

2. This Agreement does not affect the rights and obligations of a Party under a tax convention. In the event of inconsistency between this Agreement and a tax convention, that convention prevails.

3. This Agreement does not require a Party to furnish or allow access to information, which if disclosed, would be contrary to the Party's law protecting information concerning the taxation affairs of a taxpayer.

4. Subject to paragraph 2, the provisions of Articles 4 and 5 apply to all taxation measures, other than those on income, capital gains or on the taxable capital of corporations, except that nothing in those Articles shall apply:

- (a) to a non-conforming provision of an existing taxation measure;
- (b) to the continuation or prompt renewal of a non-conforming provision of an existing taxation measure;
- (c) to an amendment to a non-conforming provision of an existing taxation measure to the extent that the amendment does not decrease its conformity at the time of the amendment with those Articles; or
- (d) to a new taxation measure that is aimed at ensuring the equitable and effective imposition or collection of taxes (including, for greater certainty, a measure that is taken by a Party to ensure compliance with the Party's taxation system or to prevent the avoidance or evasion of taxes) and that does not arbitrarily discriminate between persons, goods or services of the Parties.

5. Provided that the conditions in paragraph 6 are met:

- (a) a claim by an investor that a taxation measure of a Party is in breach of an agreement between a national government authority of that Party and the investor concerning an investment shall be considered a claim for breach of this Agreement; and
- (b) the provisions of Article 10 apply to taxation measures.

6. An investor may not make a claim under paragraph 5 unless:

- (a) the investor provides a copy of the notice of claim to the taxation authorities of the Parties; and
- (b) six months after receiving notification of the claim by the investor, the taxation authorities of the Parties fail to reach a joint determination that, in the case of subparagraph 5(a), the measure does not contravene that agreement, or in the case of subparagraph 5(b), the measure in question is not an expropriation.