

Lógica

Global Giving Report
March 2026

Gasto Lógico.

Impuestos Lógicos.

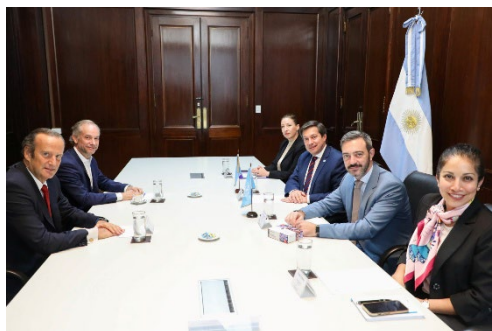
País Lógico.

Fiscal Transparency Regime – Update

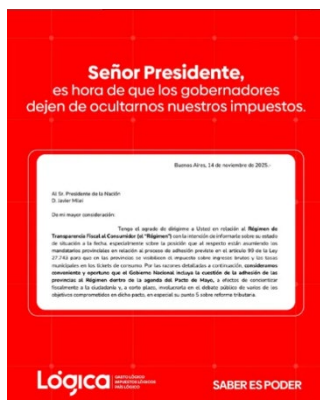
Contacts with the National Government

In the last months of last year, several actions were carried out with the National Government in order to advance the implementation of the Fiscal Transparency Regime (FTR).

On one hand, Matías Olivero Vila (MOV) met with the Undersecretary of Consumer Defense, Fernando Blanco Muiño.



This meeting took place within the framework of a visit from UNCTAD (United Nations Conference on Trade and Development), who were interested in learning about the progress of fiscal transparency in the country.



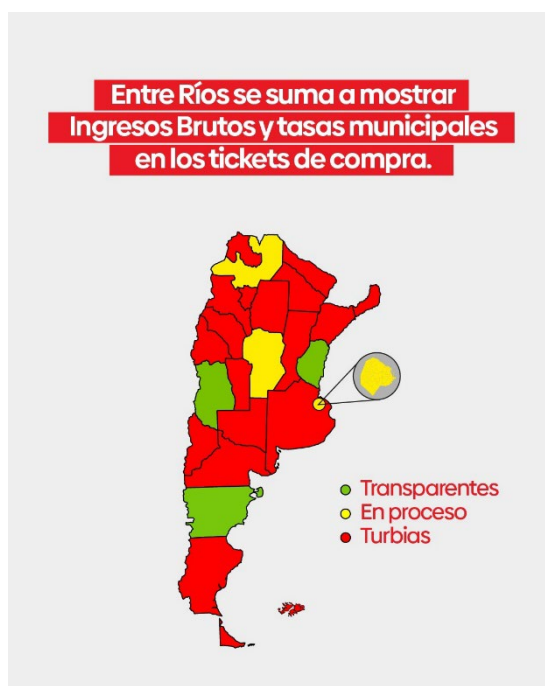
As a result of this meeting, it was agreed to send a note to national authorities with a summary of the FTR situation, requesting to include the issue in the May Pact agenda.

A request was also made for the rapid implementation of the calculation agent.

The note was sent to President Javier Milei; the Chief of the Cabinet of Ministers, Manuel Adorni; the Minister of Economy, Luis Caputo; and the Minister of the Interior, Diego Santilli.

Situation in the Provinces

Regarding progress in the provinces, in November, Entre Ríos adherence to the FTR was finally approved. In that province, the legislature is bicameral, and the initiative had already been approved in the Chamber of Deputies since June. On November 13, the provincial Senate passed the law, which has already been published in the Official Gazette. With this, Entre Ríos becomes the third province to adhere. We are in contact with Executive authorities to collaborate on whatever they may require regarding regulation.



On the other hand, on November 27, a session was held in the Legislature of the City of Buenos Aires to approve the 2026 Budget and Fiscal Code. The FTR was incorporated into the latter file. From Lógica, we were present at the debate in the Budget Commission (even presenting as an interested part).

The Regime advanced through the legislative process without issues. However, in the early morning of November 28, it was removed from the text of the Fiscal Code that was voted on and approved. We have met with local authorities, who assured us they will push the regulation by decree.

