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**Mexico  
and  
Jamaica**

**Agreement between the Government of the United Mexican States and Jamaica for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Mexico City, 18 May 2016**

**Entry into force:** *24 February 2018, in accordance with article 30*

**Authentic texts:** *English and Spanish*

**Registration with the Secretariat of the United Nations:** *Mexico, 26 March 2018*

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**Mexique  
et  
Jamaïque**

**Accord entre le Gouvernement des États-Unis du Mexique et la Jamaïque tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Mexico, 18 mai 2016**

**Entrée en vigueur :** *24 février 2018, conformément à l'article 30*

**Textes authentiques :** *anglais et espagnol*

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Mexique,  
26 mars 2018*

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

The United Mexican States and Jamaica,

**DESIRING** to conclude an Agreement 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 Agreement shall apply to persons who are residents of one or both of the Contracting States.

**ARTICLE 2  
TAXES COVERED**

1. This Agreement shall apply to taxes on income imposed on behalf of a Contracting State 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 and in the case of Jamaica, taxes on the total amount of wages or salaries paid by enterprises.
3. The existing taxes to which the Agreement shall apply are:
  - a) in Mexico, the federal income tax (hereinafter referred to as "Mexican tax");
  - b) in Jamaica, the income tax (hereinafter referred to as "Jamaican tax").
4. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement 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 taxation laws.

### ARTICLE 3 GENERAL DEFINITIONS

1. For the purposes of this Agreement, 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 "Jamaica" means the island of Jamaica, the Morant Cays, the Pedro Cays, and their dependencies and includes the archipelagic waters and territorial sea of Jamaica and any area outside such territorial waters which in accordance with international law has been or may hereafter be designated under Jamaican Law as an area within which Jamaica may exercise sovereign rights for the purpose of exploring and exploiting the natural resources of sea-bed or its subsoil and the superjacent waters and with regards to other activities for economic exploration and exploitation of the area;
- c) the terms "a Contracting State" and "the other Contracting State" mean Mexico or Jamaica, 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 which has its place of effective management in 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 Mexico, the Ministry of Finance and Public Credit;
  - (ii) in the case of Jamaica, the Minister responsible for finance or his authorised representative;
- k) the term "national" means:
  - (i) any individual possessing the nationality of a Contracting State;
  - (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 Agreement 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 Agreement applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

**ARTICLE 4  
RESIDENT**

1. For the purposes of this Agreement, 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 or any other criterion of a similar nature, and also includes that State, and any political subdivision or local authority thereof. 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;
- d) if he is a national of both States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.

3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting States, the competent authorities of the Contracting States shall by mutual agreement endeavour to settle the question and to determine the mode of application of the Agreement to such person.