



Tax Authorities and Ministry of Tourism

VALUE-ADDED TAX

General Joint Resolution 3971 and Resolution 566/2016

Reimbursement regime. Scope.

Buenos Aires, December 28, 2016

HAVING REGARD TO THE Value-Added Tax Law, restated text dated 1997 as well as the amendments thereto, and the executive order number 1.043 dated September 27, 2016, and

WHEREAS:

Paragraph seventh of section 43 of the above-mentioned law sets forth the reimbursement of value-added tax invoiced from accommodation services rendered to foreign tourists by hotels, inns, hostels, motels, camps, apartment hotels, and similar establishments in tourist areas located at provinces with international borders.

Such law sets forth that whenever the above-mentioned services are rendered together with or in addition to the sale of goods or other services, these additional goods or services shall be invoiced separately and shall not be subject to reimbursement, except for breakfast services included in the accommodation price.

Section 2 of Law number 25.406 sets forth that the above-mentioned benefit shall be enforced countrywide.

Through executive order number 1.043 dated September 27, 2016, the TAX AUTHORITY (*ADMINISTRACIÓN FEDERAL DE INGRESOS PÚBLICOS, AFIP*), a self-governed entity within the scope of the MINISTRY OF TREASURY AND PUBLIC FINANCE [*MINISTERIO DE HACIENDA Y FINANZAS PÚBLICAS*], is authorized to enact additional rules in connection with the steps necessary for implementation of the regime.

The MINISTRY OF TOURISM [*MINISTERIO DE TURISMO*] is in charge of the preparation of plans, programs, and projects within the scope of said Ministry, pursuant to instructions from the EXECUTIVE POWER, and it is also entitled to get involved in the preparation and control of promotion regimes related to its area of expertise.

Taking into consideration the importance of tourism in the development of the domestic economy and for the purposes of improving competitiveness of the sector, it is necessary to regulate a simple, direct, and automatic mechanism to reimburse the value-added tax invoiced by VAT registered businesses or persons for accommodation services rendered to foreign tourists.

For the purpose of promoting regime operation transparency, it is advisable to create specific electronic invoices that support transactions subject to reimbursement as well as to set forth a specific information regime.



Consequently, the relevant guidelines and procedures are set forth.

The Legislation Department [*Dirección de Legislación*] and the Branch Offices of Legal Affairs [*Subdirecciones Generales de Asuntos Jurídicos*] of the TAX AUTHORITIES and the General Department of Legal Affairs [*Dirección General de Asuntos Jurídicos*] of the MINISTRY OF TOURISM have acted pursuant to their jurisdiction.

This resolution is enacted pursuant to the authority granted by sections 33 and 36 of Law number 11.683, restated text dated 1998 and the amendments thereto; sections 4 and 20 quater of the Ministries Law, restated text pursuant to executive order number 438/92 and the amendments thereto; National Law on Tourism number 25.997; section 48 of the executive order number 1.397 dated June 12, 1979, and the amendments thereto; section 7 of executive order number 618 dated July 10, 1997, the amendments and supplements thereto; and section 2 of executive order number 1.043 dated September 27, 2016.

Now therefore,

THE TAX AUTHORITY AND THE MINISTER OF TOURISM RESOLVE:

CHAPTER A – SCOPE OF THE REGIME

SECTION 1. The regime for the reimbursement of value-added tax invoiced from accommodation services rendered to foreign tourists, pursuant to the provisions of paragraph seventh of section 43 of applicable law, restated text dated 1997 as well as the amendments thereto, and executive order number 1.043 dated September 27, 2016, shall be subject to the guidelines and procedures set forth herein as well as to future rules that may supplement this resolution.

Foreign tourist shall mean any and all persons that enter the territory of the ARGENTINE REPUBLIC, having primary residence abroad and remaining in the ARGENTINE REPUBLIC for the maximum term set forth in migration laws for such category.

