

## 2023 – 8 Tax Consulting

### **Protocol amending the Agreement between Mexico and Germany to Avoid Double Taxation and Prevent Tax Evasion related to Income Tax**

On August 4, 2023, the Federal Executive published in the Official Gazette of the Federation the “Decree enacting the Protocol Amending the Agreement dated July 9, 2008, between the United Mexican States and the Federal Republic of Germany for the Avoidance of Double Taxation and Tax Evasion with respect to Taxes on Income and Capital, executed at Mexico City on the eighth day of October, two thousand twenty one.”

This is a complement to our News Flash Num. 7 dated July 5, 2023, issued as a result of the approval of the Decree that is now enacted, in which the most relevant technical highlights derived from the Protocol were described.

The recent Official Gazette publication specifies that the notifications of the completion of the procedures required by the legislation of each of the Contracting States for the entry into force of the aforementioned Protocol, were received in Berlin on October 31, 2022 and July 7, 2023, and therefore the Protocol entered into force as of August 6, 2023.

In addition, the Protocol shall apply as follows:

- i. in the case of withholding taxes at source, with respect to amounts paid on or after the first day of January of the calendar year immediately following the date of entry into force of the Protocol;
- ii. in the case of other taxes, with respect to taxes levied for periods beginning on or after the first day of January of the calendar year immediately following the year in which the Protocol enters into force.

Based on the foregoing, the Protocol amending the Agreement between Mexico and Germany to Avoid Double Taxation and Prevent Tax Evasion related to Income Tax Matters will be applicable as of January 1, 2024.

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