In the province of Salta, the adhesion project was granted half-sanction. Indeed, on December 16, the project by José Gauffin, a great promoter of Lógica's cause in the province and organizer of our visit in May 2025, moved forward in the Lower House. Thus, Salta is on track to join the FTR during 2026, for which approval in the Senate must be finalized. If it happens, it will be the first provincial adhesion not promoted by the local ruling party, but by another political force.

Ticket Rebellion

Following the lack of control over municipal rates in certain cities (e.g., Pilar, PBA) and the excessive delay by governors in adhering their provinces to the RTFC or regulating their adhesion, Lógica launched the action we call 'Ticket Rebellion.'

This is a citizen initiative aimed at having businesses voluntarily expose the provincial and municipal tax burden, without waiting for it to be mandatory by law.

It is a rebellion for transparency, from within the institutional framework, in line with the National Constitution (art. 42) and is not prohibited in the provinces (contrary to the prohibitions and sanctions that for decades ruled the non-exposure of VAT to consumers).

We have already contacted various sectors (food, gas stations, other retail channels) to invite them to join.

Evaluation of the Judiciary

As part of the sectoral awareness actions, Lógica has undertaken an evaluation of the Judiciary's performance on fiscal matters.

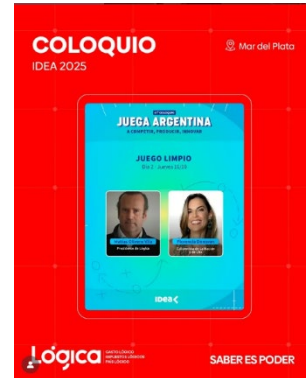
With the collaboration of the country's main law firms and leading professionals, the goal is to begin with a survey of litigating lawyers in tax cases regarding the functioning of the Judiciary. Research will also be conducted on the duration of the judicial process and the direction of the rulings.

With this action, we seek to frame the responsibilities of the Judiciary in the process that led Argentina to be the most burdensome country in the world.

Communication

Between October 15 and 17, the 61st IDEA Colloquium was held in Mar del Plata, where MOV was part of the panel of speakers as President of Lógica.

The title was 'Juega Argentina' (Argentina Plays), as a trigger for debates on competitiveness, production, innovation, tax framework, labor reform, and employment, among others. MOV spoke in the 'Fair Play' block, developing the themes of tax burden, the responsibility of the Judiciary, and the RTFC.



Later, on November 13, Lógica was invited to the 31st Industrial Conference of the Industrial Union of Argentina (UIA).



In another matter, on Friday, November 28, we published a piece on social media revealing the existence of a bill in the Province of Buenos Aires aimed at generating a tax on methane gas generated by livestock activity.

The news exploded the following day and for several more days, both on social media and in the press, with hundreds of headlines, posts, and journalistic interviews.

Metrics

Regarding the press, more than 100 media appearances have been counted since the last report.

On the performance of Lógica's social networks, more than 20 million impressions (total number of times content was shown, regardless of whether a person had seen it before) were achieved on Meta and Google.

Road Tax in Neuquén

At the end of the year, we were contacted by the Chamber of Fuel Station Owners of Neuquén and Río Negro, who are carrying out a judicial process against the city of Neuquén for the implementation of a 4.5% road tax.

The goal is to add Lógica as Amicus Curiae (“friends of the court”), in a process similar to the one we developed for Resolution 267/2024 of the National Secretariat of Commerce and Industry, referring to the prohibition of including municipal rates unrelated to the provision of such services in home utility bills.

In this two-month period, we have been working on our judicial presentation. We will comment on it in the next report.

Informality

Another topic we have addressed during this period has been 'informality,' another of the serious problems caused by having such high taxes.

Our article 'Informality in the Most Burdensome Country in the World' discusses its causes, consequences, and ways to tackle it, and was published in *Parlamentario*, a well-known medium in the political sphere.

With minor modifications, it was also published by *Noticias Argentinas*, a medium that is often replicated by various media outlets in the country and has generated reports that we will include in the next report.