



COUNTRY BRIEFING · ARGENTINA

Authorised before issued — and changing fast

Argentina has required prior authorisation of every invoice for years. What is new is the pace: a renamed authority, an abolished invoice class, the end of routine advance authorisation, and a buyer field that will cause rejections from December. A mature regime, rewritten in eighteen months.

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For

CFOs, tax and finance leads

Scope

E-invoicing, FCE, VAT reporting

Status at

25 September 2026

Prepared by

30 Advisory

01 Where Argentina stands today

A mature regime in a period of rapid revision

Every Argentine invoice has needed an authorisation code from the tax authority for years. The authority itself changed in late 2024, when AFIP was dissolved and replaced by ARCA — in practice with the same tax identifiers, systems and web services. Since then, a sequence of resolutions has simplified some things and tightened others, several with dates still to come in 2026.

CAE The authorisation code every electronic invoice must carry before it is valid	1 Aug 2026 Advance authorisation (CAEA) restricted to contingencies only	1 Dec 2026 Requests without the buyer's VAT status are rejected	31 Oct 2026 End of the current 21-day window for SME credit invoices
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The regime in one table

ELEMENT	POSITION	STATUS
Electronic invoicing	Universal, with prior authorisation of each document by web service	LIVE
Class M invoices	Abolished; replaced by class A with a legend determining withholding	DEC 2025
Advance authorisation (CAEA)	No longer a primary method; contingency use only, capped	AUG 2026
Buyer VAT status field	Mandatory; missing values cause rejection	DEC 2026
New sectors	Banks, insurers and card issuers phased in, with monthly consolidated settlements	TO MAR 2027
SME credit invoices	Large companies buying from SMEs must receive and decide on them	LIVE
Consumer tax transparency	VAT and other national indirect taxes shown on B2C invoices	2025
Portal IVA	Pre-loaded VAT books replacing the digital VAT ledger for most	NOV 2025

Why the pace matters

- ◀ **Each change is a configuration change.** Invoice classes, legends, authorisation modes and mandatory fields all live in the billing system.
- ◀ **Several arrive together.** August, October and December 2026 each bring something that affects invoicing or payables.
- ◀ **Inflation moves the thresholds.** Peso amounts that decide scope are revised often, so hard-coded limits drift out of date quickly.

THE QUESTION TO ASK THIS MONTH

"Does every invoice we send for authorisation already carry the buyer's VAT status?" From December, the ones that do not will be rejected — and an unauthorised invoice is not an invoice.

THE CONTEXT THAT SHAPES EVERYTHING

Monthly inflation has fallen sharply but remains material by European standards. Any rule expressed as a peso amount — buyer identification, SME credit invoices, transport codes — loses real value within months and is revised accordingly. **Treat every threshold as a variable, not a constant.**

02 How authorisation works

No code, no invoice

Argentina's model is prior authorisation. Before an invoice can be issued, its data is sent to the tax authority's web services, which validate it and return an authorisation code with an expiry date. The code, and a QR code, appear on the document. Without them, there is no valid invoice.

STEP	WHAT HAPPENS, AND WHERE IT FAILS
Authenticate	Your system authenticates with a digital certificate. Certificates expire, and an expiry discovered during billing stops invoicing
Request	Invoice data is sent to the appropriate web service for its type — domestic, with line detail, or export
Validate	Mandatory fields and consistency are checked. From December, a missing buyer VAT status is a rejection
Receive the code	The authorisation code and its expiry are returned and printed with a QR code on the invoice
Deliver	The invoice reaches the customer within ten calendar days of issue

The invoice classes

CLASS	USED FOR
A	Between VAT-registered parties, with VAT shown separately — now also carrying the legends that replaced class M
B	From VAT-registered sellers to consumers, exempt or non-registered buyers
C	From simplified-regime and exempt sellers
E	Exports

Which web service for which document

DOCUMENT	AUTHORISATION ROUTE
Domestic invoices A, B, C	The standard electronic invoicing web service
Invoices with line-item detail	The web service carrying item-level data
Export invoices (E)	The dedicated export web service
SME credit invoices	Their own document types within the invoicing services

Points of sale are a control too

Each invoicing channel operates under a registered point of sale. Opening or closing one requires notice to the authority — a few working days in each direction — which makes launching a new sales channel or entity a compliance lead-time item, not only an IT one.

