

## **United Mexican States**

### **Status of List of Reservations and Notifications at the Time of Signature**

#### ***For jurisdictions providing a provisional list:***

This document contains a provisional list of expected reservations and notifications to be made by Mexico pursuant to Articles 28(7) and 29(4) of the Convention.

## Article 2 – Interpretation of Terms

### Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, **Mexico** wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Acuerdo entre los Estados Unidos Mexicanos y la República Argentina para Evitar la Doble Imposición y Prevenir la Evasión Fiscal con respecto a los Impuestos sobre la Renta y sobre el Patrimonio  <i>(Agreement between the United Mexican States and the Republic of Argentina for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital)</i>	Argentina	Original	04-11-2015	N/A
2	Agreement between the Government of the United Mexican States and the Government of Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Australia	Original	09-09-2002	31-12-2003
3	Convention between the United Mexican States and the Republic of Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Austria	Original	13-04-2004	01-01-2005
			Amending Instrument (a)	18-09-2009	01-07-2010
4	Convention between the United Mexican States and the Government of the Kingdom of Bahrain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Bahrain	Original	10-10-2010	22-02-2012
5	Convention between the Government of the United Mexican States and the Government of Barbados for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Barbados	Original	07-04-2008	16-01-2009
6	Convention entre les Etats-Unis Mexicains et le Royaume de Belgique et tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu	Belgium	Original	24-11-1992	01-02-1997
			Amending Instrument (a)	26-08-2013	N/A

7	<p>Convenio entre los Gobiernos de los Estados Unidos Mexicanos y de la República Federativa del Brasil para Evitar la Doble Imposición y Prevenir la Evasión Fiscal en Materia de Impuestos sobre la Renta</p> <p><i>(Convention between the Governments of the United Mexican States and the Federative Republic of Brazil for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income)</i></p>	Brazil	Original	25-09-2003	30-11-2006
8	<p>Convention between the Government of the United Mexican States and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income</p>	Canada	Original	12-09-2006	12-04-2007
9	<p>Convenio entre los Estados Unidos Mexicanos y la República de Chile para Evitar la Doble Imposición e Impedir la Evasión Fiscal en Materia de Impuestos sobre la Renta y al Patrimonio</p> <p><i>(Convention between the United Mexican States and the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital)</i></p>	Chile	Original	17-04-1998	15-11-1999
10	<p>Agreement between the Government of the United Mexican States and the Government of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income</p>	China	Original	12-09-2005	01-03-2006
11	<p>Convenio entre los Estados Unidos Mexicanos y la República de Colombia para Evitar la Doble Imposición y para Prevenir la Evasión Fiscal en Relación con los Impuestos sobre la Renta y sobre el Patrimonio</p> <p><i>(Convention between the United Mexican States and the Republic of Colombia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital)</i></p>	Colombia	Original	13-08-2009	11-07-2013

12	Acuerdo entre los Estados Unidos Mexicanos y la República de Costa Rica para Evitar la Doble Imposición y Prevenir la Evasión Fiscal en Materia de Impuestos sobre la Renta  <i>(Agreement between the United Mexican States and the Republic of Costa Rica for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income)</i>	Costa Rica	Original	12-04-2014	N/A
13	Convention between the United Mexican States and the Czech Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Czech Republic	Original	04-04-2002	27-12-2002
14	Convention between the United Mexican States and the Kingdom of Denmark for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Denmark	Original	11-06-1997	22-12-1997
15	Convention between the United Mexican States and the Republic of Ecuador for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Ecuador	Original	30-07-1992	13-12-2000
16	Convention between the United Mexican States and the Republic of Estonia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Estonia	Original	19-10-2012	04-12-2013
17	Agreement between the United Mexican States and the Republic of Finland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Finland	Original	12-02-1997	14-07-1998
18	Convention entre le Gouvernement des États-Unis du Mexique et le Gouvernement de la République française en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu	France	Original	07-11-1991	31-12-1992
19	Agreement between the United Mexican States and the Federal Republic of Germany for the Avoidance of Double Taxation and of Tax Evasion with respect to Taxes on Income and on Capital	Germany	Original	09-07-2008	15-10-2009

20	Convention between the United Mexican States and the Hellenic Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Greece	Original	13-04-2004	07-12-2005
21	Acuerdo entre los Estados Unidos Mexicanos y la República de Guatemala para Eliminar la Doble Imposición en Materia del Impuesto sobre la Renta y para Prevenir la Evasión y la Elusión Fiscal  <i>(Agreement between the United Mexican States and the Republic of Guatemala for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion and Fiscal Avoidance)</i>	Guatemala	Original	13-03-2015	N/A
22	Agreement between the Government of the United Mexican States and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hong Kong	Original	18-06-2012	07-03-2013
23	Convention between the United Mexican States and the Republic of Hungary for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Hungary	Original	24-06-2011	31-12-2011
24	Convention between the United Mexican States and the Republic of Iceland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Iceland	Original	11-03-2008	10-12-2008
25	Agreement between the Government of the United Mexican States and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	India	Original	10-09-2007	01-02-2010
26	Agreement between the United Mexican States and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Indonesia	Original	06-09-2002	28-10-2004
			Amending Instrument (a)	06-10-2013	N/A
27	Convention between the United Mexican States and Ireland for the Avoidance of Double Taxation and	Ireland	Original	22-10-1998	31-12-1998

	the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains				
28	Convention between the United Mexican States and the State of Israel for the Avoidance of Double Taxation and for the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Israel	Original	20-07-1999	09-05-2000
29	<p>Convenio entre el Gobierno de los Estados Unidos Mexicanos y el Gobierno de la República Italiana para Evitar la Doble Imposición en Materia de Impuestos sobre la Renta y Prevenir la Evasión Fiscal</p> <p><i>(Convention between the Government of the United Mexican States and the Government of the Italian Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income)</i></p>	Italy	Original	08-07-1991	12-03-1995
			Amending Instrument (a)	23-06-2011	16-04-2015
30	Agreement between the United Mexican States and Jamaica for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Jamaica	Original	18-05-2016	N/A
31	Convention between the United Mexican States and Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Japan	Original	09-04-1996	06-11-1996
32	Convention between the United Mexican States and the Republic of Korea for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Korea	Original	06-10-1994	11-02-1995
33	Convention between the Government of the United Mexican States and the Government of the State of Kuwait for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Kuwait	Original	27-10-2009	15-05-2013
34	Convention between the Government of the United Mexican States and the Government of the Republic of Latvia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Latvia	Original	20-04-2012	02-03-2013

