

Argentine Republic

Status of List of Reservations and Notifications upon Deposit of the Instrument of Ratification

This document contains the list of reservations and notifications made by Argentina upon deposit of the instrument of ratification pursuant to Articles 28(5) and 29(1) of the Convention.

Article 2 – Interpretation of Terms***Notification - Agreements Covered by the Convention***

Pursuant to Article 2(1)(a)(ii) of the Convention, Argentina wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Agreement between the Government of the Argentine Republic and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income.	Australia	Original	27-08-1999	30/12/1999
2	Convention between the Argentine Republic and the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital.	Belgium	Original	12-06-1996	22-07-1999
3	Convention between the Argentine Republic and Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Canada	Original	29-04-1993	30-12-1994
4	Convenio entre la República Argentina y la República de Chile para eliminar la Doble Imposición en relación a los Impuestos sobre la Renta y el Patrimonio y para Prevenir la Evasión y la Elusión Fiscal y su Protocolo (Convention between the Argentine Republic and the Republic of Chile for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance and its Protocol).	Chile	Original	15-05-2015	11-10-2016
5	Convention between the Government of the Republic of Argentina and the Government of the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital.	Denmark	Original	12-12-1995	03-09-1997
6	Agreement between the Argentine Republic and the Republic of Finland for the Avoidance of Double Taxation	Finland	Original	13-12-1994	05-12-1996

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	with respect to Taxes on Income and on Capital.				
7	Convention entre le Gouvernement de la Republique Argentine et le Gouvernement de la Republique Francaise en Vue D'Eviter les Doubles Impositions et de Prevenir L'Evasion Fiscale en Matiere D'Impots sur le Revenu et sur la Fortune.	France	Original	04-04-1979	01-03-1981
			Amending Instrument	15-08-2001	01-10-2007
8	Convention entre la Republique Argentine et la Republique Italienne en Vue D'Eviter les Doubles Impositions en Matiere D'Impositions sur le Revenu et sur la Fortune et de Prevenir L'evasion Fiscale.	Italy	Original	15-11-1979	15-12-1983
			Amending Instrument	03-12-1997	14-03-2001
9	Acuerdo entre la República Argentina y los Estados Unidos Mexicanos para Evitar la Doble Imposición y Prevenir la Evasión Fiscal con Respecto a los Impuestos sobre la Renta y sobre el Patrimonio (Convention between the Argentine Republic and the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Mexico	Original	04-11-2015	23-08-2017
10	Convention between the Argentine Republic and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Netherlands	Original	27-12-1996	11-02-1998
11	Convention between the Argentine Republic and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	Norway	Original	08-10-1997	30-12-2001
12	Convention between the Government of the Argentine Republic and the Government of the Russian Federation for the Avoidance of Double Taxation with Respect to Taxes on Income and on Capital.	Russia	Original	10-10-2001	16-10-2012
13	Convenio entre la República Argentina y el Reino de España para evitar la Doble Imposición Prevenir la	Spain	Original	11-03-2013	23-12-2013

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Evasión Fiscal en materia de Impuestos sobre la Renta y sobre el Patrimonio (Convention between the Argentine Republic and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital).				
14	Convention between the Argentine Republic and the Kingdom of Sweeden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income.	Sweden	Original	31-05-1995	10-05-1997
15	Convention between the Argentine Republic and the Swiss Confederation for the Avoidance of Double Taxation with Respect To Taxes on Income And on Capital.	Switzerland	Original	20-03-2014	27-11-2015
16	Convention between the Government of the Republic of Argentina and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital.	United Kingdom	Original	03-01-1996	01-08-1997
17	Convention between the Argentine Republic and the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital.	United Arab Emirates	Original	03-11-2016	04-02-2019

Article 3 – Transparent Entities***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 3(6) of the Convention, Argentina considers that the following agreements contain a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
16	United Kingdom	Article 4(1), second sentence

Article 4 – Dual Resident Entities***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 4(4) of the Convention, Argentina considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 4(4)
2	Belgium	Article 4(3)
3	Canada	Article 4(3) and (4)
4	Chile	Article 4(3)
5	Denmark	Article 4(3)
6	Finland	Article 4(3)
7	France	Article 4(3)
8	Italy	Article 4(3)
9	Mexico	Article 4(3)
10	Netherlands	Article 4(3)
11	Norway	Article 4(3)
12	Russia	Article 4(3) and (4)
13	Spain	Article 4(3)
14	Sweden	Article 4(3)
15	Switzerland	Article 4(3)
16	United Kingdom	Article 4(3)
17	United Arab Emirates	Article 4(4)

Article 5 – Application of Methods for Elimination of Double Taxation

Notification of Choice of Optional Provisions

Pursuant to Article 5(10) of the Convention, Argentina hereby chooses under Article 5(1) to apply Option C of that Article.

