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Doing mining in Argentina

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August 2022

An overview of the mining sector in Argentina, its market, differentiator factors and recent trends.

The mining sector in Argentina is becoming highly dynamic, providing genuine and sustainable development.

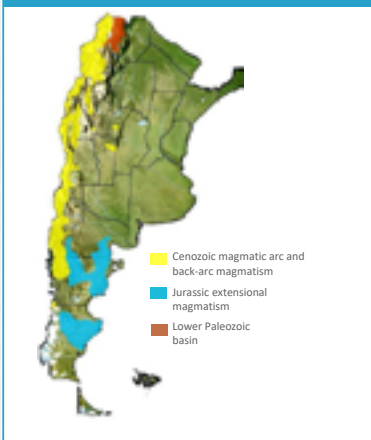
Substantial exploration during the last 15 years has confirmed a great potential for the development of new world-class projects, related to the extraction of copper, gold, silver and lithium.

Despite the country's chronic economic strains including inflation and foreign exchange controls is undergoing an unprecedented growth with large investments in process and encouraging prospects advanced projects of world-class deposits.

Both the federal and most importantly the provincial levels has declared its strong support of an environmentally and socially sustainable activity.

The main potential mineral resources substantially exceed identified resources

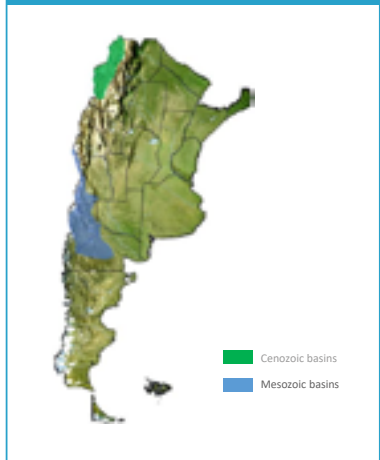
705,000 km² of mining areas with a high potential



Area with a significant mining potential ~75% unexplored

	Identified	Potential
■ Copper	65 Mt	350 Mt
■ Gold	94 M Oz	378 M Oz
■ Silver	2,813 M Oz	6,400 M Oz
■ Molybdenum	1.5 Mt	7.2 Mt
■ Lithium	93 Mt LCE	350 Mt LCE
■ Potassium	1,122 Mt	3,722 Mt
■ Boron	1,122 Mt	81 Mt

183,000 km² of mining rights already granted



Source: <https://www.inversionycomercio.org.ar/docs/pdf/Investing-in-Argentina-Mining-April-2020.pdf>

Market size and production

Argentina is the 8th largest country in the world and the third biggest economy in Latin America.

Its vast area holds a broad range of minerals, and a large territory for sustainable mining activities as well as the capacity to increase the production of minerals such as lithium, gold, silver and copper.

After only three decades, Argentina became a significant and increasing player in the mining industry due to its geological wealth, a favorable regulatory framework and public policies aimed at promoting investments.

Multi-million investments are expected for the upcoming years hand in hand with an increasing world demand for minerals. Mining exploitation in Argentina considerably increased throughout the 2000s, driven by the export of metals mainly copper, gold and silver.

The country is the 20th largest world producer of copper and 5th in Latin America, having a production potential estimated to be eight times higher than the present one. It is the 10th largest world producer

of silver and 5th in Latin America, with the potential to be one of the world's top five, and the 13th world producer of gold.

As regards lithium, Argentina holds the 4th largest lithium reserve in the world. Current production ranks the country 3rd on a global level. The current exploration budget for lithium remains among the largest worldwide. Other minerals exploited include iron, aluminum, and uranium. Furthermore, the country produces lime, borate, plaster, bentonite, granite and porphyry, and has exploration potential for potassium, uranium and critical elements, such as rare earth-based compounds, cobalt, nickel, vanadium, wolfram, graphite and manganese. Domestic production of zinc has remained stable in the last decades.

