

4. Subject to paragraphs 2 and 5:
 - (a) Articles 9.2 (National Treatment), 10.2 (National Treatment), and 10.5 (Cross-Border Trade) apply to a taxation measure on income, on capital gains, or on the taxable capital of corporations that relates to the purchase or consumption of particular services, except that this subparagraph does not prevent a Party from conditioning the receipt or continued receipt of an advantage relating to the purchase or consumption of particular services on requirements to provide the service in its territory; and
 - (b) Articles 8.3 (National Treatment) and 8.4 (Most-Favoured-Nation Treatment), Articles 9.2 (National Treatment) and 9.3 (Most-Favoured-Nation Treatment), and Articles 10.2 (National Treatment) and 10.3 (Most-Favoured-Nation Treatment) apply to all taxation measures, other than those on income, on capital gains, or on the taxable capital of corporations, or taxes on inheritances and gifts.
5. Paragraph 4 does not:
 - (a) impose a most-favoured-nation obligation with respect to an advantage accorded by a Party pursuant to a tax convention;
 - (b) impose a national treatment obligation with respect to the conditioning of a receipt, or continued receipt, of an advantage relating to the contributions to, or income of, pension trusts or pension plans on a requirement that a Party maintain continuous jurisdiction over the pension trust or pension plan;
 - (c) apply to a non-conforming provision of an existing taxation measure;
 - (d) apply to the continuation or prompt renewal of a non-conforming provision of an existing taxation measure;
 - (e) apply 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 the Articles referred to in paragraph 4; or
 - (f) apply to a new taxation measure that is aimed at ensuring the equitable and effective imposition or collection of taxes (including, for greater certainty, any measure that is taken by a Party in order 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.
6. Subject to paragraph 2, and without prejudice to the rights and obligations of the Parties under paragraph 3, Article 8.8 (Performance Requirements) applies to taxation measures.