

Incentive Regime for Large Investments (RIGI)



Ministerio de Relaciones Exteriores,
Comercio Internacional y Culto
República Argentina



Subsecretaría de Promoción de las
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Incentive Regime for Large Investments

General aspects

- Seeks the creation of conditions of predictability, stability and legal certainty for large projects; its special protection against possible non-compliance by the State; and the development of local production chains.
- Provides special incentives to projects in eight strategic sectors: forestry industry, tourism, infrastructure, mining, technology, steel, energy, oil and gas.
- Admits a variety of possible applicants, such as corporations, branches of foreign companies or temporary joint ventures (including holders of infrastructure and service concessions), as long as they meet the condition of having been established exclusively to present and develop a single investment project. long term that qualifies as a Large Investment, in one or more phases.



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Requirements and benefits

- The period to join the RIGI will be 2 years, counted from the entry into force of the regime. The period can be extended by the Executive Branch only once, for a period of up to 1 year from the expiration of the previous period.
- Requires a minimum amount of USD 200M in general investment projects.
- Requires the presentation of a detailed and solid Investment Plan, which will be evaluated by the Executive Branch.
- Offers additional benefits for projects exceeding USD 2,000M (est. by regulatory decree), able to position Argentina as a new long-term supplier in global markets where the country does not yet have relevant participation ("Long-Term Strategic Export").



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Requirements and benefits

- Guarantees regulatory stability for THIRTY years of special benefits, such as:
 1. Tax
 2. Customs
 3. Exchange rates
 4. Regulatory
 5. Jurisdictional
- Provinces and municipalities can join the RIGI. In that case, they undertake to guarantee a regime of fiscal stability for the projects during the time established by the Law.



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Requirements and benefits

The Long-Term Strategic Export projects (over USD 2,000M, est. by regulatory decree) will also be able to access the following benefits:

- An exemption from Income Tax for payments abroad for certain contracts (transportation, construction and engineering services).
- An exemption from export duties, starting after two years of joining the RIGI.
- The possibility of extending tax, customs, exchange and regulatory stability up to FORTY years.



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The Ministry of Economy makes this email available for any questions regarding the RIGI:
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For Foreign Direct Investment, contact the Ministry of Foreign Affairs, International Trade and Worship through the following email:
dnpri@mrecic.gov.ar