

# Global Tax Alert

News from Americas Tax Center

## Argentina - United Arab Emirates Tax Treaty enters into force

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On 4 February 2019, Argentina notified the United Arab Emirates (UAE) Government that its internal requirements had been satisfied for the entry into force of the Tax Treaty for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With Respect to Taxes on Income and on Capital (the Treaty) signed between Argentina and the UAE.

Article 30 of the Treaty states that it will enter into force on the date of the last notification made between the parties. Because the UAE already notified Argentina on 9 August 2017, that it had complied with its internal requirements, the Treaty entered into force on 4 February 2019, which is the date of the last notification.

The Treaty provisions will take effect:

- For amounts paid on or after 1 January 2020, for taxes withheld at source
- For tax years beginning on or after 1 January 2020, for other taxes on income and taxes on capital

Companies doing business in Argentina and the UAE should take note of the changes that the Treaty introduces, and determine how those changes affect their operations.

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