

**AGREEMENT  
BETWEEN  
THE GOVERNMENT OF THE STATE OF QATAR  
AND  
THE GOVERNMENT OF THE ARGENTINE REPUBLIC  
FOR THE AVOIDANCE OF DOUBLE  
TAXATION AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL**

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The Government of the State of Qatar and the Government of the Argentine Republic intending to further develop their economic relationship and to enhance their cooperation in tax matters, and desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion, with respect to taxes on income and on capital, have agreed as follows:

**Article 1**  
**PERSONS COVERED**

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

**Article 2**  
**TAXES COVERED**

1. This Agreement shall apply to taxes on income and on capital imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income and on capital 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 Agreement shall apply are in particular:
  - a) In Qatar;  
Taxes on income;  
(hereinafter referred to as "Qatari tax");
  - b) In Argentina:
    - (i) the income tax (Impuesto a las Ganancias);
    - (ii) the presumed minimum income tax (Impuesto a la Ganancia Minima Presunta); and

- (iii) the personal assets tax (Impuesto sobre los Bienes Personales);  
(hereinafter referred to as "Argentine tax").
4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

### **Article 3**

#### **GENERAL DEFINITIONS**

1. For the purposes of this Agreement, unless the context otherwise requires:
- a) the term "Qatar" means the State of Qatar and, when used in the geographical sense, it means the State of Qatar's lands, internal waters and territorial sea including its bed and subsoil, the air space over them, and the exclusive economic zone and the continental shelf over which the State of Qatar exercises the sovereign rights and jurisdiction in accordance with the provisions of international law and the State of Qatar's national laws and regulations.
  - b) the term "Argentina" means the territory subjected to the sovereignty of the Argentine Republic, in accordance with its constitutional and legal provisions.
  - c) the terms "a Contracting State" and "the other Contracting State" mean Qatar or Argentina as the context requires;
  - 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 "national" means:
    - (i) any individual possessing the nationality of a Contracting State; and
    - (ii) any legal person, partnership and association deriving its status as such from the laws in force in a Contracting State;
  - i) the term "competent authority" means:
    - (i) in the case of Qatar, the Ministry of Finance, or its authorized representative; and
    - (ii) in the case of Argentina, the Ministry of Treasury, Secretariat of Treasury (Ministerio de Hacienda, Secretaria de Hacienda); or its authorized representative.

2. As regards the application of the Agreement at any time by a Contracting State, 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 State for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

#### **Article 4** **RESIDENT**

1. For the purpose of this Agreement, the term “resident” of a Contracting State, means:
  - a) in the case of Qatar, any individual who has a permanent home, his centre of vital interest, or habitual abode in Qatar, and a company incorporated or having its place of effective management in Qatar. The term also includes the State of Qatar and any political subdivision, local authority or statutory body thereof.
  - b) In the case of Argentina, 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, and also includes that State and any political subdivision or local authority thereof. This term, however, does not include any person who is liable to tax in a Contracting 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 only 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 only 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 only 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 only of the State of which he is a national;
  - d) if the residence status of an individual cannot be determined in accordance with the provision of subparagraph (a), (b) and (c) above, then the competent authorities of the Contracting State shall settle the question by mutual agreement.
3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, then it shall be deemed to be a resident only of the State of which it is a national. If it is a national of both Contracting States, then the competent authorities of the Contracting States shall

endeavour to settle the question by mutual agreement. In case the competent authorities are unable to reach an agreement to resolve the question, that person shall not be entitled to the benefits and exemptions provided in the Agreement.

## **Article 5**

### **PERMANENT ESTABLISHMENT**

1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise 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;
  - f) premises used as sales outlet;
  - g) farm or plantation; and
  - h) a mine, an oil or gas well, a quarry or any other place related to the exploration, exploitation or extraction of natural resources.
3. The term "permanent establishment" also encompasses:
  - a) a building site, a construction, assembly or installation project or any supervisory activity in connection with such site or project, but only where such site, project or activity continues for a period or periods aggregating more than six months within any twelve month period; and
  - b) the furnishing of services, including consultancy services, by an enterprise through employees or other personnel engaged by the enterprise for such purpose, but only if the activities of that nature continue (for the same or a connected project) within a Contracting State for a period or periods aggregating more than six months within any twelve month period.
4. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include:
  - a) the use of facilities solely for the purpose of storage or display of goods or merchandise belonging to the enterprise;
  - b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage or display;
  - c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;

- d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or collecting information for the enterprise;
- e) the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs (a) to (d), or any other activity;

provided that such activity is of a preparatory or auxiliary character.

