

CONVENTION BETWEEN THE GOVERNMENT OF CANADA
AND THE GOVERNMENT OF THE UNITED MEXICAN STATES
FOR THE EXCHANGE OF
INFORMATION WITH RESPECT TO TAXES

The Government of Canada and the Government of the United Mexican States, desiring to conclude a Convention for the exchange of information with respect to taxes (hereinafter referred to as the "Convention"), have agreed as follows:

ARTICLE 1

OBJECT AND SCOPE

1. The objective of this Convention is to facilitate the exchange of information between the Contracting States on the assessment and collection of taxes, with a view to better enable them to prevent, within their respective jurisdiction, fiscal evasion and fraud, and develop improved information sources for tax matters.
2. The Contracting States shall cooperate with each other to carry out the objective of this Convention, in conformity with and subject to the limitations of their respective national laws and regulations.
3. Pursuant to the provision of paragraph 2 of this Article, requests for assistance under this Convention will be executed, except to the extent that: