

# Argentina

1. Fair	
<b>Regulatory framework</b>	<p>The legal framework for the disclosure system in Argentina is based on Public Ethics Law No. 25.188<sup>1</sup> of 1999, which covers the three branches of government and the Public Ministry (of Prosecution and Defence) and which has established the public character of the system<sup>2</sup>. A new amendment to the system of disclosure by public officials was enacted by Law No. 26.857<sup>3</sup>, approved by Congress on May 8<sup>th</sup> 2013, and promulgated on May 21<sup>st</sup>, 2013 in the Official Gazette. Law No. 26.857 has expanded the existing public character standards by stablishing online access to the disclosures of all the obligated officials from all the Government branches and has established, as well, the equality between the Tax Asset Declarations and the ones that are instituted by the Public Ethics Law No. 25.188.</p> <p>Law 26.857 is also complemented by other regulation, such as Decree 895/2013<sup>4</sup>, Federal Tax Administration (AFIP) General Resolution No. 3511/13<sup>5</sup>, Ministry of Justice and Human Rights (MoJHR) Resolution No. 1695/13<sup>6</sup>, among others.</p> <p>Due to their constitutional independence, autonomy and autarchy, the Legislative Branch, the Judicial Branch and the Public Ministry have regulated the issues regarding the process of uploading, sending, reception, registry and publicity of disclosures to be freely consulted in the web site of the corresponding body (e.g. Supreme Court of Justice Agreement No. 25/13, General Prosecutor's Office Resolutions No. 1302/13 and 2737/13, and General Defence Attorney's Office Resolution No. 34/14<sup>7</sup>, which covers the Public Ministry of Defence).</p> <p><b>Status of the implementation:</b></p> <ul style="list-style-type: none"> <li>- <u>Executive Branch</u>: the new disclosure system became operational on September 19, 2013.</li> <li>- <u>Supreme Court of Justice</u>: Disclosures of Magistrates and officials of the Supreme Court of year 2014 and following years must be submitted under provisions of Agreement N° 9/14<sup>8</sup>.</li> <li>- <u>Judiciary</u>: Disclosures of Magistrates and officials of the Judiciary from year 2014 onwards must be submitted under provisions of Resolution of the Council of Judiciary No. 237/14 (issued on July 2014).</li> <li>- <u>Public Ministry of Prosecution</u>: General Prosecutor's Office Resolutions No. 1302/13, 2737/13 and 792/14.</li> <li>- <u>Public Ministry of the Defense</u>: General Defence Attorney's Office Resolution No. 34/14 and 620/14.</li> <li>- <u>Congress</u>: Disclosures of Members of the Chamber of Deputies must be submitted under provisions of Resolution No. 46/14, and disclosures of Members of the Senate must be submitted under provisions of Resolution No. 24/14.</li> </ul>
<b>Outreach to public officials about disclosure requirement</b>	<p>The Anti-Corruption Office is the application authority for the Executive (MoJHR Resolutions No. 17/00 and 1000/00) Guidelines and information for public officials on who, what, when and how to disclose are available online for the Executive at <a href="http://www.ddjionline.gov.ar/">http://www.ddjionline.gov.ar/</a>. Filers must submit disclosures electronically entering in the AFIP's website, logging in with their personal tax password and using a digital form (Form F. 1245). The application for declarations is based on the tax information provided by the obligated officials in the moment of submitting their tax disclosures.</p>

<sup>1</sup> [http://www.infojus.gov.ar/legislacion/ley-nacional-25188-ley\\_etica\\_funcion\\_publica.htm?7](http://www.infojus.gov.ar/legislacion/ley-nacional-25188-ley_etica_funcion_publica.htm?7)

<sup>2</sup> <http://www.mpd.gov.ar/articulo/index/articulo/557>

<sup>3</sup> [http://www.infojus.gov.ar/legislacion/ley-nacional-26857-caracter\\_publico\\_las\\_declaraciones.htm?3](http://www.infojus.gov.ar/legislacion/ley-nacional-26857-caracter_publico_las_declaraciones.htm?3)

<sup>4</sup> <http://www.infojus.gov.ar/legislacion/decreto-nacional-895-2013.htm?5>

<sup>5</sup> [http://www.infojus.gov.ar/legislacion/resolucion-nacional-afip-3511-2013-procedimiento\\_ley\\_etica\\_en.htm?4](http://www.infojus.gov.ar/legislacion/resolucion-nacional-afip-3511-2013-procedimiento_ley_etica_en.htm?4)