CONTINGENCY IS NOW GENUINELY FOR CONTINGENCIES

Many large issuers used advance authorisation as a routine mode to keep high-volume billing independent of the web service. **From August 2026 that is no longer permitted:** real-time authorisation is the primary method, and advance codes are for documented outages only, within a cap. Billing architecture built around advance codes has had to change.

03 What changed in 2025–26

Simpler in some places, stricter in others

CHANGE	WHAT IT DOES	FROM
AFIP becomes ARCA	New agency, same identifiers, logins and web services; new resolutions numbered under the new name	October 2024
Class M abolished	Replaced by class A with one of two legends: subject to full withholding, or payable only to the supplier's declared bank account. Suppliers are reclassified by periodic automatic evaluation	1 December 2025
Advance authorisation restricted	Contingency use only, capped as a share of monthly unavailability; postponed once from June	1 August 2026
New sectors and settlements	Banks, insurers, card issuers and others phased in, with monthly consolidated electronic settlements	July 2026 to March 2027
Buyer identification in B2C	Required only above a high peso threshold	2025
Buyer VAT status mandatory	Authorisation requests without it are rejected	1 December 2026

What the class M change means for buyers

Class M existed to signal suppliers whose invoices required full withholding by the buyer. Its replacement moves the signal into a legend on a class A invoice. **Accounts payable has to read the legend:** one means withhold in full, the other means pay only to the declared bank account and do not withhold.

FOR ACCOUNTS PAYABLE

- Withholding logic driven by the legend, not the invoice class
- Payment to the declared account where the legend requires it

FOR BILLING

- The correct legend applied if you are reclassified
- A process to notice reclassification when it happens

A WORKED EXAMPLE

A supplier previously issuing class M invoices is reclassified. From December 2025 it issues class A invoices with the legend requiring payment only to its declared bank account. A buyer whose AP logic still keys off the invoice class withholds in full and pays to a stored account — **two errors on one invoice**, both avoidable by reading the legend.

A CAUTION ON OLDER ENGLISH-LANGUAGE SOURCES

One early-2026 resolution, widely reported in English as introducing pre-filled returns, was later repealed and replaced. **Rely on the current resolutions and their annexes**, not on summaries written before mid-2026 — the regime has moved faster than much of the commentary.

December in practice

The buyer VAT status field is the change with the sharpest edge: it turns a data-quality gap into a rejected invoice. Every customer record needs a correct VAT condition before December — including one-time and consumer customers, whose treatment should be decided rather than defaulted.

04 Consumers, VAT books and transport

The obligations around the invoice

Tax transparency on consumer invoices

Since 2025, invoices to consumers must show separately the VAT contained in the price and the other national indirect taxes, with a legend identifying the transparency regime. Provincial and municipal taxes are excluded. Large companies started in January 2025, everyone else in April 2025. The sanction for non-compliance is closure of the business for a period of days — a penalty measured in lost trading, not money.

WHAT MUST APPEAR	WHERE IT GOES WRONG
VAT contained	Price-inclusive calculations that do not reconcile to the invoice total
Other national indirect taxes	Taxes omitted because they are embedded in the price structure
The regime legend	Missing from some output forms or channels

Portal IVA replaces the digital VAT ledger

From the November 2025 period, VAT-registered companies use a portal in which sales and purchases are pre-loaded from the authority's own data. The separate digital VAT ledger is kept only for exempt taxpayers. The shift is the same as elsewhere in this series: **the authority starts from its data, and you correct it.**

- Pre-loaded sales should match what you invoiced
- Differences have to be traced and corrected each period
- Pre-loaded purchases depend on your suppliers' invoicing
- A reconciliation to the ledger makes that routine

Delivery notes and transport codes

OBLIGATION	POSITION
Electronic delivery notes	Optional at national level; printing no longer required
Transport codes	A provincial obligation, not ARCA's, with value and weight thresholds updated for inflation — Buenos Aires province being the most relevant for many companies

Reconciling the pre-loaded books

COMPARISON	WHAT A DIFFERENCE SUGGESTS
Pre-loaded sales ↔ billing	Invoices authorised but not posted, or posted without authorisation
Pre-loaded purchases ↔ AP	Supplier invoices you have not recorded, or recorded that the authority does not hold
Portal totals ↔ your VAT calculation	The differences to explain before filing

PROVINCIAL TAXES ARE THEIR OWN WORLD

Turnover tax and provincial withholding and collection regimes sit outside this briefing but inside most Argentine finance teams' monthly workload. They draw on the same partner data — which is one more reason to keep that data clean.