Argentina produces large quantities of industrial minerals and aggregates, being the main products sand, crushed stone, limestone, gravel, salt, tuff stone, and bentonite.

The following charts show large mining firms already operating in Argentina, relevant indicators, as well as the current mining portfolio:

1ST LITHIUM EXPLORATION BUDGET WORLDWIDE

**MINERAL EXPORTS (2019)
3,2 B USD**

LARGEST UNDEVELOPED COPPER WOLDCLASS PORTFOLIO

**EXPLORATION BUDGET (2019)
240,7 M USD**

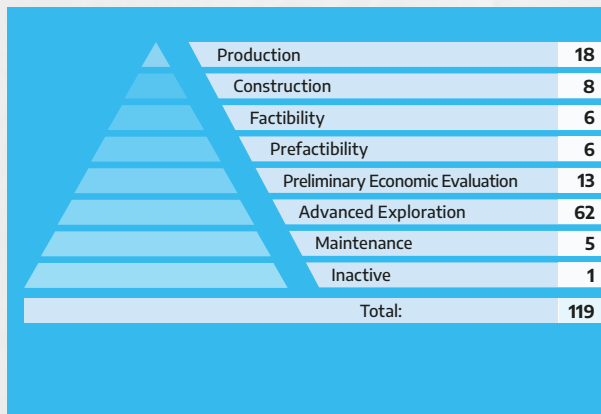
2 OF THE WORLD TOP 30 GOLD MINES: VELADERO CERRO NEGRO

**CAPEX PORTFOLIO ADV. PROJECTS (2020)
27,3 B USD**



Sources: https://www.argentina.gob.ar/sites/default/files/ppt_dr_hensel_china_mining_2020_eng.pdf and https://www.argentina.gob.ar/sites/default/files/portfolio_of_mining_projects_2022.pdf

Stages of ongoing projects



Amount of advanced projects Main commodities



Importance of the lithium market

Argentina’s lithium resources are vital to its economy and the global supply chain.

The country, which is part of the South American ‘lithium triangle’ has attracted a number of major players from the mining and battery chemicals sectors in recent years.

Argentina produced 33,000 tons of lithium in 2020 and 50,000 tons in 2021. Should the expected investment flow into the sector in the coming years, the country will double it’s output by 2023 and reach 175,000 tons of lithium carbonate production by 2025.

This means that Argentina has the ability to become the world’s ‘third or fourth largest lithium producer.

The lithium triangle holds a large percentage of the world’s lithium resources, according to the most recent figures from the United States Geological Survey.

In addition to its geological rich, the Argentine legal regime is the most favorable compared to those of its two neighbors.

The following chart shows relevant indicators from advanced lithium projects:

Context. Geological Potential Lithium



IDENTIFIED RESOURCES

100.3 M Tons

23 projects
The 10 of largest scale account for 83% of the identified resources

Cenozoic basins
Mesozoic basins

GEOLOGICAL POTENTIAL

188 M Tons

PROJECTS

Cauchari-Olaroz
Salar de Centenario-Ratones
Sal de los Ángeles
Sal de Vida
Salar del Rincón
Pastos Grandes
Tres Quebradas
Sal de Oro
Salar del Rincón (PM)
Kachi
Pozuelos
Cauchari
Mariana
Salar del Hombre Muerto Norte
Salar del Hombre Muerto Oeste