<sup>6</sup> [http://www.infojus.gov.ar/legislacion/resolucion-nacional-mjydh-1695-2013-ley\\_etica\\_en\\_ejercicio.htm?6](http://www.infojus.gov.ar/legislacion/resolucion-nacional-mjydh-1695-2013-ley_etica_en_ejercicio.htm?6)

<sup>7</sup> <http://www.mpd.gov.ar/noticia/index/noticia/909>

<sup>8</sup> [http://www.csin.gov.ar/docus/documentos/cons\\_tipo.jsp?tipo=AC](http://www.csin.gov.ar/docus/documentos/cons_tipo.jsp?tipo=AC)

	<p>The AFIP developed a step by step guide on how to prepare and submit the Form F. 1245, for assets disclosures. This guide is available on <a href="http://www.afip.gob.ar/genericos/guiaDeTramites/guia/documentos/F1245.pdf">http://www.afip.gob.ar/genericos/guiaDeTramites/guia/documentos/F1245.pdf</a></p> <p>More information provided by AFIP is available on <a href="http://www.afip.gob.ar/genericos/novedades/F1245Patrimonial.asp">http://www.afip.gob.ar/genericos/novedades/F1245Patrimonial.asp</a></p> <p>The Argentinean Air Force issued an instruction on who should submit assets disclosures. They also provide information and links about the base taxes, FAQs, and a step by step guide by cases where officers of the force are, among other information. (<a href="http://www.info.faa.mil.ar/instructivo.pdf">http://www.info.faa.mil.ar/instructivo.pdf</a> )</p> <p>The Public Ministry of Defence provides information on this issue on its web site: <a href="http://www.mpd.gov.ar/articulo/downloadAttachment/id/2124">http://www.mpd.gov.ar/articulo/downloadAttachment/id/2124</a>;  <a href="http://www.mpd.gov.ar/articulo/index/articulo/declaraciones-juradas-patrimoniales-2790">http://www.mpd.gov.ar/articulo/index/articulo/declaraciones-juradas-patrimoniales-2790</a>;  <a href="http://www.mpd.gov.ar/noticia/index/noticia/libre-accesibilidad-a-las-declaraciones-juradas-patrimoniales-integradas-909">http://www.mpd.gov.ar/noticia/index/noticia/libre-accesibilidad-a-las-declaraciones-juradas-patrimoniales-integradas-909</a></p>
<p><b>Type of information disclosed</b></p>	<p>Filers are required to disclose income and assets at home and abroad owned by themselves, their spouse, and their dependent children.</p> <p>The requirement encompasses the following:</p> <ul style="list-style-type: none"> <li>• <b>Properties:</b> Real estate property and improvements made on the property (stating their value, acquisition date, surface area and origin of funds); personal property subject to registration; personal property items valued in aggregate (household goods, appliances, electronics, fixtures, etc.), such assets are estimated by the AFIP at 5% of the total assets reported.</li> <li>• <b>Investments and Liabilities:</b> Capital invested in bonds, shares and other securities. Filers must also declare the date of acquisition and current value of property and investments, and the origin of the funds used for the acquisition. Credits and mortgage debts, pledge debts or common debts.</li> <li>• <b>Income and cash assets:</b> -Value and sources of annual income as well as expenses derived from work under an employment contract or from the exercise of professional or independent activities; annual income and expenses derived from revenue or social security systems. Bank deposit(s) amounts, or amounts deposited in other financial entities, national or foreign, cash in national or foreign currency. The most recent tax return, name of bank(s), bank account and credit card, security box number(s), financial claims and debts are also required with the declaration (submitted in the sealed non-public annex).</li> <li>• <b>Positions:</b> (MPs only) Advisory and pre-tenure positions, including unpaid ones;</li> <li>• <b>Gifts and funded travels:</b> According to article</li> <li>• . 18 of Law No. 25.188, public officials are not allowed to receive gifts or donations, whether of services or goods, on the occasion of or during the performance of their duties. In the event that the gifts are of usual diplomatic courtesy, the application authority will regulate their registration, and in which cases and how they should be incorporated into the patrimony of the State, in order to be intended for purposes of health, social welfare and education or historical-cultural capital, if applicable.</li> <li>• <b>Other:</b> Required to disclose pre-tenure employment.</li> </ul>
<p><b>Other relevant information</b></p>	<p>According to article 24 of Law 22.520, in the performance of their public office, Ministers, Secretaries and Deputy Secretaries shall refrain from exercising, with the exception of teaching, all kinds of business or professional activities which are direct or indirectly linked with the powers, agencies or national, provincial and municipal enterprises. With regard to the rest of officials, according to articles 13 and 17 of Law 25.188, the impediment to perform private activities occurs when such activities are linked to their direct functional competence in public office.</p> <p>Filers must also report all marital property or property held jointly as domestic partners, according to their share percentage (Article 6, Law 25.188).</p>
<p><b>2. Transparent</b></p>	
<p><b>Public accessibility of</b></p>	<p><b>Executive:</b> Declarations of 2012 and coming years are/will be available online at the Anti-Corruption Office website (<a href="http://www.anticorruption.gov.ar">www.anticorruption.gov.ar</a>), following the link for consultation or entering</p>

