

**No. 49566**

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**Mexico  
and  
Cook Islands**

**Agreement between the Government of the United Mexican States and the Government of the Cook Islands for the exchange of information relating to tax matters. Mexico City, 8 November 2010, and Rarotonga, 22 November 2010**

**Entry into force:** *3 March 2012, in accordance with article 12*

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

**Registration with the Secretariat of the United Nations:** *Mexico, 29 May 2012*

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**Mexique  
et  
Îles Cook**

**Accord entre le Gouvernement des États-Unis du Mexique et le Gouvernement des Îles Cook relatif à l'échange de renseignements en matière fiscale. Mexico, 8 novembre 2010, et Rarotonga, 22 novembre 2010**

**Entrée en vigueur :** *3 mars 2012, conformément à l'article 12*

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

**Enregistrement auprès du Secrétariat des Nations Unies :** *Mexique, 29 mai 2012*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED MEXICAN STATES AND THE GOVERNMENT OF THE COOK ISLANDS FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS**

The Government of the United Mexican States and the Government of the Cook Islands desiring to facilitate the exchange of information with respect to taxes 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. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. 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 taxes of every kind and description imposed by the Contracting Parties at the date of signature of the Agreement.

2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to, or in place of, the existing taxes. Furthermore, the taxes covered may be expanded or modified by mutual agreement of the Contracting Parties in the form of an exchange of letters. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by this Agreement.

3. The Agreement shall not apply to taxes imposed by any states, municipalities, or other political sub-divisions of a Contracting Party.

### **Article 4**

#### **Definitions**

1. For the purposes of this Agreement, unless otherwise defined:

- (a) the term "Contracting Party" means Mexico or the Cook Islands as the context requires;
- (b) 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 suprajacent waters, and the air space of the national territory to the extent and under conditions established by international law;

- (c) the term "the Cook Islands" means the territory of the Cook Islands;
- (d) the term "competent authority" means:
  - i) in the case of Mexico, the Ministry of Finance and Public Credit;
  - ii) in the case of the Cook Islands, the Collector of Inland Revenue or an authorised representative of the Collector;
- (e) the term "person" includes an individual, a company and any other body of persons;
- (f) the term "company" means anybody corporate or any entity that is 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 and value 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 the Agreement applies;
- (l) the term "applicant Party" means the Contracting Party requesting information;

- (m) the term "requested Party" means the Contracting Party requested to provide information;
- (n) the term "information gathering measures" means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
- (o) the term "information" means any fact, statement or record in any form whatever;
- (p) the term "criminal tax matters" means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the applicant Party;
- (q) the term "criminal laws" means all criminal laws designated as such under domestic law irrespective of whether contained in the tax laws, the criminal code or other statutes.

2. As regards the application of this Agreement at any time by a Contracting Party, 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 Party, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

## **Article 5**

### **Exchange of Information upon Request**

1. The competent authority of the requested Party shall provide upon request information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the requested Party.