



Methodological Note on the Database of Double Taxation Conventions between Latin American and Asia-Pacific Countries



1. Objective

For the purpose of monitoring the economic relations between Latin American and Asia-Pacific countries, a database was constructed to gather the double taxation treaties and tax information exchange agreements in force between the countries of both regions. .

These instruments contribute to strengthening international tax cooperation, preventing double taxation, and facilitating the exchange of information between competent authorities.

To facilitate the interpretation of the compiled information, this document outlines the primary methodological criteria utilized for the construction and updating of the database.

2. Countries Involved

In accordance with the definition adopted by the Observatory, the Latin American region comprises the following countries: Argentina, the Plurinational State of Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, the Dominican Republic, Uruguay, and the Bolivarian Republic of Venezuela.

The Asia-Pacific region includes: Australia, Brunei Darussalam, Cambodia, the People's Republic of China, the Republic of Korea, the Philippines, Hong Kong, India, Indonesia, Japan, the Lao People's Democratic Republic, Malaysia, Myanmar, New Zealand, the Republic of Singapore, Thailand, Taiwan, and the Socialist Republic of Vietnam.

The database compends agreements in force between Latin American and Asia-Pacific countries; therefore, agreements in force among member countries within the same region are excluded.

3. Instruments Included and Classification Criteria

The database includes:

- Double taxation treaties concerning taxes on income and on capital.
- Double taxation treaties that explicitly incorporate specific protocols or provisions on the exchange of tax information.
- Tax information exchange agreements (TIEAs) aimed exclusively at cooperation between tax authorities .

3.1. Under Negotiation, Signed, In Force, and Terminated

The database only includes instruments that have fulfilled the domestic requirements required by the parties and have formally entered into force. Consequently, treaties or agreements currently under negotiation are excluded, as are those that, despite having been signed, have not yet completed the ratification procedures necessary for their entry into force. Furthermore, instruments that have terminated due to expiration, denunciation, or replacement by a subsequent agreement are omitted

3.2. Classification of Treaties

To facilitate user queries, the instruments have been categorized according to the following criteria:

- **By Signatory Latin American Country:** The search results will display all conventions and agreements in force signed by the selected country.
- **By Counterparty:** That is, by the Asia-Pacific that is a signatory to the instrument.
- **By Date:** Instruments can be identified either by their date of signature or by their date of entry into force.
- **By Type of Instrument:** The database permits queries based on the following categories:
 - Double taxation treaties concerning taxes on income and on capital.
 - Double taxation treaties that explicitly incorporate specific protocols or provisions on the exchange of tax information.

- Tax information exchange agreements (TIEAs) aimed exclusively at cooperation between tax authorities.
- **By Taxes Covered:** The database identifies whether the instrument covers taxes on income, taxes on capital, or, in the case of tax information exchange agreements, all taxes administered by the competent authorities.

3.3. Data Collection Procedure and Sources

To collect the information, the General Secretariat consulted the official websites of the competent authorities of the countries in both regions. The data obtained were cross-referenced with databases and platforms maintained by international organizations specialized in tax matters, particularly the Inter-American Center of Tax Administrations (CIAT).

In the event of discrepancies among the sources consulted, preference was given to the primary source—namely, the information officially published by the competent authorities of the countries involved.

Any disputes or doubts regarding the date of signature or entry into force of an instrument concerning ALADI member countries are channeled, where appropriate, through the Permanent Representations of the member countries to the Association.

Finally, any specific comments regarding dates of entry into force or other aspects of interest to users are recorded in the 'Notes' field.

3.4. Publication and Update Date

The database is published on the [Observatory's](#) website and may be utilized provided that the source is duly cited.

The update date displayed in the publication corresponds to the moment when the General Secretariat of ALADI concludes the process of compiling, verifying, and validating the information. This procedure is conducted on an annual basis.

The latest update corresponds to April 22, 2026.

The information contained within the database is provided for informational and analytical purposes only. Although the General Secretariat makes every effort to verify all data using official sources and specialized international organizations, users should consult the official texts of the respective instruments for specific legal or tax interpretations.

Finally, we would appreciate it if users who detect any errors or omissions would report them to the following email address : observatorio@aladi.org.

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