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Company formation in Argentina

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Company formation in Argentina



Flag



Coat of arms

Common form	SRL or SA (sociedad anónima) [1]
Registry	Public Registry of Commerce (in Buenos Aires City, the IGJ) [1]
Minimum capital	SRL: no fixed minimum; SA: a statutory minimum set by decree [1]
Directors	SRL: 1 manager; SA: a board [1]
Local director	Most directors of an SA must live in Argentina [1]
Corporate tax	35% headline (progressive brackets) [2]
VAT / sales tax	21% [2]
Typical timeline	Usually 3–6 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Argentine peso (ARS)

In short: To set up a company in Argentina, most founders form an SRL or SA, registered with the Public Registry of Commerce (in Buenos Aires City, the IGJ). [1] Minimum capital: SRL: no fixed minimum; SA: a statutory minimum set by decree. Corporate tax: 35% headline (progressive brackets). Registration: usually 3–6 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 16 June 2026); company-law details summarise official guidance and can change. Confirm requirements with the Public Registry of Commerce (in Buenos Aires City, the IGJ) before filing.

Argentine companies are registered with the provincial public registry; in Buenos Aires City this is the **Inspección General de Justicia (IGJ)**. Most of an SA's board must live in Argentina, and foreign shareholders must register with the registry themselves.

Business structures

Most founders in Argentina form an SRL or SA, registered with the Public Registry of Commerce (in Buenos Aires City, the IGJ). [1] Other forms are listed below.

- **SRL or SA** – the usual company form for private businesses

Requirements

Minimum share capital in Argentina (2026): SRL: no fixed minimum; SA: a statutory minimum set by decree. Directors required: SRL: 1 manager; SA: a board. Local resident director: most directors of an SA must live in Argentina. [1]

- A company name that is available, checked with the registry.
- Share capital: SRL: no fixed minimum; SA: a statutory minimum set by decree.
- Directors: SRL: 1 manager; SA: a board.
- Local residency: most directors of an SA must live in Argentina.
- A registered office address in Argentina.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in Argentina (2026): usually 3–6 weeks. [1] The usual steps are:

1. Choose the company form and check that the name is available.

2. Prepare and sign the articles of association.
3. File the registration with the Public Registry of Commerce (in Buenos Aires City, the IGJ).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Customs and Revenue Collection Agency (ARCA, formerly AFIP).

Taxation

The corporate tax rate in Argentina in 2026 is 35% headline (progressive brackets). [2] **Standard VAT or sales tax: 21%.** [2]

Tax	Rate and notes
Corporate income tax	35% headline (progressive brackets)
VAT / indirect tax	21%
Withholding tax on dividends to non-resident companies	7%

Ongoing compliance

Annual compliance in Argentina: Companies file annual financial statements and tax returns with the Customs and Revenue Collection Agency (ARCA, formerly AFIP), and keep their details up to date with the Public Registry of Commerce. [1]

Double tax treaties

Argentina has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
7%	0 to 35%	21 or 28%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Argentina lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Argentina?

Typical registration time in Argentina: usually 3–6 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Argentina?

Minimum share capital in Argentina: SRL: no fixed minimum; SA: a statutory minimum set by decree (as of November 2026).

What is the corporate tax rate in Argentina in 2026?

The corporate tax rate in Argentina in 2026 is 35% headline (progressive brackets). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Argentina?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Argentina: most directors of an SA must live in Argentina.

What withholding tax applies to dividends paid from Argentina?

Argentina withholds 7% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- Public Registry of Commerce (in Buenos Aires City, the IGJ)
- Customs and Revenue Collection Agency (ARCA, formerly AFIP)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United States
- Company formation in Canada
- Company formation in Mexico
- Company formation in Brazil
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Public Registry of Commerce (in Buenos Aires City, the IGJ) . Government of Argentina. Accessed November 2026.
2. Official Customs and Revenue Collection Agency (ARCA, formerly AFIP) . Government of Argentina. Accessed November 2026.
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5. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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