



THE NEW CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION WITH SWITZERLAND ENTERS INTO FORCE

According to the Press Release published by the Swiss Embassy in Argentina last Wednesday, 28 October, 2015, it took place the exchange of diplomatic notes confirming the completion of the procedures for the approval of the new Convention for the Avoidance of Double Taxation between Argentina and Switzerland signed on March 20, 2014 and ratified by law No. 27,010. The Convention will enter into force on November 27, 2015.

Rulings regarding taxes withheld at source apply retroactively as from January 1, 2015. Instead, for other taxes on income or capital and exchange of information, the provisions will apply for fiscal periods after 01.01.2016.

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