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1 Establishment

According to the National Companies' Registry, the largest number of companies are concentrated and registered in the Autonomous City of Buenos Aires with the Superintendence of Corporations (IGJ, Inspección General de Justicia), followed by the province of Buenos Aires' Legal Persons Direction (DPPJ) and by the provinces of Córdoba and Santa Fe in the third and fourth place, respectively. Over the latest few years, as a result of the different projects in Vaca Muerta, the number of companies registered in the province of Mendoza has increased, but it is still nearly half the number of companies registered in Santa Fe.

1.1 Company identification

1.1.a Select a company type

Investors must first choose the type of company that best suits the investment they intend to make. To that effect, Argentine law provides a wide range of options, which are listed and specified at the end of this chapter.

As of 31/Aug/2024, 37.4% of companies registered in the country belong to the limited liability type, while 31.8% are corporations.

1.1.b Check name availability

Investors should access the Superintendence of Corporations (IGJ) website or the entity relevant to the jurisdiction where they intend to incorporate it and complete the form in the Business Name Availability section.

1.1.c Reserve the name of the company

This is done by submitting the form on the website within a period not exceeding 30 days; otherwise, the application will expire.

1.2 Type of investment

For foreign subjects, whether companies or individuals, to make or expand an investment in Argentina, the following modalities are usually used:

(A) Establishment of a local company through the creation of a subsidiary or branch office
(B) Acquisition of interest in an already incorporated Argentine company
(C) Acquisition of goodwill

1.2.a Establishment of a local company through the creation of a subsidiary or a branch office

A local company may be established through the incorporation of an Argentine subsidiary or a branch office in Argentina.

Creating a subsidiary:

Incorporating a subsidiary implies establishing/incorporating a company under one of the corporate types provided for in the General Corporations' Act No. 19,550 and requires the investor's prior registration (foreign legal person) with the Public Registry to become a shareholder or partner in an Argentine company, either through interest acquisition or through creation. This prior registration is not required in the case of foreign individuals or natural persons. Investors must be registered with the Argentine tax revenue authority (ARCA, Agencia de Recaudación y Control Aduanero), in order to obtain an identification code (CDI, Clave de Identificación), intended only for identification purposes.

The most common types of companies are corporations (SA, Sociedades Anónimas) and limited liability companies (SRL, Sociedades de Responsabilidad Limitada). Only SA companies can be sole shareholder (SAU, Sociedad Anónima Unipersonal). The following chapters will discuss the specific features of each company type. Unlike branch offices, subsidiaries initially allow restricting shareholders'/partners' liability to the capital contributed to the company.

For the incorporation of a local company, drafting and undersigning bylaws is required, where the following items must be included: (i) identification of the shareholders or partners; (ii) corporate name and corporate headquarters' jurisdiction or location of operation; (iii) corporate purpose or object; (iv) capital contribution, along with the amount contributed by each partner/shareholder; (v) terms; (vi) provisions governing management/BOD meetings, partners/shareholders meetings (assemblies) and the operation of the syndicate, if applicable; (vii) provisions in relation to profits and losses; (viii) partners/shareholders rights and obligations; and (ix) provisions in relation to the company performance, dissolution or liquidation. Depending on the type of company selected, the bylaws must be signed as a public document (for SA or SAU types) or as a private document signed before a notary public (for the SRL type).

The capital subscribed to or pledged by each partner/shareholder must be paid as follows: in the case of a Sole Shareholder Company (SAU) it must be subscribed to and paid in upon incorporation. In the case of other company types, the total subscribed capital may be paid in full, or, at each shareholder's/partner's discretion, a minimum 25% of the committed capital may be paid in upon incorporation, with the remainder to be paid in within 2 years from the date of incorporation. Such amounts must be deposited at the Banco de la Nación Argentina (Argentina's National Bank) with the corresponding deposit voucher or with a notary public authorization.

A notice must be published in Argentina's Official Gazette with the following information: (i) identification of the shareholders or partners; (ii) bylaws date; (iii) corporate name; (iv) address; (v) purpose/object; (vi) terms; (vii) capital; (viii) managers/directors and syndicate, if applicable; (ix) legal representative or chairman and (x) fiscal year closing date. For notice publication purposes, a notification shall be sent to the Official Gazette by the legal representative in case it is such a representative who requests the publication.

