

ACUERDO AMISTOSO ENTRE
MÉXICO Y LA REPÚBLICA DE
SINGAPUR SOBRE LA
INTERPRETACIÓN Y LA
APLICACIÓN DEL PÁRRAFO 5,
INCISO a), SUBINCISOS ii) Y iii) DEL
PRIMER PROTOCOLO DEL TEDT

MUTUAL AGREEMENT BETWEEN THE COMPETENT AUTHORITIES OF THE UNITED MEXICAN STATES AND THE REPUBLIC OF SINGAPORE CONCERNING THE INTERPRETATION AND APPLICATION OF PARAGRAPH 5, SUBPARAGRAPH a), SECTIONS ii) AND iii) OF THE FIRST PROTOCOL 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 25 of the Convention between the United Mexican States and the Republic of Singapore 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, with respect to paragraph 5, subparagraph a), sections ii) and iii) of the First Protocol of the Convention, agreed:

- Regarding paragraph 5, subparagraph a), section ii) of the First Protocol of the Convention, to recognize that the name of Government of Singapore Investment Corporation Pte Ltd has changed to GIC Private Limited effective from 22 July, 2013.
- Concerning paragraph 5, subparagraph a), section iii) of the First Protocol of said Convention, to recognize that GIC (Ventures) Pte Ltd and its wholly-owned subsidiaries —Pacific Mezz Pte Ltd and Ikiru Investments Pte Ltd— are institutions wholly-owned by the Government of Singapore.
- To recognize, in respect of our mutual agreement concluded in 2006, that the name of Government of Singapore Investment Corporation (Realty) Pte Ltd has changed to GIC (Realty) Private Limited, effective from 22 July, 2013.

Hence, concerning paragraph 5, subparagraph a), section iii) of the First Protocol of said Convention, GIC (Realty) Private Limited and its wholly-owned subsidiaries —US Fund Investments Pte Ltd and Industrial (Mexico) JV Pte Ltd— are institutions wholly-owned by the Government of Singapore.

Done at Mexico City on August 17th, 2015.

(TRADUCCIÓN DE CORTESÍA)