

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

MEXICO

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 23 May 2012 - Or. Engl. (*in force since 1 September 2012*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Income Tax and Flat Rate Corporate Tax.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Special Tax on Production and Services.

ANNEX B – Competent Authorities

The Ministry of Finance and the Tax Administration Service.

ANNEX C – Definition of the word "national" for the purpose of the Convention

- (i) Any individual of Mexican nationality; and
- (ii) any legal entity, company or association that derives its status as such from the current legislation in Mexico.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>