The application for registration with the IGJ and with the relevant provincial company registration authority must be completed with the following documents: (i) duly sealed form; (ii) pre-qualification report; (iii) bylaws and registered office; (iv) written notice signed by the managers/directors and trustee/s in acceptance of their appointment, as well as a guarantee on behalf of the incumbent managers/directors; (v) notices published in the Official Gazette; proof of capital deposit; managers'/directors' or auditors' politically exposed person declaration; and (viii) registration fee payment.

Establishing a foreign company's branch office

The key difference between a subsidiary and a branch office lies in the fact that a branch is a local representation of the foreign parent company, meaning that the parent company will be liable to consumers, regulatory agencies, customers and suppliers. Hence, the parent company liability is not limited by Argentine contingencies to the capital or equity allocated to the branch office but, instead, that liability will be extended to include the parent company.

The branch office may operate on either of two modalities: it may stand as a branch office per se in the country, with its own business-related customers and suppliers, or it may stand as a representative office in order to engage in the promotion of the parent company's products or services in Argentina, with potential customers having to contract directly with the parent company for purchasing the relevant product or service.

Establishing a branch office in either modality implies a decentralization of the company head office, which is governed by the law of the country where the head office is located, and is accountable and liable for the branch office operations. It requires registration with the IGJ or with the companies' registration authority relevant to the provincial jurisdiction where it is to be incorporated.

This implies that, by virtue of their nature, Branch Offices do not require their own capital, nor do they require to hold shareholders' or board of directors' meetings or engage in minutes recording. However, depending on the registration authority where the public companies were registered, the parent company may be required to allocate an amount of capital to the Branch Office as suitable for its operation and to keep a book of the legal representative's decisions records, which is usually optional. Under the General Corporations Act, accounting records must be kept separate from the parent company ones and annual financial statements should be submitted with the IGJ or with the relevant public registry. It is generally not allowed to remain in operation on a negative net worth over a long period of time.

Branch Offices must have a legal representative in Argentina, who shall be a natural person and the one responsible for the Branch Office administration. This person may or may not be a resident of Argentina. In case of non-residents, these must be registered with the federal tax authority (ARCA, Agencia de Recaudación y Control Aduanero) and obtain a national tax identification code (CUIT) or tax ID number.

Requirements:

- Duly approved "Registration of a foreign incorporated company for its regular business (Section 118 General Corporations Act - LSC)" Form.
- Pre-qualification report issued by a notary public or local attorney.

Business structures in Argentina can be set up as commercial companies, branches of foreign companies, joint ventures, or trusts, allowing the legal structure to be tailored to the specific needs of the business

- Documentation from the parent company (duly legalized, apostilled and translated): (i) articles of incorporation; (ii) certificate of good standing and compliance; (iii) parent company's resolution approving the establishment of a branch office in Argentina, with declaration of domicile in Argentina, fiscal year closing date and representative appointment; and (iv) proof that the parent company's main business and assets are located outside Argentina.
- Identification of its legal shareholders or partners.
- Politically exposed person declaration.
- A document signed by the representative and certified by a notary public in acceptance of their appointment as such, which should provide personal information, including the National Tax Identification Code (CUIT, Código Único de Identificación Tributarial).
- Payment of the IGJ registration fee.
- The registration must be published in the National Official Gazette.

1.2.b Acquisition of interest in an already incorporated Argentine company

The other way of making an investment in Argentina is by purchasing an interest in a previously incorporated company (either dormant or active). This allows investors to join an operating company in order to inject capital through a capital contribution (which may or may not entail becoming a majority shareholder).

To acquire shares of or interest in an Argentine company, a foreign company must first be registered with the IGJ and/or with the relevant provincial company registration authority. Registration is waived in the case of natural persons.

Failure to register implies that the holder of the acquired interest shall not be able to cast a valid vote in shareholders' or partners' meetings until registration has been completed.

Once the foreign company has acquired shares of or interest in the local company, whether in part or in full, it may increase its investment through capital contributions (in cash or in kind).

For the purpose of acquiring interest in a local company, the following steps are usually observed:

- Signing of a letter of intent (LOI) or memorandum of understanding (MOU) and a non-disclosure agreement (NDA).