35	Convention between the Government of the United Mexican States and the Government of the Republic of Lithuania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Lithuania	Original	23-02-2012	29-11-2012
36	Convention between the United Mexican States and the Grand Duchy of Luxembourg for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Luxembourg	Original	07-02-2001	27-12-2001
			Amending Instrument (a)	07-10-2009	20-11-2011
37	Convention between the United Mexican States and Malta for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Malta	Original	17-12-2012	09-08-2014
38	Convenio entre los Estados Unidos Mexicanos y el Reino de los Países Bajos para Evitar la Doble Imposición e Impedir la Evasión Fiscal en material de Impuestos sobre la Renta  <i>(Convention between the United Mexican States and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income)</i>	Netherlands	Original	27-09-1993	13-10-1994
			Amending Instrument (a)	11-12-2008	31-12-2009
39	Agreement between the Government of the United Mexican States and the Government of New Zealand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	New Zealand	Original	16-11-2006	16-06-2007
40	Convenio entre los Estados Unidos Mexicanos y el Reino de Noruega para Evitar la Doble Imposición e Impedir la Evasión Fiscal en material de Impuestos sobre la Renta y sobre el Patrimonio  <i>(Convention between the United Mexican States and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital)</i>	Norway	Original	23-03-1995	23-01-1996
41	Convenio entre el Gobierno de los Estados Unidos Mexicanos y el Gobierno de la República de Panamá para Evitar la Doble Imposición y Prevenir la Evasión Fiscal en Materia de Impuestos sobre la Renta	Panama	Original	23-02-2010	30-12-2010

	<i>(Convention between the Government of the United Mexican States and the Government of the Republic of Panama for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income)</i>				
42	<p>Convenio entre los Estados Unidos Mexicanos y la República del Perú para Evitar la Doble Tributación y para Prevenir la Evasión Fiscal en relación con los Impuestos sobre la Renta</p> <p><i>(Convention between the United Mexican States and the Republic of Peru for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income)</i></p>	Peru	Original	27-04-2011	19-02-2014
43	Agreement between the Government of the United Mexican States and the Government of the Republic of the Philippines for the Avoidance of Double Taxation with respect to Taxes on Income and the Prevention of Fiscal Evasion	Philippines	Original	17-11-2015	N/A
44	Convention between the Government of the United Mexican States and the Government of the Republic of Poland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Poland	Original	30-11-1998	06-09-2002
45	Convention between the United Mexican States and the Portuguese Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Portugal	Original	11-11-1999	09-01-2001
46	Agreement between the Government of the United Mexican States and the Government of the State of Qatar for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Qatar	Original	14-05-2012	09-03-2013
47	Convenio entre los Estados Unidos Mexicanos y Rumania para Evitar la Doble Imposición e Impedir la Evasión fiscal en material de Impuestos sobre la Renta y el Capital	Romania	Original	20-07-2000	15-08-2001



	<i>(Convention between the United Mexican States and Romania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital)</i>				
48	Agreement between the Government of the United Mexican States and the Government of the Russian Federation for the Avoidance of Double Taxation with respect to Taxes on Income	Russia	Original	07-06-2004	02-04-2008
49	Agreement between the Government of the United Mexican States and the Government of the Kingdom of Saudi Arabia for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income	Saudi Arabia	Original	17-01-2016	N/A
50	Agreement between the United Mexican States and the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Singapore	Original	09-11-1994	08-09-1995
			Amending Instrument (a)	29-09-2009	01-01-2012
51	Convention between the United Mexican States and the Slovak Republic for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Slovakia	Original	13-05-2006	28-09-2007
52	Agreement between the United Mexican States and the Republic of South Africa for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	South Africa	Original	19-02-2009	22-07-2010
53	<p>Convenio entre los Estados Unidos Mexicanos y el Reino de España para Evitar la Doble Imposición en material de Impuestos sobre la Renta y el Patrimonio y Prevenir el Fraude y la Evasión Fiscal</p> <p><i>(Convention between the United Mexican States and the Kingdom of Spain for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital)</i></p>	Spain	Original	24-07-1992	06-10-1994
			Amending Instrument (a)	17-12-2015	N/A
54	Convention between the United Mexican States and the Kingdom of Sweden for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Sweden	Original	21-09-1992	18-12-1992

55	Convention entre le Gouvernement des Etats-Unis du Mexique et le Conseil fédéral suisse et en vue d'éviter les doubles impositions en matière d'impôts sur le revenu	Switzerland	Original	03-08-1993	08-09-1994
			Amending Instrument (a)	18-09-2009	23-12-2010
56	Agreement between the Government of the United Mexican States and the Government of the Republic of Turkey for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	Turkey	Original	17-12-2013	23-07-2015
57	Convention between the Government of the United Mexican States and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Property	Ukraine	Original	23-01-2012	06-12-2012
58	Agreement between the Government of the United Mexican States and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United Arab Emirates	Original	20-11-2012	09-07-2014
59	Convention between the Government of the United Mexican States and the Government of the United Kingdom of Great Britain and Northern Ireland for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Capital Gains	United Kingdom	Original	02-06-1994	15-12-1994
			Amending Instrument (a)	23-04-2009	18-01-2011
60	Convention between the Government of the United Mexican States and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income	United States	Original	18-09-1992	28-12-1993
			Amending Instrument (a)	08-09-1994	26-10-1995
			Amending Instrument (b)	26-11-2002	03-07-2003
61	Convenio entre los Estados Unidos Mexicanos y la República Oriental del Uruguay para Evitar la Doble Imposición y Prevenir la Evasión Fiscal en Materia de Impuestos sobre la Renta y sobre el Patrimonio  <i>(Convention between the United Mexican States and the Oriental Republic of Uruguay for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Property)</i>	Uruguay	Original	14-08-2009	29-12-2010

