

No. 54964*

**Argentina
and
Turkmenistan**

Agreement between the Government of Turkmenistan and the Government of the Argentine Republic on exchange of information on tax matters. Ashgabat, 27 April 2017

Entry into force: *15 August 2017 by notification, in accordance with article 12*

Authentic texts: *English, Spanish and Turkmen*

Registration with the Secretariat of the United Nations: *Argentina, 5 February 2018*

**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
Turkménistan**

Accord entre le Gouvernement du Turkménistan et le Gouvernement de la République argentine concernant l'échange de renseignements en matière fiscale. Achgabat, 27 avril 2017

Entrée en vigueur : *15 août 2017 par notification, conformément à l'article 12*

Textes authentiques : *anglais, espagnol et turkmène*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Argentine, 5 février 2018*

**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.*

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

The Government of Turkmenistan and the Government of the Argentine Republic, desiring to facilitate the exchange of information with respect to taxes have agreed as follows:

**ARTICLE 1
OBJECT AND SCOPE OF THE AGREEMENT**

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting 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 investigation or prosecution 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**

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

**ARTICLE 3
TAXES COVERED**

1. The taxes which are the subject of this Agreement are:

a) in Turkmenistan:

- (i) Value added tax;
- (ii) Excises,
- (iii) The tax on profits (income) of legal entities;
- (iv) The tax on income of individuals;
- (v) The tax on natural resources;
- (vi) The tax on property

b) in the Argentine Republic:

- (i) Value Added tax;
- (ii) Excise taxes;
- (iii) Income tax;
- (iv) Presumptive Minimum Income tax; and
- (v) Personal Assets tax;

2. *This Agreement shall also apply to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. This Agreement shall also apply to any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. Furthermore, the taxes covered may be expanded or modified by mutual agreement of the Contracting Parties in the form of an exchange of*

letters. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

ARTICLE 4

DEFINITIONS

1. For the purposes of this Agreement, unless otherwise defined:
 - a) the term " Contracting Party" means Turkmenistan or the Argentine Republic as the context requires;
 - b) the term "Turkmenistan" means the territory of Turkmenistan and comprises the area within its land borders with the maritime zones (including both marine and sub-marine zones) over which Turkmenistan exercises sovereignty rights or jurisdiction, under international law;
 - c) the term "Argentine Republic" means: the territory subject to the sovereignty of the Argentine Republic in accordance with its constitutional and legal provisions.
 - d) the term "Competent Authority" means:
 - i) in the case of Turkmenistan, the Main State Tax Service or their authorized representative; and
 - ii) in the case of the Argentine Republic, the Federal Administration of Public Revenue (AFIP);
 - e) the term "person" includes an individual, a company and any other body of persons;

- f) the term "company" means any body corporate or any other entity that is treated as a body corporate for tax purposes;
- g) 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;
- h) 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;
- i) the term "recognised stock exchange" means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
- j) 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;
- k) the term "tax" means any tax to which the Agreement applies;
- l) the term "requesting Party" means the Contracting Party requesting information;