

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% on profits. For the case of freights earned by Companies not registered in Argentina, the regulation is based on an estimated profit of 10 pct of gross freight or hire, therefore the resulting Tax applied 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:

Countries

 Australia	 Belgium	 Bolivia
 Brazil	 Canada	 Chile
 China	 Cuba	 Colombia
 Denmark	 Ecuador	 Finland
 France	 Germany	 Greece
 Iran	 Israel	 Italy
 Japan	 Malaysia	 Mexico
 Netherlands	 Norway	 Panama
 Paraguay	 Perú	 Portugal
 Qatar	 Russia	 Spain
 Sweden	 Switzerland	 United Arab Emirates
 United Kingdom	 United States	 Uruguay
 Venezuela		



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

Revisión N° 03
Vigencia: 4/04/2024

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

By resolution N° 3497 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 registered in this 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 (see last paragraph ref Notary signature for this 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,			

<i>Signature</i> Company's responsible			

Revisión
Alexander Amodey

SG
Gabriela Lucotti

Aprobación
Daniel Filas

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Second page:

WITH COMPANY LETTER HEAD PAPER

TAX AFFIDAVIT
ANNEX - GENERAL RESOLUTION NO 3497

IN FORCE AGREEMENT TO AVOID DOUBLE TAXATION BETWEEN ARGENTINE REPUBLIC
AND ANNUAL AFFIDAVIT.

- a) Beneficiary/ Recipient: (Name and Surname or Company's registered name)
- b) Tax domicile:
- c) Income Origin: Ocean freight.
- d) The undersigned states that he/she/the Company is resident in.....and that he/she/ the Company does not own permanent establishment or fixed base in Argentine Republic, and likewise, that he/she/the Company meets all compulsory requirements in order to apply to this agreement.

Date

(Signature of the beneficiary/recipient of the income, or in case of a Company, its legal representative)

e) I do hereby certify that the beneficiary/recipient of the aforementioned income is a resident in as regards of the agreement to avoid double taxation between Argentina Republic and Likewise, as regards the above subsection, this competent authority ratifies the statement of the beneficiary/recipient as far as he/she/the Company does not own a permanent establishment or fixed base in the Argentine Republic.

.....

Date

Seal of the Tax Office.

Signature of the Competent Authority

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Signature and seal of the Notary Public

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

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 Argentina. 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 issued 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.

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