

No. 52627*

**Mexico
and
United Kingdom of Great Britain and Northern Ireland (in
respect of Gibraltar)**

Agreement between the Government of the United Mexican States and the Government of Gibraltar for the exchange of information relating to taxes. Mexico City, 9 November 2012, and Gibraltar, 29 November 2012

Entry into force: *27 August 2014, in accordance with article 13*

Authentic texts: *English and Spanish*

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**Mexique
et
Royaume-Uni de Grande-Bretagne et d'Irlande du Nord (à
l'égard de Gibraltar)**

Accord entre le Gouvernement des États-Unis du Mexique et le Gouvernement de Gibraltar relatif à l'échange d'informations en matière fiscale. Mexico, 9 novembre 2012, et Gibraltar, 29 novembre 2012

Entrée en vigueur : *27 août 2014, conformément à l'article 13*

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED MEXICAN STATES AND THE GOVERNMENT OF GIBRALTAR FOR THE EXCHANGE OF INFORMATION RELATING TO TAXES

WHEREAS it is acknowledged that Gibraltar under the terms of its Entrustment from the United Kingdom of Great Britain and Northern Ireland has the right to negotiate, conclude, perform and subject to the terms of this agreement terminate a Tax Information Exchange Agreement with the United Mexican States;

WHEREAS the Government of the United Mexican States and the Government of Gibraltar (the Parties) wish to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes;

NOW, THEREFORE, the Parties have agreed to conclude the following Agreement which contains obligations on the part of the United Mexican States and Gibraltar only:

ARTICLE 1

Scope of the Agreement

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

ARTICLE 2

Jurisdiction

To enable the scope of this Agreement to be implemented and subject to the provisions of Article 7, information shall be provided in accordance with this Agreement by the competent authority of the Requested Party without regard to whether the person to whom the information relates is, or whether the information is held by, a resident of a Party. A Requested Party shall not be obliged to provide information which is neither held by its authorities nor in the possession of or obtainable by persons who are within its territorial jurisdiction.

ARTICLE 3

Taxes Covered

1. This Agreement shall apply to the following taxes imposed by the Parties:

(a) In the case of the United Mexican States:

- (i) federal income tax,
- (ii) business flat rate tax, and
- (iii) value added tax.

(b) In the case of Gibraltar, taxes of every kind and description.

2. This Agreement shall apply also to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. This Agreement shall apply also to any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Parties so agree. The competent authority of each Party shall notify the other of changes in laws which may affect the obligations of that Party pursuant to this Agreement.

ARTICLE 4

Definitions

1. In this Agreement:

- (a) "Gibraltar" means the territory of Gibraltar;**
- (b) "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) "Party" means Mexico or Gibraltar as the context requires;**
- (d) "competent authority" means, for Mexico, the Ministry of Finance and Public Credit, and for Gibraltar, the Minister of Finance or his authorised representative;**
- (e) "criminal laws" means all criminal laws designated as such under the domestic law of each Party, irrespective of whether contained in the tax laws, the criminal code, or other statutes;**
- (f) "criminal tax matters" means tax matters involving intentional conduct, whether before or after the entry into force of this Agreement, which is liable to prosecution under the criminal laws of the Requesting Party;**
- (g) "information" means any fact, statement, document, or record in whatever form;**
- (h) "information gathering measures" means judicial, regulatory, criminal, or administrative procedures enabling a Requested Party to obtain and provide the information requested;**
- (i) "person" means a natural person, a company, or any other body or group of persons;**

- (j) **"Requested Party"** means the Party to this Agreement which is requested to provide or has provided information in response to a request;
- (k) **"Requesting Party"** means the Party to this Agreement submitting a request for or having received information from the Requested Party;
- (l) **"tax"** means any tax covered by this Agreement;
- (m) **"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;
- (n) **"company"** means any body corporate or any entity that is treated as a body corporate for tax purposes;
- (o) **"principal class of shares"** means the class or classes of shares representing a majority of the voting power and value of the company;
- (p) **"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;
- (q) **"recognised stock exchange"** means any stock exchange agreed upon by the competent authorities of the Parties;

2. Any term not defined in this Agreement, unless the context otherwise requires or the competent authorities agree to a common meaning pursuant to the provisions of Article 10, shall:

- (a) with respect to the Requested Party, have the meaning which it has under the laws of the Requested Party, any meaning under the applicable tax laws of the Requested Party prevailing over a meaning given to the term under other laws of the Requested Party; and
- (b) with respect to the Requesting Party, have the meaning which it has under the laws of the Requesting Party, any meaning under the applicable tax laws of the Requesting Party prevailing over a meaning given to the term under other laws of the Requesting Party.