

Argentina

A. Progress in the implementation of the minimum standard

Argentina has 20 tax agreements in force, as reported in its response to the Peer Review questionnaire. Three of those agreements, the agreements with Brazil, Chile and Mexico, comply with the minimum standard.

Argentina signed the MLI in 2017 and has not listed its agreement with Germany. It indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued to bring this agreement into compliance with the minimum standard.

Argentina is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁶

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

Argentina's listed agreements under the MLI will start to be compliant after Argentina's ratification of the MLI. Argentina is encouraged to ratify the MLI as soon as possible.

Summary of the jurisdiction response - Argentina

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Australia	No	N/A	Yes	N/A	
2	Belgium	No	N/A	Yes	N/A	
3	Bolivia*	No	N/A	No	N/A	
4	Brazil	Yes	PPT and LOB	N/A	N/A	
5	Canada	No	N/A	Yes	N/A	
6	Chile	Yes	PPT and LOB	N/A	N/A	
7	Denmark	No	N/A	Yes	N/A	
8	Finland	No	N/A	Yes	N/A	
9	France	No	N/A	Yes	N/A	
10	Germany	No	N/A	No	N/A	
11	Italy	No	N/A	Yes	N/A	
12	Mexico	Yes	PPT and LOB	N/A	N/A	
13	Netherlands	No	N/A	Yes	N/A	
14	Norway	No	N/A	Yes	N/A	
15	Russia	No	N/A	Yes	N/A	
16	Spain	No	N/A	Yes	N/A	

⁶ 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). Two of Argentina's agreements, the agreements with Chile and Mexico, are within the scope of reservations made by Argentina pursuant to Article 6(4) and Article 7(15)(b) of the MLI. Argentina also opted for the simplified LOB under Article 7(6) of the MLI.

17	Sweden	No	N/A	Yes	N/A	
18	Switzerland	No	N/A	Yes	N/A	
19	United Arab Emirates	No	N/A	Yes	N/A	
20	United Kingdom	No	N/A	Yes	N/A	



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