Article 6 – Purpose of a Covered Tax Agreement

Reservation

Pursuant to Article 6(4) of the Convention, Argentina reserves the right for Article 6(1) not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreements contain preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
4	Chile	La República Argentina y la República de Chile, Deseos de promover el desarrollo de su relación económica y fortalecer su cooperación en materia tributaria, Con la intención de concluir un Convenio para la eliminación de la doble imposición en relación a los impuestos sobre la renta y sobre el patrimonio sin crear oportunidades para situaciones de nula o reducida tributación a través de evasión o elusión fiscal (incluyendo aquellos acuerdos para el uso abusivo de tratados -treaty-shopping- dirigidos a que residentes de terceros Estados obtengan indirectamente beneficios de este Convenio)
9	Mexico	La República Argentina y los Estados Unidos Mexicanos, con el objeto de promover el desarrollo de sus relaciones económicas y la cooperación en materia fiscal, y deseos de concluir un Acuerdo para evitar la doble imposición y prevenir la evasión fiscal con respecto a los impuestos sobre la renta y el patrimonio, sin crear oportunidades para la no imposición o imposición reducida a través de la evasión o elusión fiscal (incluyendo a través de acuerdos para el uso abusivo de tratados cuyo objetivo es extender indirectamente los beneficios previstos en este Acuerdo a residentes de terceros Estados)

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, Argentina hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, Argentina considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
2	Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
5	Denmark	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
6	Finland	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
7	France	Désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
8	Italy	Désireux de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune et de prévenir l'évasion fiscale,
10	Netherlands	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States,
11	Norway	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital,
12	Russia	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
13	Spain	deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio,
16	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital;
17	United Arab Emirates	intending to further develop their economic relationship and to enhance their cooperation in tax matters, and desiring to conclude a Convention for the avoidance of <both> double taxation <as well as unintended non taxation> and for the prevention of fiscal evasion, with respect to taxes on income and on capital,

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, Argentina considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
2	Belgium
3	Canada
5	Denmark
6	Finland
7	France
8	Italy
10	Netherlands
11	Norway
12	Russia
13	Spain
14	Sweden
15	Switzerland
16	United Kingdom

Article 7 – Prevention of Treaty Abuse

Reservation

Pursuant to Article 7(15)(b) of the Convention, Argentina reserves the right for Article 7(1) not to apply to its Covered Tax Agreements that already contain provisions that deny all of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Chile	Article 24(6)
9	Mexico	Article 28(7)

Pursuant to Article 7(15)(c) of the Convention, Argentina reserves the right for the provisions contained in Article 7(8) through (13) (hereinafter the “Simplified Limitation on Benefits Provision”) not to apply to its Covered Tax Agreements that already contain the provisions described in Article 7(14). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Chile	Article 24(1) through (5)
9	Mexico	Article 28(1) through (5)

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(c) of the Convention, Argentina hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, Argentina considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
14	Sweeden	Articles 11(8) and 12(7)
16	United Kingdom	Articles 11(9), 12(7) and 21(4)

Article 8 – Dividend Transfer Transactions

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, Argentina considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 10 (2)(a)(i) and (b)(i)
2	Belgium	Article 10 (2)(a)
3	Canada	Article 10 (2)(a)
4	Chile	Article 10 (2)(a)
5	Denmark	Article 10 (2)(a)
6	Finland	Article 10 (1)(a)
9	Mexico	Article 10 (2)(a)
10	Netherlands	Article 10 (2)(a)
11	Norway	Article 10 (2)(a)
12	Russia	Article 10 (2)(a)
13	Spain	Article 10 (2)(a)
14	Sweden	Article 10 (2)(a)
15	Switzerland	Article 10 (2)(a)
16	United Kingdom	Article 10 (2)(a)
17	United Arab Emirates	Article 10 (2)(a)

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Choice of Optional Provisions

Pursuant to Article 9(8) of the Convention, Argentina hereby chooses to apply Article 9(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, Argentina considers that the following agreement(s) contain(s) a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 13 (2)
4	Chile	Article 13 (4)
9	Mexico	Article 13 (4)
10	Netherlands	Article 14 (2)
13	Spain	Article 13 (4)
15	Switzerland	Article 13 (4)
16	United Kingdom	Article 13 (2)(a)
17	United Arab Emirates	Article 13 (4)

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(b) of the Convention, Argentina reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements that already contain the provisions described in Article 10(4). The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Chile	Article 24(8)

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Argentina considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5 (5) (a)
2	Belgium	Article 5 (5)
3	Canada	Article 5 (5)
5	Denmark	Article 5 (5)
6	Finland	Article 5 (5)
7	France	Article 5 (5)
8	Italy	Article 5 (4)
9	Mexico	Article 5 (5) (a)
10	Netherlands	Article 5 (5)
11	Norway	Article 5 (5)
12	Russia	Article 5 (5)
13	Spain	Article 5 (5)
14	Sweden	Article 5 (7)
15	Switzerland	Article 5 (5)
16	United Kingdom	Article 5 (5)
17	United Arab Emirates	Article 5 (5)

