

- (iv) taken in time of war or other emergency in international relations;
or
 - (c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.
- 2. The Joint Committee shall be informed to the fullest extent possible of measures taken under paragraphs 1(b) and (c) and of their termination.

ARTICLE 100

Taxation

- 1. Nothing in this Agreement shall apply to taxation measures except:
 - (a) Article 15, and such other provisions of this Agreement as are necessary to give effect to that Article to the same extent as does Article III of the GATT 1994; and
 - (b) with regard to taxation measures applicable in Section I of Chapter III, where Article XIV of the GATS applies.
- 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.

CHAPTER XII

FINAL PROVISIONS

ARTICLE 101

Definitions

For the purposes of this Agreement, unless otherwise specified:

“days” means calendar days;

“measure” includes *inter alia* any law, regulation, procedure, requirement or practice; and

“Party” means any State regarding which this Agreement has entered into force.

ARTICLE 102

Annexes and Appendices

The Annexes and Appendices to this Agreement constitute an integral part thereof.

ARTICLE 103

Amendments

1. The Parties may agree on any amendment to this Agreement. Unless the Parties decide otherwise, the amendments shall enter into force on the first day of the third month following the deposit of the last instrument of ratification, acceptance or approval.
2. Notwithstanding paragraph 1, with respect to decisions of the Joint Committee amending the Annexes and Appendices to this Agreement, Article 85(5) shall apply. Such decisions shall enter into force on the date that the last Party notifies that its internal requirements have been fulfilled, unless the decision itself specifies a later date. The Joint Committee may decide that any decision shall enter into force for those Parties that have fulfilled their internal requirements, provided that Chile is one of those Parties. An EFTA State may apply a decision of the Joint Committee provisionally until such decision enters into force, subject to its constitutional requirements.
3. The text of the amendments shall be deposited with the Depositary.

ARTICLE 104

Additional Parties

Any third State may, upon invitation by the Joint Committee, become a Party to this Agreement. The terms and conditions of the accession of the additional Party shall be the subject of an agreement between the Parties and the invited State.

ARTICLE 105

Withdrawal and termination

1. Any Party to this Agreement may withdraw therefrom by means of a written notification to the Depositary. The withdrawal shall take effect on the first day of the sixth month after the date on which the notification was received by the Depositary.
2. If one of the EFTA States withdraws from this Agreement, a meeting of the remaining Parties shall be convened to discuss the issue of the continued existence of this Agreement.

ARTICLE 106

Entry into force

1. This Agreement is subject to ratification, acceptance or approval. The instruments of ratification, acceptance or approval shall be deposited with the Depositary.
2. This Agreement shall enter into force on 1 February 2004 in relation to those Signatory States which by then have ratified, accepted or approved the Agreement, provided they have deposited their instruments of ratification, acceptance or approval with the Depositary at least 30 days before the date of entry into force, and provided that Chile is among the States that have deposited their instruments of ratification, acceptance or approval.
3. In case this Agreement does not enter into force on 1 February 2004, it shall enter into force on the first day of the first month following the latter deposit of the instruments of ratification, acceptance or approval by Chile and at least one EFTA State.
4. In relation to an EFTA State depositing its instrument of ratification, acceptance or approval after this Agreement has entered into force, this Agreement shall enter into force on the first day of the third month following the deposit of its instrument.
5. If its constitutional requirements permit, any EFTA State may apply this Agreement provisionally. Provisional application of this Agreement under this paragraph shall be notified to the Depositary.

ARTICLE 107

Relation to the complementary agreements

1. The complementary agreement on trade in agricultural goods between an EFTA State and Chile referred to in Article 1 shall enter into force on the same date for that EFTA State and Chile as this Agreement enters into force. The complementary agreement shall remain in force as long as the Parties to it remain Parties to this Agreement.
2. If an EFTA State or Chile withdraws from the complementary agreement, this Agreement shall terminate between that EFTA State and Chile on the same date as the withdrawal from the complementary agreement becomes effective.

ARTICLE 108

Depositary

The Government of Norway shall act as Depositary.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

Done at Kristiansand, this 26th day of June 2003, in a single authentic copy in the English language which shall be deposited with the Government of Norway. The Government of Norway shall transmit certified copies to all Signatory States to this Agreement.

For the Republic of Iceland

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For the Republic of Chile

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For the Principality of Liechtenstein

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For the Kingdom of Norway

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For the Swiss Confederation

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