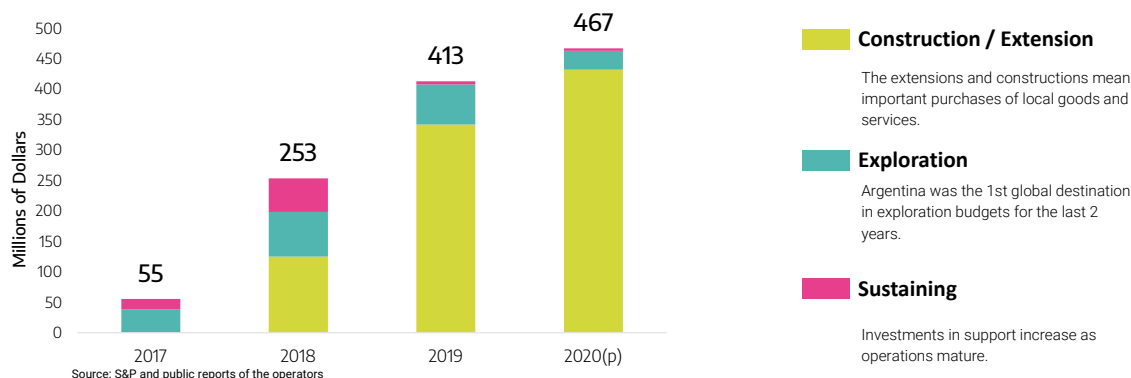
Additional Productive Potential *

LCE
328,500
t/y

+15 Projects

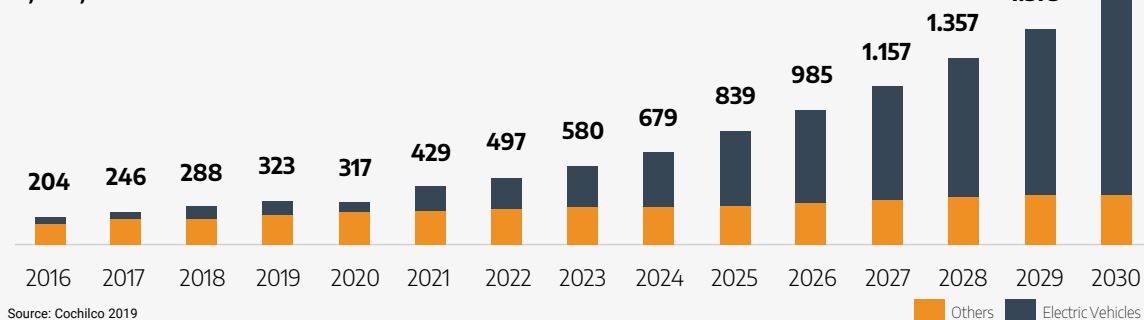
Current situation and growth of Investments in the Lithium sector

Accumulated investments 2017-2020: US \$ 1,188 millions



Projection according to current Lithium demand

Demand projected to 2030 1,793,000 tons SCL



Current lithium

Production and exportation

2020 Production

31,125 Tons
(lithium carbonate + lithium chloride)

Exports (FOB)

USD 134 million

Source: https://www.argentina.gob.ar/sites/default/files/litio_en_argentina_ingles.pdf

Market differentiators

Key market differentiators of the Argentine mining sector.

First, Argentina has not and is not expected to declare lithium a “strategic resource”.

As a quick and firm response to a few isolated voices proposing that policies, the three main provinces where lithium is concentrated (Salta, Jujuy and Catamarca) signed an internal treaty, later endorsed by the federal government.

Moreover, in the 1990s Argentina signed several bilateral investment treaties which allow a foreign investor to resort to international arbitration in cases of expropriation or unfair treatment by the federal government or any agency, including provinces and municipalities.

The system was tested after a big financial and political crisis in 2001-2002, after the government changed the economic equation of most long-term contracts awarded to public utilities operators.

Argentina was brought to ICSID arbitration in several cases, and the system worked well as a neutral forum: aggrieved foreign investors either obtained favorable awards or gained leverage to settle their claims.

Finally, Argentina has favorable public policies. The Mining Federal Agreement addresses key social, environmental, economic, and regulatory aspects of the mining industry, aiming harmonizing policies. In line with such policies, mining companies are voluntarily adopting ESG measures and Sustainability Programs.