5. Notwithstanding the provisions of paragraphs 1 and 2, where a person - other than an agent of an independent status to whom paragraph 6 applies - is acting on behalf of an enterprise and has, and habitually exercises, in a Contracting State an authority to conclude contracts in the name of, or on behalf of the enterprise, or habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise, unless the activities of such person are limited to those mentioned in paragraph 4 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.
6. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business. However, when the activities of such an agent are devoted wholly or almost wholly on behalf of that enterprise, or on behalf of one or more enterprises to which it is related, he shall not be considered an agent of an independent status within the meaning of this paragraph.
7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.

## **Article 6**

### **INCOME FROM IMMOVABLE PROPERTY**

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture, livestock or forestry) situated in the other Contracting State may be taxed in that other State.
2. The term "immovable property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture, livestock and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral

deposits, sources and other natural resources. Ships, boats and aircraft shall not be regarded as immovable property.

3. The provisions of paragraph 1 shall apply to income derived from direct use, letting or use in any other form of immovable property.
4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

### **Article 7**

#### **BUSINESS PROFITS**

1. The profits of an enterprise of a Contracting State shall be taxable only in that State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on or has carried on business as aforesaid, the profits of the enterprise may be taxed in the other State but only so much of them as is attributable to that permanent establishment.
2. Subject to the provisions of paragraph 3 below, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.
3. In the determination of the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the State in which the permanent establishment is situated or elsewhere, which are allowed under the provisions of the domestic law of the Contracting State in which the permanent establishment is situated.
4. In so far as it has been customary in a contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.
5. Notwithstanding the provisions of paragraph 1, profits of an enterprise of a Contracting State derived from insurance and re-insurance activities by insuring property situated in the other Contracting State or persons who are residents thereof at the moment of signature of the insurance contract, may be taxed in

that other State, whether or not the enterprise carries on those activities through a permanent establishment situated therein.

6. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.
7. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.
8. Where profits include items of income which are dealt with separately in other Articles of this Agreement, then the provisions of those Articles shall not be affected by the provisions of this Article.

## **Article 8**

### **INTERNATIONAL TRAFFIC**

1. Profits derived by an enterprise of a Contracting State from the operation of ships or aircraft in international traffic shall be taxable only in that State.
2. For the purposes of this Article, profits from the operation of ships or aircraft in international traffic shall include:
  - a) profits from the rental on a bare boat basis of ships or aircraft; and
  - b) profits from the use or rental of containers (including trailers and related equipment for the transport of containers) used for the transport of goods or merchandise, where such rental or such use, as the case may be, is incidental to the operation of ships or aircraft in international traffic.
3. The provisions of paragraphs 1 and 2, shall also apply to profits from:
  - a) the participation in a pool, a joint business or an international operating agency;
  - b) selling of tickets on behalf of another enterprise;
  - c) income derived from bank deposits, bonds, shares, stocks and other debentures, where such profits are incidental to the operation of ships or aircraft in international traffic.



**Article 9**  
**ASSOCIATED ENTERPRISES**

1. Where:
  - a) an enterprise of a Contracting State participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting State, or
  - b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting State and an enterprise of the other Contracting State,

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly.

2. Where a Contracting State includes in the profits of an enterprise of that State - and taxes accordingly - profits on which an enterprise of the other Contracting State has been charged to tax in that other State and the profits so included are profits which would have accrued to the enterprise of the first-mentioned State if the conditions made between the two enterprises had been those which would have been made between independent enterprises, then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits. In determining such adjustment, due regard shall be had to the other provisions of this Agreement and the competent authorities of the Contracting States shall if necessary consult each other.
3. The provisions of paragraph 2 shall not apply where judicial, administrative or other legal proceedings have resulted in a final ruling that by actions giving rise to an adjustment of profits under paragraph 1, one of the enterprises concerned is liable to penalty with respect to fraud, gross negligence or willful default. This paragraph shall be applied through a mutual agreement procedure as provided for in Article 27.

