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## ARGENTINA'S "SUPER RIGI": NEW INVESTMENT PROMOTION REGIME ANNOUNCED

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**Argentina's Minister of Economy, Luis Caputo, announced last Friday that the Government will soon submit to Congress a new investment promotion regime – dubbed "Super RIGI" – designed to incentivize investments in industries that do not currently exist in Argentina. The proposed bill seeks to significantly enhance the tax benefits already provided under the existing RIGI framework.**

A In particular, the Minister outlined the following federal tax benefits that would be available under the new regime:

- Income tax rate reduced to 15% of taxable income.
- Accelerated tax depreciation on investments (60% in the first year, 20% in the second year, and 20% in the third year).
- Extension of zero import duties to all assets necessary for production – not limited to capital goods.
- Zero export duties from day one of operations.

In addition, the bill will include an invitation to the Provinces to establish complementary tax incentive regimes within their jurisdictions for "Super RIGI Projects," contemplating the following benefits:

- A cap of 0.5% on the turnover or gross receipts tax (Ingresos Brutos).
- Zero municipal taxes on sales.

The Minister indicated that the industries and sectors eligible for this new regime would include, among others:

- Data centers
- Copper refining and rolling
- Electric vehicles



- Manufacturing of lithium batteries
- Industrialization of natural resources, including fishing
- Solar panels and wind turbines
- Production of fertilizers

The minimum investment threshold required for a project to qualify under this new regime has not yet been disclosed.

It is expected that the new regime will maintain all the legal stability and foreign exchange protections currently provided under the existing RIGI.

We will update this report as soon as the bill submitted to Congress becomes publicly available.