05 SME credit invoices and large buyers

The obligation that lands on accounts payable

Under the SME credit invoice regime, an SME invoicing a large company above a set amount must issue an electronic credit invoice — and the large company must receive it, and accept or reject it within a deadline. Silence means acceptance, and an accepted credit invoice becomes a negotiable instrument the SME can finance.

ELEMENT	POSITION
Who	SMEs invoicing companies classified as large
Minimum amount	A peso threshold revised periodically — most recently in April 2026
Decision window	21 calendar days until 31 October 2026; the law's own period is shorter, so the window may narrow if not extended
Silence	Treated as acceptance
After acceptance	The invoice can be traded or financed through capital-market or banking channels

Why this matters to a large company

- ◀ **The deadline runs whether or not anyone looks.** A disputed invoice that is not rejected in time becomes an accepted, tradeable obligation.
- ◀ **The payment terms change.** Once accepted, the invoice may be held by a financial institution rather than the supplier.
- ◀ **The window may shorten.** If the current 21-day period is not extended beyond October, AP has less time than it is used to.

What accounts payable needs

- Credit invoices identified on arrival, not at month-end
- A rejection path with recorded reasons
- A decision owner and a daily view of what is ageing
- Payment processes that recognise a financed invoice

How financing changes payment

Once an SME credit invoice is accepted and traded, the party entitled to payment may be a bank or a capital-market participant rather than the supplier. **Paying the supplier directly can mean paying the wrong party.** Treasury and AP need visibility of the invoice's status at the moment of payment, not only at receipt.

WATCH 31 OCTOBER

The current decision window expires on 31 October 2026. **Check whether it has been extended** and, if not, shorten your internal process to match — a few days lost here converts disputes into accepted debts.

Who should own the decision

Not whoever happens to open the platform. The decision to accept or reject belongs to the person who can confirm the goods or services were received as invoiced — usually the requisitioner or receiving function — with AP running the clock and recording the outcome.

06 What it means for your SAP system

A long-standing localisation under pressure

Argentine SAP landscapes typically combine the country localisation, **SAP Document and Reporting Compliance** for the web-service authorisation, and local components for withholding and provincial taxes. The 2025–26 changes reach all three, and each needs to be confirmed against current SAP notes for your release.

AREA	WHAT THE DESIGN HAS TO COVER
Authorisation	Real-time requests as the primary mode; advance codes only for documented outages, within the cap
Buyer VAT status	Held on every customer and sent with every request before December
Invoice classes and legends	Class M removed; the correct legend applied to class A where required
Withholding	Driven by the legend on incoming invoices, with payment to declared accounts where required
SME credit invoices	Received, identified and decided inside the window
Consumer invoices	Transparency lines and legend on every B2C output
Thresholds	Held as maintainable values, not hard-coded, given how often they change

Where Argentine landscapes are usually weakest

- Customer VAT condition incomplete, especially for one-time customers
- Withholding keyed to invoice class, not legend
- Advance-authorisation batches still scheduled
- SME credit invoices decided at month-end
- Class M logic left in custom code
- Thresholds hard-coded years ago

Five questions for whoever supports your system

- ◀ What share of customers carry a valid VAT status today?
- ◀ Do we still depend on advance authorisation for any billing channel?
- ◀ Has class M been removed everywhere, including in custom code and output?
- ◀ Does AP withholding read the legend rather than the invoice class?
- ◀ How are SME credit invoices flagged and decided inside the window?

WHERE THE RISK USUALLY SITS

Not in the core web-service call, which most landscapes handle well — but in **custom code written for rules that no longer exist**, class M logic, advance-authorisation batches and hard-coded thresholds. Inventory it before December.