**Article 10**  
**DIVIDENDS**

1. Dividends paid by a company which is a resident of a Contracting State to a resident of the other Contracting State may be taxed in that other Contracting State.
2. However, such dividends may also be taxed in the Contracting State of which the company paying the dividends is a resident and according to the laws of that State, but if the recipient is the beneficial owner of the dividends the tax so charged shall not exceed:

- a) 5 per cent of the gross amount of the dividends if the beneficial owner is the Government of a Contracting State;
- b) 10 per cent of the gross amount of the dividends if the beneficial owner is a company (other than a partnership) which holds directly at least 25 per cent of the capital of the company paying the dividends;
- c) 15 per cent of the gross amount of the dividends in all other cases.

This paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

3. The term “dividends” as used in this Article means income from shares or other rights, not being debt-claims, participating in profits, as well as income from other corporate rights which is subjected to the same taxation treatment as income from shares by the laws of the Contracting State of which the company making the distribution is a resident.
4. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of a Contracting State, carries on business in the other Contracting State of which the company paying the dividends is a resident through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply.
5. Where a company which is a resident of a Contracting State derives profits or income from the other Contracting State, that other State may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other State or insofar as the holding in respect of which the dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other State, nor subject the company's undistributed profits to a tax on the company's undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of income or profits arising in such other State.

## **Article 11**

### **INTEREST**

1. Interest arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.
2. However, such interest may also be taxed in the Contracting State in which it arises and according to the laws of that State, but if the recipient is the beneficial owner of the interest the tax so charged shall not exceed 12 per cent of the gross amount of the interest.

3. Notwithstanding the provisions of paragraph 2, interest arising in a Contracting State and paid to the Government of the other Contracting State shall be taxable only in that other State.
4. The term “interest” as used in this Article means income from debt-claims of every kind, whether or not secured by mortgage and whether or not carrying a right to participate in the debtor’s profits, and in particular, income from government securities and income from bonds or debentures, including premiums and prizes attaching to such securities, bonds or debentures. Penalty charges for late payment shall not be regarded as interest for the purposes of this Article.
5. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the interest, being a resident of a Contracting State, carries on business in the other Contracting State in which the interest arises through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the debt-claim in respect of which the interest is paid is effectively connected with such permanent establishment or fixed base. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply.
6. Interest shall be deemed to arise in a Contracting State when the payer is a resident of that State. Where, however, the person paying the interest, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the indebtedness on which the interest is paid was incurred, and such interest is borne by such permanent establishment or fixed base, then such interest shall be deemed to arise in the State in which the permanent establishment or the fixed base is situated.
7. Where, by reason of a special relationship between the payer and the beneficial owner of the interest or between both of them and some other person, the amount of the interest, having regard to the debt-claim for which it is paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

## **Article 12**

### **ROYALTIES**

1. Royalties arising in a Contracting State and paid to a resident of the other Contracting State may be taxed in that other State.
2. However, such royalties may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner of the royalties is a resident of the other Contracting State, the tax so charged shall not exceed 10 per cent of the gross amount of the royalty paid.

3. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, news, any copyright of literary, musical or any other artistic or scientific work any computer software, any patent, trade mark, design or model, plan, secret formula or process or any other intangible property, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience, including the payments for the rendering of technical assistance and the payments of any kind received as a consideration of the use of, or the right to use, any cinematographic films, or work on film, tape or other means of reproduction of sounds or images.
4. The provision of paragraphs 1 and 2 shall not apply if the beneficial owner of the royalties, being a resident of a Contracting State, carries on business in the other Contracting State in which the royalties arise, through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the royalties are paid is effectively connected with such permanent establishment or fixed base. In such cases the provisions of Article 7 or Article 14, as the case may be, shall apply.
5. Royalties shall be deemed to arise in a Contracting State when the payer is a resident of that Contracting State. Where, however, the person paying the royalties, whether he is a resident of a Contracting State or not, has in a Contracting State a permanent establishment or a fixed base in connection with which the liability to pay the royalties was incurred, and such royalties are borne by such permanent establishment or fixed base, then such royalties shall be deemed to arise in the State in which the permanent establishment or fixed base is situated.
6. Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of the royalties, having regard to the use, right or information for which they are paid, exceeds the amount which would have been agreed upon by the payer and the beneficial owner in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement.

