

Article 4 and such related measures as may be agreed upon by the competent authorities pursuant to Article 5.

## ARTICLE 2

### TAXES COVERED

1. This Convention shall apply to the following taxes imposed by or on behalf of a Contracting State:
  - a) in the case of Canada, the taxes imposed by the Government of Canada under the Income Tax Act;
  - b) in the case of the United Mexican States,
    - (i) Federal income taxes,
    - (ii) Federal taxes on employment income,
    - (iii) Federal taxes on assets.
2. This Convention shall apply also to any identical or substantially similar taxes imposed after the date of signature of the Convention in addition to or in place of the existing taxes. The competent authority of each Contracting State shall notify the other of changes in laws which may affect the obligations of that State pursuant to this Convention.
3. This Convention shall not apply to taxes imposed by states, provinces, municipalities or other political subdivisions of a Contracting State.