

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

东盟6国是指文莱达鲁萨兰国、印度尼西亚共和国、马来西亚、菲律宾共和国、新加坡共和国和泰国¹；

框架协议是指东盟成员国和韩国政府之间的全面经济合作框架协议；

GATT 1994是指1994年关税及贸易总协定，包括其注释和补充规定，它是世界贸易组织协定的一部分；

实施委员会是指根据框架协议第5.3条设立的实施委员会；

韩国是指韩国；

新东盟成员国是指柬埔寨王国、老挝人民民主共和国、缅甸联邦和越南社会主义共和国；

非关税措施应包括非关税壁垒；

各方是指东盟成员国和韩国的全体；

一方是指东盟成员国或韩国；

世界贸易组织是指世界贸易组织；和

世界贸易组织协定是指马拉喀什建立世界贸易组织协定，于1994年4月15日签署，以及根据该协定谈判的其他协议。

第2条 内部税收和国民待遇

每一方应根据1994年关税及贸易总协定第III条的规定，给予所有其他各方的货物国民待遇。为此，1994年关税及贸易总协定第III条的规定应在不改变实质内容的情况下，并入本协议并成为其组成部分。

¹ 根据本协议的目的，泰国国仅在代表其签署的相关签名附加后，才包含在本术语的引用中