

**Article 125**  
**Focal Points and Service of Documents**

Both Parties shall designate a focal point for this Chapter. Any request, acknowledgement, written submission or other document relating to the dispute settlement procedures in this Chapter shall be delivered to the relevant Party through its designated focal point.

**CHAPTER 13**  
**GENERAL EXCEPTIONS**

**Article 126**  
**General and Security Exceptions**

1. For the purposes of Chapters 2, 3, 4, 6, 7 and 9, Articles XX and XXI of the GATT 1994 shall, *mutatis mutandis*, be incorporated into and form part of this Agreement.
2. For the purposes of Chapters 8 and 9, other than Article 95, Articles XIV and XIV *bis* of the GATS shall, *mutatis mutandis*, be incorporated into and form part of this Agreement.
3. In addition, nothing in this Agreement shall be construed so as to prevent either Party from taking any action which it considers necessary for the protection of critical communications infrastructure from deliberate attempts intended to disable or degrade such infrastructure.

**Article 127**  
**Taxation Measures**

1. Unless otherwise provided for in this Agreement, the provisions of this Agreement shall not apply to any taxation measures.
2. For the purposes of this Agreement, “taxation measures” means any measures levying direct or indirect taxes, including excise duties and sales tax, as defined by the national laws and regulations of the countries of the Parties as long as these taxes are not used for the purpose of protecting the domestic industry of the country of the Party levying the duties.
3. Nothing in this Agreement shall affect the rights and obligations of either Party under any other agreement on taxation measures. In the event of any inconsistency between this Agreement and any such agreement on taxation measures, that agreement shall prevail to the extent of the inconsistency.