### Article 3 – Transparent Entities

#### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 3(6) of the Convention, **Mexico** considers that the following agreements contain a provision described in Article 3(4). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Australia	Article 4(3)
3	Austria	Protocol (5)
5	Barbados	Article 4(4)
7	Brazil	Protocol 1(a)
13	Czech Republic	Article 4(4)
14	Denmark	Protocol 2(a)
24	Iceland	Article 4(4)
26	Indonesia	Article 4(4)
28	Israel	Protocol (1)
33	Kuwait	Article 4(5)
37	Malta	Article 4(4)
44	Poland	Protocol (1)
48	Russia	Protocol (1)
50	Singapore	Protocol (1)
52	South Africa	Article 4(4)
54	Sweden	Protocol (with respect to Article 4)
60	United States	Protocol 2 (b)
61	Uruguay	Article 4(4)

### Article 4 – Dual Resident Entities

#### *Reservation*

Pursuant to Article 4(3)(c) of the Convention, **Mexico** reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by denying treaty benefits without requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single Contracting Jurisdiction of residence. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
26	Indonesia	Article 4 (3)
60	United States	Article 4 (3)

Pursuant to Article 4(3)(d) of the Convention, **Mexico** reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements that already address cases where a person other than an individual is a resident of more than one Contracting Jurisdiction by requiring the competent authorities of the Contracting Jurisdictions to endeavour to reach mutual agreement on a single

Contracting Jurisdiction of residence, and that set out the treatment of that person under the Covered Tax Agreement where such an agreement cannot be reached. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 4(3)
3	Austria	Article 4(3)
5	Barbados	Article 4(3)
7	Brazil	Article 4(3)
8	Canada	Article 4(3)
9	Chile	Article 4(4)
11	Colombia	Article 4(3)
13	Czech Republic	Article 4(3)
14	Denmark	Article 4(3)
19	Germany	Article 4(3)
22	Hong Kong	Article 4(3)
23	Hungary	Article 4(3)
24	Iceland	Article 4(3)
34	Latvia	Article 4(3)
35	Lithuania	Article 4(3)
37	Malta	Article 4(3)
38	Netherlands	Article 4(3)
41	Panama	Article 4(3)
42	Peru	Article 4(3)
46	Qatar	Article 4(3)
48	Russia	Article 4(3)
51	Slovakia	Article 4 (3)
52	South Africa	Article 4(3)
55	Switzerland	Article 4(3) Amending Instrument (a)
56	Turkey	Article 4(3)
61	Uruguay	Article 4(3)

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 4(4) of the Convention, **Mexico** considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Australia	Article 4(5)
4	Bahrain	Article 4(3)
6	Belgium	Article 4(3)
10	China	Article 4(3)
12	Costa Rica	Article 4(3)
15	Ecuador	Article 4(3)
16	Estonia	Article 4(3)
17	Finland	Article 4(3)
18	France	Article 4(3)
20	Greece	Article 4(3)
21	Guatemala	Article 4(3)

25	India	Article 4(3)
27	Ireland	Article 4(3)
28	Israel	Article 4(3)
29	Italy	Article 4(3)
30	Jamaica	Article 4(3)
31	Japan	Article 4(3)
32	Korea	Article 4(3)
33	Kuwait	Article 4(4)
36	Luxembourg	Article 4(3)
39	New Zealand	Article 4(4)
40	Norway	Article 4(3)
43	Philippines	Article 4(3)
44	Poland	Article 4(3)
45	Portugal	Article 4(3)
47	Romania	Article 4(3)
49	Saudi Arabia	Article 4(3)
50	Singapore	Article 4(3)
53	Spain	Article 4(3)
54	Sweden	Article 4(3)
57	Ukraine	Article 4(3)
58	United Arab Emirates	Article 4(3)
59	United Kingdom	Article 4(3)

## Article 6 – Purpose of a Covered Tax Agreement

### *Reservation*

Pursuant to Article 6(4) of the Convention, **Mexico** reserves the right for Article 6(1) not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreements contain preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Argentina	La República Argentina y los Estados Unidos Mexicanos, con el objeto de promover el desarrollo de sus relaciones económicas y la cooperación en materia fiscal, y deseosos de concluir un Acuerdo para evitar la doble imposición y prevenir la evasión fiscal con respecto a los impuestos sobre la renta y el patrimonio, sin crear oportunidades para la no imposición o imposición reducida a través de la evasión o elusión fiscal (incluyendo a través de acuerdos para el uso abusivo de tratados cuyo objetivo es extender indirectamente los beneficios previstos en este Acuerdo a residentes de terceros Estados)

21	Guatemala	DESEANDO fortalecer su relación económica así como incrementar su cooperación en materia tributaria y concluir un Acuerdo para Eliminar la Doble Imposición en materia del Impuesto sobre la Renta, sin crear oportunidades para la no imposición o imposición reducida, a través de la evasión o elusión fiscal (incluyendo operaciones a través de acuerdos para el uso abusivo de tratados <i>-treaty shopping arrangements-</i> cuyo objetivo es extender indirectamente los beneficios previstos en este Acuerdo a residentes de terceros Estados),
43	Philippines	DESIRING to further develop their economic relationship and to enhance their cooperation in tax matters, INTENDING to conclude an Agreement between the Government of the United Mexican States and the Government of the Republic of the Philippines for the Avoidance of Double Taxation with Respect to Taxes on Income and the Prevention of Fiscal Evasion, without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Agreement for the indirect benefit of residents of third States)
53	Spain	<DESEANDO promover el desarrollo de sus relaciones económicas y mejorar la cooperación en materia fiscal;> CON LA INTENCIÓN de concluir un convenio para evitar la doble imposición con respecto a los impuestos sobre la renta y sobre el patrimonio, sin generar oportunidades para la no imposición o la imposición reducida a través de la evasión o elusión fiscales (comprendidos los acuerdos para el uso abusivo de los convenios cuyo objetivo es permitir que residentes de terceros Estados se aprovechen indirectamente de los beneficios previstos en este Convenio);

**Notification of Choice of Optional Provisions**

Pursuant to Article 6(6) of the Convention, **Mexico** hereby chooses to apply Article 6(3).