SECTION 2. The reimbursement set forth under the section above shall be applicable to amounts invoiced by VAT-registered businesses or persons for bed and breakfast services if breakfast is included in the accommodation price, hired by foreign tourists countrywide, either directly or through travel agencies that are authorized to operate by the MINISTRY OF TOURISM, if and when payment is made through international credit or debit card issued in a foreign country or through money transfer, and if and when the final beneficiary is clearly identified.

In case the above-mentioned services are rendered together with or in addition to the sale of goods or other services, these additional goods or services shall be invoiced separately through class “A” or “B” invoices, as the case may be, and the tax shall not be reimbursed.



SECTION 3. The amount to be reimbursed shall be calculated on the basis of the rate per room or per bed, as the case may be, which is set forth in the invoice issued by accommodation service providers. Such rate must reflect the existing market conditions.

The amounts exceeding the above-mentioned rate, and the amounts collected as cancellation fees or as no-show fees are not subject to the reimbursement.

CHAPTER B –PARTIES INVOLVED. OBLIGATIONS

SECTION 4. As regards the transactions subject to reimbursement, hotels, inns, hostels, motels, camps, apartment hotels, and similar establishments, as well as domestic travel agencies authorized to operate by the MINISTRY OF TOURISM that are VAT-registered businesses or persons, shall issue the electronic invoices mentioned in Chapter C, with the data set forth in Exhibit I hereto, grouped as therein stated, as the unique valid document to support such transactions subject to reimbursement.

All data informed shall be deemed to have been provided by means of an affidavit, pursuant to Section 28 of executive order 1.397 dated June 12, 1979, the text of which has been replaced by Section 1 of the executive order number 658 dated April 22, 2002.

SECTION 5. At the time of hiring the accommodation services, the parties referred to in the previous section must identify all guests that shall use the services and verify compliance with the foreign residence status requirement set forth in Section 1 of this resolution.

To such effect, the information set forth below must be obtained from each guest:

- a) Full name.
- b) Nationality.
- c) Country of residence.
- d) Passport or foreign identity document number

If the transaction is carried out through a travel agency, this agency must require copy of the foreign passport or identity document evidencing the data informed, except when it is carried out through the Internet.

Likewise, hotels, inns, hostels, motels, camps, apartment hotels, and similar establishments, at the time of effectively rendering the services, must request the tourist to show the foreign passport or identity document together with the supporting document given by the NATIONAL MIGRATION OFFICE [*DIRECCIÓN NACIONAL DE MIGRACIONES*], if applicable.

The parties mentioned in Section 4 must obtain a copy of the documentation required together with duplicate copy of the invoice issued and keep them on file, at the disposal of the TAX AUTHORITIES, a self-governed entity within the scope of the MINISTRY OF TREASURY AND PUBLIC FINANCE and the MINISTRY OF TOURISM, in case they are requested.

Notwithstanding the foregoing, at the time of payment, the accommodation service providers must verify that the debit or credit card used to pay for the services has been issued in a foreign country or that the transfer has been made from a foreign bank.

CHAPTER C – ISSUANCE OF ONLINE VOUCHERS

SECTION 6. The documents that shall be used to support the transactions comprised by this regime shall be the following:



- a) Class “T” invoice (code 195).
- b) Class “T” debit note (code 196).
- c) Class “T” credit note (code 197).

CHAPTER D – AUTHORIZATION REQUEST FOR THE ISSUANCE OF ONLINE VOUCHERS

SECTION 7. In order to prepare the original electronic vouchers, within the scope of this regime, obligors must request from TAX AUTHORITIES the pertinent issuance authorization via the “Internet” through the website (<http://www.afip.gob.ar>).

Such request must be made through any of the following options:

- a) The exchange of information of the web service, the technical specifications of which shall be published in the above-mentioned website, weblet “Factura Electrónica” [*Electronic Invoice*].
- b) The service known as “Comprobantes en Línea” [Online Vouchers] requires at least a security level 2 fiscal code, pursuant to the provisions of general resolution number 3.713 (AFIP).

