

# Appendix

## Summary of Canada's Free Trade Agreements

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| NAFTA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Canada—Chile                                                                                                                                                                                                                                                                                                                                                                                                                                            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| Article 2103<br>1. Except as set out in this article, nothing in this agreement shall apply to taxation measures<br>2. Nothing in this agreement shall affect the rights and obligations of any party under any tax convention. In the event of any inconsistency between this agreement and any such convention, that convention shall prevail to the extent of the inconsistency<br>...<br>4. Subject to paragraph 2:<br>(a) Article 1202 (Cross-Border Trade in Services—NT) and Article 1405 (Financial Services—NT) shall apply to taxation measures on income, capital | Article O-03<br>1. Except as set out in this article and in Annex O-03.1, nothing in this agreement shall apply to taxation measures<br>2. Nothing in this Agreement shall affect the rights and obligations of either party under any tax convention. In the event of any inconsistency between this agreement and any such convention, that convention shall prevail to the extent of the inconsistency<br>...<br>If an issue arises as to whether a tax convention prevails over this agreement, the issue shall be referred to the competent authorities of the parties. The | Article XIV.3<br>1. Except as set out in this article and in Annex XIV.3.1, nothing in this agreement shall apply to taxation measures<br>2. Nothing in this Agreement shall affect the rights and obligations of either party under any tax convention. In the event of any inconsistency between this agreement and any such convention, that convention shall prevail to the extent of the inconsistency<br>Annex XIV.1 Double taxation<br>1. The parties agree to conclude a bilateral double taxation agreement within a reasonable time after the date that | Article 2203<br>1. Except where express reference is made thereto, nothing in this agreement shall apply to taxation measures<br>2. Nothing in this agreement shall affect the rights and obligations of any party under any tax convention. In the event of any inconsistency between this agreement and any such convention, the convention shall prevail to the extent of the inconsistency<br>3. Where similar provisions with respect to a taxation measure exist under this agreement and a tax convention, the procedural provisions of the tax convention | Article 2204<br>1. Except as set out in this article and paragraph 2 of Annex 1101.5, nothing in this agreement shall apply to taxation measures<br>2. Nothing in this agreement shall affect the rights and obligations of any party under any tax convention. In the event of any inconsistency between this agreement and any such convention, that convention shall prevail to the extent of the inconsistency<br>3. Where similar provisions with respect to a taxation measure exist under this agreement and a tax convention, the procedural provisions of that tax convention to | Article 23.04<br>1. Except as set out in this article, this agreement does not apply to a taxation measure<br>2. This Agreement does not affect the rights and obligations of a Party under a tax convention. In the event of inconsistency between this Agreement and a tax convention, the tax convention shall prevail to the extent of the inconsistency<br>(b) In the case of a tax convention between the parties, the competent authorities under that convention shall have the sole responsibility for determining whether an inconsistency exists between this Agreement and that convention<br>...<br>4 Subject to paragraphs 2 and 5:<br>(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 | Article 22.3<br>1. Except as set out in this article, this agreement does not apply to a taxation measure<br>2. (a) This Agreement does not affect the rights and obligations of either party under a tax convention. In the event of inconsistency between this Agreement and a tax convention, the tax convention shall prevail to the extent of the inconsistency<br>(b) In the case of a tax convention between the parties, the competent authorities under that convention shall have the sole responsibility for determining whether an inconsistency exists between this Agreement and that convention<br>...<br>4 Subject to paragraphs 2 and 5:<br>(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 | Article 22.4<br>1. Except as set out in this article, this agreement does not apply to a taxation measure<br>2. This Agreement does not affect the rights and obligations of a Party under a tax convention. In the event of inconsistency between this Agreement and a tax convention, the tax convention prevails<br>3. If a provision with respect to a taxation measure under this Agreement is similar to a provision of a tax convention, the competent authorities identified in the tax convention shall use the procedural provision of that tax convention to resolve an issue that may arise under this Agreement<br>...<br>5. Subject to paragraphs 2, 3, and 6:<br>(a) Article 11.3 (Cross-Border Trade in Services—National Treatment) and Article |

