

**international capital transactions** means transactions “for the purpose of transferring capital” as the term is used in Article XXX of the *Articles of Agreement of the International Monetary Fund*, done at Washington on 27 December 1945 (“Articles of Agreement of the IMF”);

**investor** has the same meaning as in Article 10.1 (Investment – Definitions);

**payments for current international transactions** means “payments for current transactions” as defined under Article XXX of the Articles of Agreement of the IMF;

**person engaged in a cultural industry** means a person engaged in the following activities:

- (a) the publication, distribution, or sale of books, magazines, periodicals, or newspapers in print or machine readable form but not including the sole activity of printing or typesetting any of the foregoing;
- (b) the production, distribution, sale, or exhibition of film or video recordings;
- (c) the production, distribution, sale, or exhibition of audio or video music recordings;
- (d) the publication, distribution, or sale of music in print or machine readable form;  
or
- (e) radio communications in which the transmissions are intended for direct reception by the general public; radio, television and cable broadcasting undertakings; and satellite programming and broadcast network services;

**tax convention** means a convention for the avoidance of double taxation or other international taxation agreement or arrangement;

**taxation measures** does not include:

- (a) a customs duty as defined in Article 2.1 (General Definitions – Definitions of General Application); or
- (b) a measure listed in exceptions (b), (c), or (d) in that definition;

**transfers** means international transactions and related international transfers and payments; and

**Tribunal** has the same meaning as in Article 10.1 (Investment – Definitions).