SECTION 8. Each issuance request must be made from a point of sale, which shall be specific and different from the one used for those issued through the electronic equipment known as “Controlador Fiscal” [Fiscal Controller] and/or for those issued pursuant to the provisions of general resolution number 100 (AFIP) or number 1.415 (AFIP), and their relevant amendments and supplements, and/or for other applicable invoicing regimes or systems. If necessary, more than one point of sale may be used, always in compliance with the above-mentioned provisions. For the authorization of relevant points of sale, the Fiscal Code service known as “Administración de Puntos de Venta y Domicilios” [Point of Sale Management and Domiciles], available at the website of the TAX AUTHORITY, must be used.

Likewise, points of sale must be different from each other and must have correlative numbers pursuant to the provisions of general resolution number 1.415 (AFIP), its amendments and supplements.

SECTION 9. In case the TAX AUTHORITY’ systems are down, the authorization request for the issuance of online vouchers that cannot be made shall be carried out pursuant to the procedure set forth in general resolution number 100 (AFIP), its amendments and supplements, only when the services are hired directly by the foreign tourist at the accommodation provider facility.

As for the remaining transactions, relevant electronic vouchers must be issued within TWENTY FOUR (24) hours after systems are operative again.

CHAPTER – ISSUANCE AUTHORIZATION

SECTION 10. If there are no inconsistencies in the data submitted, the TAX AUTHORITY shall authorize the issuance of the original online vouchers and grant the “Código de Autorización Electrónico” (“CAE”) [Electronic Authorization Code] per each online voucher requested and authorized.

The above-mentioned electronic vouchers shall not be valid for tax purposes before third parties until the “CAE” is granted.



When the issuance authorization of such online vouchers includes the date thereof, the electronic transfer to the TAX AUTHORITY shall be made within TEN (10) running days either before or after the date set forth in such documents.

In case the request does not have the document date, the date of issuance of the relevant online voucher shall be the date of granting of the relevant "CAE".

CHAPTER F – INFORMATION REGIME

SECTION 11. There is a mandatory information regime imposed on those persons set forth in section 4 regarding transactions subject to reimbursement pursuant to the provisions hereunder.

SECTION 12. The information referred to in the section above shall be submitted to the TAX AUTHORITY by any of the following means:

a) electronic transfer of data through institution website (<http://www.afip.gob.ar>), pursuant to the procedure set forth in general resolution number 1.345 (AFIP), its amendments and supplements, through the service "PRESENTACIÓN DE DDJJ Y PAGOS" [Submission of affidavits and payments], with at least Security Level 2 Fiscal Code ["Clave Fiscal"] obtained pursuant to the provisions of general resolution number 3.713 (AFIP).

b) exchange of information through Web Service, known as "PRESENTACIÓN DE DDJJ PERFIL CONTRIBUYENTE" [Submission of affidavit tax payer profile].

The technical specifications and data design required shall be published in the above-mentioned institution website, weblet "Factura Electrónica", under: "Régimen Informativo - TURIVA Alojamiento - Especificaciones Técnicas" [Information regime – TURIVA – accommodation – technical specifications].

Data informed shall be deemed to have been provided by means of an affidavit, pursuant to the provisions of section 28, executive order number 1.397 dated June 12, 1979, text replaced by section 1 of executive order number 658 dated April 22, 2002.

SECTION 13. The information shall be submitted per calendar month, up to the 15th day, inclusive, of the month immediately subsequent to the relevant monthly period.

Those persons subject to this information regime because they perform transactions subject to reimbursement must also make the relevant submission, with the wording "Sin Movimiento" [without changes].

In case of submission of a rectified affidavit, this affidavit shall fully replace the affidavit submitted before for the same period. The information that has not been included in the last submission for a certain period shall not be deemed to be submitted, even if reported through a prior original or rectified affidavit for the same period.