Legal framework

Legal system and sources of law

Argentina is governed by a civil law system. In addition to general corporate, labor, regulatory and tax rules that are generally applicable to all industries in Argentina, the main rules on mining arise from the following bodies:

- the National Constitution;
- the Mining Treaty between Argentina and Chile;
- the National Mining Code (NMC);
- Law 24,585 (specific environmental title for mining included in the NMC);
- General Environmental Law No. 25,675;
- Law 24,196 (promotional legal regime to which all Argentine Provinces have adhered).

In addition, most provinces have their own Mining Procedural Codes, which generally follow the standards and guidelines of the National Mining Code. The provincial Mining Procedural Codes set out the:

- Relevant procedure to apply for the granting of mineral rights.
- Available mechanisms to challenge decisions by mining enforcement authorities.

Provinces also have their own laws which impact the mining activity, such as environmental regulations.

Ownership of mineral resources

Pursuant to the National Constitution, provinces are the owners of natural resources located within their respective territories.

As a general rule, mining rights and concessions are granted to private companies who hold title to such rights and mining concessions, and explore, exploit and develop them. As an exception, state-owned companies may hold mining rights (in reserved areas) but are obliged to grant them to private third parties for exploitation.

Nature of mineral rights

With each province is considered the owner of the mineral resources located in their jurisdictions. Individuals and legal entities may obtain concessions to explore and develop the deposits and freely dispose of the minerals extracted from the concession area.

Granting mineral rights

The Mining Code enables the award of concessions:

Exploration: Prior to commencement of exploration, the mining company must obtain an exploration concession from the provincial mining authority. Such concession grants the exclusive right to explore and obtain the development concession if a discovery is made.

Development: Development concessions comprise rights over the mine, its deposits and any buildings, machinery, vehicles used in developing the mine, and other movable assets that may be sold or transferred. Any transfer documents must be notarized and registered with the competent mining registrar.

Security of tenure

Mining activity is declared of public utility and has priority over activities performed on the surface land.

Mining exploitation concessions are granted in perpetuity but may expire if the work and investment obligations required to keep the title in good standing are not met.

The essential obligations to keep the title of a mining concession in good standing are:

- payment of the annual mining fee
- compliance with an investment plan. Failure to comply with these obligations may lead to the termination of the concession.

A mining concession may also be revoked if a mine has been inactive for more than four years.

As mentioned previously, the assignment of mining rights and properties acquired through a direct concession are not subject to prior approval any governmental agency.

Ownership regarding oil and gas resources and third category minerals are subject to specific regulations.

Environmental Protection and Licensing

Before the commencement of mining, an environmental impact study must be prepared in compliance with the standards of Law No. 24,585 and its complementary regulations.

The enforcement authority issues an environmental impact declaration (EID) which authorizes the holder to carry out the proposed activities and establishes the conditions that the applicant must observe throughout the development of the mining activity. The EID is valid for two years and companies must submit updates of the environmental impact study (EIS) every two years to renew the EID.

The minimum environmental standards may be raised by relevant provincial and municipal regulations, establishing higher protection levels.

Indigenous Rights and Consultation

Pursuant to the Argentine Constitution and the Indigenous and Tribal Peoples Convention of 1989 ("ILO Convention 169"), indigenous communities have the right to be recognized by the Authorities (at federal and provincial level) as entities with legal status. As such, they may exercise collective rights, such as community ownership of the lands they inhabit and ownership over any natural resources.

The legal status of indigenous communities is registered in a special registrar alongside information concerning the structure of their organization, authorities, location, area of interest and the appropriate consultation procedure that they require to give them proper participation in accordance with their own traditions.

Convention 169 and many federal and provincial regulations determine that it is enough for individuals to consider themselves as indigenous for authorities to recognize their ethnic identity and the lands on which they live. National and some provincial authorities have issued regulations related to the implementation of Convention 169.

In Argentina, and depending on the province, citizen consultation and indigenous communities' consultation may be held separately or carried out simultaneously. It is worth stressing that in most cases it is not necessary that the indigenous communities provide their consent to a mining project, as this is restricted to certain exceptional cases specifically identified in Section 16 of ILO Convention 169 (when relocation of the indigenous community is required).

