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STATUTORY INSTRUMENTS

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**1994 No. 3212**

**INCOME TAX**

**The Double Taxation Relief (Taxes  
on Income) (Mexico) Order 1994**

*Made - - - - 14th December 1994*

**THE DOUBLE TAXATION RELIEF (TAXES  
ON INCOME) (MEXICO) ORDER 1994**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...  
Signature

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SCHEDULE —

PART I — CONVENTION BETWEEN THE GOVERNMENT OF THE  
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN  
IRELAND AND THE GOVERNMENT OF THE UNITED  
MEXICAN STATES FOR THE AVOIDANCE OF DOUBLE  
TAXATION AND THE PREVENTION OF FISCAL EVASION  
WITH RESPECT TO TAXES ON INCOME AND CAPITAL  
GAINS

The Government of the United Kingdom of Great Britain and...  
Desiring to conclude a new Convention for the avoidance of...  
Have agreed as follows:

ARTICLE 1

*Personal scope*

This Convention shall apply to persons who are residents of...

ARTICLE 2

*Taxes covered*

1. The taxes which are the subject of this Convention are:...
2. This Convention shall also apply equally to any identical or...

*Status:* This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### ARTICLE 3

#### *General definitions*

1. For the purposes of this Convention, unless the context otherwise...
2. As regards the application of this Convention by a Contracting...

### ARTICLE 4

#### *Residence*

1. For the purposes of this Convention, the term “resident of...”
2. Where by reason of the provisions of paragraph (1) of...
3. Where by reason of the provisions of paragraph (1) of...

### ARTICLE 5

#### *Permanent establishment*

1. For the purposes of this Convention, the term “permanent establishment”...
2. The term “permanent establishment” includes especially: (a) a place of...
3. A building site or construction or installation or assembly project...
4. Notwithstanding the preceding provisions of this Article, the term “permanent...”
5. Notwithstanding the provisions of paragraphs (1) and (2) of this...
6. Notwithstanding the preceding provisions of this Article, an insurance enterprise...
7. An enterprise of a Contracting State shall not be deemed...
8. The fact that a company which is a resident of...

### ARTICLE 6

#### *Income from immovable property*

1. Income derived by a resident of a Contracting State from...
2. The term “immovable property” shall have the meaning which it...
3. The provisions of paragraph (1) of this Article shall apply...
4. The provisions of paragraphs (1) and (3) of this Article...

### ARTICLE 7

#### *Business profits*

1. The profits of an enterprise of a Contracting State shall...
2. Subject to the provisions of paragraph (4) of this Article,...
3. As regards the application of paragraphs (1) and (2), income...
4. In determining the profits of a permanent establishment, there shall...
5. Insofar as it has been customary in a Contracting State...
6. Where a permanent establishment takes an active and substantial part...
7. For the purposes of the preceding paragraphs, the profits to...
8. Where profits include items of income or capital gains which...

## ARTICLE 8

### *Shipping and air transport*

- (1) Profits derived by a resident of a Contracting State...

## ARTICLE 9

### *Associated enterprises*

- (1) Where: (a) an enterprise of a Contracting State participates...

## ARTICLE 10

### *Dividends*

1. Dividends paid by a company which is a resident of...
2. The provisions of paragraph (1) shall not affect the taxation...
3. The term “dividends” as used in this Article means income...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Where a company which is a resident of a Contracting...

## ARTICLE 11

### *Interest*

1. Interest arising in a Contracting State and paid to a...
2. However, such interest may also be taxed in the Contracting...
3. Notwithstanding the provisions of paragraph (2), during a period of...
4. Notwithstanding the provisions of paragraphs (2) and (3), interest referred...
5. The term “interest” as used in this Article means income...
6. The provisions of paragraphs (1), (2) and (3) of this...
7. Interest shall be deemed to arise in a Contracting State...
8. Where, by reason of a special relationship between the payer...
9. Any provision in the laws of either Contracting State relating...
10. The relief from tax provided for in paragraph (2) of...
11. The provisions of this Article shall not apply if it...
12. For the purposes of paragraphs (2) and (3) of this...