CHAPTER G – PROVISIONS RELATED TO THE VALUE-ADDED TAX DETERMINATION

SECTION 14. In the value-added tax affidavit of those persons mentioned in section 4, the tax invoiced but not collected arising from transactions included in this regime must be identified as "TurIVA", pursuant to the provisions of Exhibit I, paragraph 3, subparagraph f) of general resolution number 715 (AFIP) and its supplements.



CHAPTER H – PROVISIONS REGARDING CONTROL OF COMPLIANCE WITH THE REGIME

SECTION 15. The TAX AUTHORITIES and the MINISTRY OF TOURISM shall coordinate and develop verification and control measures pursuant to their relevant function and authority, aimed at controlling taxpayers and VAT-registered businesses or persons subject to the reimbursement regime, implementing, to such effect, a procedure to exchange information.

TAX AUTHORITIES shall inform MINISTRY OF TOURISM all data related to online vouchers and transactions within the scope of this regime.

The MINISTRY OF TOURISM shall carry out the relevant controls within its jurisdiction and in case any irregularity is detected in connection with the transactions, the parties involved or any other situation, it shall submit the relevant information to the TAX AUTHORITY.

CHAPTER I – TEMPORARY PROVISION

SECTION 16. Temporarily and exceptionally, for the vat reduction benefits herein set forth to apply, class “A” or class “B” invoices must be issued for transactions subject to reimbursement, between the effective date and the application date set forth in section 21, as if such transactions were exempted transactions, and the relevant online voucher shall include a legend that states that the transaction is “Alcanzada por el beneficio de Reintegro del IVA - Decreto 1.043/2016” [within the scope of the VAT reimbursement benefit, pursuant to executive order number 1.043/2016]. The amount corresponding to the valued-added tax of the transaction and the amount reimbursed must be included together with said legend.

Likewise, upon information of these transactions through the regime set forth in Chapter F, a detailed description of the amount corresponding to the value-added tax of the transaction and the reimbursed amount must be included.

SECTION 17. Notwithstanding the provisions of section 21 of this joint resolution, the information obligation set forth in Chapter F must be fulfilled, as an exception, and as regards the periods set forth below, on the following dates:

- a) Information regarding monthly periods of January and February 2017: up to March 15, 2017.
- b) Information regarding monthly periods of March and April 2017: up to May 15, 2017.

CHAPTER J – GENERAL PROVISIONS

SECTION 18. Supplemental operation guidelines necessary for the application of the regime shall be available for consultation in the website of the TAX AUTHORITY (<http://www.afip.gob.ar>).

SECTION 19. The TAX AUTHORITY, pursuant to the powers granted by Law number 11.683, restated text dated 1998 and its amendments, upon non-compliance of the provisions set forth herein, shall impose the penalties set forth in such law.

SECTION 20. Exhibit I specifying the minimum data that must be included in online vouchers, as well as Exhibit II containing the class “T” online voucher sample, which are part of this joint regulation, are hereby approved.



SECTION 21. — This resolution shall become effective on January 2, 2017. However, regarding the obligations set forth below, the following shall apply:

- a) Issuance of class “T” invoices of those requesting authorization through the “Comprobantes en Línea” [online vouchers] service: as from April 1, 2017.
- b) Issuance of class “T” invoices of VAT-registered businesses or persons requesting authorization through the exchange of information of the web service: as from July 1, 2017.

SECTION 22. Be it notified and published. Be it submitted to the Official Records Office and filed. Alberto Abad. — José G. Santos.

