2026

# ARGENTINA LOCALIZATION

For Microsoft Dynamics 365 Business Central

Tax Compliance
+ Integrated Operations

Available on Microsoft AppSource

Argentina Localization

# Tax and operational challenges in Argentina

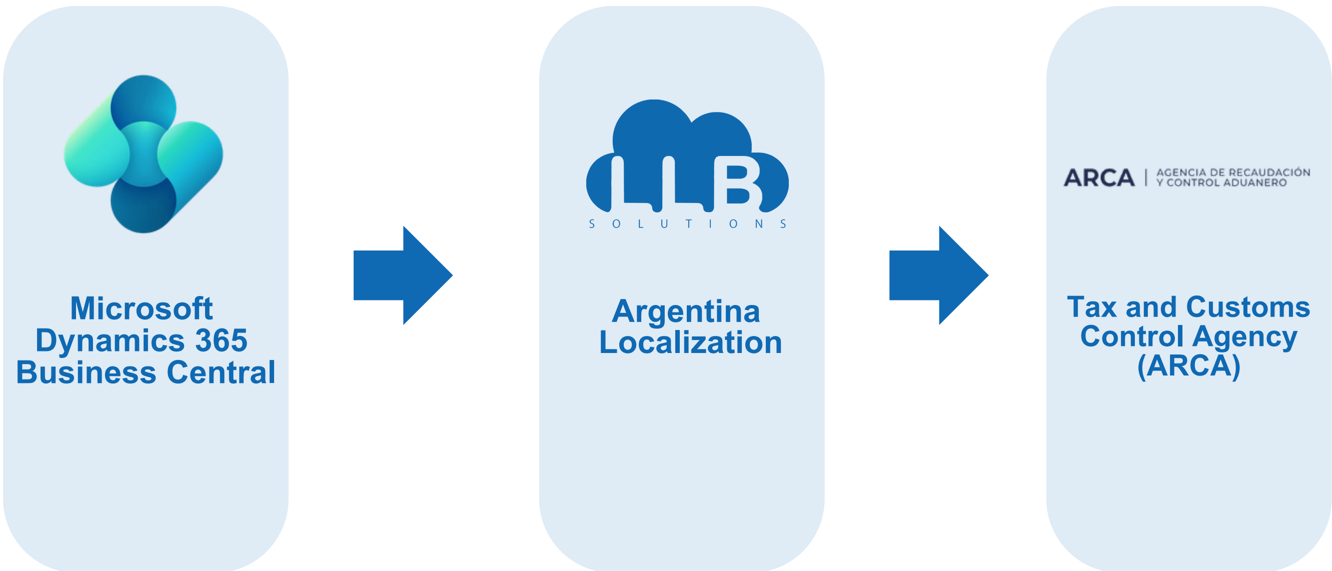
Companies face ongoing challenges in complying with ARCA tax regulations, impacting daily operations and creating unnecessary risks.


- **Constant changes in tax regulations:** Frequent updates from ARCA, ARBA, and AGIP create uncertainty and increase the risk of non-compliance.
- **Rejections of Electronic Tax Documents (DTEs):** Errors in electronic invoices or validation processes can lead to rejections and operational delays.
- **Manual processes and rework:** Manually calculated withholdings, collections, and tax books consume time and increase operating costs.
- **Lack of system integration:** Scattered information makes efficient business management and control more difficult.
- **Compliance risks and penalties:** Errors in VAT books, withholdings, or reports expose companies to fines and penalties.

# The Solution:

# What is the Argentina Localization?

LLB Solutions has developed an extension for Microsoft Dynamics 365 Business Central that adapts the solution to Argentina's tax, accounting, and fiscal requirements, enabling full compliance with ARCA, ARBA, and AGIP without modifying the system's standard functionality.




- **Extension built on the Business Central standard:** Integrates natively without affecting the system's core functionality.
- **Adapted to local tax regulations:** Covers the current requirements of ARCA, ARBA, and AGIP, with continuous updates to reflect regulatory changes.
- **Integration with electronic invoicing:** Direct connection to the authorized Electronic Invoicing System for the issuance, certification, and validation of electronic documents.
- **Supports Argentine tax compliance:** Designed to simplify and support tax compliance, reduce tax risks, and facilitate adherence to current ARCA regulations.

LLB SOLUTIONS

# Designed for regional operations

LLB's LATAM Localization is designed for companies operating across multiple countries, enabling them to manage their operations within a single environment while ensuring country-specific tax compliance.

### Multi-country

Manage operations across multiple Latin American countries from a single platform, supported by more than 17 proprietary tax localizations for the region.

### Multi-company

Manage multiple legal entities within the same Business Central environment.

### Multi-currency

Operate in multiple currencies with automatic calculation of exchange rate differences.