<p><b>disclosed information</b></p>	<p><a href="https://www2.jus.gov.ar/consultaddj">https://www2.jus.gov.ar/consultaddj</a>. The viewing format of the public annex is approved by the MoJHR Resolution No. 1695/13, and shows in detail all the information provided by the officials, but no sensitive information such as addresses, bank account numbers, vehicle identification, etc. The request to view this information must be submitted online stating the name and national ID number of the applicant as well as the purpose of the consultation.</p> <p>This information cannot be rejected, but the law protects against the use of disclosed information for unlawful, commercial or credit checking purposes. A fine of AR\$5,000 – 10,000 applies for those cases.</p> <p>For disclosures submitted before 2012, the public can request to view the public annex of declarations at the Anti-Corruption Office of MoJHR where the disclosure department for the executive branch is situated. The request to view that annex must be made in writing (the request can also be submitted online and, to have access to the public annex, the requester must present himself after 72 hours of filing the request) and must include a) the first name and last name, national ID number, occupation and address of the requesting party; b) the first name and last name, national ID number, occupation and address of any other person or entity on whose behalf the statement is requested; c) the purpose of the request. These declarations have the same unlawful use restrictions mentioned above.</p> <p>The private sealed annex can only be opened with a court order.</p> <p>After the enactment of Law 26.857, other branches of government have regulated transparent access to assets disclosures. In this way:</p> <p><b>Supreme Court of Justice:</b> Disclosures of year 2014 and following years shall be submitted under provisions of Agreement No. 9/14, and published in the web site of the Supreme Court.</p> <p><b>Judiciary:</b> According to Resolution of the Council of Judiciary No. 237/14 (issued on July 2014), the Council of Judiciary, within 10 days after the deadline to filing the disclosures shall make available on their website (<a href="http://www.consejomagistratura.gov.ar">www.consejomagistratura.gov.ar</a>) all the information contained in the public annex of the disclosure. The disclosures can be consulted online freely, directly and immediately, the only requirement that is asked to the petitioner, is to file a previous inquiry form.</p> <p><b>General Prosecutor’s Office:</b> Regarding the free access to the information provided by magistrates and officials by Resolution PGN No. 2737/12<sup>9</sup> of 17/12/2013, complemented by Resolution PGN No. 792/14, the General Prosecutor ordered the publication of a form with a synthesis of the assets of prosecutors and other officials at the Anti-Corruption Office’s web site. To this end public information forms shall be digitalized.</p> <p><b>Public Ministry of the Defence:</b> To achieve the principle of free access to assets disclosures, by Resolution No. 34/14, of 14/01/14, complemented by Resolution No. 620/14, the General Defence Attorney ordered an adaptation in the process of loading, sending, reception, registry and publicity of disclosures to be freely consulted in the web site of that body.</p> <p><b>Congress:</b> Both Congress Chambers have modified their existing disclosure system, adapting it to the system established by Law 26.857. So, in compliance with the new system, all disclosures of the obligated Members of the Parliament (MPs) are available online at the Anti-Corruption Office website (<a href="http://www.anticorruptcion.gov.ar">www.anticorruptcion.gov.ar</a>).</p>
<p><b>Public access to information concerning disclosure system functioning</b></p>	<p>Lists of filers and late or non-filers are published online:</p> <p><a href="http://www.anticorruptcion.gov.ar/declaraciones_04.asp">http://www.anticorruptcion.gov.ar/declaraciones_04.asp</a></p> <p>In its annual reports, the Anti-Corruption Office also informs on regular basis about the number of cases initiated by failure to submit disclosures, concealment or false of information and illicit enrichment. These reports are available on <a href="http://www.anticorruptcion.gov.ar/gestion.asp">http://www.anticorruptcion.gov.ar/gestion.asp</a></p> <p>For MPs, the list of filers can be accessed online at: <a href="http://www.diputados.gov.ar/secadmin/dcoord_admin/declaraciondip/">http://www.diputados.gov.ar/secadmin/dcoord_admin/declaraciondip/</a></p>