### **Article 13**

#### **CAPITAL GAINS**

1. Gains derived by a resident of a Contracting State from the alienation of immovable property referred to in Article 6 and situated in the other Contracting State may be taxed in that other State.
2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting State has in the other Contracting State or of movable property pertaining to a fixed base available to a resident of a Contracting State in the other Contracting

State for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such a fixed base, may be taxed in that other State.

3. Gains derived by an enterprise of a Contracting State from the alienation of ships or aircraft operated in international traffic, or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in the Contracting State in which the enterprise is a resident.
4. Gains derived by a resident of a Contracting State from the alienation of shares deriving more than 50 per cent of their value directly or indirectly from immovable property situated in the other Contracting State may be taxed in that other State.
5. Notwithstanding the provisions of paragraph 4, the taxation in a Contracting State of gains derived by the Government of the other Contracting State from the alienation of shares in publicly listed companies quoted in authorized local stock exchanges, shall not exceed 5 per cent of the gain.
6. Unless the provisions of paragraphs 4 and 5 are applicable, gains derived by a resident of a Contracting State from the alienation of shares representing the capital of a company that is a resident of the other Contracting State may be taxed in that other State, but the tax so charged shall not exceed:
  - a) 10 per cent of the gain if it is realized on a participation detaining directly at least 25 per cent of the capital;
  - b) 15 per cent of the gain in all other cases.
7. Gains from the alienation of motor vehicles, ships and aircrafts (other than those referred to in paragraph 3 of this Article, registered in a Contracting State may be taxed in that State.
8. Gains from the alienation of any property other than that referred to in paragraphs 1, 2, 3, 4, 5, 6 and 7 shall be taxable only in the Contracting State of which the alienator is a resident.

#### **Article 14**

#### **INCOME FROM INDEPENDENT ACTIVITIES**

1. Income derived by a resident of a Contracting State in respect of professional services or other activities of an independent character shall be taxable only in that State except in the following circumstances, when such income may also be taxed in the other Contracting State:
  - a) if he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities; in that case, only so much of the income as is attributable to that fixed base may be taxed in that other Contracting State; or
  - b) if his stay in the other Contracting State is for a period or periods amounting to or exceeding in the aggregate 183 days in any twelve-month period commencing or ending in the taxable year

concerned; in that case, only so much of the income as is derived from his activities performed in that other State may be taxed in that other State.

2. The term "professional services" includes especially independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants. It does not include the technical assistance referred to in Article 12.

## **Article 15**

### **INCOME FROM EMPLOYMENT**

1. Subject to the provisions of Articles 16, 18 and 19, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.
2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:
  - a) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days within any twelve month period beginning or ending in the taxable year concerned; and
  - b) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State; and
  - c) the remuneration is not borne by a permanent establishment which the employer has in the other State.
3. Notwithstanding the preceding provisions of this Article, remuneration derived from an employment exercised aboard a ship or aircraft operated in international traffic shall be taxable only in the Contracting State in which the enterprise is a resident.
4. Notwithstanding the preceding provisions of this Article, salaries, wages, allowances and other remuneration received by an employee in a top-level managerial position in an airline or shipping enterprise of a Contracting State, who is stationed in the other Contracting State, shall be taxable only in the Contracting State in which the enterprise is a resident.

**Article 16**  
**DIRECTORS' FEES**

Directors' fees and similar payments derived by a resident of a Contracting State in his capacity as a member of the board of directors of a company which is a resident of the other Contracting State, may be taxed in that other State.

