MECHANISM FOR FOLLOW-UP ON THE IMPLEMENTATION OF THE INTER-AMERICAN CONVENTION AGAINST CORRUPTION
Thirty-Seventh Meeting of the Committee of Experts
March 14-17, 2022
Washington, D.C.

REPUBLIC OF ARGENTINA

FINAL REPORT

(Adopted at the March 17, 2022 Plenary Session)
SUMMARY

This Report contains a comprehensive analysis of the implementation in Argentina of Article XVI of the Inter-American Convention against Corruption, on bank secrecy, which was selected by the Committee of Experts of the MESICIC for the Sixth Round; and follow-up on implementation of the recommendations formulated to Argentina in the Third Round, which refer respectively to: denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws (Article III, paragraph 7 of the Convention); prevention of bribery of domestic and foreign government officials (Article III, paragraph 10 of the Convention); illicit enrichment (Article IX of the Convention); notification of the criminalization of transnational bribery; and extradition (Article XIII of the Convention). Illicit enrichment (Article IX of the Convention) has also been analyzed in light of the new developments reported.

The review was conducted in accordance with the Convention, the Report of Buenos Aires, the Committee’s Rules of Procedure, and the methodologies adopted for conducting on-site visits and for the Sixth Round, including the criteria set out therein for guiding the review based on equal treatment for all States Parties, functional equivalence, and the common purpose of both the Convention and the MESICIC of promoting, facilitating, and strengthening cooperation among the States Parties in the prevention, detection, punishment, and eradication of corruption.

The review was carried out mainly considering Argentina’s Response to the Questionnaire and information gathered during the virtual on-site visit conducted from September 27 to October 1, 2021, by the representatives of Bolivia and Haiti, with the support of the Technical Secretariat of the MESICIC. During that visit, the information furnished by Argentina was clarified and supplemented with the opinions of civil society organizations.

With regard to the implementation of the recommendations that were formulated to Argentina in the Report from the Third Round, based on the methodology for the Sixth Round and bearing in mind the information provided in the Response to the Questionnaire and during the on-site visit, the Committee determined which of those recommendations had been satisfactorily implemented, which required additional attention, which should be reformulated, and which were no longer valid.

Some of the recommendations formulated in the Third Round that remain valid or have been reformulated regarding the denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws include the following: the adoption and dissemination, in user-friendly formats, of manuals, guides, or guidelines for tax payers and the Tax administration authorities on how to review and verify applications for tax exemptions, including aspects such as the eligibility criteria, the amounts to be granted, and the procedures to be followed by the taxpayers to obtain them, verification of the established requirements, verification of the veracity of the information, the origin of the expense or payment on which they are based, and the consequences of including payments made by any person or company in violation of anti-corruption legislation; and the establishment and publication of indicators to measure the use and practical application of these tools.

Furthermore, based on the review of new developments in Argentina in the implementation of the Convention provisions selected for the Third Round, the Committee formulated recommendations on aspects such as adopting measures to ensure that the administrative authorities in charge of processing applications for tax benefits have the obligation to report to the competent authorities any anomaly they detect in the performance of their functions that may constitute a violation of the anticorruption laws or any other crime and to establish the appropriate penalties in case of noncompliance.
Some of the recommendations formulated in the Third Round that remain valid or have been reformulated regarding the prevention of bribery of domestic and foreign government officials include: adopting, in accordance with its legal framework, through the means it deems appropriate, measures to ensure that “professional secrecy” is not an obstacle that would prevent professionals whose activities are regulated by the Professional Councils of Economic Sciences from reporting any acts of corruption they detect in the course of their work to the competent authorities; and finalizing the draft manual being prepared using the OECD Bribery and Corruption Awareness Handbook for Tax Examiners and Tax Auditors, which contains indicators and describes methods used to conceal payments for corruption through accounting records, and using it as teaching material in the training courses to be held.

Based on the review of new developments in Argentina regarding the implementation of the provisions of the Convention selected for the Third Round, the Committee also formulated recommendations that include strengthening the computer systems of the Anticorruption Office and the Federal Tax Authority (AFIP), in particular those required for the proper functioning of the Business Integrity Register of the Anticorruption Office, ensuring its sustainability and proper functioning and, having sufficient economic, human and technical resources for its proper operation, within available resources.

Some of the recommendations formulated in the Third Round that remain valid or have been reformulated regarding transnational bribery include: annually compiling disaggregated data on the use of the Inter-American Convention against Corruption, on the number of mutual assistance requests made to other States Parties for the investigation or prosecution of transnational bribery; how many of these requests were granted and how many were denied; number of requests for the same purpose made by other States Parties and how many of these requests were granted and how many were denied, in order to identify challenges and take corrective measures, where appropriate; and selecting and developing, through the bodies or agencies responsible for investigating and/or prosecuting the crime of transnational bribery, procedures and indicators, when appropriate and where they do not yet exist, to analyze the objective results obtained.

Based on the review of new developments in Argentina in the implementation of the provisions of the Convention selected for the Third Round, the Committee also formulated recommendations that include: identifying, through the appropriate bodies, the reasons the public does not report more acts that may constitute bribery of foreign public officials—by both natural and legal persons—as well as the reasons the government authorities responsible for the prevention, investigation, and punishment of this crime are not detecting, reporting, and investigating such acts more frequently, with a view to taking the appropriate corrective measures; and identifying, through the appropriate bodies, the factors that may be contributing to a delay in criminal proceedings related to transnational bribery and taking, if necessary, the appropriate corrective action.

The Committee did not formulate any recommendations on illicit enrichment during the Third Round. However, based on the review of new developments in Argentina regarding this issue, the Committee formulated recommendations that include identifying, through the appropriate bodies, the factors that may be contributing to a delay in criminal proceedings related to illicit enrichment and taking, if necessary, the appropriate corrective measures; and identifying, through the appropriate bodies, the possible reasons more cases related to acts that may constitute illicit enrichment are not identified, reported, and punished, in order to take corrective action if needed.

Some of the recommendations formulated in the Third Round that remain valid or have been reformulated regarding extradition include: taking the necessary measures to ensure that the requesting State is informed promptly of the final outcomes in cases in which extradition relating to offenses defined under the Convention is denied on the grounds of the nationality of the person sought or because Argentina
has considered itself competent when, as a consequence of such refusal, it has submitted the case to its competent authorities for prosecution; and developing, keeping updated, and widely disseminating indicators to analyze and verify the results obtained during the recommended training programs for judges, prosecutors, and other justice and administrative authorities with competence in this area, such as the number of participants, rank of officials, participating institutions, dates, frequency, and content, in order to take corrective measures, when appropriate.

For the review of the provision selected in the Sixth Round referring to bank secrecy, some of the recommendations formulated for Argentina are geared toward taking the measures it deems appropriate to ensure that active banking transactions are covered by Article 39 of the Law on Financial Institutions to allow them to be subject to the bank secrecy exceptions so that requested assistance cannot be denied where they are concerned; taking the measures it deems appropriate in order to set a deadline for responding to requests for the lifting of bank secrecy and to address any failure to provide the grounds for the decision to refuse a request; and taking measures it deems appropriate to allow for the possibility of appealing the denial of a request to lift bank secrecy to an authority other than the one that issued the decision.

Finally, in relation to best practices, the Republic of Argentina did not identify any in its Response to the Questionnaire.
COMMITTEE OF EXPERTS OF THE FOLLOW-UP MECHANISM ON THE IMPLEMENTATION OF THE INTER-AMERICAN CONVENTION AGAINST CORRUPTION

REPORT ON FOLLOW-UP ON IMPLEMENTATION IN THE REPUBLIC OF ARGENTINA OF THE RECOMMENDATIONS FORMULATED AND PROVISIONS REVIEWED IN THE THIRD ROUND, AND ON THE PROVISION OF THE CONVENTION SELECTED FOR REVIEW IN THE SIXTH ROUND

INTRODUCTION

1. Content of the Report

[1] As agreed, upon by the Committee of Experts (hereinafter “Committee”) of the Follow-Up Mechanism for the Implementation of the Inter-American Convention against Corruption (MESICIC) at its Thirty-Fourth Meeting of the Committee of Experts, this Report will first refer to follow up on implementation of the recommendations formulated to the Republic of Argentina in the Report of the Third Round.

[2] Second, where applicable, it will refer to new developments in Argentina with regard to the provisions of the Inter-American Convention against Corruption (hereinafter “Convention”) selected for the Third Round, and regarding such matters as the legal framework, technological developments, and results, and, if applicable, appropriate observations and recommendations will be formulated.

[3] Third, it will address implementation of the Convention provisions selected by the Committee of Experts of the Mechanism for the Follow-up of Implementation of the same (MESICIC) for the Sixth Round of review. That provision corresponds to Article XVI of the Convention on Bank Secrecy, which reads: “1. The Requested State shall not invoke bank secrecy as a basis for refusal to provide the assistance sought by the Requesting State. The Requested State shall apply this article in accordance with its domestic law, its procedural provisions, or bilateral or multilateral agreements with the Requesting State. 2. The Requesting State shall be obligated not to use any information received that is protected by bank secrecy for any purpose other than the proceeding for which that information was requested, unless authorized by the Requested State.”

[4] Fourth, it will refer to best practices, where applicable, that the country under review has wished to voluntarily share regarding implementation of the Convention provisions selected for the Third and Sixth Rounds.

2. Ratification of the Convention and adherence to the Mechanism


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1. This Report was adopted by the Committee in accordance with the provisions of Article 3(g) and 25 of its Rules of Procedure and Other Provisions, at the plenary session held on March 17, 2022, at its Thirty-Seventh Meeting, held at OAS Headquarters, March 14-17, 2022.

2. See the Minutes of the Thirty-Fourth Meeting of the Committee.


4. Interamerican Convention Against Corruption, Article XVI.
In addition, Argentina signed the Declaration on the Mechanism for Follow-up on the Implementation of the Inter-American Convention against Corruption on June 4, 2001.

I. SUMMARY OF INFORMATION RECEIVED

1. Response of Argentina

The Committee wishes to acknowledge the cooperation that it received throughout the review process from Argentina, and in particular, from the Anticorruption Office, which was evidenced, inter alia, in the Response to the Questionnaire and in the constant willingness to clarify or complete its contents. Together with its Response, Argentina sent the provisions and documents it considered pertinent. That Response, and those provisions and documents may be consulted at: http://www.oas.org/en/sla/dlc/mesicic/paises-rondas.html?c=Argentina&r=6

The Committee also notes that Argentina gave its consent for the on-site visit, in accordance with item 5 of the Methodology for Conducting On-Site Visits. As members of the preliminary review subgroup, the representatives of the Plurinational State of Bolivia and the Republic of Haiti conducted the on-site visit virtually from September 27 – October 1, 2021, with the support of the MESICIC Technical Secretariat. The information obtained during that visit is included in the appropriate sections of this Report, and the agenda of meetings is attached hereto, in keeping with provision 34 of the above-mentioned Methodology.

For its review, the Committee took into account the information provided by Argentina until October 1, 2021; which was requested by the Secretariat and by the members of the review subgroup to carry out their functions in keeping with the Rules of Procedure and Other Provisions; the Methodology for Review of the Implementation of the Recommendations Formulated and the Provisions Examined in the Third Round and the Provisions selected for the Sixth Round; and the Methodology for Conducting On-Site Visits.

2. Documents and information received from civil society organizations and/or, inter alia, private sector organizations, professional associations, academics, and researchers.

The Committee received documents and information from civil society organizations within the period established in the Schedule for the Sixth Round, in accordance with Article 34(b) of the Committee’s Rules of Procedure. These organizations are la Comisión para el Seguimiento del Cumplimiento de la Convención Interamericana contra la Corrupción (CICC), el Foro de Estudios sobre la Administración de Justicia (FORES, and Poder Ciudadano. Additionally, during the on-site visit to the country under review, the Committee gathered information from civil society and private sector organizations, professional associations, academics, and researchers who were invited to participate in the meetings held for that purpose, pursuant to provision 27 of the Methodology for Conducting On-Site Visits. A list of invitees is included in the agenda of the on-

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5 The documents annexed to the Response of the Republic of Argentina to the Questionnaire can be consulted on the Anticorruption portal: OAS :: Anticorruption Portal of the Americas
6 Methodology for Conducting On-site Visits.
8 Microsoft Word - Methodology Rev.3.doc (oas.org)
site visit, which is annexed to this Report. This information is reflected in the appropriate sections of this Report.

II. FOLLOW UP ON IMPLEMENTATION OF THE RECOMMENDATIONS FORMULATED IN THE THIRD ROUND AND NEW DEVELOPMENTS WITH REGARD TO THE CONVENTION PROVISIONS SELECTED FOR REVIEW IN THAT ROUND.

[12] First, the Committee will discuss progress, information, and new developments in Argentina in relation to the implementation of the recommendations formulated to them and the measures suggested to them by the Committee for implementation in the Report from the Third Round,\textsuperscript{11} and it will proceed to take note of those that received satisfactory treatment and those that require attention by the country under review. In addition, where appropriate, it will address the continued validity of those recommendations and, as applicable, restate or reformulate them, pursuant to the provisions of Section V of the Methodology adopted by the Committee for the Sixth Round.

[13] In this section, the Committee will also take note, where appropriate, of any difficulties in implementing the above recommendations and measures to which the country under review may have drawn attention, as well as of its technical cooperation needs to that end.

[14] Second, it will refer to new developments in Argentina in relation to the Convention provisions selected for the Third Round in such areas as legislative frameworks, technological developments, and results, and proceed to make any observations and recommendations that may be required.

1. DENIAL OR PREVENTION OF FAVORABLE TAX TREATMENT FOR EXPENDITURES MADE IN VIOLATION OF ANTICORRUPTION LAWS (ARTICLE III (7) OF THE CONVENTION)\textsuperscript{12}

1.1. Follow up to the Implementation of the Recommendations Formulated in the Third Round.

Recommendation by the Committee:

*Strengthen standards on denial or prevention of favorable tax treatment for expenditures made in violation of the anticorruption laws. To comply with this recommendation, the Republic of Argentina could take the following measures into account:*

Measure a) i. suggested by the Committee:

*Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for corruption in the event that they are being used as grounds for obtaining such treatment, such as the following:*

*Manuals, guidelines or directives that will guide them in reviewing those applications, so that they are able to verify that the applications contain the established requirements, to confirm the truthfulness of*

\textsuperscript{11} Available at: Microsoft Word - Doc. 238 rev. 4 _Argentina_ -ing-.doc (oas.org)

\textsuperscript{12} For the purposes of this Report, the MESICIC Committee of Experts has considered favorable tax treatment to be all tax exemptions and any item deductible for determining the tax base for income and other tax, that give rise to reductions in the amount of tax in the taxpayer’s favor. See: http://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_metodologia_ing.pdf
the information provided, and to confirm the origin of the expenditure or payment on which the claims are based.

[15] In its Response to the Questionnaire\(^{13}\) and during the on-site visit, the country under review presented information and new developments with respect to the above measure of the present Recommendation. In this regard, the Committee notes the following as steps that lead it to believe that it has been satisfactorily considered:

[16] In 2009, the Organization for Economic Cooperation and Development (OECD) recommended to the signatory States of the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions to expressly prohibit the tax deductibility of payments or expenses made by taxpayers that fall within criminally reprehensible conduct. This recommendation sought to put an end to attempts to have the amounts spent for that purpose considered as a tax-deductible expense. "By virtue of this, demonstrating a strong commitment to compliance with the aforementioned Convention, Argentina accepted the recommendations made by the OECD and, through the comprehensive tax reform provided by the enactment of Law No. 27.430 (BO: 29/12/17), novel regulatory amendments linked to the fight against international bribery of public officials were included."

[17] As a result, Article 58 of the aforementioned reform replaced subparagraph j) of Article 88 of the Income Tax Law,\(^{14}\) declaring as non-deductible expenses "(j) losses generated by or related to illicit operations, including disbursements related to the commission of the crime of bribery, including bribery involving foreign public officials in international economic transactions.” That is to say, in the Argentine tax system, expenses generated or linked to the commission of the crime of bribery of foreign public officials in international economic transactions are not deductible for assessing the Income Tax of the person obliged to pay them.

[18] Based on these developments, the Federal Administration of Public Revenues (AFIP) devised several administrative procedures in line with the premises outlined by international organizations regarding the implementation of preventive and punitive mechanisms. For example, the moratorium and/or foreign currency disclosure regimes enacted in recent years have excluded from these tax benefits persons who have been charged and/or prosecuted for crimes related to money laundering or financing of terrorism.

[19] During the on-site visit, the country under review also stated that the AFIP issues general instructions containing mandatory work guidelines for the Agency's personnel assigned to the operational areas that perform investigation and inspection tasks. Within this institution there are sectors specializing in inspection that draw up any internal manuals that are required, including "adequate tools for checking and verifying, among other aspects, the origin of requests for benefits, compliance with the associated requirements, supervision of the origin of the expenses or payments, etc. One such tool is General Instruction 1001/2016, containing instructions that may be helpful for spotting indicators of possible bribery and corruption practices. The instruction seeks to provide tax inspectors with techniques, tools, and information regarding the usual indicators of possible bribery or corruption and the detection of such maneuvers during the performance of their tax auditing functions. The content of the regulations is indicative in nature and should therefore be supplemented with the Bribery and corruption awareness handbook for tax examiners and tax auditors, OECD (2013).\(^{15}\)

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\(^{14}\) See: Infoleg.

\(^{15}\) Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESISIC.docx (oas.org)
Among the main objectives of Instruction 1001/2016 are the formulation of guidelines that help to detect indicators of possible bribery and corruption practices and actual bribery cases during an in-depth or major audit; the usual actions performed by individuals bent on deceiving, pretending, disguising, and concealing situations that made it possible to engage in bribery and corruption maneuvers: and the manner, timeliness, and state in which audit findings should be brought to the attention of the competent authority when they point to a possible case of bribery or corruption.\footnote{See: http://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_arg_visita1.pdf, p. 2-3.}

During the on-site visit, the country under review also explained that those manuals are for internal use; therefore, the Committee did not have access to those documents to verify their existence and scope. Taking that into consideration, the Committee will reformulate this recommendation in order to clarify the scope and content that those tools should have and to ensure that they provide guidance to both taxpayers and tax administration authorities on the manner in which the review and verification of applications for tax benefit exemptions should be conducted. Among other issues, the Committee considers that they should include aspects related to the eligibility criteria, the amounts to be granted, and the procedures to be followed by contributors in order to obtain them; verification of the requirements established by the corresponding authorities; as well as the verification of the veracity of the information, the origin of the expense or payment on which they are based, and the consequences of including payments made by any person or company in violation of anti-corruption legislation. In this regard, the Committee will reformulate this Recommendation in order to provide better guidance as to its scope and content. (See Recommendation 1.4.1 in Chapter II, Section 1.4 of this Report).

The Committee also considers that the country under review could benefit from the application and dissemination of indicators that measure the use and practical application of the manuals, guides, and guidelines referred to in measure a) i) of this Recommendation. In this regard, the Committee will formulate two recommendations, one for the creation of indicators for assessing the practical use of said materials and take appropriate corrective measures to increase the use of such materials, and the other for their ample dissemination. (See Recommendation 1.4.2 and 1.4.3 in Chapter II, Section 1.4 of this Report).

Additionally, during the meeting of the review subgroup, Argentina reported that the Integrity and Transparency Register of Companies and Entities (RITE), which is coordinated by the Anticorruption Office, provides for the production of training and pedagogical materials to strengthen integrity programs of companies. \url{https://www.boletinoficial.gob.ar/detalleAviso/primera/243450/20210423}.

Measure a) ii suggested by the Committee:

*The possibility of accessing the sources of information necessary to conduct those verifications and confirmations, including requests for information from financial institutions.*

In its Response to the Questionnaire\footnote{Response to the Questionnaire of the Republic of Argentina (Sixth Round):http://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_arg_resp_cuest.pdf, p. 14.} and during the on-site visit, the country under review presented information and new developments with respect to the above measure of the present Recommendation. In this regard, the Committee notes the following as steps that lead it to believe that it has been satisfactorily considered:

- The AFIP has a database that is fed with information provided by both private entities and public bodies. Likewise, the regulations applicable to the granting of a particular tax or economic benefit allow requesting specific information from other governmental agencies -for example, the Central Bank of
Argentina or the National Social Security Administration in order to have the data needed to evaluate the taxpayers' requests.  

[26] Within the framework of actions to control and detect suspicious transactions, the AFIP has entered into information exchange agreements with public entities such as the Central Bank of the Argentine Republic and the Financial Information Unit "with which it has entered into a cooperation agreement that establishes guidelines and joint work arrangements, with a view to evaluating risks and developing strategies against smuggling, tax or social security evasion, laundering of proceeds from the aforementioned crimes and financing of terrorism."  

The country under review provided the cover pages of several of these agreements.  

[27] Various cooperation and information exchange agreements have also been signed with the 23 provinces and the Autonomous City of Buenos Aires.  

[28] In this regard, the "Framework Agreement for Assistance and Cooperation between the Ministry of Justice and Human Rights of the Province of Buenos Aires and the Federal Public Revenue Administration" has been signed with the Province of Buenos Aires, "the purpose of which is to develop and improve the system of sworn statements of assets that must be submitted by officials of the Province of Buenos Aires."  

[29] There is a Single Taxpayers' Registry - Federal Roster in which the AFIP and the Arbitration Commission of the Multilateral Agreement (representing the Provinces and the Autonomous City of Buenos Aires (CABA)) participate, for Gross Income Taxpayers, which currently includes 18 participating provinces. This registry is a tool that "ensures the uniqueness of the taxpayer at the country level, which is achieved through the unification of registration data, activity codes, and registration/cancellation/modification procedures for all tax authorities in the country, using Blockchain technology, so that the AFIP is at the technological forefront in terms of registration and management of large volumes of data."  

[30] The Unified Monotax was implemented, through which taxpayers simultaneously comply with their obligation to file and pay the Simplified Regime for Small Taxpayers (also known as Monotax, which is a nationwide tax), the provincial Gross Income Tax, and the tax on security and hygiene services of the municipalities of the participating provinces. "It includes the universe of taxpayers covered by the Monotax that are local taxpayers of a province, included in the Simplified Gross Income Tax System. Participation is formalized with the issuance of a Joint General Resolution of the AFIP and the participating province. It is in force in seven provinces (Córdoba, Entre Ríos, Jujuy, Mendoza, Rio Negro, San Juan, and Salta)"  

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and in more than one hundred municipalities in Córdoba." It is currently being implemented in several provinces and "the most significant incorporation to be effected in 2021 will be that of the Province of Buenos Aires, given its economic size and the number of taxpayers that will enter the system".

[31] The Committee notes the advisability of expediting the extension of the “Unified Monotax” to the rest of the provinces, which could help simplify the examination and verification of tax returns and advance the implementation of this recommendation by streamlining the work of the competent authorities in detecting sums paid for corruption. The Committee will formulate a recommendation in this regard (See recommendation 1.4.4. in Section 1.4. of Chapter II of this report).

[32] With respect to the request for information from financial entities, the country under review provided the following information in its Response to the Questionnaire:

[33] - General Resolution 4697/2020 (AFIP) established reporting rules for companies, associations, and foundations, with a view to their providing information regarding their shareholders, owners, and administrative bodies. Later this provision was modified by General Resolution 4878/2020 (AFIP), which expanded the reporting rules to include for obligated entities the obligation to name the "final beneficiaries," "in order to externalize the chain of intermediaries in the case of legal structures in which the capital is not directly controlled by the obligated entity."

[34] - General Resolution No. 4879/2020 also included the obligation to inform the final beneficiaries into the reporting rules corresponding to financial and non-financial trusts incorporated in the country or abroad. According to the Response to the Questionnaire, the information submitted by taxpayers is part of a computerized registry of the Agency that makes it possible to check, cross-check, monitor, and detect possible illicit activities. This serves as a tool when it comes to identifying the final beneficiaries of complex legal structures, a prerequisite for combating illicit financial flows and discovering the real perpetrators of money laundering and other crimes.

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27 During the subgroup meeting held on March 2, 2022, the country under review explained that: "The Argentine Republic is a federal country, and the provinces are autonomous. Thus, decisions on local tax matters emerge from their competence, being able to decide whether to join the Single Tax System regime called “Unified Monotax.” On December 27, 2021, the Nation and most of its provinces signed an agreement called “Fiscal Consensus,” whose commitments in tax matters include the willingness of the Nation and the Provinces to continue work on a comprehensive program whose objective is to simplify and coordinate federal taxation. Among the most significant progress that took place during 2021 in this regard is that the Unified Monotax was implemented in the Province of Buenos Aires—the most populous province in the country—on September 1, 2021 (Joint General Resolution No. 5041/2021). In addition, the Unified Monotax has been in force in the Province of Neuquén since January 1, 2022 (Joint General Resolution 5124/2021) and is currently under development for the provinces of Tierra del Fuego, Chaco, and Catamarca."
28 See: Biblioteca Electrónica (afip.gob.ar).
29 See: Resolución GENERAL 4878/2020 | Argentina.gob.ar
32 InfoLEG - Ministerio de Justicia y Derechos Humanos - Argentina
Regarding the reporting rules contained in the Convention on Mutual Administrative Assistance in Tax Matters, the Response to the Questionnaire refers to AFIP General Resolution No. 4056/2017, which establishes reporting rules based on the provisions of Article 6° of the Convention on Mutual Administrative Assistance in Tax Matters. By virtue thereof, the Multilateral Agreement between Competent Authorities was signed, requiring Argentina to automatically exchange information related to financial accounts using the Common Reporting Standard model. As a result, an automatic exchange of information system was introduced "for the purpose of establishing a strategic framework for cooperation with other countries and international organizations, which includes, as one of its main tools, the exchange of information with other tax administrations, with a view to combating the crimes of fraud, tax evasion, and tax avoidance."  

In relation to access to public information in the granting of tax benefits, the country under review noted in its Response to the Questionnaire that on September 29, 2017, Law No. 27.275 on Access to Public Information entered into force. The purpose of this Law is to guarantee the effective exercise of the right of access to public information, by promoting pro-active transparency and protection of personal data measures; strengthening mechanisms for the prevention and control of corruption; and establishing a body to guarantee correct enforcement of the law within the scope of the National Executive Branch, its decentralized agencies, and other entities governed by the Agency for Access to Public Information (AAIP).  

In its Response to the Questionnaire, the country under review also mentioned that the Anticorruption Office, as the authority for implementing Regulatory Decree No. 1179/16, created a Register of Gifts to Public Officials and the Register of Expenses for Travel or Stays Financed by Third Parties, which is published on all the institutional web pages of the entities governed by this Decree. Paragraph 7 of Annex I of Resolution N° 119/19 approved by PIAA, that approves guiding criteria and indicators of best practices in the implementation of Law 27.275 establishes that Tax and Other Exemptions or Deductions are also Benefits Granted by the State Subject to Active Transparency Obligations, which according to the Agency for Access to Public Information are tax exemptions and deductions as benefits granted by the State to promote a given public policy and which consist of a transfer of resources. "Consequently, those who receive such differential tax treatment - whether they are human or legal, public or private persons - must be qualified as beneficiaries under the terms of Article 32, paragraph f) of Law No. 27.275."  

During the on-site visit, the country under review also explained that all the information submitted by taxpayers "is part of a computerized registry of the AFIP that makes it possible to check, cross-check, monitor, and detect possible illicit activities. This serves as an important tool when it comes to identifying the final beneficiaries of complex legal structures: a prerequisite for combating illicit financial flows and

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33 Biblioteca Electrónica (afip.gob.ar).
34 Common Reporting Standard, known by its initials in English as “CRS”.
37 Agency for Access to Public Information: https://www.argentina.gob.ar/aaip
discovering the real perpetrators of money laundering and other crimes.

Accordingly, a similar provision to that adopted in General Resolution 4912/2021 was included in the reporting rules for Financial and Non-financial Trusts. In this regard, during the on-site visit, the country under review indicated that in 2021 there were 2,175,446 entries to the e-tax system and 9,326 authorized users.

In addition, by means of General Resolution No. 4838/20, the AFIP creates the tax planning information system through which taxpayers and their advisors must report which domestic and international tax planning schemes they have decided to implement. The idea here is to "regulate one of the biggest challenges faced by Tax Administrations around the world, which is the lack of the timely, comprehensive, and relevant information on tax planning strategies needed for rapid identification of risk areas." The country under review further indicated that in 2019 and 2020 there were 2,262 and 1,379 trust filings, respectively, in addition to 245,021 and 197,890 equity investments.

Consequently, the Committee considers that the country under review has satisfactorily implemented measure (a)(ii) of this Recommendation.

Additionally, the Committee for Follow-up on Compliance with the Inter-American Convention against Corruption in its Response to the Questionnaire also reported that: "The tax agency has entered into agreements to expedite the transfer of information with the Central Bank of Argentina. By means of circular letter "A" 6,281 of July 20, 2017, the Central Bank notified the financial entities under its charge regarding the shortening of the deadlines for financial entities to report the existence of withheld funds, and other provisions regarding information requested by the AFIP. (https://www.bcra.gob.ar/Pdfs/comytexord/A6281.pdf)."

Computer programs that facilitate data consultation and cross-checking of information whenever necessary for the purpose of fulfilling their functions.

In its Response to the Questionnaire and during the on-site visit, the country under review presented information and new developments with respect to the above measure of the present Recommendation. In this regard, the Committee notes the following as steps that lead it to believe that it has been satisfactorily considered:

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42 Response to Explanatory Notes and List of documents pending submission, presented in the framework of the on-site visit. See: http://biblioteca.afip.gob.ar/dcp/REAG01004912_2021_01_25.
44 https://www.argentina.gob.ar/normativa/nacional/resoluci%C3%B3n-4838-2020-343338.
With a view to optimizing audits, the AFIP has access to numerous sources of information for verifying transactions declared by taxpayers, using advanced data analysis techniques and information exchange agreements with other countries and public agencies. One of the main tools developed by the AFIP for auditing and verification tasks is the "BASE eFISCO" web application, which gathers together a large amount of data produced by the different reporting rules in force and the assessments and informative declarations made by the taxpayers themselves, making it possible to unify and simplify the search for tax and registry information in a single computer tool, and greatly facilitating the day-to-day work of the tax inspectors.

According to the Response to the Questionnaire, "the information received and processed by the AFIP is essential to detect certain activities or maneuvers such as incompatibility between the amounts invoiced and those credited in banks or apocryphal invoices."

In addition, "the AFIP keeps a record of persons that requested tax benefits, in order to keep that information up to date and crosscheck it against alerts in its systems ... the AFIP has a database open to the public to keep track of those invoices or equivalent documents that, for some reason, were qualified as apocryphal. The data are of a purely informative nature, for preventive purposes."

During the on-site visit, the country under review also shared statistical information on the aforementioned systems.

<table>
<thead>
<tr>
<th>EFisco System</th>
<th>Total number of accounts received</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal year</td>
<td>2016</td>
</tr>
<tr>
<td></td>
<td>2017</td>
</tr>
<tr>
<td></td>
<td>2018</td>
</tr>
<tr>
<td></td>
<td>2019</td>
</tr>
<tr>
<td></td>
<td>2020</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>E-tax base</th>
<th>Item</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Entries into the system in 2021</td>
<td>2,175,446</td>
</tr>
<tr>
<td></td>
<td>Active regimes with consultations</td>
<td>48</td>
</tr>
<tr>
<td></td>
<td>E-Tax (EFISCO) enabled users</td>
<td>9,326</td>
</tr>
</tbody>
</table>

During the on-site visit, it was also explained that the E-tax (Efisco) database, which gathers all the information of all the reporting systems that can be accessed by any person or organization, is intended to support the inspector or auditor who performs an on-site verification so that he/she has the necessary information available to be able to perform his/her work properly and identify any payment related to acts of corruption.

The international mutual assistance and cooperation agreements signed by the AFIP relating to tax, customs, and social security matters are listed at the following web address:https://www.afip.gob.ar/institucional/acuerdos.asp.