<sup>9</sup> <http://fiscales.gob.ar/procuracion-general/el-mpf-dara-a-conocer-las-declaraciones-juradas-publicas-de-fiscales-y-funcionarios/?s=declaraciones%20juradas>

	<p>For the Supreme Court of Justice members, the list of filers and non-filers is available at:  <a href="http://www.csjn.gov.ar/docus/documentos/cons_tema.jsp?temaID=K150">http://www.csjn.gov.ar/docus/documentos/cons_tema.jsp?temaID=K150</a></p> <p>For the Judiciary, the list of filers can be accessed on line at:  <a href="http://www.consejomagistratura.gov.ar/">http://www.consejomagistratura.gov.ar/</a></p> <p>For the Public Ministry of the Defence the lists of filers and non-filers are available at:  <a href="http://www.mpd.gov.ar/articulo/index/articulo/declaraciones-juradas-patrimoniales-2790">http://www.mpd.gov.ar/articulo/index/articulo/declaraciones-juradas-patrimoniales-2790</a></p>
<b>Other relevant information</b>	To preserve the confidentiality of certain personal and assets data, some information, such as home addresses, bank account numbers, credit card numbers, etc., is protected and cannot be published or accessed. A similar situation is presented regarding the information of the spouse or partner and their minor children (article 6e. of Law 25.188, article 5 of Law 26.857, article 18 of Decree 164/1999, article 5 of Annex I of Decree 895/13 and article 2b. of the AFIP GR No. 3511/13).
<b>3. Targeted at senior leaders and those in at-risk positions</b>	
<b>Legislative</b>	The definition of public officials required to disclose includes all members of the (bicameral) National Assembly. Based on the position held: Senators and Representatives of the Argentine Congress and any other official of the legislative branch at director level or above (Law No. 26.857, art. 2b and 2r).
<b>Executive</b>	The President and Vice President of the Nation, Chief of Cabinet of Ministers, Ministers, secretaries and deputy secretaries of the Executive are required to disclose.
<b>Judiciary</b>	Prosecutors and Judges, and members of the judicial council and impeachment jury, and any other officials of the judicial branch and Public Ministry at secretary level or above are subject to the disclosure law.
<b>Other</b>	<p>Other categories of individuals required to submit a declaration include:</p> <ul style="list-style-type: none"> <li>• All officials in public administration with a rank or function of director or equivalent (including banks and financial entities, social services, state-owned corporations);</li> <li>• Rectors, deans and secretaries of national universities;</li> <li>• The People’s Defender of Argentina and Deputy Defenders; the General Comptroller of Argentina and Deputy Comptrollers, the chair and general auditors of the Audit Office of Argentina;</li> <li>• High-ranking officers in the armed forces and Federal Police, Federal Border Patrol, Navy and Federal Penitentiary;</li> <li>• Ambassadors and consuls;</li> <li>• High level sub-national authorities.</li> </ul>
<b>Risk-based approach to the disclosure requirement</b>	<p>In addition to requiring declarations from high-ranking officials, the law also requires declarations from public officials in positions that present a greater risk for illicit enrichment or conflict of interest. This requirement includes:</p> <ul style="list-style-type: none"> <li>• the top authorities of regulators and all other control agencies;</li> <li>• high officials posted abroad on permanent official missions;</li> <li>• officials of the National Executive Branch or Legislative Branch who collaborate with federal interveners with duties equivalent to that of a director and who are responsible for carrying out, steering, coordinating and/or organizing duties</li> <li>• any public official or employee entrusted with granting administrative licenses or authorizations for any activity, or with controlling the functioning of such activities;</li> </ul>