- Due diligence of the company to be acquired.

- Signing of the purchase agreement (commonly known as stock purchase agreement) and submission of the relevant stock certificates.

- If the company to be acquired is a corporation (SA, Sociedad Anónima): (a) the board of directors must be notified of the shares' transfer; (b) the shares' transfer must be recorded in the Shareholders' Registration Book; and (c) in the event of a change in the management/administration body (i.e., the board of directors), a shareholders' meeting must be held for such purpose in order to accept resignations and make new appointments. The newly appointed authorities must then be registered with the IGJ. The new chairman must link his own National Tax Identification Code to the company's one.

- If the company to be acquired is a Limited Liability Company (SRL, Sociedad de Responsabilidad Limitada), interest transfers and changes in management must be registered with the IGJ, if applicable. The new chairman must link his own National Tax Identification Code to the company's one at ARCA.

1.2.c Acquisition of goodwill

This procedure involves purchasing all the seller's business assets, including not only its premises, equipment, furniture and tools, but also the company's name, leasing agreements and customers. It differs from shares acquisition in the sense that, when acquiring goodwill under this procedure, the buyer is not liable for any hidden assets, so no contractual provision is required in this regard.
The following steps are usually followed when making an investment:

- A deed must be executed, where the seller must provide the buyer with a detailed and signed statement of all assets and liabilities.

- A notice must be published in the Official Gazette with transaction details and location information.

- Creditors are allowed 10 days from the last notice publication to submit their objections to the transaction.

- In the event of an objection, the buyer or the acting notary public must withhold the amount of such credit from the purchasing price and deposit it as a guarantee in a special account at the relevant bank.

- Such a deposit is valid for a 20-day term during which creditors must produce evidence in justification of their purported claim. Failure to do so following said 20-day term will mean the deposit is released and the sale document may be validly signed.

- Creditors failing to justify their objection and credit shall not be allowed to file a claim against the buyer or against the assets included in the goodwill once transferred. The only exception is the case of labor claims' creditors, who may file a claim against both the seller and the buyer.

- The purchasing price shall not be less than the amount of the claims making up the liabilities declared by the seller, plus the amount of the claims not declared by the seller, but whose holders (creditors) have raised an objection.

- Should there be no objections or when the appropriate procedures have been followed to settle them, the purchasing agreement is thus executed and registered with the IGJ and with the relevant provincial company registration authority. The transaction is binding on the parties as from the date of signature. In the case of third parties, such transaction will become effective at the time of registration.

1.3 Accounting requirements

After completing the registration with the IGJ, a notary public must request the following items from the IGJ, according to the company legal specifications: corporate records books (except in the case of foreign companies' branch offices) and accounting books. There may be differences depending on the type of legal company established.

1.4 Intellectual property

The National Institute of Industrial Property (INPI) is the controlling authority for patents, trademarks, know-how transfer and technical assistance.

1.4.a Patents

The INPI´s National Patent Administration is the department in charge of the inventions' registration process. In Argentina, patents and utility models are governed by the Patents Act No. 24,481, which provides that patents shall be granted for any invention that meets certain main requirements: (i) innovation; (ii) inventive step; and (iii) industrial application.

The Patent Act grants a 20-year protection term from the date each patent registration application has been filed. Foreign natural and legal persons must establish a legal domicile in Argentina for the application process.

Both invention patents and utility models are industrial property rights granted by the State to inventors so that they may have exclusivity over their creation. This entitles inventors to prevent unauthorized third parties from making, using, offering, selling or importing the patented product or procedure.

As an intangible asset, like a real estate or automobile title deed, the holder can sell, bequeath or even give it away as a gift. It may also be subscribed as an in-kind contribution by way of investment in a local company.

Pharmaceutical patents

The regulation, effective rights and enforcement related to this type of patents are, in general, identical to those of non-pharmaceutical patents. However, they are governed by resolutions No. 118/2012, 546/2012 and 107/2012 collectively signed by the INPI, the Ministry of Industry and the Ministry of Health. These resolutions restrict, to a great extent, the patentability of various invention categories in the pharmaceutical sector.