Another of the tools referred to during the on-site visit is the APOC, which allows cross-checking of the information available so that the operational areas can detect improper tax benefit payments.\textsuperscript{55}

At the national level, multiple cooperation and information exchange agreements have been signed with 17 provinces, with a view to their helping each other to improve their goals within their spheres of competence and to make progress with simplifying and standardizing tax records and procedures.\textsuperscript{56}

Decree No. 434 of March 1, 2016 approved the \textit{State Modernization Plan aimed at constituting a Public Administration at the service of the citizen} characterized by efficiency, effectiveness, and quality in the provision of services. It includes a "\textit{Technology and Digital Government Plan}" component designed: "to implement a horizontal IT platform for the generation of documents and electronic files, records and other containers to be used by the entire National Administration to facilitate document management, access to and durability of information, reduction of processing times and public monitoring of each file."\textsuperscript{57}

The Response to the Questionnaire also refers to various databases that have been created at the national level, such as the Electronic Procurement System of the National Administration ("COMPR.AR")\textsuperscript{58} and the Supplier Information System (SIPRO), which is administered by the National Procurement Office and which records information on suppliers, their background, history of selection procedures, etc.\textsuperscript{59} These databases are publicly accessible, cost-free and without restrictions, through the Internet.\textsuperscript{60} Also, Decree No. 1336/2016\textsuperscript{61} approved the implementation of the Electronic Management System for procurement of public works, public works concessions, and public services and licenses, "CONTRAT.AR", which makes it possible to perform all procurement procedures and monitoring of the execution of contracts of the National Public Sector electronically.

According to the information provided by the State in its Response to the Questionnaire, "the implementation of the processes and technologies described above, among others, facilitates the consultation of data, cross-checking of information, and interaction between agencies, making information exchanges faster and more efficient and enhancing transparency and integrity. Likewise, the information collected by these systems is fed into a reporting tool that can be consulted via access."\textsuperscript{62}

In light of the above, the Committee considers that the country under review has satisfactorily implemented measure (a)(iii) of this Recommendation.

In this regard, the Response to the Questionnaire by the Committee for Follow-Up on the Implementation of the Inter-American Convention against Corruption mentions that: "No problems have been observed in the implementation of the aforementioned programs; therefore, it is considered that the\textsuperscript{55}

\textsuperscript{60} Ver: sitio https://comprar.gob.ar
\textsuperscript{62} Ver: sitio https://comprar.gob.ar
regulations and measures referred to tend to reasonably comply with the content of the Recommendation made at the time." 63

Measure a) iv suggested by the Committee:

Institutional coordination mechanisms that will provide the timely collaboration needed from other authorities, and such aspects as certifying the authenticity of the documents submitted with the applications.

[55] In its Response to the Questionnaire 64 and during the on-site visit, 65 the country under review presented information and new developments with respect to the above measure of the present Recommendation. In this regard, the Committee notes the following as steps that lead it to believe that it has been satisfactorily considered:

[56] - Decree No. 618/97, 66 Article 3 of which empowers the AFIP to enter into agreements with the provinces, the City of Buenos Aires, and municipalities, official banks - national, provincial or municipal, including mixed public-private banks - and private banks, for the application, collection, and control of internal taxes, customs duties, and social security resources under its responsibility.

[57] - Article 9 of the aforementioned Decree establishes that, among other functions, the Federal Administrator is empowered: "... to request and provide collaboration and reports, directly, to foreign customs and tax administrations and to international organizations competent in the matter...". AFIP officials with competence in each area are empowered to request the cooperation of other authorities, whether for authenticity reports or for any other requirement arising as a result of efforts to track evasion and money laundering, and inspection activities, as mentioned in the measure in question.

[58] - Decree No. 258/19 67 which approved the National Anticorruption Plan (2019 - 2023), which, according to the Response to the Questionnaire 68 "has had a first evaluation by the Anticorruption Office in connection with the development of the National Integrity Strategy (ENI). That evaluation gave rise to numerous observations with respect to initiatives previously proposed by the Agency. One of the main criticisms made concerned the segmentation of isolated initiatives without the establishment of a systematized policy to group and direct them. AFIP Provision No. 140/2020 marks a paradigm shift in the definition of an integrity and public ethics policy for the Agency, in coordination with the public policies established for the entire National Public Administration. ... In this regard, it has been decided to group together two major initiatives in terms of Anti-Corruption Plan guidelines: 1. Intra-organizational initiative: ordering and coordination of the Agency's integrity activities. The AFIP's Prevention, Integrity, and Public Ethics Plan. 2. Public-private coordination initiative: undertake actions in coordination with the private sector regarding prevention and compliance with anti-corruption policies." 69

65 On-site visit, carried out from the 27th to the 1st. October 2021. Item 1. Presentation of the Federal Administration of Public Revenue (AFIP) made on September 28, 2021.
[59] In addition, according to the Response to the Questionnaire, in order to advance with tax transparency standards at both the national and international level, the AFIP has entered into numerous national and international -- information exchange agreements in recent years. According to that Response to the [71], "there are currently more than thirty information exchange agreements in force with different countries and jurisdictions around the world, consolidating an international tax transparency network." The last agreement signed was with the United States tax authority (IRS), which allows Argentina to automatically access information on multinationals established in that country.[72]

[60] The AFIP has also implemented other initiatives, including a program aimed at providing tools for the investigation of crimes such as corruption, tax evasion, money laundering, financing of terrorism, etc., and specific topics such as VAT fraud and asset recovery, and specific topics such as VAT fraud and asset recovery; an institutional program for tracking "apocryphal invoice" that seeks to optimize the detection of corruption maneuvers by using indicators;[73] a "training program in public ethics and institutional integrity" for AFIP agents from their entry into the service until the time they leave it; a "corruption risk matrix" in the General Directorate of Customs; "international cooperation mechanisms" for fiscal transparency;[74] a "single window for foreign trade (VUCE)" for managing all related procedures in a single place; and the "regional/Mercosur authorized economic operator" with a department within the General Directorate of Customs.[75]

[61] Based on the activities set forth in the 2019-2023 Anticorruption Plan, the "Integrity checking of suppliers and third parties (AFIP)" was also created. Its objectives include strengthening the transparency of the procurement and hiring process, preventing conflict of interest situations, and strengthening links with related third parties; and the "Cross-cutting Registry of Invoices submitted to the National Public Administration", the main focus of which is to expedite the program invoice validation process by standardizing the process and the use of services with the AFIP, and to enable the compilation of the agencies' invoices in the same database, thereby increasing the agencies' capacity to monitor accountability.[76]

[62] Additionally, as part of the activities to be undertaken as of the enactment of Provision No. 140/2020,[77] the Response to the Questionnaire cites the "Prevention, Integrity, and Public Ethics Plan," which focuses on planning AFIP's integrity and prevention actions and avoiding dispersed and segmented

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[73] The indicators measured are: percentage of audits generated (number of audits triggered by apocryphal invoicing over the total number of audits generated) and percentage of audits discharged [descargadas] (number of audits discharged on account of apocryphal invoicing over the total number of audits discharged). Response of Argentina to the Questionnaire for the Sixth Round, p. 23.
[74] Agreements and treaties have been signed with approximately 23 countries to avoid double taxation (BEPS Program). 24 - Foreign Trade Single Window (VUCE): it is in operation with a view to managing all related procedures in a single place. It figures in the Agency's organizational structure as a Department within the General Directorate of Customs. https://www.argentina.gob.ar/vuce. Response of Argentina to the Questionnaire for the Sixth Round, p. 23.
overlapping of initiatives; and a "Training Plan on Prevention, Integrity, and Public Ethics," which seeks to establish the bases for a comprehensive approach to Ethics and Public Integrity, with a view to enhancing possibilities for AFIP agents to increase their knowledge and awareness of a "New Code of Public Ethics."

[63] Finally, the Response to the Questionnaire also mentions the “public-private coordination initiative,” which, via General Resolution N° 4838/20 "seeks to regulate one of the biggest challenges faced by Tax Administrations around the world, which is the lack of timely, comprehensive, and relevant information on tax planning strategies needed for rapid identification of risk areas." 79

[64] In light of the above, the Committee considers that the country under review has satisfactorily implemented measure (a)(iii) of this Recommendation.

Measure a) v suggested by the Committee:

Training programs designed specifically to alert officials to the methods used to disguise payments for corruption and to instruct them in ways of detecting such payments in the applications.

[65] In its Response to the Questionnaire and during the on-site visit, the country under review presented information and new developments with respect to the above measure of the present Recommendation. In this regard, the Committee notes the following as steps that lead it to believe that it has been satisfactorily considered:

[66] – The AFIP’s Training Department designed and implemented new virtual courses in the Agency’s Campus-AFIP technological platform, in addition to updating the existing ones. Instructors from the area were brought in to help with that task, along with experts from other areas of the Agency, thereby endowing the courses with an operational vision in addition to a merely theoretical and technical framework.

[67] - Scholarships were granted to AFIP personnel to complete training in government institutions and public and private universities. During the on-site visit, it was mentioned that cooperation agreements have also been signed with organizations such as the OECD that allow access to various training courses, both face-to-face and virtual, to work on issues related to this measure.

[68] In this regard, during the on-site visit, the country under review shared extensive statistical information on the courses, forums, and training programs held since 2016, some of them related to this measure, such as those on apocryphal invoices, old problems posing new challenges, control/audit strategies, probably suspect credits and expenses, money laundering (suspicious transaction reporting), disclosure/regularization impacts, money laundering sequels, ethics in public service. Since 2016, 30,775 people have participated in those courses and activities, 19 of whom were scholarship recipients.

83 On site visit. Sept- Oct 1st, 2021
The country under review also indicated in its Response to the Questionnaire that tax regulations are framed within a general context, which allows the AFIP to promote, in its internal training activities, those related to ethics and transparency in public administration. The State cites, for example, training courses conducted virtually in 2020 on ethics, transparency, and anti-corruption, in collaboration with other agencies and educational entities. 85

The AFIP has also run training courses and programs over the past few years, including the following, 86 “aimed specifically at teaching AFIP officials to identify, incorporate, and apply the different procedures aimed at combating corruption in their day-to-day operations”. 87

i. Money Laundering Programs.
ii. Course on "Prevention and Prosecution of Money Laundering," conducted in 2020 by the Universidad de Mar del Plata.
iii. "Apocryphal Invoicing. Old Problems posing New Challenges," targeting personnel who perform auditing tasks within the DGI [Tax Administration Department] and related personnel, examined, among other topics, the validity of documentation, prevention measures, and analysis of evidence collected during the auditing process. "Work is being done on developing a virtual version of the current face-to-face course." 88
v. Electronic Report on Suspect Operations (ROSE).” This course examines the particularities of this system, which is used in the Agency to report unusual and/or suspicious money laundering and/or financing of terrorism operations, in order to standardize the preparation of the ROS (Suspicious Operation Reports) to be subsequently submitted to the Financial Information Unit (FIU).
vi. “E-tax base. Main Functions and Features," which includes analysis of the different functionalities of the Administration's database for interpreting and connecting information that is essential for investigation and audit processes. The course was delivered in face-to-face format, then virtually, and was also broadcast via videoconferencing.
vii. The objective of the virtual course "Disposition of Funds or Assets in Favor of Third Parties in Income Tax" is to familiarize officials in audit and legal departments with this mechanism for detecting probable maneuvers and to be able to determine the real taxable income generated both locally and internationally.
viii. "Penal Tax Regime. Urgent measures" (virtual), which deals with specific aspects related to criminal tax offenses. A face-to-face version is also available.
ix. "Financial Transactions Reporting Rules" (virtual), which deals with aspects related to financial transactions that may be relevant for conducting an investigation.
x. The "Intelligence Basics" (virtual) course includes six modules that include control procedures using risk and quality analysis and information management and exchange, in order to detect and combat fraud and evasion.

xi. "Income Tax. International Operations. Transfer Pricing Regime." The contents of this face-to-face course were also included in a dissemination document available on the Agency's Virtual Campus.

xii. "Tax Planning Reporting Rules," available at the Virtual Campus, which analyzes in detail the regulations contained in General Resolution No. 4838/20- AFIP.

[71] Detailed statistical information on the courses and programs developed was also presented during the on-site visit. It can be consulted at the following link: mesicic6_arg_visita3.pdf (oas.org).

[72] Taking into consideration the above information presented by the country under review, the Committee believes that several of the training activities described in this section have included topics that alert participants to the methods used to disguise payments for corruption, as well as ways to detect such payments, which are the two elements contained in measure a) v of the Recommendation under review. That being so, the Committee concludes that the country under review has satisfactorily implemented measure (a)(v.) of this Recommendation.

Measure a) vi. suggested by the Committee:

Channels of communication so that they may promptly report to those who must decide on favorable treatment and warn them of the anomalies detected or of any irregularity that could affect the decision.

[73] In its Response to the Questionnaire99 and during the on-site visit, the country under review presented information and new developments with respect to the above measure of the present Recommendation. In this regard, the Committee notes the following as steps that lead it to believe that it has been satisfactorily considered:

[74] The AFIP has multiple communication channels enabling it to draw the attention of the respective authorities to any anomalies that may be detected in this area. They include the "whistleblower channels", in particular the "ethical channel," to denounce anomalies involving the participation of agents of the authority in question in acts or misconduct contrary to ethical values and duties. Complaints can be made via the Internet using an electronic form or an e-mail address (integridad@afip.gob.ar), and can also be received by telephone or in person91

[75] During the on-site visit, the country under review indicated that it is possible to make anonymous complaints through the Anticorruption Office channel and that they also have guides on how the mechanisms work and the best way to report any case of corruption. The Prosecutor’s Office for Administrative Investigations also has its own channels for complaints, as do other public authorities92

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90 See: https://www.afip.gob.ar/denuncias/canal-etico/
92 See: http://denuncias.anticorrupcion.gob.ar/
https://www.afip.gob.ar/denuncias/canal-etico/and the e-mail address of the Executive Directorate of the Integrity and Public Ethics Committee integridad@afip.gob.ar
At the same time, as indicated in the Response to the Questionnaire, "there is the possibility of reporting facts, actions, or conduct that allegedly constitute tax, customs, or social security offenses, violations, or crimes, either in person at the AFIP offices or by telephone." 

The Committee considers that the Republic of Argentina could benefit from publishing and disseminating the status of cases being processed, administratively and judicially, in connection with irregularities detected in the granting of tax benefits that have been identified through existing complaint channels. It could also benefit from preparing detailed statistical information, compiled annually, on the actions taken by the tax authorities to follow up on complaints filed through the channels described, related to conduct aimed at obtaining tax benefits for payments made in violation of anticorruption laws, including such aspects as: the number of reviews carried out by the authorities in charge of processing such applications; the number of criminal and/or administrative investigations for violations of such laws, or other measures initiated and concluded; and the number of penalties imposed as a result thereof, in order to identify challenges and take corrective actions, where appropriate. The Committee will formulate a recommendation in this regard. (See Recommendation 1.4.5 in Section 1.4 of Chapter II of this report).

Additionally, the Committee takes note of the progress made by the country under review with the creation of the electronic platforms and tools referred to above and considers that these are steps that facilitate implementation of this measure. However, the Committee believes that, based on the information provided, it is not possible to assess whether in practice these channels are being used to draw the attention of those who must decide on the granting of tax benefits to any anomalies detected or any irregularities that could affect the administrative decision on whether or not to grant such benefits, nor whether they are being used by public officials or third parties for that purpose. In this regard, the Committee considers it necessary to reformulate this measure in order to clarify its scope and establish a special provision that, in addition to the general obligation contained in Article 177(1) of the Criminal Code of Procedure for all public servants to report acts of corruption of which they become aware, would specify the specific obligation for the administrative authorities in charge of processing applications for favorable tax treatment to report such acts and establish the corresponding penalties in the event of noncompliance with that obligation. (See Recommendations 1.4.6 and 1.4.7 in Chapter II, Section 1.4 of this Report).

The Committee also considers that the country under review could benefit from the design and implementation of indicators - through the tax authorities responsible for processing applications for tax benefits and the other authorities or organs with jurisdiction in this respect - when appropriate and when they do not exist. Said indicators would be for analyzing objective results obtained from the obligation by administrative authorities responsible for processing applications for favorable tax treatment in reporting acts of corruption, and the establishment of penalties that apply for breaching said obligation and to verify follow-up on the foregoing Recommendation. (See Recommendation 1.4.8 in Chapter II, Section 1.4 of this Report).


The country under review expressed during the meeting of the review subgroup held on March 2, 2022, that “If it is a criminal offense, the mandatory reporting obligation of public officials arises from Article 177(1) of the CPPN [Code of Criminal Procedure], and if such offenses are corrupt acts, this obligation is met when the official reports it to the AO” (art. 1 Decree 1162/2000). Article 3 of the same decree also provides that: “The officials and employees mentioned in Article 1 of this document who learn of the existence of procedures or organizational schemes that may encourage corrupt acts within the centralized and decentralized National Public Administration, companies and corporations, and any public or private entity with State participation or having state contributions as its main source of income, must report such situation to the Transparency Policy Planning Department of the ANTICORRUPTION OFFICE of the MINISTRY OF JUSTICE AND HUMAN RIGHTS.”
Measure b) suggested by the Committee:

Adopt the measures considered appropriate to expedite prosecution for fraudulent procurement of tax benefits.

[80] In its Response to the Questionnaire and during the on-site visit, the country under review presented information and reported new developments in relation to the above measure in this recommendation. In this regard, the Committee notes, as a step that contributes to progress in the implementation of said measure, the following:

[81] Argentine legislation has regulations that expressly apply to the fraudulent obtaining of tax benefits, as contemplated in Title IX of Law No. 27,430. Of particular interest are Article 2 (aggravated evasion), Article 3 (taking improper advantage of tax benefits), and Article 8 (fraudulent obtaining of tax benefits)

[82] In addition, as mentioned by the country under review in its Response to the Questionnaire, the AFIP has the following internal regulations:

i. Issuance of regulatory guidelines aimed at expediting the processing of criminal cases.

ii. Provision 318/2019 (AFIP). "AFIP Standard operating procedure (protocol) in criminal tax law, customs and social security resource matters," which establishes guidelines for internal procedure in criminal tax law, customs, and social security resource matters for the areas under the General Directorates of Taxation, Customs, and Social Security Resources, as well as the central areas of the Federal Administration with competence in such matters, so its use is strictly for internal use by AFIP agents. Its purpose is to systematize the regulations in force and establish guidelines for action aimed at enhancing the effectiveness of the tasks to be undertaken in the administrative and judicial spheres, so as to improve criminal management both quantitatively and qualitatively.

iii. General Instruction No. 1/2019 (AFIP). Tax, customs, and social security resource offenses, which establishes the internal guidelines and procedures to be observed by the competent areas when

97 ARTICLE 2° - Aggravated evasion. The penalty shall be from three (3) years and six (6) months to nine (9) years of imprisonment when, in the case of Article 1°, any of the following offenses is proven: c) The taxpayer fraudulently uses exemptions, deductions, deferrals, releases, reductions or any other type of tax benefits, and the amount evaded thereby exceeds the sum of two million pesos ($2,000,000).
98 ARTICLE 3° - Improper use of tax benefits. Any taxpayer shall be punished with imprisonment from three (3) years and six (6) months to nine (9) years who, by means of deceitful statements, malicious concealment, or any other trick or deceit, takes advantage of, receives or improperly uses refunds, recoveries, refunds, subsidies, or any other national, provincial, or Autonomous City of Buenos Aires tax benefit, whenever the amount of what was received, taken advantage of, or used in any of its forms exceeds the sum of one million five hundred thousand pesos ($1,500,000) in any one fiscal year.
99 ARTICLE 8 - Fraudulent obtaining of tax benefits. Imprisonment from one (1) to six (6) years shall be imposed on anyone who by means of deceitful declarations, malicious concealment, or any other trickery or deceit, whether by action or omission, obtains recognition, certification, or authorization to enjoy a tax or social security exemption, relief, deferral, release, reduction, reimbursement, recovery, or refund, from the national, provincial, or Autonomous City of Buenos Aires treasury.
they act as plaintiffs in tax, social security and customs-related criminal cases and seeks to optimize the effectiveness of the AFIP’s actions against the aforementioned offenses. Those guidelines examine, for instance, assumption of the role of plaintiff in the case of the crime of taking advantage, or even attempting to take advantage, of tax benefits (Article 3 of Title IX of Law 27.430) and with regard to proceedings that are complex, notorious, important for the area involved, have serious institutional repercussions, are novel, or involve the need to defend the interests of the Agency against a resolution that are contrary to essential principles. The Instruction also deals with a proceeding related to the fraudulent obtaining of tax benefits.

iv. General Resolution No. 3309/2012 establishing the “Criminal Tax law-related Information Exchange Matrix,” which consists of a computer tool to facilitate the reciprocal transfer of tax information between this Agency and the provincial tax administrations and the tax administrations of the Autonomous City of Buenos Aires, related to situations that may give rise to the configuration of the crimes typified by Law No. 24,769 and its amendments.102

[83] In 2014, the Republic of Argentina also enacted Law No. 27.063, which established a new federal criminal procedure code adopting the adversarial system for the administration of federal criminal justice. Five years later, Laws No. 27.750 and 27.482 were adopted and in 2015 the Decree of Necessity and Urgency No. 257 was issued, establishing a timetable for the progressive implementation of the new criminal procedure code.

[84] As is well known, some of the principles of the adversarial system, in addition to orality, disclosure, etc., include the simplification of procedures and celerity. Consistent with those principles, the new code sets peremptory deadlines for each of the stages of the judicial process, the preliminary investigation, and the trial, sets maximum terms for conducting the case from the act of formalization of the preparatory investigation in three years (Articles 113 and 108), and includes rules for requesting prompt dispatch in the event of any delay in the administration of justice (Articles 114 and 115).

[85] According to the CSC’s Response to the Questionnaire, "in light of international experience in this area, it is expected that the new code will significantly decrease the time traditionally taken by criminal cases in our country, including those related to the fraudulent obtaining of tax benefits."103

[86] During the on-site visit, the country under review also explained that one of the facilities available to expedite the processing of criminal proceedings related to the fraudulent obtaining of tax benefits is the option for the AFIP to participate as a plaintiff, which allows it to play a more active role in -- and expedite -- the proceedings.104

[87] The Committee notes that the 3rd Phase Follow-up Report adopted by the Working Group on Bribery in International Business Transactions of the Organization for Economic Cooperation and Development (OECD), adopted in 2019, refers to criminal proceedings and indicates the following: "The low level of enforcement is due in part to Argentina’s slow progress in addressing the concerns about its justice system that were also the main reasons for the Phase 3bis assessment. No updated information has been provided on the resources. There is no evidence that the heavy workload of judges and prosecutors has been reduced. The pace of judicial appointments has accelerated, the situation of substitute judges has been addressed with a new law, but vacancies have not been reduced due to departures. After repeated

102 See: https://www.afip.gob.ar/institucional.
104 On site visit, September 27 to October 1st., 2021.
delays, the implementation of a new Code of Criminal Procedure has begun but will not be completed in Buenos Aires until 2025.”

[88] The Committee takes note of the progress referred to in relation to the reforms of its federal criminal procedure system. However, the Committee believes that, based on the information provided and, in part, due to the gradual implementation of these reforms, it has not been possible to determine that the measures adopted have yet had the effect of "expediting the processing of criminal proceedings relating to the fraudulent obtaining of tax benefits," as requested in measure b) of this Recommendation.

[89] In this regard, the Committee considers it necessary to reformulate the measure in order to: i. include not only the concept of "fraudulent obtaining of tax benefits," in the strict sense, but also any conduct, whether typified or provided for in domestic law, by means of which tax benefits are assigned to any person or company in violation of the anticorruption laws, as established in Article 3(7) of the Convention; and ii. extend this measure to both administrative and criminal infractions and misdemeanors. (See Recommendation 1.4.9 in Chapter II, Section 1.4 of this Report).

Measure c) suggested by the Committee:

Select and develop, through the tax authorities that process applications for favorable tax treatment and the other authorities or organs with jurisdiction in that respect, procedures and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in this regard and to follow up on the recommendations made in this report in relation thereto.

[90] In its Response to the Questionnaire and during the on-site visit, the country under review presented information and new developments with respect to the above Recommendation. In this regard, the Committee notes, as a step that contributes to progress in the implementation of said measure, the following:

[91] – The AFIP has internal bodies specializing in monitoring changes in the levels of tax collection at the national level, such as the General Subdirectorates of Collection and Planning, which makes it possible to ascertain the evolution and impact of the main components of collection. Based on that information, the results obtained are monitored in order to verify the effect of the tax benefits currently granted to the universe of eligible taxpayers.

[92] - Each tax benefit "has its own administrative procedure to ensure correlation with the letter and spirit of the rule that establishes it. However, one of the main advances in this field is the digitization of applications for tax benefits, so that the taxpayer does not have to go in person to an AFIP office to apply for the benefit. Also, digitization significantly reduced processing times." 107

[93] In this regard, the Committee notes that the tax statistics presented by the AFIP refer to the amounts collected; therefore, it is not possible, on the basis of that information, to analyze both aspects contained in measure c) of this Recommendation, which refers to: i. objective results obtained in this area and, ii. verification of follow-up on the recommendations made in this report in relation thereto. The

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108 See: https://www.afip.gob.ar/institucional/estudios/
Committee will therefore reformulate this Recommendation in order to clarify its scope and content. (See Recommendations 1.4.10 and 1.4.11 in Chapter II, Section 1.4 of this Report).

1.2. New Developments with respect to the provision of the Convention on Denial or Prevention of Favorable Tax Treatment for Expenditures made in Violation of the Anticorruption Laws.

1.2.1 New Developments with Respect to the Legal Framework.

a. Scope

[94] Regarding new developments in the legal framework, the country under review pointed out that, in 2009, the Organization for Economic Cooperation and Development (OECD) recommended to all the signatory States of the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions that they expressly prohibit the tax deductibility of payments or expenses made by taxpayers that constitute criminally reprehensible conduct, in an attempt to put an end to attempts to have such outlays considered as tax deductible.109

[95] For that reason, Argentina accepted the recommendations made by the OECD and, through the comprehensive tax reform enacted with the passing of Law No. 27.430,110 regulatory amendments related to the fight against international bribery of public officials were included.

[96] Article 58 of the aforementioned reform replaced subparagraph j) of Article 88 of the Income Tax Law,111 declaring as non-deductible expenses “(j) losses generated by or related to illicit operations, including disbursements related to the commission of the crime of bribery, including bribery involving foreign public officials in international economic transactions.” As of that amendment, in the Argentine tax system, expenses generated or linked to the commission of the crime of bribery of foreign public officials in international economic transactions are not deductible for assessing the income tax of the person paying them.112

[97] Regarding the guidelines for detecting bribery payments to foreign public officials, the Federal Administration of Public Revenues (AFIP) has been developing internal procedures and regulations for the agency’s officials that replicate several of the premises contained in the OECD Manual for Tax Inspectors.

[98] The AFIP also devised several administrative procedures in line with the premises outlined by international organizations regarding the implementation of preventive and punitive mechanisms. For example, the moratorium and/or foreign currency disclosure regimes enacted in recent years have excluded from these tax benefits persons who have been charged and/or prosecuted for crimes related to money laundering or financing of terrorism.113

Article 15 of Law No. 26,860 (BO 03/06/2013) entitled The Regime for Voluntary Disclosure of Foreign Currency Holdings in the Country and Abroad excludes from the provisions of this law those who are in any of the following situations:

- Sued or criminally denounced by the former General Tax Directorate of the then Treasury Department of the former Ministry of Economy and Production, or by the Federal Administration of Public Revenues, based on Law 23,771 and its amendments or Law 24,769 and its amendments, as applicable, in respect of which a final judgment was issued prior to the entry into force of this law (Article 8b).

- Formally denounced or criminally prosecuted for common crimes related to non-compliance with their tax obligations or those of third parties, in respect of which a final judgment was issued prior to the date of entry into force of this law (Article 8c).

- Charged with crimes related to money laundering or financing of terrorism, their spouses and relatives within the -- ascending or descending -- second degree of consanguinity or affinity. (Article 8d).

- Legal entities -including cooperatives- whose partners, administrators, directors, trustees, members of the supervisory board, board members or those holding equivalent positions therein, as the case may be, have been formally denounced or criminally prosecuted on the basis of Law 23,771 and its amendments or Law 24,769 and its amendments or for common crimes connected with noncompliance with their tax obligations or those of third parties, in respect of which a final judgment has been issued prior to the date of entry into force of this law (Article 8e); and

- Those who hold or have held public office, their spouses and relatives within the second -- ascending or descending -- degree of consanguinity or affinity, with regard exclusively to Title II, in any of the branches of government (at the national, provincial, municipal, or Autonomous City of Buenos Aires level).

In addition, persons who avail themselves of the regime established by aforementioned Law No. 26,860 must previously waive filing any judicial or administrative proceeding in relation to the provisions of Decree No. 1043 of April 30, 2003, or claiming, for tax purposes, the application of updating procedures of any kind.

Also, according to Article 15 of Law No. 27,613 (BO 12/03/2021) entitled Incentive to invest in Argentine Federal Construction and Access to Housing (Laundering of Capital used for Construction), those excluded from its provisions include -among others- persons convicted of fraudulent crimes related to non-compliance with tax obligations, in respect of which a final sentence was handed down prior to the date of entry into force of this law, provided that the sentence has not been served; those sanctioned for crimes related to money laundering or financing of terrorism operations for which a final sentence was handed down prior to the date of entry into force of said law, provided that the sentence has not been served, their spouses, cohabitants, and relatives within the second -- ascending or descending -- degree of consanguinity or affinity; and legal entities in which their partners or those who hold positions as

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114 See: InfoLEG - Ministerio de Economía y Finanzas Públicas - Argentina
117 ARGENTINE REPUBLIC OFFICIAL BULLETIN - ARGENTINE FEDERAL CONSTRUCTION INCENTIVE AND ACCESS TO HOUSING - Law 27613
administrators, directors, trustees, etc. therein, convicted for violation of Law No. 23.771 and its amendments, Law No. 24.769 and its amendments, Title IX of Law No. 27.430 and its amendments, Law 22.415 (Customs Code) and its amendments, or for intentional offenses related to non-compliance with tax obligations, in respect of which a final judgment was handed down.\footnote{Response to the Questionnaire of the Republic of Argentina (Sixth Round): http://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_arg_resp_cuest.pdf, p. 9.}

[102] During the on-site visit, the country under review also mentioned that the AFIP issues general instructions containing mandatory work guidelines for the Agency’s personnel assigned to the operational areas that perform investigation and inspection tasks. Those guidelines were discussed during the Committee’s consideration of compliance with measure a) (i) of the single Recommendation in Section 1.1 of this Report.

[103] With respect to the criminal tax regime, the country under review explained during the on-site visit that Title IX of Law 27.430\footnote{See: https://www.argentina.gob.ar/normativa/nacional/ley-27430-305262.} contemplates, among others, the following crimes: aggravated evasion (Article 2, paragraph c), taking improper advantage of tax benefits (Article 3, paragraph c), fraudulent obtaining of tax benefits (Article 8), and a one-third increase in the minimum and maximum penal sanctions for public officials or employees who commit these crimes (Article 12).\footnote{On-site visit, September 27 to October 1, 2021. Tema 1. Presentación de la Administración Federal de Ingresos Públicos (AFIP).}

b. Observations

[104] The Committee wishes to acknowledge the new legal developments pursued by the country under review that continue advancing with the creation, maintenance, and strengthening of its tax system.

[105] Nevertheless, it considers it appropriate to make an observation regarding the advisability of strengthening, developing, and/or adapting certain provisions that refer to them, notwithstanding the observations made by the Committee in the previous section in relation to follow-up on the implementation of the recommendations made to the country under review in the Report from the Third Round.