Opposition by indigenous communities to mining activities in the public consultation process is not binding on the authorities. The validity and legality of government approval will depend on how the authority responded to the challenges and questions raised by the indigenous communities.

Doing business in mining

Listing a mining company in Argentina

Primary listing on the main market exchanges requires the prior authorization by

- the National Securities Commission (Comisión Nacional de Valores or CNV) to access the public offer regime
- issue and place shares on the market through a public offer
- the relevant exchange to list the shares
- the relevant markets to trade the shares.

The relevant requirements to be authorized both by the CNV and the exchanges/markets are similar and include the filing with the regulatory authorities of certain information related to the issuer and the shares to be placed on the market, including: a prospectus, the corporate approvals and amendments to the by-laws, agreements entered into with agents of the transaction, and risk rating reports, if applicable.

The company must also pay a filing fee, and certain publications must be made, including, for instance, a summary of the prospectus and a notice announcing the placement period to investors. If securities are to be listed and traded on a local market such as the Merval or Mercado Abierto Electrónico (MAE), similar notices and fees must be paid.

The company is subject to reporting requirements, comprising quarterly and year-end financial statements, reports related to significant events that may affect the value of its securities and reports regarding any changes in the corporate structure and the authorities.

Foreign entities may submit a request to the CNV to make a public offer of their securities. The documentation required is similar to that applying to local companies.

Before filing its request with the CNV, foreign entity must establish a branch, and register its offices with the Argentine Office of Corporations (Inspección General de Justicia or IGJ) or the equivalent provincial register.

Labor legislation

Contracts of employment in Argentina are mainly governed by:

- the Employment Contract Act (the 'ECA')
- collective Bargaining Agreements
- individual terms of labor contracts between employers and their employees.

Labor legislation and Collective Bargaining Agreements provide for mandatory minimum employment conditions. If the parties attempt to agree employment conditions below those minimums, conditions established by labor legislation and Collective Bargaining Agreements will still prevail. The Argentine Constitution provides for the right to:

- equal pay for equal work
- protection against wrongful termination (Section 14 bis)
- being admitted for employment if eligible (Section 16).

The ECA:

- forbids discrimination based on gender, race, nationality, religion, politics, union affiliation, or age (Section 17).
- provides the right for employees to express their points of view regarding political, religious, cultural, union, or sexual preference matters at the workplace. Employers may not assess employees on such matters (Section 73)
- establishes the same salary for equal or similar work. Different salaries may be allowed if based on objective reasons, such as being more productive or efficient than others (Section 81)
- provides for special protection regarding maternity, ill or injured employees, union representatives, among others.

Moreover, the following international treaties have constitutional status:

- the American Declaration of the Rights and Duties of the Man (1948)
- The Un Universal Declaration of Human Rights (1948)
- the American Convention on Human Rights "Pact of San Jose, Costa Rica" (1969)
- the International Covenant on Economic, Social and Cultural Rights (1966)
- International Covenant on Civil and Political Rights (1966)
- the International Convention on the Elimination of All Forms of Racial Discrimination (1965)
- the Convention on the Elimination of All Forms of Discrimination against Women (1979)
- the Convention on the Rights of the Child (1989).

Collective Bargaining Agreement No. 38/89 signed between the Argentine Mining Union (*Asociación Obrera Minera Argentina* or AOMA for its Spanish acronym) and the Argentine Chamber of Mining Companies (*Cámara Argentina de Empresarios Mineros*) applies to the mining extractive activities.

