信用卡结单，市政许可证）等信息的身份证明文件。

法人须通过电子系统进行注册登记，同时提供企业的相关信息（包括注册名称、注册地址和其他相关信息），公司成员信息（包括职位、股份、合伙人和股东），以及任何与经营活动、税务和注册地相关的信息。

法人代表必须亲自到阿根廷联邦公共收入管理局（APIF）提交法人真实存在的所有必要证明资料，需要提供的资料根据企业性质的不同而有所区别（如合伙企业、信托、常设机构等）。

阿根廷联邦公共收入管理局在核实提交的文件并接受注册申请后，会将唯一识别码（CUIT）发放给法人。

1. 关于强制签发纳税识别号的其他信息

问题 1: 是否自动为所有税收居民发放纳税人识别号?

个人: 否

实体: 否

问题 2a: 如果你对于上述问题一中针对个人的回答为“否”, 请解释在何种情况下, 个人不会被自动签发纳税人识别号?

CDI - 识别码

针对那些没有必要取得唯一识别码 (CUIT) 或者统一劳务识别码 (CULT), 但是基于其他某些原因而需要使用识别码的个人, 阿根廷联邦公共收入管理局予以发放 CDI 识别码。

CUIT - 唯一识别码

个人在阿根廷开展经济活动需要在多个政府机构注册, 包括联邦公共收入管理局。在阿根廷联邦公共收入管理局注册后, 阿根廷联邦公共收入管理局会向其发放唯一识别码, 获得唯一识别码代表其获得了税收身份及合法从事经济活动的资格。

CUIL - (Unified Labor Identification Code) 统一劳务识别码

统一劳务识别码通常用于个人获取社会保障相关的利益, 该识别码和身份证号码一并自动发放给个人。

问题 2b: 如果你对于上述问题一中针对实体的回答为“否”，请解释在何种情况下，实体不会被自动签发纳税人识别号？

CDI - 识别码

识别码由阿根廷联邦公共收入管理局发放给由于无纳税义务而因此没有必要获取单一纳税人识别号、但是基于其他原因而需要使用识别码的实体。

CUIT - 单一纳税人识别号

实体在阿根廷开展经济活动需要在多个政府机构注册，包括联邦公共收入管理局。在阿根廷联邦公共收入管理局注册后，阿根廷联邦公共收入管理局会向其发放单一纳税人识别号，获得该识别码后代表其获得了合法的纳税身份及从事经济活动的资格。

二、纳税人识别号编码规则

单一纳税人识别号（CUIT）包含 11 位数字：

- 前 2 位数字用于给纳税人分类：20 代表男性；27 代表女性；23、24、25、26 男女通用（仅适用于 CUIT 有重号的情况），30 或 33 代表法人。

- 中间 8 位数字：若是个人税收居民，为其身份证号（DNI）；若是法人，为阿根廷联邦公共收入管理局发放的号码。

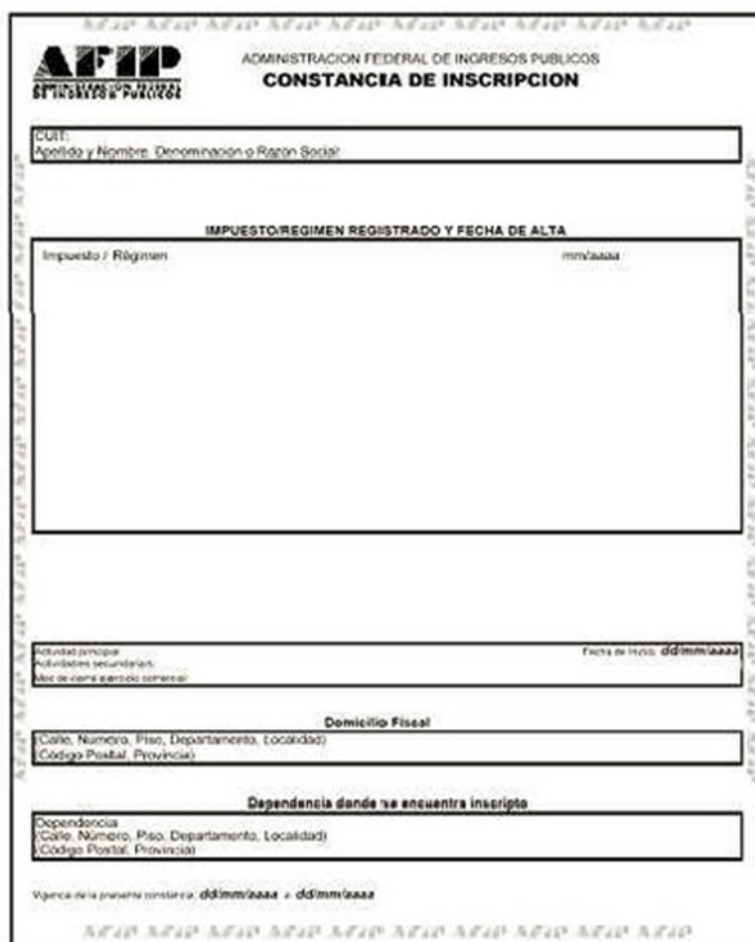
- 最后 1 位数字是随机发放的。

三、如何找到纳税人识别号

单一纳税人识别码 CUIT 发放后，相关人便成为联邦政府的纳税人登记册的登记人。

任何人都可以登陆阿根廷联邦公共收入管理局官网查看任何注册纳税人的登记证明（一般纳税人通用模板）或单税种（Monotributo）登记证明（针对小规模纳税人的简化税务模板），了解其税务状况。