**Notification of Existing Preamble Language in Listed Agreements**

Pursuant to Article 6(5) of the Convention, **Mexico** considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
2	Australia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

3	Austria	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
4	Bahrain	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	Barbados	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6	Belgium	DÉSIREUX DE CONCLURE UNE CONVENTION TENDANT À ÉVITER LES DOUBLES IMPOSITIONS ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU,
7	Brazil	Deseando concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta, Desejosos de concluir uma Convenção destinada a evitar a dupla tributação e prevenir a evasão fiscal em matéria de impostos sobre a renda,
8	Canada	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
9	Chile	deseando concluir un Convenio para evitar la doble imposición e impedir la evasión fiscal en materia de impuestos sobre la renta y al patrimonio,
10	China	DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income <(hereinafter referred to as the "Agreement")>;
11	Colombia	deseando concluir un Convenio para evitar la doble imposición y para prevenir la evasión fiscal en relación con los impuestos sobre la renta y sobre el patrimonio.
12	Costa Rica	<Deseando fortalecer su relación económica así como incrementar la cooperación en materia tributaria> con la finalidad de asegurar una efectiva prevención de la evasión y la elusión fiscal; Con la intención de asignar sus respectivos derechos de gravamen de tal forma que se evite la doble imposición así como la doble no imposición;
13	Czech Republic	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
14	Denmark	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
15	Ecuador	deseando concluir un Convenio para evitar la doble imposición e impedir la evasión fiscal en materia de impuestos sobre la renta,

16	Estonia	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	France	Désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu,
19	Germany	Desiring to promote their mutual economic relations by removing fiscal obstacles and to strengthen their cooperation in tax matters,
20	Greece	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
22	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Hungary	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and to further develop and facilitate their relationship,
24	Iceland	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	India	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and with a view to promoting economic cooperation between the two countries,>
26	Indonesia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Irlanda	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
28	Israel	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, which shall hereafter be referred to as the "Convention", and to further develop and facilitate their relationship,
29	Italy	deseando concluir un Convenio para evitar la doble imposición en materia de impuestos sobre la renta y prevenir la evasión fiscal, desiderosi di concludere una Convenzione per evitare le doppie imposizioni in materia di imposte sul reddito e per prevenire l'evasione fiscale,



30	Jamaica	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
31	Japan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
32	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <which shall hereafter be referred to as the "Convention",>
33	Kuwait	desiring to promote their mutual economic relations through the conclusion between them of a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
34	Latvia	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Lithuania	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Luxembourg	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
37	Malta	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
38	Netherlands	Deseando concluir un convenio para evitar la doble imposición e impedir la evasión fiscal en materia de impuestos sobre la renta,  Geleid door de wens een verdrag te sluiten tot het vermijden van dubbele belasting en het voorkomen van het ontgaan van belasting met betrekking tot belastingen naar het inkomen,
39	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
40	Norway	deseando concluir un Convenio para Evitar la Doble Imposición e Impedir la Evasión Fiscal en materia de impuestos sobre la renta y sobre el patrimonio,  som ønsker å inngå en overenskomst til unngåelse av dobbeltbeskatning og forebyggelse av skatteunndragelse med hensyn til skatter av inntekt og formue,
41	Panama	deseando concluir el presente Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta,

42	Peru	deseando concluir un Convenio para evitar la doble tributación y para prevenir la evasión fiscal en relación con los impuestos sobre la renta.
44	Poland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
45	Portugal	<The Portuguese Republic and the United Mexican States,> desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, which shall hereafter be referred to as the «Convention», <have agreed as follows:>
46	Qatar	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income;
47	Romania	CON EL OBJETO de promover y fortalecer las relaciones económicas entre ambos países, în scopul de a promova și de a întări relațiile economice dintre cele două țări,
48	Russia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income <and with a view to promote economic cooperation between the two countries>
49	Saudi Arabia	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income;
50	Singapore	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <which shall hereafter be referred to as the "Agreement">
51	Slovakia	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
52	South Africa	DESIRING to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
54	Sweden	desiring to conclude a Convention to avoid of double taxation and prevent fiscal evasion with respect to taxes on income,
55	Switzerland	désireux de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu,
56	Turkey	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

57	Ukraine	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
58	United Arab Emirates	DESIRING to promote their mutual economic relations through the conclusion of an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
59	United Kingdom	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains;
60	United States	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61	Uruguay	DESEANDO concluir un Convenio para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio,

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, **Mexico** considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
2	Australia
3	Austria
4	Bahrain
5	Barbados
6	Belgium
7	Brazil
8	Canada
9	Chile
10	China
11	Colombia
13	Czech Republic
14	Denmark
15	Ecuador
16	Estonia
17	Finland
18	France
19	Germany
20	Greece
22	Hong Kong
23	Hungary
24	Iceland
25	India
26	Indonesia
27	Ireland

28	Israel
29	Italy
30	Jamaica
31	Japan
32	Korea
33	Kuwait
34	Latvia
35	Lithuania
36	Luxembourg
37	Malta
38	Netherlands
39	New Zealand
40	Norway
41	Panama
42	Peru
44	Poland
45	Portugal
46	Qatar
47	Romania
48	Russia
49	Saudi Arabia
50	Singapore
51	Slovakia
52	South Africa
54	Sweden
55	Switzerland
56	Turkey
57	Ukraine
58	United Arab Emirates
59	United Kingdom
60	United States
61	Uruguay

**Article 7 – Prevention of Treaty Abuse**

**Reservation**

Pursuant to Article 7(15)(b) of the Convention, **Mexico** reserves the right for Article 7(1) not to apply to its Covered Tax Agreements that already contain provisions that deny all of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person concerned with an arrangement or transaction, was to obtain those benefits. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 28(7)
43	Philippines	Article 22 (1)
53	Spain	Protocol 1 b) (after amendment by Article XVII (1) of (a))

