

**ACUERDO AMISTOSO ENTRE  
LOS ESTADOS UNIDOS  
MEXICANOS Y AUSTRALIA  
SOBRE LA INTERPRETACIÓN Y  
APLICACIÓN DEL PÁRRAFO 2  
DEL ARTÍCULO 2 DEL TEDT**

**MUTUAL AGREEMENT BETWEEN THE UNITED MEXICAN STATES AND AUSTRALIA CONCERNING THE INTERPRETATION AND APPLICATION OF PARAGRAPH 2, ARTICLE 2 OF THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**

In accordance with Article 24 of the Convention between the United Mexican States and Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, along with its Protocols (hereinafter “the Convention”), the Competent Authorities of the Contracting States agreed that the Minerals Resource Rent Tax (MRRT) to be a tax covered by the Convention, in accordance with paragraph 2 of Article 2.

Done at Mexico City on January 20, 2014.

*(TRADUCCIÓN DE CORTESÍA)*