A design sequence

ORDER	WHY IN THIS ORDER
1 • VAT status	The December rejection risk; everything else can follow it
2 • Retired rules	Remove class M and advance-authorisation logic before they break
3 • Payables	Legend-driven withholding and SME invoice decisions
4 • Reconciliation	Portal IVA to ledger, every period

07 A plan, and a health check

Three dates before the year ends

WHEN	WHAT TO DO
Now	Confirm no billing channel still relies on advance authorisation; inventory class M logic and hard-coded thresholds
October	Check whether the SME credit invoice window is extended beyond 31 October; adjust AP accordingly
October–November	Complete buyer VAT status on every customer; test rejection handling
1 December	Requests without buyer VAT status are rejected — monitor the first billing runs closely
Ongoing	Read new resolutions monthly; update thresholds; reconcile Portal IVA each period

QUESTION	IF THE ANSWER IS UNCLEAR
1 Do all customers have a buyer VAT status?	Rejected invoices from 1 December
2 Is advance authorisation used only in outages?	A mode that is no longer permitted
3 Is class M gone from billing and custom code?	Invalid invoice classes, or broken logic
4 Does AP withholding follow the legend?	Wrong withholding, or payment to the wrong account
5 Are SME credit invoices decided in time?	Disputed debts accepted by default
6 Do B2C invoices show the transparency lines?	A closure penalty, measured in lost trading days
7 Does Portal IVA reconcile to the ledger?	Differences you did not know about
8 When do our certificates expire?	Invoicing stops mid-run
9 Are thresholds maintainable, not hard-coded?	Scope rules drift with inflation
10 Who reads new resolutions each month?	Configuration falls behind the rules

Questions 1, 2 and 5 are the ones to fix first: two decide whether you can invoice at all this winter, and the third decides whether disputes survive.

The first thirty days

Week 1

- Size the VAT-status gap

Weeks 2–3

- Inventory retired rules
- Trace AP withholding

Week 4

- A dated plan to December

What we typically find

- A core authorisation flow in good order
- Retired rules still live in custom code
- A VAT-status gap nobody has sized
- SME invoices accepted by silence
- Portal IVA differences accepted without investigation
- No routine for reading resolutions

THREE DATES, ONE QUARTER

August's change has already happened, October's decision window may shorten, and December's field makes bad data a rejection. **The fourth quarter is the window to finish all three** — together they decide whether January's billing runs cleanly.

08 How 30 Advisory helps

An SAP finance and compliance practice

Argentina's rules are changing faster than most localisations are maintained. We help companies catch up — and put a routine in place so they do not fall behind again.

Change-readiness review

Two to three weeks. Buyer VAT status coverage, authorisation modes, class M remnants, withholding logic, SME credit invoice handling and thresholds.

Output: a gap list ordered by date.

Remediation

Master data completed, custom code for retired rules removed, AP withholding and SME invoice decisions rebuilt, and Portal IVA reconciled.

Output: a clean December.

Run and legal change

Resolutions read monthly and applied in controlled windows, thresholds maintained, and the design shared with your other Latin American entities.

Output: a localisation that keeps up.

What a change-readiness review produces

A December position	Customers without a buyer VAT status, and the billing volume they represent
A retired-rules inventory	Custom code and configuration still built around class M, advance authorisation or old thresholds
A payables view	How legends and SME credit invoices are handled in practice today

IF YOU ARE AHEAD

If VAT status is complete, advance codes are gone and AP reads the legends, the remaining work is a routine and an owner. **We will tell you that, and keep the engagement short.**

What makes this different

- ◀ **We sort by date.** With changes landing in August, October and December, sequencing matters more than scope.
- ◀ **We look for what should no longer be there.** Retired rules in custom code are the most common source of failure.
- ◀ **We bring AP in.** Legends and SME credit invoices make payables as exposed as billing.
- ◀ **We say what we are not.** We are not your tax adviser. We work alongside the people who are.

A SENSIBLE FIRST STEP

Count the customers without a buyer VAT status, and the invoices you issued to them last month. **That number is your December exposure** — and it is fixable in weeks if you start now.

Sources consulted 25 September 2026 — Boletín Oficial publications of Decree 953/2024 and general resolutions RG 5614/2024, 5700/2025, 5705/2025, 5762/2025, 5852/2026 and 5866/2026; ARCA and argentina.gob.ar service pages on SME credit invoices; practitioner commentary (Blog del Contador, Contadores en Red, Errepar) and Sovos. Some web-service details could not be re-verified. SAP behaviour from the SAP Help Portal and partner commentary.

This briefing is provided for information only and does not constitute tax, legal or accounting advice. It summarises publicly available material as at 25 September 2026. Argentine resolutions change frequently, peso thresholds are revised often, and sources disagree on some dates — including which rules took effect in June and which in August 2026. Confirm the position for your own entity with ARCA or a qualified adviser before acting. 30 Advisory accepts no liability for decisions taken on the basis of this document.