

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

**MUTUAL AGREEMENT BETWEEN THE UNITED MEXICAN STATES AND JAPAN
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 Japan 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 Local Corporation Tax to be a tax covered by the Convention in accordance with paragraph 2 of Article 2.

Done at Mexico City on January 14, 2016.

(TRADUCCIÓN DE CORTESÍA)