CHAPTER 16
GENERAL PROVISIONS AND EXCEPTIONS

ARTICLE 16.1: DISCLOSURE AND CONFIDENTIALITY OF INFORMATION

1. Nothing in this Agreement shall 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.

2. Unless otherwise provided in this Agreement, where a Party provides written information to the other Party in accordance with this Agreement and designates the information as confidential, the other Party shall maintain the confidentiality of the information. Such information shall be used only for the purposes specified, and shall not be otherwise disclosed without the specific permission of the Party providing the information, except where such use or disclosure is necessary to comply with legal or constitutional requirements, or for the purpose of judicial proceedings.

ARTICLE 16.2: GENERAL EXCEPTIONS

1. For the purposes of Chapters 2 (Trade in Goods), 3 (Rules of Origin and Implementation Procedures), 4 (Customs Procedures and Trade Facilitation), 5 (Sanitary and Phytosanitary Measures), 6 (Technical Barriers to Trade) and 12 (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 8 (Trade in Services), 10 (Movement of Natural Persons) and 12 (Electronic Commerce), Article XIV of GATS, including its footnotes, is incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 16.3: 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 16.4: TAXATION

1. For the purposes of this Article, the term “taxation measures” shall not include any customs or import duties.

第十六章 一般规定和例外

第十六条第一款：信息披露与保密

1. 本协议任何条款均不得要求一方提供或允许访问保密信息，其披露将妨碍执法，或否则违背公共利益，或损害特定企业（公营或私营）的合法商业利益。

2. 除非本协议另有规定，一方根据本协议向另一方提供书面信息并指定该信息为机密信息时，另一方应维持该信息的机密性。此类信息仅能用于指定目的，未经提供信息一方的特别许可不得以其他方式披露，但法律或宪法要求或司法程序需要使用或披露的除外。

第十六条第二款：一般例外

1. 为了第二编（货物贸易）、第三编（原产地规则及实施程序）、第四编（海关程序及贸易便利化）、第五编（卫生与植物卫生措施）、第六编（技术性贸易壁垒）和第十二编（电子商务）的目的，1994年关税及贸易总协定第二十一条，包括其解释性注释，被纳入并成为本协议的一部分，依情况作相应调整。

2. 为了第八编（服务贸易）、第十编（自然人的流动）和第十二编（电子商务）的目的，服务贸易总协定第十四款，包括其脚注，被纳入并成为本协议的一部分，依情况作相应调整。

第十六条第三款：安全例外

1994年关税及贸易总协定第二十一条和服务贸易总协定第十四款A被纳入并成为本协议的一部分，依情况作相应调整。

ARTICLE 16.4: TAXATION

1. 根据本条文的宗旨，“税收措施”一词不应包括任何海关或进口关税。

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

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. Notwithstanding paragraph 3, nothing in this Agreement shall:

(a) oblige a Party to apply any most-favoured-nation obligation in this Agreement with respect to an advantage accorded by a Party pursuant to a tax convention;

(b) apply to:

(i) a non-conforming provision of any taxation measure that is maintained by a Party on the date of entry into force of this Agreement;

(ii) the continuation or prompt renewal of a non-conforming provision of any such taxation measure; or

(iii) an amendment to a non-conforming provision of any such taxation measure to the extent that the amendment does not decrease the conformity of the tax measure, as it existed before the amendment, with the Agreement;

(c) prevent the adoption or enforcement by a Party of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes; or

(d) prevent the adoption or enforcement by a Party of a provision that conditions the receipt or continued receipt of an advantage relating to the contributions to, or income of, a pension trust, superannuation fund, or other arrangement to provide pension, superannuation, or similar benefits on a requirement that the Party maintain continuous jurisdiction, regulation or supervision over such trust, fund or other arrangement.

5. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency relating to a taxation measure between this Agreement and any such tax convention, the latter shall prevail to the extent of the inconsistency. In the case of a tax convention between the Parties, any consultation about whether any inconsistency exists shall include the competent authorities of each Party under that tax convention.

2. 除非本条文另有规定，本协议中的任何内容均不适用于税收措施。

3. 本协议仅在《世界贸易组织协定》中也授予相应权利或施加相应义务的情况下，才授予权利或施加与税收措施相关的义务。

4. 尽管有第3段规定，本协议中的任何内容均不得：

(a) 强制一方适用本协议中的任何最惠国义务，该义务是依据税收协定由一方授予的；(b) 适用： (i) 一方在本协议生效之日维持的任何与税收措施不符的条款； (ii) 任何此类税收措施不符条款的延续或迅速重新生效；或 (iii) 对任何此类税收措施不符条款的修订，只要该修订并未降低该税收措施在修订前与协议的一致性； (c) 阻止一方采纳或执行任何旨在确保税收公平或有效征收的税收措施；或 (d) 阻止一方采纳或执行一项条款，该条款以一方对养老金信托、超级年金基金或提供养老金、超级年金或类似福利的其他安排保持持续管辖权、监管或监督为条件，以获取或继续获取与向养老金信托、超级年金基金或提供养老金、超级年金或类似福利的其他安排提供的贡献或收入相关的优势。

5. 本协议的任何内容均不影响任何一方根据任何税收协定享有的权利和应履行的义务。在本协议与任何此类税收协定之间就任何税收措施存在任何不一致的情况下，后者应在不一致范围内优先适用。如一方之间存在税收协定，关于是否存在任何不一致的任何磋商应包括该税收协定下各方的主管当局。

ARTICLE 16.5: REVIEW OF AGREEMENT

The Parties shall undertake a general review of the Agreement, with a view to furthering its objectives, within three years of the date of entry into force of this Agreement and at least every five years thereafter unless otherwise agreed by the Parties. The review shall include, but not be limited to, consideration of deepening liberalisation and further expansion of market access.

