

Lógica

Global Giving Report
October 2026

Gasto Lógico.

Impuestos Lógicos.

País Lógico.

Proposal to Reduce Informality in the Economy

During this bimonthly period, we publicly presented—through an [article published in La Nación newspaper](#)—our proposal to reduce informality (currently around 45–50%), particularly in the mass consumption sector. The main highlights of our initiative are:

- Refund via bank account credit of 30% of VAT on each purchase, by uploading fiscal receipts to a platform. Applied to the 21% VAT rate, this would result in a 6.3% refund of the tax value.
- Provincial adherence: Provinces could join so that the regime also applies to Gross Receipts Tax (Ingresos Brutos). For example, applying 30% on a 5% rate would credit an additional 1.5%, totaling 7.8%.
- Participation in raffles for substantial monthly and annual prizes.
- Whistleblowing circuit: A smooth process allowing consumers to report businesses that fail to issue fiscal receipts. This generates a "traffic light" map of reports, showing compliant businesses in green and non-compliant ones in red.

This model is inspired by Brazil's "Nota Fiscal Paulista" or "CPF Nota Fiscal" (launched two decades ago in São Paulo and expanded to most of its 27 states). The system is simple: consumers only provide their CPF (equivalent to Argentina's CUIT/CUIL) to the seller, and the rest is automatic.

The most natural way to lower informality is on the supply side (slashing taxes on production and sales). Since this is not happening at the necessary speed, our proposal targets the demand side, providing double incentives (refunds and raffles) for consumers to demand receipts.

Cómo bajar la informalidad en el país más gravoso del mundo

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El primer ministro británico, Margaret Thatcher, se comprometió a la FFAW el 20 de mayo de 1984, cuando anunció que el gobierno británico se comprometía a proporcionar el 25% de los fondos necesarios para el desarrollo de la FFAW. El 22 de mayo, el gobierno británico anunció a la FFAW que se comprometía a proporcionar el 25% de los fondos necesarios para el desarrollo de la FFAW. El 22 de mayo, el gobierno británico anunció a la FFAW que se comprometía a proporcionar el 25% de los fondos necesarios para el desarrollo de la FFAW.

Elaine, ex presidente de Ligas of
a população moria em la
voluntários do exército de
Fidelidade de São Paulo, Brasil.
Muito mais de 10 milhões de

Benefits for Involved Sectors

- Consumers: Lower taxes, reduced purchase prices, and the opportunity to win prizes in raffles.
- Formal Businesses: Reduces informality and unfair competition, fostering a fairer tax system.
- Tax Administration (Audit): Instantly incorporates millions of "inspectors" at a low cost.
- Tax Administration (Revenue): Does not harm public revenue; in fact, it increases it. In the first three years of the São Paulo regime, formal sales rose by 22.9%, regime costs were 9.4% (73% refunds, 26% raffles, 1% publicity), resulting in an extra net collection of 13.5%.
- Society as a whole: Serves as an effective tool for fiscal awareness, far exceeding the Consumer Fiscal Transparency Law.

We have already sent this proposal to the Minister of Economy, Luis Caputo, and are waiting for a meeting to detail the initiative and coordinate efforts for its implementation.

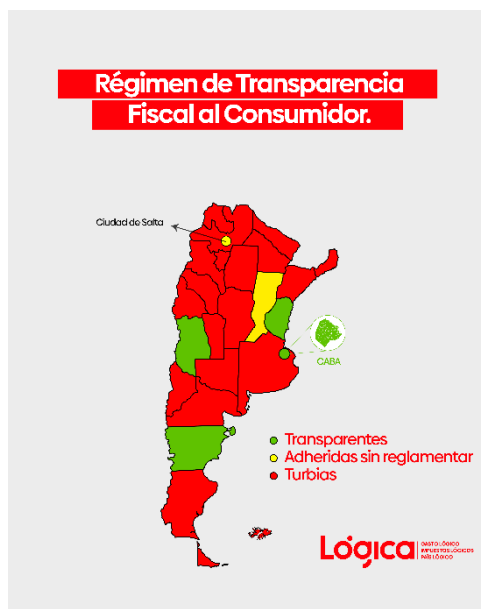
Consumer Fiscal Transparency Regime – Updates

The territorial rollout of the Consumer Fiscal Transparency Regime (FTR) experienced delays. At the request of business chambers, the four jurisdictions that regulated its implementation postponed its effective date to early 2027:

- Mendoza: General Resolution ATM 396/2026
- Chubut: Resolution 962/2026-ARECH
- Entre Ríos: Resolution ATER 347/2026
- CABA: Resolution 339/AGIP/2026

The main reasons cited were technical implementation difficulties and lack of cross-district harmonization.

At Lógica, we continue advocating for the full implementation of the FTR. We remain in contact with the Undersecretariat of Consumer Protection and Commercial Loyalty for the



designation and regulation of the Calculation Agent, as well as drafting a "model provincial regulation" to standardize rules across districts.

Other Specific Initiatives

- Personal Credit Tax Relief ("Return of Credit to Argentines"): Proposal ready for public presentation. We will launch a comparative study conducted by an international audit firm analyzing tax burdens on individual loans across different countries. Coordinating next steps with bankers associations.
- Subnational Tax Relief: Conducting meetings with business groups to execute actions aimed at lowering subnational tax burdens.

Presentations and Meetings

- Argentine Association of Fiscal Studies (AAEF): Conference on "The Impact of Tax Rulings and Injunctions on Tax Burden" – Presentation of Lógica's article "The Judiciary of the Most Tax-Burdened Country in the World" (08/25/2026).
- AAEF: Conference on "Economic Impact of Judicial Rulings on Municipal Taxes" (09/04/2026).
- Austral University (Faculty of Law): Conference on "Tax Awareness and Fiscal Transparency" (09/29/2026).
- Argentine Chamber of Commerce (CAC): Meeting with President Mario Grinman and the Tax Committee Chair (09/27/2026).
- Jockey Club: Meeting with young members (08/07/2026).

Metrics and Clipping

Social Media: 30 posts generated >274,000 views (Meta data).

Press Impact: 46 media features, 39 of which focused specifically on Lógica's proposal to reduce informality.