### Financial consolidation

Gain a unified view of the business with consolidated regional information.

### Country-based activation

Enable only the tax functionalities required for each country.

### Single production environment

Centralize operations, reduce costs, and simplify system administration.

# Key Features

LLB's Argentina Localization includes a set of features designed to cover key tax and operational processes, fully integrated with Microsoft Dynamics 365 Business Central.

### Tax Books and Reports

VAT Sales and Purchases Book, Digital VAT Book, General Journal, General Ledger, and official files required by ARCA, ARBA, and AGIP.

### ARCA Electronic Invoicing

Issuance, authorization (CAE), and status inquiries for A, B, C, and M invoices, credit/debit notes, export invoices (FEX), and Electronic Credit Invoices for MiPyMEs (FCE/FECRED).

### Withholdings and Certificates

Income Tax, VAT, and Gross Income Tax withholdings calculated at the time of payment, with automatic certificates and export to SIRE/SICORE.

### Withholdings and Gross Income Tax

Automatic calculation of national withholdings and provincial Gross Income Tax, updated with official ARBA and AGIP taxpayer registries.

### Localized Treasury Management

Company-issued, deferred, and electronic checks (eCheq), third-party check portfolios, and multiple payment methods within a single transaction.

### Accounting Inflation Adjustment

Restatement of financial statements in accordance with current regulations, with traceable indexes and periods directly from the system.

# Standard Business Central Functionalities

Native Business Central capabilities that power LLB Solutions' 17 fiscal localizations in Latin America.

### Finance and Accounting

- Configurable chart of accounts and account groups
- General Ledger: real-time review of transactions and balances
- Journal: journals and posting templates
- Accounting dimensions: cost centers, departments, and segments
- Account and dimension-level budgets
- Native financial reports: Balance Sheet, Income Statement, Cash Flow

### Sales Cycle

- Quotes and sales orders
- Shipments and deliveries
- Sales invoicing
- Sales returns and credit memos

### Accounts Receivable

- Customer management and receivables ledger
- Invoices, payments, and sales credit memos
- Customer payment application and reconciliation
- Customer account statements

### Inventory

- Item catalog, attributes, categories, and units of measure
- Inventory adjustments and reclassifications
- Inventory costing (FIFO, Average, Standard, LIFO, Specific)
- Physical inventory counts
- Item-specific cost management
- Management of service, inventoriable, and non-inventoriable items

### Accounts Payable

- Vendor management and payables ledger
- Purchase invoices, payments, and credit memos
- Payment journal and vendor payment generation
- Additional purchase charges: freight, insurance, customs

### Banking and Treasury

- Bank account and checkbook management
- Automatic and manual bank reconciliation
- Transfers between bank accounts

### Manufacturing Module

- Manufacturing processes
- Tracking of raw materials and production inputs
- Machine centers, work centers
- Production time and activity tracking

### Warehouse Management

- Multiple warehouse management
- Zone and specific location control
- Inventory tracking and control by product serial/lot numbers
- Transfers between warehouses
- Warehouse-specific document-based inventory control
- Warehouse employee management

### Fixed Assets

- Fixed asset registration and records
- Automatic periodic depreciation
- Asset revaluation and disposal
- Maintenance tracking

### Purchasing Cycle

- Purchase requisitions and orders
- Goods receipt
- Purchase invoicing
- Purchase returns and vendor credit memos

### Projects

- Project creation and budgeting
- Resource and hours allocation
- Progress and cost tracking

### Cross-Functional Features

- Configurable workflows and approvals
- Document management (OCR / attachments)
- Contacts and CRM
- Employee records

### Business Analytics and Intelligence

- Financial reports integrated with Power BI
- Dimension-based analysis views
- Excel export from any module

# Argentina Localization Scope

LLB Solutions' Argentina Localization is designed to comply with the requirements of ARCA, ARBA, and AGIP, integrating electronic invoicing, tax management, and tax reporting within Microsoft Dynamics 365 Business Central, while supporting real-world business operations.

## Tax Configuration and Master Data

**Company Tax Information**

- Tax and legal configuration for the Argentine company.
- Registration of CUIT, Gross Income Tax, business start date, and tax status.
- Management of the company's economic activities and assignment of the corresponding tax numbering.

**Third Parties and Tax Validation**

- Management of third-party person type and tax status, including tax liable parties, Registered Taxpayers, Monotax Taxpayers, Exempt Entities, and Final Consumers.
- Localized tax identification for customers, vendors, and other third parties.
- Automatic validation of CUIT and tax documents.
- Duplicate CUIT control.
- Tax management of liable parties and their applicable tax conditions for each third party.