ARTICLE 16.6: MEASURES TO SAFEGUARD THE BALANCE-OF-PAYMENTS

1. Where a Party is in serious balance-of-payments and external financial difficulties or under threat thereof, it may:

(a) in the case of trade in goods, in accordance with GATT 1994 and the *Understanding on the Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994* in Annex 1A to the WTO Agreement, adopt restrictive import measures;

(b) in the case of trade in services, adopt or maintain restrictions on trade in services in respect of which it has undertaken specific commitments, including on payments or transfers for transactions related to such commitments; and

(c) in the case of investments, adopt or maintain restrictions on payments or transfers related to covered investments as defined in Article 9.1 of Chapter 9 (Investment).

2. Restrictions adopted or maintained under subparagraphs 1(b) or (c) shall:

(a) be consistent with the IMF Articles of Agreement;

(b) avoid unnecessary damage to the commercial, economic and financial interests of the other Party;

(c) not exceed those necessary to deal with the circumstances described in paragraph 1;

(d) be temporary and be phased out progressively as the situation specified in paragraph 1 improves; and

(e) be applied on a non-discriminatory basis such that the other Party is treated no less favourably than any non-party.

3. In determining the incidence of such restrictions, a Party may give priority to economic sectors which are more essential to its economic development. However, such

第十六条第五款：协议审查

缔约方应在本协议生效之日起三年内，并在此后至少每五年一次，除非缔约方另有约定，对协议进行一般性审查，以促进其目标的实现。审查应包括但不限于考虑深化自由化和进一步扩大市场准入。

第十六条第六款：维护国际收支的措施

1. 当一方处于严重的国际收支和外部金融困难或面临此类威胁时，它可以：

(a) 在货物贸易方面，根据1994年关税及贸易总协定（GATT 1994）以及世界贸易组织协定附件1A中关于1994年关税及贸易总协定国际收支条款的理解，采取限制性进口措施；(b) 在服务贸易方面，就其已作出具体承诺的服务贸易，采取或维持服务贸易限制，包括与该等承诺相关的支付或转让；以及(c) 在投资方面，采取或维持与第9章（投资）第9.1条中定义的受涵盖投资相关的支付或转让限制。

2. 根据第1款(b)或(c)项采取或维持的限制应：

(a) 与国际货币基金组织协定条款一致； (b) 避免对另一方商业、经济和金融利益造成不必要的损害； (c) 不得超过处理第1段所述情况所必需的程度； (d) 具有临时性，并随着第1段所述情况改善而逐步逐步取消；以及 (e) 在非歧视性基础上适用，使得另一方受到的待遇不亚于任何非缔约方。

3. 在确定此类限制的影响时，一方可以优先考虑对其经济发展更为重要的经济部门。然而，此类

restrictions shall not be adopted or maintained for the purpose of protecting a particular sector.

4. Any restrictions adopted or maintained by a Party under paragraph 1, or any changes therein, shall be notified promptly to the other Party.

5. The Party adopting or maintaining any restrictions under paragraph 1 shall commence consultations with the other Party in order to review the restrictions applied by it.

ARTICLE 16.7: COMPETITION COOPERATION

1. The Parties recognise the importance of cooperation and coordination to further the promotion of competition, economic efficiency, consumer welfare and the curtailment of anticompetitive practices.

2. The competition authorities of the Parties shall cooperate and coordinate, as appropriate, in enforcing competition laws and policies subject to each Party's confidentiality requirements, including through:

(a) the exchange of information;

(b) notification;

(c) coordination of cross-border enforcement matters and the exchange of views in cases which are subject to the common review of both Parties; and

(d) technical cooperation.

3. The cooperation referred to in paragraph 2 may be promoted through new or existing mechanisms for cooperation between the competition authorities of the Parties.

4. Without prejudice to the independence of the Parties' competition authorities, the Parties agree to cooperate under this Article in accordance with their respective laws, regulations and procedures, and within their reasonably available resources.

ARTICLE 16.8: GOVERNMENT PROCUREMENT

The Parties shall commence negotiations on government procurement as soon as possible after the completion of negotiations on the accession of China to the *Agreement on Government Procurement*, contained in Annex 4 to the WTO Agreement, with a view to concluding, on a reciprocal basis, commitments on government procurement between the Parties.

限制不得以保护特定部门为目的而采取或维持。

4. 任何一方根据第1段采纳或维持的限制，或对其所做的任何变更，均应立即通知另一方。

5. 采纳或维持第1段所述任何限制的一方应开始与另一方进行磋商，以审查其适用的限制。

第16.7条：竞争合作

1. 各方承认合作与协调对于促进竞争、经济效率、消费者福利以及抑制反竞争行为的重要性。

2. 各方竞争主管机关应根据各方的保密要求，在适当范围内合作与协调，以执行竞争法律和政策，包括通过以下方式：

(a) 交换信息； (b) 通知； (c) 协调跨境执法事务以及在双方共同审查的事项中的意见交流；以及 (d) 技术合作。

3. 第2段所述的合作可以通过缔约方竞争主管机关之间新的或现有的合作机制来促进。

4. 不损害缔约方竞争主管机关的独立性，缔约方同意根据其各自的法律、法规和程序，并在其合理可用的资源范围内，根据本条进行合作。

ARTICLE 16.8：政府采购GOVERNMENT PROCUREMENT

缔约方应在完成世界贸易组织协定附件4中包含的关于加入《政府采购协定》的谈判后尽快就政府采购开始谈判，以在互惠的基础上，就缔约方之间的政府采购达成承诺。