Steps to register a patent (available for fully online registration):

- Filing of the application with the INPI.
- Preliminary review by the INPI.
- Publication of the application for third parties to raise objections.
- In-depth review and fee payment.
- Application result: patent granting and publication in

Intellectual property protection

Trademarks and trade names

Patents and utility models

Pharmaceutical patents

Industrial designs and models

Website registration

Copyright

the official Gazette for Patents.
It is worth mentioning that Argentina is signatory to the Paris Convention, ratified by Act No. 17,011, which provides that whoever has filed a patent or utility model application in a member country and is interested in filing it in another member country is entitled to request a priority certificate.

1.4.b Trademarks and trade names

The INPI authority dealing with trademark registration is the National Trademark Office. Trademarks and trade names are governed by Trademark Act No. 22,362 and its implementation regulations. The act protects the ownership of a registered trademark and grants exclusivity of use once registered.

This registration may be sold, bequeathed or even given away as a gift. It may also be subscribed to as in-kind contribution by way of the investment a partner/shareholder wishes to make.

Changes in ownership are recorded through ownership transfer, a process carried out by the Technology Transfer Office.

Trademarks are valid for a 10-year period from the granting date and may be renewed indefinitely for 10-year periods by means of an online procedure, provided certain requirements regarding their use are met. Although there are international regulations, there are no international registries.

This means that the trademark must be registered in all the countries where its registration is desired. For this purpose, the right of priority included in the Paris Convention (and ratified by Act 17,011) may be invoked.

1.4.c Industrial Designs and Drawings

Only new and original designs and drawings that have not been previously exploited or disclosed may be registered with the INPI, the entity responsible for registration.
The registration of industrial designs or models is granted to protect industrial production rights. In order to apply for these certifications, any foreign natural or legal person

must establish a legal domicile in the country. If the design or model has not been previously used or advertised in Argentina, the certificate will provide protection for a 5-year term. Renewals must be requested no later than 6 months before the date of the current protection expiration. In case an application for a design has been filed in a foreign country, the application for design registration in Argentina must be filed within 6 months from the date of application filed abroad.

Argentina is a member of the Paris Convention, through which the State recognizes and protects industrial property rights, granting inventors exclusivity over their creations.

1.4.d The “.ar” domain

NIC Argentina, the National Internet Domains Registration Office, which operates under the National Legal and Technical Secretariat of the Presidency, manages the registration of “.ar” domains, such as com.ar; net.ar; tur.ar; int.ar; seg.ar; and bet.ar, among others.

Domains are valid for one year and can be renewed annually, through the NicAr’s site in the Single Digital Procedures Platform, to which effect a legal representative must be appointed.

1.4.e Copyright

The legal framework for the regulation of intellectual property rights is set forth on Act No. 11,723, as amended (the Intellectual Property Act). Protection pursuant to this act includes works of scientific, literary, artistic or educational nature, regardless of the processes used for their reproduction.

2 Registration and location

2.1 National Tax Identification Code (CUIT) and tax code

The competent authority is the Tax Revenue and Customs Control Agency (ARCA, Agencia de Recaudación y Control Aduanero). The legal representative's National Tax Identification Code (CUIT, Código Único de Identificación Tributaria) and the tax code should be requested at the ARCA office, the representative's biometric data should be then accepted, and the business activity should be declared on the ARCA website to obtain the company CUIT, which should be linked to the representative's CUIT at the ARCA office.

2.2 Location definition

As regards the definition of where to establish a business, this report can only provide information regarding provincial agencies' contact numbers. Investors may access a wide variety of information regarding tax incentives and local benefits for investing in certain provinces, as well as information regarding property acquisition, licenses and utilities.

It is recommended to conduct a thorough review of the features of each province in order to define the one that best suits the company's objectives. To this end, PromArgentina may provide information regarding economic sectors and their related areas.

2.3 Registration with local tax authorities

Each province features its own local tax agency. Investors' registration in the different local jurisdictions will depend on whether they are residents of Argentina and on the investment modality they may have defined.

3

Application for incentives

In Argentina there are multiple tax incentives at federal level. For more information, please refer to the last section of this chapter. However, for information on provincial tax incentives, it is recommended to consult the Federal Investment and Trade Network (Red Federal) available at the **PromArgentina website.**

4

Personnel

4.1 Employer registration

On the ARCA website, employers must register as such for social security purposes, with all employers required to register through this page. The company must then also make an appointment at the local employer registry.

