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**Mexico  
and  
Estonia**

**Convention between the United Mexican States and the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Mexico City, 19 October 2012**

**Entry into force:** *4 December 2013, in accordance with article 27*

**Authentic texts:** *English, Estonian and Spanish*

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**Mexique  
et  
Estonie**

**Convention entre les États-Unis du Mexique et la République de l'Estonie tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Mexico, 19 octobre 2012**

**Entrée en vigueur :** *4 décembre 2013, conformément à l'article 27*

**Textes authentiques :** *anglais, estonien et espagnol*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**CONVENTION BETWEEN THE UNITED MEXICAN STATES AND  
THE REPUBLIC OF ESTONIA FOR THE AVOIDANCE OF DOUBLE  
TAXATION AND THE PREVENTION OF FISCAL EVASION WITH  
RESPECT TO TAXES ON INCOME**

The United Mexican States and the Republic of Estonia.

**DESIRING** to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

**ARTICLE 1**

**Persons Covered**

This Convention shall apply to persons who are residents of one or both of the Contracting States.

**ARTICLE 2**

**Taxes Covered**

1. This Convention shall apply to taxes on income imposed on behalf of the Contracting States, irrespective of the manner in which they are levied.

2. There shall be regarded as taxes on income all taxes imposed on total income or on elements of income, including taxes on gains from the alienation of movable or immovable property.

3. The existing taxes to which the Convention shall apply are in particular:

- a) in the case of Estonia: the income tax;

(hereinafter referred to as "Estonian tax");

- b) in the case of Mexico:

- (i) the federal income tax;
- (ii) the business flat rate tax;

(hereinafter referred to as "Mexican tax").

4. The Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their relevant taxation laws.

### ARTICLE 3

#### General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:

- a) the term "Mexico" means the United Mexican States, when used in a geographical sense it includes the territory of the United Mexican States, as well as the integrated parts of the Federation, the islands, including the reefs and cays in the adjacent waters, the islands of Guadalupe and Revillagigedo, the continental shelf and the seabed and sub-soil of the islands, cays and reefs, the waters of the territorial seas and the inland waters and beyond them the areas over which, in accordance with the international law, Mexico may exercise its sovereign rights of exploration and exploitation of the natural resources of the seabed, sub-soil and the supra-jacent waters, and the air space of the national territory to the extent and under conditions established by international law;

- b) the term "Estonia" means the Republic of Estonia and, when used in the geographical sense, the territory of Estonia and any other area adjacent to the territorial waters of Estonia within which, under the laws of Estonia and in accordance with international law, the rights of Estonia may be exercised with respect to the sea bed and its sub-soil and their natural resources;
- c) the terms "a Contracting State" and "the other Contracting State" mean Estonia or Mexico, as the context requires;
- d) the term "person" includes an individual, a company and any other body of persons;
- e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- f) the term "enterprise" applies to the carrying on of any business;
- g) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
- h) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- i) the term "business" includes the performance of professional services and of other activities of an independent character;
- j) the term "competent authority" means:
  - (i) in the case of Estonia, the Minister of Finance or his authorised representative, and;
  - (ii) in the case of Mexico, the Ministry of Finance and Public Credit;
- k) the term "national" means:
  - (i) any individual possessing the nationality of a Contracting State, and;
  - (ii) any legal person, partnership or association deriving its status as such from the laws in force in a Contracting State.

2. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the law of that State for the purposes of the taxes to which the Convention applies. Any meaning under the applicable tax laws of that State prevails over a meaning given to the term under other laws of that State.

## **ARTICLE 4**

### **Resident**

1. For the purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile, residence, place of management, place of incorporation or any other criterion of a similar nature, and also includes that State, and any political subdivision or local authority thereof and any pension fund or pension scheme recognised by that State. This term, however, does not include any person who is liable to tax in that State in respect only of income from sources in that State.

2. Where by reason of the provisions of paragraph 1 an individual is a resident of both Contracting States, then his status shall be determined as follows:

- a) he shall be deemed to be a resident only of the State in which he has a permanent home available to him; if he has a permanent home available to him in both States, he shall be deemed to be a resident only of the State with which his personal and economic relations are closer (centre of vital interests);
- b) if the State in which he has his centre of vital interests cannot be determined, or if he has not a permanent home available to him in either State, he shall be deemed to be a resident only of the State in which he has an habitual abode;
- c) if he has an habitual abode in both States or in neither of them, he shall be deemed to be a resident only of the State of which he is a national;