

No. 52498*

**Mexico
and
Liechtenstein**

Agreement between the Government of the United Mexican States and the Government of the Principality of Liechtenstein on the exchange of information on tax matters (with protocol). Washington, 20 April 2013

Entry into force: 24 July 2014, in accordance with article 13

Authentic texts: English, German and Spanish

Registration with the Secretariat of the United Nations: Mexico, 1 January 2015

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Mexique
et
Liechtenstein**

Accord entre le Gouvernement des États-Unis du Mexique et le Gouvernement de la Principauté de Liechtenstein relatif à l'échange d'informations en matière fiscale (avec protocole). Washington, 20 avril 2013

Entrée en vigueur : 24 juillet 2014, conformément à l'article 13

Textes authentiques : anglais, allemand et espagnol

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : Mexique,
1^{er} janvier 2015

**Aucun numéro de volume n'a encore été attribué à ce dossier. Les textes disponibles qui sont reproduits ci-dessous sont les textes originaux de l'accord ou de l'action tels que soumis pour enregistrement. Par souci de clarté, leurs pages ont été numérotées. Les traductions qui accompagnent ces textes ne sont pas définitives et sont fournies uniquement à titre d'information.*

[ENGLISH TEXT – TEXTE ANGLAIS]

**AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED MEXICAN
STATES AND THE GOVERNMENT OF THE PRINCIPALITY OF
LIECHTENSTEIN ON THE EXCHANGE OF INFORMATION ON TAX MATTERS**

Preamble

The Government of the Principality of Liechtenstein and the Government of the United Mexican States, hereinafter referred to as “the Contracting Parties”,

WHEREAS the Contracting Parties recognise that the well-developed economic ties between the Contracting Parties call for further cooperation;

WHEREAS the Contracting Parties wish to develop their relationship further by cooperating to their mutual benefits in the field of taxation;

WHEREAS the Contracting Parties wish to strengthen the ability of both Contracting Parties to enforce their respective tax laws; and

WHEREAS the Contracting Parties wish to establish the terms and conditions governing the exchange of information on tax matters;

Have agreed as follows:

ARTICLE 1

Object and Scope of the Agreement

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment and collection of such taxes with respect to persons subject to such taxes, or the investigation in or prosecution of criminal tax matters in relation to such persons. Information shall be exchanged

in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

ARTICLE 2

Jurisdiction

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

ARTICLE 3

Taxes Covered

1. The taxes which are the subject of this Agreement are:
 - a) in the Principality of Liechtenstein:
 - (i) the personal income tax (*Erwerbssteuer*);
 - (ii) the corporate income tax (*Ertragssteuer*);
 - (iii) the corporation taxes (*Gesellschaftssteuern*);
 - (iv) the real estate capital gains tax (*Grundstücksgewinnsteuer*);
 - (v) the wealth tax (*Vermögenssteuer*);
 - (vi) the coupon tax (*Couponsteuer*); and
 - (vii) the value added tax (*Mehrwertsteuer*);

- b) in Mexico:
 - (i) federal income tax;
 - (ii) business flat rate tax;
 - (iii) value added tax; and
 - (iv) any other federal tax.

2. This Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxes covered by this Agreement and the related information gathering measures.

ARTICLE 4

Definitions

- 1. For the purposes of this Agreement, unless otherwise defined:
 - a) the term "Contracting Party" means Liechtenstein or Mexico as the context requires;
 - b) the term "Principality of Liechtenstein" means, when used in a geographical sense, the area of the sovereign territory of the Principality of Liechtenstein;
 - c) 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 international law, Mexico may exercise its sovereign rights of exploration and exploitation of the natural resources of the seabed, sub-soil and the suprajacent waters, and the ~~air~~ ^{air} space of the national territory to the extent and under conditions established by international law;

- d) the term “competent authority” means:
 - (i) in the case of the Principality of Liechtenstein, the Government of the Principality of Liechtenstein or its authorised representative; and
 - (ii) in the case of Mexico, the Ministry of Finance and Public Credit;
- e) the term “person” includes an individual, a company, a dormant inheritance and any other body of persons;
- f) the term “company” means any body corporate, as well as entities and special asset endowments that are treated as a body corporate for tax purposes;
- g) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange, provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- h) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power or of the value or statutory capital of the company;
- i) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
- j) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- k) the term “tax” means any tax to which this Agreement applies;
- l) the term “applicant Party” means the Contracting Party requesting information;