

PROVINCIAL STRATEGIC INVESTMENT REGIME

PROVINCE OF BUENOS AIRES

MINISTERIO DE PRODUCCIÓN,
CIENCIA E INNOVACIÓN TECNOLÓGICA



GOBIERNO DE LA PROVINCIA DE
BUENOS AIRES



THE REGIME AIMS TO FOSTER INVESTMENTS ALIGNED WITH THE PROVINCE'S **PRODUCTION PRIORITIES**:

- VALUE-ADDED GENERATION
- CREATION OF QUALITY EMPLOYMENT
- LOCAL SUPPLIER DEVELOPMENT
- TECHNOLOGY, KNOWLEDGE AND INNOVATION TRANSFER
- DIVERSIFICATION OF THE ECONOMIC STRUCTURE
- INCREASE IN PROVINCIAL EXPORTS AND/OR IMPORT SUBSTITUTION
- REDUCTION OF TERRITORIAL IMBALANCES
- PROMOTION OF NEW PRODUCTION SECTORS

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ELIGIBLE PROJECTS

Minimum investment: USD 5 M

Sectors: manufacturing industry; services (tourism, logistics, and other services); cultural industries; healthcare; natural resource-intensive industries (mining, energy, oil and gas), and strategic projects.

Project types:



- **NEW PLANT OR INVESTMENT**
- **EXPANSION OF EXISTING PLANT OR FACILITIES** resulting in an increase in installed production capacity of at least 30%, with no reduction in employment.
- **NEW PRODUCTION PROCESS** where the new investment exceeds 30% of the value of fixed assets, with no reduction in employment.

- Projects **must not have been underway for more than 6 months at the time of application** and must **invest at least 40% of the committed amount** within **3 years (USD 5M–50M) or 2 years (above USD 50M)** from the date of accession to the regime.



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INCENTIVES

Partial exemptions from **Gross Income Tax, Real Estate Tax, and Stamp Tax** on assets related to and/or resulting from the project **as well as tax stability.**

Additional benefits: for employment growth, location, technological innovation, import substitution (10%, 2 years), export growth, gender equality and environmental sustainability policies (5%, 1 year).

Projects **of more than USD 200 M** may apply for **extended tax stability** of up to 30 years.

INVESTMENT AMOUNT	BASE INCENTIVE		MAXIMUM APPLICABLE
	YEARS	% EXEMPTION	
Up to USD 50M	5	30%	15 years, 65%
From USD 50M up to USD 200M	4	25%	14 years, 60%
Above USD 200M	3	20%	13 years, 55%

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SUPPLIER DEVELOPMENT PROGRAM

Investment **projects exceeding USD 50M** must submit a **local supplier development plan** whereby, on an incremental basis, **at least 50% of the total amount allocated to payments to suppliers** must be directed to companies based in the Province of Buenos Aires.

It must be **executed in two stages**:

- **30%** of the total committed amount within the first **2 years from the actual onset of the project**;
- **remaining 20%, within the 3 years following the start of operations**, once the investment stage is complete.



The **Buenos Aires Province Local Supplier Registry** was established to address the needs of companies benefiting from the Regime.



THE UNDERSECRETARIAT FOR INDUSTRY AND SMEs IS THE ADMINISTRATIVE AUTHORITY

HOW TO APPLY

- The procedure is managed online at: <https://portal.gba.gob.ar/> using your CUIT and Fiscal Password.
- Forms available at:
https://www.gba.gob.ar/produccion/inversiones_estrategicas

SUBMISSION DEADLINE

- Projects may be submitted for admission to the Regime until **November 2027**.

ASSESSMENT FOR ADMISSION TO THE REGIME

- For approval or rejection, each project will be assessed on its **contribution to the economic, productive, and social development** of the Province, and its alignment with the **production targets**.



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SUBMISSION PROCESS

- Access the PBA Portal <https://portal.gba.gob.ar/> (you must have the "Portal PBA" service enabled through ARCA).
- Search for the procedure **“Provincial Strategic Investment Regime”**.
- Complete the submission and authorized representative details. The individual initiating the procedure must be authorized by the legal entity.
- Upload all required documentation with the detailed specifications (Resolution 36/2026 – Annexes I and II). **The applicant must ensure consistency of data throughout the submission.**
- Include any additional, clarifying, or supporting documentation deemed relevant.
- Once submitted, **a case number will be assigned and the review of the application will commence** to determine approval or rejection.
- **Additional information may be requested at any point during the procedure for evaluation purposes.**

MONITORING AND OVERSIGHT APPROVED PROJECTS

→ **Mandatory periodic progress reports**

- **Period:** semi-annual, or as specified in the accession instrument for each project.
- **Deadline:** within 30 business days of the end of each period.
- **Minimum content:** physical execution with photographic records; financial progress and use of funds; compliance with additional conditions and justification of deviations from the original plan.
- The **reports will be subject to technical-administrative review and/or** technical, financial, environmental, or comprehensive audits at any stage to verify accuracy, integrity, and compliance with commitments.

→ **Non-compliance:** failure to submit or incomplete submission of reports will lead, after formal notice, to the penalties under Title VI, Law No. 15,510. The beneficiary shall have the **right to file a defense** and to submit clarifying documentation.

→ **Reporting obligation:** changes must be reported and inspections, audits, and verifications must be facilitated throughout the entire project execution and up to 3 years from the actual start of operations.



REGULATION S

Law No. 15,510

Implementing Decree 2731/2025

Ministerial Resolution 36/2026;
Annex I Operating Regulations and
Annex II Form Templates

PROVINCIAL STRATEGIC INVESTMENT REGIME

CONTACT:

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