**Article 17**  
**ARTISTES AND SPORTSPERSONS**

1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting State as an entertainer, such as a theatre, motion picture, radio or television artiste, or a musician, or as a sportsperson, from his personal activities as such exercised in the other Contracting State, may be taxed in that other State.
2. Where income in respect of personal activities exercised by an entertainer or a sportsperson in his capacity as such accrues not to the entertainer or sportsperson himself but to another person, that income may, notwithstanding the provisions of Article 7, 14 and 15, be taxed in the Contracting State in which the activities of the entertainer or sportsperson are exercised.
3. Income derived by a resident of a Contracting State from activities exercised in the other Contracting State as envisaged in paragraphs 1 and 2 of this Article, shall be exempted from tax in that other State if the visit to that other State is supported wholly or substantially by funds of either Contracting State, a political subdivision or a local authority thereof, or takes place under a cultural agreement or arrangement between the Governments of the Contracting States.

**Article 18**  
**PENSIONS AND ANNUITIES**

1. Subject to the provisions of paragraph 2 of Article 19, pensions and other similar remuneration and annuities arising in a Contracting State paid to a resident of the other Contracting State may be taxed in both Contracting States.
2. The term "annuity" means a stated sum payable periodically at stated times during life or during a specified or ascertainable period of time under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

**Article 19**  
**GOVERNMENT SERVICE**

1. a) Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.  
  
b) However, such salaries, wages and other similar remuneration shall be taxable only in the other Contracting State if the services are rendered in that other State and the individual is a resident of that other State who:
  - (i) is a national of that other State; or
  - (ii) did not become a resident of that other State solely for the purpose of rendering the services.
2. a) Any pension paid by, or out of funds created by, a Contracting State or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority shall be taxable only in that State.  
b) However, such pension shall be taxable only in the other Contracting State if the individual is a resident of, and a national of, that State.
3. The provisions of Articles 15, 16, 17, and 18 of this Agreement shall apply to salaries, wages and similar remuneration, and to pensions in respect of services rendered in connection with a business carried on by a Contracting State or a political subdivision or a local authority thereof.

**Article 20**  
**TEACHERS AND RESEARCHERS**

1. An individual who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who, at the invitation of the Government of the first-mentioned Contracting State or of a university, college, school, museum or other cultural institution in that first mentioned Contracting State or under an official program of cultural exchange, is present in that Contracting State for a period not exceeding three consecutive years solely for the purpose of teaching, giving lectures or carrying out research at such institution shall be exempt from tax in that Contracting State on his remuneration for such activity
2. The provisions of paragraph 1 of this Article shall not apply to income from research if such research is undertaken not in the public interest but primarily for the private benefit of a specific person or persons.



**Article 21**  
**STUDENTS, BUSINESS APPRENTICES AND TRAINEES**

1. Payments which a student or business apprentice or trainee who is or was immediately before visiting a Contracting State a resident of the other Contracting State and who is present in the first-mentioned Contracting State solely for the purpose of his education or training receives for the purpose of his maintenance, education or training shall not be taxed in that Contracting State, provided that such payments arise from sources outside that Contracting State.
2. In respect of grants, scholarships and remuneration from employment not covered by paragraph 1, a student, business apprentice or trainee described in paragraph 1 shall, in addition, be entitled during such education or training to the same exemptions, relief or reductions in respect of taxes available to residents of the State which he is visiting.

**Article 22**  
**OTHER INCOME**

1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing articles of this Agreement shall be taxable only in that State.
2. The provisions of paragraph 1 shall not apply to income, other than income from immovable property as defined in paragraph 2 of Article 6, derived by a resident of a Contracting State if the recipient of such income, being a resident of a Contracting State, carries on business in the other Contracting State through a permanent establishment situated therein, or performs in that other State independent personal services from a fixed base situated therein, and the right or property in respect of which the income is paid is effectively connected with such permanent establishment or fixed base. In such case the provisions of Article 7 or Article 14, as the case may be, shall apply.
3. Notwithstanding the provisions of paragraphs 1 and 2, items of income of a resident of a Contracting State, not dealt with in the foregoing articles of this Agreement and arising in the other Contracting State may be taxed in that other State.