[106] In particular, the Committee notes that there are no rules or regulations requiring that the competent authorities of third countries be notified of anomalies detected in relation to their taxpayers that may constitute a violation of anti-corruption legislation in those countries or that may have an impact on the content of a decision regarding the granting of tax benefits. The Committee will make a recommendation in that regard. (Recommendation 1.4.12 in Chapter II, Section 1.4 of this Report).

1.2.2 New Developments with Respect to Technology.

a. Scope.

[107] In its Response to the Questionnaire and during the on-site visit, the country under review presented new developments related to technology. Some of these developments were described in the previous sections of this Report during the analysis of measures a ii) and a iii) of the recommendation in this section. In particular, the Committee highlights the following databases and electronic systems developed and implemented by the country under review in its various agencies:

i. The AFIP database, described in measure a.ii).
ii. Single Registry of Taxpayers - Federal Register in which the AFIP and the Multilateral Agreement Arbitration Commission (representing the Provinces and the Autonomous City of Buenos Aires (CABA), described in measure a.ii), participate.

iii. Electronic Document Management (EDM/GDE) systems, described in measure a.ii).

iv. Electronic Document Administration System (SADE), (described in measure a.ii).

v. Tools used in the inspection and verification tasks carried out by the AFIP through the web application "BASE eFISCO," described in measure a) iii).

vi. Electronic Document Management Ecosystem (GDE) used by the entities and jurisdictions that make up the National Public Sector, as an integrated system of labeling, numbering, tracking, and registering movements of all actions and files of the National Public Sector (described in measure a) iii).

vii. Electronic Procurement System of the National Administration ("COMPR.AR"), (described in measure a) iii).

viii. Supplier Information System (SIPRO) administered by the National Procurement/Hiring Office, described in measure (a) iii).

ix. Electronic Management System for public works procurement, public works concessions, described in measure a) iii).

[108] The country under review also reported that the AFIP is constantly working to improve its computer systems in order to continue with the digitization of its administrative processes and information. In this regard, the CSC reported in its Response to the Questionnaire that: "Accordingly, it is worth mentioning the increase in the variety of topics that have been included in recent years on the AFIP portal, which each contributor enters by using a tax code. On that portal today you can find the biometric data of taxpayers, the system for issuing electronic receipts, data on electronic tax domicile and on notifications in the same format, tax withholdings, the administration of points of sale and domiciles, and the tax accounts system, along with numerous other data."

[109] During the on-site visit, it was also explained that the E-tax database, which gathers all the information of all the reporting systems and can be accessed by any person, is intended to assist the inspector or auditor performing an on-site verification so that he/she has the necessary information available to be able to perform his/her work properly and identify any payment related to acts of corruption. As mentioned during that visit, one of the challenges now is to further expand the data stored in that database.

b. Observations

[110] The Committee wishes to acknowledge the new steps taken by the country under review with a view to denying or preventing tax benefits for payments made in violation of the anti-corruption legislation referred to in Article III, paragraph 7 of the Convention, and in relation to technology.

[111] Nevertheless, in light of the previous section, the Committee believes that the country under review should continue to benefit from the strengthening and expansion of the platforms, computer, technological, and communications systems required by the AFIP and the other authorities with responsibilities in this

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123 On-site visit, September 27 to October 1, 2021. Tema 1. Presentación de la Administración Federal de Ingresos Públicos (AFIP) held September 28 2021.
area, for the full performance of their tax-related function, by promoting, within the resources available to it, their sustainability, continuity, and effectiveness. The Committee will make a recommendation in that regard. (See Recommendation 1.4.13 in Chapter II, Section 1.4 of this Report).

[112] The Committee also believes that the Republic of Argentina could benefit from the development and dissemination of indicators to measure the frequency of use of such platforms, computer, technological and communications systems and the results derived from their practical application in the prevention, detection and punishment of conduct that grants tax benefits for payments made in violation of anti-corruption legislation and to verify the follow-up of the Recommendation contained in the preceding paragraph. The Committee will make a recommendation in that regard. (See Recommendation 1.4.14 in Chapter II, Section 1.4 of this Report).

1.3 Results.

[113] In its Response to the Questionnaire and during the on-site visit, the country under review presented information on the results of application of the standards and/or other measures in this area. Much of this information was included and analyzed in section 1.1. on follow-up on the implementation of the Recommendation formulated in the Third Round.

[114] During the on-site visit,\footnote{On-site visit, September 27 to October 1, 2021. Tema 1. Presentación de la Administración Federal de Ingresos Públicos (AFIP) held September 28, 2021.} information was provided on the number of "final prosecuted cases," in which the AFIP filed criminal charges against taxpayers for having committed any of the offenses typified in the criminal tax regime. It was reported that there have been 230 criminal cases from 2010 to date, 58 of which are cases in which complaints have been filed. Of the 92 finalized cases, 6 are suspended, 5 archived (shelved), 10 dismissed, 21 finalized by payments in full, 15 in which the most lenient criminal law was applied, and 35 dismissed.\footnote{On-site visit, September 27 to October 1, 2021. Tema 1. Presentación de la Administración Federal de Ingresos Públicos (AFIP) held September 28, 2021.}

[115] Additionally, during the on-site visit, the country under review shared the following information containing statistical data obtained through the COIRÓN case registration and management system with respect to the offenses provided for in the criminal tax regime, according to Law 27.430, which entered into force in 2017.\footnote{On-site visit, September 27 to October 1, 2021. Annex V. Ver: http://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_arg_visita5.pdf}

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*Statistical information obtained from the COIRÓN case registration and management system\(^{*}\), regarding offenses under the Criminal Tax Regime (RPT), according to Law 27.430, which entered into force in 2017.

[116] The above data also shows that there are 36 cases in five years (from 2017 to date) for aggravated evasion due to fraudulent use of tax benefits (15 cases), taking improper advantage of tax benefits (10 cases), and fraudulent obtaining of tax benefits (11 cases): an average of 7.2 cases per year. Assuming that these are cases with final convictions, the Committee notes that in the context of the Republic of Argentina which has a population of 44,938,712,\(^{128}\) an economy that is the second largest in South America, according to 2020 data, and a GDP of US$964,279,339,000,\(^{129}\) said number appears to be low, even taking into consideration that Law No. 27,430 is only 5 years old.

[117] For these reasons, the Committee believes that the country under review could benefit from the implementation of appropriate measures to expedite the investigation into, and punishment of, a greater number of cases related to the denial of tax benefits in violation of the anticorruption laws.

[118] In addition, considering the above information, the Committee considers that it is not possible to determine whether the cases referred to are being investigated by the prosecutor's office or whether they already have a final conviction. Taking this into consideration, the Committee considers that the State could benefit from the preparation and dissemination, in a user-friendly and easily accessible format, of detailed statistical information, compiled annually, on the investigations, both administrative and criminal, that have been initiated, making it possible to establish how many have been suspended; how many have

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\(^{127}\) See Description of the system and the accuracy of its data in the period 2017-2019, detailed in Item I) of this report.

\(^{128}\) See: https://es.wikipedia.org/wiki/Demograf%C3%ADa_de_Argentina#Demograf%C3%ADa_de_Argentina

\(^{129}\) See: https://es.wikipedia.org/wiki/Econom%C3%ADa_de_Argentina
expired; how many have been archived; how many are in process; how many have been referred to the competent authority to resolve; how many have been the subject of a decision on the merits and whether that decision was an acquittal or conviction; and how many judgments or resolutions are final or firm, in order to identify challenges and adopt corrective measures, where appropriate, as indicated in Recommendations 1.4.8 and 1.4.9, already formulated in section 1.4.

[119] Also, during the on-site visit, the country under review provided the following quantitative data: \(^{130}\)

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<th>Año</th>
<th>CUITs (Single Tax Identification Codes)(^{131}) detected</th>
<th>Annual turnover Millions of $</th>
<th>Discrepancies in favor of the taxpayer</th>
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<td>2019</td>
<td>5.648</td>
<td>65.447</td>
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<td>2020</td>
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<td>TOTAL</td>
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**Base e-fisco**

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<th>Item/concept</th>
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<tr>
<td>Active regimes with consultations</td>
<td>48</td>
</tr>
<tr>
<td>E-Tax (EFISCO) enabled users</td>
<td>9.326</td>
</tr>
</tbody>
</table>

With respect to the imposition of administrative sanctions for violations of related regulations, the Committee does not have quantitative data that would allow it to determine whether administrative sanctions were imposed as a result of the tax investigations carried out or the duration of those proceedings. In this regard, the Committee believes that it would be beneficial for the country under review to have this type of information, broken down by year and specifying the final outcome of the administrative investigations and the number and type of administrative sanctions imposed.

[120] In light of the foregoing, the Committee reiterates recommendations 1.4.9 and 1.4.10 of section 1.2, of this Report addressed to the administrative sphere responsible for this area, to prepare detailed annual statistical information on actions taken at the administrative level to prevent, investigate, and punish conduct aimed at obtaining tax benefits for payments made in violation of anti-corruption legislation, including such aspects as: the number of administrative investigations for violation of such regulations, or other measures initiated and concluded; the number of sanctions imposed as a result of these; the duration of those procedures, in order to identify challenges and adopt corrective measures, where appropriate; and how many files are referred to the Public Prosecutors’ Office. (See Recommendations 1.4.9 and 1.4.10 in Chapter II, Section 1.4 of this Report).

1.4 Recommendations.

[122] In light of the observations formulated in Sections 1.1, 1.2 and 1.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

1.4.1. Adopt and disseminate — widely and in user friendly formats — manuals, guides, or guidelines for taxpayers and the Tax Administration authorities on how to review and verify applications for the

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\(^{131}\) Tax identification code.
tax benefit exemptions, including aspects such as the eligibility criteria, the amounts to be granted, and the procedures to be followed by the taxpayers to obtain them, verification of the established requirements, verification of the veracity of the information, the origin of the expense or payment on which they are based, and the consequences of including payments made by any person or company in violation of anti-corruption legislation. (See paragraphs 18 – 21 of Chapter II, Section 1.1 of this Report).

1.4.2. Establish indicators for assessing the practical use of the manuals, guides, and guidelines referred to in measure a) i) of the sole Recommendation of this chapter, including such aspects as the rank and number of employees who use them and take appropriate corrective measures to increase the use of such materials. (See paragraph 22 of Chapter II, Section 1.1 of this Report).

1.4.3. Publish and widely disseminate indicators that make it possible to analyze and verify the use and practical application of the manuals, guides, and guidelines referred to in measure a) of the sole Recommendation in this chapter. (See paragraph 22 of Chapter II, Section 1.1 of this Report).

1.4.4. Expedite the extension of the “Unified Monotax” to the rest of the provinces to simplify the examination and verification of tax returns and facilitate the work of the competent authorities in detecting sums paid for corruption. (See paragraphs 29 and 30 of Chapter II, Section 1.1 of this Report).

1.4.5. Prepare, publish, and disseminate detailed statistical information, compiled annually, on the actions taken to prevent, investigate, and punish conduct aimed at obtaining tax benefits for payments made in violation of anticorruption laws, including such aspects as: the number of reviews carried out by the authorities in charge of processing such applications; the number of criminal and/or administrative investigations for violations of such laws, or other measures initiated and concluded; and the number of penalties imposed as a result thereof, in order to identify challenges and take corrective actions, where appropriate. (See paragraphs 76 and 77 of Section 1.3 of Chapter II of this report).

1.4.6. Establish whistleblower channels that allow both public officials and third parties to bring to the attention of the respective authorities cases of which they are aware, related to taxpayers who unduly request or who are granted tax benefits due to anomalies or irregularities that may affect the merits of the decision. (See paragraph 78 of Chapter II, Section 1.1 of this Report).

1.4.7. Adopt the necessary measures to ensure that the administrative authorities in charge of processing applications for tax benefits have the obligation to report to the competent authorities any anomaly they detect in the performance of their duties that may constitute a violation of anti-corruption legislation or any other crime and establish the corresponding sanctions in the event of noncompliance, in addition to the general obligation for all public servants to report acts of corruption. (See paragraph 78 of Chapter II, Section 1.2.1 of this Report).

1.4.8. Design and implement indicators, whenever appropriate and when they do not already exist, to analyze the objective results obtained in this matter, which can be used to verify follow-up on the foregoing recommendation, through the tax authorities responsible for processing applications for tax benefits and the other authorities or organs with jurisdiction in this respect. (See paragraph 79 of Chapter II, Section 1.1 of this Report).

1.4.9. Adopt such measures as it deems appropriate to expedite proceedings concerning administrative and criminal offenses related to conduct involving the granting of tax benefits to any person or
company in violation of the anti-corruption legislation. (See paragraphs 83-89 of Chapter II, Section 1.1 of this Report).

1.4.10. Develop and make public, through the tax authorities in charge of processing applications for tax benefits and the other authorities or bodies with jurisdiction in this regard, detailed annual statistical information for analyzing objective outcomes obtained, such as the number of inspections or periodic or sample audits conducted of the accounting records of companies; the number of criminal and/or administrative investigations derived from such investigations and/or other measures initiated and concluded; and the number of sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, where applicable. (See paragraphs 93 of Chapter II, Section 1.1 of this Report).

1.4.11. Develop and make public, through the tax authorities responsible for processing applications for tax benefits and the other authorities or bodies with jurisdiction in this regard, detailed annual statistical information to analyze and verify follow-up on the recommendations made in this Report in relation thereto. (See paragraphs 93 of Chapter II, Section 1.1 of this Report).

1.4.12. Adopt the necessary measures to require the administrative authorities in charge of processing applications for favorable tax treatment to draw the attention of the appropriate authorities in other countries, through the channels established in the relevant agreements, to any anomalies that might constitute a violation of anticorruption laws or a criminal offense in those countries, or that might have a bearing on a decision whether or not to grant favorable tax treatment. (See paragraph 106 of Chapter II, Section 1.2 of this Report).

1.4.13. Strengthen, subject to available resources, the computer, technological, and communications equipment required by the AFIP and other authorities with competence in the matters addressed in this Chapter, for full compliance with their functions in tax matters, promoting their sustainability, continuity, and operational effectiveness. The Committee will make a recommendation in that regard. (See paragraph 111 of Chapter II, Section 1.2 of this Report).

1.4.14. Develop, regularly update, and widely disseminate indicators, that, among other things, facilitate the analysis and verification of the results obtained from strengthening the computer, technological, and communications equipment required by the AFIP and other authorities with competence in granting favorable tax treatment, and take the corresponding corrective measures based on those results. (See paragraph 112 of Chapter II, Section 1.2 of this Report).

2. PREVENTION OF BRIBERY OF DOMESTIC AND FOREIGN GOVERNMENT OFFICIALS (Article III (10) OF THE CONVENTION.

2.1. Follow-Up to the Implementation of the formulated in the Third Round.

Recommendation by the Committee:

*Strengthen standards on prevention of bribery of domestic and foreign government officials. To comply with this recommendation, the Republic of Argentina could take the following measures into account:*

Measure a) suggested by the Committee:

*Adopt, in accordance with its legal framework, through the means it deems appropriate, measures to ensure that “professional secrecy” is not an obstacle that would prevent professionals whose activities are*
regulated by the Professional Councils of Economic Sciences from reporting any acts of corruption they detect in the course of their work to the competent authorities.

[123] In its Response to the Questionnaire\(^\text{132}\) and during the on-site visit, the country under review presented information in relation to the above measure in this Recommendation. In this regard, the Committee highlights the following as steps that contribute to progress in its implementation:

[124] Article 237, paragraph c) of the Federal Code of Criminal Procedure (text of Decree 118/2019)\(^\text{133}\) establishes the obligation of certain officials, including notaries and accountants, to report the following actionable offenses: fraud, tax evasion, money laundering, trafficking and exploitation of persons, unless the facts ascertained were subject to professional secrecy. The last paragraph of the rule mentions the following exception: "Denunciation shall not be obligatory if it could reasonably entail criminal prosecution of oneself, one's spouse, cohabitant, or relative within the fourth degree of consanguinity or second degree of affinity, or when the facts ascertained were subject to professional secrecy."

[125] For its part, Law No. 25.246 on Money Laundering establishes that accounting professionals have the obligation to report suspicious transactions and to submit a client’s documents at the request of the Financial Intelligence Unit, without compromising professional secrecy; and that compliance with this obligation to disclose does not give rise to civil, commercial, labor, criminal or administrative liability or any other type of liability. Accordingly, the following are obliged to inform the Financial Information Unit (UIF), under the terms of Article 21 of this law: (…) “17. Enrolled professionals whose activities are regulated by the professional councils of economic sciences.” -Article 277, paragraph 1(d) of the Penal Code\(^\text{134}\) provides for penalties in cases of non-compliance with the obligation to report and penalizes those who, having knowledge of a secret by reason of - inter alia - their profession, disclose it without just cause, when disclosure may do harm (Article 156).

[126] In its Response to the Questionnaire,\(^\text{135}\) the country under review referred to provisions contained in two Codes of Ethics, that for professional accountants and auditors, approved by the Federation of Professional Councils\(^\text{136}\) and that of the Council of the City of Buenos Aires\(^\text{137}\) Under both Codes, there is an obligation not to denounce, invoking professional secrecy, with some exceptions:


Article 5: Duty of Confidentiality. Clients of economic professionals must be able to count on those services being provided in a framework of confidence or secrecy. They are confidential to the extent that professional secrecy is respected.

Article 28: The relationship between professionals and clients must be conducted in the strictest confidence, respecting the confidentiality of information about the affairs of clients or employers acquired in the course of professional services.

\(^{132}\) Response to the Questionnaire of the Republic of Argentina (Sixth Round):

\(^{133}\) Texto completo | Argentina.gob.ar

\(^{134}\) See: : http://servicios.infoleg.gob.ar/infolegInternet/anexos/15000-19999/16546/texact.htm#19

\(^{135}\) Response to the Questionnaire of the Republic of Argentina (Sixth Round):

JG%20N%20BA%20204/00.

Article 29: Professionals shall maintain confidentiality even after the relationship between the professional and the client or employer has ended.

The professional may disclose confidential matters ... in the following cases: ... b) when there is a legal imperative ... ... d) when observing professional secrecy would lead to the commission of a crime that would otherwise be avoided ...

**Code of Ethics of the City of Buenos Aires:** "Art. 8° - Professionals must refrain from advising or intervening when their professional services permit, support, or facilitate improper acts, may be used to confuse or abuse the good faith of third parties, or be used in a manner contrary to the general interest or to the interests of the profession, or break the law. The use of technology to distort or cover up reality is an aggravating factor in ethical misconduct."

"Article 19 - The relationship of professionals with their clients must be based on absolute confidentiality. Professionals should not disclose any knowledge acquired as a result of their professional work without the express authorization of the client.

"Art. 20 - Professionals are relieved of the obligation to observe professional secrecy when it is imperative for their personal defense to disclose what they know, inasmuch as the information they provide is irreplaceable."

**Code of Ethics of the City of Buenos Aires:** "Art. 8° - Professionals must refrain from advising or intervening when their professional services permit, support, or facilitate improper acts, may be used to confuse or abuse the good faith of third parties, or be used in a manner contrary to the general interest or to the interests of the profession, or break the law. The use of technology to distort or cover up reality is an aggravating factor in ethical misconduct."

"Article 19 - The relationship of professionals with their clients must be based on absolute confidentiality. Professionals should not disclose any knowledge acquired as a result of their professional work without the express authorization of the client.

"Art. 20 - Professionals are relieved of the obligation to observe professional secrecy when it is imperative for their personal defense to disclose what they know, inasmuch as the information they provide is irreplaceable."

[127] For its part, the Response to the Questionnaire states that the Unified Code of Ethics of the Argentine Federation of Professional Councils of Economic Sciences establishes that these professionals: "must not advise or intervene when their professional services permit, support, or facilitate improper acts, may be used to confuse or abuse the good faith of third parties, or be used in a manner contrary to the public interest or to the interests of the profession, or to break the law. The use of technology to distort or cover up reality is an aggravating factor in ethical misconduct" (Article 7).

[128] In the banking sector, through Communication A-6555 the Argentine Central Bank (BCRA) establishes that an external auditor who becomes aware of issues that could seriously affect the financial institution must immediately inform the BCRA and remit a copy of that report to the financial institution

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concerned. Issues requiring immediate communication include cases of fraud as well as foreign bribery cases.\textsuperscript{140}

\[129\] For its part, the Committee notes that the above provisions are important steps that contribute to compliance with this measure. However, there are some exceptions to bank secrecy, for example, the one contained in Article 237, paragraph c) of the Federal Code of Criminal Procedure,\textsuperscript{141} which establishes the obligation of certain officials, including notaries and accountants, to report, but which is applied only in relation to certain crimes (fraud, tax evasion, money laundering, trafficking and exploitation of persons). In other words, it does not cover all the acts of corruption contained in Articles VI, VIII, and IX of the Convention.

\[130\] A similar situation arises in relation to the aforementioned provision of the Money Laundering Law and the aforementioned Codes of Ethics. Although they provide for certain exceptions to professional secrecy, they do not reflect the general obligation contained in measure a) under analysis, which establishes that professional secrecy must not constitute "an obstacle for professionals whose activities are regulated by the Professional Councils of Economic Sciences to bring to the attention of the competent authorities any acts of corruption that they detect in the course of their work." Consequently, the Committee believes the country under review give additional attention to implementation of measure a) of this Recommendation. (See Recommendation 2.4.1 in Chapter II, Section 2.4 of this Report).

Measure b) suggested by the Committee:

\begin{quote}
Hold awareness campaigns targeted at persons responsible for keeping accounts and verifying their accuracy, as to the importance of observing the rules issued to guarantee the truthfulness of those records and the consequences of violation and implement training programs designed specifically for internal comptrollers in publicly held companies and other types of associations who are required to keep accounts, to instruct them in ways of detecting acts of bribery in the course of their work.
\end{quote}

\[131\] In its Response to the Questionnaire, the country under review presented information with respect to the above measure of the present Recommendation. In this regard, the Committee notes, in particular:\textsuperscript{142}

\[132\] - On April 11, 2019, in the City of Buenos Aires, with the support of the Anti-Corruption Office, a training session was held for accounting professionals from more than 15 provinces entitled "training for trainers of the accounting profession on the crime of foreign bribery: aggravated false balance sheets and reports (Art. 300 bis of the Criminal Code), the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (OECD) and the essential aspects of corporate liability for corruption (Law 27.401)".\textsuperscript{143}

\[133\] - Through the virtual training platform of the National Institute of Public Administration (INAP), in October 2018, the National Superintendency of Insurance (SSN) offered a course for professional and non-professional officials who perform functions involving responsibility for regulatory matters, and

\textsuperscript{141} See: Texto completo | Argentina.gob.ar
oversight, inspection, and procurement activities in the SSN, with a view to developing and strengthening skills and capabilities to identify foreign bribery cases.\textsuperscript{144}

[134]  - In recent years, the National Auditing Commission (\textit{Sindicatura General de la Nación -SIGEN}) has conducted, among others, training courses on public ethics, corporate trade union functions, and quality management (ISO 9001, 14.001, 19.001, 26.000, 31.000, 37.001).

[135]  Here, the Committee notes that the aforementioned activities do not envisage holding awareness campaigns targeting individuals responsible for entering accounting records and verifying their accuracy, on the importance of abiding by the standards in force in order to ensure the veracity of said records and the consequences of violating those standards.”

[136]  The above information includes, to a limited extent, information on the implementation of \textit{“training programs designed specifically for internal comptrollers in publicly held companies and other types of associations who are required to keep accounts, to instruct them in ways of detecting acts of bribery in the course of their work.”} In light of the above, the Committee believes that the country under review should consider giving additional attention to implementation of measure c) of this Recommendation, which will be reformulated to clarify its scope and content and include the creation of indicators and statistics that make it possible to measure the concrete results of implementing this measure. (See Recommendations 2.4.2, 2.4.3, and 2.4.4 in Chapter II, Section 2.4 of this Report).

Measure c) suggested by the Committee:

\textit{Consider holding awareness and integrity promotion campaigns that target the private sector and consider adopting measures such as the production of manuals and guidelines for companies on best practices that should be implemented to prevent corruption.}

[137]  In its Response to the Questionnaire, the country under review presented information that it considers relevant to the above measure of the present Recommendation. In this regard, the Committee notes, in particular:\textsuperscript{145}

[138]  The Response to the Questionnaire\textsuperscript{146} describes some of the aspects contained in the Law on Criminal Liability of Legal Entities No. 27.401\textsuperscript{147} aimed at promoting the implementation of integrity programs, as a mandatory condition to become a state contractor, in addition to receiving a mitigated fine or exemption therefrom in case of being convicted of a corruption offense.

[139]  This legislation contemplates, as a central part of the determination of the liability of the legal entity, including implementation of appropriate internal procedures to prevent, detect, and, where applicable, report -- and cooperate in the investigation of -- corrupt conduct.

[140]  The legal entities included in this regime may implement integrity programs consisting of the whole set of actions, mechanisms, and internal procedures for promoting integrity, supervision, and control, aimed at preventing, detecting, and correcting irregularities and unlawful acts covered by this law. The required

\textsuperscript{144}  Response to the Questionnaire of the Republic of Argentina (Sixth Round): http://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_arg_resp_cuest.pdf, p. 46
\textsuperscript{146}  Response to the Questionnaire of the Republic of Argentina (Sixth Round): http://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_arg_resp_cuest.pdf, p. 52-59
\textsuperscript{147}  See InfoLEG - Ministerio de Justicia y Derechos Humanos - Argentina.
Integrity Program must be related to the risks inherent to the activity carried out by the legal entity, its size, and economic capacity, in accordance with the regulations (Article 22).

[141] Integrity programs must contain, pursuant to the guidelines established in the second paragraph of Article 23, at least the following elements:

- a code of ethics or conduct, or the existence of integrity policies and procedures applicable to all directors, managers, and employees, regardless of the position or function exercised, that guide the planning and execution of their tasks or duties in such a way as to prevent the commission of the offenses contemplated in this law.
- Specific rules and procedures to prevent unlawful acts in connection with tenders and bidding processes, the execution of administrative contracts, or any other interaction with the public sector.
- Conducting periodic training courses on the Integrity Program for directors, managers, and employees covering the following aspects: periodic risk analysis and consequent adaptation of the integrity program; visible and unequivocal support for the integrity program by senior management and management; internal whistleblowing channels, open to third parties and adequately disseminated; whistleblower protection policy against retaliation; internal investigation system that respects the rights of those investigated and imposes effective sanctions for violations of the code of ethics or conduct; procedures to check the integrity and track record of third parties or business partners, including suppliers, distributors, service providers, agents and intermediaries, when contracting their services during the business relationship; due diligence during corporate transformation and acquisitions processes, in verifying irregularities, illegal acts, or the existence of vulnerabilities in the legal entities involved; continuous monitoring and evaluation of the effectiveness of the integrity program; the appointment of an in-house person in charge of the development, coordination, and supervision of the Integrity Program; compliance with the regulatory requirements for these programs established by the respective authorities of the national, provincial, municipal or communal policing power that governs the activity of the legal entity.

[142] According to the Response to the Questionnaire, it is expected that, through the implementation of these programs, legal entities can detect internal non-compliance and exhibit, in that regard, a culture of integrity and prevention of crimes against corruption.

[143] The Law provides incentives for companies to develop ethical compliance and collaborate with prosecution authorities. Articles 8 (tailoring of the penalty to match the crime, 9 (penalty exemption), 18 (content of the agreement), 22 (integrity program), 23 (content of the integrity program) and 24 (contracts with the national State). The compliance program mitigates the penalty and may, if certain conditions are met, exempt from punishment. Proof of an integrity program adopted prior to criminal events can significantly reduce the financial penalties imposed by judges (Article 8).

[144] In addition, the Anticorruption Office has taken a series of steps aimed at raising awareness and promoting the implementation of this program by regulated entities, as well as promoting interaction between this agency and members of the Judiciary to share the challenges of its enforcement. The Response to the Questionnaire highlights the following actions:

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Integrity Guidelines for Legal Entities: Decree No. 277/2018, published in the Official Gazette of the Argentine Republic on April 6, 2018, approved the regulations for proper implementation of the provisions of Articles 22, 23, and 24 of the aforementioned Law No. 27.401.

Thus, it established, among other aspect, that the Anticorruption Office will set the outlines and guidelines needed for optimal compliance with the provisions of Articles 22 and 23, regarding the implementation of integrity programs in companies and their content.

As a follow-up to the provisions of Article 1 of said Decree, the Anticorruption Office prepared the "Integrity Guidelines for Legal Entities," the main objective of which is to provide companies, civil society organizations, justice system operators, and the expert professional community with clear and useful information about the purpose of the Law, its contents, and the associated anti-corruption regulatory framework, so that each of these actors has sufficient tools to interpret and comply with the law, adjust the structure and processes of their respective organizations to prevent, detect, and remedy acts of corruption, implement adequate integrity programs, evaluate them according to objective technical guidelines, and enforce the law with technical rigor and in a manner consistent with its criminal policy goals. The document was drawn up based on guidelines prepared by specialized public sector agencies in other countries, such as the United States, Great Britain, and Brazil, among others.\(^{150}\)

The process of preparing the document was open and participatory, and involved the organization of various events with associations, non-governmental organizations, specialists, civil servants, and other actors from the private sector and civil society, as detailed in the Response to the Questionnaire\(^{151}\).

The Anti-Corruption Office also organized events, such as the roundtable discussion with federal prosecutors, held on June 5, 2018, and others described in the Response to the Questionnaire\(^{152}\).

- Guidelines for the implementation of integrity programs in small and medium-sized enterprises (SMEs). The Anticorruption Office published a Guide for the implementation of integrity programs in small and medium-sized companies, consistent with Law 27.401. The document contains a toolkit that aims to provide SMEs with advice and practical instruments to help them analyze the extent to which they have integrity programs commensurate with their risks, size, and economic capacity, or to incorporate new programs or improve existing ones.\(^{153}\)

- Integrity Network for State-Owned Enterprises (SOEs). The Integrity Network in Majority-State-Owned Enterprises (SOEs), emerged in 2016 as a forum for exchanging technical know-how for the development of policies aimed at preventing and fighting corruption. Within this framework, the Anticorruption Office participated in the preparation of the Good Governance Guidelines for Majority-State-Owned Enterprises.\(^{154}\) The Network periodically brings together representatives of majority state-owned enterprises, especially from their legal or ethics and compliance departments, with a view to exchanging experiences and recommendations on integrity issues; promoting the development and


\(^{154}\) Through Administrative Decision JGM No. 85/2018.
implementation of Integrity Programs in companies; and training members of the Network as instigators of change and trainers within their organizations.

[152] The Network has more than 30 companies that have moved ahead with implementing integrity policies related to corruption risk assessment, codes of ethics, training, and the appointment of integrity officers, as described in the Response to the Questionnaire.\(^{155}\)

[153] **Integrity and Transparency Register of Companies and Entities (RITE).** RITE is aimed at contributing to the development, improvement, and maturity of its integrity programs, to the exchange of best practices, and to the generation of interactions among private parties and between them and the public sector with greater transparency. Under Resolution 3/2021, the Anticorruption Office has implemented a work plan to launch the Companies and Entities Registry Platform in the coming months. Approximately 30 working meetings have been held with companies, chambers of commerce, universities, and civil society organizations. This work has led to the establishment of regulations governing the Registry, the forms to be filled out by the companies, and the uploading manual, among other things. The first companies have already signed up to enroll in the RITE, among them YPF and AySA. The Registry will allow for the full implementation of Law 27.401, as it will make it possible to track the progress of the integrity programs referred to in the law. The RITE will also have a training and dissemination platform where companies, especially SMEs, can acquire information and teaching materials, many of them developed in coordination with universities and compliance centers that have signed agreements with the Anticorruption Office in recent months.