4.2 Labor risk insurance

Each employer must either get their own insurance or contract out a labor risk insurance company (ART, Aseguradora de Riesgos del Trabajo).

4.3 Mandatory life insurance

Every employer must take out mandatory life insurance for each employee.

4.4 Labor registration books

Labor registration books are implemented as a provincial procedure. For more information, please refer to Chapter 4 of this report.

4.5 Recruitment

In terms of recruitment, there is a wide range of possibilities. For example, universities throughout the country can sign internship contracts for a maximum one-year period. The government holds a public registry of universities that may also be useful for recruitment purposes. At the same time, manpower may be recruited through trade unions or private employment agencies.

Argentina features an annual 125,000 university graduates and 15,000 and postgraduates' average

131 universities throughout the 24 provinces

3,220 total number of technical and professional education institutions

Company types

The most common investment modalities used by non resident individuals and foreign companies are Corporations, Limited Liability Companies, and Branch Offices.

The features of each of these company types, as provided on Argentine legislation and on the IGJ regulations, are presented below.

Corporations (SA, Sociedades Anónimas)

The capital is divided into shares. Shares must be registered and not endorsable. According to the rights they grant, they may be classified as common or preferred.

Generally, share transfer is unrestricted, though restrictions may be provided for on the company's bylaws. They may feature one single shareholder (SAU, Sole Shareholder) or more than one shareholder.

Shareholders' liability is limited to the capital contributed. The minimum capital required is 30,000,000 ARS.

In the event that foreign business entities wish to acquire shares in an Argentina-based corporation, they must first submit the articles of incorporation or bylaws with the IGJ, together with other documents, for the IGJ to register them as an Argentine company shareholder.

Shareholders must hold at least one regular meeting a year for the sole purpose of approving the financial statements, reviewing the fiscal year results and the company's performance, and defining the board of directors' members and trustee(s) compensation, as well as appointing directors and trustees, if applicable.

The shareholders' meeting is entrusted with appointing the Board of Directors' members, which may be made up of one or more individuals (depending on the by-laws provisions). More than half of of the directors must be Argentine residents. In those cases where the company capital exceeds 2,000,000,000,000 ARS, it is mandatory to appoint three principal directors.

Certain corporations, which are subject to regular government control, should feature their own internal supervisory body. Depending on the case, this supervision role may be exercised by a Trustee or by a Supervisory Committee appointed at the shareholders' meeting.

Sole-Shareholder Corporations (SAU, Sociedad Anónima Unipersonal)

The General Corporations Act of Argentina provides for the incorporation of Sole-Shareholder Corporations or SAU, which stands as a specific type of corporation featuring the following special requirements:

- SAUs may only feature corporation standing, as no other company type may be registered by one sole shareholder.

- The shareholder shall not be another sole shareholder corporation.

- The "Sociedad Anónima Unipersonal" text or its acronym, "SAU", must be included in the company name.
- 100% of the capital stock must be paid in full at the time of incorporation.

- SAUs are subject to regular State supervision and must appoint at least one trustee and one deputy shareholder.

Limited Liability Companies (SRL, Sociedad de Responsabilidad Limitada)

Members' liability is restricted to the nominal value of the interest they agree to subscribe. Interest transfers must be registered with the IGJ.

The number of interest holders shall be at least 2 and shall not exceed 50. In the event that foreign business entities wish to acquire interest in an Argentine Limited Liability Company, they must first be registered with the IGJ.

There is no minimum capital requirement. However, the IGJ requires that the capital subscribed by the members be adequate to the company corporate purpose.

LLCs are managed by one or more managers appointed for a fixed term or indefinitely.

The appointment of a trustee or supervisory committee is optional for those LLCs whose capital amount may not exceed 2,000,000,000,000 ARS.

Similar rules apply for LLCs and SAs in relation to partners' and managers' liability, with some exceptions. If more than one manager is appointed, liability will depend on the provisions contained in the bylaws.

Branch offices

These must be properly organized under the country of origin's law and provide proof of existence of their headquarters abroad. In addition, they must register the articles of incorporation or bylaws with the IGJ, along with other documents, and appoint and register a legal representative.