注册确认模板



Formulario de Constancia de Inscripción de AFIP (Administración Federal de Ingresos Públicos). El formulario contiene los siguientes campos:

- CUIT: Apellido y Nombre, Denominación o Razón Social
- IMPUESTO/RÉGIMEN REGISTRADO Y FECHA DE ALTA: Impuesto / Régimen, mm/aaaa
- Actividad principal, Actividades secundarias, Dirección de correo electrónico, Fecha de Insc. dd/mm/aaaa
- Domicilio Fiscal: Calle, Número, Piso, Departamento, Localidad, Código Postal, Provincia
- Dependencia donde se encuentra inscripto: Dependencia, Calle, Número, Piso, Departamento, Localidad, Código Postal, Provincia
- Vigencia de la presente constancia: dd/mm/aaaa - dd/mm/aaaa

操作说明手册参见以下链接：

<http://www.afip.gov.ar/genericos/guiaDeTramites/guia/documentos/PasoPasoConstanciasporInternet.pdf>

四、国内网站信息

更多信息可参见以下链接:

http://www.afip.gov.ar/genericos/guiaDeTramites/consultas_how.aspx?id=1699

http://www.afip.gov.ar/genericos/guiaDeTramites/consultas_how.aspx?id=809

<https://seti.afip.gob.ar/padron-puc-constancia-internet/ConsultaConstanciaAction.do>

五、联系方式

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资料来源:

阿根廷税收居民身份认定规则 Rules governing tax residence:

http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Argentina_Tax_Residency.pdf

阿根廷纳税人识别号编码规则 TINs:

http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/TIN_Argentina.pdf

Argentina – Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

For the purposes of the Income Tax, we consider that an individual is resident in Argentina when:

- is of Argentine nationality (or naturalized), or
- is a foreigner who has obtained its permanent residence status in Argentina or has legally been living in the country for twelve or more (Income Tax Law, section 119).

Argentine citizens will lose the resident status when they become permanent residents in a foreign state, or when they stay uninterruptedly in a foreign country for at least twelve (12) months.

An individual is considered a resident, even if he/she has obtained the permanent residence in a foreign country, or has lost its residence status in the Argentine Republic because the person is regarded as resident of another country for tax purposes, when they actually live in the national territory or reenter the country in order to remain in it. To that end, the law stipulates that such status is verified when the following conditions take place in the sequential or preference order described below:

- if the individual has its permanent dwelling in the Argentine Republic (a suitable facility currently used for living or available for the main end of housing);
- if its centre of vital interest is located within the national territory (in which he/she has its closest personal and economic relationships, mainly the personal ones);
- if the individual permanently resides in the Argentine Republic, a condition that will be considered fulfilled if the person remains there more time than the one spent in the foreign State which granted the permanent residence, or which considers them as residents for tax purposes during the calendar year);
- if they are of Argentine nationality.

Special cases:

The following are also considered residents of the country:

- Undivided estates in which the taxpayer, at the time of his death, was a resident in the Argentine Republic, in accordance with the abovementioned.
- Persons of visible existence who are abroad and act as official representatives within the National State or in the performance of the duties entrusted by the National State, the Provinces or Municipalities or the Autonomous City of Buenos Aires.

- Civil servants of Argentine nationality who perform their duties at international agencies of which the Argentine Republic is a member state.

On the other hand, the following are considered non-residents:

The persons who remain permanently in the country because they are part of diplomatic or consular missions of foreign countries in our country, as well as the technical and administrative staff; the representatives and agents working at international agencies, of which the Argentine Republic is a member, and who perform their duties in the country, provided they are foreigners and not residents at the moment of hiring them.

Foreign persons hired to perform their duties in the country for a period no longer than 5 years and foreign students or researchers with temporary residence permit in the country.

Relevant tax provisions:

Section 26 – Residence of representatives at international organizations – Income Tax Law (Law 20628 – consolidated text by decree 649/97 –Official Gazette 06/08/97- and amendments)

Section 119 – Residence – Income Tax Law

Section 120 – Loss of residence status – Income Tax Law.

Section 121 – Official representatives within the National, Provincial or Municipal State with continued permanence abroad – Income Tax Law.

Section 125 – Double residence – Income Tax Law.

AFIP General Resolution 1621/04

Section II - Criteria for Entities to be considered a tax resident

Legal persons, partnerships and other types of business entities (such as sole proprietorships, non-profit civil associations, foundations, trusts, mutual investment funds, etc.) are considered residents in Argentina if they were incorporated in accordance with current Argentine Republic laws.

