CHAPTER 16

GENERAL EXCEPTIONS

ARTICLE 1601

General Exceptions

1. For the purposes of Chapters 2 – 7, Article XX of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For purposes of Chapters 8 – 10, Article XIV of GATS is incorporated into and made part of this Agreement, *mutatis mutandis*.

3. Article XX (e) – (g) of GATT 1994 is incorporated into and made part of Chapter 9, *mutatis mutandis*.

ARTICLE 1602

Security Exceptions

1. For the purposes of Chapters 2 – 7, Article XXI of GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 8 - 10, Article XIV *bis* of GATS is incorporated into and made part of this Agreement, *mutatis mutandis*.

CHAPTER 16

General Exceptions

ARTICLE 1601

General Exceptions

1. 对于第2章至第7章的目的，GATT1994的第20条被纳入并成为本协议的一部分，*mutatis mutandis*。

2. 对于第8章至第10章的目的，GATS的第14条被纳入并成为本协议的一部分，*mutatis mutandis*。

3. 第20条 (e) – (g) 的 GATT1994 被纳入并成为第9章的一部分，*mutatis mutandis*。

ARTICLE 1602

安全例外

1. 对于第2章至第7章的目的，第21条的 GATT1994 被纳入并成为本协议的一部分，*mutatis mutandis*。

2. 对于第8章至第10章的目的，GATS的第14条^{bis}被纳入并成为本协议的一部分，^{mutatis mutandis}。

ARTICLE 1603

Disclosure of Information

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

ARTICLE 1604

Balance of Payments

1. In the case of trade in goods, a Party may, in accordance with GATT 1994 and the *Understanding on Balance-of-Payments Provisions of the General Agreement on Tariffs and Trade 1994*, adopt restrictive import measures in order to safeguard its external financial position and its balance of payments.

2. The Party adopting any restrictions under this Article shall initiate consultations with the other Party to review the restrictions adopted by it.

ARTICLE 1605

Restrictions to Safeguard the Balance of Payments

1. In the event of serious balance of payments and external financial difficulties or threat thereof, a Party may adopt or maintain restrictions on payments and transfers of funds of any investor of the other Party related to any investment covered by Chapter 9 and international payments and transfers for current transactions[8] related to its specific commitments under Chapter 8. It is recognised that particular pressures on the balance of payments of a Party in the process of economic development may necessitate the use of restrictions to ensure, *inter alia*, the maintenance of a level of financial reserves adequate for stable economic development.

2. The restrictions referred to in Paragraph 1 shall:

[8] "Current transactions" refers to current transactions as defined by the International Monetary Fund.

ARTICLE 1603

信息披露

本协议的任何内容均不得要求一方提供机密信息，其披露将妨碍执法，或否则与公共利益相悖，或损害特定企业（公营或私营）的合法商业利益。

ARTICLE 1604

国际收支

1. 在货物贸易的情况下，一方可以根据GATT1994和<样式id='1'>国际收支条款谅解</样式> <样式id='3'>关税及贸易总协定1994年</样式>，采取限制性进口措施，以维护其外部金融地位和国际收支。

2. 根据本条文的任何限制措施的一方应与其他方进行磋商，以审查其采取的限制措施。

ARTICLE 1605

保障国际收支的限制措施

1. 在出现严重的国际收支和外部金融困难或其威胁的情况下，一方可以采取或维持对另一方任何投资者的支付和资金转移的限制，这些投资者与第9章涵盖的任何投资相关，以及与第8章下其具体承诺相关的经常交易的国际支付和转移[8]。承认正在经济发展过程中的任何一方的国际收支面临特殊压力可能需要使用限制措施，以确保，尤其是，维持足以实现稳定经济发展的金融储备水平。

2. 第1段中提到的限制应当：

[8] "Curr ent t transactions" 指的是国际货币基金组织定义的经常交易。

(a) be consistent with the Articles of Agreement of the International Monetary Fund;

(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 national treatment basis and such that the other Party is treated no less favourably than any non-Party.

3. In determining the incidence of such restrictions, the Parties may give priority to economic sectors which are more essential to their economic development. However, such restrictions shall not be adopted or maintained for the purpose of protecting a particular sector.

