CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

ARGENTINA

Compilation of Declarations currently in force (*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 13 September 2012 - Or. Engl. (*in force since 1 January 2013*)

ANNEX A – Taxes to which the Convention would apply:

- **Article 2, paragraph 1.a.i**: Income Tax.
- **Article 2, paragraph 1.b.ii**: Contributions to Social Security.
- **Article 2, paragraph 1.b.iii. A**: Tax on Personal Property.
- **Article 2, paragraph 1.b.iii. C**: Value Added Tax.
- **Article 2, paragraph 1.b.iii. D**:
  - Tax on Liquid Fuels;
  - Domestic Tax, Law 24764;
  - Tax on Insurance and other Assets, Law 3764.
- **Article 2, paragraph 1.b.iii. G**:
  - Presumptive Income Tax;
  - Real Property Transfer Tax;
  - Tax on the Debits and Credits originated from Financial Transactions, Law 25413;
  - Simplified Regime for Taxpayers (*Monotributo*).

ANNEX B – Competent Authorities

The Tax Collection and Customs Control Agency (*Agencia de Recaudación y Control Aduanero* (ARCA)).

ANNEX C – Definition of the word “national” for the purpose of the Convention

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(*) Status as of 7 February 2025. For the Complete Chronology of declarations, please consult our website, rubric Search.
Source: Council of Europe’s Treaty Office on http://conventions.coe.int