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| gains or the taxable capital of corporations, and to those taxes listed in paragraph 1 of Annex 2103.4, that relate to the purchase or consumption of particular services, and (b) Articles 1102 and 1103 (Investment—NT and MFN Treatment), Articles 1202 and 1203 (Cross-Border Trade in Services —NT and MFN Treatment) and Articles 1405 and 1406 (Financial Services—NT and MFN Treatment) shall apply to all taxation measures other than those on income ... and those taxes listed in paragraph 1 of Annex 2103.4, except that nothing in those | competent authorities shall consider the issue and decide whether the tax convention prevails. If within six months of the referral of the issue to the competent authorities, they decide with respect to the measure that gives rise to the issue that the tax convention prevails, no procedures concerning that measure may be initiated under Article N-08 (Institutional Arrangements and Dispute Settlement Procedures—Request for an Arbitral Panel) and no claim concerning that measure may be submitted under | this agreement enters into force 2. The parties agree that upon conclusion of a bilateral double taxation agreement, they will agree to an exchange of letters setting out the relationship between the double taxation agreement and Article XIV.3 of the Agreement | alone shall be used, by the competent authorities identified in the tax convention, to resolve any issue related to such provisions arising under this agreement. ... 5. Subject to paragraphs 2, 3, and 6: (a) Articles 903 (Cross-Border Trade in Services —National Treatment) and Article 1102 (Financial Services—National Treatment) apply to taxation measures on income, capital gains or on the taxable capital of corporations that relate to the | tax convention alone shall be used, by the competent authorities identified in the tax convention, to resolve any issue related to such provisions arising under this agreement ... 5. Subject to paragraphs 2 and 3: (a) Article 902 (Cross-Border Trade in Services —NT and Article 1102 (Financial Services—NT) shall apply to taxation measures on income, capital gains, or on the taxable capital of corporations that relate to the purchase or consumption of particular services; and (b) Articles 9.04 (Investment—NT and MFN Treatment), Articles 10.03 and 10.04 (Cross-Border Trade in Services —NT and MFN | resolve an issue that may arise under this agreement ... 5. Subject to paragraphs 2, 3 and 6: (a) Article 10.03 (Cross-Border Trade in Services —NT) and Article 12.03 (Financial Services—NT) 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; and (b) Articles 9.04 (Investment—NT and MFN Treatment), Articles 10.03 and 10.04 (Cross-Border Trade in Services —NT and MFN | 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 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 6. 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; | 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 |                 |

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| <p>Articles shall apply (c) MFN obligation with respect to an advantage accorded by a party pursuant to a tax convention (d) to a non-conforming provision of any existing taxation measure (e) to the continuation or prompt renewal of a non-conforming provision of any existing taxation measure (f) to an amendment to a non-conforming provision of any existing taxation measure (g) to an amendment to a tax convention</p> | <p>Article G-21 (Investment—Submission of a Claim to Arbitration). No procedures or claim concerning the measure may be initiated during the period that the issue is under consideration by the competent authorities. 4. Subject to paragraph 2: (a) Article H-02 (Cross-Border Trade in Services—NT) and Article H bis-02 (Financial Services—National Treatment) shall apply to taxation measures on income, capital gains or the taxable capital of corporations that relate to the purchase or consumption of</p> | <p>particular services; and (b) Articles 803 and 804 (Investment—NT and MFN Treatment), 903 and 904 (Cross-Border Trade in Services—NT and MFN Treatment) and 1102 and 1103 (Financial Services—NT and MFN Treatment) apply to all taxation measures, other than those on income, capital gains or on the taxable capital of corporations 6. Paragraph 5 shall not: (a) impose any MFN obligation with respect to an advantage accorded by a party pursuant to a tax convention; ... (c) impose on a party any NT obligation with</p> | <p>shall 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 803 and 804 (Investment—NT and MFN Treatment), Articles 902 and 903 (Cross-Border Trade in Services—NT and MFN Treatment), and MFN obligation with respect to an advantage accorded by a Party pursuant to a tax convention; ... (c) impose on a party an obligation making the receipt, or continued receipt, of an advantage relating to the purchase or consumption of a particular service conditional on a requirement that the service be</p> | <p>impose a national treatment obligation with respect to the conditioning of 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; (f) apply to an amendment to a tax convention; (g) 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;</p> | <p>(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 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;</p> | <p>(b) impose a national treatment obligation with respect to the conditioning of 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; (f) apply to an amendment to a tax convention; ... (c) impose on a party an obligation making the receipt, or continued receipt, of an advantage relating to the purchase or consumption of a particular service conditional on a requirement that the service be</p> | <p>(b) impose a national treatment obligation with respect to the conditioning of 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; (f) apply to an amendment to a tax convention; ... (c) impose on a party an obligation making the receipt, or continued receipt, of an advantage relating to the purchase or consumption of a particular service conditional on a requirement that the service be</p> |

