



Strasbourg, 16 November 2018

Ref : JJ8764C
Tr./127-349

NOTIFICATION OF DECLARATION

State: Argentina.

Instrument : Convention on Mutual Administrative Assistance in Tax Matters, opened for signature in Strasbourg, on 25 January 1988, **as amended by the 2010 Protocol** (ETS No. 127).

Date of entry into force of the instrument : 1 June 2011.

Date of entry into force in respect of Argentina: 1 January 2013.

Reservations : ETS No. 127 Res./Decl. Argentina.
Declarations : (See Annex)

Notification made in accordance with Article 32 of the Convention.

Copy to all member States + Australia, Canada, Chile, Israel, Japan, Korea, Mexico, New Zealand, United States of America and OECD.

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS
opened for signature, in Strasbourg, on 25 January 1988
AS AMENDED BY THE 2010 PROTOCOL

**CONVENTION CONCERNANT L'ASSISTANCE ADMINISTRATIVE
MUTUELLE EN MATIERE FISCALE**
ouverte à la signature, à Strasbourg, le 25 janvier 1988
TELLE QU'AMENDEE PAR LE PROTOCOLE DE 2010

Reservations and Declarations
Réerves et Déclarations

ARGENTINA

Declaration *transmitted by the Embassy of the Argentine Republic in France to the Secretariat General of the OECD on 31 October 2018 - Or. Engl.*

Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports.

Considering that Argentina intends to start automatically exchanging CbC Reports as of 2019 and that, in order to be able to automatically exchange such information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the Argentina has signed a Declaration on joining the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports (hereafter the "CbC MCAA") on 30 June 2016;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CbC MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CbC MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Confirming that the capacity of a jurisdiction to send CbC Reports under Article 6 of the amended Convention and the CbC MCAA shall be governed by the terms of the CbC MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

Argentina declares that the amended Convention shall have effect in accordance with the terms of the CbC MCAA for administrative assistance under the CbC MCAA between Argentina and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

ARGENTINE

**Déclaration transmise par l'Ambassade de la République argentine
Général de 31 octobre 2018 (Gr. angl.)**

Déclaration relative à la date d'effet pour les échanges
entre Autorités compétentes portant sur l'échange des déclarations

Considérant que l'Argentine a intention d'échanger automatiquement
partir de 2019 et que, pour être en mesure d'échanger automa
l'article de la Convention concernant l'assistance admini
qu'amendée par le Protocole modifié administratif nouvelle
matière fiscale (ci-après la « Convention amendée »), l'Argentine a é
l'Accord multilatéral entre Autorités compétentes po
(ci-après « l'AMAC ») le 30 juin 2016 ;

Considérant que, conformément à son article 28 (6), la Convention amendée s'
administrative couvrant les périodes, ou après le 1^{er} janvier de l'année qui
l'années qui ut celle durant laquelle la Convention amend
ou, en l'absence de période d'imposition, elle s'app
obligations fiscales prenant naissance le 1^{er} janvier, ou après le 1^{er} janvier de l'année qui
laquelle la Convention amendée est ; entrée en vigueur

Considérant que l'article 28(6) de la Convention amendée prévoit que deux Parties ou plus peuvent
convenir que la Convention amendée prendra effet pour ce qui co
portant sur des périodes d'imposition ou des obligati

Consciente que, en vertu de la Convention amendée, des renseignements ne peuvent être transmis par
une juridiction que pour ce qui concerne des période
juridiction destinataire pour laquelle la Convention amendée est applicable et que, par conséquent, les
juridictions émettrices pour lesquelles la Convention vient d'entrer en vigueur u
peuvent apporter une assistance administrative aux juridictions destinataires que pour les périodes
d'imposition ou les obligati^{er janvier ou après le 1^{er} janvier} prend de h à s
suivante ;

Reconnaissant qu'une Partie existante à la Convention
des renseignements émettr^{6 de} l'AMAC P p P p P p s compris e g i e par
concerne des périodes ligati^{s fiscales} antérieures à la date prévue dans la
Convention amendée si les deux Parties déclarent s'ent

Reconnaissant en outre qu'une nouvelle Parti^{6 de} à la
Partie existante des rense^{6 de} l'AMAC P p P p P p s compris e g i e par
pour ce qui concerne des périodes d'imposition ou de
dans la Convention amendée si les deux Parties déclarent s'entendre sur l'appl
d'effet

Confirmant que la capacité d'une juridiction^{6 de} de trans
la Convention amendée et de l'AMAC P p P p P p s compris e g i e par
périodes de déclaration pertinentes de la juridiction émettrice qui y figurent, quelles que soient les
périodes d'imposition ou les obligations fiscales
renseignements se rapportent ;

L'Article réclame que la Convention amendée s'applique au
P p P à l'assistance admini^{6 de} l'AMAC P p P p P p s compris e g i e par
Convention amendée qui ont fait des déclarations similaires, quel les que soient les péri
ou les obligations fiscales de la juridiction destinataire auxquelles ces renseignements se rapportent.