

# Lógica

Global Giving Report  
April 2025

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# Regulation of the Fiscal Transparency Regime

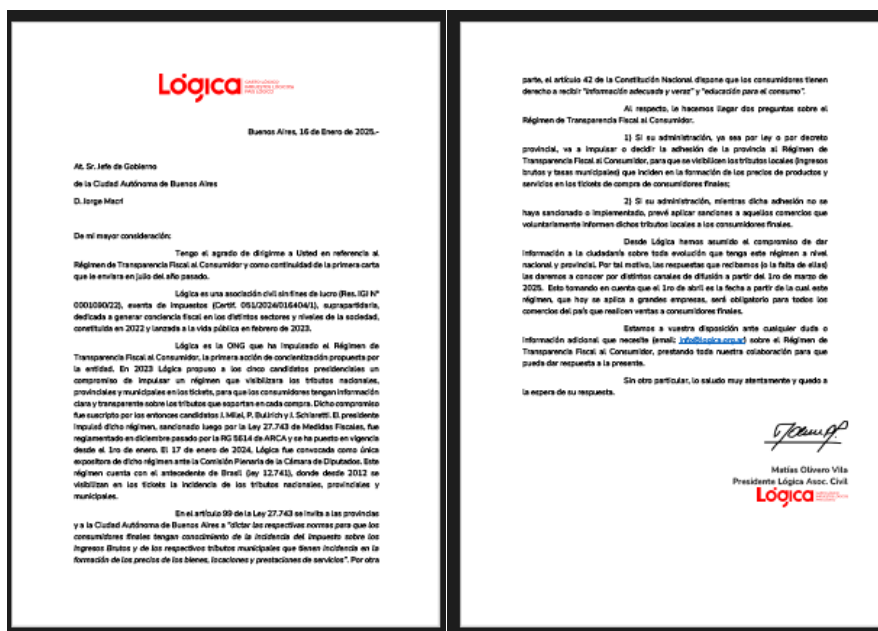
In mid-December, the government began regulating the Fiscal Transparency Regime (FTR) through Resolution 5614/24 of the Customs, Revenue and Control Agency. In the first phase, starting January 1, "large companies" are required to report taxes on receipts, initially VAT and Internal Revenue; the Liquid Fuel Tax and Carbon Dioxide Tax are also explicitly stated at gas stations. Starting April 1, this obligation will apply to all businesses.

On the other hand, the Ministry of Industry and Commerce, through Resolution 4/2025, regulated the display and advertising of prices, both gross (or total) and net of taxes. The resolution stipulates that this will be mandatory starting April 1. With this scenario, the FTR will be generally implemented nationwide by early April, although other indirect taxes (such as Debits and Credits, Imports, etc.) remain to be incorporated.

At Lógica, we have carried out special actions to disseminate these resolutions on social media and in the press. We achieved more than 80 media appearances with these actions.

## States Adherence

On January 16, we sent each of the 24 governors a letter with two questions: 1) whether or not they will adhere to the FTR, in response to the invitation issued in the national law (Article 99 of Law 27.743), and 2) whether they plan to apply sanctions if a commerce voluntarily reports taxes from its jurisdiction on its receipts.



At the same time, through our communication channels (social media and press appearances), we are disseminating our opinion that state adherence is not merely optional but mandatory, pursuant to the provisions of two mandates of Article 42 of the National Constitution.

### **First quarter of the FTR**

Regarding the practical results of the implementation of the FTR, the facts confirm that the degree of compliance has been very good in the first quarter. There were even reports of tickets from companies that provided more information than required, or companies not required to comply that anticipated compliance.

Regarding the ticket as a tool for information and awareness-raising, we believe the repercussions on social media and in press releases provide an indication of the impact on society as a whole. Clearly, the tax agenda is more active than ever in our country.

### **Campaign for the Launch of the FTR**

Since last report, planning began for the FTR launch campaign, targeting communication and budgetary parameters similar to those for the launch of a mass-market product. The campaign has begun gradually since its regulation was introduced in mid-December and will have its peak period between April and May, especially through social media. It should be noted that April 1st is a key date for the FTR, as from that date the ticket regulations become generally applicable to all businesses (in addition to the "large companies" that have been applying them since January 1st), as well as the regulations on advertising and price displays. The budget is divided into 50% for general FTR awareness and 50% for provincial FTR membership. We have been and continue to be dedicated to raising specific funds for this campaign, which is crucial for citizen tax awareness.

We are available to provide more detailed information about this important campaign.

## **Communications Facts**

### **Metrics**

During the last period, more than 80 media outlets were made throughout the country, on all platforms.

On the other hand, the performance on the social media offers the following data:

	TikTok	Instagram	Facebook	Threads	Twitter
<b>Followers</b>	9.499	14.866	1.862	3.075	4.811
<b>Impressions</b>	12.294	6.806.504	5.127.542	1772	ND

### **Public spaces**

In the Buenos Aires metropolitan area, thanks to a donor's contribution, we were able to provide 120 rear windows for urban buses on 16 routes.

On the other hand, another donor —a businessman in the tourism sector from Bariloche— renovated the billboard he had installed specifically to disseminate Lógica's messages starting in early 2024. In this case, the second message chosen for 2025 was a specific one about the impact of taxes on tourism. The originality of the message and the strategic location of the billboard allowed for significant dissemination in Bariloche, right in the middle of the summer tourist season.