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| (g) to any new taxation measure aimed at ensuring the equitable and effective imposition or collection of taxes and that does not arbitrarily discriminate between persons, goods or services of the parties or arbitrarily nullify or impair benefits accorded under those articles, in the sense of Annex 2004, or (h) to the measures listed in paragraph 2 of Annex 2103.4 | particular services; and (b) Articles G-02 and G-03 (Investment—NT Treatment) and MFN (Articles H-02 and H-03 (Cross-Border Trade in Services —NT and MFN Treatment) and Articles H bis-02 and H bis-03 (Financial Services—NT and MFN) shall apply to all taxation measures, other than those on income ... except that nothing in those Articles shall apply; (c) any MFN respect to an advantage accorded by a Party pursuant to a tax convention |              |                   | respect to the conditioning of a receipt, or continued receipt, of an advantage relating to the purchase or consumption of a particular service on a requirement that the service be provided in its territory; (d) apply to a non-conforming provision of any existing taxation measure; (e) apply to the continuation or prompt renewal of a non-conforming provision of any existing taxation measure; (f) apply to an amendment to a non-conforming provision of any existing taxation measure; (g) apply to an amendment to a non-conforming provision of any existing taxation measure to the extent that the amendment does | taxes on estates, inheritances and gifts (c) Subparagraphs (a) and (b) shall not: (i) impose any MFN obligation with respect to an advantage accorded by a Party pursuant to any tax convention, (ii) apply to a non-conforming provision of any existing taxation measure, (iii) apply to the continuation or prompt renewal of a non-conforming provision of any existing taxation measure, (iv) apply to an amendment to a non-conforming provision of any existing taxation measure to the extent that the measure to the | provided in its territory; (d) apply to a non-conforming provision of an existing taxation measure; (e) apply to the continuation or prompt renewal of a non-conforming provision of an existing taxation measure; (f) apply to an amendment to a non-conforming provision of an existing taxation measure provided that the amendment does not decrease its conformity, as it immediately before the amendment, with the Articles referred to in paragraph 5; or (g) apply to a new taxation | measure that is taken by a party in order to ensure compliance with the Party's tax 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 Dispute Resolution and Compensation) applies to a tax measure. However, an investor shall not invoke Article 8.11 (Expropriation and Compensation) as the basis for a claim under Article 8.18 (Claim by an Investor of a Party on its Own Behalf) or 8.19 (Claim by an Investor of a Party on Behalf of an Enterprise) if it has been determined pursuant to this paragraph that the measure is not an expropriation. The investor shall refer to the | (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 |

