

GMS Flash Alert

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Argentina – Tax Treaty Protocol with France Enters into Force on 22 October 2026

The Protocol amending the income and capital tax treaty between Argentina and France (the “Protocol”) is scheduled to enter into force on 22 October 2026. The Argentine Ministry of Foreign Affairs’ Treaties Registry records that France notified Argentina on 22 September 2026, through Note No. 2026-0347664, that it had completed the internal procedures required for the Protocol to enter into force. Under the Protocol’s application provisions, the amendments generally apply from 1 January 2027 to taxes withheld at source and to other taxes on income and capital covered by the treaty.¹

Also, check the previously published [GMS Flash Alert](#) covering the details of the treaty.

WHY THIS MATTERS

The confirmed entry-into-force and application dates provide employers, payroll teams, global mobility program managers, and internationally mobile employees with a timetable for applying the amended Argentina-France treaty provisions.

Organizations with Argentina-France mobility arrangements extending into 2027 may need to revisit treaty-based withholding positions, payroll processes, assignment cost projections, tax equalization calculations, and supporting documentation before the relevant provisions begin to apply.

Background

The Protocol was signed in Buenos Aires on 6 December 2019 and was approved in Argentina through Law No. 27,814, published in the Official Gazette on 17 July 2026. The substantive amendments made by the Protocol were discussed in an earlier GMS Flash Alert. This update focuses on the confirmed entry-into-force and application dates.

Key Dates

- **22 September 2026:** France notified Argentina that it had completed the internal procedures required for the Protocol to enter into force.
- **22 October 2026:** The Protocol is scheduled to enter into force.
- **1 January 2027:** The Protocol generally begins to apply to amounts paid that are subject to withholding at source and to fiscal years beginning on or after that date for other covered taxes on income and capital.

KPMG INSIGHTS

The official confirmation provides greater certainty regarding when organizations may need to begin applying the amended treaty provisions. The distinction between withholding taxes and other taxes on income and capital remains relevant because the Protocol describes their application by reference to payments and fiscal years, respectively.

Organizations and entities with affected cross-border arrangements might wish to consider:

- Employers could identify Argentina-France assignments and cross-border payment arrangements that will remain active into 2027.
- Payroll teams could review treaty-based withholding assumptions for payments made from 1 January 2027.
- Global mobility teams could revisit assignment cost projections, tax equalization calculations, and shadow payroll processes.
- Employers could review whether treaty-relief forms or supporting documentation will need to be updated.
- Employers could communicate the timing of the amendments to affected employees before the provisions begin to apply.

If assignees and/or their programme managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified professional or a member of the GMS team with KPMG in Argentina (see the Contacts section).

ENDNOTE:

1 Herramientas de Accesibilidad Cancillería Argentina (in Spanish), "[Protocolo de enmienda al Convenio entre el Gobierno de la República Argentina y el Gobierno de la República Francesa a fin de evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y el patrimonio](#)," published on 17 July 2026.

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Contacts

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