

4. Subject to paragraph 2, the provisions of Articles 4 (National Treatment) and 5 (Most Favoured Nation Treatment) shall apply to all taxation measures, other than taxation measures on income, capital gains or on the taxable capital of corporations, except that nothing in those Articles shall apply²:

- (a) to a non-conforming provision of any existing taxation measure, to its continuation or prompt renewal or to its amendment to the extent that the amendment does not decrease its conformity at the time of the amendment with any of those Articles;
- (b) to any 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 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 central government authority of a Party and the investor concerning an investment shall be considered a claim for breach of this Agreement; and
- (b) the provisions of Article 10 (Expropriation) shall apply to taxation measures.

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

- (a) the investor provides a copy of the notice of claim to the taxation authorities of the Parties; and

² "It is understood that Article 14 (4) (Taxation Measures) does not apply to taxation measures that are the object of the *Agreement between Canada and the United Republic of Tanzania for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital*, done at Dar es Salaam on 15 December 1995."