From a fiscal point of view, commercial, industrial, agricultural, mining or any other type of business; organized as permanent company and owned by associations, partnerships or companies, whatever its nature; registered abroad or by natural persons living abroad, are also considered residents. In general, they correspond to branches of companies incorporated abroad but operating in our country.

Relevant tax provisions:

Section 119 – Residence – Income Tax Law

Section 128 – Permanent establishments abroad owned by residents in the country – Income Tax Law

Section III - Entity types that are as a rule not considered tax residents

Section IV - Contact point for further information

Argentine Competent Authority

Argentina - Information on Tax Identification Numbers

Section I – TIN Description

The Federal Administration of Public Revenue assigns a unique number (*C.U.I.T – Clave Única de Identificación Tributaria*) to each taxpayer enrolled.

The registration process differs between individual or legal persons.

The **individual** is registered at the agency corresponding to its fiscal domicile (in which the economic activity is performed) and provides the necessary information and documents to prove its identity (birth date, ID N°) and domicile (certificate by a notary public, title deed or rental agreement, bank account or credit card statement, municipal permit, among others).

In the case of **legal persons**, the request for registration must be done electronically, providing the identifying information about the partnership (registered name, legal domicile and any other related data), information about the members (authorities, equity shares, partners and shareholders), and any other information related to the activity performed, taxes and fiscal domicile.

The representative will appear in person at the AFIP premises in order to provide all the necessary documentation to prove the existence of the legal person, which will vary according to the legal nature (partnership business, trust, permanent establishment, etc.)

After having verified the documents submitted and accepted the registration, the AFIP will provide the CUIT assigned to said legal person.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	No	Entities	No
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Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

CDI - Identification Code

The Identification Code - CDI - represents a numeric code that the AFIP issues to individuals who are not required to have a CUIT or CUIL (see below) due to the fact that there is no tax or social security reason to have one but otherwise is required to be identified for certain procedures.

CUIT - Single Tax Identification Code

Any individual that initiates an economic activity must register with various government agencies, including the AFIP. Upon registration, a CUIT is granted by AFIP; thus, he/she acquires a tax identity vis a vis third parties, and is therefore entitled to develop its activities on a legal basis.

CUIL

The Unified Labor Identification Code (CUIL) is required for Social Security benefit's purposes. The CUIL is granted automatically and simultaneously with the ID.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

CDI - Identification Code

The Identification Code - CDI - represents a numeric code that the AFIP issues to entities not required to have a CUIT due to the fact that there is no tax reason to have one but otherwise is required to be identified for certain procedures.

CUIT - Single Tax Identification Code

Entities that initiate an economic activity must register with various government agencies, including the AFIP. Upon registration, a CUIT is granted by AFIP; thus, they acquire a tax identity vis a vis third parties and are therefore entitled to develop its activities on a legal basis.

Section II - TIN Structure:

The CUIT consists of 11 digits:

- the first 2 digits indicate the type of person: 20 for men; 27 for women; 23, 24, 25 or 26 for both (in case there is an identical CUIT), and 30 or 33 for legal persons.

- The next 8 digits are: in the case of individuals, the ID (DNI) number; and in case of legal persons, it is assigned by the AFIP.
- The last digit is randomly assigned.

Section III - Where to find TINs?

Once the CUIT has been assigned, persons become part of the taxpayers' register of the Federal Administration.

Any person may enter the AFIP's website and see the Proofs of Registration (General Regime) or Registration of *Monotributo* (Simplified Tax Regime for Small Taxpayers) of any of the registered taxpayers, thus having access to the information regarding their tax status.

Acknowledgement of registration (model)

AFIP ADMINISTRACION FEDERAL DE INGRESOS PUBLICOS CONSTANCIA DE INSCRIPCION	
CUIT: Apellido y Nombre, Denominación o Razón Social	
IMPUESTO/REGIMEN REGISTRADO Y FECHA DE ALTA	
Impuesto / Régimen	mm/aaaa
Actividad principal Actividades secundarias Año de inicio partido comercial Fecha de inicio: dd/mm/aaaa	
Domicilio Fiscal	
Calle, Número, Piso, Departamento, Localidad Código Postal, Provincia	
Dependencia donde se encuentra inscripto	
Dependencia Calle, Número, Piso, Departamento, Localidad Código Postal, Provincia	
Vigencia de la presente constancia: dd/mm/aaaa a dd/mm/aaaa	

Handbook:

<http://www.afip.gov.ar/genericos/guiaDeTramites/guia/documentos/PasoPasoConstanciasporInternet.pdf>

Section IV - TIN information on the domestic website

For Further information:

http://www.afip.gov.ar/genericos/guiaDeTramites/consulta_show.aspx?id=1699

http://www.afip.gov.ar/genericos/guiaDeTramites/consulta_show.aspx?id=809

<https://seti.afip.gob.ar/padron-puc-constancia-internet/ConsultaConstanciaAction.do>

Section V - Contact point for further information

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