**Jurisdictions, Taxes, and Tax Classification**

- Catalog of Argentine provinces and tax jurisdictions.
- Tax configuration for customers and vendors.
- Tax classification of products, services, G/L accounts, and assets.
- Centralized catalog of Argentine taxes and tax regimes.
- Management of official codes required by ARCA.
- Configuration of Gross Income Tax jurisdictions.
- Assignment of tax jurisdiction at the document and line level to correctly determine the tax treatment of each transaction.
- Management of the mandatory “Jurisdiction” dimension to identify and analyze transactions by tax jurisdiction.
- Support for the use of official ARBA and AGIP taxpayer registries.

**Point-of-Sale Locations and Tax Documents**

- Configuration of point-of-sale locations and tax branches.
- Automatic assignment of series and tax numbering based on point-of-sale location and document type.
- Definition of authorized tax documents according to the third party’s tax status.
- Configuration of payment methods and transaction values specific to Argentina.

# Argentina Electronic Invoicing – ARCA

**Electronic Document Issuance**

- Integration with ARCA for the issuance and management of electronic documents, including validations and CAE retrieval.
- Issuance of electronic A, B, and C documents.
- Electronic issuance of invoices, credit notes, and debit notes.
- Electronic Export Invoice — FEX.
- Electronic Credit Invoice for MiPyMEs — FCE.
- Integration with the FECRED regime.
- Management of document concepts to classify and determine the applicable tax information for each transaction.

**CAE Management**

- Automatic request for the Electronic Authorization Code — CAE.
- Storage of the CAE and its expiration date.
- Validation of CAE and CAI on vendor documents.

**Environments and Security**

- Management of ARCA testing and production environments.
- Management of digital certificates and authentication with ARCA web services.

**Foreign Trade**

- Management of foreign trade transactions and configuration of Incoterms in master data.
- Management of tax information associated with export transactions.

**Submission Validation and Control**

- Fiscal association of credit and debit notes with their original documents.
- Tax validations before submission to ARCA.
- Validation of tax data, amounts, taxes, currencies, and exchange rates.
- Processing of ARCA responses, errors, and rejections.
- Retry of rejected or pending documents.
- Control of internal documents and tracking of their status before issuance of the tax document.

**Traceability and Tax Representation**

- Individual and bulk issuance of electronic documents.
- Localized printed representation of tax documents.
- Inclusion of the QR code, CAE, expiration date, and other mandatory tax information.
- Traceability between the recorded document and ARCA authorization.
- Historical electronic document status: The Argentina Localization allows users to consult and view the status of historical electronic documents, making it easier to identify whether they were accepted or rejected by ARCA.

# VAT, Withholdings, and Perceptions

**Localized VAT**

- Management of Argentine VAT rates of 0%, 10.5%, 21%, and 27%.
- Tax treatment of taxable, exempt, non-taxable, and zero-rated transactions.
- Localized accounting for VAT payable and recoverable VAT.
- Tax determination by regime and jurisdiction.
- Configuration of taxable bases, minimum thresholds, caps, and special rates.

## Perceptions

- Calculation of national perceptions.
- Calculation of Gross Income Tax perceptions.
- Application of perceptions on sales.
- Recording of perceptions incurred on purchases.
- Application of perceptions to products, services, and projects.
- Configuration of perceptions by jurisdiction.
- Management of special rates, reductions, and exclusions.
- Control of perception regime validity periods.
- Import and update of ARBA taxpayer registries.
- Import and update of AGIP taxpayer registries.
- Consultation of the taxpayer’s tax status in the registries.
- Automatic determination of rates based on the current registry.
- Application of taxpayer registries during invoicing and posting.
- Management of high-risk taxpayers and taxpayers subject to liens.

## Withholdings

- Automatic calculation of withholdings at the time of payment.
- Income Tax withholdings.
- VAT withholdings.
- Gross Income Tax withholdings.
- Single Social Security System — SUSS withholdings.
- Recording of withholdings incurred during collections.
- Configuration of withholdings by vendor, tax regime, and jurisdiction.
- Management of withholding bases, minimum thresholds, and caps.
- Calculation of accumulated amounts by period.
- Application of proportional calculations and progressive scales.
- Management of non-taxable minimums, exclusions, and reductions.
- Automatic generation of withholding certificates.
- Printing, reprinting, and historical consultation of certificates.
- Book of withholdings applied.
- Export of information for SIRE.
- SICORE export for the applicable regimes or periods.

# Tax and Legal Reports

**VAT Book and Digital VAT Book**

- VAT Sales Book.
- VAT Purchases Book.
- Generation of the Digital VAT Book.
- Sales document and tax rate information for the Digital VAT Book.
- Handling of voided documents and imports.
- Preparation of information for Simple VAT.
- Reconciliation of output and recoverable VAT.
- Recording and control of VAT tax adjustments.