	<ul style="list-style-type: none"> <li>• officials belonging to entities in charge of controlling privatized public services, with a rank no lower than that of a director;</li> <li>• any public official or employee who is part of bidding award commissions, or commissions of acquisition or reception of goods, or who participates in the decision-making process of biddings or acquisitions;</li> <li>• Any public official in charge of administrating public or private assets, or controlling or supervising public income of whatever nature.</li> </ul> <p>Resolutions from Judiciary and Public Ministry also approach the obligation to submit assets disclosures on a risk position basis (e.g. Public Ministry of Defence Resolution No. 34/14, General Attorney’s Office Resolution No. 1302/13, and Council of Magistracy of National Judiciary Resolution No. 237/14).</p>
<b>Other relevant information</b>	<p>Active members of the armed forces and law enforcement and federal penitentiary service are also required to disclose.</p> <p><u>Candidates for public office:</u> Law 26857 also imposes this obligation on anyone who runs for office subject to election (article 3).</p> <p>In order to determine who are the persons that hold such positions or duties, pursuant to the regulations of Law. 26857, the Anti-Corruption Office (AO), in the case of the Executive Branch, and such departments as may be determined by the Legislative and Judicial Branches, respectively, shall forward the list of reporting parties to AFIP (See article 2 of Annex I, Decree No. 895/13).</p> <p>The Anti-Corruption Office receives and centralises the lists of all obliged filers from human resources departments of their respective government ministry or body.</p> <p>The legislative and the judiciary shall determine other public bodies whose human resources departments must compile and submit a list of obliged filers to AFIP. Then the AFIP has to inform about the list of obligated filers to the Anti-Corruption Office.</p> <p>In the case of candidates for offices subject to election, the AFIP must require from the National Electoral Chamber the list of candidates nominated by political parties (article 3 of Annex I, Decree No. 895/13).</p> <p>If the lists of obliged filers are not submitted within the 20 day limit, the AFIP shall compile them based on pre-existing records.</p> <p>For the year 2014, in the Executive Branch, there were 41.962 obligated officials.</p> <p>As said, Law 26.857 has expanded the existing public character standards by setting up the free online access to the disclosed information. During the system established by Law 25.188, in near 12 years, there were 7.591 downloads of disclosures. After the issuance of Law 26.857, in the first 3 months of being in force, there were 7.336 downloads and, during the year 2014, there were 19.594 downloads.</p>
<b>4. Supported with adequate resources</b>	
<b>Main agency/ agencies involved in disclosure</b>	<p>Declarations are handled by several entities for all the three branches of government:</p> <p><b>Executive:</b> The Anti-Corruption Office (AO) exercises the reception, maintenance and custody of the statements of the highest-ranking 5 percent of officials of the Executive branch (article 6 of Law 26.857, article 5 of Annex I to Decree No. 895/13, and Resolution No. 100/2000 of the AO). These filers complete and submit their declaration online and send a hard copy in parallel. The other 95 percent of filers submit signed declarations to their local ethics office. However, the AO manages 100 percent of the electronic files submitted and checks the asset declarations to monitor the evolution of assets, detect incompatibilities and conflict of interest and possible crimes. The AO also has dedicated staff responsible for maintaining and updating the register of filers.</p> <p><b>Supreme Court of Justice:</b> In case of Magistrates and officers of the Supreme Court of Justice, the Management and General Secretariat is responsible for the reception, storage and custody of assets disclosures (CSJN Agreement No. 9/14, article 3).</p> <p><b>Judiciary:</b> The Council of the Magistracy of National Judiciary is responsible for the receipt, custody, registry and stock of the assets disclosures submitted by magistrates and officials of the lower bodies of the Judiciary (art. 3 of the annex of Res. CM No. 237/14).</p>

	<p><b>Public Ministry of Prosecution:</b> The Disciplinary Technical and Human Resources Secretariat of the General Attorney’s Office is the authority responsible for the reception, custody, registry and monitoring of assets disclosures. (art. 4 Res PGN No. 1302/13, substituted by art. 2 Res. PGN No. 792/14).</p> <p><b>Public Ministry of the Defence:</b> The General Secretariat of Auditing is the authority responsible for receiving, custody, registry and monitoring of assets disclosures (art. 3 of the annex of Res. DGN No. 620/14).</p> <p><b>Congress:</b> For The Senate, the Audit and Management Control General Directorate is in charge of the reception of the information included in the disclosures from the AFIP and the reception of the copies, the proof of reception and the reserved annex for the obliged officials. These last duties, in relation to the Senators, are in charge of the Secretariat. The Audit and Management Control General Directorate has the duty of storage and custody of all the disclosures, as well. (Resolution No. 24/14). For the Chamber of Deputies, the Administrative Coordination General Directorate and the Human Resources Directorate are in charge of the storage and custody of the disclosures (art. 9 Res. 46/14).</p> <p>Candidates for public office: must submit the disclosure electronically by the Form F.1245 from the AFIP’s web site and also send to the Anti-Corruption Office the impressions of public and private Annexes directly or through the local office of the Federal Police of Argentina.</p> <p>The <i>Administración Federal de Ingresos Públicos</i> (AFIP) is responsible for receiving all other declaration forms electronically (F1245). Every filer must be registered as a user in the electronic and on-line tax management system of AFIP. In order to operate with this system, officials must provide their taxpayer identification number (<i>CUIT</i>) and create a personal tax password. Once the disclosure form is submitted, the AFIP then forwards the disclosure data electronically to the Anti-Corruption Office so the latter can publish the disclosure data on its website. In addition, the filer must print two copies of the disclosure form and submit them, in a sealed envelope, to the personnel/human resources department of where they work.</p>
<p><b>Other entities</b></p>	
<p><b>Other relevant information</b></p>	<p>Disclosures of assets, debts and income of the relatives of public officials and candidates to elective positions must be completed using a different form (Form F. 1246), available on the website of AFIP. In order to protect the confidentiality of the personal data, assets, income and debts of the spouses and children of public officials, officials must complete the required information using Form F. 1246, which must be printed and sent inside a sealed envelope to the Human Resources Department of the jurisdiction in which they serve.</p>

