

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 comply with the minimum standard.

Mexico signed the MLI in 2017 and listed its non-compliant agreements. 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.

Mexico indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Germany.

Mexico is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.¹²⁰

B. Conclusion

Recommendation

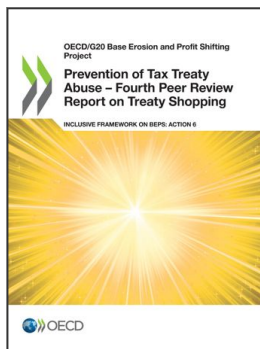
It is recommended that Mexico completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

Summary of the jurisdiction response - Mexico

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	Yes other		PPT+LOB
2	Australia	No	Yes MLI	PPT
3	Austria	No	Yes MLI	PPT
4	Bahrain	No	Yes MLI	PPT
5	Barbados	No	Yes MLI	PPT
6	Belgium	No	Yes MLI	PPT
7	Brazil	No	No	
8	Canada	No	Yes MLI	PPT
9	Chile	No	Yes MLI	PPT+LOB
10	China (People's Republic of)	No	Yes MLI	PPT

¹²⁰ For 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 has also adopted the simplified LOB under Article 7(6) of the MLI. Mexico has 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 (covering four agreements). Mexico has also made 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 (covering three agreements)..

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



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