

No. 713

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**NETHERLANDS**  
**and**  
**ARGENTINA**

**Exchange of Notes constituting an agreement to avoid double taxation on revenue from shipping and air transport and to develop trade relations. Buenos Aires, 15 January 1949**

*Official text : Spanish.*

*Registered by the Netherlands on 13 February 1950.*

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**PAYS-BAS**  
**et**  
**ARGENTINE**

**Echange de notes constituant un accord pour éviter la double imposition sur les revenus résultant de la navigation maritime et aérienne, ainsi que pour développer les relations commerciales. Buenos-Aires, 15 janvier 1949**

*Texte officiel espagnol.*

*Enregistré par les Pays-Bas le 13 février 1950.*

No. 713. EXCHANGE OF NOTES CONSTITUTING AN AGREEMENT<sup>1</sup> BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF ARGENTINA TO AVOID DOUBLE TAXATION ON REVENUE FROM SHIPPING AND AIR TRANSPORT, AND TO DEVELOP TRADE RELATIONS. BUENOS AIRES, 15 JANUARY 1949

Nº 713. ÉCHANGE DE NOTES CONSTITUANT UN ACCORD<sup>2</sup> ENTRE LE ROYAUME DES PAYS-BAS ET LA RÉPUBLIQUE ARGENTINE POUR ÉVITER LA DOUBLE IMPOSITION SUR LES REVENUS RESULTANT DE LA NAVIGATION MARITIME ET AÉRIENNE, AINSI QUE POUR DÉVELOPPER LES RELATIONS COMMERCIALES. BUENOS-AIRES, 15 JANVIER 1949

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SPANISH TEXT — TEXTE ESPAGNOL

I

Buenos Aires, enero 15 de 1949

Señor Encargado de Negocios :

Tengo el honor de dirigirme a V.S. en nombre del Gobierno argentino, deseoso de evitar la doble imposición de las rentas provenientes del ejercicio de la navegación marítima y aérea y con el fin de estimular al tráfico comercial con el Reino de los Países Bajos, para manifestarle lo siguiente :

1. El Gobierno argentino, en uso de las atribuciones que le confiere el artículo 10 de la ley No. 11.682, texto ordenado en 1947, se compromete, bajo condición de reciprocidad, a eximir del impuesto a los réditos y de todo otro impuesto sobre beneficios, a los ingresos provenientes del ejercicio de la navegación marítima y aérea entre la República Argentina y cualquier otro país, obtenidos por empresas constituídas en el Reino de los Países Bajos.

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<sup>1</sup> Came into force on 15 January 1949, by the exchange of the said notes.

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<sup>2</sup> Entré en vigueur le 15 janvier, par l'échange desdites notes.

## TRANSLATION — TRADUCTION

## I

Buenos Aires, 15 January 1949

Sir,

In the name of the Argentine Government, which is desirous of avoiding double taxation on income derived from the operation of maritime and air navigation, and with the object of furthering commercial traffic with the Kingdom of the Netherlands, I have the honour to inform you of the following :

1. The Argentine Government, in the exercise of the powers conferred upon it by Article 10 of Act No. 11,682, as promulgated in 1947, undertakes, on condition of reciprocity, to exempt from the tax on income and from any other tax on profits, the receipts derived from the operation of maritime and air navigation between the Argentine Republic and any other country which accrue to undertakings constituted in the Kingdom of the Netherlands.

2. The expression "operation of maritime and air navigation" shall mean the business of the carriage of persons or goods by the owners or charterers of ships or aircraft.

3. The expression "undertakings constituted in the Kingdom of the Netherlands" shall mean natural persons resident in the territory of the Kingdom in Europe, Indonesia, Surinam and the Netherlands West Indies, not domiciled in the Argentine Republic, who carry on the business of maritime or air transport, and associations of capital or persons which are constituted in conformity with the laws of the Kingdom of the Netherlands and which have the seat of their management and central administration in the territory of the Kingdom. The foregoing shall also include the operation of maritime or air transport services by the Government of the Kingdom of the Netherlands or by companies in which it participates.

4. The exemption provided for in paragraph 1 shall extend to all income accruing since 1 January 1946, and the Argentine Government may at any time withdraw the exemption, subject to six months' notice.

Your concurrence with the foregoing will be deemed to constitute an Agreement between the High Contracting Parties.

I have the honour to be, etc.

J. Atilio BRAMUGLIA

Baron J. A. de Vos van Steenwijk  
Chargé d'Affaires of the Netherlands

## II

Buenos Aires, 15 January 1949

Your Excellency :

I have the honour to acknowledge receipt of your Note D.E.S. No. 65 of today's date, the text of which is as follows :

[See Note I]

In communicating to Your Excellency the concurrence of the Government of the Kingdom of the Netherlands with the terms of the Note transcribed above, I should like to inform Your Excellency of the following :

1. The Government of the Kingdom of the Netherlands, in the exercise of the powers conferred upon it by the legislation of the Kingdom in Europe, Indonesia, Surinam and the Netherlands West Indies, undertakes to exempt from the tax on income and from any other tax on profits, the receipts derived from the operation of maritime and air navigation between the Kingdom of the Netherlands and any other country which accrue to undertakings constituted in the Argentine Republic.

2. The expression "undertakings constituted in the Argentine Republic" shall mean natural persons resident in the territory of the said country, not domiciled in the Kingdom of the Netherlands, who carry on the business of maritime or air transport and associations of capital or persons which are constituted in conformity with the laws of the Argentine Republic and which have the seat of their management and central administration in the territory of the Argentine Republic. The foregoing shall also include the operation of maritime or air transport services by the Government of the Argentine Republic or by companies in which it participates.

3. The exemption provided for in paragraph 1 shall extend to all income accruing since 1 January 1946, and the Government of the Kingdom of the Netherlands may at any time withdraw the exemption subject to six months' notice.

I have the honour to be, etc.

J. A. G. DE VOS VAN STEENWIJK

His Excellency  
Dr. J. Atilio Bramuglia  
Minister of Foreign Affairs and Public Worship  
Buenos Aires