

# Mexico

## A. Progress in the implementation of the minimum standard

Mexico has 60 tax agreements in force, as reported in its response to the Peer Review questionnaire. Three of those agreements, the agreements with Argentina, the Philippines\* and Spain, comply with the minimum standard.

Mexico signed the MLI in 2017, listing its non-compliant agreements.

Mexico is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.<sup>90</sup>

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

## B. Implementation issues

Mexico's listed agreements under the MLI will start to be compliant after Mexico's ratification of the MLI. Mexico is encouraged to ratify the MLI as soon as possible. Mexico indicated that the MLI had been presented to its Parliament in November 2018.

## Summary of the jurisdiction response - Mexico

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Argentina	Yes	PPT and LOB	N/A	N/A	
2	Australia	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Bahrain	No	N/A	Yes	N/A	
5	Barbados	No	N/A	Yes	N/A	
6	Belgium	No	N/A	Yes	N/A	
7	Brazil	No	N/A	Yes	N/A	
8	Canada	No	N/A	Yes	N/A	
9	Chile	No	N/A	Yes	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Colombia	No	N/A	Yes	N/A	
12	Costa Rica	No	N/A	Yes	N/A	
13	Czech Republic	No	N/A	Yes	N/A	
14	Denmark	No	N/A	Yes	N/A	

<sup>90</sup> For 57 of its agreements listed under the MLI, Mexico is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Mexico also opted for the simplified LOB under Article 7(6) of the MLI. Mexico made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements which already contain the relevant preamble language and a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements which already contain a PPT. Three of Mexico's agreements are within the scope of the reservations.

15	Ecuador*	No	N/A	Yes	N/A	
16	Estonia	No	N/A	Yes	N/A	
17	Finland	No	N/A	Yes	N/A	
18	France	No	N/A	Yes	N/A	
19	Germany	No	N/A	Yes	N/A	
20	Greece	No	N/A	Yes	N/A	
21	Hong Kong (China)	No	N/A	Yes	N/A	
22	Hungary	No	N/A	Yes	N/A	
23	Iceland	No	N/A	Yes	N/A	
24	India	No	N/A	Yes	N/A	
25	Indonesia	No	N/A	Yes	N/A	
26	Ireland	No	N/A	Yes	N/A	
27	Israel	No	N/A	Yes	N/A	
28	Italy	No	N/A	Yes	N/A	
29	Jamaica	No	N/A	Yes	N/A	
30	Japan	No	N/A	Yes	N/A	
31	Korea	No	N/A	Yes	N/A	
32	Kuwait*	No	N/A	Yes	N/A	
33	Latvia	No	N/A	Yes	N/A	
34	Lithuania	No	N/A	Yes	N/A	
35	Luxembourg	No	N/A	Yes	N/A	
36	Malta	No	N/A	Yes	N/A	
37	Netherlands	No	N/A	Yes	N/A	
38	New Zealand	No	N/A	Yes	N/A	
39	Norway	No	N/A	Yes	N/A	
40	Panama	No	N/A	Yes	N/A	
41	Peru	No	N/A	Yes	N/A	
42	Philippines*	Yes	PPT alone	N/A	N/A	
43	Poland	No	N/A	Yes	N/A	
44	Portugal	No	N/A	Yes	N/A	
45	Qatar	No	N/A	Yes	N/A	
46	Romania	No	N/A	Yes	N/A	
47	Russia	No	N/A	Yes	N/A	
48	Saudi Arabia	No	N/A	Yes	N/A	
49	Singapore	No	N/A	Yes	N/A	
50	Slovak Republic	No	N/A	Yes	N/A	
51	South Africa	No	N/A	Yes	N/A	
52	Spain	Yes	PPT alone	N/A	N/A	
53	Sweden	No	N/A	Yes	N/A	
54	Switzerland	No	N/A	Yes	N/A	
55	Turkey	No	N/A	Yes	N/A	
56	Ukraine	No	N/A	Yes	N/A	
57	United Arab Emirates	No	N/A	Yes	N/A	
58	United Kingdom	No	N/A	Yes	N/A	
59	United States	No	N/A	Yes	N/A	
60	Uruguay	No	N/A	Yes	N/A	



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