

ACUERDO AMISTOSO ENTRE MÉXICO Y CANADÁ SOBRE LA INTERPRETACIÓN DEL PÁRRAFO 6 DEL ARTÍCULO 10 DEL TEDT

MUTUAL AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED MEXICAN STATES AND THE GOVERNMENT OF CANADA CONCERNING THE INTERPRETATION OF PARAGRAPH 6 OF ARTICLE 10 OF THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME, SIGNED ON SEPTEMBER 12, 2006

In accordance with Article 24 of the Convention between the Government of the United Mexican States and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed on September 12 2006 (hereinafter, the Convention), the Competent Authorities of the Contracting States agreed, with respect to the interpretation of paragraph 6 of Article 10 of the Convention, that the term “earnings” does not include profits covered under Article 8 of the Convention.

Done at Mexico City on December 13, 2016.