Duties, royalties, and taxes

Mining activities have a special tax regime that establishes:

- the financing or reimbursement of the value-added tax payments made by the mining companies
- a 30 years tax stability period for the taxes applicable at the time of submitting the feasibility report
- the right to deduct each year from their income tax return 100 percent of the amount invested in prospecting, special research, mineral and metallurgical tests, pilot plants, applied research and other works performed for the purpose of determining the technical and economic feasibility of a project
- the right to accelerated depreciation benefits (within three years) regarding investments made on housing, transport, construction of plants and equipment in connection with the necessary infrastructure for mining activities within three years
- the exemption from paying income taxes derived from the revenues of mines and mining rights, used as payment for the subscription of shares of registered beneficiaries companies
- exemption on duties and other charges in related to the import of capital assets and other goods
- a 3 percent cap on royalties along with other benefits.

Recent regulations on the fiscal stability

The General Resolution 5205/2022, jointly issued by the Federal Tax Authority and the Federal Mining Secretariat (the "Resolution"), published in the Official Gazette on June 8, 2022, introduced some changes to the procedure governing the crediting and/or refund of amounts resulting from the fiscal benefit established in the Mining Investment Law No. 24,196.

The above resolution provides that beneficiaries must submit a single application form to request credits or refunds, regardless of the number of mining projects benefiting from the fiscal stability and concerning each expired fiscal year.

Such application form must be submitted before the Undersecretariat of Mining Development, which reports to the Federal Mining Secretariat, and must include the following documentation:

Evidence of the increase in the tax burden, providing a clear explanation of the reasons for such an increase.

A sworn statement declaring that the company has not benefited from any other fiscal policy and has not requested the approval, return or transfer of the amounts considered in application forms submitted under other law or fiscal regulations other than the Mining Investment Law No. 24,196.

Documentation proving the increase of the total tax burden in the national jurisdiction.

A report produced by an independent public accountant. Pursuant to Section V of Technical Resolution No. 37 issued by the Argentine Federation of Professional Council in Economic Sciences (or "FACPCE" for its Spanish acronym).

The independent public accountant's signature must be certified by the professional council.

The professional council must also issue a decision regarding the existence, legality and reasonability of the amount requested for its accrediting or refund.

Any other relevant information and/or documentation that the taxpayer may consider appropriate.

If the Under secretariat of Mining accepts the application, it should grant an express approval and send the electronic file to the Federal Tax Authority (the "AFIP") including all the information and/or documentation submitted by the beneficiary as well as the authenticated copy of the fiscal stability certificate issued in accordance with Section 10 of Law No. 24,196 as amended by the supplementary regulations.

The Federal Tax Authority will approve the request if beneficiaries:

- Settle foreign currency according to the foreign exchange regulations (Decree 609 and its amendments).
- Submit tax affidavits (material and informative filings) for the status of limitation period.
- Keep the registration within the Tax Registry of Mining Companies (*Registro Fiscal de Empresas Mineras* for its Spanish acronym), including the entity updated information.

Once the refund has been approved by the Federal Tax Authority, the beneficiary may use the credit to:

- Pay outstanding national tax debts, including those related to the entity's duty to act as a withholding tax agent.
- Pay social security contributions related to the obligations of the beneficiary as employer and th amounts withheld to the employees.
- Request the refund of the amount resulting from this fiscal benefit.

Incentives

The legal framework applying to mining activities in Argentina particularly favors investment, either foreign or local. The applicable legal framework establishes a non-discrimination principle regarding the nationality of individuals or entities that own or seek to acquire mineral rights. Moreover, Argentina has signed bilateral investment treaties (BITs) with several countries, including Australia, Austria, Canada, Chile, China, Croatia, Denmark, Finland, France, Germany, Israel, Italy, Malaysia, Mexico, the Netherlands, New Zealand, Peru, Russia, Spain, Sweden, Switzerland, the United Kingdom and the USA.

Export investment promotion regime

In 2019 the Argentine government reimposed foreign exchange restrictions to prevent capital flight. Realizing this was preventing capital-intensive mining projects from kick-off in 2021, the Executive enacted Decree No. 234/21 (the "Promotion Regime") allowing companies investing more than US\$100MM to freely use up to 20% of their export revenues to pay principal and interest on trade or financial liabilities abroad and/or profits and dividends that correspond to finalized and audited financial statements and/or to the repatriation of non-resident direct investments.