<p><b>5. Useful</b></p>	
<p><b>Frequency of filing requirement</b></p>	<p>Declarations must be submitted within 30 days after taking office (or 10 days after winning an election if the filer is a candidate for public office), 30 days after leaving office, and on an annual basis prior to May 30th (to coincide with tax return filing).</p>
<p><b>Validation &amp; verification</b></p>	<p>The online disclosure system reduces incidences of error or omissions when completing forms. For the purpose of detecting illicit enrichment, review mechanisms for the Executive branch are principally geared to:</p> <ul style="list-style-type: none"> <li>• Track changes in the content of declarations over time.</li> </ul>

	<ul style="list-style-type: none"> <li>Identify discrepancies between declared income and assets and data (where available) from other sources, such as automobile and property registries.</li> <li>Declarations are also reviewed for potential incompatibilities and conflicts of interest by comparing the filer's official role and business and other interests.</li> </ul> <p>Verification of disclosure content is undertaken systematically for the top 5% of filers (most high-ranking filers), and thereafter for declarations that have raised red flags (either because of changes in wealth detected through basic data mining, or as a result of allegations, complaints, investigations).</p> <p>The verification is carried out by the following means:</p> <ul style="list-style-type: none"> <li>Consultation with public officials. These consultations are usually requests for clarification or rectification where it is believed that mistakes in the relevant form were made involuntarily;</li> <li>Comparison with disclosures submitted in previous years;</li> <li>Use of computer systems to: automatically detect asset growth based on given percentages; search and detect wealth differences between declarations submitted by any given official; and carry out a wealth search and assessment by public official</li> <li>Cross-checking with and requests to national, provincial and private databases and registries.</li> </ul> <p>Each Government Branch may carry out an autonomous substantial control in the case of suspicion or accusations regarding the asset disclosure. These controls are the same as those listed above.</p>
<b>Uses of disclosed information</b>	False filing has resulted in criminal cases against officials, and corruption investigations opened in which declarations have served as evidence.
<b>Other relevant information</b>	The private sealed annex of the asset disclosure which contains personal details of the filer (ie bank account numbers) can only be opened with a court order.
<b>6. Enforceable</b>	
<b>Types of applicable sanctions</b>	<p>The sanction for late filing is a suspension of payment during the period of noncompliance. The lack of the compliance of filing is considered by Law 25.188 as a serious misconduct and gives way to an administrative procedure, which can culminate in an administrative penalty that can reach up to the removal of the official that has breached his obligation. This only applies to cases of Initial Disclosure and Annual Disclosure. The lack of compliance regarding the disclosure that has to be filed when ceasing the public function, can reach the penalty of not allowing the former official to assume a public position in the future.</p> <p>Failure to file or false filing carry criminal a penalty of 15 days to 2 years of prison.</p>
<b>Mechanism and entities responsible for enforcing measures</b>	When an irregularity is detected in the declaration, the filer is given an opportunity to provide clarification. When no explanation is available or there is a clear suspicion of wrongdoing, the case is forwarded to the investigations department of the Anti-Corruption Office. That office is responsible for pursuing criminal sanctions in the courts, where violations of the disclosure law have been committed or other underlying acts of corruption are detected, including illicit enrichment (which is criminalized in Argentina).
<b>Other relevant information</b>	