Pursuant to Article 7(15)(c) of the Convention, **Mexico** reserves the right for the provisions contained in Article 7(8) through (13) (hereinafter the “Simplified Limitation on Benefits Provision”) not to apply to its Covered Tax Agreements that already contain the provisions described in Article 7(14). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 28(1) through (5)
5	Barbados	Article 28(1) through (6)
10	China	Article VI(1) through (4) of the Protocol of the Agreement
11	Colombia	Article 26(1) through (4)
12	Costa Rica	Article 24 (1) through (4)
	Guatemala	Article 23(1) through (4) and (6)
25	India	Article 28 (1) through (5)
28	Israel	Article 25(1) through (3)
30	Jamaica	Article 24 (1) through (4) and (6)
33	Kuwait	Article 22(1) (2) and (4)
41	Panama	Article 10 (A) through (D) and (F) of the Protocol of the Convention
52	South Africa	Article 21(1) through (4)
57	Ukraine	Article 22(1) through (3)
58	United Arab Emirates	Article 22(1) through (4)
60	United States	Article 17

#### ***Notification of Choice of Optional Provisions***

Pursuant to Article 7(17)(c) of the Convention, **Mexico** hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, **Mexico** considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Australia	Article 11(8), Article 12(8)
3	Austria	Article 11(8), Article 12(7), Paragraph 2 of Protocol of the Convention
4	Bahrain	Article 21(1) (2)
6	Belgium	Paragraph 3 of Protocol of the Convention
7	Brazil	Article 10(7), Article 11(9), Article 12(7), Article 28(1)(5)

8	Canada	Article 10(7), Article 11(8), Article 12(10)
9	Chile	Article 11(7), Article 12(7)
14	Denmark	Article 11(8), Article 12(7)
15	Ecuador	Article 11(9), Article 12(7)
17	Finland	Article 11(9), Article 12(7)
18	France	Article 11(8), Article 12(8)
20	Greece	Article 11(10), Article 12(7)
22	Hong Kong	Article 9 of the Protocol of the Agreement
23	Hungary	Article 22(1) and (2)
25	India	Article 28 (6)
26	Indonesia	Article 11(8), Article 12(7)
27	Ireland	Article 11(8), Article 12(7)
29	Italy	Article 11(8), Article 12(8)
31	Japan	11(a) and 13 of the Protocol of the Convention
32	Korea	Article 11(9) and Article 12(7)
35	Lithuania	Article 23
36	Luxembourg	Article 11(8) and Article 12(7)
37	Malta	Article 3(l) of the Protocol of the Convention
38	Netherlands	Article 11(8), Article 12(7)
40	Norway	Article 11(9) and Article 12(7)
42	Peru	Article 22(1)
44	Poland	Article 11(8), Article 12(7)
45	Portugal	Ad Articles 11 and 12 of the Protocol of the Convention
46	Qatar	Article 23
47	Romania	Article 11(8) and Article 12(7)
48	Russia	Article 11(8) and Article 12(7)
50	Singapore	Article 11(8) and Article 12(7)
54	Sweden	Article 11(9) and Article 12(7) and Protocol under heading "To Articles 11 and 12" (2)
55	Switzerland	Paragraph 6 of the Protocol (after Article X of (amending Instrument))
57	Ukraine	Article 11(8) and Article 12(7)
59	United Kingdom	Article 10 (6), Article 11(11), Article 12(7) and Article 21(5)

## Article 8 – Dividend Transfer Transactions

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 8(4) of the Convention, **Mexico** considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 10 (2) (a)
2	Australia	Article 10 (2) (a)
3	Austria	Article 10 (2) (a)
5	Barbados	Article 10 (2) (a)
6	Belgium	Art. 10(2)(a); Art. 10(2), 2nd sentence (a) (after amendment by Article VI of (a))
7	Brazil	Article 10 (2) (a)
8	Canada	Article 10 (2) (a)
9	Chile	Article 10 (2) (a)
12	Costa Rica	Article 10 (2) (a)
14	Denmark	Article 10 (2) (a)
18	France	Article 10 (2) (b)
19	Germany	Article 10 (2) (a)
21	Guatemala	Article 10 (2) (a)
23	Hungary	Article 10 (2) (a)
24	Iceland	Article 10 (2) (a)
27	Ireland	Article 10 (2) (a)
28	Israel	Article 10 (2) (a) and (b)
30	Jamaica	Article 10 (2) (a)
31	Japan	Article 10 (2) (b) and (c)
32	Korea	Article 10 (2) (a)
34	Latvia	Article 10 (2) (a)
35	Lithuania	Article 10 (2) (a)
36	Luxembourg	Article 10 (2) a) i) and Article 10 (2) b) i)
38	Netherlands	Article 10 (2) (a)
39	New Zealand	Protocol (9)
40	Norway	Article 10 (3)
41	Panama	Article 10 (2) (a)
42	Peru	Article 10 (2) (a)
43	Philippines	Article 10 (2) (a) and (b)
44	Poland	Article 10 (2) (a)
52	South Africa	Article 10 (2) (a)
53	Spain	Article 10 (2) (a) (after amended by Article VI of (a))
54	Sweden	Article 10 (2) (a)
55	Switzerland	Article 10 (2) (a)
56	Turkey	Article 10 (2) (a)
57	Ukraine	Article 10 (2) (a)
60	United States	Article 10 (2) (a)

**Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, **Mexico** considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 13(4)
2	Australia	Article 13(2)
3	Austria	Article 13(2)
4	Bahrain	Article 13(2)
5	Barbados	Article 13(2)
6	Belgium	Article 13(5) (after amendment by Article IX(2) of (a))
8	Canada	Article 13(4)
10	China	Article 13(2)
11	Colombia	Article 13(4)(a)
12	Costa Rica	Article 13(4)
13	Czech Republic	Article 13(2)
14	Denmark	Article 13(2)
15	Ecuador	Article 13(2)
16	Estonia	Article 13(2)
17	Finland	Article 13(2)
18	France	Article 13(2)
19	Germany	Article 13(2)
21	Guatemala	Article 13(3)
22	Hong Kong	Article 13(4)
23	Hungary	Article 13(2)
24	Iceland	Article 13(2)
25	India	Article 13(4)
26	Indonesia	Article 13(2)
27	Ireland	Article 13(2)
28	Israel	Article 13(5)
29	Italy	Article 13(2)
30	Jamaica	Article 14(2)
31	Japan	Article 13(3)
32	Korea	Article 13(2)
33	Kuwait	Article 13(2)
34	Latvia	Article 13(2)
35	Lithuania	Article 13(2)
37	Malta	Article 13(2)
38	Netherlands	Article 13(1) second sentence
39	New Zealand	Article 13(4)
40	Norway	Article 13(2)
41	Panama	Article 13(5)



