

CHAPTER 11

GENERAL PROVISIONS AND EXCEPTIONS

Article 1

Transparency

1. Unless otherwise provided in this Agreement, in accordance with its laws and regulations, each Party shall make publicly available or, if not publicly available, provide upon request, its laws, regulations, administrative procedures, and administrative rulings and judicial decisions of general application as well as international agreements to which the Party is a party, that pertain to or affect the implementation and operation of this Agreement.
2. Each Party shall, upon request by another Party, respond to specific questions from, and provide information to, the latter, in the English language, with respect to matters referred to in paragraph 1.

Article 2

General Exceptions

1. For the purposes of Chapter 2 (Trade in Goods), Chapter 3 (Rules of Origin), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 5 (Sanitary and Phytosanitary Measures), and Chapter 6 (Standards, Technical Regulations and Conformity Assessment Procedures), Article XX of GATT 1994 and its interpretive notes are incorporated into and shall form part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapter 8 (Trade in Services), Article XIV of GATS including its footnotes is incorporated into and shall form part of this Agreement, *mutatis mutandis*.

Article 3

Security Exceptions

1. Nothing in this Agreement shall be construed to:
 - (a) require any Party to furnish any information the disclosure of which it considers contrary to its essential security interests;
 - (b) prevent any Party from taking any action which it considers necessary for the protection of its essential security interests:
 - (i) relating to fissionable and fusionable materials or the materials from which they are derived;
 - (ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials, or relating to the supply of services, as carried on directly or indirectly for the purpose of supplying or provisioning a military establishment;
 - (iii) taken so as to protect critical public infrastructure¹⁴ including communications, power and water infrastructures from deliberate attempts

¹⁴ For clarity, this includes critical public infrastructures whether publicly or privately owned.

intended to disable or degrade such infrastructures; or

(iv) taken in time of national emergency or war or other emergency in external relations; or

(c) prevent any Party from taking any action in pursuance of its obligations under the *United Nations Charter* for the maintenance of international peace and security.

2. A Party shall promptly inform the other Parties to the fullest extent possible of measures taken under subparagraphs 1 (b) and 1 (c) and of their termination.

Article 4

Taxation Measures

1. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.

2. This Agreement shall only grant rights or impose obligations with respect to taxation measures where corresponding rights and obligations are also granted or imposed under the WTO Agreement.

3. Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention relating to the avoidance of double taxation in force between any of the Parties. In the event of any inconsistency relating to a taxation measure between this Agreement and any such tax convention, the latter shall prevail. Any consultation between the relevant Parties about whether an inconsistency relates to a taxation measure shall be done by the competent tax authorities, as stipulated under the internal laws of the

relevant Parties. The request for such consultation shall be addressed to the relevant Parties through the contact points designated in accordance with Article 2 (Communications) of Chapter 12 (Institutional Provisions).

4. Nothing in this Agreement shall oblige a Party to extend to any other Party the benefit of any treatment, preference or privilege arising from any existing or future agreement relating to the avoidance of double taxation or from the provisions on the avoidance of double taxation in any other agreement or arrangement by which the Party is bound.

5. For the purposes of this Article, taxation measures do not include any customs duties.

Article 5

Disclosure of Information

1. Unless otherwise provided in this Agreement, where a Party provides information to another Party in accordance with this Agreement and designates the information as confidential, the other Party shall maintain the confidentiality of the information. Such information shall be used only for the purposes specified, and shall not be otherwise disclosed without the specific written permission of the Party providing the information.

2. Unless otherwise provided in this Agreement, nothing in this Agreement shall require any Party to furnish or allow access to confidential information, the disclosure of which would impede law enforcement or violate its internal law, or otherwise be contrary to the public interest, or which would prejudice legitimate

commercial interests of particular enterprises, public or private.

Article 6

Application

Each Party shall take such reasonable measures as may be available to it to ensure observance of the provisions of this Agreement by the regional and local governments and authorities within its Area.