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| <p>requirements) shall apply to taxation measures. <u>Dispute resolution</u><br/>6. Article 1110 (expropriation and compensation) shall apply to taxation measures except that no investor may invoke that article as the basis for a claim under Article 1116 (claim by an investor of a party on its own behalf) or 1117 (claim by an investor of a party on behalf of an enterprise), where it has been determined pursuant to this paragraph that the measure is not an expropriation. The investor shall refer the issue of whether the measures is not an expropriation for a determination to</p> | <p>(d) to a non-conforming provision of any existing taxation measure (e) to the continuation or prompt renewal of a non-conforming provision of any existing taxation measure (f) to an amendment to a non-conforming provision of any existing taxation measure to the extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those articles; or (g) 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 in order to ensure compliance with the Party's taxation system or avoidance or evasion of taxes) and that does not arbitrarily discriminate between persons, goods or services</p> | <p>not decrease its conformity, at the time of the amendment, with any of the articles referred to in paragraph 5; or (g) apply 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 in order to ensure compliance with the Party's taxation system or avoidance or evasion of taxes) and that does not arbitrarily discriminate between persons, goods or services</p> | <p>extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those Articles, (v) apply 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 in order to ensure compliance with the party's tax system or to prevent the avoidance or evasion of taxes) and that does not arbitrarily discriminate between persons, goods or services</p> | <p>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 tax system or to prevent the avoidance or evasion of taxes) and that does not arbitrarily discriminate between persons, goods or services</p> | <p>designated authorities, at the time that it gives its Notice of Intent under Article 8.20 (Notice of Intent to Submit a Claim to Arbitration), the issue of whether that taxation measure is not an expropriation. If the designated authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation within a period of 180 days of such referral, the investor may submit its claim to arbitration under Article 8.23 (Submission of a Claim to Arbitration)</p> | <p>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 tax system or to prevent the avoidance or evasion of taxes) and that does not arbitrarily discriminate between persons, goods or services</p> | <p>avoidance or evasion of taxes) and that does not arbitrarily discriminate between persons, goods, or services of the Parties.<br/>7. Subject to paragraphs 2 and 3, and without prejudice to the rights and obligations of the Parties under Article 10.7(4) (Investment—Performance Requirements) applies to a taxation measure <u>Dispute Resolution</u><br/>8. Notwithstanding paragraphs 2 and 3, Article 10.11 (Investment—Expropriation) applies to a taxation measure, but an investor may not invoke that Article as the basis for a claim under Article 10.19 (Investment—Claim by an Investor of a Party on its Own Behalf) or Article 10.20 (Investment—Claim by an Investor of a Party on Behalf of an Enterprise), if the</p> |                 |

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| the appropriate competent authorities set out in Annex 2103.6 at the time that it gives notice under Article 1119 (notice of intent to submit a claim to arbitration). If the competent authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation within a period of six months of such referral, the investor may submit its claim to arbitration under Article 1120 (submission of a claim to arbitration) | arbitrarily discriminate between persons, goods or services of the parties or arbitrarily nullify or impair benefits accorded under those Articles, in the sense of Annex N-04 | 5. Subject to paragraph 2 and without prejudice to the rights and obligations of the parties under paragraph 3, Article 812 (Investment—Expropriation) shall apply to taxation measures | 3, and without prejudice to the rights and obligations of the parties under paragraph 4, Article 807 (Investment—Performance Requirements) shall apply to taxation measures | 6. Subject to paragraphs 2 and 3, and without prejudice to the rights and obligations of the Parties under paragraph 4, Article 807 (Investment—Performance Requirements) shall apply to taxation measures | Requirements applies to a taxation measure | Dispute resolution 8. Notwithstanding paragraphs 2 and 3, Article 812 (Investment—Expropriation) shall apply to a taxation measure, but an investor may invoke that Article as the basis for a claim under Articles 9.20 (Investment—Claim by an Investor of a Party on Its Own Behalf) or 9.21 (Investment—Claim by an Investor of a Party on Behalf of an Enterprise), where the designated authorities of the Parties have determined under this paragraph that a taxation measure is not an expropriation. The investor shall refer to paragraphs 1 to 3: | designated authorities of the Parties have determined under this paragraph that a taxation measure is not an expropriation. The investor shall refer to paragraphs 1 to 3: | designated authorities of the Parties have determined under this paragraph that a taxation measure is not an expropriation. The investor shall refer to paragraphs 1 to 3: |