## ARTICLE 12

### *Royalties*

1. Royalties arising in a Contracting State and paid to a...
2. However, such royalties may also be taxed in the Contracting...
3. The term “royalties” as used in this Article means payments...
4. The provisions of paragraphs (1) and (2) shall not apply...
5. Royalties shall be deemed to arise in a Contracting State...
6. Where, by reason of a special relationship between the payer...
7. The provisions of this Article shall not apply if it...

## ARTICLE 13

### *Capital gains*

- (1) Gains derived by a resident of a Contracting State...

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## ARTICLE 14

### *Independent personal services*

1. Income derived by a resident of a Contracting State in...
2. The term “professional services” includes especially independent scientific, literary, artistic,...

## ARTICLE 15

### *Dependent personal services*

1. Subject to the provisions of Articles 16, 18, 19 and...
2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article remuneration derived in...

## ARTICLE 16

### *Directors' fees*

Directors' fees and other similar payments derived by a resident...

## ARTICLE 17

### *Artistes and sportsmen*

1. Notwithstanding the provisions of Articles 14 and 15 of this...
2. Where income in respect of personal activities exercised by an...

## ARTICLE 18

### *Pensions*

1. Subject to the provisions of paragraph (2) of Article 19...
2. The term “annuity” means a stated sum payable to an...

## ARTICLE 19

### *Government service*

1. (a) Remuneration, other than a pension, paid by a Contracting...
2. (a) Any pension paid by, or out of funds created...
3. The provisions of Articles 15, 16 and 18 of this...

## ARTICLE 20

### *Students*

Payments which a student or business apprentice who is or...

## ARTICLE 21

### *Other income*

1. Items of income beneficially owned by a resident of a...

2. The provisions of paragraph (1) of this Article shall not...
3. Notwithstanding the provisions of paragraphs (1) and (2) of this...
4. Where, by reason of a special relationship between the payer...
5. The provisions of this Article shall not apply if it...

## ARTICLE 22

### *Elimination of double taxation*

1. In accordance with the provisions and subject to the limitations...
2. Subject to the provisions of the law of the United...
3. For the purposes of paragraph (2) of this Article, profits,...
4. For the purposes of paragraph (2) of this Article, the...
5. Relief from United Kingdom tax by virtue of paragraph (4)...
6. The period referred to in paragraph (5) of this Article...

## ARTICLE 23

### *Partnerships*

Where under any provision of this Convention a partnership is...

## ARTICLE 24

### *Limitation of relief*

1. Where under any provision of this Convention any income is...
2. Where under Article 13 of this Convention gains may only...

## ARTICLE 25

### *Non-discrimination*

1. Nationals of a Contracting State shall not be subjected in...
2. The taxation on a permanent establishment which an enterprise of...
3. Except where the provisions of paragraph (1) of Article 9,...
4. Enterprises of a Contracting State, the capital of which is...
5. Nothing contained in this Article shall be construed as obliging...
6. The provisions of this Article shall apply to the taxes...

## ARTICLE 26

### *Mutual agreement procedure*

1. Where a resident of a Contracting State considers that the...
2. The competent authority shall endeavour, if the objection appears to...
3. The competent authorities of the Contracting States shall endeavour to...
4. The competent authorities of the Contracting States may communicate with...
5. If any difficulty or doubt arising as to the interpretation...

## ARTICLE 27

### *Exchange of information*

1. The competent authorities of the Contracting States shall exchange such...

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2. In no case shall the provisions of paragraph (1) be...

#### ARTICLE 28

*Members of diplomatic or permanent missions and consular posts*

Nothing in this Convention shall affect any fiscal privileges accorded...

#### ARTICLE 29

*Entry into force*

Each of the Contracting States shall notify to the other...

#### ARTICLE 30

*Termination*

This Convention shall remain in force until terminated by one...

#### PART II — EXCHANGE OF NOTES

Excellency

Mexico City

2nd June 1994

I have the honour to refer to the Convention between...

After a period of three years following the entry into...

If the following proposal is acceptable to the Government of...

Excellency

Mexico City

2nd June 1994

I am in receipt of your note dated 2nd June...

The foregoing proposal being acceptable to the Government of the...

Explanatory Note