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**Argentina
and
India**

Agreement between the Government of the Argentine Republic and the Government of the Republic of India for the exchange of information and assistance in collection with respect to taxes. Buenos Aires, 21 November 2011

Entry into force: *28 January 2013 by notification, in accordance with article 13*

Authentic texts: *English, Hindi and Spanish*

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**Argentine
et
Inde**

Accord entre le Gouvernement de la République argentine et le Gouvernement de la République de l'Inde pour l'échange d'informations et l'assistance au recouvrement en matière d'impôts. Buenos Aires, 21 novembre 2011

Entrée en vigueur : *28 janvier 2013 par notification, conformément à l'article 13*

Textes authentiques : *anglais, hindi et espagnol*

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[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT
BETWEEN
THE GOVERNMENT OF THE ARGENTINE REPUBLIC
AND
THE GOVERNMENT OF THE REPUBLIC OF INDIA
FOR
THE EXCHANGE OF INFORMATION
AND
ASSISTANCE IN COLLECTION
WITH RESPECT TO TAXES**

The Government of the Argentine Republic and the Government of the Republic of India, desiring to facilitate the exchange of information and assistance in collection 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. The competent authorities shall also lend assistance to each other in the collection of tax claims. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party shall continue to be applicable. The requested Party shall do everything what is necessary in order not to unduly prevent or delay effective exchange of information or assistance in collection.

**Article 2
Jurisdiction**

Information shall be exchanged in accordance with this Agreement without regard to whether the person to whom the information relates is, or whether the information is held by, a resident of a Contracting Party. However, the requested Party

is not obliged to provide information which is neither held by its authorities nor is 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 India, taxes of every kind and description imposed by the Central Government or the Governments of political subdivisions or local authorities, irrespective of the manner in which they are levied;

b) in Argentina,

(i) income tax;

(ii) value added tax;

(iii) personal assets tax (bienes personales);

(iv) tax on presumptive minimum income (ganancia mínima presunta);

(v) excise tax; and

(vi) tax on financial transactions.

2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures and assistance in collection measures which may affect the obligations of that Party pursuant to this Agreement.

Article 4 Definitions

1. For the purposes of this Agreement, unless otherwise defined:

a) the term "India" means the territory of India and includes the territorial sea and airspace above it, as well as any other maritime zone in which India has sovereign rights, other rights and jurisdiction, according to the Indian law and in accordance with international law, including the U.N. Convention on the Law of the Sea;

b) the term "Argentina" means the territory of the Argentine Republic and includes the territorial sea and airspace above it, as well as any other maritime zone in which Argentina has sovereign rights, other rights and jurisdiction, according to the Argentine

law and in accordance with international law, including the U.N. Convention on the Law of the Sea;

c) the term “Contracting Party” means India or Argentina as the context requires;

d) the term “competent authority” means

i) in the case of India, the Finance Minister, Government of India, or his authorized representative;

ii) in the case of Argentina, “Administración Federal de Ingresos Públicos” (the Federal Administration of Public Revenues);

e) the term “person” includes an individual, a company, a body of persons and any other entity which is treated as a taxable unit under the taxation laws in force in the respective Contracting Parties;

f) the term “company” means any body corporate or any 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

(i) in India, the National Stock Exchange, the Bombay Stock Exchange, and any other stock exchange recognized by the Central Government under section 4 of the Securities Contracts (Regulation) Act, 1956;

(ii) in Argentina; “Bolsa de Comercio de Buenos Aires”(Stock Exchange of Buenos Aires), or the “Mercado de Valores de Buenos Aires Sociedad Anonima”; and

(iii) any other stock exchange which the competent authorities agree to recognise for the purposes of this Agreement.

j) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form.

k) 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;

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

m) the term “requesting Party” means the Contracting Party-

- (i) submitting a request for information to, or
- (ii) having received information from, or
- (iii) submitting a request for assistance in collection of tax to,
the requested Party.

n) the term “requested Party” means the Contracting Party-

- (i) which is requested to provide information, or
- (ii) which has provided information, or
- (iii) which is requested to provide assistance in collection of tax.

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

p) the term “assistance in collection measures” means laws and administrative or judicial procedures that enable a Contracting Party to collect and remit the requested tax claim;

q) the term “information” means any fact, statement, document or record in whatever form;

2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires or the competent authorities agree to a common meaning pursuant to the provisions of Article 12 of this Agreement, have the meaning that it has at that time under the law of that Party, any meaning under the applicable tax laws of that Party prevailing 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