

Flash Report

Ukraine • Issue 61/2012 • 5 December 2012

Ukraine – Mexico Tax Treaty

Contacts:

Ron Barden

Partner & TLS Leader
ron.j.barden@ua.pwc.com

Rob Shantz

Legal Partner
rob.shantz@ua.pwc.com

Slava Vlasov

Partner, Tax and Legal Services
slava.vlasov@ua.pwc.com

Svetlana Bilyk

Director, Tax and Legal Services
svetlana.bilyk@ua.pwc.com

Yaroslav Guseynov

Senior Manager
Tax and Legal Services
yaroslav.guseynov@ua.pwc.com

PwC Ukraine

75 Zhylyanska Street, Kyiv, 01032
Tel: +380 44 490 6777
Fax: +380 44 490 6738

www.pwc.com/ua

This flash report is produced by PricewaterhouseCoopers' tax and legal services department. The material contained in this alert is provided for general information purposes only and does not contain a comprehensive analysis of each item described. Before taking (or not taking) any action, readers should seek professional advice specific to their situation. No liability is accepted for acts or omissions taken in reliance upon the contents of this alert.

©2012 Limited liability company «PricewaterhouseCoopers». All rights reserved. PwC refers to the Ukrainian member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.



The Ukraine-Mexico Tax Treaty to come into force

On 6 December 2012, the tax treaty between Ukraine and Mexico will come into force. The treaty introduces the following maximum withholding tax rates:

- Dividends – 5%/15%,
- Interest – 10%,
- Royalties – 10%.

The treaty also provides a beneficial ownership requirement for dividends, interest and royalties.

The treaty will become effective on 1 January 2013.