



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

Revisión N° 1

Vigencia: 01/03/2019

## 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:

<b>Country</b>	<b>Country</b>
Australia	Austria
Belgium	Bolivia
Brazil	Canada
Chile	China
Colombia	Cuba
Denmark	Finland
France	Germany
Greece	Israel
Italy	Japan
Malaysia	Mexico
Netherlands	Norway
Panama	Paraguay
Peru	Portugal
Russia	Spain
Sweden	Switzerland
United States	United Arab Emirates
United Kingdom	Uruguay

<b>Revisión</b>	<b>SG</b>	<b>Aprobación</b>	Página 1 de 4
Mari Takeda	José Luis Gobbe	Daniel Filas	



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

Revisión N° 1

Vigencia: 01/03/2019

**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:**

<b>WITH COMPANY LETTER HEAD PAPER</b>			
To whom it may concern			
Place and Date,			
<hr/>			
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,			
<hr/>			
Signature Company's responsible			

<b>Revisión</b>	<b>SG</b>	<b>Aprobación</b>	Página 2 de 4
Mari Takeda	José Luis Gobbe	Daniel Filas	



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

Revisión N° 1

Vigencia: 01/03/2019

**- 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.

<b>Revisión</b>	<b>SG</b>	<b>Aprobación</b>	Página 3 de 4
Mari Takeda	José Luis Gobbe	Daniel Filas	

	<b>Argentina Tax Affidavit</b> <b>Document to apply for Exemption of</b> <b>Freight Tax in Argentina</b>	Revisión N° 1
		Vigencia: 01/03/2019

In the case of those Countries which have signed the Apostille Treaty according to the “The Hague Convention” of October 5<sup>th</sup>, 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.

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

<b>Revisión</b>	<b>SG</b>	<b>Aprobación</b>	Página 4 de 4
Mari Takeda	José Luis Gobbe	Daniel Filas	