**Provincial and National Informative Tax Regimes**

- Prior validation of tax information.
- Perception and withholding files for ARBA.
- e-ARCIBA files for AGIP/CABA.
- Management of the Multilateral Agreement under local, general, and special regimes, with preparation of information for SIFERE.
- Generation of national and provincial magnetic media files.
- Export of tax files in TXT and XML formats according to the relevant authority.
- Validation of tax file structure, format, and mandatory records.
- Traceability between tax reports and posted transactions.
- Historical generation of information corresponding to RG 3685.

**Accounting Books**

- General Journal.
- Detailed General Journal.
- Summarized General Journal.
- General Ledger.
- Trial Balance.

# Commercial and Tax Operations

**Localized Purchasing and Sales**

- Validation of the tax structure of purchase documents.
- Validation of the vendor's document type, point of sale, and document number.
- Duplicate control by vendor, document type, point of sale, and document number.
- Localized tax invoicing for products, services, and projects.
- Automatic determination of the document type based on the customer's tax status.
- Automatic determination of taxes, withholdings, and perceptions from tax master data.
- Localized recording of tax documents in expense reports.
- Application of taxes and withholdings to expense reports.
- Control over changes to tax information before posting.
- Tax traceability between commercial documents, taxes, and accounting.

**Delivery Notes and Tax Transportation**

- Issuance of delivery notes with Argentine tax format and information.
- Management of tax delivery notes for sales, transfers, and returns.
- Management of the Transportation Operation Code — COT.
- Preparation and validation of the information required for the COT.
- Association of the COT with the delivery note and corresponding shipment.
- Historical traceability between transportation, delivery note, shipment, and commercial document.

# Localized Treasury Management

**Payments and Collections**

- Payment orders adapted to Argentine operations.
- Localized collection receipts.
- Application of multiple payment instruments and payment methods within a single transaction.
- Application of multiple collection instruments and collection methods within a single transaction.

**Company-Issued and Third-Party Checks**

- Management of company-issued checks and checkbooks.
- Check numbering management and control.
- Management and control of third-party check portfolios.
- Management of electronic checks (eCheq).
- Tracking of the lifecycle of checks and payment instruments.
- Endorsement and delivery of third-party checks to vendors.
- Deposit of checks and generation of deposit slips.

**Payment Instrument Control and Traceability**

- Management of rejected checks.
- Controlled reversal of check statuses.
- Inquiry of payment instruments by status, customer, vendor, and bank.
- Accounting traceability of collections, payments, checks, and other payment instruments.

# LLB Exclusive Benefits – Key Differentiators

### True Multi-Jurisdictional Tax Management

Gross Income Tax perceptions and withholdings automatically calculated by province, with ARBA and AGIP taxpayer registries kept up to date.

### CAE and QR Codes Aligned with ARCA

Request, validation, and status tracking of documents (Sent/Accepted/Rejected) directly within Business Central.

### Accounting Inflation Adjustment

Restatement of financial statements with indexes and periods managed and auditable directly within the system.

### Automatic Withholding Certificates

Income Tax, VAT, and Gross Income Tax certificates generated directly from the payment, with direct export to SIRE and SICORE.

### Digital VAT Book Ready for ARCA

Sales and purchase files generated and reconciled before filing, with preparation for Simple VAT.

### Comprehensive Argentine Treasury Management

Deferred checks and third-party check portfolios with full traceability of every payment instrument.

### COT – Delivery Note – Document Traceability

Transportation Operation Code linked to the delivery note and shipment, supporting every goods movement before ARBA.

### Continuous Regulatory Updates

Ongoing maintenance to reflect changes from ARCA, ARBA, and AGIP, without modifying the Business Central core.

### Pre-Submission Validation and ARCA Rejection Control

Validates CUIT, amounts, tax rates, and associated documents before submission to ARCA, with automatic retries for rejected documents.

### Withholdings with Accumulated Amounts and Progressive Scales

Automatically calculates bases, minimums, caps, and progressive scales by vendor and period, without external spreadsheets.

### Electronic Document Status Within Business Central

View the status and authorization information of electronic documents submitted to ARCA directly from Business Central, without leaving the platform.

# Benefits for Your Business

LLB's Argentina Localization not only ensures tax compliance but also streamlines operations and provides complete business visibility within a single environment.

### Reduced Tax Risks
Comply with ARCA, ARBA, and AGIP requirements while minimizing errors that could lead to penalties or rejections.

### Eliminating Rework
Automates perceptions, withholdings, and tax books that many companies currently calculate manually.

### Real-Time Information
Visibility into the tax status of each document and the accounting close for better decision-making.

### Regional Scalability
Expand your operations into other countries while maintaining control and standardization.

### Complete Operational Integration
Connect key business areas within a single platform.

# Drive Your Business Forward with Local Compliance from Day One

**Schedule a Personalized Session**

Discover how to adapt Business Central to your company's tax requirements.

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