

**PROTOCOL AMENDING THE AGREEMENT BETWEEN THE UNITED  
MEXICAN STATES AND THE GOVERNMENT OF THE REPUBLIC OF  
INDONESIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE  
PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME  
SIGNED AT THE CITY OF LOS CABOS ON 6 SEPTEMBER 2002**

The Government of the United Mexican States and the Government of the Republic of Indonesia desiring to amend the Agreement between the United Mexican States and the Government of the Republic of Indonesia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at the city of Los Cabos on 6 September 2002 (hereinafter referred to as "the Agreement"),

HAVE AGREED as follows:

**Article I**

Subparagraph a) of paragraph 3 of Article 2 of the Agreement shall be amended and replaced by the following:

"(a) in Mexico:

- (i) the federal income tax (*el impuesto sobre la renta federal*);
  - (ii) the business flat rate tax (*el impuesto empresarial a tasa única*);
- (hereinafter referred to as "Mexican tax");"

**Article II**

Article 26 of the Agreement shall be amended and replaced by the following:

**“Article 26  
EXCHANGE OF INFORMATION**

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Agreement or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (*ordre public*).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person."

### Article III

1. Each of the Contracting States shall notify the other through diplomatic channels of the completion of the procedures required by its law for the entry into force of this Protocol. This Protocol shall enter into force on the thirtieth (30<sup>th</sup>) day following the date of receipt of the latter of the two notifications.



2. This Protocol shall cease to be effective at such time as the Agreement ceases to be effective in accordance with Article 29 of the Agreement.

3. This Protocol shall form an integral part of the Agreement.

IN WITNESS WHEREOF, the undersigned, being duly authorized thereto by their respective Governments, have signed this Protocol.

DONE at Nusa Dua, Bali, on 6 October 2013, in duplicate, each in the Spanish, Indonesian and English languages, all texts being equally authentic. In case of any divergence of interpretation and the application of this Protocol, the English text shall prevail.

**FOR THE GOVERNMENT  
OF THE  
UNITED MEXICAN STATES**



**José Antonio Meade Kuribreña  
Minister of Foreign Affairs**

**FOR THE GOVERNMENT  
OF THE  
REPUBLIC OF INDONESIA**



**Muhamad Chatib Basri  
Minister of Finance**