

5. Subject to paragraphs 2, 3, and 6:
- (a) Article 11.3 (Cross-Border Trade in Services – National Treatment) and Article 13.3 (Financial Services – National Treatment) apply to a taxation measure on income, capital gains, or on the taxable capital of corporations that relate to the purchase or consumption of particular services, except that this subparagraph does not prevent a Party from making the receipt or continued receipt of an advantage relating to the purchase or consumption of particular services conditional on providing the service in its territory; and
 - (b) Articles 10.4 and 10.5 (Investment – National Treatment and Most – Favoured-Nation Treatment), Articles 11.3 and 11.4 (Cross-Border Trade in Services – National Treatment and Most-Favoured-Nation Treatment) and Articles 13.3 and 13.4 (Financial Services – National Treatment and Most-Favoured-Nation Treatment) apply to a taxation measure, other than a taxation measure on income, capital gains, the taxable capital of corporations, estates, inheritances, and gifts.
6. Paragraph 5 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 on a Party 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 the 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 provided that the amendment does not decrease its conformity, before the amendment, with the Articles referred to in paragraph 5; 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, a 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.