

CHAPTER 15

EXCEPTIONS

Article 15.1: General Exceptions

1. For the purposes of Chapter 2 (Trade in Goods), Chapter 3 (Rules of Origin), Chapter 4 (Customs Procedures and Trade Facilitation), Chapter 5 (Technical Barriers to Trade), Chapter 6 (Sanitary and Phytosanitary Measures), and Chapter 10 (Electronic Commerce), Article XX of GATT 1994, including its interpretative notes, is incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 7 (Trade in Services) and Chapter 10 (Electronic Commerce), Article XIV of GATS, including the footnotes, is incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 15.2: Security Exceptions

Article XXI of GATT 1994 and Article XIV bis of GATS are incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 15.3: Taxation

1. For the purposes of this Article:

- (a) tax convention means a convention for the avoidance of double taxation or other international taxation agreement or arrangement to which both Parties are party; and
- (b) taxation measures do not include a customs duty defined in Article 2.2 (Definition).

2. Except as otherwise provided for in this Article, nothing in this Agreement shall apply to taxation measures.

3. (a) Nothing in this Agreement shall affect the rights and obligations of the Parties under any tax convention to which both Parties are party. In the event of any inconsistency relating to a taxation measure between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency;

(b) In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.

4. Notwithstanding paragraph 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;

5. For the purposes of this Article, **competent authorities** means:

- (a) for China, the Ministry of Finance and State Administration of Taxation; and
- (b) for Cambodia, the Ministry of Economy and Finance.

Article 15.4: Disclosure of Information

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information, the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

Article 15.5: Confidentiality

Unless otherwise provided in this Agreement, where a Party provides information to another Party in accordance with this Agreement and designates the information as confidential, the other Party shall, subject to its laws and regulations, maintain the confidentiality of the information.

Article 15.6: Measures to Safeguard the Balance of Payments

Where the Party is in serious balance of payments and external financial difficulties or threat thereof, it may, in accordance with the WTO Agreement and consistent with the Articles of *Agreement of the International Monetary Fund*, adopt measures deemed necessary.