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**Argentina
and
Ireland**

Agreement between Ireland and the Argentine Republic for the exchange of information relating to tax matters. Berlin, 29 October 2014

Entry into force: *21 January 2016, in accordance with article 11*

Authentic texts: *English and Spanish*

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**Argentine
et
Irlande**

Accord entre l'Irlande et la République argentine relatif à l'échange de renseignements en matière fiscale. Berlin, 29 octobre 2014

Entrée en vigueur : *21 janvier 2016, conformément à l'article 11*

Textes authentiques : *anglais et espagnol*

Enregistrement auprès du Secrétariat des Nations Unies : *Argentine, 9 mars 2017*

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AGREEMENT BETWEEN
IRELAND
AND
THE ARGENTINE REPUBLIC
FOR THE EXCHANGE OF
INFORMATION RELATING TO TAX
MATTERS

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FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS**

Ireland and the Argentine Republic (hereinafter referred to as "the Parties"), desiring to conclude an Agreement for the Exchange of Information relating to 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 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 to the extent that they do not unduly prevent or delay effective exchange of information.

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. This Agreement shall apply to the following taxes:
 - a) in the case of the Argentine Republic: all taxes imposed by the Federal Administration of Public Revenue, except for customs duties, charges and levies.
 - b) in the case of Ireland: taxes of every kind and description imposed at the date of signature of the Agreement.

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 Parties so agree. 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.

Article 4

Definitions

1. For the purposes of this Agreement:
 - a) the term "Party" means the Argentine Republic or Ireland as the context requires;
 - b) (i) the term "the Argentine Republic" includes the territory subject to the sovereignty of the Argentine Republic according to its constitutional and legal rules;

(ii) the term "Ireland" includes any area outside the territorial waters of Ireland which has been or may hereafter be designated, under the laws of Ireland

concerning the Exclusive Economic Zone and the Continental Shelf, as are within which Ireland may exercise such sovereign rights and jurisdiction as are in conformity with international law;

c) the term "competent authority" means:

(i) in the Argentine Republic, the Head of the Federal Administration of Public Revenues or his authorised representative;

(ii) in Ireland, the Revenue Commissioners or their authorised representative;

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

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

f) 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;

g) 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;

h) the term "recognised stock exchange" means any stock exchange recognised by the competent authorities of the Parties;

i) 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;

j) the term "tax" means any tax to which the Agreement applies;

k) the term "Applicant Party" means the Party requesting information;