

No. 51904*

**Argentina
and
The former Yugoslav Republic of Macedonia**

Agreement between the Argentine Republic and the Republic of Macedonia on exchange of information on tax matters. Buenos Aires, 26 April 2013

Entry into force: *17 December 2013, in accordance with article 11*

Authentic texts: *English, Macedonian and Spanish*

Registration with the Secretariat of the United Nations: *Argentina, 30 May 2014*

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Argentine
et
Ex-République yougoslave de Macédoine**

Accord relatif à l'échange d'information en matière fiscale entre la République argentine et la République de Macédoine. Buenos Aires, 26 avril 2013

Entrée en vigueur : *17 décembre 2013, conformément à l'article 11*

Textes authentiques : *anglais, macédonien et espagnol*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Argentine, 30 mai 2014*

**Aucun numéro de volume n'a encore été attribué à ce dossier. Les textes disponibles qui sont reproduits ci-dessous sont les textes originaux de l'accord ou de l'action tels que soumis pour enregistrement. Par souci de clarté, leurs pages ont été numérotées. Les traductions qui accompagnent ces textes ne sont pas définitives et sont fournies uniquement à titre d'information.*

[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT
BETWEEN
THE ARGENTINE REPUBLIC
AND
THE REPUBLIC OF MACEDONIA
ON EXCHANGE OF INFORMATION ON TAX MATTERS**

The Argentine Republic and the Republic of Macedonia, desiring to conclude an Agreement on exchange of information on tax matters, have agreed as follows:

**Article 1
Object and scope of the agreement**

The competent authorities of the Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the examination of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the Requested Party remain applicable. The Requested Party shall use its best endeavours to ensure that the effective exchange of information is not unduly prevented or delayed.

**Article 2
Jurisdiction**

The competent authority of the Requested Party is not obligated to provide information which is neither held by the authorities of the Requested Party nor in the possession or control of persons who are within the territorial jurisdiction of the Requested Party.

**Article 3
Taxes covered**

1. This Agreement shall apply to the following taxes:
 - a) in the case of Argentina:

- (i) Income Tax;
- (ii) Value Added Tax;
- (iii) Personal Assets Tax; and
- (iv) Tax on Presumptive Minimum Income.

b) in the case of the Republic of Macedonia:

- (i) Personal Income Tax
- (ii) Value Added Tax
- (iii) Profit Tax

2. This Agreement shall also apply to any identical or any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. The competent authorities of the Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

3. The information provided for the administration of the abovementioned taxes can be used for other taxes, the obligations of which could be determined according to the information gathered under the domestic legislation.

Article 4 **Definitions**

1. For the purposes of this Agreement:

a) the term "Party" means the Republic of Macedonia or the Argentine Republic as the context requires;

b) the term "competent authority" means:

(i) in the Republic of Macedonia, the Ministry of Finance, Public Revenue Office as an authorized representative;

(ii) in Argentina, the Head of the Federal Administration of Public Revenues or his authorized representative;

c) the term "person" includes an individual, a company or any other body of persons;

d) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

e) the term "publicly traded company" means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be

purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;

f) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;

g) the term “recognised stock exchange” means any stock exchange recognized by the competent authorities of the Parties;

h) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;

i) the term “tax” means any tax to which the Agreement applies;

j) the term “Applicant Party” means the Party requesting information;

k) the term “Requested Party” means the Party requested to provide information;

l) the term “information gathering measures” means rules and administrative or judicial procedures that enable a Party to obtain and provide the requested information;

m) the term “information” means any fact, statement or record in any form whatever, relevant to the administration and enforcement of taxes covered in this Agreement;

n) the term “tax offences” means crimes or offences that are committed within the tax field and that are considered as such under domestic laws, irrespective of whether contained in the tax laws, the Criminal Code or other statutes;

2. As regards the application of this Agreement at any time by any of the Parties, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that Party, and the meaning under the applicable tax laws of that Party prevails over a meaning given to the term under other laws of that Party.

Article 5

Exchange of Information Upon Request

1. The competent authority of the Requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the Requested Party if such conduct would have occurred in the Requested Party.

2. If the information in the possession of the competent authority of the Requested Party is not sufficient to enable it to comply with the request for information, that Party shall use all relevant information gathering measures to provide the Applicant Party with the information requested, notwithstanding that the Requested Party may not need such information for its own tax purposes.

3. If specifically requested by the competent authority of an Applicant Party, the competent authority of the Requested Party shall provide information under this Article, to the extent allowable under its domestic laws, in the form of depositions of witnesses and authenticated copies of original records.

4. Each Party shall ensure that its competent authorities for the purposes specified in Article 1 of the Agreement, have the authority to obtain and provide upon request:

- a) information held by banks, other financial institutions, and any person acting in an agency or fiduciary capacity including nominees and trustees;
- b) information regarding the ownership of companies, partnerships, trusts, foundations, and other persons, including, within the constraints of Article 2, ownership information on all such persons in an ownership chain; in the case of trusts, information on settlors, trustees and beneficiaries including those persons to which the trust property title is transferred at the expiration of the trust; and in the case of foundations, information on founders, members of the foundation council and beneficiaries. Further, this Agreement does not create an obligation on the Parties to obtain or provide ownership information with respect to publicly traded companies or public collective investment funds or schemes unless such information can be obtained without giving rise to disproportionate difficulties.

5. The competent authority of the Applicant Party shall provide the following information to the competent authority of the Requested Party when making a request for information under the Agreement to demonstrate the foreseeable relevance of the information to the request:

- a) the identity of the person under examination;