

Multilateral Convention (MLI) – Slovak Republic Publishes Details of Amendments to Mexico-Slovak Republic Treaty

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Report from IBFD Tax Treaties Unit

On 23 December 2023, the government of the Slovak Republic published a [document](#), in Slovak, containing details of the amendments made to the [Mexico - Slovak Republic Income Tax Treaty \(2006\)](#), by the MLI.

The Slovak Republic and Mexico deposited their instrument of ratification of the MLI on, respectively, 20 September 2018 and 15 March 2023. The MLI therefore entered into force for the Slovak Republic on 1 January 2019 and for Mexico on 1 July 2023.

Unless stated otherwise in the modifications document, the provisions of the MLI will have effect with respect to the [Mexico - Slovak Republic Income Tax Treaty \(2006\)](#):

- in respect of withholding taxes on amounts paid or credited to non-residents, if the event giving rise to such taxes occurred on or after 1 January 2024; and
- in respect of all other taxes imposed by a contracting state on taxes imposed in respect of tax periods beginning on or after 1 January 2024.