



Argentina Tax Affidavit
Document to apply for Exemption of
Freight Tax in Argentina

Revisión N° 0

Vigencia: 01/09/2017

Freight Tax for Argentina

Profit Tax applicable for rate or hire for transport of export cargoes from Argentina origin:

Argentina applies a general profit tax of 35% over profits. For the case of freights earned by Companies not registered in Argentina, Regulation is based on an estimated profit of 10 pct of gross freight or hire, therefore resulting Tax is 3.5% (three point five percent) of the total Gross Freight or Hire. The Profit Tax is levied on freight earned in the case of cargoes loaded at Argentine ports, and levied against time charter hire paid by Argentine companies to non-Argentine/foreign companies.

The Ship Agent in Argentina is the ultimate responsible for this 3.5% Freight Tax.

All this is general rule and applies EXCEPT for Companies that are established in Countries that have an "Agreement to avoid double taxation" with Argentina.

Exemption agreements

The companies established in the following Countries are exempted from paying the Argentine Profit Tax on freight:

Country	Remarks
Australia	Law N° 25238/1999
Austria	Law N° 22589/1982 - Expired 01/01/2009
Belgium	Law N° 24850/1997
Bolivia	Law N° 21780/1978
Brazil	Amendment Protocol – Not in force
Canada	Law N° 24398/1994
Chile	Law N° 27274/2016
Denmark	Law N° 24838/1997
Finland	Law N° 24654/1996
France	Law N° 22357/1980 & Law N° 26276/2007
Germany	Law N° 22025/1979 & Law N° 25332/2000
Italy	Law N° 22747/1983 & Law N° 25396/2000
Mexico	Law N° 27334/2016
Netherlands	Law N° 24933/1997
Norway	Law N° 25461/2001
Russia	Law N° 26185-2006
Spain	Law N° 26918/2013
Sweden	Law N° 24795/1997
Switzerland	Law N° 27010/2014
United Arab Emirates	Agreement not in force
United Kingdom	Law N° 24727/1996

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Procedure to follow by foreign companies that apply for exemption of above mentioned tax payment

By resolution N° 2066/178 of the Argentine Federal Tax Administration companies claiming exemption from profit tax on freight have to produce the "Argentine Tax Affidavit" in the country with which the agreement is signed, certifying that the direct beneficiary of the freights is constituted in that country. The ship's nationality and port of registry should be included in that affidavit.

All documents must be visaed by the Argentine Consul or Apostilled

Ship Agents or Owners Representatives must present to the Argentine Federal Tax Administration details of concerning beneficiaries of freights including name, nationality, port of registry, official number, sailing date, port of departure and destination of vessel(s).

This document has to be produced as per following template:

First page:

WITH COMPANY LETTER HEAD PAPER

To whom it may concern

Place and Date,

We hereby confirm that following vessels are presently under operation and control of [Company name]:

M/V _____ Nationality/Flag _____ Port of registry _____ Official number _____

M/V _____ Nationality/Flag _____ Port of registry _____ Official number _____

M/V _____ Nationality/Flag _____ Port of registry _____ Official number _____

M/V _____ Nationality/Flag _____ Port of registry _____ Official number _____

M/V _____ Nationality/Flag _____ Port of registry _____ Official number _____

M/V _____ Nationality/Flag _____ Port of registry _____ Official number _____

Yours faithfully,

Signature
Company's responsible

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- Second page:

WITH COMPANY LETTER HEAD PAPER

TAX AFFIDAVIT

On this day of the month of of the year before me Notary Public resident in (City & Country) appeared Mr domiciled at company director on behalf of (Name of the Shipowner or Disponent Ownership Company) domiciled as who in the aforesaid capacity states:

That the aforesaid Company is the direct and final beneficiary of the profits arising out of the freights and/or passages which are received for the vessel(s) mentioned.

That (he) makes this declaration to be presented to the “Administración Federal de Ingresos Públicos” of the Argentine Republic (Internal Revenue Service) in compliance with the requirements of General Resolution 2066 of August 1st, 1978 and Circular 1070 of October 12th, 1978, through their General Agents in the Argentine Republic Messrs domiciled at (street, number, postal code, city and country).

The Acting Notary Public certifies that the information hereby given is authentic, which I attest, and that the Company is legally constituted in accordance with the laws in force in and is registered in the Commercial Register of the City of under number having at the above mentioned address its Legal and Central Administration and that Mr is a President/Director/Attorney sufficiently empowered to represent the said company and to make this declaration.

 Signature
 Company’s responsible

Signature and seal of the Notary Public

The above Notary’s signature must be authenticated by a local authority and legalized by the Argentine Consulate. It is advisable that, whenever possible, said document is submitted together with a certification by the tax authority acting at the place of issue.

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In the case of those Countries which have signed the Apostille Treaty according to the “The Hague Convention” of October 5th, 1961, the Document does not need to be legalized by the Argentine Consulate.

Important remarks

The carrier in the Booking Note/Charter Party has to be the same that issues the freight invoice and collects the freight. This Company has to be registered in a Country having a tax exemptions agreement in force with Argentina.

The affidavit is valid for 15 months since the issuing date.

The affidavit has to mention the ship(s) loading to be valid in Argentine. In order to allow Companies to have some flexibility of the vessels they declare as “Operated” and to avoid making a new Document for each vessel added, it is allowed that the first page of this affidavit is done only with company letterhead and the signature of the same responsible of the company that signs in the other pages but without the notary counter-signature and apostille. In this case a new front page can be done with the Company responsible person’s signature only, allowing to have a new vessel added to a current valid document by replacing the front page.

The list of agreements in force can be checked at the webpage of Argentine Federal Tax Administration (<http://www.afip.gov.ar/institucional/acuerdos.asp>)

Do not hesitate to contact Agency for any additional information or question about your call in Argentina.

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