

## **New permanent payment facility mechanism for national fiscal debts**

General Resolution No. 4268 (hereinafter, “GR 4268”) issued by the Federal Tax Administration (“AFIP”, as per its acronym in Spanish), published in the Official Gazette on 07.02.2018, sets forth a permanent payment facility mechanism (hereinafter, the “Mechanism”) for tax and social security debts, their interest and fines, expired at the time of filing of the request for the Mechanism; and customs fines and import and export duties payment claims, including those made within the infringement proceedings and their interest.

The Mechanism allows, among others, the settlement of fiscal debts under administrative or judicial litigation procedures, including those under judicial enforcement, provided that the taxpayer fully accepts AFIP’s claim, or withdraws its own claim and assumes the payment of the litigation expenses and costs, and pays in cash the respective punitive interests.

Annex I to GR 4268 sets forth that in case of debts for import or export duties that are not registered in the informatics system, taxpayers would be able to make a self- calculation of said debts by logging in with their taxpayer’s fiscal code to the application “*Gestión de Importadores y Exportadores*” in the website of the AFIP.

The Mechanism excludes taxpayers charged with criminal tax offenses, customs fraud, and other criminal offenses related to the breach of fiscal duties.

The maximum amount of facility plans and monthly installments admitted by the Mechanism, as well as the applicable interest rates, depend on the type of debt and category of the debtor, as defined by paragraph b of Section 10 and Annex II to GR 4268, and there is also a reduced interest rate for taxpayers who choose to grant the debt by means of an electronic bond.

The Mechanism does not grant any interest or fine reductions.

To access GR No. 4268 please [click here](#).

Should you have any questions or require additional information please contact:

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