Medium-Scale Investment Incentive Regime (RIMI)

Prom Argentina

RIMI: Definition, Amounts and Requirements

Strategic program aimed at promoting productive development across various sectors

Scope

- Applicable to all economic sectors.
- For medium-scale investments by MSMEs (MiPyMEs).
- Includes new capital works and assets subject to depreciation.
- Aimed at productive development in Argentina.

Main Requirements

- Company categorized as an MSME (MiPyME) with certificate.
- Minimum amounts from:
  - Micro: US$ 150,000
  - Small: US$ 600,000
  - Medium – Tier 1: US$ 3,500,000
  - Medium – Tier 2: US$ 9,000,000

Key Benefits

- Accelerated depreciation on profits.
- Accelerated VAT refund.
- Tax and financial incentives.
- Minimum amount exemption for various types of projects.

Legal Framework and Current Status

- Created by Law 27,802/2026 on Labor Modernization
- Regulated by Decree 242/2026 (April 2026)
- Fully operational since May 2026, with a validity of 2 years
- Open to both domestic and foreign investors

RIMI in Detail:

1. Accelerated Depreciation

Accelerated tax deduction on assets covered by the regime

2. Accelerated VAT Refund

Early recovery of tax credits generated by productive investments

3. Minimum Amount Exemption

Waiver of the minimum investment requirement for strategic assets and sectors

1. Accelerated Depreciation

1.1 Movable property in general: in two equal and consecutive annual installments, regardless of useful life.

1.2 Works: in the minimum number of equal and consecutive annual installments, derived from a useful life reduced to 60% of the estimated one.

1.3 Irrigation equipment, high energy efficiency assets, livestock, and hail protection nets: in a single installment.

2. VAT Refund

2.1 The tax credits generated by VAT arising from productive investments may be computed for their **refund** after **three (3) monthly tax periods** have elapsed.

3. Minimum Amount Exemption

3.1 Projects aimed at **irrigation systems and equipment, hail protection nets, livestock, and high energy efficiency assets are exempted** from compliance with the **minimum investment amounts.**

More Information:

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