

**No. 50247**

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**Argentina  
and  
Russian Federation**

**Convention between the Government of the Argentine Republic and the Government of the Russian Federation for the avoidance of double taxation with respect to taxes on income and on capital (with protocol). Buenos Aires, 10 October 2001**

**Entry into force:** *16 October 2012, in accordance with article 28*

**Authentic texts:** *English, Russian and Spanish*

**Registration with the Secretariat of the United Nations:** *Argentina, 19 November 2012*

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**Argentine  
et  
Fédération de Russie**

**Convention entre le Gouvernement de la République argentine et le Gouvernement de la Fédération de Russie en vue d'éviter la double imposition en matière d'impôts sur le revenu et sur la fortune (avec protocole). Buenos Aires, 10 octobre 2001**

**Entrée en vigueur :** *16 octobre 2012, conformément à l'article 28*

**Textes authentiques :** *anglais, russe et espagnol*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Argentine, 19 novembre 2012*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**CONVENTION**  
**BETWEEN THE GOVERNMENT OF THE ARGENTINE**  
**REPUBLIC**  
**AND THE GOVERNMENT OF THE RUSSIAN FEDERATION**  
**FOR THE AVOIDANCE OF DOUBLE TAXATION WITH**  
**RESPECT TO**  
**TAXES ON INCOME AND ON CAPITAL**

The Government of the Argentine Republic and the Government of the Russian Federation desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, have agreed as follows:

**Article 1**  
**Personal Scope**

This Convention shall apply to persons who are residents of one or both of the Contracting States.

**Article 2**  
**Taxes Covered**

1. This Convention shall apply to taxes on income and on capital imposed on behalf of each Contracting State, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable or immovable property.
3. The existing taxes to which the Convention shall apply are, in particular:
  - a) in the case of the Russian Federation:
    - i) tax on income (profits) of enterprises and organisations;

- ii) income tax on individuals;
- iii) tax on property of enterprises and organisations; and
- iv) tax on property of individuals

(hereinafter referred to as “Russian tax”);

- b) in the case of Argentina:

- i) the income tax;
- ii) the personal assets tax; and
- iii) the presumptive minimum income tax

(hereinafter referred to as “Argentine tax”).

4. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of significant changes which have been made in their respective taxation laws, concerning the application of this Convention.

### **Article 3** **General Definitions**

- 1. For the purposes of this Convention, unless the context otherwise requires:

- a) the terms “a Contracting State” and “the other Contracting State” mean, as the context requires, Russia or Argentina;
- b) the term “Argentine Republic” means the territory of the Argentine Republic as well as those maritime areas adjacent to the outer limit of the territorial sea over which the Argentine Republic has sovereign rights or jurisdiction in accordance with the United Nations Convention on the Law of the Sea (UNCLOS);
- c) the term “Russia” means the territory of the Russian Federation as well as those maritime areas adjacent to the outer limit of the territorial sea over which the Russian Federation has sovereign rights or jurisdiction in accordance with the United Nations Convention on the Law of the Sea (UNCLOS).
- d) the term “person” includes an individual, a company and any other body of persons;
- e) the term “company” means any body corporate or any entity which is treated as a body corporate for tax purposes;

- f) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- g) the term “international traffic” means any transport by a ship or aircraft operated by a resident of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- h) the term “tax” means any tax covered by Article 2 of this Convention;
- i) the term “national” means:
  - i) any individual possessing the nationality of a Contracting State;
  - ii) any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State;
- j) the term “competent authority” means:
  - i) in the case of Russia - the Ministry of Finance of the Russian Federation or its authorised representative;
  - ii) in the case of Argentina - the Ministry of Economy, and Works and Public Services, Secretary of Finance.

2. As regards the application of the Convention by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law of that State concerning the taxes to which the Convention applies.

#### **Article 4**

##### **Resident**

1. For the purposes of this Convention, the term “resident of a Contracting State” means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management, place of incorporation or any other criterion of a similar nature. But this term does not include any person who is liable to tax in that State in respect only of income from sources in that State or capital situated therein.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

- a) he shall be deemed to be a resident of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident of the State with which his personal and economic relations are closer (centre of vital interests);

b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident of the State in which he has an habitual abode;

c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident of the State of which he is a national;

d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a company is a resident of both Contracting States, then its status shall be determined as follows:

a) it shall be deemed to be a resident of the State of which it is a national;

b) if it is a national of neither of the States, the competent authorities of the Contracting States shall by mutual agreement endeavour to settle the question and to determine the mode of application of the Convention to such person.

4. Where by reason of the provisions of paragraph 1 a person other than an individual or a company is a resident of both Contracting States, the competent authorities of the Contracting States shall by mutual agreement endeavour to settle the question and to determine the mode of application of the Convention to such person.

## **Article 5**

### **Permanent Establishment**

1. For the purposes of this Convention, the term “permanent establishment” means a fixed place of business through which the business of an enterprise of a Contracting State is wholly or partly carried on.

2. The term “permanent establishment” includes especially:

a) a place of management;

b) a branch;

c) an office;

d) a factory;

e) a workshop; and

f) a mine, an oil or gas well, a quarry or any other place of a exploration or exploitation of natural resources.

3. The term “permanent establishment” likewise encompasses:

a) a building site, a construction, assembly or installation project or supervisory activities in connection therewith, but only where such site, project or activities continue for a period of more than six months;