EXHIBIT I (SECTION 4)
MINIMUM DATA INCLUDED IN CLASS “T” ONLINE VOUCHERS

1. Regarding the issuer and the invoice:
 - 1.1. Full name, corporate name or business name.
 - 1.2. Its value-added tax status.
 - 1.3. Consecutive and progressive numbering, of TWELVE (12) digits, the first FOUR (4) of which correspond to the point of sale and the remaining EIGHT (8) digits correspond to the online voucher number.
 - 1.4. Business domicile.
 - 1.5. Unique Tax Identification Number [*Clave Única de Identificación Tributaria*] (C.U.I.T.).
 - 1.6. Gross Income registration number, or multilateral agreement number, or VAT-not registered status, if applicable.
 - 1.7. Date of commencement of activities.
 - 1.8. Issuance or print authorization code, CAI/CAE, as the case may be.
 - 1.9. Online voucher identification code.
 - 1.10. Expiration date.
 - 1.11. Online voucher issuance date.
 - 1.12. Letter “T”.
 - 1.13. Description of online voucher identification code.
 - 1.14. If the online voucher is related to an adjustment, it must state the “T” online voucher to be adjusted.
 - 1.15. In case of invoices with (CAI), the legends “ORIGINAL” and “DUPLICADO” [Duplicate] must be included.
2. Regarding the person or entity to whom the online voucher is issued:
 - 2.1. In case of VAT-registered status:
 - 2.1.1. Full name, corporate name or business name.
 - 2.1.2. Business domicile.
 - 2.1.3. Unique Tax Identification Number (C.U.I.T.).
 - 2.1.4. Legend “IVA RESPONSABLE INSCRIPTO” [VAT registered person/business].
 - 2.2. In case of VAT-not registered status:
 - 2.2.1. Full name, corporate name or business name.
 - 2.2.2. Domicile.
 - 2.2.3. Unique Tax Identification Number (C.U.I.T.), country, or document type and number. In the last case the country must be identified.



2.2.4. Legend “CLIENTE DEL EXTERIOR” [Foreign customer].

3. Regarding data that identifies manner of payment:

3.1. If payment is made with card, card type (debit or credit), as the case may be, and card number.

3.2. If payment is made through bank transfer and if the information is available at the time of issuance of the invoice, it must include SWIFT Code, bank name, and account number.

3.3. Amount.

4. Regarding the transaction:

4.1. Description of the service, specifying if breakfast is included.

4.2. Unit and total prices.

4.3. Discounts and bonuses granted.

4.4. Any other item that affects the total amount of the transaction.

4.5. It must detail:

4.5.1. Net amount charged for the transaction.

4.5.2. Commission amount, if applicable.

4.5.3. Rate to which the transaction is subject.

4.5.4. Value-added tax amount.

4.5.5. Any other amount that is not part of the net price charged.

4.5.6. The reimbursement amount pursuant to executive order number 1.043/2016, which must be the same amount as that of the value-added tax amount applied to the accommodation services (including breakfast, if applicable).

EXHIBIT II (Section 20)

SAMPLE OF CLASS “T” ONLINE VOUCHER



DATOS DEL EMISOR	T COD - ORIGINAL (DUPLICADO)										
	- NOMBRE Y APELLIDO O RAZÓN SOCIAL - DOMICILIO COMERCIAL IVA RESPONSABLE INSCRIPTO										
DATOS DEL RECEPTOR	- DESCRIPCIÓN TIPO COMPROBANTE - N° PUNTO DE VENTA Y NUMERACIÓN - FECHA DE EMISIÓN - C.U.I.T. N° - I.S.B. - FEC. 991 ACT - HOJAS X.00X										
	- NOMBRE Y APELLIDO O RAZÓN SOCIAL - DOMICILIO COMERCIAL/DOMICILIO IVA RESPONSABLE INSCRIPTO / CLIENTE DEL EXTERIOR										
DATOS DE LA OPERACIÓN Y/O DEL COMPROBANTE	- DATOS DE LA FORMA DE PAGO SEGÚN CORRESPONDA - FORMA PAGO / CONDICIÓN DE VENTA										
	- CÓDIGO DE MONEDA - COTIZACIÓN										
	DETALLE DE LA OPERACIÓN										
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