Branch offices are required to keep their books separate from their parent company ones and to file their financial statements with the IGJ. Capital allocation by the foreign company to the Argentine branch office is not required.

Notwithstanding the foregoing, the IGJ or the corresponding provincial registry may require that the branch office net worth be kept positive in its ordinary course of business in the country, under penalty of dissolving it ex officio.

Other investment company types

General Partnerships

In accordance with the provisions contained in the General Corporation Act of Argentina, all partners are jointly and severally liable for the company obligations.
The company will be managed by any of its members, unless otherwise provided on by the bylaws. No minimum capital is required.

Joint ventures

The purpose of these is to develop or execute specific works or provide services or supplies, either inside or outside Argentina.

In addition, they may carry out activities or provide services that are complementary or accessory to the main business purpose. A foreign company may be part of a local joint venture as long as it is registered locally as a branch office. In case it participates by means of a subsidiary, it is assumed that it is not the foreign company serving as the joint venture member, but rather the local company organized by the foreign company. The joint venture contract and the appointment of its representative must be registered with the IGJ.

Cooperation groups

The purpose of these groups is to create a common organization among various parties in order to facilitate or take care of certain phases of its members' activities or to improve such activities' results. As is the case with joint ventures, this type of contractual business integration does not lead to the establishment of a legal entity separate and distinct from that of its members — however, it must still be registered with the IGJ. These groups are non-profit with their members being jointly and severally liable for the organization's obligations.

Cooperation consortiums

These activities are similar in nature and features to cooperation groups. However: (i) the profits resulting from the activity will be distributed among the members according to the contract provisions (if unspecified, in equal parts), and (ii) its members may agree not to be jointly and severally liable for the consortium legal representatives' obligations. The contract and the appointment of the legal representative must be registered with the IGJ.

Trusts

Under Argentine law, trusts stand as contractual agreements and allow venture partners to set aside certain assets or property items in order to use them for specific purposes. The duration of a trust cannot exceed 30 years from the contract execution date, except when beneficiaries are individuals with diminished capacity. All asset types may be included in a trust, except for future inheritances.

In accordance with the local legal framework, trustees are required to use a businessman's reasonable judgment and caution, while, in addition, the contract is required to be registered with the public registry of commerce. In addition to the general provisions, the act contains certain specific regulations applicable to some types of trusts, such as financial and testamentary trusts.

Legal Company types

Corporation (SA, Sociedad Anónima)

Foreign company branch office (Branch office)

Sole shareholder corporation (SAU, Sociedad Anónima Unipersonal)

Limited Liability Company (SRL, Sociedad de Responsabilidad Limitada)

Dispute resolution

In the event of conflicts between a company and a consumer

In Argentina, all dispute procedures are governed by the judicial system, but there are pre-judicial instances for each case.

The National Consumer Arbitration System (SNAC, Sistema Nacional de Arbitraje de Consumo) is a voluntary and free, alternative dispute resolution procedure. Companies must join the SNAC system to fall under the SNAC pre-judicial jurisdiction. Non-member companies are invited to accept arbitration. If mediation fails, the Consumer Arbitration Court will issue an award, which will be binding on the parties and not subject to appeal.
Consumers may also file their claim through the administrative channels available at each jurisdiction's Consumer Protection office.

By virtue of the recently issued Executive Order 55/2025, the National Executive Branch dissolved the Prior Conciliation Service for Consumer Relations (COPREC), while it still maintained the rules applicable to consumer relations and the existing agencies and procedures in the Autonomous City of Buenos Aires and the provinces in full force and effect.

In the event of conflicts between companies and employees

Labor law governs all legal proceedings involving employers and employees. Prior to this stage, there is a Mandatory Labor Mediation Service (SECLO, Servicio de Conciliación Laboral Obligatoria) that provides for a non-judicial stage intended to reach conflict settlement.

In the event of conflicts between two companies

Commercial law governs legal disputes involving companies. However, there is a pre-judicial stage intended to reach conflict settlement.

In the event of conflicts between the State and a company

There are special courts to deal with cases of conflict between the state and private entities. These courts are legally allowed to set up pre-judicial mediation instances.

Disputes are resolved within the Argentine judicial system, although there are pre-judicial mechanisms available that allow for more expedited solutions.