Pursuant to Article 12(6) of the Convention, Argentina considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5 (6)
2	Belgium	Article 5 (6)
3	Canada	Article 5 (6)
5	Denmark	Article 5 (6)
6	Finland	Article 5 (6)
7	France	Article 5 (6)
8	Italy	Article 5 (5)
9	Mexico	Article 5 (7)
10	Netherlands	Article 5 (6)
11	Norway	Article 5 (6)
12	Russia	Article 5 (6)
13	Spain	Article 5 (6)
14	Sweden	Article 5 (8)
15	Switzerland	Article 5 (6)
16	United Kingdom	Article 5 (6)
17	United Arab Emirates	Article 5 (6)

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(b) of the Convention, Argentina reserves the right for Article 13(2) not to apply to its Covered Tax Agreements that explicitly state that a list of specific activities shall be deemed not to constitute a permanent establishment only if each of the activities is of a preparatory or auxiliary character. The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Chile	Article 5(4)

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, Argentina hereby chooses to apply Option A under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, Argentina considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5 (3)
2	Belgium	Article 5 (4)
3	Canada	Article 5 (4)
4	Chile	Article 5 (4)
5	Denmark	Article 5 (4)
6	Finland	Article 5 (4)
7	France	Article 5 (4)
8	Italy	Article 5 (3)
9	Mexico	Article 5 (4)
10	Netherlands	Article 5 (4)
11	Norway	Article 5 (4)
12	Russia	Article 5 (4)
13	Spain	Article 5 (4)
14	Sweden	Article 5 (6)
15	Switzerland	Article 5 (4)
16	United Kingdom	Article 5 (4)
17	United Arab Emirates	Article 5 (4)

Article 14 – Splitting-up of Contracts***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 14(4) of the Convention, Argentina considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Chile	Article 5 (3)
9	Mexico	Article 5 (3)

Article 16 – Mutual Agreement Procedure***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, Argentina considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 25 (1), first sentence.
2	Belgium	Article 25 (1), first sentence.
3	Canada	Article 25 (1), first sentence.
4	Chile	Article 26 (1), first sentence.
5	Denmark	Article 26 (1), first sentence.
6	Finland	Article 25 (1), first sentence.
7	France	Article 26 (1), first sentence.
8	Italy	Article 26 (1), first sentence.
9	Mexico	Article 26 (1), first sentence.
10	Netherlands	Article 28 (1), first sentence.
11	Norway	Article 26 (1), first sentence.
12	Russia	Article 25 (1), first sentence.
13	Spain	Article 25 (1), first sentence.
14	Sweden	Article 24 (1), first sentence.
15	Switzerland	Article 24 (1), first sentence.
16	United Kingdom	Article 26 (1)
17	United Arab Emirates	Article 27 (1), first sentence.

Pursuant to Article 16(6)(b)(i) of the Convention, Argentina considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
3	Canada	Article 25 (1), second sentence.
8	Italy	Article 26 (1), second sentence.

Pursuant to Article 16(6)(b)(ii) of the Convention, Argentina considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 25 (1), second sentence.
2	Belgium	Article 25 (1), second sentence.
4	Chile	Article 26 (1), second sentence.

5	Denmark	Article 26 (1), second sentence.
6	Finland	Article 25 (1), second sentence.
7	France	Article 26 (1), second sentence.
9	Mexico	Article 26 (1), second sentence.
10	Netherlands	Article 28 (1), second sentence.
11	Norway	Article 26 (1), second sentence.
12	Russia	Article 25 (1), second sentence.
13	Spain	Article 25 (1), second sentence.
14	Sweden	Article 24 (1), second sentence.
15	Switzerland	Article 24 (1), second sentence.
17	United Arab Emirates	Article 27 (1), second sentence.

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, Argentina considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
9	Mexico

Pursuant to Article 16(6)(c)(ii) of the Convention, Argentina considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	Belgium
3	Canada
4	Chile
5	Denmark
8	Italy
9	Mexico
12	Russia
15	Switzerland
16	United Kingdom
17	United Arab Emirates

Pursuant to Article 16(6)(d)(i) of the Convention, Argentina considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
7	France

Pursuant to Article 16(6)(d)(ii) of the Convention, Argentina considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	Belgium
4	Chile
8	Italy
9	Mexico
16	United Kingdom
17	United Arab Emirates

Article 17 – Corresponding Adjustments***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 17(4) of the Convention, Argentina considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 9 (3)
2	Belgium	Article 9 (2)
3	Canada	Article 9 (2)
4	Chile	Article 9 (2)
5	Denmark	Article 9 (2)
6	Finland	Article 9 (2)
9	Mexico	Article 9 (2)
10	Netherlands	Article 9 (2)
11	Norway	Article 9 (2)
12	Russia	Article 9 (2)
13	Spain	Article 9 (2)
14	Sweden	Article 9 (2)
15	Switzerland	Article 9 (2)
16	United Kingdom	Article 9 (2)
17	United Arab Emirates	Article 9 (2)

Article 35 – Entry into Effect

Notification of Choice of Optional Provisions

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), Argentina hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.