Decree No. 836/21 enacted in December 9, 2021, partially amended the Promotion Regime established by Decree No. 234/21 to provide further incentives.

Decree No. 836/21 establishes that the beneficiaries of the projects included in the Promotion Regime that make investments exceeding US\$ 500,000,000, may choose to access an extended benefit for each calendar year (the "Extended Benefit") provided that they don't use the benefit set forth in Section 8 of Decree 234/21 related to the free application of up to 20% of the foreign currency obtained from exports.

The Extended Benefit consists of:

(i) in case of projects including investments between US\$ 500 MM and US\$ 1 billion, for each calendar year in which the benefit was not used, the beneficiaries may, for two consecutive calendar years, apply the equivalent of up to 40% of the foreign currency obtained from exports related to the project; and

(ii) in case of projects including investments that exceed US\$ 1 billion, each calendar year in which the benefit was not used, the beneficiaries may, for two consecutive calendar years, apply for up to 60% of the foreign currency obtained from exports related to the project.

Progressive policy on exports duties applying to copper projects

National Decree No. 308/22 published in the Official Gazette on June 14, 2022, establishes a progressive and optional policy on the export duties applying to new copper projects.

Under this policy, companies developing new copper projects may choose to either:

- maintain the current fixed rate calculated at 4,5%
- adhere to a variable scheme which rates could range from 0% to 8% depending on the international price of copper.

Decree also creates the "Optional Registry for Copper Exports" (*Registro Optativo de Exportaciones*), which reports to the Federal Mining Secretariat. Companies investing in new copper projects, that agree to the new variable policy shall be registered within such registry. Once registered, companies will be subject to this scheme for a period of 30 years, counting as of the registration date.

Transfer Tax and Capital Gains

Gains derived from the sale, exchange or any type of disposal of shares, securities or quotas issued by Argentine entities when obtained by non-Argentine residents (either individuals or entities) are subject to a withholding tax of either 13.5% on the sale price or 15% on the difference between the sale price and the acquisition cost.

Capital gains from the transfer of shares and securities traded in the Argentine Stock Exchange are tax-exempt (if certain conditions are met).

If the shares, quotas or securities are transferred by a non-Argentine resident to an Argentine resident, the buyer must act as a withholding agent. If the seller and the buyer are both non-Argentine residents, the legal representative of the seller in Argentina or the seller itself must pay the tax.

Mining institutions and authorities in Argentina

- **Argentine Chamber of Mining Enterprises or CAEM**, since 1991 the largest business association of the mining sector.
Av. Corrientes 316, piso 7 of.751
Tel +54 11 5273-1957,
+54 911 6875- 1957
Executive Director Luciano Berenstein,
infocaem@com.ar.
- **Argentine Chamber of Mining Suppliers CAPMIN**, gathers companies that supply goods and services to the mining value chain.
Tel. +54 11 5811-4135
email info@capmin.com.ar
- **Federal Mining Council, (Consejo Federal de Minería), COFEMIN**, chaired by the Federal Secretary of Mining and formed by the provincial authorities in each province.
- **Federal Secretary of Mining** which acts within the Federal Ministry of Productive Development
<https://www.argentina.gob.ar/produccion/organigrama/mineria>

Our expertise in the mining sector

Our services: Grow, Protect, Operate, Finance Framework

To help our clients deliver their priorities and projects, we have organized our content and solutions *around their business agenda*, rather than our organizational structure.

So our clients can find insights, services, guides and case studies that help them *grow, protect, operate and finance* their business.

Grow; Our law firm can provide the legal and advisory solutions you need to set-up and develop a mining project, anywhere in the world you need us.

