

ensure that the provisions of the Protocol A and of the Agreement are effectively and harmoniously applied.

Article 10

Internal taxation

1. The Parties to this Agreement shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirect, discrimination between the products originating in the States Parties.
2. Products exported to the territory of one of the States Parties to this Agreement may not benefit from repayment of internal taxation in excess of the amount of direct or indirect taxation imposed on them.

Article 11

Sanitary and phyto-sanitary measures

The Parties shall apply their veterinary, phyto-sanitary and sanitary measures in a non-discriminatory manner and no new measure having trade restrictive effect will be introduced.

Article 12

General exceptions

1. This Agreement shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security; the protection or health of humans, animals or plants and the environment; the protection of national treasures possessing artistic, historical or archaeological value; the protection of intellectual property; rules relating to gold or silver; or the conservation of exhaustible natural resources, if such measures are effectively applied in relation with domestic consumption or production restrictions.
2. Such prohibitions or restrictions shall not, however, constitute a means of arbitrary discrimination or a disguised restriction on trade between the Parties to this Agreement.

Article 13

Security exceptions

1. Nothing in this Agreement shall prevent a State Party to this Agreement from taking any measures which it considers necessary:
 - (a) to prevent the disclosure of information contrary to its essential security interests;
 - (b) for the protection of its essential security interests or for the implementation of international obligations or national policies;
 - (c) relating to the traffic in arms, ammunition and implements of war, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes, and to such traffic in other goods, materials and services as is carried on directly or indirectly for the purpose of supplying a military establishment;
 - (d) relating to the non-proliferation of biological and chemical weapons, nuclear weapons or other nuclear explosive devices; or