



GENERAL RESOLUTION No. 5,663/2025 – ARCA

ARCA authorizes entities registered as Suppliers of Mining Companies to invoke the exemption certificate from the Income Tax and VAT withholding regime for entities registered as "Suppliers of Mining Companies."

Through General Resolution No. 5,663/2025, the Customs Collection and Control Agency (ARCA) extended the possibility of invoking the exemption certificates from the Income Tax and Value Added Tax withholding regimes anticipated—respectively—in General Resolutions No. 830 and 2,226, their amendments and supplements, in favor of entities registered in the "Suppliers of Mining Companies" section of the "Tax Registry of Mining Activities."

In this regard, the aforementioned resolution introduces modifications and replacements to General Resolution No. 5,333/2023. The latter implemented the "Tax Registry of Mining Activities," establishing specific withholding regimes for Value Added Tax and Income Tax for transactions between mining companies.

Under the new regulations, suppliers of mining companies—provided they are registered as such with ARCA—will have the same opportunity to invoke an exemption certificate from the withholding regimes for these taxes.

For the full text of the resolution, you can visit: [BOLETIN OFICIAL REPUBLICA ARGENTINA - AGENCIA DE RECAUDACIÓN Y CONTROL ADUANERO - Resolución General 5663/2025](#)