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| <p>NAFTA</p> | <p>Canada-Chile</p> <p>(claim by an investor of a party on its own behalf) or G-18 (claim by an investor of a party on behalf of an enterprise), where it has been determined pursuant to this paragraph that the measure is not an expropriation. The investor shall refer the issue of whether the measure is not an expropriation for a determination to the appropriate competent authorities set out in Annex O-03.6 at the time that it gives notice under Article G-20 (notice of intent to submit a claim to arbitration). If the competent authorities do not agree to consider the issue or,</p> | <p>Canada-Costa Rica</p> | <p>Canada-Peru</p> <p>Enterprise), where it has been determined pursuant to this paragraph that a taxation measure is not an expropriation. The investor shall refer the issue of whether a measure is not an expropriation for a determination to the designated authorities of the parties at the time that it gives notice under paragraph 1(c) of Article 823 (Investment—Conditions Precedent to Submission of a Claim to Arbitration). If, within a period of six months from the date of this referral, the designated authorities do not agree to consider the issue or,</p> | <p>Canada-Colombia</p> <p>paragraph that the measure is not an expropriation; (b) an investor that seeks to invoke Article 811 (Investment—Expropriation) with respect to a taxation measure must first refer to the designated authorities of the parties at the time that it gives its notice of intent under subparagraph 1(c) of Article 822 (Investment—Submission of a Claim to Arbitration) the issue of whether that taxation measure is not an expropriation; and (c) the designated authorities of the parties shall agree to consider the issue. If the designated</p> | <p>Canada-Panama</p> <p>the issue of whether a measure is not an expropriation for a determination to the designated authorities of the Parties at the time that it gives notice under subparagraph 2(c) of Article 9.22 (Investment—Conditions Precedent to Submission of a Claim to Arbitration). If, within a period of six months from the date of this referral, the designated authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation, the investor may submit its claim to</p> | <p>Canada-Korea</p> | <p>Canada-Honduras</p> <p>(a) If an issue arises as to whether a measure of a Party is a taxation measure in a dispute between the Parties, a Party may refer the issue to the designated authorities of the Parties. The designated authorities shall decide the issue of whether the measure is a taxation measure, and their decision shall bind a panel established under Article 21.11 (Institutional Arrangements and Dispute Settlement Procedures—Panel Composition) for the dispute. If a Party has referred the issue to the designated authorities and they have not decided the issue within 6 months of the referral, the panel shall decide the issue.<br/>(b) If an issue arises as to whether a measure of a Party is a taxation measure in connection</p> |
|              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                     | (continued)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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| NAFTA | Canada-Chile                                                                                                                                                                                                                                           | Canada-Costa Rica | Canada-Peru                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Canada-Colombia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Canada-Panama                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Canada-Korea | Canada-Honduras                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|       | <p>having agreed to consider it, fail to agree that the measure is not an expropriation within a period of six months of such referral, the investor may submit its claim to arbitration under Article G-21 (submission of a claim to arbitration)</p> |                   | <p>agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation, the investor may submit its claim to arbitration under Article 824 (Investment—Submission of a Claim to Arbitration) 9. In order to give effect to paragraphs 1 to 3: (a) Where in a dispute between Parties, an issue arises as to whether a measure of a party is a taxation measure, either party may refer the issue to the designated authorities of the parties ... Where the designated authorities have not decided the</p> | <p>authorities fail to agree that the measure is not an expropriation within a period of six months of such referral, the investor may submit its claim to arbitration under Article 822 (Submission of a Claim to Arbitration) 8. In order to give effect to paragraphs 1 to 3: (a) Where in a dispute between Parties, an issue arises as to whether a measure of a party is a taxation measure, either party may refer the issue to the designated authorities of the parties ... Where the designated authorities have been referred the issue and have not</p> | <p>arbitration under Article 9.23 (Investment—Submission of a Claim to Arbitration) ... 10. In order to give effect to paragraphs 1 to 3: (a) If an issue arises as to whether a measure of a Party is a taxation measure in a dispute between the Parties, either Party may refer the issue to the designated authorities of the Parties ... If a Party has referred the issue to the designated authorities and they have not decided the issue within six months of the referral, the panel shall decide the issue;</p> |              | <p>with a claim by an investor of a Party, the Party that has received notice of intention to submit a claim to arbitration or against which an investor of the other Party has submitted a claim may refer the issue to the designated authorities the Parties. The designated authorities shall decide whether the measure is a taxation measure, and their decision shall bind a Tribunal with jurisdiction over the claim. A Tribunal seized of a claim in which the same issue arises may not proceed while the designated authorities are considering the issue. If a Party has referred the issue to the designated authorities and they have not decided the issue within 6 months of the referral, the</p> |

