

CHAPTER 13 GENERAL EXCEPTIONS

Article 13.1 General Exceptions

For the purposes of this Agreement, Article XX of GATT 1994 and its interpretive notes (including its footnotes) are incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 13.2 Security Exceptions

1. Nothing in this Agreement shall be construed:
 - (a) to require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or
 - (b) to prevent a Party from taking any actions which it considers necessary for the protection of its essential security interests:
 - (i) 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;
 - (ii) taken in time of war or other emergency in international relations;
 - (iii) relating to fissionable and fusionable materials or the materials from which they are derived; 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 subparagraphs 1(b) and (c) and of their termination.

Article 13.3 Disclosure of Information

Nothing in this Agreement shall be construed to require either Party to furnish or allow access to information the disclosure of which it considers:

- (a) would be contrary to the public interest as determined by its legislation;
- (b) is contrary to any of its legislation, including but not limited to those protecting personal privacy or the financial affairs and accounts of individual customers of financial institutions;
- (c) would impede law enforcement; or

- (d) would prejudice legitimate commercial interests of particular enterprises, public or private.

Article 13.4

Balance-of-Payments Exceptions on Trade in Goods

1. Should a Party decide to impose measures for balance-of-payments purposes, it shall do so, only in accordance with its rights and obligations under GATT 1994, including the Declaration on Trade Measures Taken for Balance of Payments Purposes and the Understanding on the Balance of Payments Provisions of the GATT 1994.
2. Any restrictive measures adopted or maintained by a Party or any changes therein, shall be promptly notified to the other Party from the date such measures are taken. The Party adopting or maintaining any restrictive measures under paragraph 1 shall promptly commence consultations with the other Party in order to review the measures adopted or maintained by it.
3. The Parties shall endeavour to avoid the application of the restrictive measures referred to in paragraph 1.
4. Nothing in this Agreement shall be regarded as altering the rights enjoyed and obligations undertaken by a Party, as a party to the Articles of Agreement of the International Monetary Fund, as may be amended.

Article 13.5

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 Parties as long as these taxes are not used for the purpose of protecting the domestic industry of the Party levying the duties.
3. This Agreement shall only grant rights or impose obligations with respect to taxation measures where corresponding rights or obligations are also granted or imposed under the WTO Agreement.
4. 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, the latter shall prevail to the extent of the inconsistency.