

The Netherlands and Argentina: Exchange of information with respect to tax matters

(June 21, 2014)

The competent authorities of The Netherlands and Argentina signed a Memorandum of Understanding regarding the exchange of information with respect to tax matters. Next to that The Netherlands, **in respect of Curacao**, and Argentina signed an Agreement for the exchange of information with respect to tax matters.

[Click here](#) to be forwarded to the text (in Dutch, English and Spanish) of the agreement for the exchange of information with respect to tax matters, which was signed by the Netherlands, **in respect of Curacao**, and Argentina.

[Click here](#) to be forwarded to the MoU as concluded between the competent authorities of the Netherlands and Argentina, as it is published on the website of the Dutch government. Unfortunately the Dutch government only published the Dutch version of the MoU. The MoU is concluded with respect to the DTA which the Netherlands and Argentina concluded in 1996. Based on the MoU, the countries will exchange information a.o.: the income derived from and the value of real estate, dividends, interest, royalties, capital gains, income from independent personal services, income from employment, Directors' fees, income derived by artists and sportsmen, pensions, income derived by fulfilling governmental functions and other income. The exchange of information will take place on a regular basis (at least once a year) and based on the accompanying statement of the Dutch government, the first exchange will take place regarding the year 2012.

<https://zoek.officielebekendmakingen.nl/trb-2014-125.html>

<https://zoek.officielebekendmakingen.nl/stcrt-2014-16954.html>