

# Multilateral Convention (MLI) – China (People's Rep.) Publishes English and Chinese Synthesized Texts of China (People's Rep.)-Mexico Treaty

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Report from IBFD Tax Treaties Unit

The State Tax Administration of China (People's Rep.) recently published the English and Chinese synthesized texts of the [China \(People's Rep.\) - Mexico Income Tax Treaty \(2005\)](#), displaying the modifications made to the treaty by the MLI.

China (People's Rep.) and Mexico deposited their instrument of ratification or approval of the MLI on, respectively, 25 May 2022 and 15 March 2023. The MLI therefore entered into force for China (People's Rep.) on 1 September 2022 and will enter into force for Mexico on 1 July 2023.

Unless stated otherwise in the synthesized text, the provisions of the MLI will have effect with respect to the [China \(People's Rep.\) - Mexico Income Tax Treaty \(2005\)](#):

In China (People's Rep.) and Mexico:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2024; and
- with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 January 2024.

The purpose of the synthesized text is to facilitate the understanding of the application of the MLI but it is not in itself a source of law.