[154] **Updating of the Corporate Governance Code of the National Securities Commission.** The National Securities Commission updated its Corporate Governance Code through General Resolution 797/2019. The Code is an instrument to protect the rights of investors, creditors, and the general public. This Code also functions as an educational tool aimed at fostering a culture of good governance among issuers participating in the Public Stock Offering Regime (Régimen de Oferta Pública) and at achieving a better understanding of the rationale underlying the recommendations so that they are welcomed as an opportunity to improve governance and corporate culture, with operational, reputational, and strategic benefits.\(^{156}\)

[155] **Training on corporate criminal liability for corruption and integrity programs.** In connection with the enactment of Law 27.401 and in response to various inquiries it received, the Anticorruption Office designed training sessions to raise awareness among public sector entities. "The courses aim to familiarize employees and officials of the National Administration with the law, the preventive function of integrity programs, and the implementation of integrity and public ethics policies to combat corruption in Argentina and comparative systems."

[156] These training courses seek (i) in respect of individuals, to ensure that participants learn the main features of the legal framework on corporate liability for corruption and (ii) for the organization concerned, to ensure that jurisdictions and entities of the National Executive Branch with responsibilities for establishing regulatory standards governing business activities have professionals trained to provide basic in-house advice on the new legal framework.

[157] With those goals in mind, two activities were carried out: i. a postgraduate seminar entitled "corporate liability for corruption and integrity programs" (May and June 2018, at the School of the State

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Bar Association \([\text{Escuela del Cuerpo de Abogados del Estado}]\), with the participation of 50 public officials; and the course entitled "Synergy between Integrity, Ethics, and Internal Control," run by the Anticorruption Office, in conjunction with the National Auditing Commission (SIGEN), which included a specific module on criminal liability of legal entities and was attended 85 government officials.

[158] In addition, the Anticorruption Office delivered the following courses at the request of various agencies:**

i. Integrity Training for SMEs: held via webinar on November 24, 2017, at the Entrepreneurs and SMEs Secretariat (SEPYME), with the participation of 25 representatives of SMEs.

ii. Training on Integrity Guidelines for the private sector: two sessions were held at the National Securities Commission. The first, held in April 2018, was attended by 21 public officials from the same agency; and the second, held in November of the same year, in which 100 representatives from the private sector participated.

iii. Training on integrity programs and policies: held on May 29, 2018, at Energía Argentina SA (ENARSA), attended by 47 public officials.

iv. Training on integrity programs: held on June 19, 2018, at the Argentine Business Council for Sustainable Development (CEADS), which was attended by 18 participants.

v. Training on criminal law and corruption for the Public Prosecutors’ Office (\textit{Ministerio Público Fiscal}): held on October 17-19, 2018, at the Public Prosecutors’ Office of the Province of Mendoza, in which 76 officials participated.

[159] Other authorities also organized training programs. Those cited in the Response to the Questionnaire include the following:**

[160] - During 2017, the Financial Information Unit held three seminars on the fight against foreign bribery in order to raise awareness among the different actors on the need to work in a coordinated and responsible manner to confront the challenges posed by money laundering and bribery crimes. The events were attended by judges, prosecutors, and law enforcement officers from all over the country. The topics addressed were: i) best practices to prevent the laundering of proceeds from domestic and foreign bribery, and ii) transparency and the final (end) beneficiary.

[161] - During 2018, the Financial Information Unit prepared and disseminated to reporting entities a confidential document containing money laundering typologies involving commercial transactions with a foreign country. The document includes various warning indicators to detect widespread public corruption structures, as well as recommendations to regulated entities and different jurisdictions on how to be alert and avoid being used by government officials to launder the proceeds of corruption.

[162] - In March 2018, the Financial Information Unit, and the Anti-Corruption Office, with the participation of international experts from the World Bank’s Stolen Asset Recovery Initiative (StAR) Initiative, organized a week-long seminar. Its objectives were to analyze best practices in confiscation at

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the global level and share experiences on mechanisms to facilitate the identification, seizure, and confiscation of assets of illicit origin, including specific international cooperation techniques.

[163] - In 2018, the British Embassy in Buenos Aires sponsored a project to enhance the capabilities of the Financial Information Unit aimed at providing the private sector with best practices and guidance in order to protect the financial system from being used to launder the proceeds of corruption.

[164] - In 2019 the Financial Information Unit disseminated a set of indicators for corruption-related cases to a variety of stakeholders.\(^{159}\)

[165] - During 2020, the Anti-Corruption Office devised and participated in initiatives aimed at strengthening integrity with the private sector, in order to create opportunities for permanent dialogue on collective action with the private sector and to form a community to discuss and generate transparency policies. The Response to the Questionnaire mentions the following.\(^{160}\)

[166] - Discussion organized on May 20 by the World Compliance Association (WCA),\(^{161}\) during which the principal guidelines of the Anti-Corruption Office were presented.

[167] - 2020 meeting of the Public Sector Compliance Committee of the Argentine Association of Ethics and Compliance (AAEC), where a lecture was delivered, on August 6, 2020, on the implementation of integrity policies in public agencies.

[168] - Event "Compliance culture: partnerships for sustainable development, compliance, and SMEs and sustainable compliance", organized by the Argentine-German Chamber of Industry and Commerce and held on September 16.

[169] - Meeting "Anti-corruption processes in the face of the emergency," organized on September 24 by the U.S. Chamber of Commerce in Argentina.

[170] - Presentation at the meeting on "Compliance in times of COVID" held on October 16, organized by Enel Argentina, at the closing of the "Ethics Week."

[171] - Celebration of International Anti-Corruption Day -December 9- with participation in the virtual meeting "Passport to Integrity," an event that brought to a close the program promoted by the Alliance for Integrity, aimed at encouraging more robust integrity and compliance practices in Small and Medium-Sized Enterprises (SMEs) and State-Owned Enterprises (SOEs), and at helping Argentine companies over the previous six months to improve their integrity standards.

[172] - On August 14, in connection with the "Meeting on Joint Efforts ("Community") between the public and private sectors to tackle corruption," the Anti-Corruption Office, together with the Committee for Follow-Up on Implementation of the Inter-American Convention against Corruption, held a virtual meeting where representatives of different institutions and organizations gave presentations on transparency in ties between the public and private sectors. Participants included: the authorities of the Argentine Union of State Suppliers (UAPE), the Center for Studies on Transparency and Fight against


\(^{161}\) International association formed by professionals and organizations interested in the world of "compliance" that promotes compliance activities and the development of tools for adequate protection against certain crimes.
Corruption of the University of Buenos Aires (UBA), Women in Compliance, the Anti-Corruption Commission of the Professional Council of Economic Sciences, and the Institutional Transparency Unit of the National Institute of Cinema and Audiovisual Arts (INCAA).

[173] The Response to the Questionnaire also includes information on the activities carried out by the Anticorruption Office with different approaches to working with the private sector, notably its constant participation in multiple activities organized by the latter and, in particular, those related to compliance organizations.  

[174] In addition, in its Response to the Questionnaire, the country under review stated that the Anticorruption Office promotes, along with its preventive policies with the private sector, capacity building in the public sector and public enterprises. In May 2021, it organized a meeting in which representatives of 17 companies were invited to share best practices and exchange experiences geared to achieving management with high standards of integrity and transparency.

[175] With respect to the first component of this measure, which refers to the awareness and integrity promotion campaigns targeting the private sector, and in light of the information described above, the Committee notes that the country under review has made progress with promoting and carrying out the multiple activities described above, aimed at the private sector. The Committee believes that those activities are important steps that contribute to compliance with this measure. However, bearing in mind that those activities do not include the usual ingredients of a “campaign,” such as conducting a diagnostic assessment of the situation to identify the subject matter, target population, objectives, means, strategies, and evaluation mechanisms, etc., the Committee deems it advisable for the country under review to continue giving attention to this first component of measure c) of this Recommendation, which is already contained in Recommendation 2.4.1. of section 2.1 of this Report. (See Recommendation 2.4.2 in Chapter II, Section 2.4 of this Report).

[176] With respect to the second component of this measure, which refers to the "preparation of manuals and guides that provide guidance to companies on good practices that should be implemented to prevent corruption," the Committee notes the existence of multiple activities fostered by the Anticorruption Office and other authorities, including, for example, the crafting of manuals and guides for the implementation of corporate integrity programs, integrity guidelines for legal entities, and the updating of the Corporate Governance Code of the National Securities Commission, among other activities mentioned in this section. Taking this into consideration, the Committee considers that this second component of measure c) of this Recommendation has been satisfactorily fulfilled.

Measure d) i suggested by the Committee:

Consider adopting the measures it deems appropriate to facilitate the work of the organs or bodies responsible for preventing or investigating noncompliance with measures for safeguarding the accuracy of accounting records, and to help them detect amounts paid for corruption that are concealed in those records, such as the following:

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i. Manuals, guidelines or directives on the manner in which accounting books should be reviewed to detect sums paid for corruption.

[177] In its Response to the Questionnaire and during the on-site visit, the country under review provided information in relation to the above measure in this Recommendation. In this regard, the Committee highlights the following as steps that contribute to progress in its implementation:

[178] On May 20, 2011, the Financial Information Unit issued the following Resolution UIF No. 65/2011, on concealment and laundering of assets of criminal origin, addressed to independent professionals enrolled in the Professional Councils of Economic Sciences. The purpose of this Resolution is to establish the measures and procedures that the regulated entities must observe to prevent, detect, and report the facts, acts, operations, or omissions that may arise from commission of the crimes of money laundering and financing of terrorism. Article 21 contains guidelines that regulated entities must follow, including a list of circumstances that must be evaluated to identify transactions suspected of constituting money laundering.

[179] According to the Response to the Questionnaire, the Financial Information Unit is currently working on a guide for the agents of the Oversight Directorate, in line with the OECD Bribery Awareness Handbook for Tax Examiners.

[180] At the same time, the AFIP provides the guidelines and/or directives related to the main typologies detected, which must be observed by the areas concerned to report unusual and/or suspicious transactions that could involve money laundering and/or financing of terrorism, within the framework established by Article 22 of Law 25246, and amendments thereto, relating to the confidentiality of information. As mentioned by the country under review in its Response to the Questionnaire, "they consolidate mechanisms that, prima facie, would make it possible to track sums paid, inter alia, for corruption."

[181] In its Response to the Questionnaire, the country under review also provides information related to the "Preparation of Unusual or Suspicious Transaction Reports - Taxpayers Generating Apocryphal Invoicing - Users of Apocryphal Invoicing," a "Procedures Manual for the Prevention of Money Laundering and Terrorist Financing," as well as other activities, provisions, and resolutions related to the investigation of reported transactions in order to determine whether they qualify a priori as unusual or are suspected of involving money laundering or terrorist financing.

[182] Within the framework of General Instruction No. 1041 /2019 (DI PYNF), on enhancing competitiveness and employment generation, "points out that one of the main evasion maneuvers to be controlled by this Administration is the use of apocryphal vouchers with a view to generating illegitimate tax credits or fictitious disbursements, and also the creation of organizations that actively participated, directly or indirectly, in this fraudulent procedure. In this regard, General Instruction No. 1041/2019, establishes the work guidelines that the operative areas must follow with regard to the inspection tasks focusing on the issuance of apocryphal invoices and the inclusion of taxpayers in the eApoc database."
As explained by the country under review in its Response to the Questionnaire, "the use of these apocryphal vouchers ... not only pursues tax purposes; by involving financial movements without economic justification, they become unusual and/or suspicious transactions that could involve money laundering and/or financing of terrorism." \(^{170}\)

[183] In connection with the "Preparation of Unusual or Suspicious Transaction Reports - Entry and Exit of Foreign Currency," according to the Response to the Questionnaire "the manuals and guidelines aim at unifying criteria regarding the preparation of reports from the General Directorate of Customs that refer to unusual and/or suspicious transactions related to the Entry and Exit of Foreign Currency from or into the National territory." \(^{171}\)

[184] In this regard, the Committee notes that the actions described are not directly related "to the manner in which accounting records should be reviewed to detect sums paid for corruption", which is the objective of the measure under review, but rather to the prevention of money laundering and financing of terrorism. Regarding the manuals mentioned in the previous paragraph, the Committee also notes that they were not shown to the Committee for it to analyze their scope and contents. Taking this into consideration, the Committee considers it necessary for the country under review to continue to heed implementation of this measure. (See Recommendation 2.4.5 in Chapter II, Section 2.4 of this Report).

Measure d) ii suggested by the Committee:

Computer programs that allow ready access to the information needed to verify the truthfulness of accounting records and their substantiating documentation, and the possibility of obtaining information from financial institutions for this purpose.

[185] In its Response to the Questionnaire\(^ {172}\) and during the on-site visit, the country under review presented information and new developments with respect to the above measure of the present Recommendation. In this regard, the Committee notes the following as steps that lead it to believe that it has been satisfactorily considered:

[186] Regarding the software mentioned in this measure, the Committee recalls its analysis of measure a) iii of section 1.1. of this Report, which describes some of those programs. In particular, the Committee notes the comments made by the country under review in its Response to the Questionnaire on the inspection and verification tools developed by the AFIP using the “BASE eFISCO” web application. It contains data produced by the different reporting regimes in force and the assessments and informative declarations made by the taxpayers themselves, which, according to the answer to the Questionnaire, "making it possible to unify and simplify the search for tax and registry information ... Greatly facilitating the day-to-day work of the tax inspectors." \(^{173}\)

[187] During the on-site visit, the country under review provided the following quantitative data: \(^{174}\)

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\(^{173}\) The international mutual assistance and cooperation agreements signed by the AFIP relating to tax, customs, and social security matters are listed at the following web address: https://www.afip.gob.ar/institucional/acuerdos.asp.

\(^{174}\) Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See:. Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org) p. 8.
### E-Apoc database

<table>
<thead>
<tr>
<th>Year</th>
<th>CUITS (Single Tax Identification Codes)(^{175}) detected</th>
<th>Annual turnover Millions of $</th>
<th>Discrepancies in favor of the taxpayer</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>1.516</td>
<td>40.914</td>
<td>18</td>
</tr>
<tr>
<td>2018</td>
<td>3.788</td>
<td>52.818</td>
<td>363</td>
</tr>
<tr>
<td>2019</td>
<td>5.648</td>
<td>65.447</td>
<td>1.358</td>
</tr>
<tr>
<td>2020</td>
<td>3.561</td>
<td>48.515</td>
<td>590</td>
</tr>
<tr>
<td>TOTAL</td>
<td><strong>14.513</strong></td>
<td><strong>207.294</strong></td>
<td><strong>2.329</strong></td>
</tr>
</tbody>
</table>

### E-tax base

<table>
<thead>
<tr>
<th>Concept</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entries into the system in 2021</td>
<td>2.175.446</td>
</tr>
<tr>
<td>Active regimes with consultations</td>
<td>48</td>
</tr>
<tr>
<td>E-Tax (EFISCO) enabled users</td>
<td>9.326</td>
</tr>
</tbody>
</table>

[188] As indicated during the on-site visit, the AFIP also "has a publicly accessible database to track those invoices or equivalent documents that, for some reason, were qualified as apocryphal."\(^{176,177}\)

[189] The Response to the Questionnaire also refers to various processes and technologies, such as the Electronic Procurement System of the National Administration ("COMPR.AR"),\(^{178}\) the Supplier Information System (SIPRO), administered by the National Procurement Office; and the Electronic Management System for public works procurement, public works concessions, and public services and licenses, "CONTRAT.AR".

[190] According to the information provided by the State in its Response to the Questionnaire, "the implementation of the processes and technologies described above, among others, facilitates the consultation of data, cross-checking of information, and interaction between agencies, making information exchanges faster and more efficient and enhancing transparency and integrity. Likewise, the information collected by these systems is fed into a reporting tool that can be consulted via access."\(^{179}\)

[191] According to the Response to the Questionnaire, the Financial Information Unit "is permanently nourished by the information provided by the reporting parties, both through the Suspicious Transaction Reports and the Monthly Systematic Reports, which are inputs for the continuous and dynamic analysis performed by the computer system that contains the Unit’s Risk Matrix."\(^{180}\)

[192] In addition, the Financial Information Unit is party to several agreements that allow it to directly consult the databases of certain agencies, such as the National Directorate of the Automobile Registry, the

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\(^{175}\) Tax identification code.

\(^{176}\) See: <https://servicioscf.afip.gob.ar/Facturacion/facturasApocrifas/default.aspx>.


Real Estate Registry of CABA, the National Superintendency of Insurance, the AFIP, and others, which allows it to verify the asset information recorded in those registries.\footnote{181}

[193] The AFIP also has access to the reporting systems of entities that act as intermediaries in the financial system. The \textit{General Resolution No. 4298/2018} provides that the financial entities included in \textit{Law No. 21,526} and its amendments, the settlement and clearing agents registered with the National Securities Commission, the depositary companies of mutual funds, Caja de Valores S.A., the Buenos Aires Stock Exchange and the Argentine Chamber of Mutual Funds, which must act as reporting agents, with respect to various kinds of financial information, including the additions, deletions, and modifications made in each calendar month, the list of current accounts, savings accounts, salary or social security accounts and other accounts; the total accumulated amount of monthly credits made in the accounts indicated in the preceding paragraph, in Argentine or foreign currency, when the credit is equal to or exceeds a certain amount; monthly cash withdrawals made from the accounts indicated in paragraph a), in Argentine or foreign currency, when the withdrawal is equal to or exceeds predetermined amounts; the accumulated amount of time deposits, etc.\footnote{182}

[194] Settlement and clearing agents registered with the National Securities Commission and mutual fund depositary companies must comply with the reporting regime regarding information that refers, inter alia, to purchases and sales of public or private securities traded in the country, and subscriptions and redemptions of mutual fund shares; posting (\textit{operaciones de pase}) and/or surety transactions in which they are involved; and movements of funds between settlement and clearing agents and their principals registered with the National Securities Commission, or between the depositary companies of mutual funds and their shareholders, whether in cash, by check, or bank transfer.\footnote{183}

[195] Regarding money laundering and financing of terrorism, the UIF has broad powers to request reports, documents, background information, and any other element it deems useful for the fulfillment of its functions, from any public, national, provincial, or municipal agency, and from individuals or legal entities, public or private, that are obliged to provide them within the time established and under penalty of law.\footnote{184}

[196] During the on-site visit, information was also provided on various collaboration and information sharing agreements between the AFIP and the Provinces, the CABA and the Municipalities, which "lead to greater effectiveness in the specific activities of the tax administrations involved. Similar agreements exist with the Multilateral Agreement Arbitration Commission."\footnote{185} For example, the Response to the Questionnaire cites the Fiscal Covenants and Consensuses entered into by the Nation, the Provinces and the CABA.

[197] In light of the above information the Committee considers that the country under review has satisfactorily implemented measure (d)(ii) of this Recommendation.

\textit{Measure d) iii) suggested by the Committee:}

\footnote{184}{Response to the Questionnaire of the Republic of Argentina (Sixth Round): http://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_arg_resp_cuest.pdf, p. 70.}
\footnote{185}{See \textit{Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org)}, p. 8-11.}
Institutional coordination mechanisms to facilitate timely collaboration from other institutions or authorities as necessary to perform such verification or to establish the authenticity of the substantiating documentation.

[198] In its Response to the Questionnaire\textsuperscript{186} and during the on-site visit, the country under review provided information in relation to the above measure in this Recommendation. In this regard, the Committee highlights the following as steps that contribute to progress in its implementation:

[199] - In AFIP Provision No. 349/18 and its amendments, the AFIP sought to bolster coordination with the oversight agencies in charge of the prevention of money laundering and terrorist financing crimes and other related offenses. To that end, the Directorate for the Prevention of Money Laundering and Financing of Terrorism was created, and other measures were taken, as described in the Response to the Questionnaire, for the prevention and monitoring of these matters.\textsuperscript{187}

[200] The Response to the Questionnaire also mentions institutional cooperation actions with provincial jurisdictions. For example, in 2020 a framework agreement for assistance and cooperation was signed between the Ministry of Justice and Human Rights of the Province of Buenos Aires and the AFIP, with a view to moving ahead with the development of a web system for uploading the Sworn Statement of Assets that officials of that province are required to submit every year.\textsuperscript{188}

[201] During the on-site visit, information was also shared on the following collaboration agreements between the AFIP and the Financial Intelligence Unit (UIF):\textsuperscript{189}

- 2001 - Agreement 9/01: Cooperation for the analysis of certain information.

- 2008 - Agreement 11/08: Cooperation related to training and technological development.

- 2010 - Specific Agreement 1/10: Specific Cooperation Agreement - Technical Working Team.


2019 - Agreement 86581/2019: related to the creation of working groups to address various topics in this field.

[202] Based on the information provided, it is not possible for this Committee to assess whether the institutional coordination mechanisms referred to include among their objectives eliciting -- easily and in a timely manner -- the cooperation of other institutions or authorities in verifying or establishing the authenticity of substantiating documentation. For that reason, the Committee reiterates the need for the country under review to give additional attention to the implementation of measure d.iii) of this Recommendation, which will be reformulated, so that Argentina also implements procedures and indicators


\textsuperscript{188} See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org), p. 47-48.

that make it possible to analyze the frequency and quality of results obtained through this type of
collaboration, in order to take the corresponding corrective measures, wherever they are needed. (See
Recommendations 2.4.6 and 2.4.7 in Chapter II, Section 2.4 of this Report).

Measure d) iv) suggested by the Committee:

*Training programs for their employees, designed specifically to alert them to the methods used to
disguise bribes in accounting records, and to instruct them on ways of detecting such payments.*

[203] In its Response to the Questionnaire\(^{190}\) and during the on-site visit, the country under review
presented information and new developments with respect to the above measure of the present
Recommendation. In this regard, the Committee notes the following as steps that lead it to believe that it
has been satisfactorily considered:

[204] The Committee refers to section 1.1. measure a) (v) of this Report, which describes the extensive
training programs run by the AFIP, through its Training Directorate. In this regard, the Committee notes
that one of the AFIP's functions is to define the guidelines for training and promotion programs on integrity
and transparency in public service.\(^{191}\)

[205] The Committee notes that the UIF’s Human Resources Sub-Directorate searches for and
disseminates information about academic courses (provided by public institutions, universities, training
centers, private INAP (National Institutes of Public Administration), as well as those taught by international
organizations specializing in the UIF’s areas of competence), thereby providing advice and assistance to
the Financial Information Unit's agents regarding the registration process, scholarship applications, and so
on.

[206] The Committee also notes that the country under review also has the OECD *Bribery and
corruption awareness handbook for tax examiners and tax auditors*,\(^{192}\) which contains indicators and
typologies on the accounting record methods used to disguise payments for corruption, which could serve
as teaching material in the training courses provided. According to the Response to the to the
Questionnaire, "The UIF Supervision Directorate prepared draft material that was used in internal
training sessions. This reference tool is expected to be completed in October of this year and will target
UIF supervisors."

[207] In light of the above, the Committee considers that the country under review has satisfactorily
implemented this measure.

[208] With respect to the OECD handbook mentioned above, the Committee considers that it could be a
valuable educational tool for detecting bribery and corruption in general. The Committee will make a
recommendation in that regard. (See Recommendation 2.4.8 in Chapter II, Section 2.4 of this Report).

Measure e) suggested by the Committee

*Adopt the measures it deems appropriate in order to identify clearly those companies supervised by the
Inspector General of Justice that are inactive or that have not presented their balance sheets or reappointed
their boards, in order to apply corrective measures.*

\(^{190}\)See [https://www.afip.gob.ar/institucional/documentos/anexo_6062923_1.pdf](https://www.afip.gob.ar/institucional/documentos/anexo_6062923_1.pdf)
\(^{191}\) See: [Microsoft Word - Spanish 040906.doc (oecd.org)](oecd.org)
\(^{192}\) [Microsoft Word - Spanish 040906.doc (oecd.org)](oecd.org)
In its Response to the Questionnaire\(^{193}\) and during the on-site visit, the country under review presented information and new developments with respect to the above measure of the present Recommendation. In this regard, the Committee notes the following as steps that lead it to believe that it has been satisfactorily considered:

For the purpose of identifying those companies that are inactive, the Office of the Inspector General of Justice created the Register of Inactive Entities (REI)\(^{194}\) through Resolution I.G.J. (G) N° 4/2014. The registry is made up of the legal entities that had not presented the Sworn Statement required by Resolution I.G.J. (G) No. 1/2010 as of 04/30/2015. Their inclusion in that registry does not preclude the Office of the Inspector General of Justice from exercising its inspection and sanctioning powers, nor does it release the entities from their obligations vis-a-vis that Office, from payment of the corresponding annual fee.\(^{195}\)

Pursuant to Article 299 of the Corporations Law (Ley General de Sociedades),\(^{196}\) the Office of the Inspector General of Justice audits the financial statements of companies and has the power to punish any non-compliance.\(^{197}\)

Regarding registration of the authorities of each administrative and representative body, Article 60 of Law No. 19,550,\(^{198}\) establishes - in accordance with the general principle of appointment or dismissal of authorities - that they must be registered in the pertinent Public Registry and included in their corporate file. In the event of non-compliance, Article 12 states that "modifications not properly registered are binding on the partners making them. They are unenforceable against third parties; however, third parties may assert them against the company and the partners, except in joint stock companies and limited liability companies."\(^{199}\)

In addition, L.G.J. Resolution (G) No. 6/2015 provides for the possibility of accrediting compliance with the filing of fees, balance sheets and other obligations of the entities, which allows them to be removed from the Register of Inactive Entities.

In light of the above, the Committee considers that the country under review has satisfactorily implemented this measure.

With a view to helping gauge the results obtained thanks to the Register of Inactive Entities (REI), the Committee considers that the country under review could benefit from the implementation and dissemination of procedures and indicators, when appropriate and when they do not already exist, to analyze such results and take corrective measures, as appropriate. The Committee will make a recommendation in that regard. (See Recommendation 2.4.9 in Chapter II, Section 2.4 of this Report).

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\(^{197}\) See : http://servicios.infoleg.gob.ar/infolegInternet/anexos/25000-29999/25553/texact.htm


Measure f) suggested by the Committee:

Select and develop, through the organs and agencies responsible for prevention and/or investigation of violations of measures designed to safeguard the accuracy of accounting records and ensure that publicly held companies and other types of associations required to establish internal accounting controls do so in the proper manner, procedures and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in this regard and to follow-up on the recommendations made in this report in relation thereto.

[216] In its Response to the Questionnaire and during the on-site visit, the country under review provided information in relation to the above measure in this Recommendation. In this regard, the Committee highlights the following as steps that contribute to progress in its implementation:

[217] With respect to procedures to prevent and/or investigate violations of measures aimed at ensuring the accuracy of accounting records, in its Response to the Questionnaire, the country under review indicated the following:

[218] - All accounting reports - Prequalification Opinions, Certifications, and other - submitted to the Office of the Inspector General of Justice (IGJ) must be made through an independent public accountant who must issue a well-founded opinion and expressly indicate whether regulations have been complied with.

[219] - The signature of such reports must be duly registered with the Professional Council of Economic Sciences (CPCECABA) of the autonomous city of Buenos Aires.

[220] - The presentation of financial statements requires that the balance sheets contain a report by a duly authorized external auditor.

[221] - Accounting books may be subject to external audits "through inspection visits in which legal and accounting books are verified, as well as through the use of accounting record systems in the event that such records are kept by mechanical or optical means, with prior authorization from the IGJ. Likewise, verifications are carried out using the documentation collected in the process."

[222] - The rules governing accounting records - their registration, accounting and financial statements - are established, according to their hierarchical level, in the Civil and Commercial Code of the Nation (articles 320 to 331 inclusive) and in the Corporations Law (articles 62 to 67 inclusive, and article 61 pending regulation), rules established by this Office of the Inspector General of Justice, and the Professional Technical Standards.

[223] Among the most relevant General Resolutions issued by the Inspector General of Justice, the Response to the Questionnaire cites the following:

[224] RG IGJ 7/2015 (formerly RG IGJ 7/2015), which establishes the filings that companies must make in order to improve auditing and lists in detail items that, from an accounting point of view, identify the documentation that must be submitted and preserved; establishes the obligation to submit statements of

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202 Transitory Unions, Collaboration Grouping Contracts, and Cooperation Consortia.
net worth for partnership contracts,\textsuperscript{203} the obligation to issue annual financial statements for TRUST Agreements; and provides guidelines for granting authorization to use accounting recording systems in mechanical, magnetic and other media, based on the provisions of Article 329 of the National Civil and Commercial Code [CCyCN] (Articles 326 and concordant articles of RG IGJ 7/15).

[225] In accordance with the above resolution, companies that are authorized to keep their records, as indicated in the preceding paragraph, and that are replacing the use of initialed books, must submit a document certifying the discontinuation of those books.

[226] In order to verify annually that companies are keeping their records in accordance with the regulations in force and the authorizations granted, without having modified duly approved systems or records without prior authorization from the agency, a report from a public accountant and other related documentation were required, as a prerequisite for the issuance of a certificate (provided that the company keeps its accounts in a legal manner). Biennial reports are also required to identify that the authorized systems are not obsolete and are technically updated (article 335 - items I and II - RG IGJ 7/15).

[227] RG IGJ 4/18 aimed at facilitating the adoption of International Financial Reporting Standards (IFRS), thereby making it possible for the financial statements to be shown and assessed in accordance with international standards, rendering them comparable to financial statements drawn up in other countries.

[228] RG IGJ 10/18, imposes the obligation to present the financial statements based on fiscal years ended on December 31, adjusted for inflation in accordance with the accounting standards in force.

[229] As of RG IGJ 9/20 an obligation was established to file the financial statements of Simplified Joint Stock Companies (S.A.S.) with this Office, while RG IGJ 2/21 established the procedure for remote filing.

[230] In light of the above, the Committee notes that the country under review has procedures in place to prevent and/or investigate violations of the measures designed to ensure the accuracy of accounting records and to ensure that corporations and other types of associations required to establish internal accounting controls do so in the proper manner, as requested by one of the components of this Recommendation.

[231] However, with respect to the second aspect of the Recommendation, which refers to the existence of indicators that make it possible to analyze and verify the objective results obtained in this area, the Committee reiterates the need to give additional attention to this component of measure f). In this regard, the Committee believes that the country under review could benefit from the creation of indicators that include such aspects as the number of inspections or periodic or sample reviews carried out of the accounting records of companies and individuals; the number of criminal and/or administrative investigations conducted into violations of those standards and/or other measures (initiated and concluded); and the number of sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, as appropriate. In light of the above, this measure will be reformulated in order to clarify its scope and better reflect the aforementioned aspects. (See Recommendation 2.4.10 in Chapter II, Section 2.4 of this Report).


2.2.1. Developments with Respect to the Legal Framework.

a. Scope.

[232] In its Response to the Questionnaire and during the on-site visit, the country under review presented new developments in the legal framework. Most of these new developments have already been reviewed by the Committee in section 2.1 of this report, which refers to follow-up on the implementation of the recommendations formulated in the Third Round. In addition, Argentina submitted the following information. (See paragraphs 119 - 126 contained in the aforementioned section of this Report).

[233] In 2018, the AFIP received new mandates, including the creation of the Money Laundering and Terrorist Financing Prevention Directorate and the Money Laundering and Terrorist Financing Prevention Committee.

[234] From August 2020 to August 2021, a national training plan was devised for intermediate and grassroots personnel, such as supervisors, department heads, and personnel working in operational areas, who are responsible for customs inspection and control. Theoretical and practical workshops were held, reaching approximately one thousand agents taking part in those activities.

[235] Risk analysis instruments were also developed, using digital tools, such as: the development of control panels and cross-checking of information to identify maneuvers related to taxpayers and foreign trade operators lacking the economic and financial capacity and wealth to carry out the operations they are performing, which then prompts a financial investigation capable of identifying suspicious activities.

b. Observations

[236] The Committee recognizes the link between corruption, organized crime, and economic crime (money laundering). Money laundering lends a semblance of legality to assets obtained through corruption and corruption makes it easier to launder money generated by other crimes. In this regard, the Committee considers that Argentina could benefit from taking the actions it deems appropriate to detect, assess, and analyze when, in the course of tasks aimed at combating money laundering, acts are detected that are related to the bribery of public officials, be they transactions related to the payment of bribes, to illicit gains from bribery, or to the payment of benefits received by the recipient of the bribe, in order to adopt the appropriate preventive measures aimed at drawing attention to and punishing the bribery of domestic and foreign public officials. The Committee will make a recommendation in that regard. (See Recommendation 2.4.11 in Chapter II, Section 2.4 of this Report).

