

**No. 52855\***

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**Mexico  
and  
Turkey**

**Agreement between the Government of the United Mexican States and the Government of the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with protocol). Ankara, 17 December 2013**

**Entry into force:** 23 July 2015, in accordance with article 28

**Authentic texts:** English, Spanish and Turkish

**Registration with the Secretariat of the United Nations:** Mexico, 5 August 2015

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**Mexique  
et  
Turquie**

**Accord entre le Gouvernement des États-Unis du Mexique et le Gouvernement de la République turque en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu (avec protocole). Ankara, 17 décembre 2013**

**Entrée en vigueur :** 23 juillet 2015, conformément à l'article 28

**Textes authentiques :** anglais, espagnol et turc

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** Mexique, 5 août 2015

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

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

The Government of the United Mexican States and the Government  
of the Republic of Turkey

**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  
Mexico and on behalf of Turkey, 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.

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

a) in Mexico:

- (i) the federal income tax;
- (ii) the business flat rate tax;

(hereinafter referred to as "Mexican tax");

b) in Turkey:

- (i) the income tax (Gelir Vergisi);
- (ii) the corporation tax (Kurumlar Vergisi);

(hereinafter referred to as "Turkish tax").

4. The Agreement shall apply also to any identical or substantially similar taxes which 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 which have been made in their respective taxation laws.

### ARTICLE 3

#### General Definitions

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

- a) the terms "Mexico" (the United Mexican States) and "Turkey" mean the territory of either Contracting State, including the land territory, internal waters, the territorial sea and air space above them, as well as any maritime area beyond the territorial sea, that in accordance with international law and its domestic law, either Contracting State exercises sovereign rights or jurisdiction with respect to the waters, seabed and subsoil and natural resources thereof;

- b) the terms "a Contracting State" and "the other Contracting State" mean Mexico or Turkey, as the context requires;
- c) the term "person" includes an individual, a company and any other body of persons;
- d) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
- e) the term "legal head office" means the registered office registered under the Turkish Code of Commerce;
- f) 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;
- g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
- h) the term "competent authority" means:
  - (i) in Mexico, the Ministry of Finance and Public Credit; and
  - (ii) in Turkey, the Minister of Finance or his authorised representative;
- i) 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, legal head office, 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.