42	Peru	Article 13(3)
43	Philippines	Article 13(2)
44	Poland	Article 13(2)
45	Portugal	Article 13(5)
46	Qatar	Article 13(2)
47	Romania	Article 13(3)
49	Saudi Arabia	Article 13(4)
50	Singapore	Article 13(4)
51	Slovakia	Article 13(2)
52	South Africa	Article 13(4)
53	Spain	Article 13(2) (as amended by Article IX (1) of the Protocol of the Convention)
54	Sweden	Article 13(2)
55	Switzerland	Article 13(3)
56	Turkey	Article 13(2)
57	Ukraine	Article 13(2)
58	United Arab Emirates	Article 13(2)
59	United Kingdom	Article 13(2)
60	United States	Article 13(2) c)
61	Uruguay	Article 13(4)

**Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents**

Pursuant to Article 11(3)(b) of the Convention, **Mexico** reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements that already contain the provisions described in Article 11(2). The following agreement contains provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
60	United States	Article 1 (4) (5)

**Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies**

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 12(5) of the Convention, **Mexico** considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(5) (a)
2	Australia	Article 5(6)
3	Austria	Article 5(5)
4	Bahrain	Article 5(6)
5	Barbados	Article 5(5)

6	Belgium	Article 5(5)
7	Brazil	Article 5(5)
8	Canada	Article 5(5)
9	Chile	Article 5(5)
10	China	Article 5(5)
11	Colombia	Article 5(5)
12	Costa Rica	Article 5(5) (a)
13	Czech Republic	Article 5(5)
14	Denmark	Article 5(5)
15	Ecuador	Article 5(5)
16	Estonia	Article 5(5)
17	Finland	Article 5(5)
18	France	Article 5(5)
19	Germany	Article 5(5)
20	Greece	Article 5(5)
21	Guatemala	Article 5(5) (a)
22	Hong Kong	Article 5(5) (a)
23	Hungary	Article 5(5)
24	Iceland	Article 5(5)
25	India	Article 5(5) (a)
26	Indonesia	Article 5(5) (a)
27	Ireland	Article 5(5)
28	Israel	Article 5(5)
29	Italy	Article 5(5)
30	Jamaica	Article 5(5) (a)
31	Japan	Article 5(5)
32	Korea	Article 5(5)
33	Kuwait	Article 5(8)
34	Latvia	Article 5(5)
35	Lithuania	Article 5(5)
36	Luxembourg	Article 5(5)
37	Malta	Article 5(5)
38	Netherlands	Article 5(5) and Protocol Article VI
39	New Zealand	Article 5(7)
40	Norway	Article 5(5)
41	Panama	Article 5(5) (a)
42	Peru	Article 5(5)
43	Philippines	Article 5(5) (a)
44	Poland	Article 5(5)
45	Portugal	Article 5(5)
46	Qatar	Article 5(5)
47	Romania	Article 5(5)
48	Russia	Article 5(4)
49	Saudi Arabia	Article 5(5) (a)
50	Singapore	Article 5(5)
51	Slovakia	Article 5(5)
52	South Africa	Article 5(5)
53	Spain	Article 5(5)
54	Sweden	Article 5(5)
55	Switzerland	Article 5(5)

56	Turkey	Article 5(5)
57	Ukraine	Article 5(5)
58	United Arab Emirates	Article 5(6)
59	United Kingdom	Article 5(5)
60	United States	Article 5(5) (a)
61	Uruguay	Article 5(5)

Pursuant to Article 12(6) of the Convention, **Mexico** considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(7)
2	Australia	Article 5(7)
3	Austria	Article 5(7)
4	Bahrain	Article 5(8)
5	Barbados	Article 5(7)
6	Belgium	Article 5(7)
7	Brazil	Article 5(7)
8	Canada	Article 5(7)
9	Chile	Article 5(7)
10	China	Article 5(7)
11	Colombia	Article 5(7)
12	Costa Rica	Article 5(7)
13	Czech Republic	Article 5(7)
14	Denmark	Article 5(7)
15	Ecuador	Article 5(7)
16	Estonia	Article 5(6)
17	Finland	Article 5(7)
18	France	Article 5(7)
19	Germany	Article 5(7)
20	Greece	Article 5(7)
21	Guatemala	Article 5(7)
22	Hong Kong	Article 5(6)
23	Hungary	Article 5(7)
24	Iceland	Article 5(7)
25	India	Article 5(7)
26	Indonesia	Article 5(7)
27	Ireland	Article 5(8)
28	Israel	Article 5(7)
29	Italy	Article 5(7)
30	Jamaica	Article 5(7)
31	Japan	Article 5(7) and Protocol (2)
32	Korea	Article 5(7)
33	Kuwait	Article 5(10)
34	Latvia	Article 5(6)
35	Lithuania	Article 5(6)
36	Luxembourg	Article 5(7)
37	Malta	Article 5(7)
38	Netherlands	Article 5(6)

39	New Zealand	Article 5(8)
40	Norway	Article 5(7)
41	Panama	Article 5(6)
42	Peru	Article 5(7)
43	Philippines	Article 5(7)
44	Poland	Article 5(7)
45	Portugal	Article 5(7)
46	Qatar	Article 5(7)
47	Romania	Article 5(7)
48	Russia	Article 5(6)
49	Saudi Arabia	Article 5(7)
50	Singapore	Article 5(7)
51	Slovakia	Article 5(7)
52	South Africa	Article 5(7)
53	Spain	Article 5(7)
54	Sweden	Article 5(7)
55	Switzerland	Article 5(7)
56	Turkey	Article 5(7)
57	Ukraine	Article 5(7)
58	United Arab Emirates	Article 5(7)
59	United Kingdom	Article 5(7)
60	United States	Article 5(7)
61	Uruguay	Article 5(7)

**Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

***Notification of Choice of Optional Provisions***

Pursuant to Article 13(7) of the Convention, **Mexico** hereby chooses to apply Option A under Article 13(1).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(7) of the Convention, **Mexico** considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 5(4)
2	Australia	Article 5(5)
3	Austria	Article 5(4)
4	Bahrain	Article 5(5)
5	Barbados	Article 5(4)
6	Belgium	Article 5(4)
7	Brazil	Article 5(4)

8	Canada	Article 5(4)
9	Chile	Article 5(4)
10	China	Article 5(4)
11	Colombia	Article 5(4)
12	Costa Rica	Article 5(4)
13	Czech Republic	Article 5(4)
14	Denmark	Article 5(4)
15	Ecuador	Article 5(4)
16	Estonia	Article 5(4)
17	Finland	Article 5(4)
18	France	Article 5(4)
19	Germany	Article 5(4)
20	Greece	Article 5(4)
21	Guatemala	Article 5(4)
22	Hong Kong	Article 5(4)
23	Hungary	Article 5(4)
24	Iceland	Article 5(4)
25	India	Article 5(4)
26	Indonesia	Article 5(4)
27	Ireland	Article 5(4)
28	Israel	Article 5(4)
29	Italy	Article 5(4) and Protocol (1)
30	Jamaica	Article 5(4)
31	Japan	Article 5(4) and Protocol (1)
32	Korea	Article 5(4)
33	Kuwait	Article 5(7)
34	Latvia	Article 5(4)
35	Lithuania	Article 5(4)
36	Luxembourg	Article 5(4)
37	Malta	Article 5(4)
38	Netherlands	Article 5(4)
39	New Zealand	Article 5(6)
40	Norway	Article 5(4)
41	Panama	Article 5(4)
42	Peru	Article 5(4)
43	Philippines	Article 5(4)
44	Poland	Article 5(4)
45	Portugal	Article 5(4)
46	Qatar	Article 5(4)
47	Romania	Article 5(4)
48	Russia	Article 5(3)
49	Saudi Arabia	Article 5(4)
50	Singapore	Article 5(4)
51	Slovakia	Article 5(4)
52	South Africa	Article 5(4)
53	Spain	Article 5(4)
54	Sweden	Article 5(4)
55	Switzerland	Article 5(4)
56	Turkey	Article 5(4)
57	Ukraine	Article 5(4)
58	United Arab Emirates	Article 5(5)

59	United Kingdom	Article 5(4)
60	United States	Article 5(4)
61	Uruguay	Article 5(4)

#### Article 14 – Splitting-up of Contracts

##### *Reservation*

Pursuant to Article 14(3)(a) of the Convention, **Mexico** reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

#### Article 16 – Mutual Agreement Procedure

##### *Reservation*

Pursuant to Article 16(5)(c) of the Convention, **Mexico** reserves the right for the second sentence of Article 16(2) not to apply to its Covered Tax Agreements on the basis that for the purposes of all of its Covered Tax Agreements:

- i) it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS package by accepting, in its bilateral treaty negotiations, a treaty provision providing that:
  - A) the Contracting Jurisdictions shall make no adjustment to the profits that are attributable to a permanent establishment of an enterprise of one of the Contracting Jurisdictions after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits would have been attributable to the permanent establishment (this provision shall not apply in the case of fraud, gross negligence or wilful default); and
  - B) the Contracting Jurisdictions shall not include in the profits of an enterprise, and tax accordingly, profits that would have accrued to the enterprise but that by reason of the conditions referred to in a provision in the Covered Tax Agreement relating to associated enterprises have not so accrued, after a period that is mutually agreed between both Contracting Jurisdictions from the end of the taxable year in which the profits would have accrued to the enterprise (this provision shall not apply in the case of fraud, gross negligence or wilful default).

##### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(a) of the Convention, **Mexico** considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 26(1), first sentence
2	Australia	Article 24(1), first sentence
3	Austria	Article 24(1), first sentence

4	Bahrain	Article 24(1), first sentence
5	Barbados	Article 26(1), first sentence
6	Belgium	Article 24(1), first sentence
7	Brazil	Article 24(1)
8	Canada	Article 23(1), first sentence
9	Chile	Article 23(1)
10	China	Article 25(1), first sentence
11	Colombia	Article 24(1), first sentence
12	Costa Rica	Article 25(1), first sentence
13	Czech Republic	Article 24(1), first sentence
14	Denmark	Article 26(1)
15	Ecuador	Article 24(1), first sentence
16	Estonia	Article 23(1), first sentence
17	Finland	Article 24(1), first sentence
18	France	Article 23(1), first sentence
19	Germany	Article 25(1), first sentence
20	Greece	Article 25(1), first sentence
22	Hong Kong	Article 24(1), first sentence
23	Hungary	Article 25(1), first sentence
24	Iceland	Article 23(1), first sentence
25	India	Article 25(1), first sentence
26	Indonesia	Article 25(1)
27	Ireland	Article 24(1)
28	Israel	Article 26(1), first sentence
29	Italy	Article 24(1), first sentence
30	Jamaica	Article 27(1), first sentence
31	Japan	Article 24(1), first sentence
32	Korea	Article 25(1)
33	Kuwait	Article 25(1), first sentence
34	Latvia	Article 24(1), first sentence
35	Lithuania	Article 26(1), first sentence
36	Luxembourg	Article 25(1), first sentence
37	Malta	Article 23(1), first sentence
38	Netherlands	Article 24(1), first sentence
39	New Zealand	Article 23(1), first sentence
40	Norway	Article 26 1., first sentence and second sentence of the Norwegian text and Article 26 1., first sentence of the Spanish text
41	Panama	Article 24(1), first sentence
42	Peru	Article 25(1), first sentence
43	Philippines	Article 25(1), first sentence
44	Poland	Article 25(1)
45	Portugal	Article 25(1), first sentence
46	Qatar	Article 26(1), first sentence
47	Romania	Article 26(1), first sentence
48	Russia	Article 24(1)
49	Saudi Arabia	Article 24(1), first sentence
50	Singapore	Article 25(1)
51	Slovakia	Article 23(1), first sentence

