

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

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On 6 December 2023, the Ministry of Finance of the Czech Republic published a document, in the Czech language, containing details of the amendments made to the [Czech Republic - Mexico Income and Capital Tax Treaty \(2002\)](#) by the MLI.

The Czech Republic and Mexico deposited their instrument of ratification of the MLI on, respectively, 13 May 2020 and 15 March 2023. The MLI therefore entered into force for the Czech Republic on 1 September 2020 and for Mexico on 1 July 2023.

The amendments concern:

- the text of the preamble of the treaty;
- the text of paragraphs 1 and 2 of article 24 (Mutual Agreement Procedure) of the treaty; and
- application of the PPT rule.

Unless stated otherwise in the modifications document, the provisions of the MLI will have effect with respect to the [Czech Republic - Mexico Income and Capital Tax Treaty \(2002\)](#) in both states as follows:

- a) 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
- b) with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 January 2024.