**Article 23**  
**CAPITAL**

1. Capital owned by a resident of a Contracting State and situated in the other Contracting State, may be taxed in that other Contracting State.
2. Notwithstanding the provisions of paragraph 1, capital represented by ships and aircraft operated by a resident of a Contracting State in international traffic and by movable property pertaining to the operation of such ships and aircraft, shall be taxable only in that State.

**Article 24**  
**ELIMINATION OF DOUBLE TAXATION**

1. In the case of Qatar, double taxation shall be eliminated as follows:

Where a resident of Qatar derives income or owns capital which, in accordance with the provisions of this Agreement, is taxable in Argentina then Qatar shall allow as a deduction from the tax on income or capital of that resident an amount equal to the tax paid in Argentina provided that such deduction shall not exceed that part of the tax, as computed before the deduction is given, which is attributable to the income derived from Argentina or capital there situated.

2. In the case of Argentina, in accordance with the limitations provided in its domestic laws, double taxation shall be avoided as follows:

Where a resident of Argentina derives income from sources in Qatar or owns capital situated in Qatar which, in accordance with the provisions of this Agreement, may be taxed in Qatar, Argentina shall allow:

- a) as a deduction from the tax on foreign source income of that resident, an amount equal to the income tax paid in Qatar;
- b) as a deduction from the tax on capital of that resident situated in Qatar, an amount equal to the capital tax paid in Qatar.

Such deduction in either case shall not, however, exceed that part of the income tax or capital tax, as computed before the deduction is given, which is attributable, as the case may be, to the income or the capital which may be taxed in Qatar.

Where in accordance with any provision of this Agreement income derived or capital owned by a resident of Argentina is exempt from tax therein, Argentina may nevertheless, in calculating the amount of tax on the remaining income or capital of such resident, take into account the exempted income or capital.

3. For the purposes of paragraphs 1 and 2 of this Article, the terms “tax paid” shall be deemed to include the amount of tax which would have been paid in a Contracting State, should an exemption or reduction not be granted to specific projects approved according to the laws and regulations of that Contracting State.

#### **Article 25** **LIMITATION OF BENEFITS**

Notwithstanding the other provisions of this Agreement, a benefit under this Agreement shall not be granted in respect of an item of income or capital if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purposes of the relevant provisions of this Agreement.

#### **Article 26** **NON-DISCRIMINATION**

1. Nationals of a Contracting State shall not be subjected in the other Contracting State to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which nationals of that other Contracting State in the same circumstances, in particular with respect to residence, are or may be subjected. This provision shall, notwithstanding the provisions of Article 1 of this Agreement, also apply to persons who are not residents of one or both of the Contracting States.
2. The taxation on a permanent establishment which an enterprise of a Contracting State has in the other Contracting State shall not be less favorably levied in that other Contracting State than the taxation levied on enterprises of that other State carrying on the same activities. The provisions of this Article shall not be construed as obliging a Contracting State to grant to residents of the other Contracting State any personal allowances, reliefs and reductions for taxation purposes on account of civil status or family responsibilities which it grants to its own residents.
3. Enterprises of a Contracting State, the capital of which is wholly or partly owned or controlled, directly or indirectly, by one or more residents of the other Contracting State, shall not be subjected in the first-mentioned Contracting State to any taxation or any requirement connected therewith which is other or more burdensome than the taxation and connected requirements to which other similar enterprises of the first-mentioned Contracting State are or may be subjected.
4. Except where the provisions of paragraph 1 of Article 9, paragraph 7 of Article 11, or paragraph 6 of Article 12 of this Agreement apply, interest, royalties and other disbursements paid by an enterprise of a

Contracting State to a resident of the other Contracting State shall, for the purpose of determining the taxable profits of such enterprise, be deductible under the same conditions as if they had been paid to a resident of the first-mentioned State.

5. The non taxation of Qatari nationals under Qatari tax law shall not be regarded as a discrimination under the provision of this Article.
6. In this Article the term “taxation” means taxes which are the subject of this Agreement.