52	South Africa	Article 24(1), first sentence
53	Spain	Article 26(1), first sentence (as amended by the Protocol of the Convention)
54	Sweden	Article 24(1), first sentence
55	Switzerland	Article 23(1), first sentence
56	Turkey	Article 24(1), first sentence
57	Ukraine	Article 26(1), first sentence
58	United Arab Emirates	Article 25(1), first sentence
59	United Kingdom	Article 26(1)
60	United States	Article 26(1)
61	Uruguay	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, **Mexico** considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
11	Colombia	Article 24(1), second sentence
15	Ecuador	Article 24(1), second sentence
18	France	Article 23(1), second sentence
29	Italy	Article 24 (1), second sentence
46	Qatar	Article 26 (1), second sentence
54	Sweden	Article 24 (1), second sentence
55	Switzerland	Article 23 (1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, **Mexico** considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 26(1), second sentence
2	Australia	Article 24(1), second sentence
4	Bahrain	Article 24(1), second sentence
5	Barbados	Article 26(1), second sentence
6	Belgium	Article 24(1), second sentence
8	Canada	Article 23(1), second sentence
10	China	Article 25(1), second sentence
12	Costa Rica	Article 25(1), second sentence
13	Czech Republic	Article 24(1), second sentence
16	Estonia	Article 23(1), second sentence
17	Finland	Article 24(1), second sentence
19	Germany	Article 25 (1), second sentence
20	Greece	Article 25 (1), second sentence



21	Guatemala	Article 26 (1), second sentence
22	Hong Kong	Article 24 (1), second sentence
23	Hungary	Article 25 (1), second sentence
24	Iceland	Article 23 (1), second sentence
25	India	Article 25 (1), second sentence
28	Israel	Article 26 (1), second sentence
30	Jamaica	Article 27 (1), second sentence
31	Japan	Article 24 (1), second sentence
33	Kuwait	Article 25 (1), second sentence
34	Latvia	Article 24 (1), second sentence
35	Lithuania	Article 26 (1), second sentence
36	Luxembourg	Article 25 (1), second sentence
37	Malta	Article 23 (1), second sentence
38	Netherlands	Article 24 (1), second sentence
39	New Zealand	Article 23 (1), second sentence
40	Norway	Article 26 1., third sentence of the Norwegian text and second sentence of the Spanish text.
41	Panama	Article 24 (1), second sentence
42	Peru	Article 25 (1), second sentence
43	Philippines	Article 25 (1), second sentence
45	Portugal	Article 25 (1), second sentence
47	Romania	Article 26 (1), second sentence
49	Saudi Arabia	Article 24 (1), second sentence
51	Slovakia	Article 23 (1), second sentence
52	South Africa	Article 24 (1), second sentence
53	Spain	Article 26(1), second sentence, as amended by Article XIII (3) of (a)
56	Turkey	Article 24 (1), second sentence
57	Ukraine	Article 26 (1), second sentence
58	United Arab Emirates	Article 25 (1), second sentence
61	Uruguay	Article 25 (1), second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(i) of the Convention, **Mexico** considers that the following agreements do not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
1	Argentina
2	Australia
3	Austria
4	Bahrain
5	Barbados
10	China
13	Czech Republic
14	Denmark
16	Estonia
17	Finland

23	Hungary
24	Iceland
25	India
26	Indonesia
32	Korea
34	Latvia
37	Malta
39	New Zealand
40	Norway
41	Panama
44	Poland
43	Philippines
50	Singapore
52	South Africa
57	Ukraine
60	United States
61	Uruguay

Pursuant to Article 16(6)(d)(i) of the Convention, **Mexico** considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
18	France

Pursuant to Article 16(6)(d)(ii) of the Convention, **Mexico** considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Argentina
3	Austria
4	Bahrain
5	Barbados
6	Belgium
7	Brazil
8	Canada
9	Chile
10	China
11	Colombia
15	Ecuador
18	France
20	Greece
27	Ireland
29	Italy
31	Japan
38	Netherlands
40	Norway
42	Peru
45	Portugal
48	Russia

50	Singapore
53	Spain
54	Sweden
55	Switzerland
59	United Kingdom
61	Uruguay

## Article 17 – Corresponding Adjustments

### *Reservation*

Pursuant to Article 17(3)(a) of the Convention, **Mexico** reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Argentina	Article 9(2)
2	Australia	Article 9(2)
3	Austria	Article 9(2)
4	Bahrain	Article 9(2)
5	Barbados	Article 9(2)
8	Canada	Article 9(2)
9	Chile	Article 9(2)
11	Colombia	Article 9(2)
12	Costa Rica	Article 9(2)
14	Denmark	Article 9(2)
16	Estonia	Article 9(2)
17	Finland	Article 9(2)
19	Germany	Article 9(2)
20	Greece	Article 9(2)
21	Guatemala	Article 9(2)
22	Hong Kong	Article 9(2)
23	Hungary	Article 9(2)
24	Iceland	Article 9(2)
25	India	Article 9(2)
27	Ireland	Article 9(2)
28	Israel	Article 9(2)
30	Jamaica	Article 9(2)
31	Japan	Article 9(2)
33	Kuwait	Article 9(2)
34	Latvia	Article 9(2)
35	Lithuania	Article 9(2)
36	Luxembourg	Article 9(2)
37	Malta	Article 9(2)
38	Netherlands	Article 9(2)
39	New Zealand	Article 9(2)
42	Peru	Article 9(2)
43	Philippines	Article 9(2)
45	Portugal	Article 9(2)
47	Romania	Article 9(2)
48	Russia	Article 9(2)
49	Saudi Arabia	Article 9(2)

51	Slovakia	Article 9(2)
52	South Africa	Article 9(2)
53	Spain	Article 9(2) (Amending Instrument (a))
54	Sweden	Article 9(2)
56	Turkey	Article 9(2)
57	Ukraine	Article 9(2)
58	United Arab Emirates	Article 9(2)
59	United Kingdom	Article 9(2)
60	United States	Article 9(2)
61	Uruguay	Article 9(2)

**Article 35 – Entry into Effect**

***Notification of Choice of Optional Provisions***

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), **Mexico** hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

***Reservation***

Pursuant to Article 35(6) of the Convention, **Mexico** reserves the right for Article 35(4) not to apply with respect to its Covered Tax Agreements.