

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 60 tax agreements.¹⁰⁰

Mexico is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.¹⁰¹

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

No jurisdiction has raised any concerns about their agreements with Mexico.

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	
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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