

Argentina

A. Progress in the implementation of the minimum standard

Argentina has 21 tax agreements in force, as reported in its response to the Peer Review questionnaire. Four of those agreements comply with the minimum standard.

Argentina signed the MLI in 2017. The agreements modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Argentina has not listed its agreement with Germany under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in this agreement.

Argentina is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁴

B. Conclusion

Recommendation

It is recommended that Argentina completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

Summary of the jurisdiction response – Argentina

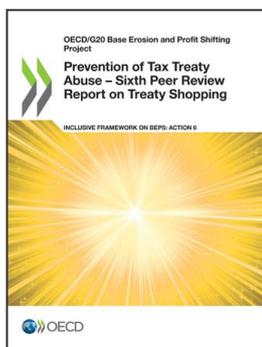
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Australia	No	Yes MLI	PPT
2	Belgium	No	Yes MLI	PPT
3	Brazil	Yes other		PPT
4	Canada	No	Yes MLI	PPT
5	Chile	Yes other		PPT+ LOB
6	Denmark	No	Yes MLI	PPT+ LOB
7	Finland	No	Yes MLI	PPT
8	France	No	Yes MLI	PPT
9	Germany	No	No	
10	Italy	No	Yes MLI	PPT

⁴ For 15 of its agreements listed under the MLI, Argentina is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Argentina has made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements that already contain the relevant preamble language (covering two agreements). Argentina has also made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements that already contain a PPT (covering four agreements). Argentina has also adopted the simplified LOB under Article 7(6) of the MLI.

11	Mexico	Yes other		PPT+ LOB
12	Netherlands	No	Yes MLI	PPT
13	Norway	No	Yes MLI	PPT+ LOB
14	Qatar	Yes other		PPT
15	Russian Federation	No	Yes MLI	PPT+ LOB
16	Spain	No	Yes MLI	PPT
17	Sweden	No	Yes MLI	PPT
18	Switzerland	No	Yes MLI	PPT
19	United Arab Emirates	No	Yes MLI	PPT
20	United Kingdom	No	Yes MLI	PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Bolivia*	No



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