

No. 50641

**Mexico
and
Ukraine**

Convention between the Government of the United Mexican States and the Government of Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property (with protocol). Mexico City, 23 January 2012

Entry into force: *6 December 2012, in accordance with article 30*

Authentic texts: *English, Spanish and Ukrainian*

Registration with the Secretariat of the United Nations: *Mexico, 15 April 2013*

**Mexique
et
Ukraine**

Convention entre le Gouvernement des États-Unis du Mexique et le Gouvernement de l'Ukraine tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur le patrimoine (avec protocole). Mexico, 23 janvier 2012

Entrée en vigueur : *6 décembre 2012, conformément à l'article 30*

Textes authentiques : *anglais, espagnol et ukrainien*

Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies : *Mexique,
15 avril 2013*

[ENGLISH TEXT – TEXTE ANGLAIS]*

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

The Government of the United Mexican States and the Government
(Cabinet of Ministers) of Ukraine,

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

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, except as otherwise provided in the Convention.

ARTICLE 2

Taxes Covered

1. This Convention shall apply to taxes on income and on property
imposed on behalf of Mexico and on behalf of Ukraine or its political subdivisions
or local authorities, irrespective of the manner in which they are levied.

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

* Published as submitted -- Publié tel que soumis.

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

a) in case of Ukraine:

- (i) the tax on profits of enterprises; and
- (ii) the individual income tax;

(hereinafter referred to as "Ukrainian tax");

b) in case of Mexico:

- (i) the federal income tax; and
- (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 which 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 substantial changes which have been made in their respective taxation laws.

ARTICLE 3

General Definitions

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

- a) the term "Ukraine" when used in geographical sense, means the territory of Ukraine, its continental shelf and its exclusive (maritime) economic zone, including any area outside the territorial sea of Ukraine which in accordance with international law has been or may hereafter be designated, as an area within which the rights of Ukraine with respect to the seabed and subsoil and their natural resources may be exercised;

- 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 supra-jacent waters, and the air space of the national territory to the extent and under conditions established by international law;
- c) 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;
- d) the terms "a Contracting State" and "the other Contracting State" mean Mexico or Ukraine as the context requires;
- e) the term "person" includes an individual, a company and any other body of persons;
- f) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
- 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 a resident of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- i) the term "competent authority" means, in case of Mexico, the Ministry of Finance and Public Credit or its authorized representative, and, in case of Ukraine, the Ministry of Finance of Ukraine or its authorized representative;
- j) the term "enterprise" applies to the carrying on of any business;
- k) the term "business" includes the performance of professional services and of other activities of an independent character.

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 prevailing 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. 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 or property situated therein.

2. Where by reason of the provisions of paragraph 1 of this Article 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 Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both Contracting States, he shall be deemed to be a resident only of the Contracting State with which his personal and economic relations are closer (center of vital interests);
- b) if the Contracting State in which he has his center of vital interests cannot be determined, or if he has not a permanent home available to him in either Contracting State, he shall be deemed to be a resident only of the Contracting State in which he has an habitual abode;
- c) if he has an habitual abode in both Contracting States or in neither of them, he shall be deemed to be a resident only of the Contracting State of which he is a national;