[237] The Committee also considers that the country under review could benefit from including, in its training programs and courses on money laundering, topics regarding the way to detect, in this context, cases of bribery of domestic and foreign public officials. The Committee will make a recommendation in that regard. (See Recommendation 2.4.12 in Chapter II, Section 2.4 of this Report).

[238] In addition, the Committee notes the work being carried out by Argentina’s Anticorruption Office, which, under Law 27.401, has prepared guidelines for private companies, as described in the review of measure (c) in section 2.1 of this chapter on monitoring the implementation of the recommendations. The Committee is of the opinion that, in addition to the technical assistance provided to small and medium-sized enterprises, the Republic of Argentina could also consider providing them with incentives that
contribute implementing these integrity programs, thus preventing the competitiveness of these SMEs from being negatively affected. The Committee will formulate a recommendation in this regard. (See Recommendation 2.4.13 in Section 2.4 of Chapter II of this Report).

[239] In addition, the Committee believes that Argentina could also benefit from the identification and implementation of procedures and indicators, when appropriate and when they do not already exist, that would allow for the analysis of objective results obtained during efforts to combat money laundering related to the bribery of domestic and foreign public officials. The Committee will make a recommendation in that regard. (See Recommendation 2.4.14 in Chapter II, Section 2.4 of this Report).

2.2.2. New Developments with Respect to Technology.

a. Scope

[240] In its Response to the Questionnaire and during the on-site visit, the country under review presented new with respect to technology regarding the prevention of bribery of domestic and foreign public officials. Most of these new developments were already analyzed by the Committee in section 2.1 of this Report, which refers to follow-up on the implementation of the recommendations formulated in the Third Round, especially measure d) ii of this chapter. (See Paragraphs 186-198 in the aforementioned section of this Report).

[241] With respect to the aforementioned information, the country under review provided the following information in its Response to the Questionnaire:

[242] - As part of its actions to strengthen and conduct more in-depth audits, in 2020, the Sindicatura General de la Nación (SIGEN) developed he corporate portal system. Its main objective is to provide reliable and timely information to strengthen the oversight activities assigned to the agency pursuant to the obligations established by Law 24.156

[243] - The Sindicatura General de la Nación (SIGEN) and the Instituto Superior de Control de la Gestión Pública [Public Administration Oversight Institute], signed an agreement with Banco de la Nación Argentina on the prevention of money laundering and financing of terrorism, which facilitated the virtual training of 15,500 bank personnel.

[244] - The Anticorruption Office, with the support of the Inter-American Development Bank, is working on the design of the first Integrity and Transparency Register of Companies and Entities, which contains a platform that will permit the registration of integrity programs, as well as the international commitments entered into by the government of Argentina. It will also serve to identify and recognize those companies that have implemented best corporate practices and promoted ethical behavior in their operations.

b. Observations

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204 Held in October 2020.
207 This Register is extensively described in Chapter IV of this Report.
Taking into consideration the importance of the work of the Anticorruption Office and the Federal Administration of Public Revenue, the Committee considers that Argentina could benefit from continued maintenance and strengthening of the platforms, computer, technological, and communications systems required for the full performance of the Office’s functions as a high-level oversight body, particularly those needed for the proper functioning of the Business Integrity Register, in order to continue ensuring, with the resources available, both entities’ sustainability and operational effectiveness. The Committee will make a recommendation in that regard. (See recommendation 2.4.15, in Chapter II, section 2.4 of this Report).

2.3. Results.

In its Response to the Questionnaire and during the on-site visit, the country under review referred to certain results regarding the prevention of bribery of domestic and foreign public officials. Those results were already analyzed by the Committee in section 2.1 of this Report, which concerns follow-up on implementation of the recommendations formulated in the Third Round, so the Committee therefore refers to the recommendations formulated in those sections.

2.4. Recommendations.

In light of the observations formulated in Sections 2.1 and 2.2 and 2.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

2.4.1. Adopt, in accordance with its legal framework, through the means it deems appropriate, measures to ensure that “professional secrecy” is not an obstacle that would prevent professionals whose activities are regulated by the Professional Councils of Economic Sciences from reporting any acts of corruption they detect in the course of their work to the competent authorities. (See paragraph 124-131 of Chapter II, Section 2.1 of this Report).

2.4.2. Periodically carry out awareness and integrity promotion campaigns targeting the persons responsible for entering accounting records and certifying their accuracy and the consequences of their violation, after previously diagnosing the situation and selecting, for example, the subject matter, target population, objectives, means, strategies, evaluation mechanisms, and so on, to be addressed. (See paragraph 131-136 and 170 of Chapter II, Section 2.1 of this Report).

2.4.3. Conduct periodic training programs designed to instruct those responsible for internal control in publicly and privately held companies and other types of associations required to keep accounting records, on how to detect acts of corruption. (See paragraph 132-137 of Chapter II, Section 2.1 of this Report).

2.4.4. Create and disseminate indicators and statistics to measure the concrete results arising from: i. the implementation of awareness and integrity promotion campaigns targeting persons responsible for keeping accounting records and certifying their accuracy and the consequences of their violation, and ii. periodic training programs specifically designed to instruct those who perform internal control tasks in publicly and privately held companies and other types of associations required to keep accounting records, on how to detect acts of corruption through such records. (See paragraph 132-137 of Chapter II, Section 2.1 of this Report).

2.4.5. Design and disseminate manuals, guidelines, or directives for the officials of the bodies or agencies in charge of preventing and/or investigating non-compliance with the measures aimed at safeguarding the accuracy of accounting records, on the manner in which they should review such records to detect amounts paid for corruption. (See paragraph 178-185 of Chapter II, Section 2.1 of this Report).

2.4.6. Create or strengthen existing institutional coordination mechanisms whose objectives include obtaining collaboration, in an easy and timely manner, from other institutions or authorities to verify or establish the authenticity of substantiating documentation. (See paragraph 199-203 of Chapter II, Section 2.1 of this Report).

2.4.7. Establish and disseminate procedures and indicators to analyze the concrete results obtained through the institutional coordination mechanisms that are created or strengthened, aimed at obtaining the collaboration of other institutions and authorities to verify or establish the authenticity of substantiating documentation, in order to take the corresponding corrective measures to improve the use of said mechanisms based on these results, where appropriate. (See 199-203 of Chapter II, Section 2.1 of this Report).

2.4.8. Complete the draft manual currently being prepared, using the OECD’s *Bribery and corruption awareness handbook for tax examiners and tax auditors*, which contains indicators and typologies on the accounting record methods used to disguise payments for corruption, and use it as teaching material in the training courses provided. (See paragraph 204-209 of Chapter II, Section 2.1 of this Report).

2.4.9. Implement and widely disseminate procedures and indicators, wherever appropriate and when they do not already exist, to analyze the results obtained using the *Registry of Inactive Entities (REI)* and adopt the corresponding corrective measures to improve the use and utility of the REI based on these results. (See paragraph 210-216 of Chapter II, Section 2.1 of this Report).

2.4.10. Prepare and publish, in a user-friendly and easy-to-understand format, detailed statistical information compiled annually on actions taken to prevent, investigate, and punish non-compliance with measures aimed at safeguarding the accuracy of accounting records, such as the number of inspections or periodic or sample reviews carried out of the accounting records of publicly and privately held companies; the number of criminal and/or administrative investigations for violations of such standards and/or other measures initiated and concluded; and the number of sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, where applicable. (See paragraphs 217-232 of Chapter II, Section 2.1 of this Report).

2.4.11. Take the actions it deems pertinent, within the framework of the tasks aimed at combating money laundering, in order to detect and punish conduct related to bribery of public officials - whether these transactions are related to the payment of bribes, to the illicit gains from bribery, or to the payment of benefits received by the recipient of the bribe - in order to identify challenges and adopt the corresponding measures aimed at preventing bribery of domestic and foreign public officials. (See paragraph 237 of Chapter II, Section 2.2 of this Report).

2.4.12. Address, as part of the training programs and courses on money laundering it provides, topics related to the detection of cases of bribery of national and foreign public officials in this context. (See paragraph 238 of Chapter II, Section 2.2 of this Report).
2.4.13  Provide incentives to SMEs that participate in integrity programs that contribute to implementing these programs and prevent any adverse impact on the competitiveness of these SMEs. (See paragraph 239 of Chapter II, Section 2.2 of this Report).

2.4.14. Select and develop procedures and indicators, wherever appropriate and when they do not already exist, to analyze the objective results obtained during efforts to combat money laundering related to bribery of domestic and foreign public officials, in order to identify challenges and adopt corrective measures, as needed. (See paragraph 240 of Chapter II, Section 2.2 of this Report).

2.4.15. Strengthen the computer systems of the Anticorruption Office and the Federal Administration of Public Revenues, particularly those needed for the proper functioning of the Business Integrity Register of the Anticorruption Office, ensuring their sustainability and effectiveness and, budgets permitting, sufficient financial, human, and technical resources for them to operate properly, within available resources. (See paragraph 246 of Chapter II, Section 2.2 of this Report).

3. TRANSNATIONAL BRIBERY (ARTICLE VIII OF THE CONVENTION).

3.1. Follow-up to the implementation of the recommendations formulated in the Third Round.

Recommendation 3.4.1 suggested by the Committee:

Adopt the pertinent measures for applying the corresponding penalties, subject to the Constitution and to the fundamental principles of its legal system, to companies domiciled in its territory that engage in the conduct described in article VIII of the Convention, independently from the penalties applicable to the persons connected with those companies who are involved in such conduct.

[248] In its Response to the Questionnaire\(^\text{[209]}\) and during the on-site visit, the country under review presented information and new developments with respect to this recommendation. In this regard, the Committee notes the following as steps that lead it to believe that it has been satisfactorily considered:

[249] - Following up on the assessments of the OECD Working Group on Transnational Bribery, Argentina enacted Law No. 27.401\(^\text{[210]}\) on November 8, 2017, which entered into force on March 1, 2018, and provides for the criminal liability of legal entities for corruption offenses.

[250] - Article 1 of the above-mentioned Law determines the criminal liability of national or foreign legal entities, with or without state participation, for the following crimes:

1. Bribery and influence peddling, domestic or foreign
2. Negotiations incompatible with the exercise of public functions
3. Extortion (illegal exactions)
4. Illicit enrichment of public officials
5. Aggravated false balance sheets and reports [CHECK]

[251] - Article 2 of this Law establishes the liability of such persons and states that legal persons "are liable for the crimes provided for in the preceding article that were committed, directly or indirectly, with their intervention or in their name, on their behalf, or for their benefit.

They are also liable if the person who acted for the benefit or in the interest of the legal entity is a third party who does not have the authority to act on its behalf, provided that the legal person ratified the action, even tacitly. The legal entity shall be exempt from liability only if the individual who committed the crime acted for his or her exclusive benefit and without generating any benefit for the legal entity."

[252] - Article 3 establishes successive liability and states that: "In cases of transformation, merger, absorption, spin-off or any other corporate modification, the liability of the legal entity is transferred to the resulting or absorbing legal entity. The criminal liability of the legal entity subsists when, in a disguised or merely apparent manner, it continues its economic activity and essentially maintains the bulk of its clients, suppliers, and employees, or key segments thereof."

[253] - According to Article 7, the penalties applicable to legal entities are fines of two to five times the illicit benefit obtained or that could have been obtained; total or partial suspension of activities, which in no case may exceed ten years; suspension from participating in state tenders or bids for public works or services or in any other activity related to the State, which in no case may exceed the same period of time; the dissolution and liquidation of legal entity status when it was created for the sole purpose of committing the crime, or when such acts constitute the main activity of the entity; the loss or suspension of any State benefits it may have; and publication of an extract of the conviction at the expense of the legal entity (Article 7). Liability subsists even if the company changes its name through mergers, transformations, or modifications (article 3).

[254] - Article 6 provides that: "the legal entity may be convicted even if it has not been possible to identify or judge the human being who intervened, provided that the circumstances of the case make it possible to establish that the crime could not have been committed without the acquiescence of the organs of the legal entity."

[255] - Taking into consideration the provisions of Law No. 27.401, which establishes the liability of legal entities for crimes committed by their owners, executives, or third parties unrelated to them, but directly or indirectly with their intervention or in their name, on their behalf, or to their benefit, the Committee considers that the country under review has satisfactorily implemented recommendation 3.4.1.

Recommendation 3.4.2 suggested by the Committee:

Select and develop, through the bodies or agencies responsible for investigating and/or prosecuting the crime of transnational bribery, procedures, and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in this regard.

[256] In its Response to the Questionnaire[211] and during the on-site visit, the country under review presented information and reported new developments in relation to the above measure in this recommendation. In this regard, the Committee highlights the following as steps that contribute to progress in its implementation:

[257] The Public Prosecutors’ Office has 21 specialized units,[212] including the Economic Crime and Money Laundering Prosecutor’s Office (PROCELAC)[213] has competence and specialization in economic crime cases. Its main objective is to enhance the effectiveness of the Public Prosecutor’s

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212 See: https://www.mpf.gob.ar/procelac/.
Office for the strategic criminal prosecution of economic crime, mainly in those cases of -often transnational- organized economic crime that have a major socio-economic impact with significant institutional fallout.214

[258] The different areas of PROCELAC "coordinate their work in order to achieve a cross-cutting and joint vision of economic criminal phenomena and thus avoid a fragmented analysis of cases... Many of the economically complex crimes with the greatest economic impact and institutional fallout that are processed in the country, originated in preliminary investigations and complaints by PROCELAC and PROCELAC typically collaborates with the prosecutors' offices in their investigation."215

[259] The Response to the Questionnaire also contains information related to PROCELAC's powers and the manner in which it performs its functions, the cooperation it has provided in transnational bribery cases currently being processed, the cooperation agreements it has signed with various state institutions, some of the methods it has used to detect cases of transnational bribery, and training courses it has organized, as well as other aspects.216

[260] Furthermore, during the on-site visit, the Directorate of International Legal Assistance (DAJIN) of the Ministry of Foreign Affairs, International Trade and Worship (MRECIC) is the technical-legal-administrative body designated in 99% of international legal assistance treaties. It acts as a natural and mandatory liaison between Argentine judges and prosecutors and foreign competent authorities in matters of international judicial cooperation (preventive detentions, extraditions, and requests for international legal assistance).217

[261] As reported on that occasion, DAJIN only becomes aware of transnational bribery cases if a request for international legal assistance, whether active or passive, is received in connection with a criminal proceeding. Similarly, it could only take cognizance of the imposition of sanctions when it receives a request for assistance, whether active or passive, and the object of the request is the notification of a sanction or the enforcement of a sanction (fine, sentence, or forfeiture), or a request for extradition for the enforcement of a sentence.218

[262] In this context, if a foreign judicial authority remits a request for international legal assistance in connection with a transnational bribery investigation, the central authority can only have access to the result of that proceeding, prior to its referral to the Requesting State or to the requesting judicial authority. However, if the successful processing of a request results in the imposition of a sanction, the central authority does not have access to such information unless the foreign central authority notifies it thereof. Said notification is not mandatory and therefore only communications generated in connection with requests for assistance are accessible.219

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216 Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org) p. 59-61.
217 Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org), p. 59.
218 Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org), p. 59.
219 Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org), p. 61.
[263] As reported during the on-site visit, "between 2009 and 2021, 15 requests for assistance were processed where the crime under investigation was transnational bribery. Of those, 9 were passive and 6 active ... various multilateral and bilateral conventions were cited for the processing of these cases, so that this number of cases does not correspond only to the cases processed on the basis of the Inter-American Convention against Corruption."\(^{220}\)

[264] Between 2009 and 2021, 1,948 requests for assistance were processed. Of those, 112 were passive assistance requests and 1836 active. It should be noted that various multilateral and bilateral conventions were cited for the processing of these cases, and that this number of cases does not correspond only to cases processed on the basis of the Inter-American Convention against Corruption, although these numbers do refer to cases involving offenses that fall under the scope of application of that Convention.\(^{221}\)

[265] In this regard, the Committee notes that the country under review could benefit from the preparation and dissemination of the above information in a disaggregated manner. In this respect, a distinction could be made between cases using or invoking the Inter-American Convention against Corruption and other cases. In this regard, the Committee will formulate a recommendation that the country under review continue to compile such data annually in the manner described above, on the number of mutual assistance requests made to other States Parties for the investigation or prosecution of transnational bribery; how many of those requests were granted and how many were denied; the number of requests made to it for the same purpose by other States Parties and how many of those requests were granted and how many were denied, in order to identify challenges and adopt corrective measures, as appropriate. (See Recommendation 3.4.1 in Chapter II, Section 3.4 of this Report).

[266] Finally, the Committee notes that, apart from the information on the work carried out by the Directorate of International Legal Assistance of the Ministry of Foreign Affairs, International Trade and Worship referred to above, it is not possible to determine that there are other "procedures and indicators" specifically designed to achieve the objective described in recommendation 3.4.2. Referring to analysis of "objective results obtained in this area." Taking this into consideration, the Committee considers it necessary for the country under review to continue to heed implementation of this recommendation. (See Recommendation 3.4.2 in Chapter II, Section 3.4 of this Report).

3.2 New Developments with respect to the Provision of the Convention on Transnational Bribery (Article VIII of the Convention).

3.2.1 Developments with Respect to the Legal Framework.

a. Scope

[267] In its Response to the Questionnaire,\(^ {222}\) the country under review referred to the following legal developments regarding transnational bribery:

[268] -In addition to the criminal liability regime for legal entities, the amendments to the Criminal Code included in Law 27.401\(^ {223}\) incorporated, among other changes, the inclusion of a definition of foreign public official in the typification of the crime of transnational bribery, among other provisions (Articles 29 to 37).

\(^{220}\) Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org), p. 61.


\(^{222}\) See: Texto completo | Argentina.gob.ar

\(^{223}\) Art. 27. Organic Law of the Public Prosecutor's Office of the Nation. See Ley No. 27.148.
Article 25 of the same law contemplates the National Registry of Recidivism that reports to the Ministry of Justice and Human Rights of the Nation and registers convictions for the crimes provided for in Law 27.401.

In connection with enforcement of Law 27,401, the functions of the Prosecuting Attorney’s Office for Administrative Investigations (Procuraduría de Investigaciones Administrativas -PIA), an agency of the Public Prosecutors’ Office of the Argentine Republic, which specializes in corruption cases, include:

- Promoting investigation of the administrative conduct of agents of the centralized and decentralized national administration and of the companies, corporations, and all other entities in which the State has a shareholding.
- Conducting investigations into any institution or association whose main --direct or indirect-- source of funds is the State contribution when there is reason to suspect irregularities in the investment of such funds.
- Exercising criminal prosecution and all the powers vested in it through criminal and procedural laws throughout the territory of the Republic in those cases where the main object of investigation is improper administrative conduct by public officials

The competence of the PIA is limited to a case of local corruption with respect to acts committed within the scope of the National Executive Branch and/or affecting state resources of the national government. The PIA also has powers under administrative penalty law. Pursuant to Article 28 of Law 27.148, when the investigation conducted by the PIA finds violations of administrative regulations, the head of the PIA must communicate the result of its investigation to the highest administrative authorities of the agency in question, which shall initiate an administrative summary proceeding, in which the PIA may be the prosecuting party.

In addition, the Response to the Questionnaire indicates that, during 2020, the operational area of PROCELAC responsible for tracking crimes against Public Administration "continued with a work plan focusing on intervention in cases of transnational bribery and complex cases in which the parties involved were members of any of the (legislative or judicial) branches of government and in which the National Public Administration was a victim. During this period, progress continued to be made with the preliminary investigations underway. In the area of collaboration, the work being done with the prosecutors’ offices continued. Regarding cases of crimes against public administration, the Area continued to cooperate with Federal Prosecutor's Office No. 1 of Mar del Plata in an institutionally important case involving a former federal judge."

The country under review mentioned the following developments:

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- It continued to participate in meetings organized in connection with the OECD Working Group on Transnational Bribery.
- As part of PROCELAC's role with the OECD, in 2020, the National Public Prosecutors’ Office (MPFN) continued to serve as co-chair of the Latin American and Caribbean Anti-Corruption Law Enforcement Officers Network (LAC LEN). In this context, the third Meeting of the LAC LEN was organized jointly with the OECD, and “was attended by more than 90 prosecutors and officials from Public Prosecutors’ Offices and criminal law enforcement agencies from more than 15 countries.”
- Progress was made with the creation of an Investigation Protocol for Transnational Bribery cases, "with a view to it being disseminated and shared in 2021 with the competent prosecutors' offices so as to unify criteria applied when carrying out those investigations." 229
- The members of the area attended numerous international and national specialized courses on the subject.
- Likewise, updated information on transnational bribery provided by the Argentine Republic can be found in the final report of the OECD Working Group on Bribery Phase 3 Bis evaluation, which can be accessed through the following link https://www.oecd.org/corruption/anti-bribery/OECD-Argentina-3bis-follow-up-report-ENG.pdf

[274] On the other hand, the Response to the Questionnaire231 highlights Law 27.401, which encourages the adoption by companies of internal control, integrity, or compliance programs, as a “novelty” in the prevention of acts of corruption. In this regard, Article 22 states that “The legal entities included in this regime may implement integrity programs consisting of the whole set of actions, mechanisms, and internal procedures for promoting integrity, supervision, and control, aimed at preventing, detecting, and correcting irregularities and unlawful acts covered by this law.” It also points out that “the required Integrity Program must be related to the risks inherent to the activity carried out by the legal entity, its size, and economic capacity, in accordance with the regulations.” "That is to say, a check-list model or adoption of a model control system is not enough. Rather, for it to be valid and for the legal entity to benefit from its adoption, the internal prevention and control systems must be tailored to each company, in accordance with the criteria established in the law.” 232

229 Such as: "Conducting Financial Investigations (Foundation) Programme", OECD, August 3-12, 2020; "Online Summer Academy, International Anticorruption Academy", International Anti-Corruption Academy, Laxenburg, Austria, September 5-11, 2020; Combating the illegal economy and investigating financial flows, Guardi di Finanza Scuola di Polizia Economico Finanziaria, July 2020; as well as, "Techniques for investigating of the economic aspect of crime"; "Confiscation based on recent regulatory changes"; "Repentance Law: practical issues regarding its implementation"; "Corruption in the framework of Public Procurement" (the Covenant); "Inter-agency Cooperation. An effective tool for international collaboration among prosecutors"; and "Impact of COVID-19 on the compliance function" (Universidad San Andrés).
To ensure that internal prevention and control systems are adapted to the reality of each company and to successful models, Article 23 lists the requirements that those integrity programs must contain. Thus, “Integrity programs must contain, pursuant to the guidelines established in the second paragraph of the foregoing Article, at least the following elements:”

- A code of ethics or code of conduct, or the existence of integrity policies and procedures applicable to all directors, managers, and employees, regardless of the position or function exercised, that guide the planning and execution of their tasks or duties in such a way as to prevent the commission of the offenses contemplated in this law.
- Specific rules and procedures to prevent unlawful acts in connection with tenders and bidding processes, the execution of administrative contracts, or any other interaction with the public.
- Conducting periodic training courses on the Integrity Program for directors, managers, and employees.
- Likewise, integrity programs may also contain:
  - Periodic risk analysis and consequent adaptation of the integrity program.
  - Visible and unequivocal support of the integrity program by senior management and management.
  - Internal whistle-blowing channels, open to third parties and adequately publicized.
  - A whistleblower protection policy "against retaliation."
  - An internal investigation system that respects the rights of those under investigation and imposes effective sanctions for violations of the code of ethics or conduct.
  - Procedures for checking the integrity and track record of third parties or business partners, including suppliers, distributors, service providers, agents, and intermediaries, when hiring their services during the business relationship.
  - Due diligence during corporate transformation and acquisition processes, to verify irregularities, illegal acts, or the existence of vulnerabilities in the legal entities involved.
  - Ongoing monitoring and evaluation of the effectiveness of the integrity program.
  - An internal manager in charge of the development, coordination, and supervision of the Integrity Program.
  - Compliance with the regulatory requirements applicable to these programs issued by the respective national, provincial, municipal, or communal police authorities and that govern the activity of the legal entity.

In order to strengthen incentives for the adoption of integrity and compliance programs by private sector companies, Article 24 of Law 27.401 establishes that "the existence of an appropriate Integrity Program pursuant to Articles 22 and 23, shall be a necessary condition to be able to do business with the national State, via contracts that: a) according to the regulations in force, due to their amount, must be approved by the competent authority with a rank no lower than that of Minister; and b) are included in Article 4° of Delegated Decree No. 1023/01 and/or governed by Laws 13.064, 17.520, 27.328 and public services concession or license contracts."

b. Observations
The Committee wishes to acknowledge the new legal developments in the country under review aimed at continuing to make progress with maintaining and strengthening its legal framework with respect to the transnational bribery referred to in Article VIII of the Convention. In particular, the Committee recognizes the efforts underlying the passing of the new Law on Criminal Liability for Legal Persons and the reforms to the Criminal Code included in Law 27.401.

With respect to the National Registry of Recidivism, provided for in Article 25 of Law 27.401, which records convictions for the offenses provided for in that law, the Committee believes that the country under review could benefit from its wide dissemination, which could serve as an additional deterrent in the prevention of transnational bribery. The Committee will make a recommendation in that regard. (See Recommendation 3.4.3 in Chapter II, Section 3.4 of this Report).

3.2.2 New Developments with Respect to Technology.

In its Response to the Questionnaire, the country under review presented new developments with respect to the technological aspects of transnational bribery, which are cited below.

PROCELAC has developed an information processing system called SAIPRA. "In addition to expediting Analysis of Social Networks, this system also develops more agile ways of structuring the information contained in paper files, as well as accelerating collection of the net worth data analyzed by the area’s accountants. ... The system also resolves other obstacles, such as being able to establish whether a person was already under investigation within PROCELAC. It also makes it possible to standardize the inputs of databases visited by researchers in the area, since the system is part of an online portal that also condenses resources containing useful information. SAIPRA is constantly being developed and updated."

In this regard, the Committee believes that the country under review could benefit from strengthening these platforms, and the computer, technological, and communications equipment required by PROCELAC, the Judiciary, and other agencies involved in the prevention, detection, and punishment of bribery or transnational bribery, so that, available resources permitting, they have the technological, budgetary, and human resources to fully perform their functions with respect to this crime. (See Recommendation 3.4.4 in Chapter II, Section 3.4 of this Report).

3.3 Results.

In its Response to the Questionnaire and during the on-site visit, the country under review presented information on results of the implementation of the standards and/or measures relating to the offense of transnational bribery. Of them, the Committee highlights the following in particular:

In relation to the enforcement of Law 27.401 with respect to the cases in which the Prosecuting Attorney’s Office for Administrative Investigations (PIA) intervenes, the Response to the Questionnaire indicates that two were identified, in which said law was enforced, and charges were filed not only against public officials and individuals acting as representatives of private companies, but also against the legal entities themselves. The first case refers to the crime of negotiations incompatible with public

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office (Article 265 of the Penal Code) and the second, to irregularities in the purchase of food by the Ministry of Social Development in connection with the COVID-19 pandemic.

[284] The Committee notes that the above cases do not correspond to cases of transnational bribery. In light of the above, the Committee will formulate a recommendation aimed at identifying, through the appropriate bodies, the causes that could be contributing to the fact that the public does not report more frequently, conduct that could constitute cases of bribery of foreign public officials by legal persons, as well as the reasons why the government authorities responsible for the prevention, investigation, and punishment of this crime are not detecting, reporting, and investigating such conduct more frequently, in order to take the corresponding corrective measures.

[285] During the on-site visit, the country under review also indicated that in the last five years in Argentina there have been 12 still pending and three completed transnational bribery proceedings. Seven of these proceedings were initiated as a result of preliminary investigations conducted by PROCELAC.

[286] In light of the above, the Committee will recommend that the Republic of Argentina adopt such measures as it deems appropriate in order to identify, through the appropriate authorities, the reasons why the public does not file more complaints related to conduct that could constitute bribery of foreign public officials by both natural and legal persons, as well as the reasons why the government authorities in charge of the prevention, investigation, and punishment of this crime are not detecting and reporting such conduct more frequently, in order to take the corresponding corrective measures, if necessary. The Committee will make a recommendation in that regard (see Recommendation 3.4.5 in Chapter II, Section 3.4 of this Report).

[287] In addition, taking into consideration that the number of completed transnational bribery cases is only three in a five-year period, the Committee considers that the country under review could benefit from identifying the reasons that could be contributing to the delay in criminal proceedings involving this offense and, if necessary, take the appropriate corrective measures. The Committee will make a recommendation in that regard (see Recommendation 3.4.6 in Chapter II, Section 3.4 of this Report).

[288] The Committee likewise considers that the country under review could also benefit from the preparation and wide dissemination, in a user-friendly and easily accessible format, of detailed and annually compiled statistical information on the investigations initiated into transnational bribery, which would make it possible to establish how many have been suspended; how many have prescribed; how many have been archived; how many are in process; how many have been referred to the competent authority to resolve; distinguishing between those that correspond to natural and legal persons, in order to identify challenges and adopt corrective measures, where appropriate. The Committee will make a recommendation in that regard (see Recommendation 3.4.7 in Chapter II, Section 3.4 of this Report).

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236 Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org), p. 56-57.

237 Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org), p. 56-57.

During the on-site visit, the Ministry of Foreign Affairs, International Trade, and Worship presented the following results related to international legal assistance in transnational bribery cases:

Assistance related to offenses covered by the Inter-American Convention against Corruption

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<tr>
<th>Assistance: Transnational bribery</th>
<th>Passive</th>
<th>Active</th>
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<td>Pending</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>2016</td>
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<td>1</td>
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<tr>
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<td>1</td>
</tr>
<tr>
<td>2018</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>2019</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

Regarding the scope of the above assistance, the Ministry of Foreign Affairs, International Trade, and Worship reported during the on-site visit that it includes the following aspects:

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✓ Notification of procedural acts.
✓ Receipt and production of evidence such as testimonies or statements, expert appraisals, and examination of persons, property, and places.
✓ Location or identification of persons.
✓ Notification to witnesses or experts to appear voluntarily to testify in the requesting State.
✓ Transfer of persons subject to criminal proceedings for them to appear and testify in the requesting State or for other purposes expressly stated in the request.
✓ Precautionary measures with respect to assets.
✓ Fulfillment of other requests with respect to assets.
✓ Delivery of documents and evidence.
✓ Seizure, transfer of forfeited assets and other measures of a similar nature.
✓ Securing of assets for the purpose of complying with court rulings imposing payment of damages/ reparation or fines.
✓ Any other form of assistance that is not incompatible with the laws of the requested State.

[291] The Response to the Questionnaire also indicates that PROCELAC has proactively detected new cases of transnational bribery based on press reports. According to the Response to the, this Prosecuting Attorney’s Office has adopted measures to improve the on-line search system and the detection of cases reported not only in the national media but also abroad. Thus, it created an internal search system for information from different portals around the world, which makes it possible to detect publication of any news related to possible cases of transnational bribery in Spanish, English, and Portuguese. The system proved to be a success and resulted in the detection of two cases: “one, detected in 2017, referring to the payment of bribes by an Argentine company in El Salvador to obtain contracts for the management of the public transportation collection system, -which is the case that has made the most progress in the country on this crime-; and another, detected in 2018, on the possible payment of bribes by a consortium of Argentine and Peruvian companies to public officials in Peru for the construction and operation of an airport.”

[292] With respect to the foregoing, the Committee considers that the country under review could benefit from the improvement and use of internal search systems in the detection of transnational bribery, so that the notitia criminis can continue to be used as a tool in the investigation of bribery of foreign public officials. (See Recommendation 3.4.8 in Chapter II, Section 3.4 of this Report).