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| NAFTA | Canada-Chile | Canada-Costa Rica | Canada-Peru                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Canada-Colombia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Canada-Panama                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Canada-Korea | Canada-Honduras                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|       |              |                   | <p>issue within six months of the referral, the tribunal shall decide the issue in place of the designated authorities</p> <p>(b) Where in connection with a claim by an investor of a party, an issue arises as to whether a measure is a taxation measure, the party that has received notice of intention to submit a claim or against which an investor of a party has submitted a claim may refer the issue to the designated authorities of the parties ... Where the designated authorities have not decided the issue within six months of the referral, the</p> | <p>decided the issue within six months of the referral, the panel shall decide the issue;</p> <p>(b) Where in connection with a claim by an investor of a party, an issue arises as to whether a measure is a taxation measure, the party that has received notice of intention to submit a claim or against which an investor of a party has submitted a claim may refer the issue to the designated authorities of the parties ... If a Party has referred the issue to the designated authorities and they have not decided the issue within six months of the referral, the Tribunal shall decide the issue;</p> <p>(c) If an issue arises as to</p> | <p>(b) If an issue arises as to whether a measure is a taxation measure in connection with a claim by an investor of a Party, the Party that has received notice of intention to submit a claim or against which an investor of a Party has submitted a claim may refer the issue to the designated authorities of the Parties ... If a Party has referred the issue to the designated authorities and they have not decided the issue within six months of the referral, the Tribunal shall decide the issue;</p> <p>(c) If an issue arises as to</p> |              | <p>Tribunal shall decide the issue.</p> <p>(c) If an issue arises as to whether a tax convention prevails over this Agreement in a dispute between the Parties, a Party may refer the issue to the designated authorities of the Parties. The designated authorities shall consider the issue and decide whether the tax convention prevails. If within 6 months of the referral of the issue to the designated authorities, they decide with respect to the measure that gives rise to the issue that the tax convention prevails, procedures concerning that measure may not be initiated under Article 21.10 (Institutional Arrangements and Dispute Settlement Procedures—Establishment of a Panel). Procedures</p> |

