

ASEAN 6 means Brunei Darussalam, the Republic of Indonesia, Malaysia, the Republic of the Philippines, the Republic of Singapore and the Kingdom of Thailand¹;

Framework Agreement means the Framework Agreement on Comprehensive Economic Cooperation among the Governments of the ASEAN Member Countries and the Republic of Korea;

GATT 1994 means the General Agreement on Tariffs and Trade 1994, including its Notes and Supplementary Provisions, which is a part of the WTO Agreement;

Implementing Committee means the Implementing Committee established under Article 5.3 of the Framework Agreement;

Korea means the Republic of Korea;

new ASEAN Member Countries means the Kingdom of Cambodia, the Lao Peoples' Democratic Republic, the Union of Myanmar and the Socialist Republic of Vietnam;

non-tariff measures shall include non-tariff barriers;

Parties means the ASEAN Member Countries and Korea collectively;

Party means an ASEAN Member Country or Korea;

WTO means the World Trade Organisation; and

WTO Agreement means the Marrakesh Agreement Establishing the World Trade Organisation, done on 15 April 1994 and the other agreements negotiated thereunder.

Article 2

National Treatment on Internal Taxation and Regulation

Each Party shall accord national treatment to the goods of all the other Parties in accordance with Article III of GATT 1994. To this end, the provisions of Article III of GATT 1994 shall, *mutatis mutandis*, be incorporated into and form an integral part of this Agreement.

¹ For the purpose of this Agreement the Kingdom of Thailand is included in the reference of this term only after the relevant signature on her behalf has been appended