3.4. Recommendations.

[293] In light of the observations formulated in Sections 3.1, 3.2 and 3.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

3.4.1 Compile disaggregated annual data referring to use of the Inter-American Convention against Corruption on the number of mutual assistance requests made to other States Parties for the investigation or prosecution of transnational bribery; on the number of those requests that were granted and on how many were denied; the number of requests made to it for the same purpose by other States Parties and how many of those requests were granted and how many were denied, in order to identify challenges and adopt the corresponding corrective measures. (See paragraphs 258-266 of Chapter II, Section 3.1 of this Report).

241 Response to the Questionnaire of the Republic of Argentina (Sixth Round):
3.4.2 Select and develop, through the organs or agencies responsible for the investigation and/or prosecution of the offense of transnational bribery, procedures, and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in the matters addressed in this Chapter. (See paragraph 267 of Chapter II, Section 3.1 of this Report).

3.4.3 Widely disseminate, through modern electronic means and in a user-friendly and easy-to-understand manner, the public registry of legal persons provided for in Article 25 of Law 27.401 in which the sanctions imposed on such persons are recorded. (See paragraphs 279 of Chapter II, Section 3.2 of this Report).

3.4.4 Strengthen the platforms, computer, technological, and communications equipment required by PROCELAC, the Judiciary, and other agencies involved in the prevention, detection, and punishment of bribery or transnational bribery, so that, in an appropriate and efficient manner, they have the technological, budgetary, and human resources needed to fully perform their functions with respect to this crime, within available resources. (See paragraphs 281-282 of Chapter II, Section 3.2 of this Report).

3.4.5 Identifying, through the appropriate bodies, the reasons why the public does not report more frequently conduct that could constitute cases of bribery of foreign public officials by both natural and legal persons, as well as the reasons why the government authorities responsible for the prevention, investigation, and punishment of this crime are not detecting, reporting, and investigating such conduct more frequently, in order to take the corresponding corrective measures. (See paragraphs 284-287 of Chapter II, Section 3.3 of this Report).

3.4.6 Identify, through the corresponding bodies, the causes that could be contributing to a delay in criminal proceedings related to transnational bribery and take, if necessary, the corresponding corrective measures. (See paragraph 288 of Chapter II, Section 3.3 of this Report).

3.4.7 Prepare and widely disseminate, in a user-friendly and easily accessible format, detailed and annually compiled statistical information on the investigations initiated into transnational bribery, which would make it possible to establish how many have been suspended; how many have prescribed; how many have been archived; how many are in process; how many have been referred to the competent authority to resolve; distinguishing between those that correspond to natural and legal persons, in order to identify challenges and adopt corrective measures, where appropriate. (See paragraph 289 of Chapter II, Section 3.3 of this Report).

3.4.8 Improve and use internal search systems in the detection of transnational bribery, so that the notitia criminis can continue to be used as a tool in the investigation of bribery of foreign public officials. (See paragraphs 292-293 of Chapter II, Section 3.3 of this Report).

4. **ILlicit Enrichment (Article IX of the Convention).**

4.1 **Follow-Up to the Implementation of the recommendations formulated in the Third Round.**

[294] No recommendations were formulated by the Committee in this Section in the Third Round of Review.

4.2 **New Developments with respect to the Provisions of the Convention on illicit Enrichment Article IX of the Convention).**

4.2.1 New developments with Respect to the Legal Framework.
a. **Scope.**

In its Response to the Questionnaire, the country under review did not include new developments in the legal framework for the offense of illicit enrichment. However, during the on-site visit, the following was noted:

Since the adoption of the Third Round Report, two changes have been made in connection with illicit enrichment. The first involves the penalty set forth in Law 27.401, which for the first time enshrined, in the Argentine legal system, the criminal liability by private legal entities for the commission of certain offenses, including the crime of illicit enrichment. This Committee has already analyzed aspects related to the scope of that law in sections 2, 3.1, and 3.4 of this report, in which it addressed the issue of preventing the bribery of national and foreign public servants. Accordingly, the Committee refers to the contents of those sections with regard to this matter.

The second change in the legal framework involves the wording of Article 268.2 of the Criminal Code on the penalty imposed, which reads as follows:

"The individual who, when duly requested, fails to justify the origin of an appreciable increase in his/her own assets or the assets of another person used to conceal that increase, after taking on a public position or job and up to two (2) years after having left it, will be punished with two (2) to six (6) years of prison, a fine of two (2) to five (5) times the value of the enrichment, and permanent disqualification from holding public office."  

This reform increased the fine (which was originally equivalent to fifty to one hundred percent of the value of the enrichment), to its current value of two to five times the value of the enrichment, pursuant to Article 36 of Law 27.401, which modified Article 268.2 of the Criminal Code, as follows:

"Enrichment will be understood to have occurred not only when the assets are increased with money, things, or goods, but also when debts or liabilities that encumbered them are canceled or discharged.  
Any individual used to conceal the enrichment will be punished with the same penalty as the author of the act."  

During the on-site visit, the country under review indicated that one of the offenses that is closely related to illicit enrichment is "malicious omission and falsification of data in the presentation of financial disclosure reports," included in Article 268.3 of the Criminal Code, which states:

"The individual who, due to his/her position, is required by law to present a financial disclosure report and maliciously fails to do so, will be punished with a prison sentence of fifteen days to two years, and permanent disqualification from holding a specified public office.  
The crime will take place when, having received reliable notification of the respective order, the obligated party does not fulfill the aforementioned duties within the period set by the applicable law.

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242 Response to the Questionnaire of the Republic of Argentina (Sixth Round):  
243 Paragraph replaced by Article 36 of Law 27.401 Official Gazette 12/01/2017. Effective date: Ninety (90) days after publication in the Official Gazette of the Argentine Republic.  
244 Article replaced with Article 38 of Law 25.188 Official Gazette 11/01/1999. Effective: eight days after publication.
The individual who maliciously falsifies or fails to include data that the aforementioned returns should contain pursuant to the applicable laws and regulations, will incur the same penalty.

The Anticorruption Office is in charge of keeping records, evaluating, and controlling the content of the financial disclosure reports of public servants included in Article 5 of Law 25.188 on Public Service Ethics. Public servants are required to present financial disclosure reports in three instances:

i. Initial Disclosure: on being admitted to the position or role, within the first thirty days of starting. This statement must provide the individual’s asset information as of their start date, regardless of when the appointment is made effective.

ii. Annual Disclosure: to update their information, as of May 30 every year; this return will include the asset data from the calendar year.

iii. Termination Disclosure: within thirty days after ceasing to hold the position or role.

Candidates to national elected positions are also required to submit their financial disclosure reports (Article 5 of Law 25.188).

The human resources departments of the relevant authorities are responsible for administering these disclosures and in charge of reporting entry to and terminations from these positions, in order to maintain up-to-date information on the individuals required to submit a disclosure. Furthermore, these departments are required to report breaches of compliance and to inform the highest-level authorities thereof, so they can take the appropriate punitive, administrative, and criminal measures.

The Anticorruption Office is the unit in charge of maintaining the list of public servants from the Executive and Legislative Branches who have met or breached their obligation to present financial disclosure reports, and of publishing the list on its web page. This information is also published on the following web page: https://www.argentina.gob.ar/noticias/la-oficina-anticorrupcion-publico-el-listado-actualizado-de-cumplidores-s-e-incumplidores-de.

The financial disclosure reports, by individuals from the Executive and Legislative Branches who are required to present them, are public, easily accessible, and can be consulted without restriction for free by anyone who wishes to do so, on the Anticorruption Office web page https://www.argentina.gob.ar/consultar-declaraciones-juradas-de-funcionarios-publicos. The country under review reported that the consolidated information is published in an open, free format on the National Public Data Portal. “Therefore, anyone, anywhere in the world, can use the information on the public servants’ and legislators’ financial disclosure report and process and compare it, and design citizen control applications. Previously, this data could only be accessed by individually downloading each disclosure in PDF format https://datos.gob.ar/dataset/justicia-declaraciones-juradas-patrimoniales-integrales-caracter-publico.”

b. Observations

With respect to the new legal developments related to illicit enrichment, the Committee notes that, on the basis of the information available to it, they may be said to constitute a set of relevant measures for promoting the purposes of the Convention.

4.2.2. New Developments with Respect to Technology

See: Ley 25188/1999 | Argentina.gob.ar.

Article 7, Law 25.188.

Inter-American Convention against Corruption, Article IX.
In its Response to the Questionnaire,248 the country under review did not present any new developments with regard to technology on illicit enrichment. However, during the on-site visit, it presented data on the computerized system for recording and managing the National Public Prosecutor’s Office (MPFN) cases, known as COIRON.

As indicated at that time: “starting in 2017, through Resolution of the Argentine Attorney General’s Office (PGN) 320/2017, the COIRON system was established as the leading tool for managing information on criminal cases in all of the public prosecutor (MPF) offices, replacing the prior case record system. However, this system was implemented only gradually, beginning on March 1, 2017, in the prosecutors’ offices located in the provinces of Salta, Jujuy, Chubut, Santa Cruz, and Tierra del Fuego, as well as at the Specialized Prosecutorial Unit on Cybercrime and at the Attorney General’s Office for Drug-related Crime. Through Resolutions of the PGN 1223/2017, 2469/2017, 3370/2017, 30/2018, 104/2018, and 130/2018, COIRON was gradually extended to various MPF units. From March 2017 to March 2019, the nine planned implementation stages were completed, achieving a figure of approximately 92% (near 2200) trained individuals and operators for the implemented systems. Today, COIRON has already been implemented at all of the federal prosecutor's offices throughout the country, and in the City of Buenos Aires, it has been implemented in all of the economic crime jurisdiction prosecutor’s offices and in 6 of the 12 federal crime investigation prosecutor’s offices.”249

The Committee, taking into account the importance of computer technology in producing statistical data and managing information, notes that the country under review could benefit from considering and implementing the measures it deems relevant to ensure that the International Legal Aid Office, the Anticorruption Office, and the Attorney General’s Office for Administrative Investigations, as well as other agencies in charge of investigating and prosecuting the crime of illicit enrichment, have, within available resources, the technological resources, budgets, and specialized technical staff they need to strengthen systems like COIRON, with the purpose to facilitate the duties for which they are responsible in the investigation, prosecution, and punishment of illicit enrichment. (See Recommendation 4.4.1 in Chapter II, Section 4.4 of this Report).

4.3 Results.

In its Response to the Questionnaire,250 the country under review did not present data on the enforcement of the laws and/or other measures related to the crime of illicit enrichment. However, during the on-site visit, it provided information that it deemed relevant in that regard, from which the Committee highlights the following:

-Information presented through the COIRON system referred to in Section 4.2.2, about which the country under review indicates: “Although the data presented below are useful for providing an approximation of the number of cases processed for the indicated crimes between 2018 and the first half of 2021, it must be noted that, since they are based on statistical data produced during the MPFN record systems transition period, the results may vary slightly in terms of the total number of cases processed at all MPFN offices.”251

251 Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit.
[311] The country under review provided the following chart that shows the cases entered between 2011 and 2019; the source of this data is the National Judicial Branch General Administration Office of Statistics.²⁵²

<table>
<thead>
<tr>
<th>Year</th>
<th>Total cases per year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>29</td>
</tr>
<tr>
<td>2019</td>
<td>54</td>
</tr>
<tr>
<td>2020</td>
<td>21</td>
</tr>
<tr>
<td>2021</td>
<td>16</td>
</tr>
<tr>
<td>Total</td>
<td>120</td>
</tr>
</tbody>
</table>

[312] The Republic of Argentina also presented a breakdown of cases from 2018 to 2021, by date of entry, in the following table:

<table>
<thead>
<tr>
<th>Date of entry</th>
<th>Description of offense</th>
<th>Article</th>
<th>Law</th>
<th>Case status</th>
</tr>
</thead>
<tbody>
<tr>
<td>02/01/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188</td>
<td>Dismissed</td>
</tr>
<tr>
<td>02/01/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188</td>
<td>Dismissed</td>
</tr>
<tr>
<td>02/01/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188</td>
<td>Dismissed</td>
</tr>
<tr>
<td>02/01/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188</td>
<td>Dismissed</td>
</tr>
<tr>
<td>02/21/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188</td>
<td>Active, concluded for some defendants</td>
</tr>
<tr>
<td>02/23/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188</td>
<td>Rejected</td>
</tr>
<tr>
<td>02/26/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401</td>
<td>At inquiry stage</td>
</tr>
<tr>
<td>03/01/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188</td>
<td>Initial (procedural stage undetermined)</td>
</tr>
</tbody>
</table>

²⁵² PowerPoint presented during the on-site visit: mesicic6_arg_resp_ppt10.pdf (oas.org).
<table>
<thead>
<tr>
<th></th>
<th>Date</th>
<th>Issue</th>
<th>Case No.</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>03/08/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188 Dismissed</td>
</tr>
<tr>
<td>10</td>
<td>03/08/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188 Dismissed</td>
</tr>
<tr>
<td>11</td>
<td>03/14/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188 At initial stage</td>
</tr>
<tr>
<td>12</td>
<td>03/23/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 Indictment presented</td>
</tr>
<tr>
<td>13</td>
<td>03/27/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188 Dismissed</td>
</tr>
<tr>
<td>14</td>
<td>04/11/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188 At initial stage</td>
</tr>
<tr>
<td>15</td>
<td>04/27/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188 Indictment presented</td>
</tr>
<tr>
<td>16</td>
<td>07/05/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>25188 Initial (procedural stage undetermined)</td>
</tr>
<tr>
<td>17</td>
<td>08/06/2018</td>
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<td>268.2</td>
<td>25188 Dismissed</td>
</tr>
<tr>
<td>18</td>
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<td>268.2</td>
<td>27401 At initial stage</td>
</tr>
<tr>
<td>19</td>
<td>08/28/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 At initial stage</td>
</tr>
<tr>
<td>20</td>
<td>09/05/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 In preliminary investigation</td>
</tr>
<tr>
<td>21</td>
<td>09/11/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 Initial (procedural stage undetermined)</td>
</tr>
<tr>
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<td>268.2</td>
<td>27401 With prosecution</td>
</tr>
<tr>
<td>23</td>
<td>10/05/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 Criminal proceeding extinguished</td>
</tr>
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<td>24</td>
<td>10/11/2018</td>
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<td>268.2</td>
<td>27401 Dismissed</td>
</tr>
<tr>
<td>25</td>
<td>10/16/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 Initial (procedural stage undetermined)</td>
</tr>
<tr>
<td>26</td>
<td>10/18/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 At initial stage</td>
</tr>
<tr>
<td>27</td>
<td>10/22/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 Initial (procedural stage undetermined)</td>
</tr>
<tr>
<td>28</td>
<td>11/01/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 Dismissed</td>
</tr>
<tr>
<td>29</td>
<td>12/18/2018</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 Joined with principal FiscalNet case</td>
</tr>
<tr>
<td>30</td>
<td>01/23/2019</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 Initial (procedural stage undetermined)</td>
</tr>
<tr>
<td>31</td>
<td>02/04/2019</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 Active with defendants in different stages</td>
</tr>
<tr>
<td>32</td>
<td>02/14/2019</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 At inquiry stage</td>
</tr>
<tr>
<td>33</td>
<td>02/25/2019</td>
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<td>268.2</td>
<td>27401 Request ongoing</td>
</tr>
<tr>
<td>34</td>
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<td>268.2</td>
<td>27401 Indictment presented</td>
</tr>
<tr>
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<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401 At inquiry stage</td>
</tr>
<tr>
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<td>268.2</td>
<td>27401 Request ongoing</td>
</tr>
<tr>
<td>37</td>
<td>04/09/2019</td>
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<td>268.2</td>
<td>27401 Indictment presented</td>
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<td>Category</td>
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<tr>
<td>------------</td>
<td>--------------------</td>
<td>-------</td>
<td>------------------</td>
<td>-------------------------------</td>
</tr>
<tr>
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<td>268.2</td>
<td>27401</td>
<td>At initial stage</td>
</tr>
<tr>
<td>05/10/2019</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401</td>
<td>Rejected</td>
</tr>
<tr>
<td>05/15/2019</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401</td>
<td>At initial stage</td>
</tr>
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<td>05/20/2019</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401</td>
<td>Initial (procedural stage undetermined)</td>
</tr>
<tr>
<td>05/27/2019</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401</td>
<td>Sent to provincial/local justice system</td>
</tr>
<tr>
<td>06/03/2019</td>
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<td>27401</td>
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</tr>
<tr>
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<td>268.2</td>
<td>27401</td>
<td>At inquiry stage</td>
</tr>
<tr>
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<td>268.2</td>
<td>27401</td>
<td>At initial stage</td>
</tr>
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<td>27401</td>
<td>At inquiry stage</td>
</tr>
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<td>268.2</td>
<td>27401</td>
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<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401</td>
<td>Request ongoing</td>
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<tr>
<td>08/05/2019</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401</td>
<td>Dismissed</td>
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<tr>
<td>08/09/2019</td>
<td>Illicit enrichment</td>
<td>268.2</td>
<td>27401</td>
<td>At initial stage</td>
</tr>
<tr>
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<td>27401</td>
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<tr>
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<td>27401</td>
<td>At initial stage</td>
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<td>27401</td>
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</tr>
<tr>
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</table>

[313] With regard to the foregoing information, the Committee observes that of 120 cases filed between 2018 and 2021, only 2 are in the prosecution phase, while 25 have been dismissed and 3 rejected, which is equivalent to 25% of the cases. The Committee also notes the number of cases that are at the “initial stage”—12 from 2018 and 2019, as well as the ambiguity of the status “initial (procedural stage undetermined)” in 25 cases. Totaling the statuses, “initial (procedural stage undetermined), “at initial stage,” “indictment presented,” and “in preliminary investigation,” the Committee notes that 48% of cases (58) are in the preliminary stage; of those, 5 are from 2018 and 7 from 2019.

[314] The Committee considers that the country under review could benefit from identifying, through the pertinent agencies, the causes that could be prolonging the illicit enrichment criminal prosecution process, in order to take appropriate corrective measures where necessary. The Committee will make a recommendation in that regard. (See Recommendation 4.4.2 in Chapter II, Section 4.4 of this Report).

[315] The Committee, taking into consideration that analysis of the foregoing table shows that in the past five years there was an annual average of 24 illicit enrichment cases, and that in 5 years there were only 2 convictions, considers that the country under review could benefit from identifying, through the pertinent authorities, the potential causes of the failure of the identify, report, and punish more cases of behaviors that typify this crime, in order to take appropriate corrective measures. The Committee will make a recommendation in that regard. (See Recommendation 4.4.3 in Chapter II, Section 4.4 of this Report).
With regard to the lack of convictions in criminal cases for crimes analyzed in this round and the delays in these processes, the Forum of Studies on the Administration of Justice, civil society organization that responded to the questionnaire, indicated that: “we observe that the criminal cases on the crimes of this sixth round appear to not have resulted in convictions and take an alarmingly excessive length of time.”

Regarding the delays in the criminal procedures, it indicated the following:

“Delays in corruption cases foster impunity. In the report we indicate that in some cases the accused have been dismissed because of the statute of limitations; in other cases, the accused die; in others, the guarantee of a reasonable time is applied (even when there is no statute of limitations) according to standards of the Inter-American Commission on Human Rights (IACHR), with approximately 9 cases lasting more than 20 years.

With the passage of time, evidence is eroded and lost (see Henin case (YACIRETA) below). The delay issues partially derive from the Procedural Code, which allows reconsideration with almost unlimited appeals. The defense teams use all remedies possible at every stage of their cases.”

The Committee also feels the country under review could benefit from strengthening and broadly disseminating detailed statistical information on the investigations into illicit enrichment, compiled annually, in a friendly, easily accessible format, to establish how many have been suspended, how many are statute-barred; how many were shelved; how many are being prosecuted; how many have been sent to the competent authority for resolution; and how many have been firmly decided, in order to identify challenges and adopt corrective measures where applicable. The Committee will make a recommendation in that regard. (See Recommendation 4.4.4 in Chapter II, Section 4.4 of this Report).

The Committee also notes that the country under review could consider implementing and strengthening systematic, ongoing training programs for the staff of the organs or agencies responsible for investigating and prosecuting this crime, as well as for requesting and/or providing the assistance and cooperation stipulated in the Convention, so that they can fully perform their jobs with regard to investigating and prosecuting this crime. The Committee will make a recommendation in that regard. (See Recommendation 4.4.5 in Chapter II, Section 4.4 of this Report).

In addition, the Committee considers that it would be beneficial for the country under review to consider establishing, within the training programs for the staff of the entities or agencies responsible for investigating and prosecuting this crime, the Judiciary, and the Office of the Public Prosecutor of the Nation, a specialized, systematic, and ongoing module on the offense of corruption in general and, in particular, the offense of illicit enrichment. The Committee will formulate two recommendations in this regard. (See Recommendation 4.4.6 in Chapter II, Section 4.4 of this Report).

The country under review also submitted the following quantitative information on the number of cases of omission and falsification of data in financial disclosure reports.

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255 According to the country under review, these two statistics are recorded together under the same crime. Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: http://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_arg_visita1.pdf, p. 74.
[321] In addition, the country under review shared the following table that breaks down the cases of omission and falsification of data in the financial disclosure reports from 2018 to 2021, according to the date of entry and their current status.\(^{256}\)

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<td>2018</td>
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<td>2019</td>
<td>10</td>
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<tr>
<td>2020</td>
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<tr>
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\(^{256}\) Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: http://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_arg_visita1.pdf, p. 74-76.
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[322] Reviewing the foregoing data reveals that of the 16 cases of omission and falsification of data in financial disclosure reports brought in 2018 and 2019, 44% (7) remained in the initial stages of the process (included under the categories of preliminary investigation, initial stage, and at inquiry stage). Accordingly, the Committee finds that the Republic of Argentina could benefit from establishing, through the applicable authorities, the reasons as to why these cases are not processed faster, in order to take appropriate corrective measures, if necessary. The Committee will make a recommendation in that regard. (See Recommendation 4.4.7 in Chapter II, Section 4.4 of this Report).

[323] Regarding the asset verification processes associated with administrative penalties, the Anticorruption Office submitted the following information: “in 2016, the human resources offices of the various bodies of the national public administration reported that 114 public servants were penalized with suspension of twenty percent (20%) of their monthly payments due to the failure to present their initial or annual financial disclosure reports. In 2017, 36 cases were registered; in 2018, 40; and in 2019, 26, according to Anticorruption Office reports up to early November of this year. Due to the pandemic and the resultant preventive restrictions that were imposed, at present no data is available for 2020 or for the first half of 2021.”

[324] The Office also provided the following information on its annual oversight of the financial disclosure reports of senior civil servants, for the past five years:

- **2017**: 2,621 disclosures corresponding to 1,397 public servants
- **2018**: 2,600 disclosures corresponding to 1,536 public servants
- **2019**: 2,940 disclosures corresponding to 1,591 public servants
- **2020**: 2,896 disclosures corresponding to 1,700 public servants
- **First half of 2021**: 2,265 disclosures corresponding to 856 public servants

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257 On-site visit, from 27 September to October 1, 2021. Topic 1. Presentation of the Federal Public Revenue Administration (AFIP) held on September 28, 2021, p. 77.
The country under review specified that in the past few years, the level of compliance with presenting these disclosures has shown a sustained increase over the past few years, and submitted the following chart:

![Graph showing compliance levels](image.png)

The country under review also reported that the Anticorruption Office made a number of criminal reports based on preliminary investigations carried out on cases of illicit enrichment and indicated: “in 2016 and 2017, three reports were filed, while in 2018, there were a total of four reports. Lastly, in 2020 and 2021 to date, only one case was reported to the federal justice system per year.”

Furthermore, it explained that the 2020 information is currently being prepared, due to the different provisions that were implemented because of the pandemic. Transmission of the financial disclosure reports through the AFIP web page will not verify compliance therewith, but rather the reserved annex must be delivered to the human resources area. These annexes were not received and therefore, the receipt thereof—compliance—could not be reported. We hope to fix this situation as soon as possible.

The Committee considers that the country under review could benefit from resolving the aforementioned situation through increased use of electronic measures to allow civil servants to continue to submit the required documentation even during situations like those caused by the COVID-19 pandemic, and the Anticorruption Office to continue to fully comply with its responsibilities in this matter. The Committee will make a recommendation in that regard. (See Recommendation 4.4.8 in Chapter II, Section 4.4 of this Report).

4.4 Recommendations.

In light of the observations formulated in Sections 4.1, 4.2 and 4.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

4.4.1 Adopt the relevant measures to provide the International Legal Aid Office, the Anticorruption Office, and the Attorney General's Office for Administrative Investigations with the necessary

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technological and budgetary resources as well as the required specialized technical staff in order to strengthen systems like COIRON, to help them fulfill their duties of prosecution, investigation, and punishment of illicit enrichment, especially measurement of results. (See paragraph 308-309 of Chapter II, Section 4.2. of this Report).

4.4.2 Identify, through the pertinent agencies, the cases that could be causing delays in the illicit enrichment criminal procedures, and take appropriate corrective measures, where necessary. (See paragraphs 310-315 of Chapter II, Section 4.3. of this Report).

4.4.3 Identify, through the pertinent agencies, the causes that could be leading to the failure to identify, report, and punish more cases involving behaviors that could typify illicit enrichment, in order to take the appropriate corrective measures. (See paragraphs 316 of Chapter II, Section 4.3. of this Report).

4.4.4 Strengthen and broadly disseminate detailed statistical information, compiled annually, on the investigations into illicit enrichment that have been started, in a friendly, easily accessible format, to establish which stage of the process they are at, namely: how many have been suspended, how many are statute-barred; how many were shelved; how many are being prosecuted; how many have been sent to the competent authority for resolution; and in how many a conviction or acquittal has been reached, in order to identify challenges and adopt corrective measures where applicable. (See paragraphs 318 of Chapter II, Section 4.3. of this Report).

4.4.5 Establish, through the relevant authorities, the reasons for the slow processing of cases of omission and falsification of data in financial disclosure reports, to implement the appropriate corrective measures where necessary. (See paragraph 319 of Chapter II, Section 4.3. of this Report).

4.4.6 Establish, within the training programs for the staff of the entities or agencies responsible for investigating and prosecuting this crime, the Judiciary, and the Office of the Public Prosecutor of the Nation, a specialized, systematic, and ongoing module on the offense of corruption in general and, in particular, the offense of illicit enrichment. (See paragraph 320 of Section 4.4. of Chapter II of this Report.)

4.4.7 Strengthen systematic, ongoing training programs for the staffs of the organs or agencies responsible for investigating and prosecuting this crime, as well as for requesting and/or providing the assistance and cooperation stipulated in the Convention, so that they can fully perform their duties with regard to investigating and prosecuting this crime. Accordingly, the Committee will formulate a recommendation. (See paragraphs 323 of Chapter II, Section 4.3. of this Report).

4.4.8 Continue improving the process for updating the information on the presentation and evaluation of financial disclosure reports for 2020, by adopting appropriate measures and increasing the use of electronic means to allow civil servants to continue to submit the required documentation even during situations like the one caused by the COVID-19 pandemic, and the Anticorruption Office to continue to fully meet its responsibilities on this issue, including preparing statistical data and compliance indicators. (See paragraphs 327-329 of Chapter II, Section 4.3. of this Report).

5. NOTIFICATION OF CRIMINALIZATION OF TRANSNATIONAL BRIBERY AND ILLECIT ENRICHMENT (ARTICLE X OF THE CONVENTION)

5.1 Follow-Up to the Implementation of the recommendations formulated in the Third Round.
6. **EXTRADITION (ARTICLE XIII OF THE CONVENTION)**

6.1 Follow-Up to the Implementation of the recommendations formulated in the Third Round.

Recommendation a) suggested by the Committee:

*Adopt the pertinent measures so that, when it denies a request for extradition in relation to the crimes set forth in the Convention, on the basis of the nationality of the person sought or because it deems that it has jurisdiction, it will in due course inform the requesting State of the final outcome of the case that, as a result of the denial of extradition, has been presented to the competent national authorities for prosecution.*

[331] In its Response to the Questionnaire and during the on-site visit, the country under review presented information and new developments with respect to the above Recommendation. In this regard, the Committee highlights the following as steps that contribute to progress in its implementation:

[332] – As stated in the Final Report on the Republic of Argentina in the Third Round and in the Response to the Questionnaire, the Law on International Cooperation in Criminal Matters is applied, under the principle of reciprocity, in the absence of a treaty or with respect to matters not regulated in the treaty. Article 12 establishes that when the person sought for extradition is an Argentine national, he or she may opt to be tried by Argentine courts, unless a treaty making the extradition of nationals mandatory is applicable to the case. When such a person chooses to be tried in Argentina, the extradition will be denied, and he or she will be tried in Argentina, under Argentine criminal law—provided that the requesting State agrees, waives its jurisdiction, and forwards all the records and evidence needed for the prosecution.

[333] In the above case, the person has to have been an Argentine national when the act was committed and still be an Argentine national at the time of choosing this option. When a treaty is applicable that does not allow for the extradition of nationals, the executive branch, in the circumstances provided for in Article 36 of the Law on International Cooperation, will decide whether to make use of this option.

[334] As the Argentine Republic stated, since the last evaluation carried out by MESICIC, it has signed and brought into force international legal cooperation treaties with provisions on the timely communication of the decision resulting from a judicial proceeding initiated in Argentina following a denial of extradition based on nationality or on the territorial jurisdiction of the Argentine Republic. These provisions state that, if extradition is refused on these grounds, the requested State—at the request of the requesting State—shall submit the matter to its competent authorities so they may take action against the person sought for the offense or offenses underlying the extradition request. “*To this end, the treaties establish, in general, and with different wording, that the requesting State shall forward documentation of the investigation carried...*”

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264 LEY DE COOPERACION INTERNACIONAL EN MATERIA PENAL (cooperacion-penal.gov.ar)...
out in its country, and the requested State shall inform the requesting State of the actions taken and/or the outcome of the case.”

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[335] – During the on-site visit, the country under review indicated that: “there is no specific rule regarding deadlines for timely informing a requesting State whose extradition request is denied in relation to offenses established under the Convention. Nevertheless, there is a principle that guides international legal cooperation in criminal matters, which is the principle of widest possible assistance.” This principle is provided for in Article 1 of the Law on International Criminal Cooperation, which states that: “…the intervening authorities shall act with the utmost diligence to ensure that the procedure is carried out promptly in a manner that does not undermine the assistance.”

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[336] – The country under review also said that “the Convention contains no procedural provisions relating to the need for an express request from the requesting State for a trial in the requested State and/or for the submission of the documents needed for the trial in the requested State. Such matters are governed by the LIC and/or by a bilateral agreement on the matter, if any.”

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[337] The country under review reported that the International Legal Assistance Department of the Ministry of Foreign Affairs, International Trade, and Worship carries out preliminary consultations and informal advising with the interested courts and prosecutors’ offices through institutional email and by telephone to ensure that requests for international legal cooperation will have a successful outcome. “The practice of direct prior contact plays an important role in ensuring the adequacy and clarity of the execution of mutual legal assistance requests and minimizes the risk of their denial or delay. In some cases, it may consist of providing technical advice on drafting requests for international legal assistance, providing additional information, and gathering information on the domestic laws of the requested State.”

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[338] The department’s website provides information on international legal assistance. It is regularly updated and contains a list of existing international treaties, model requests for assistance, and information on country-specific requirements. In addition: “to ensure the effective, efficient, and prompt execution of requests for international legal assistance, the International Legal Assistance Department classifies incoming and outgoing requests according to their urgency and the nature of the evidence requested. After this classification, the documentation is analyzed and finalized. Whenever necessary, the requested/requesting authority is contacted personally for clarification. The International Legal Assistance Department has been using electronic means to send mutual legal assistance requests with certain countries and in urgent cases, which have increased because of the COVID-19 pandemic.”

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[339] The country under review similarly indicated that: “given the ease of electronic communications nowadays, if a case such as the one provided for in Art. XIII, para. 6 were to arise, there would be no legal

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266 Response to the Questionnaire of the Republic of Argentina (Sixth Round): . p. 103.


or technological obstacles to timely reporting the outcome of any criminal proceedings that may be brought against the person sought for extradition.”  

