



ACUERDO AMISTOSO ENTRE
MÉXICO Y LA REPÚBLICA DE
SINGAPUR SOBRE LA
INTERPRETACIÓN Y LA
APLICACIÓN DEL PÁRRAFO 5,
INCISO a), SUBINCISO iii) DEL
PRIMER PROTOCOLO DEL TEDT

**MUTUAL AGREEMENT BETWEEN THE COMPETENT AUTHORITIES OF THE
UNITED MEXICAN STATES AND THE REPUBLIC OF SINGAPORE CONCERNING
THE INTERPRETATION AND APLICATION OF PARAGRAPH 5, SUBPARAGRAPH a),
SECTION iii) OF THE FIRST PROTOCOL OF THE CONVENTION FOR THE
AVOIDANCE OF DOUBLE TAXATION AND PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME.**

In accordance with Article 25 of the Agreement between the Republic of Singapore and the United Mexican States for the Avoidance of Double Taxation and Prevention of Fiscal Evasion with respect to Taxes on Income, along with its Protocols (hereinafter “the Agreement”), the Competent Authorities of the Contracting States, agreed to include Casa Residential Private Limited and USFI Casa Residential GP Private Limited as institutions which are wholly-owned by the Government of Singapore in accordance with paragraph 5(a)(iii) of the First Protocol of the Agreement.

It should be noted that for purposes of paragraph 3(a) of Article 11 and paragraph 7 of Article 13 of the Agreement, the term “Contracting State” shall be applicable to institutions which are wholly-owned by the Government of Singapore, including Casa Residential Private Limited and USFI Casa Residential GP Private Limited. For avoidance of doubt, these provisions shall not apply to interest income received, or gains derived from the alienation of any property by any other entity that participates, invests or carries out any kind of operations with Casa Residential Private Limited and USFI Casa Residential GP Private Limited.

Done at Mexico City on May 31, 2019.

(Traducción de cortesía)