

## VI. FINAL PROVISIONS

### ARTICLE 27

#### Entry Into Force

1. This Convention shall enter into force on the date on which the Contracting States exchange notes through diplomatic channels notifying each other that the last of such things has been done as is necessary to make the Convention applicable in Canada and in Mexico, as the case may be, and thereupon the Convention shall have effect:

- a) in respect of tax withheld at the source on amounts paid or credited to non-residents, on or after the first day of January in the calendar year next following that in which the Convention enters into force; and
- b) in respect of other taxes, for taxation years beginning on or after the first day of January in the calendar year next following that in which the Convention enters into force.

2. The provisions of the Convention between the Government of Canada and the Government of the United Mexican States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed at Ottawa on April 8, 1991, as well as the provisions of the Convention between the Government of Canada and the Government of the United Mexican States for the Exchange of Information with respect to Taxes signed at Mexico City on March 16, 1990 (hereinafter referred to as the "1990 Convention") shall cease to have effect:

- a) in respect of tax withheld at the source on amounts paid or credited to non-residents, on or after the first day of January in the calendar year next following that in which this Convention enters into force; and
- b) in respect of other taxes, for taxation years beginning on or after the first day of January in the calendar year next following that in which this Convention enters into force.