[340] It further states that: “there is no history of complaints with the CA [Central Authority] about delays in reporting on the processing of a request, whether with positive or negative outcomes.”

[341] The International Legal Assistance Department of the Ministry of Foreign Affairs and Worship (DAJIN) has noted that there is an “alert” or priority system for the classification of incoming and outgoing documentation, which “helps to ensure that proceedings relating to the offenses covered by the Convention under review are handled expeditiously.”

[342] The Committee observes that the provisions of the Law on International Criminal Cooperation, in particular Article 1, to which the Republic of Argentina refers, were analyzed during the Third Round, and that the absence of complaints about this issue does not necessarily prove that there are no challenges.

[343] The Committee recognizes that the technological communications used in extradition proceedings and the alert system in operation are important steps in complying with the recommendation under analysis. However, implementing this recommendation entails adopting “measures” to establish the obligation to inform the requesting State whose extradition request is refused in the circumstances described in the recommendation. Because the Committee lacks additional information that would allow it to make an overall assessment of the results of implementing this recommendation, it considers that the country under review should continue to give attention to this recommendation. (See Recommendation 6.4.1 in Chapter II, Section 6.4 of this Report).

Recommendation b) suggested by the Committee:

Adopt the measures it deems pertinent to take greater advantage of the Inter-American Convention against Corruption in cases of extradition, which could consist, among other things, in implementing training programs on the possibilities of applying the Convention, designed specifically for the judicial and administrative authorities responsible for this matter.

[344] In its Response to the Questionnaire and during the on-site visit, the country under review presented information and new developments with respect to the above Recommendation. In this regard, the Committee highlights the following as steps that contribute to progress in its implementation:

[345] – The International Legal Assistance Department has participated in periodic trainings, working groups, forums, programs, and workshops to strengthen its capacities, share information, exchange practices, and consolidate its practice with other Central Authorities. “This practice has reinforced the bonds of trust between Central Authorities and has a positive impact on the execution of mutual legal assistance requests.” The department has also carried out the following activities:

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272 Response to the Questionnaire of the Republic of Argentina (Sixth Round): . See:  

273 Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See:  
Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org), p. 63.

274 Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See:  
Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC .docx (oas.org), p. 63.

275 Response to the Questionnaire of the Republic of Argentina (Sixth Round): . See:  
- Training for judicial and prosecutorial authorities, whose “different spheres of activity have fostered the use of the Convention, in addition to other related matters.”


[346] The Response to the Questionnaire also indicates that in cases where the Convention may apply, the International Legal Assistance Department of the Ministry of Foreign Affairs, International Trade, and Worship “maintains direct contact with the Argentine courts, informing them that, in applicable cases, this Convention may be part of the regulatory framework on which an extradition request is based. However, it bears noting that the Argentine courts are aware of this treaty, which is included, when appropriate, in the legal basis of an extradition request.”

[347] The International Legal Assistance Department has also published regulatory compendiums with information on the different aspects of international legal cooperation in criminal matters and the bilateral, regional, and multilateral agreements related to this topic. In December 2019, the Department of Regional and International Cooperation (DIGCRI), of the Public Prosecutor’s Office, developed and published two working guides “designed for members of the Public Prosecution Service (Ministerio Público Fiscal de la Nación, MPF), to provide assistance and collaboration in cases involving requests for international cooperation and extraditions.”

[348] In 2020, the department expanded the use of international cooperation as a fundamental tool in complex investigations within the institution; it also provided training and tools to enhance the capacities of the members of the MPF and to strengthen cooperation links between the MPF and different institutions of the Argentine international cooperation system and foreign counterparts.

280 Response to the Questionnaire of the Republic of Argentina (Sixth Round): , p. 108.
281 See: Tratados Internacionales | Asistencia Jurídica Internacional (cooperacion-penal.gov.ar)
Joint activities, working meetings, and training workshops were held under the framework of the exchange process between the DIGCRI and the Programme of Assistance against Transnational Organised Crime (PAcCTO) of the European Union.  

The Response to the Questionnaire indicates that there are plans to hold a seminar this year (2021) to address current challenges posed by the new forms of international legal cooperation. Given the particularities of the context, this event will be held virtually in order for it to be federal in scope and to strengthen ties between the CA and the institutions involved in providing the assistance.

Regarding the foregoing recommendation, the Committee, in the absence of further information that would allow it to make an overall assessment of results in this area, considers that the country under review should continue to give additional attention to this recommendation.

The Committee will reformulate this recommendation to help achieve greater precision and better guide the country under review on the aspects that should be included in the training programs, namely, that: their content revolves around the central theme of extradition, based on the provisions of the Convention, including “its use both in the formulation of and in the response to extradition requests;” the target population are “judges, prosecutors, other judicial and administrative authorities involved in extradition matters;” they are implemented not through one-time courses, but through a regular and systematic training program with interrelated themes; and their results are measurable through indicators, in order to take corrective actions when appropriate. (See Recommendations 6.4.2, y 6.4.3. and 6.4 in Chapter II, of this Report).

The Committee notes that the report presented by the Forum for Justice Administration Studies (Foro de Estudios sobre la Administración de Justicia, FORES) states that: “we have seen the Supreme Court criticize lower court judges on how they have handled extradition cases. This makes it all the more necessary to comply with the MESICIC recommendation.”

### 6.2 New Developments with respect to the Provision of the Convention on Extradition.

#### 6.2.1 New Developments with respect to the legal framework.

**a. Scope**

In its Response to the Questionnaire and during the on-site visit, the country under review presented new developments with respect to the legal framework on extradition.

The Response to the Questionnaire states that the Public Prosecution Service (MPF) is party to inter-institutional agreements between public prosecutor’s offices, such as the Specialized Meeting of Public Prosecutors of Mercosur (REMPM), the Ibero-American Network for International Legal Cooperation (IBERRED) and the Ibero-American Association of Public Prosecutors (AIAMP), which provides opportunities for training and the exchange of experiences.
In 2018, a Quick Guide on Extraditions was developed for the AIAMP States, as a tool aimed at overcoming previously identified obstacles through rapid consultation of the main extradition regulations in force.  

In March 2020, the Department of Regional and International Cooperation presented a Summary of rulings of the Attorney General’s Office [Procuración General de la Nación] on extradition matters during 2018 and 2019. The document contains the most relevant excerpts of each ruling, classified by topic.

In August of the same year it published the Guide on the Impact of COVID-19 on Extradition Proceedings, a report analyzing how the COVID-19 pandemic has affected extradition proceedings. The document discusses the position taken by the Public Prosecution Service in these cases and the measures taken to move forward with trials despite the difficulties posed by the context.


According to the Response to the Questionnaire, “in recent years, the extradition department of DIGCRI has grown exponentially, participating in the different stages of the judicial proceedings in passive extraditions and in the drafting and follow-up of active extradition requests, in pursuit of a uniform federal representation of the MPF in extradition proceedings. It has also interacted extensively among the various actors involved: federal prosecutors’ offices in the country, foreign public prosecutors’ offices, INTERPOL, and the Ministry of Foreign Affairs, International Trade, and Worship.”

The Committee has no comments on new developments in the legal framework.

6.2.2 New Developments with respect to technology.

In its Response to the Questionnaire and during the on-site visit, the country under review presented new developments in the use of technology in extradition matters, most notably the following:

Electronic Document Management System, “which is a platform that manages the procedures of the national public sector. It is used by the International Legal Assistance Department, particularly in communications with the internal departments of the Ministry of Foreign Affairs, International Trade, and Worship, and in communications with external departments whose involvement is required in a particular case. The system expedites the processing of internal administrative files and communications with other national public sector agencies.”

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291 Response to the Questionnaire of the Republic of Argentina (Sixth Round): , p. 110.
292 Response to the Questionnaire of the Republic of Argentina (Sixth Round): , p. 110.
295 Response to the Questionnaire of the Republic of Argentina (Sixth Round): 102-103.
[364] – Creation and use of a dedicated email inbox with some Central Authorities: “This helps maintain a geographical division in the sending and receipt of documentation, which also allows for greater oversight and standardization in the legal analysis of the documentation processed through this channel.”

[365] – Public Digital Library of Treaties maintained by the Treaty Department of the Ministry of Foreign Affairs, which facilitates the publication in the Official Gazette of acts and facts related to international treaties or conventions to which the Argentine Nation is a party (Law 24.080) and allows real-time updating of those treaties.

[366] – Public website of the Central Authority, containing the relevant treaties in force, contact details, model forms for sending requests, and other useful information (training courses, publications, and case law).

[367] – Map of provisional arrests with a view to extradition (2018-2019), which identifies the regions and jurisdictions where provisional arrests have been made during 2018 and 2019. This tool was implemented in April 2020, in order to “concentrate the agency’s resources where they are most needed.” The results are depicted on a map showing the provisional arrests made in Argentina in 2018 and 2019.

6.3 Results.

[368] In its Response to the Questionnaire and during the on-site visit, the country under review presented information on the results of implementing rules and measures on extradition. During the on-site visit, the country under review shared information it deemed relevant, of which the Committee highlights the following:

[369] Under the Law on International Cooperation, from January 1, 2021, through September 20, 2021, the International Legal Assistance Department of the Ministry of Foreign Affairs, International Trade, and Worship granted 57 passive extraditions that covered a wide range of criminal offenses and were based on several conventions. As explained by the country under review during the on-site visit, not all surrenders could be carried out due to Ministerial Resolution 135/2020, which has been analyzed in sections 6.2.1. and 6.2.2. regarding new developments in the legal framework.

[370] Between 2009 and 2021, the country under review processed “40 extraditions for offenses under the scope of application of the Inter-American Convention against Corruption. Of these, 24 are active; 12 have been granted and the rest are in process. Sixteen of them are passive, one of which was denied on the grounds of the ‘non bis in idem’ guarantee; eight were set aside, and the other seven are being processed.”

296 Response to the Questionnaire of the Republic of Argentina (Sixth Round): 103.
300 Response to the Questionnaire of the Republic of Argentina (Sixth Round): 109.
301 Response to the Questionnaire of the Republic of Argentina (Sixth Round): 64.
During the on-site visit, the country under review also presented the following chart that includes corruption-related offenses and countries not signatories to the Convention:

The Department of Regional and International Cooperation of the Public Prosecution Service stated that one of its functions is to provide assistance to prosecutors’ offices in processing extradition requests, and that it “has provided extensive support in over 100 cases, through resolutions of the Acting Attorney General, in response to specific requests from federal prosecutors, as follows, which reflects the exponential growth referred to above:

- 2017: 5 collaborations
- 2018: 29 collaborations
- 2019: 36 collaborations
- 2020: 25 collaborations
- 2021 (to May 21): 17 collaborations.

Having examined the above information, the Committee considers that the country under review could benefit from the dissemination, in a user-friendly and easily accessible format, of that information and other detailed statistical data compiled annually on extradition requests made to other States Parties for the investigation or prosecution of the offenses referred to in the Convention, specifying how many requests have been granted and how many have been denied; as well as the requests received from States Parties for the same purpose, indicating how many requests have been granted and how many have been denied, in order to identify challenges and take corrective measures, where appropriate. (See Recommendation 6.4.4. in Chapter II, Section 6.4. of this Report).

The country under review also presented quantitative data on training activities in which it has participated, including:

– Sixth Seminar on International Cooperation in Criminal Matters (2015) with the participation, as speakers, of officials from the Ministry of Foreign Affairs and Worship, the Ministry of National Security, and the Office of the Prosecutor for Economic Crimes and Money Laundering (PROCELAC). Topics covered included the United Nations Convention against Corruption, the Inter-American Convention against Corruption, and the Convention on Combating Bribery of Foreign Public Officials in International Business Transactions. The event was attended by 178 people, including judicial authorities, prosecutors,

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303 Presentation by the Ministry of Foreign Affairs, International Trade and Worship. See: mesicic6_arg_resp_ppt6.pdf (oas.org)

304 Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MESICIC _docx (oas.org), p. 63.

officials from Interpol, the Ministry of Foreign Affairs, the Financial Information Unit (FIU), the Anti-Corruption Office, diplomatic officials from foreign missions, and other officials.\footnote{Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MECIC .docx (oas.org), p. 63.}

[376] – Seventh Seminar on International Cooperation in Criminal Matters (2016), which included the participation, as speakers, of officials from AFIP, Interpol, FIU, DAJIN, and the United States. Topics included an introduction to international cooperation in criminal matters; differences between police, financial, and tax cooperation and mutual legal assistance in criminal matters; general considerations on formal and informal cooperation in the application of the UN, OAS, OECD conventions; and practical aspects of mutual legal assistance in criminal matters with the United States. In all, 183 people from the aforementioned institutions attended the event.\footnote{Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MECIC .docx (oas.org), p. 63.}

[377] – Seminar and Workshop held in 2017 in connection with the OECD Convention on Transnational Bribery, which was attended by some 20 to 35 people. Participants included officials of various ranks from PROCELAC; the Ministry of Foreign Affairs, International Trade, and Worship; the national examining courts; the courts for economic criminal matters; and the National Criminal Court, among others.\footnote{Response to Explanatory Notes and List of Pending Documents, presented during the on-site visit. See: Respuesta Argentina - Notas explicativas post visita in situ - 6ta Ronda MECIC .docx (oas.org), p. 63.}

[378] In this regard, the Committee considers that the country under review could benefit from the development, maintenance, updating and dissemination of indicators that allow the analysis and verification of the results obtained during the development of training programs aimed at judges, prosecutors, other justice operators and administrative authorities with competence in this area, such as the number of participants, seniority of officials, participating institutions, dates on which they are carried out, frequency with which they are offered, contents, among other aspects, in order to take corrective measures, when appropriate. In this regard, the Committee shall formulate a Recommendation. (See recommendation 6.4.5. in Chapter II, Section 6.4 of this Report).

[379] The Committee, after analyzing this information, considers that the country under review could benefit from having the pertinent bodies or agencies design procedures and indicators that make it possible to verify follow-up on the recommendations made to the State in this Chapter. The Committee will formulate a recommendation in this regard. (See Recommendation 6.4.6 in Chapter II, Section 6.4 of this Report).

6.4 Recommendations.

[380] In light of the observations formulated in Sections 6.1, 6.2 and 6.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

6.4.1 Adopt the pertinent measures so that, when it denies a request for extradition in relation to the crimes set forth in the Convention, on the basis of the nationality of the person sought or because it deems that it has jurisdiction, it will in due course inform the requesting State of the final outcome of the case that, as a result of the denial of extradition, has been presented to the competent national authorities for prosecution. (See paragraph 344 of Chapter II, Section 6.1. of this Report).

6.4.2 Design and implement systematic and ongoing training programs for judges, prosecutors, and other judicial and administrative authorities with responsibilities involving extradition matters, to...
disseminate the contents of the Convention and promote its use both in the formulation and consideration of extradition requests. (See paragraphs 345-353 of Chapter II, Section 6.1. of this Report).

6.4.3 Develop, regularly update, and widely disseminate indicators to analyze and verify the results obtained from the training programs for judges, prosecutors, and other judicial and administrative authorities with responsibilities involving extradition matters, such as the number of participants, seniority of officials, participating institutions, dates on which they are held, frequency with which they are offered, and content, in order to take corrective measures, where appropriate. (See paragraphs 345-353 of Chapter II, Section 6.1. of this Report).

6.4.4 Disseminate, in a friendly and easily accessible format, detailed and compiled statistical data annually on extradition requests made to other States parties for the investigation or prosecution of the offences referred to in the Convention, indicating how many have been accepted and how many have been denied; as well as requests made to it for the same purpose by those States, indicating how many it has accepted and how many it has denied, in order to identify challenges and take corrective action, where appropriate. See paragraphs 369-374 of Chapter II, Section 6.3 of this Report).

6.4.5 Develop, regularly update, and widely disseminate indicators to analyze and verify the results obtained from the training programs for judges, prosecutors, and other judicial and administrative authorities with responsibilities involving extradition matters, such as the number of participants, seniority of officials, participating institutions, dates on which they are held, frequency with which they are offered, and content, in order to take corrective measures, where appropriate. (See paragraphs 375-379 of Chapter II, Section 6.3 of this Report).

6.4.6 Design, through the pertinent organs or agencies, procedures and indicators that make it possible to verify follow-up on the recommendations made to the country under review in this Chapter. (See paragraph 380 of Chapter II, Section 6.3 of this Report).

III. ANALYSIS, CONCLUSIONS AND RECOMMENDATIONS ON IMPLEMENTATION BY THE COUNTRY UNDER REVIEW OF THE CONVENTION PROVISION SELECTED FOR THE SIXTH ROUND.

1. BANK SECRECY (ARTICLE XVI OF THE CONVENTION).

1.1 Existence of provisions in the legal framework and/or other measures.

[381] The Republic of Argentina has a series of provisions regarding bank secrecy, including, notably:

[382] The authorities with jurisdiction over matters related to bank secrecy include, first, the President of the Central Bank of the Argentine Republic (BCRA), who is the legal representative authorized to act on its behalf and is the competent authority to request information covered by bank secrecy from foreign agencies and authorities.

[383] Article 39 of the Law on Financial Institutions stipulates that the respective entities must disclose their clients’ passive transactions if requested by judicial authorities; the BCRA, in the performance of its functions; the tax collecting agencies of any jurisdiction, subject to the reservations contained in the law; and financial entities themselves, subject to the prior authorization of the BCRA.  

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308 See: Ley 21.526 de Entidades Financieras.
Under this Article, in cases related to information requested by the BCRA, the competent authority is any judge who requests information as part of his or her intervention in a specific case, whether domestic or international (via consular letters rogatory). In these cases, the deadline for responding to the request is 10 to 20 business days, depending on the status of the requested party (public or private) and the laws in force in each provincial or national jurisdiction. Failure to respond may result in a criminal complaint by the requesting judge against the entity that fails to provide the information, with possible prison sentences for the authorities of that entity.\(^{309}\)

In the case provided for in Article 39(b), which refers to the BCRA, the competent authority is the Bank itself, and it sets the deadline for submitting the information. If a delay occurs or an entity fails to respond, an investigation may be brought against that entity, potentially resulting in a penalty (Article 41 of the Law of Financial Institutions).\(^{310}\)

In the cases referred to in Article 39(c) regarding national, provincial, or municipal tax collecting agencies, the competent authority will be tax collecting authority, under the terms set forth therein. The total or partial failure to respond may give rise to a criminal complaint like the one referred to in article 39(a).

Regarding procedural matters, requests for assistance or cooperation are submitted with a written note, following the format established in Appendix C of the Agreement\(^{311}\) and complying with all confidentiality requirements. Although there are no specific deadlines for responding, the Response to the Questionnaire states that: “each jurisdiction undertakes to cooperate to the best of its ability within the scope of its responsibilities, which means replying as soon as possible.”\(^{312}\)

The authority in charge of ensuring compliance with the Agreement has formed a working group called the MMoU Monitoring Group (MMoU MG) within the structure of the International Organization of Securities Commissions (IOSCO). Whenever an irregularity or noncompliance is detected by any jurisdiction, “working subgroups made up of MMoU MG members are created and must examine the case by contacting the jurisdictions involved to determine whether any noncompliance has occurred. If it has, the jurisdiction may have to remedy the situation or, depending on the case, its membership in the MMoU may be suspended.”\(^{313}\)

When a request for international legal assistance in a criminal investigation seeks the execution of procedural steps (obtaining information, documents, evidence, taking of statements, etc.) or the enforcement of measures on property or assets (location, identification, seizure, freezing, confiscation, forfeiture, etc.), Law No. 24.767 on international cooperation establishes that the proceedings are confidential.\(^{314}\) Article 70 states that: “the administrative procedure in cases of requests for assistance will be similar to that established for extradition requests.” With respect to the administrative processing of an extradition, Article 24 of the law provides that: “the proceedings of the administrative procedure regulated in this chapter shall be confidential.” In its Response to the Questionnaire, the country under

review stated that: “applicable international treaties also make it possible, with different language, to ask that requests, information, documentation, or evidence be kept confidential.”

[390] Requests for international legal assistance are classified as active (issued by the competent national authorities and addressed to foreign judicial authorities) or passive (issued by foreign authorities and addressed to the competent national authorities). In both situations, the administrative stage is processed by the International Legal Assistance Department of the Ministry of Foreign Affairs, International Trade and Worship, in its capacity as the designated Central Authority under the Convention, or in its capacity as the competent authority where diplomatic channels must be used.

[391] Active requests for international legal assistance are handled by the Argentine judicial or prosecutorial authorities and sent to the International Legal Assistance Department, which issues an opinion on the merits of the request. The department then forwards the request to its foreign counterpart (Central Authority, if there is a treaty in force) or to the Argentine diplomatic mission abroad (absent a treaty in force on the matter) under an offer of reciprocity, to be submitted to the local authorities, who will then refer it to the foreign judicial authorities.

[392] In its Response to the Questionnaire and during the on-site visit, the country under review indicated that “in the case of passive requests for international legal assistance in criminal matters, the circuit is reversed, as they are issued by foreign judicial authorities and sent to national judicial authorities for processing.” Such requests are generally made formally through letters rogatory, transmitted through the Central Authorities, if there is a treaty in force, or submitted by the foreign diplomatic mission in Argentina to the International Legal Assistance Department. In both cases, the department issues an opinion on the merits of the request and forwards it to the competent judicial authority for execution.

[393] Requests for international assistance handled by the Argentine Republic may be processed by both the Judiciary and the Public Prosecutors’ Office [Ministerio Público Fiscal], through its Central Authority. “The Judiciary is responsible for the execution of assistance measures, subject to the intervention of its Central Authority. There are no deadlines for compliance with assistance requests.” The same requirements apply to the existing provisions for not refusing assistance requests from other States on the grounds of bank secrecy, and to the provisions on the confidentiality of information received by the BCRA as a requesting party.

[394] Law 21,526 on Financial Institutions, which is enforced by the BCRA, also states in Article 39 that “the entities covered by this law may not disclose the passive transactions they carry out.” This duty is binding on commercial, investment, and mortgage banks, as well as finance companies, savings and loan companies for housing or other real estate, credit unions, and other entities that carry out the activities

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321 See: INFOLEG.
set forth in Article 1 of this law, which involve the usual intermediation between the supply and demand of financial resources.\[322\]

[395] The Argentine Supreme Court interpreted and extended this duty of bank secrecy to entities that, based on their activity, carry out tasks related to the handling of customer information held by financial institutions, whether or not they do so as employees.\[323\]

[396] As far as entities that handle information that financial institutions possess on their customers’ passive transactions, this includes audits, risk rating agencies, judicial intervention, overseers, liquidators, and others, and includes natural persons who are not employees, as long as the institution acts through them, such as attorneys-in-fact, agents, and consultants.\[324\]

[397] The Response to the Questionnaire states that: “information subject to secrecy includes all specific information or data relating to name, address, marital status, documents, declarations of assets, etc., which is related to banking/financial business and the customer’s private sphere, and which is also in the possession of the financial institution in connection with the underlying business.” \[325\]

[398] In relation to the scope of bank secrecy, the Response to the Questionnaire cites the following precedent: “bank secrecy covers information provided by customers to financial institutions in connection with transactions carried out under Law 21.526... it also covers the declaration of assets made when opening the checking account with the entity from which the relevant report is requested.” \[326\]

[399] The exceptions to the duty of financial secrecy are provided for in Article 39 of Law 21.526 on Financial Institutions, which excludes reports requested by:

- Judges in court cases, with the safeguards established by the respective laws.
- The Central Bank of the Argentine Republic (BCRA) in the performance of its functions.
- Official foreign financial supervisory bodies that oversee local entities with foreign capital and/or branches of foreign entities, whose shareholders or parent companies are under their supervisory responsibility. For these purposes, the request shall be deemed to be made by the BCRA, under the terms of Articles 39 and 40 of the Law on Financial Institutions.
- National, provincial, or municipal tax collecting agencies, subject to these conditions:
  - It must refer to a specific responsible party;


\[323\] See precedent: Argencard S.A. v. Gobierno Nacional - Tribunal Fiscal de la Nación (published in LA LEY, 1982-B, 462), the Supreme Court has held that: “it is appropriate to uphold the judgment that, interpreting Article 39 of Law 21.526, which supported the acquittal decision, considers that the secrecy established in that provision applies to those who, like the inspected firm, perform tasks related to the handling of information that financial institutions receive from their customers, whether or not they do so in an employment relationship, and taking into account, for this decision, the nature of the requests made to that firm. This secrecy covers the information that customers provide to financial institutions in connection with the transactions they carry out under Law 21.526, and constitutes one of the means that the legislature considered appropriate for the development of a suitable, solvent, and competitive system, as indicated in its statement of legislative intent.” Cited in the Response to the Questionnaire of the Republic of Argentina (Sixth Round): http://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_arg_resp_cuest.pdf, p. 112.


- A tax audit must be in progress with respect to that responsible party, and
- It must have been formally requested in advance.

The entities themselves in special cases, with the prior express authorization of the BCRA under the procedure set forth below.

[400] Both entities (the source and the recipient of the information) will jointly handle the exception by submitting the respective requirements, including the reason for which the data is required and the recipient’s agreement not to use the information for any purpose other than that stated in the request.327

[401] In relation to stock exchange secrecy, Articles 26 and 27 of Law 26.831, the Capital Markets Law,328 state that: “the limitations in the preceding article shall not apply to the communication of such information to similar authorities abroad with which the National Securities Commission has entered into reciprocity agreements. The National Securities Commission shall maintain the confidentiality of the requests and/or the information provided by similar authorities abroad.” (art. 26); and “the restrictions and limitations in this law; Articles 39 and 40 of Law 21.526, as amended by Law 21.144; 53 of the charter of the Central Bank of the Argentine Republic; 74 of Law 20.091, regarding the disclosure of information obtained in the performance of their functions by the National Securities Commission, the Central Bank of the Argentine Republic, and the National Superintendency of Insurance, an autonomous entity that operates under the undersecretary of financial services of the Secretariat of Finance of the Ministry of Finance, respectively, and by the officers and employees of such agencies, shall not apply to formal requests made to each other regarding such information, provided that they are made by the highest authority of each entity. The above restrictions and limitations will also not apply to requests made by the Financial Information Unit under Law 25.246, as amended” (Article 27).

[402] In other words, parties required to report to the Financial Information Unit (FIU)—including financial and stock market entities—cannot invoke bank, tax, stock market, or professional secrecy, or legal or contractual confidentiality commitments before the FIU during the analysis of a Suspicious Transaction Report (STR), as provided for in the second paragraph of Article 14(1) of Law 25.246.

[403] Also, according to the Response to the Questionnaire, because the FIU is a member of the Egmont Group and the Asset Recovery Network of GAFILAT, bank secrecy is not applicable to the exchange of information between it and foreign counterpart units regarding the information in their databases on passive transactions covered by bank secrecy.329

[404] As stated in the Response to the Questionnaire, “in keeping with the international commitments assumed by the FIU, such exchanges of information are subject to authorization regarding the purposes and scope of the information provided, in accordance with confidentiality and secrecy criteria.”330

[405] Article 40 of the Law on Financial Institutions establishes the confidentiality that the BCRA must maintain in relation to the information on deposit transactions it receives or collects in the performance of its functions. Similarly, Article 53 of the BCRA’s charter establishes the duty of confidentiality that applies to information obtained by the Superintendency of Financial and Exchange Entities in the performance of its inspection functions. That is, the information obtained by the Superintendency in the performance of its inspection functions is also secret. The officers and employees involved in the case

328 See: InfoLEG - Ministerio de Economía y Finanzas Públicas - Argentina
must not disclose such information without the express authorization of the Superintendency, an obligation that continues to exist even when they no longer hold their position.  

[406] The duty of secrecy regarding information known to personnel at financial institutions such as the Central Bank is absolute and applies even to individuals hired by the institution for external auditing tasks, as provided for in the Code of Ethics for BCRA staff.  

[407] As stated in the Response to the Questionnaire, the BCRA has also signed agreements related to the exchange of information with other government agencies such as the Federal Administration of Public Revenues (AFIP) and the National Securities Commission, as well as Memorandums of Understanding for broad cooperation or specifically in the area of banking supervision, with the Central Banks or banking supervisory authorities of the Bahamas, Brazil, Chile, Ecuador, the United States, México, Paraguay, the Dominican Republic, and Uruguay, and other countries that are not party to the Inter-American Convention against Corruption. These agreements contain provisions on the confidentiality of the information exchanged, the scope of which is described in the Response to the Questionnaire.

332 Section 4.1: “confidential information  
Any matter known in the course or as a result of service shall be considered confidential, pursuant to the BCRA’s Staff Internal Regulations (Section 13, 2°), the Law on Financial Institutions, as amended (Ley de Entidades Financieras) (Law No. 21,526) (Sections 39 and 40), the Law on Ethics for Government Officials (Section 2(f) of Law No. 25,188) and the Code of Ethics for Government Officials (Section 19 of Executive Order No. 41/99), in addition to the duties and responsibilities derived from the regulations on administrative secret or confidentiality. Addressees shall keep confidential all the information gathered or generated by the BCRA as well as the policies, procedures or operations they come to know or have access to in the course of their work, exclusively using such information to perform their duties. Hence, disclosure shall only be made to a requesting party authorized by law. The duty of confidentiality also extends to the prohibition to change, reproduce, adapt or delete, alter or amend any information that comes to their knowledge in the course or as a result of their work, whether for themselves or for third parties. In addition, the utmost care shall be taken in the proper handling and protection of the information, following the procedures in place at the BCRA for the access, custody and conservation of information. The duty of confidentiality shall not encompass: (i) information that was already available to the public as of the date on which it was furnished to addressees; (ii) information that has lawfully become available to the public as decided by the BCRA; (iii) information that has to be provided to comply with a legal obligation pursuant to current procedures; (iv) information that has to be made available to the public for the appropriate performance of work. Addressees shall not:  
a) Provide confidential or sensitive information to unauthorized persons.  
b) Furnish information on internal techniques or procedures that may allow users of financial services and/or regulated and/or supervised institutions to evade compliance with their obligations to the State.  
c) Enter false data in, or unlawfully exclude accurate data from, IT systems.  
d) Give their passwords to BCRA systems to other people.  
e) Use confidential information for transactions from which they obtain a gain or get an advantage for themselves or third parties.  
Addressees shall not disclose any confidential information learned in the course of their work, even after their relationship with the BCRA has terminated.” (http://www.bcra.gov.ar/Institucional/Codigo_de_Etica.asp).  
From the perspective of AFIP, as the national tax authority, the financial entities included in Law No. 21.526 and the amendments thereto, as well as the settlement and clearing agents registered with the National Securities Commission, mutual fund investment companies, Caja de Valores S.A., the Buenos Aires Stock Exchange, and the Argentine Chamber of Mutual Funds, act as information agents with respect to certain transactions detailed in each information regime, providing information to the agency to optimize the auditing task.\(^{335}\)

AFIP General Resolution No. 4298/18, as amended by Resolution No. 4960/21, includes an information framework for capital market entities. Article 1 states that this framework applies to financial entities included in Law No. 21.526, as amended, as well as to settlement and clearing agents registered with the National Securities Commission, mutual fund investment companies, Caja de Valores S.A., the Buenos Aires Stock Exchange, and the Argentine Chamber of Mutual Funds. Article 2 specifies the information that must be transmitted to AFIP.\(^{336}\)

General Resolution No. 4056/17 regulated the automatic bank account information system in force under the Convention on Mutual Administrative Assistance in Tax Matters and the Common Reporting Standards (CRS) implemented by the Organization for Economic Cooperation and Development (OECD), to which Argentina has acceded.\(^{337}\)

The Ministry of Foreign Affairs, International Trade, and Worship reports that, since the last evaluation in 2009, several treaties have entered into force with non-OAS member countries, which contain provisions that make it impossible to refuse requests for international legal assistance on the grounds of bank secrecy (Switzerland, Russia); some expressly exclude this possibility and others simply do not include it among the grounds for refusal (Tunisia, Portugal, South Africa, Korea).\(^{338}\)

The country under review provided information on measures to ensure that, when acting as a requesting State, it complies with the obligation not to use any information received that is protected by bank secrecy for any purpose other than the proceeding for which that information was requested, unless authorized by the requested State, as provided for in Article XVI, paragraph 2, of the Convention. The State reported that the Central Bank has issued Internal Circular No. 5160 to safeguard the commitments.

