



**ACUERDO AMISTOSO
ENTRE LAS
AUTORIDADES
COMPETENTES DE
MÉXICO Y EE.UU. EN
RELACIÓN CON LA
INTERPRETACIÓN DEL
TÉRMINO “TRATADO DE
LIBRE COMERCIO DE
AMÉRICA DEL NORTE”**



COMPETENT AUTHORITY ARRANGEMENT

The competent authorities of Mexico and the United States of America have entered into the following Competent Authority Arrangement regarding the interpretation of the term “North American Free Trade Agreement” referred to in subparagraphs d) and g) of paragraph 1 of Article 17 (Limitation on Benefits) of the Convention between the Government the United Mexican States and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income, signed, along with a protocol, at Washington D.C. on September 18, 1992, as amended by the Additional Protocol signed at Mexico City on September 8, 1994, and the Second Additional Protocol, signed at Mexico City on November 26, 2002 (the “Convention”).

Pursuant to paragraph 1 of the Protocol Replacing the North American Free Trade Agreement with the Agreement between the United States of America, the United Mexican States, and Canada, done at Buenos Aires on November 30, 2018 (the “Agreement”), as amended by the Protocol of Amendment to that Agreement, done at Mexico City on December 10, 2019 (the “Protocol of Amendment” and collectively with the Agreement, the “USMCA”), the USMCA will supersede the North American Free Trade Agreement (the “NAFTA”). The USMCA modernizes the NAFTA, is entered into by the same parties, and governs the standards for trade and investment among the parties going forward.

Pursuant to Article 26 (Mutual Agreement Procedure) of the Convention, the competent authorities of the United States and Mexico agree that the references to the NAFTA in subparagraph d) and g) of paragraph 1 of Article 17 of the Convention shall be understood as references to the USMCA upon entry into force of the USMCA.

Holly O. Paz
U.S. Competent Authority
Internal Revenue Service
June 21, 2023

Armando Ramírez Sánchez
Mexican Competent Authority
Servicio de Administración Tributaria
May 18, 2023