

RELEASE IN FULL

CERTIFICATION

Acting pursuant to Department of State Delegation of Authority 285 (October 31, 2005), I hereby certify to the Secretary of the Treasury, in accordance with 26 U.S.C. § 893(b), that the government of Argentina does not tax the wages of the following individuals:


1. Members of diplomatic and consular missions of the foreign countries in the Argentine Republic and the foreign national administrative and technical staff personnel of such missions who, at the time they were hired, did not hold Argentine resident status under the terms of Article 119(b) of the Argentine Law on Income Tax, dated July 11, 1997;
2. Representatives and agents of international organizations of which the Argentine Republic is a member who perform their duties in the Argentine Republic, where such persons are foreign nationals and do not qualify as Argentine residents under the terms of Article 119(b) of the Argentine Law on Income Tax, dated July 11, 1997, at the time the performance of their duties begins; and

Article 119(b) of the Argentine Law on Income Tax, dated July 11, 1997, establishes that an individual shall be deemed resident in the Argentine Republic, if they are a foreign national and have obtained permanent resident status in the Argentine Republic or, not having obtained such status, have remained in the country for a period of twelve months on temporary authorizations granted in accordance with valid immigration provisions, provided that any temporary absences falling within the time periods and meeting the conditions established by regulation will not interrupt continuity of stay.

Notwithstanding the above paragraph, persons who, not having obtained permanent resident status in the Argentine Republic, remain in the Argentine Republic for reasons not involving the intent to establish their habitual residence therein may demonstrate the reasons for their stay in accordance with the requirements established by regulation with regard to time, period, manner and conditions.

Therefore, the salaries of employees of the United States Embassy in Buenos Aires, who meet one or more of the above-stated requirements, that is received as compensation for their official services to the United States, is not taxed. I further certify that such employees perform services of a character similar to those

performed by employees of the Embassy of the Argentine Republic and its consulates in the United States.


Justin M. Sincavage
Deputy Director
Office of Foreign Missions
Date: March 23, 2010