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\(^{336}\) See: INFOLEG.


\(^{338}\) Treaty on Mutual Legal Assistance in Criminal Matters between the Argentine Republic and the Swiss Confederation (Signature: Buenos Aires, November 10, 2009 - Entry into force: February 16, 2013) which provides “Art. 1.3. Requested State shall not refuse to execute a request for mutual legal assistance on the ground of bank secrecy under this Treaty”; Treaty between the Republic of Argentina and the Russian Federation on Mutual Legal Assistance in Criminal Matters (Signature: Buenos Aires, July 12, 2014 - Entry into force: January 6, 2018), which states: “Art. 7 2. Bank or tax secrecy may not be used as a basis for denying legal assistance.”

assumed by this institution in relation to confidential, secret, or restricted information provided by a foreign authority.\(^{340}\)

1.2 Adequacy of the legal framework and/other measures.

[413] With respect to the provisions on bank secrecy that the Committee has reviewed on the basis of the information available to it, they constitute a set of measures that are pertinent for promoting the purposes of the Convention.

[414] Nevertheless, the Committee observes, as explained by the country under review in its Response to the Questionnaire, that: “Article 39 of the Law on Financial Institutions states that entities must disclose their customers’ passive transactions if requested to do so by the judicial authority, the BCRA in the performance of its functions,” etc.\(^{341}\) This Response also notes that the following are defined as passive transactions: “those activities by which the bank receives credit, obtains capital from various sources to draw on. From the accounting perspective, this results in debit entries or items on the liability side of the balance sheet since they are debts of the entity. The most clearly defined and notable group of these transactions consists of deposits.”\(^{342}\)

[415] The Committee considers that Article 39 of the Law on Financial Institutions provides for a restriction on bank secrecy, as it limits it to passive transactions, leaving aside active banking transactions\(^{343}\) — in which the bank lends money at interest — which include credit opening agreements; loan agreements; documentary credits, letters of credit, and bank transactions with letters of credit, among others. The Committee considers that the country under review could benefit by allowing these transactions to also be subject to the bank secrecy exceptions, so that assistance cannot be refused when it includes them. The Committee will formulate a recommendation in this regard. (See Recommendation 1.4.1. in Chapter III, Section 1.4 of this Report).

[416] The Committee also notes an absence of regulations governing deadlines for responding to requests to lift bank secrecy. On this point, the country under review stated in its Response to the Questionnaire that: “there are no deadlines for complying with requests for assistance.”\(^{344}\) Nor are there any regulations that require these responses to include the grounds for the underlying decision, which is particularly relevant when a request for assistance or information sought for a legal proceeding is denied. The Committee also notes a lack of appeal or recourse mechanism before an authority other than the one that originally denied the request to lift bank secrecy; a lack of penalties for not complying with the aforementioned deadlines or for omitting to include the grounds for the decision in a denial. The Committee will formulate a recommendation in this regard. (See Recommendations 1.4.2, 1.4.3, 1.4.4., and 1.4.5. in Chapter III, Section 1.4 of this Report).

[417] The Committee also considers that the country under review could benefit from adopting such measures as it deems appropriate to guide and encourage greater use of the Convention as one of the legal bases for the requests to lift bank secrecy that it makes to other States Parties to the Convention. This may

\(^{340}\) See Internal Circular No. 5160: Microsoft Word - CI5160.doc (oas.org) and Response, p. 120-121.


\(^{343}\) In this respect, see: Octavo Informe Relativo a la República Argentina. Respuesta la Cuestionario Elaborado por el Comité de Expertos del MESICIC para la Sexta Ronda de Análisis, p. 8 y 9, mesicic6_arg_resp_cuest_csc.pdf (oas.org)

include a regular comprehensive outreach and training program for competent authorities and officials so that they are familiar with and can apply the mutual assistance provisions on the investigation or prosecution of corrupt acts provided for in the Convention, especially those relating to bank secrecy, as well as in other relevant agreements entered into by the State. (See Recommendation 1.4.6. in Chapter III, Section 1.4 of this Report).

[418] The Committee further considers that the country under review could benefit from a provision that facilitates and encourages the voluntary waiver of bank secrecy of public authorities particularly subject to greater public scrutiny, as a measure to promote the openness of financial information, transparency, and the detection, punishment, and eradication of corrupt acts in the performance of public functions. (See Recommendation 1.4.7. in Chapter III, Section 1.4 of this Report).

[419] In addition, the Committee believes that the country under review could benefit from fostering the use of modern digital technology in processing requests for assistance or information from other States for proceedings related to bank secrecy and providing human and financial resources to enable the proper and effective use of these tools. (See Recommendation 1.4.8. in Chapter III, Section 1.4 of this Report).

1.3 Results.

[420] In its Response to the Questionnaire, the country under review reported the following results related to implementing the legal framework and other measures:

[421] - In relation to the number of requests for assistance received from other States Parties that have involved information protected by bank secrecy, for Article XVI of the Convention, it indicated that “in the 2016 to 2020 period (last 5 years, as requested), the BCRA has received no requests for assistance from supervisory bodies of other countries related to information protected by financial secrecy (art. 39 of the Law on Financial Institutions).” This is in light of Article 132 of the Code of Civil and Commercial Procedure of the Nation, which stipulate that this type of request must be made through a letter rogatory (and therefore the local courts are involved), and the judicial request is handled in keeping with Article 39 of the Law on Financial Institutions, unless such letter rogatory relieves the Bank of secrecy under the terms of paragraph (a) of Article 39.345

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[422] - Regarding the number of cases received by the National Securities Commission, the table on the left lists the assistance received and granted for the years 2016, 2017, 2018, 2019, and 2020: ⚫

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<th>Year</th>
<th>Asistencia recibida</th>
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<td>Reino Unido</td>
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<tr>
<td>Emiratos Arabes</td>
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<tr>
<td>Uruguay</td>
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<td>1</td>
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<tr>
<td>Total CICC:</td>
<td></td>
<td>1</td>
</tr>
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</table>

[423] The country under review also noted that it has had no cases in which requests (sent or received) for assistance have been refused on the basis of stock exchange secrecy.

[424] Regarding requests for international legal assistance with the intervention of the Argentine Central Authority in connection with criminal proceedings, it was reported that no requests for assistance have been refused by the Argentine State solely on the grounds of bank secrecy.

[425] Regarding the number of requests for assistance sent to other States Parties that have involved information protected by bank secrecy, for the purposes of Article XVI of the Convention, it was reported that no such requests for assistance have been refused by the Argentine State solely on the grounds of bank secrecy.

[426] As to the number of penalties imposed on financial institutions for noncompliance with the rules on processing assistance related to bank secrecy for the purposes of Article XVI of the Convention, it was reported that no such penalties have been imposed on local financial institutions. In this regard, the Committee will formulate a recommendation that the country under review prepare and compile annually statistical information on bank secrecy, and on the number of penalties imposed on financial institutions and public authorities for noncompliance with the rules for processing the requests for assistance it formulates and receives, in order to identify challenges and take corrective measures, where appropriate. (See Recommendation 1.4.9 in Section 6.4 of Chapter II of this report).

[427] The Committee believes that the country under review could benefit from preparing detailed statistical information on bank secrecy, compiled on a yearly basis, that specifies the number of requests it has made to other States Parties that have been refused or granted. This would allow it to assess the results of implementing the norms and/or measures related to bank secrecy in requests for assistance in corruption-related proceedings. The Committee will formulate a recommendation in this regard. (See Recommendation 1.4.10. in Chapter III, Section 1.4 of this Report).

### 1.4 Conclusions and Recommendations.

[428] Based on the review conducted in the above sections regarding the implementation by the country under review of Article XVI of the Convention, the Committee offers the following conclusions and recommendations:

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346 Highlighted in grey are signatories to the Convention.
The Republic of Argentina has adopted measures regarding assistance with respect to Bank Secrecy, as described in Chapter III, Section 1 of this Report.

In light of the observations formulated in this section of the Report, the Committee suggests that the country under review consider the following recommendations:

1.4.1. Take the measures it deems appropriate to ensure that active banking transactions are covered by Section 39 of the Law on Financial Institutions to allow them to be subject to the bank secrecy exceptions so that requested assistance cannot be denied where they are concerned. (See paragraph 415-417 of Chapter III, Section 1.2. of this Report).

1.4.2. Take the measures it deems appropriate to set a time frame for responding to requests for the lifting of bank secrecy and to address any failure to provide the grounds for the decision to refuse a request. (See paragraph 418 of Chapter III, Section 1.2. of this Report).

1.4.3. Take the measures it deems appropriate to establish penalties in case of noncompliance with the brief deadlines established for the processing of requests related to bank secrecy and if the merits of the decision rejecting an application are omitted. (See paragraph 418 of Chapter III, Section 1.2. of this Report).

1.4.4. Take the measures it deems appropriate, when requests to lift bank secrecy are denied, to include the grounds for the decision to refuse assistance or information requested for purposes of a legal proceeding. (See paragraph 418 of Chapter III, Section 1.2. of this Report).

1.4.5. Take the measures it deems appropriate to allow for the possibility of appealing the denial of a request to lift bank secrecy to an authority other than the one that issued the decision. (See paragraph 418 of Chapter III, Section 1.2. of this Report).

1.4.6. Take the measures it deems appropriate, in accordance with its legal system, to encourage greater use of the Convention as one of the legal bases for requests made to other States Parties to the Convention for the lifting of bank secrecy, including a regular comprehensive outreach and training program for competent authorities and officials, so that they are familiar with and can apply the mutual assistance provisions on the investigation or prosecution of corrupt acts provided for in the Convention, in particular those relating to bank secrecy, as well as in other relevant agreements entered into by the State. (See paragraph 419 of Chapter III, Section 1.2. of this Report).

1.4.7. Take the measures it deems necessary to provide the grounds for, allow, and facilitate the voluntary waiver of bank secrecy by public authorities—especially those who, due to the nature of their positions, are subject to greater public scrutiny—as a measure to promote transparency and to prevent, detect, punish, and eradicate corruption in the performance of public functions. (See paragraph 420 of Chapter III, Section 1.2. of this Report).

1.4.8. Encourage greater use of modern digital technology in processing requests for assistance or information from other States for proceedings related to bank secrecy and provide human and financial resources to enable the proper and effective use of these tools. (See paragraph 421 of Chapter III, Section 1.2. of this Report).

1.4.9. Compile and prepare, on a yearly basis, detailed statistical information on bank secrecy, and on the number of penalties imposed on financial institutions and public authorities for noncompliance with the rules for processing the requests for assistance it formulates and receives, in order to identify
challenges and take corrective measures, where appropriate. (See paragraphs 423-428 of Chapter III, Section 1.3. of this Report).

1.4.10. Compile and prepare, on a yearly basis, detailed statistical information on bank secrecy indicating the number of requests that it has made to other States Parties that have been denied and accepted in order to evaluate the results in the application of the norms and/or measures on the assistance requested related to bank secrecy, aimed at a process related to an act of corruption set out in the Convention. (See paragraph 429 of Chapter III, Section 1.3. of this Report).

IV. BEST PRACTICES

[431] The country under review did not identify any best practices regarding implementation of the provisions of the Convention selected for the Third and Sixth Round.347

## AGENDA FOR THE VIRTUAL ON-SITE VISIT TO ARGENTINA
### September 27 - October 1, 2021

<table>
<thead>
<tr>
<th>Monday September 27</th>
<th>Civil Society Organizations Meeting</th>
</tr>
</thead>
<tbody>
<tr>
<td>I Session</td>
<td></td>
</tr>
<tr>
<td>Washington D.C.</td>
<td>10:00 a.m. - 11:30 a.m.</td>
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<tr>
<td>Puerto Príncipe y</td>
<td>11:00 a.m. - 12:30 p.m.</td>
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<tr>
<td>La Paz.</td>
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<tr>
<td>Buenos Aires</td>
<td></td>
</tr>
<tr>
<td>Themes of the Third Round</td>
<td>Denial or Prevention of Favorable Tax Treatment for Expenditures Made in Violation of Anticorruption Laws (Article III, Paragraph 7 of the Convention).</td>
</tr>
<tr>
<td></td>
<td>Prevention of bribery of domestic and foreign government officials (Article III, paragraph 10 of the Convention).</td>
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<tr>
<td></td>
<td>Transnational bribery (Article VIII of the Convention).</td>
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<td></td>
<td>Illicit enrichment (Article IX of the Convention).</td>
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<tr>
<td>Sixth Round</td>
<td>Bank Secrecy (Article XVI of the Convention).</td>
</tr>
<tr>
<td>Participants:</td>
<td>Representatives with first-hand knowledge and practical experience in the topics to be discussed:</td>
</tr>
<tr>
<td></td>
<td>Civil society organizations that responded to the Questionnaire.</td>
</tr>
<tr>
<td>Speakers:</td>
<td>Commission for Monitoring Compliance with the Inter-American Convention against Corruption (CICC).</td>
</tr>
<tr>
<td></td>
<td>- Angel Bruno, President.</td>
</tr>
<tr>
<td></td>
<td>Forum of Studies on the Administration of Justice.</td>
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<tr>
<td></td>
<td>- Marcelo Octavio de Jesús, Consultant.</td>
</tr>
<tr>
<td>Participants:</td>
<td>Representatives with first-hand knowledge and practical experience in the topics to be discussed:</td>
</tr>
<tr>
<td></td>
<td>- Civil Association for Equality and Justice.</td>
</tr>
<tr>
<td></td>
<td>Joaquín Caprarulo, Coordinator for Strengthening Democracy and Access to Justice</td>
</tr>
</tbody>
</table>
### PUBLIC AUTHORITIES

**Tuesday 28 de September**  
**Washington D.C.**  
**Puerto Príncipe y La Paz.**  
**Buenos Aires.**

<table>
<thead>
<tr>
<th>Time</th>
<th>Description</th>
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<tbody>
<tr>
<td>10:00 a.m. - 12:00 p.m.</td>
<td><strong>ITEM 1:</strong> Denial or Prevention of Favorable Tax Treatment for Expenditures Made in Violation of Anticorruption Laws (Article III, Paragraph 7 of the Convention). Progress in the implementation of the recommendations made in the Third Round, difficulties, new developments, and Results.</td>
</tr>
</tbody>
</table>
| 11:00 a.m. - 1:00 p.m.   | Representatives with direct and practical knowledge of the topics to be discussed:  
**Ponente:**  
- Administración Federal de Ingresos Públicos (AFIP).  
  - Guillermo Fernández-Lobbe, Acting Director of the Directorate of Analysis of Specialized Audit (DI AFE).  
  - Christian Devia, Director de la Dirección de Asesoría Fiscal y Social de Riesgos (DI ALIR).  
**Participants:**  
Representatives with first-hand knowledge and practical experience in the topics to be discussed:  
- Administración Federal de Ingresos Públicos (AFIP)  
  Natalia De Sio, Executive Director of the Committee on Integrity and Public Ethics.  
  - Edgardo De Bonis, Head of Division Coordination of Fiscal and Legal Affairs (DV CAFL), Directorate of Institutional Relations.  
  - Jennifer Bonocore, Head of Division Strategic Coordination and Standards for the Prevention of Money Laundering and Financing of Terrorism, Directorate for the Prevention of Money Laundering and... |
Financing del Terrorismo (PLA/FT-DI PLAT).
- Germán Clemente, Director of the Directorate for the Prevention of Money Laundering and Financing of Terrorism (DI PLAT).
- Jorge Balboa, Director (int.) Subdirectorate General of Internal Audit, Directorate of Planning and Control of Legality.
- Marcelo Nieto, Chief Department of Legal Services.
- Juliana Muscio, Chief Division. Department of Legal Services.
- Alfredo Parrondo, Chief Division. Department of Legal Services.
- Lucas Rebecchi, Technical Analyst of the Subdirectorate of Audit.

- Financial Information Unit (UIF)
  - María Eugenia Marano, Supervising Director
  - Soledad Iula, Deputy Director of HHRR.
  - Alberto Mendoza, Deputy Director of Analysis.
  - Gustavo Rojas, Chief of Staff.
  - Mariel Scigliano, Office Director.
  - Claudia Rocca, Director of Legal Services.
  - Daniela Heredia, Supervisor of the Supervisory Directorate.

- Anticorruption Office
  - Luis Villanueva, Director of Transparency Planning and Policy (DPPT), Lead Expert.
  - Omar Sosa, National Director Nacional of Investigations and Control, Alternate Expert.
  - Deborah Hafford, Director of Institutional Relations (DRI), Alternate Expert.
  - Natalia Torres, Chief, National Public Ethic.
  - Nicolás Gómez, National Director of Strategic Affairs.
  - Yanina Ariotti, Analyst DRI.
  - Fernanda Terán, Analyst DRI.
Natalia Pereyra, Analyst DRI.
Vanina Mona, Analyst DRI.
Tomas Carol Rey, Analyst DPPT.

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<tr>
<th>Location</th>
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</tr>
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<tbody>
<tr>
<td>Washington D.C.</td>
<td>12:00 p.m. - 12:15 p.m.</td>
<td>Informal meeting between representatives of the member States of the Subgroup and the Technical Secretariat.</td>
</tr>
<tr>
<td>Puerto Príncipe y La Paz.</td>
<td>1:00 p.m. - 1:15 p.m.</td>
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<tr>
<td>Buenos Aires.</td>
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**Wednesday 29 de September**

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<thead>
<tr>
<th>Location</th>
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<tbody>
<tr>
<td>Washington D.C.</td>
<td>10:00 a.m. - 12:00 p.m.</td>
<td>ITEM 2: Prevention of bribery of domestic and foreign government officials (Article III, paragraph 10 of the Convention).</td>
</tr>
<tr>
<td>Puerto Príncipe y La Paz.</td>
<td>11:00 a.m. - 1:00 p.m.</td>
<td>Progress in the implementation of the recommendations made in the Third Round, difficulties, new developments and Results.</td>
</tr>
<tr>
<td>Buenos Aires.</td>
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</tbody>
</table>

Representatives with direct and practical knowledge of the topics to be discussed:

**Speakers:**
- Administración Federal de Ingresos Públicos (AFIP)
  - Natalia De Sio, Executive Director of the Committee on Integrity and Public Ethics.
  - Jennifer Bono core, Head of Division Strategic Coordination and Standards for the Prevention of Money Laundering and Financing of Terrorism, Directorate for the Prevention of Money Laundering and Financing of Terrorism (PLA/FT- DI PLAT).
  - Germán Clemente, Director de la Directorate for the Prevention of Money Laundering and Financing of Terrorism (DI PLAT).
  - Jorge Balboa, Director (int.) Subdirectorate General of Internal Audit – Directorate of Planning and Control of Legality.
- Financial Information Unit (UIF)
  - Daniela Heredia, Supervisor. Supervisory Directorate.
<table>
<thead>
<tr>
<th>Participants:</th>
<th>Gustavo Rojas, Chief of Staff of the FIU.</th>
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</thead>
<tbody>
<tr>
<td>Representatives with first-hand knowledge and practical experience in the topics to be discussed:</td>
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<tr>
<td>- Administración Federal de Ingresos Públicos (AFIP)</td>
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<tr>
<td>- Edgardo De Bonis, Jefe de Fiscal and Legal Affairs Coordination Division (DV CAFL), Dirección de Relaciones Institucionales.</td>
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<tr>
<td>- Christian Devia, Director de la Dirección de Asesoría Legal Impositiva y de los Recursos de la Seguridad Social (DI ALIR).</td>
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<tr>
<td>- Marcelo Nieto, Head of the Legal Advice Department.</td>
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<tr>
<td>- Juliana Muscio, Head of the Legal Advice Division.</td>
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<tr>
<td>- Alfredo Parrondo, Head of the Legal Advice Division Guillermo Fernández, Lobbe Acting Director of the Directorate of Analysis of Specialized Audit (DI AFE).</td>
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<tr>
<td>Lucas Rebecchi, Technical analyst of the Subdirectorate of Audit.</td>
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<tr>
<td>- Financial Information Unit (UIF)</td>
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<td>- Gustavo Rojas, Jefe de Gabinete.</td>
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<td>- Mariel Scigliano, Directora de Despacho.</td>
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<td>- Claudia Rocca, Director of Legal Affairs.</td>
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<td>- Daniela Heredia, Supervisor of the Supervisory Directorate.</td>
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<tr>
<td>- General Inspectorate of Justice (IGJ)</td>
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<tr>
<td>- Laura Rodríguez, Head of the Accounting Control Department.</td>
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<tr>
<td>- Anabel Ordoyo, Accounting Control Department.</td>
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<tr>
<td>- Oscar Etchevery, Compliance Officer - Dept. Processes, Planning and Prevention of Money Laundering</td>
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<tr>
<td>- Gerardo Ganly, Head of the Department of Processes,</td>
<td></td>
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<tr>
<td>Location</td>
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<tr>
<td>Washington D.C.</td>
<td>12:00 p.m. - 12:15 p.m.</td>
</tr>
<tr>
<td>Puerto Príncipe y La Paz</td>
<td>1:00 p.m. - 1:15 p.m.</td>
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<tr>
<td>Buenos Aires.</td>
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**Planning and Prevention of Money Laundering**

**Anti-Corruption Office**

- Luis Villanueva, Director of Transparency Policy Planning (DPPT), Lead Expert.
- Omar Sosa, National Director of Investigations and Oversight, Alternate Expert.
- Deborah Hafford, Director of Institutional Relations (DRI), Alternate Expert.
- Natalia Torres, National Director of Public Ethics.
- Nicolás Gómez, National Director of Strategic Affairs.
- Yanina Ariotti, Analyst DRI.
- Fernanda Terán, Analyst DRI.
- Natalia Pereyra, Analyst DRI.
- Vanina Mona, Analyst DRI.
- Tomás Carol Rey, Analyst DPPT.
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<th>Time</th>
<th>Event</th>
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<tbody>
<tr>
<td>10:00 a.m. - 12:00 p.m.</td>
<td><strong>ITEM 3</strong>: Definition of Transnational Bribery (Article VIII of the Convention). Progress in the implementation of the recommendations formulated in the Third Round, new developments, and results.</td>
</tr>
<tr>
<td>11:00 a.m. - 1:00 p.m.</td>
<td>Representantes con conocimiento directo y práctico de los ITEMs a tratar:</td>
</tr>
</tbody>
</table>

**Speakers:**
- Ministerio Público Fiscal (MPF)
  - Laura Roteta, federal prosecutor co-head of the Attorney General's Office for Economic Crime and Money Laundering (PROCELAC)
  - Luis Arocena, de la Attorney General of the Nation, in the Secretariat of Institutional Coordination.
- Anticorruption Office
  - Omar Sosa, National Director of Investigations and Oversight, Alternate Expert.
  - Aldana Rohr, Director of International Legal Assistance (DAJIN).

**Participants:**
Representatives with first-hand knowledge and practical experience in the topics to be discussed:
- Ministerio Público Fiscal (MPF)
  - Ileana Schygiel, Secretary PROCELAC.
  - Martina Borrelli, Assistant PROCELAC.
- Directorate of International Legal Assistance (DAJIN) Directorate of International Legal Assistance Ministry of Foreign Affairs, International Trade and Worship.
  - Aldana Rohr, Directora DAJIN
  - Martín Wittman, Coordinator of International Legal Cooperation in Criminal Matters
  - Mariela Bondar, Legal Advisor in International Legal Cooperation in Criminal Matters.
ITEM 4:
Extradition (Artículo XIII de la Convención).
Progress in the implementation of the recommendations formulated in the Third Round, new developments, and results.

Participants:
Representatives with first-hand knowledge and practical experience in the topics to be discussed:

- Director of International Legal Assistance (DAJIN). Ministry of Foreign Affairs, International Trade and Worship.
  - Aldana Rohr, Director DAJIN.

Directorate-General for Regional and International Cooperation (DIGCRI). Public Prosecutor's Office
- Diego Solernó, Chief DIGCRI.

1. Lucila Benincasa Vernier, Responsible for the Extraditions Area.
**Participants:**
Representatives with first-hand knowledge and practical experience in the topics to be discussed:

- **Ministerio Público Fiscal (MPF)**
  Luis Arocena, Legal Secretary of the Attorney General of the Nation, in the Secretariat of Institutional Coordination.
- **Victoria Stuart, Assistant DIGCRI.**
- **Directorate of International Legal Assistance of the Ministry of Foreign Affairs, International Trade and Worship.**
  Martín Wittman, Coordinator of International Legal Cooperation in Criminal Matters.
  Mariela Bondar, Legal Advisor in International Legal Cooperation in Criminal Matters.
  Maria Eugenia Melazza, Legal Advisor in International Legal Cooperation in Criminal Matters.
- **General Directorate of Legal Counsel of the Ministry of Foreign Affairs, International Trade and Worship.**
  1. Ricardo Morelli, Victoria Urbistondo, Embassy Secretary.
- **Anticorruption Office**
  - Luis Villanueva, Director of Transparency Policy Planning (DPPT), Lead Expert.
  - Omar Sosa, National Director of Investigations and Oversight, Alternate Expert.
  - Deborah Hafford, Director of Institutional Relations (DRI), Alternate Expert.
  - Natalia Torres, National Director of Public Ethics.
  - Nicolás Gómez, National Director of Strategic Affairs.
  - Yanina Ariotti, Analista DRI.
  - Fernanda Terán, Analista DRI.
  - Natalia Pereyra, Analista DRI.
  - Vanina Mona Analista DRI.
  - Tomas Carol Rey, Analista DPPT.
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<tr>
<th>Time</th>
<th>Location</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>12:00 p.m. - 12:15 p.m.</td>
<td>D.C. Puerto Príncipe y La Paz, Buenos Aires.</td>
<td>Informal meeting between representatives of the member States of the Subgroup and the Technical Secretariat.</td>
</tr>
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<td>1:00 p.m. - 1:15 p.m.</td>
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Friday 1 de octubre

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<thead>
<tr>
<th>Time</th>
<th>Location</th>
<th>Event Description</th>
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<tbody>
<tr>
<td>10:00 a.m. - 12:00 p.m.</td>
<td>D.C. Puerto Príncipe y La Paz, Buenos Aires.</td>
<td>ITEM 5. Illicit enrichment (Article IX of the Convention). New developments and Results.</td>
</tr>
<tr>
<td>11:00 a.m. - 1:00 p.m.</td>
<td></td>
<td>Representatives with direct and practical knowledge of the ITEMS to be treated: Speakers: - Ministerio Público Fiscal (MPF) - Andrea Garmendia Orueta, Fiscal Procuraduría de Investigaciones Administrativas (PIA). - Anticorruption Office - Omar Sosa, Director de Investigaciones y Fiscalización, Experto alterno. Participants: Representatives with first-hand knowledge and practical experience in the topics to be discussed: - Public Prosecutor's Office (MPF) - Luis Arocena, Legal Secretary of the Attorney General of the Nation, in the Secretariat of Institutional Coordination. - Laura Roteta, federal prosecutor co-head of the Attorney General's Office for Economic Crime and Money Laundering (PROCELAC). - Ileana Schygiel, Secretaria PROCELAC. - Ángela Garay, Asistente PIA. - Martina Borrelli, Asistente PROCELAC. - Anticorruption Office - Luis Villanueva, Director of Transparency Policy Planning, (DPPT), Senior Expert. - Deborah Hafford, Director of Institutional Relations (DRI), Experta alterna.</td>
</tr>
</tbody>
</table>
ITEM 6.
THEME SELECTED FOR THE SIXTH ROUND
Bank Secrecy (Article XVI of the Convention).
  Legal framework.
  Competent bodies.
  Use of technology.
  Results.

Participants:
Representatives with first-hand knowledge and practical experience in the topics to be discussed:

Speakers:
  - Central Bank (BCRA)
    - Zenón Biagosch, Director BCRA.
    - Aldana Rohr, Director of the Directorate of International Legal Assistance (DAJIN). Ministry of Foreign Affairs.

Participants:
  - Central Bank (BCRA)
    Germán Saller, Senior Compliance Manager before the FIU.
    María del Carmen Bernini, General Manager.
    Carla Cambellotti, General Manager.
    Judicial Administrative Manager.
    - Julio Bustamante Loader, Gerente Administrativo Judicial.

  - National Securities Commission (CNV)
    Nadia Montenegro, Manager of Corporate Governance and Investor Protection.
- Florencia Puch Genolet, Deputy Manager of Corporate Governance.
  Anahí Alujas, Coordinator of the International Affairs Management.

- Unidad de Información Financiera (UIF)
  María Eugenia Marano, Director of Supervision.
  Soledad Iula, Deputy director de RRHH.
  Alberto Mendoza, Deputy Director of Analysis.
  Gustavo Rojas, Chief of Staff.
  Mariel Scigliano, Office Director.
  Claudia Rocca, Director of Legal Affairs.
  Daniela Heredia, Supervisor of the Supervisory Directorate.

- Directorate of International Legal Assistance of the Ministry of Foreign Affairs, International Trade and Worship (DAJIN).
  - Aldana Rohr, Director DAJIN.
  - Martín Wittman, Coordinator of International Legal Cooperation in Criminal Matters.
  - Mariela Bondar, Legal Advisor in International Legal Cooperation in Criminal Matters.
  - María Eugenia Melazza, Legal Advisor in International Legal Cooperation in Criminal Matters.
  General Directorate of Legal Counsel of the Ministry of Foreign Affairs, International Trade and Worship.
  - Ricardo Morelli, Secretary of Embassy and Consul First Class.
  - Victoria Urbanstondo, Embassy Secretary.

- Anticorruption Office
  - Luis Villanueva, Director of Transparency Policy Planning (DPPT), Lead Expert.
  - Deborah Hafford, Director of Institutional Relations (DRI), Alternate expert.
<table>
<thead>
<tr>
<th>Location</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Washington D.C. Puerto Príncipe y La Paz. Buenos Aires.</td>
<td>12:00 p.m. - 12:30 p.m.</td>
<td>Final meeting between the representatives of the country under review, the member States of the Subgroup, and the Technical Secretariat.</td>
</tr>
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<td>1:00 p.m. - 1:30 p.m.</td>
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<tr>
<td>Washington D.C. Puerto Príncipe y La Paz. Buenos Aires.</td>
<td>12:30 p.m. - 1:00 p.m.</td>
<td>Informal meeting between representatives of the member States of the Subgroup and the Technical Secretariat.</td>
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<tr>
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<td>1:30 p.m. - 2:00 p.m.</td>
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</tbody>
</table>

- Omar Sosa, Director of Investigations and Supervision, Alternate Expert.
- Natalia Torres, National Director of Public Ethics.
- Nicolás Gómez, National Director of Strategic Affairs.
  - Yanina Ariotti, Analyst DRI.
  - Fernanda Terán, Analyst DRI.
  - Natalia Pereyra, Analyst DRI.
  - Vanina Mona, Analyst DRI.
  - Tomas Carol Rey, Analyst DPPT.

COUNTRY UNDER REVIEW

ARGENTINA

Luis Villanueva
Director of Transparency Policy Planning (DPPT)  
Anticorruption Office.  
Lead Expert on the Committee of Experts of the MESICIC

Omar Sosa
National Director of Investigations and Oversight.  
Anticorruption Office.  
Alternate Expert on the Committee of Experts of the MESICIC

Deborah Hafford
Director of Institutional Relations (DRI).  
Anticorruption Office.  
Alternate Expert on the Committee of Experts of the MESICIC

Natalia Torres
National Director of Public Ethics.  
Anticorruption Office.

Yanina Ariotti
Analyst DRI.  
Anticorruption Office.

MEMBER STATES OF THE PRELIMINARY SUBGROUP

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