

**ACUERDO AMISTOSO
ENTRE MÉXICO Y EL JAPÓN
SOBRE LA INTERPRETACIÓN Y LA
APLICACIÓN DEL PÁRRAFO 2 DEL
ARTÍCULO 2 DEL TEDT**

**MUTUAL AGREEMENT BETWEEN THE UNITED MEXICAN STATES AND
JAPAN CONCERNING THE INTERPRETATION AND APPLICATION OF
ARTICLE 2, PARAGRAPH 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 Japan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, along with its Protocol (hereinafter “the Convention”), the Competent Authorities of the Contracting States agreed that the Convention also applies, as of April 1st, 2012, with respect to Article 2, paragraph 2, to the special income tax for reconstruction and the special corporation tax for reconstruction.

Done at Mexico City on January 15th, 2013.

(TRADUCCIÓN DE CORTESÍA)