(iii) safety; or

(d) inconsistent with paragraphs 1 and 2 of Article 8.8 and paragraph 1 of Article 8.16 provided that the difference in treatment is aimed at ensuring the equitable or effective[1] imposition or collection of direct taxes in respect of economic activities, entrepreneurs, services or service suppliers of the other Party.

ARTICLE 8.4

Committee on Trade in Services, Investment Liberalisation and Electronic Commerce

1. The Committee on Trade in Services, Investment Liberalisation and Electronic Commerce established pursuant to Article 23.3 (hereinafter referred to in this Chapter as "the Committee") shall be responsible for the effective implementation and operation of this Chapter.

2. The Committee shall have the following functions:

(a) reviewing and monitoring the implementation and operation of this Chapter and the non-conforming measures set out in each Party's Schedules in Annexes I to IV to Annex 8-B;

(b) discussing matters relating to trade in audio-visual services, including:

(i) regulatory matters relating to audio-visual services with a view to sharing information and experience, as appropriate, including on related laws, regulations and their implementation, and best practices with respect to audio-visual services regulation;

(ii) ways to encourage greater cooperation between the Parties' respective audio-visual sectors, including but not limited to, encouraging co-production; and

(iii) the need for the inclusion of audio-visual services in the scope of this Chapter;

(c) exchanging information on any matters related to this Chapter;

(d) examining possible improvements to this Chapter, including a review on the scope of this Chapter in relation to audio-visual services;

(e) discussing any issue related to this Chapter as may be agreed upon between the representatives of the Parties; and

(f) carrying out other functions as may be delegated by the Joint Committee pursuant to subparagraph 5(b) of Article 23.1.

3. The Committee shall be composed of representatives of the Parties including officials of relevant ministries or agencies in charge of the issues to be addressed. The Committee may invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be addressed.

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[1] Measures that are aimed at ensuring the equitable or effective imposition or collection of direct taxes include measures taken by a Party under its taxation system which:
(a) apply to non-resident entrepreneurs and service suppliers in recognition of the fact that the tax obligation of non-residents is determined with respect to taxable items sourced or located in the Party's territory;
(b) apply to non-residents in order to ensure the imposition or collection of taxes in the Party's territory;
(c) apply to non-residents or residents in order to prevent the avoidance or evasion of taxes, including compliance measures;
(d) apply to consumers of services supplied in or from the territory of the other Party in order to ensure the imposition or collection of taxes on such consumers derived from sources in the Party's territory;
(e) distinguish entrepreneurs and service suppliers subject to tax on worldwide taxable items from other entrepreneurs and service suppliers, in recognition of the difference in the nature of the tax base between them; or
(f) determine, allocate or apportion income, profit, gain, loss, deduction or credit of resident persons or branches, or between related persons or branches of the same person, in order to safeguard the Party's tax base.
Tax terms or concepts in subparagraph 2(d), including this footnote, are determined according to tax definitions and concepts, or equivalent or similar definitions and concepts, under the domestic law of the Party taking the measure.