(b) Article 8 shall apply to taxation measures on income, on capital gains, on the taxable capital of corporations, or on the value of an investment or property[5] (but not on the transfer of that investment or property), that relate to the purchase or consumption of particular digital products, except that nothing in this subparagraph shall prevent a Party from conditioning the receipt or continued receipt of an advantage relating to the purchase or consumption of particular digital products on requirements to provide the digital product in its territory,

but nothing in Article 8 shall apply to:

(c) any most-favored-nation obligation with respect to an advantage accorded by a Party pursuant to a tax convention;

(d) a non-conforming provision of any existing taxation measure;

(e) the continuation or prompt renewal of a non-conforming provision of any existing taxation measure;

(f) 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 that Article;

(g) the adoption or enforcement of any new taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes, including any taxation measure that differentiates between persons based on their place of residence for tax purposes, provided that the taxation measure does not arbitrarily discriminate between persons, goods, or services of the Parties;[6]

(h) a provision that conditions the receipt or continued receipt of an advantage relating to the contributions to, or income of, a pension trust, pension plan, superannuation fund, or other arrangement to provide pension, superannuation, or similar benefits, on a requirement that the Party maintain continuous jurisdiction, regulation, or supervision over that trust, plan, fund, or other arrangement; or

(i) an excise duty on insurance premiums to the extent that the excise duty would, if levied by the other Party, be covered by subparagraph (d), (e), or (f).

[5] This is without prejudice to the methodology used to determine the value of such investment or property under the laws and regulations of each Party.

[6] The Parties understand that this subparagraph must be interpreted by reference to the footnote to subparagraph (d) of Article XIV of the GATS as if the latter subparagraph was not restricted to services or direct taxes.

Article 7
Customs Duties

Neither Party shall impose customs duties on electronic transmissions, including content transmitted electronically, between a person of a Party and a person of the other Party.

Article 8
Non-Discriminatory Treatment of Digital Products

1. Neither Party shall accord less favorable treatment to a digital product created, produced, published, contracted for, commissioned, or first made available on commercial terms in the territory of the other Party, or to a digital product of which the author, performer, producer, developer, or owner is a person of the other Party, than it accords to other like digital products.[7]

2. This Article does not apply to subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.

3. For greater certainty, nothing in this Article prevents a Party from adopting or maintaining measures that limit the level of foreign capital participation in an enterprise engaged in the supply of broadcasting[8].

4. With respect to intellectual property rights, paragraph 1 shall not apply to the extent of any inconsistency with the rights and obligations in any bilateral agreement between the Parties with respect to intellectual property or, if no such bilateral agreement exists, with the rights and obligations in any international agreement with respect to intellectual property to which both Parties are party.

Article 9
Domestic Electronic Transactions Framework

1. Each Party shall maintain a legal framework governing electronic transactions consistent with the principles of the *UNCITRAL Model Law on Electronic Commerce 1996*.

2. Each Party shall endeavor to:

[7] For greater certainty, to the extent that a digital product of a third country is a "like digital product", it will qualify as an "other like digital product" for the purposes of this paragraph.

[8] For the purposes of this paragraph, for Japan, "broadcasting" means the transmission of telecommunications with the aim of direct reception by the public (paragraph 1 of Article 2 of the *Broadcast Law* (Law No. 132 of 1950)) and does not include on-demand services including such services supplied over the Internet.