### **Article 27**

#### **MUTUAL AGREEMENT PROCEDURE**

1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Agreement, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of the Contracting State of which he is a resident or, if his case comes under paragraph 1 of Article 26 of this Agreement, to that of the Contracting State of which he is a national. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Agreement.
2. The competent authority shall endeavor, if the objection appears to it to be justified and if it is not itself able to arrive at a satisfactory solution, to resolve the case by mutual agreement with the competent authority of the other Contracting State, with a view to the avoidance of taxation which is not in accordance with the provisions of this Agreement. Any agreement reached shall be implemented notwithstanding the time limits provided in the domestic law of each Contracting State.
3. The competent authorities of the Contracting States shall endeavor to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Agreement. They may also consult together for the elimination of double taxation in cases not provided for in the Agreement.
4. The competent authorities of the Contracting States may communicate with each other directly, including through a joint commission consisting of themselves or their representatives, for the purpose of reaching an agreement in the sense of the preceding paragraphs.

**Article 28**  
**EXCHANGE OF INFORMATION**

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2 of this Agreement.
2. Any information received under paragraph 1 of this Article by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, or the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.
3. In no case shall the provisions of paragraphs 1 and 2 of this Article be construed so as to impose on a Contracting State the obligation:
  - a) to carry out administrative measures at variance with the laws and the administrative practice of that or of the other Contracting State;
  - b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
  - c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (order public).
4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.
5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

## **Article 29**

### **MEMBERS OF DIPLOMATIC MISSIONS AND CONSULAR POSTS**

Nothing in this Agreement shall affect the fiscal privileges of members of diplomatic missions or consular posts under the general rules of international law or under the provisions of special agreements.

## **Article 30**

### **ENTRY INTO FORCE**

1. The Contracting States shall notify each other in writing, through diplomatic channels, of the completion of the procedures required by their laws for the bringing into force of this Agreement. The Agreement shall enter into force on the date of the later of these notifications.
2. The provisions of this Agreement shall have effect:
  - a) with regard to taxes withheld at source, in respect of amounts paid or credited on or after the first day of January of the calendar year immediately following the year in which the Agreement enters into force; and
  - b) with regard to other taxes, in respect of taxable years beginning on or after the first day of January of the calendar year immediately following the year in which the Agreement enters into force.

**Article 31**  
**TERMINATION**

1. This Agreement shall remain in force until terminated by a Contracting State. Either Contracting State may terminate the Agreement, through diplomatic channels, by giving written notice of termination at least six months before the end of any calendar year following the expiration of a period of five years from the date of its entry into force.
2. This Agreement shall cease to have effect:
  - a) with regard to taxes withheld at source, in respect of amounts paid or credited on or after the first day of January of the calendar year immediately following the year in which the notice is given; and
  - b) with regard to other taxes, in respect of taxable years beginning on or after the first day of January of the calendar year immediately following the year in which the notice is given.

**IN WITNESS WHEREOF the Plenipotentiaries of the two Contracting States, duly authorised thereto, have signed this Agreement.**

**DONE in duplicate Washington on 19/4/2018 in English, Arabic and Spanish languages, all texts being equally authentic. In case of any divergence, the English text shall prevail.**

**FOR THE GOVERNMENT OF THE  
STATE OF QATAR**

**Ahmad Eisa Al- Mohannadi  
General Supervisor of Tax Sector**

**FOR THE GOVERNMENT OF THE  
ARGENTINE REPUBLIC**

**S.E. Sr. Nicolas Dujovne  
Ministry of Treasury**

## PROTOCOL

The Government of the State of Qatar and the Government of the Argentine Republic have agreed at the signing the Agreement between the two Contracting States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital upon the following provisions which shall form an integral part of the said Agreement.

### 1. Ad Article 5:

With respect to paragraph 2, subparagraph h), it is understood that the term “exploration, exploitation or extraction of natural resources” include fishing activities, even without a fixed place of business, during a period exceeding three months in any twelve month period commencing or ending in the fiscal year concerned.

### 2. Ad Article 7:

(a) With respect to paragraph 2, it is understood that no adjustment shall be made to the profits of the permanent establishment if the conditions under which the permanent establishment and the enterprise are dealing do not differ from those which would be made between independent enterprises.

(b) With respect to paragraph 5, in the case of re-insurance the tax so charged shall not exceed 2.5 per cent of the gross amount of the payment.

(c) The provisions of paragraph 6 shall not be applicable in the case of purchases of goods or merchandises that are subsequently sold by the enterprise and transferred to a Third State.

