

ARTICLE 13**Subrogation**

1. If a Contracting Party or its Agency makes a payment to one of its investors under a guarantee or contract of insurance it has granted to a covered investment of that investor, the other Contracting Party shall recognize the transfer of any right or claim of that investor to the first mentioned Contracting Party or its Agency. The subrogated right or claim shall not be greater than the original right or claim of the said investor. Such right may be exercised by the Contracting Party or any agent thereof so authorized.
2. In an arbitration under Part C, a disputing Contracting Party shall not assert, as a defence, counterclaim, right of setoff or otherwise, that the disputing investor has received or will receive, pursuant to an insurance or guarantee contract, indemnification or other compensation for all or part of its alleged damages.

ARTICLE 14**Taxation**

1. Except as provided in this Article nothing in this Agreement shall apply to taxation measures.
2. Nothing in this Agreement shall affect the rights and obligations of the Contracting Parties under any tax convention. In the event of any inconsistency between the provisions of this Agreement and any such convention, the provisions of that convention shall apply to the extent of the inconsistency.
3. Nothing in this Agreement shall be construed to require a Contracting Party to furnish or allow access to information the disclosure of which would be contrary to the Contracting Party's law protecting information concerning the taxation affairs of a taxpayer.
4. The provisions of Article 10 shall apply to taxation measures.
5. No claim may be made by an investor pursuant to paragraph 4 unless:
 - (a) the investor provides a copy of the notice of claim to the taxation authorities of the Contracting Parties; and
 - (b) six months after receiving notification of the claim by the investor, the taxation authorities of the Contracting Parties fail to reach a joint determination that the measure in question is not an expropriation.
6. The taxation authorities referred to in this Article shall be the following until otherwise notified by a Contracting Party:
 - (a) for Canada: the Assistant Deputy Minister, Tax Policy, of the Department of Finance Canada;