Protect; Whatever assets or position you need to protect related to a mining project, or risks you need to manage, we can assist you.

Operate; Whether your agenda is focused on improving efficiency or bringing consistency and predictability to day-to-day matters, our team can help.

Finance; Whether you provide or seek finance – we can help. Using tried and tested approaches, as well as new structures and solutions when necessary.



Moreover, we also have a number of advisory and consultancy solutions that you might find helpful that complement the services you might typically associate with a law firm.

Our expertise on M&A and cross border transactions

Our law firm has an extensive experience advising national and foreign companies in mining and environmental law matters.

As regards Mining Law, Dentons Rattagan Arocena advises companies on a wide range of issues including project development and finance, regulatory and compliance matters and all environmental aspects related to exploration, exploitation, remediation, and mine closure.

Our office has participated in several acquisitions, negotiations, and assignments of rights and mining properties, including due diligence and title assessment. We also advise mining companies on ESG matters.

Our expertise on ESG

Organizations looking to remain robust and competitive in the new economy are taking action on ESG and sustainability matters. Amidst a changing environment in which sectors, companies and regulators are moving at different paces, we provide key advice to clients helping them to integrate the ESG standards into their business models. Our team identifies risks, establishes sustainable practices, and help companies to manage risks, make vital investments and comply with complex and evolving regulations.

In this regard, Dentons ESG Standards & Frameworks Guide takes an in-depth look at the standards, guidelines, frameworks and accreditations your organization could consider adopting when it comes to ESG. Anticipating what aspects of the various schemes will become law and preparing your business for the upcoming compliance environment is critical to managing risk and ensuring the future success of your organization.

Click [here](#) to download the ESG Guide.

Miscellaneous

Recent publications on mining regulations:

- New regulations on export duties and tax fiscal stability <https://www.dentons.com/en/insights/articles/2022/june/17/new-tax-regulations-applying-to-the-mining-sector>
- ESG factors in the mining sector <https://www.dentons.com/en/insights/articles/2022/april/1/esg-factors-in-the-mining-sector>
- Environmental regulations in the mining industry <https://www.dentons.com/en/insights/articles/2022/february/22/environmental-regulations-in-the-mining-industry>
- The interprovincial treaty concerning the regional development of the lithium industry <https://www.dentons.com/en/insights/articles/2021/december/9/the-interprovincial-treaty-concerning>
- The Argentine Supreme Court rejected actions for collective environmental damages filed against mining companies <https://www.dentons.com/en/insights/articles/2021/november/8/the-argentine-supreme-court-rejected-actions-for-collective-environmental-damages>
- New special regime to promote foreign investments through the capital market <https://www.dentons.com/en/insights/articles/2021/october/20/new-special-regime-to-promote-foreign-investments-through-the-capital-market>
- Lithium mining in Argentina <https://www.dentons.com/en/insights/articles/2021/september/2/lithium-mining-in-argentina>
- Guidelines for the appropriate management of mining waste <https://www.dentons.com/en/insights/articles/2021/august/18/guidelines-for-the-appropriate-management-of-mining-waste>
- Guidelines for the mine closure in Argentina <https://www.dentons.com/en/insights/articles/2021/july/13/guidelines-for-the-mine-closure>
- The rising market for electric vehicles and the need for comprehensive and supportive regulations <https://www.dentons.com/en/insights/articles/2021/april/29/the-rising-market-of-electric-vehicles-and-the-need-for-comprehensive-and-supportive-regulations>
- Considerations on ESG factors <https://www.dentons.com/es/insights/articles/2021/december/13/consideraciones-sobre-factores-asg>

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ABOUT DENTONS

Dentons is designed to be different. As the world's largest law firm with 20,000 professionals in over 200 locations in more than 80 countries, we can help you grow, protect, operate and finance your business. Our polycentric and purpose-driven approach, together with our commitment to inclusion, diversity, equity and ESG, ensures we challenge the status quo to stay focused on what matters most to you.

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