

Multilateral Instrument (MLI) Enters Into Force in Respect of Mexico

3 July 2023

Report from IBFD Tax Treaties Unit

On 1 July 2023, the [Multilateral Convention \(2016\) \(MLI\)](#) entered into force in respect of Mexico. Mexico signed the convention on 7 June 2017 and deposited its final MLI Position on 15 March 2023, including the 61 tax treaties that it wishes to be covered by the MLI. For a treaty to be covered by the MLI, both signatories need to have a) joined the convention, b) included each other in their list of covered tax agreements, and c) deposited their instrument of ratification, acceptance or approval. In the case of Mexico, this means that the following treaties will now be affected by the MLI:

- [Australia - Mexico Income Tax Treaty \(2002\)](#);
- [Austria - Mexico Income and Capital Tax Treaty \(2004\)](#), as amended by the 2009 protocol;
- [Bahrain - Mexico Income Tax Treaty \(2010\)](#);
- [Barbados - Mexico Income Tax Treaty \(2008\)](#);
- [Belgium - Mexico Income Tax Treaty \(1992\)](#), as amended by the 2013 protocol;
- [Canada - Mexico Income Tax Treaty \(2006\)](#);
- [Chile - Mexico Income and Capital Tax Treaty \(1998\)](#);
- [China \(People's Rep.\) - Mexico Income Tax Treaty \(2005\)](#);
- [Costa Rica - Mexico Income Tax Treaty \(2014\)](#);
- [Czech Republic - Mexico Income and Capital Tax Treaty \(2002\)](#);
- [Denmark - Mexico Income and Capital Tax Treaty \(1997\)](#);
- [Estonia - Mexico Income Tax Treaty \(2012\)](#);
- [Finland - Mexico Income Tax Treaty \(1997\)](#);
- [France - Mexico Income Tax Treaty \(1991\)](#);
- [Greece - Mexico Income and Capital Tax Treaty \(2004\)](#);
- [Hong Kong - Mexico Income Tax Agreement \(2012\)](#);
- [Hungary - Mexico Income Tax Treaty \(2011\)](#);
- [Iceland - Mexico Income Tax Treaty \(2008\)](#);
- [India - Mexico Income Tax Treaty \(2007\)](#);
- [Indonesia - Mexico Income Tax Treaty \(2002\)](#), as amended by the 2013 protocol;
- [Ireland - Mexico Income Tax Treaty \(1998\)](#);
- [Israel - Mexico Income and Capital Tax Treaty \(1999\)](#);
- [Japan - Mexico Income Tax Treaty \(1996\)](#);
- [Korea \(Rep.\) - Mexico Income Tax Treaty \(1994\)](#);
- [Latvia - Mexico Income Tax Treaty \(2012\)](#);
- [Lithuania - Mexico Income Tax Treaty \(2012\)](#);
- [Luxembourg - Mexico Income and Capital Tax Treaty \(2001\)](#), as amended by the 2009 protocol;
- [Malta - Mexico Income Tax Treaty \(2012\)](#);

- [Mexico - Netherlands Income Tax Treaty \(1993\)](#), as amended by the 2008 protocol;
 - [Mexico - New Zealand Income Tax Treaty \(2006\)](#);
 - [Mexico - Norway Income and Capital Tax Treaty \(1995\)](#);
 - [Mexico - Panama Income Tax Treaty \(2010\)](#);
 - [Mexico - Poland Income Tax Treaty \(1998\)](#);
 - [Mexico - Portugal Income Tax Treaty \(1999\)](#);
 - [Mexico - Qatar Income Tax Treaty \(2012\)](#);
 - [Mexico - Romania Income and Capital Tax Treaty \(2000\)](#);
 - [Mexico - Russia Income Tax Treaty \(2004\)](#);
 - [Mexico - Saudi Arabia Income Tax Treaty \(2016\)](#);
 - [Mexico - Singapore Income Tax Treaty \(1994\)](#), as amended by the 2009 protocol;
 - [Mexico - Slovak Republic Income Tax Treaty \(2006\)](#);
 - [Mexico - South Africa Income Tax Treaty \(2009\)](#);
 - [Mexico - Spain Income and Capital Tax Treaty \(1992\)](#), as amended by the 2015 protocol;
 - [Mexico - Sweden Income Tax Treaty \(1992\)](#);
 - [Mexico - Switzerland Income Tax Treaty \(1993\)](#), as amended by the 2009 protocol;
 - [Mexico - Ukraine Income and Capital Tax Treaty \(2012\)](#);
 - [Mexico - United Arab Emirates Income Tax Treaty \(2012\)](#);
 - [Mexico - United Kingdom Income Tax Treaty \(1994\)](#), as amended by the 2009 protocol; and
 - [Mexico - Uruguay Income and Capital Tax Treaty \(2009\)](#).
-

Mexico; G20; OECD - Multilateral Instrument (MLI) Enters Into Force in Respect of Mexico (03 July 2023), News IBFD.

Exported / Printed on 10 Mar. 2024 by hkermadi@deloitte.lu.