### 3. Ad Article 10

It is understood that a withholding tax applicable according to the domestic law of the Contracting States, where a company pays dividends or distributes profits that were not previously subject to tax in the hands of the company, is also covered by the last sentence of paragraph 2 as a tax on the profits of the company.

### 4. Ad Article 12

(a) With respect to paragraph 2, the limitation on the taxation at source by either Contracting State shall apply provided that the contracts regarding transfer of technology are registered or authorized according to the requirements of their domestic law.

(b) The tax limitation established in paragraph 2 referred to royalties derived from the use or the right to use any copyright of literary, dramatic, musical or any other artistic work, shall apply solely if the beneficial owner is the author or his/her heirs.

(c) With respect to paragraph 2, the competent authorities shall determine, on a case by case basis, through a mutual agreement procedure those cases that could be considered as technical assistance. Any collection not in accordance with such mutual agreement shall be reimbursed to the taxpayer.



## **5. Ad Articles 10, 11 and 13**

For the purposes of articles 10, 11 and 13, the term “Government” includes: (a) the political subdivision, (b) the local authorities; (c) the Central Bank; and (d) any other institution resident in that Contracting State performing financial functions of a governmental nature and the capital of which is wholly owned directly or indirectly by that Contracting State.

In the case of Qatar, the institutions referred to in (d) of the precedent paragraph means:

(i) Qatar Investment Authority, (ii) Qatar Holding, (iii) Qatar Development Bank, (iv) Qatar Petroleum and (v) Qatar Retirement Funds.

The competent authority of the State of Qatar shall notify the competent authority of Argentina if an institution of those mentioned above no longer meets the criteria provided for in the second paragraph of this provision as well as if new institutions have to be added to the list because they are covered by the criteria.

## **6. Ad Articles 10, 13 and 23**

If after the date of signature of this Agreement, Argentina concludes a Double Taxation

Agreement which:

(a) limits the taxation in the State of source of dividends or capital gains derived by the Government of a Contracting State, to a rate that is lower than that provided for in subparagraph (a) of paragraph 2 of Article 10 or paragraph 5 of Article 13; or

(b) limits the taxation of property owned by the Government of a Contracting State, to a lower taxation than that provided for in paragraph 1 of Article 23;

the lower rate (including any exemption) or lower taxation shall automatically apply for the purposes of this Agreement from the date on which the other Agreement enters into effect.

## **7. Ad Article 14**

Any payment made by a resident of a Contracting State or borne by a permanent establishment or a fixed base situated in that Contracting State for professional services as defined in paragraph 2 Article 14 or for any other activities of an independent character may be taxed in that Contracting State.

## **8. Ad Article 15**

With respect to paragraph 4, it is understood that a top-level managerial position relates to the function performed by an employee who has been assigned by the head office to manage a local office as an area manager and whose remuneration is borne by the head office.

## **9. Ad Article 17**

It is understood that income derived by entertainers or sportspersons who are residents of a Contracting State from their personal activities related to their reputation as an artist or sportsperson, exercised in the other Contracting State, may be taxed in that other State.

#### **10. Ad Article 20**

For the purposes of the Agreement, it is understood that the income derived from the rendering of services for a private institution is not covered by Article 20.

#### **11. Ad Article 23**

With respect to Article 23, the term movable property shall be deemed to include any motor vehicle pertaining to the operation of international transport.

#### **12. Ad Article 26**

It is understood that paragraph 4 shall not prevent a Contracting State to apply its domestic legislation regarding the limitation for the deduction of payments made to non-residents for the use or the right to use trademarks and patents.

13. It is understood that nothing in the Agreement shall prevent a Contracting State from applying the provisions of its domestic laws regarding "thin capitalization".

**IN WITNESS WHEREOF the Plenipotentiaries of the two Contracting States, duly authorized thereto, have signed this Protocol.**

**DONE in duplicate at Washington on 19/4/2018 in English, Arabic and Spanish languages, all texts being equally authentic. In case of any divergence, the English text shall prevail.**

**FOR THE GOVERNMENT OF THE  
STATE OF QATAR**

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