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

5. The Party applying any restrictions under Paragraph 1 shall commence consultations with the other Party in order to review the restrictions applied by it.

ARTICLE 1606

Prudential Measures

Nothing in this Agreement shall prevent a Party from taking measures for prudential reasons, including for the protection of investors, depositors, policy holders or persons to whom a fiduciary duty is owed by a financial service[9] supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform with the provisions of the Agreement, they shall not be used as a means of avoiding the Party's commitments or obligations under this Agreement.

9 A "financial service" is any service of a financial nature offered by a service supplier of a Party, and includes all insurance and insurance-related services, and all banking and other financial services. An illustrative list of financial services is provided in paragraph 5 of the *Annex on Financial Services* to GATS.

(a) 与国际货币基金组织的协定条款一致； (b) 避免对另一方的商业、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取消；以及 (e) 以国民待遇为基础，并确保另一方受到的待遇不低于任何非缔约方。

3. 在确定此类限制的影响时，缔约方可以优先考虑对其经济发展更为重要的经济部门。然而，此类限制不得为保护特定部门而采取或维持。

4. 根据 第1段 采取或维持的任何限制，或对其进行的任何变更，应立即通知另一方。

5. 根据 第1段 采取任何限制的缔约方应开始与另一方进行磋商，以审查其采取的限制。

ARTICLE 1606

审慎措施

本协议任何条款均不得阻止一方出于审慎理由采取措施，包括保护投资者、存款人、保单持有人或受金融服务[9] 供应商信托责任约束的人员，或为确保金融体系的完整性和稳定性。如果此类措施与协议的规定不符，则不得将其作为规避本协议下承诺或义务的手段。

9 A "金融服务"是指缔约方的服务提供者提供的任何具有金融性质的服务，包括所有保险和与保险相关的服务，以及所有银行和其他金融服务。金融服务的一个示例清单载于 GATS 的 金融服务附件 第5段。

ARTICLE 1607

Taxation Measures

1. This Agreement shall only grant rights or impose obligations with respect to taxation measures:

(a) where a corresponding right or obligation is also granted or imposed by the WTO Agreement; and

(b) under Article 912.[10]

2. If there is a dispute described in Article 917 (1) that may relate to a taxation measure, then the Parties, including representatives of their tax administrations, shall hold consultations. Any tribunal established under Article 917 shall accept a decision of the Parties as to whether the measure in question is a taxation measure.

3. In the event of any inconsistency relating to a taxation measure between this Agreement and the *Agreement between Australia and the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion*, done at Canberra on 31 August 1989, the latter shall prevail. Any consultations between the Parties about whether an inconsistency relates to a taxation measure shall include representatives of the tax administration of each Party.[11]

10 This Sub-paragraph relates to taxation measures having an effect equivalent to expropriation or nationalisation.

11 Nothing in this Agreement shall be regarded as obliging a Party to extend to the other Party the benefit of any treatment, preference or privilege arising from any existing or future agreement on the avoidance of double taxation or from the provisions on the avoidance of double taxation in any other international agreement or arrangement by which the Party is bound.

ARTICLE 1607

税收措施

1. 本协定仅授予与税收措施相关的权利或施加义务：

(a) 在相应的权利或义务也由世界贸易组织协定授予或施加的情况下；以及 (b) 根据第912条.[10]

2. 如果存在可能与税收措施相关、根据第917(1)条所述的争端，则缔约方，包括其税务机构的代表，应进行磋商。根据第917条设立的任何法庭应接受缔约方关于所涉措施是否为税收措施的决定。

3. 如果本协定与1989年8月31日在堪培拉签订的《澳大利亚与泰王国避免双重征税协定及防止偷漏税协定》在税收措施方面存在任何不一致，则后者应优先适用。缔约方之间关于是否存在与税收措施相关的不一致进行的磋商应包括每一方税务机构的代表.[11]

10 本段涉及具有征收或国有化同等效果的税收措施.[11] 本协定任何条款均不得被视为强迫一方给予另一方因任何现有或未来的避免双重征税协定而产生的任何待遇、优惠或特权，或因任何其他国际协定或安排中的避免双重征税条款而产生的任何待遇、优惠或特权，该协定或安排对一方具有约束力。