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| NAFTA | Canada-Chile | Canada-Costa Rica | Canada-Peru                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Canada-Colombia                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Canada-Panama                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Canada-Korea | Canada-Honduras                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|       |              |                   | <p>months of the referral, the tribunal shall decide the issue in place of the designated authorities</p> <p>(c) Where in a dispute between parties, an issue arises as to whether a tax convention prevails over this agreement, a party to the dispute may refer the issue to the designated authorities of the agreement, a party to the dispute may refer the issue to the designated authorities of the parties. ... Where ... (d) Where prior to the submission of a claim by an investor of a party, an issue arises as to whether a tax convention prevails over this agreement, the party that has received notice of intention to</p> | <p>tribunal shall decide the issue;</p> <p>(c) Where in a dispute between parties, an issue arises as to whether a tax convention prevails over this agreement, a party to the dispute may refer the issue to the designated authorities of the parties ... Where the designated authorities have been referred the issue and have not decided the issue within six months of the referral, the panel shall decide the issue; and (d) Where prior to the submission of a claim by an investor of a party, an issue arises as to whether a tax convention prevails over this agreement, the party that has received notice of intention to</p> | <p>whether a tax convention prevails over this Agreement in a dispute between the Parties, a Party to the dispute may refer the issue to the designated authorities of the Parties ... If a Party has referred the issue to the designated authorities and they have not decided the issue within six months of the referral, the panel shall decide the issue; (d) If an issue arises as to whether a tax convention prevails over this Agreement prior to the submission of a claim by an investor of a Party, the Party that has received notice of intention to</p> |              | <p>concerning the measure may not be initiated while the designated authorities are considering the issue. If a Party has referred the issue to the designated authorities and they have not decided the issue within 6 months of the referral, the panel shall decide the issue. (d) If an issue arises as to whether a tax convention prevails over this Agreement prior to the submission of a claim by an investor of a Party, the Party that has received notice of intention to submit a claim to arbitration may refer the issue to the designated authorities of the Parties. The designated authorities shall consider the issue and decide whether the tax convention prevails. If within 6 months of the referral of the issue to the designated authorities, they decide</p> |

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| NAFTA | Canada-Chile | Canada-Costa Rica | Canada-Peru                                                                                    | Canada-Colombia                                                                                                                                                                                                                                                                                                                                           | Canada-Panama                                                                                                                                                                                                                                                                           | Canada-Korea | Canada-Honduras                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|       |              |                   | submit a claim<br>may refer the<br>issue to the<br>designated<br>authorities of the<br>parties | party that has<br>received notice of<br>intention to<br>submit a claim<br>may refer the<br>issue to the<br>designated<br>authorities of the<br>parties ... Where<br>the designated<br>authorities have<br>been referred the<br>issue and have not<br>decided the issue<br>within six months<br>of the referral, the<br>Tribunal shall<br>decide the issue | may refer the<br>issue to the<br>designated<br>authorities of the<br>Parties. ... If a<br>Party has referred<br>the issue to the<br>designated<br>authorities and<br>they have not<br>decided the issue<br>within six months<br>of the referral, the<br>panel shall decide<br>the issue |              | with respect to the<br>measure that gives rise<br>to the issue that the tax<br>convention prevails, a<br>claim concerning that<br>measure may not be<br>submitted under Article<br>10.23 (Investment—<br>Submission of a Claim<br>to Arbitration). A claim<br>concerning the measure<br>may not be submitted<br>while the designated<br>authorities are<br>considering the issue.<br>An investor of a Party<br>that fails to identify a<br>taxation measure in its<br>notice of intention to<br>submit a claim may not<br>submit a claim to<br>arbitration concerning<br>that measure under<br>Article 10.23<br>(Investment—<br>Submission of a Claim<br>to Arbitration). If a<br>Party has referred the<br>issue to the designated<br>authorities and they<br>have not decided the<br>issue within 6 months<br>of the referral, the<br>Tribunal shall decide<br>the issue |

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| NAFTA                                                         | Canada–Chile                   | Canada–Costa Rica                       | Canada–Peru                    | Canada–Colombia                | Canada–Panama                                          | Canada–Korea                                           | Canada–Honduras                                        |
| <b>Tax treaties:</b><br>In force: Canada–US,<br>Canada–Mexico | <b>Tax treaty:</b><br>In force | <b>Tax treaty:</b><br>Under negotiation | <b>Tax treaty:</b><br>In force | <b>Tax treaty:</b><br>In force | <b>Tax treaty:</b><br>Not signed, not being negotiated | <b>Tax treaty:</b><br>Not signed, not being negotiated | <b>Tax treaty:</b><br>Not signed, not being negotiated |