3. Notwithstanding paragraph 2, the provisions of this Convention shall also have effect in respect of taxes owed on or after the first day of January in the calendar year next following that in which the exchange of notes takes place provided these taxes were not paid before that date because of fraud or wilful default.

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ARTICLE 8

TERMINATION

This Convention shall remain in force until terminated by one the Contracting States. Either Contracting State may terminate the Convention at any time after the Convention enters into force provided that at least 3 months prior notice of termination has been given through diplomatic channels.

DONE at Mexico City this 16th day of March
1990, in two originals, each in the English, French and
Spanish languages, the texts in each of the three
languages having equal authenticity.

FOR THE GOVERNMENT OF

CANADA
David J.S. Winfield

HOR THE GOVERNMENT OF

THE UNITED MEXICAN STATES
Pedro Aspe Armula