ARTICLE 127

Time Limits

1. Any time limits laid down in this Part, including the limits for the arbitration panels to notify their rulings, shall be counted in calendar days from the day following the act or fact to which they refer.

2. Any time limit referred to in this Part may be extended by mutual agreement of the Parties.

PART VIII

GENERAL EXCEPTIONS

ARTICLE 128

General Exception Clause

1. Subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on international trade, nothing in this Agreement shall be construed to prevent the adoption or enforcement by the UK or the EAC Partner State(s) of measures:

(a) necessary to protect public security and morals or to maintain public order;

(b) necessary to protect human, animal or plant life or health;

(c) relating to the importation or exportation of gold or silver;

(d) necessary to secure compliance with laws or regulations which are not inconsistent with the provisions of this Agreement, including those relating to customs enforcement, the enforcement of monopolies operated under paragraph 4 of Article II and Article XVII of GATT 1994, the protection of patents, trade marks and copyrights, and the prevention of deceptive practices;

(e) relating to the products of prison labour;

(f) imposed for the protection of national treasures of artistic, historic or archaeological value;

第127条

时间限制

1. 本部分规定的时间限制，包括仲裁小组通知其裁决的时间限制，应从其所指的行为或事实的次日按日历日计算。

2. 本部分所指的任何时间限制可由双方协议延长。

第八部分

一般例外

ARTICLE 128

一般例外条款

1. 在此类措施未以在类似条件下对缔约方构成任意或不合理歧视的手段，或以掩盖的限制国际贸易的方式加以适用的情况下，本协定任何规定均不得解释为禁止英国或东非共同体伙伴国采纳或执行措施：

(a) 必要的，以保护公共安全与道德或维持公共秩序； (b) 必要的，以保护人类、动物或植物生命与健康； (c) 与黄金或白银的进口或出口有关； (d) 必要的，以确保遵守与本协定规定不一致的法律或法规，包括与海关执法、第II条第4款及GATT 1994第XVII条所规定的垄断的执行、专利、商标和版权的保护，以及防止欺骗性做法有关的措施； (e) 与囚犯劳动产品有关； (f) 实施以保护具有艺术、历史或考古价值的国家宝藏；

(g) relating to the conservation of exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption;

(h) undertaken in pursuance of obligations under any intergovernmental commodity agreement which conforms to criteria submitted to the GATT 1994 Contracting Parties and not disapproved by them or which is itself so submitted and not so disapproved[1];

(i) involving restrictions on exports of domestic materials necessary to ensure essential quantities of such materials to a domestic processing industry during periods when the domestic price of such materials is held below the world price as part of a governmental stabilisation plan. However, such measures shall not operate to increase the exports of or the protection afforded to such domestic industry, and shall not depart from the provisions of this Agreement relating to non-discrimination; or

(j) essential to the acquisition or distribution of products in general or local short supply, provided that any such measures shall be consistent with the principle that the UK or the EAC Partner State(s) are entitled to an equitable share of the international supply of such products, and that any such measures, which are inconsistent with the other provisions of this Agreement, shall be eliminated as soon as the conditions giving rise to them have ceased to exist.

ARTICLE 129

Security Exceptions

1. Nothing in this Agreement shall be construed:

(a) to require the UK or the EAC Partner State(s) to furnish any information the disclosure of which it considers contrary to its essential security interests; or

(b) to prevent the UK or the EAC Partner State(s) from taking any action which it considers necessary for the protection of its essential security interests:

(i) relating to fissionable materials or the materials from which they are derived;

[1] The exception provided for in this sub-paragraph extends to any commodity agreement which conforms to the principles approved by the Economic and Social Council in its resolution 30 (IV) of 28 March l947.

(g) 与不可再生自然资源的保护有关，如果此类措施与对国内生产或消费的限制同时实施； (h) 在符合提交给GATT 1994缔约方并经其批准的标准，或本身提交并经其批准的任何政府间商品协定项下的义务下实施[1]； (i) 涉及对国内材料的出口限制，这些材料在必要数量方面对国内加工产业至关重要，特别是在国内价格被维持在低于世界价格期间的政府稳定计划的一部分。但是，此类措施不得增加此类国内产业的出口或对其提供的保护，且不得偏离本协定关于非歧视的规定；或 (j) 对普遍或地方短缺产品的获取或分配至关重要，前提是任何此类措施应与英国或东非共同体伙伴国有权获得此类产品国际供应的公平份额的原则一致，且任何与本协定其他规定不一致的此类措施，应在导致其存在的条件停止存在后立即消除。

ARTICLE 129

Security Exceptions

1. 本协议的任何规定均不得解释为:

(a) 要求英国或东非共同体伙伴国提供其认为与其基本安全利益相悖的任何信息；或 (b) 阻止英国或东非共同体伙伴国采取其认为对于保护其基本安全利益所必需的任何行动：(i) 与裂变材料或其来源材料相关；

[1] 本段规定的例外适用于任何符合经济及社会理事会于1947年3月28日通过的第30 (IV) 号决议所批准原则的商品协定。

(ii) the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials as is carried on directly or indirectly for the purpose of supplying a military establishment;

(iii) relating to government procurement indispensable for national security or for national defence purposes;

(iv) taken in time of war or other emergency in international relations; or

(c) to prevent the UK or the EAC Partner State(s) from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

2. The Committee of Senior Officials shall be informed to the fullest extent possible of measures taken under paragraphs 1(b) and (c) above and of their termination.

ARTICLE 130

Taxation

1. Nothing in this Agreement, or in any arrangement adopted under this Agreement, shall be construed to prevent a Party from distinguishing, in the application of the relevant provisions of its fiscal legislation, between taxpayers who are not in the same situation, in particular with regard to their place of residence or with regard to the place where their capital is invested.

2. Nothing in this Agreement, or in any arrangement adopted under this Agreement, shall be construed to prevent the adoption or enforcement of any measure aimed at preventing the avoidance or evasion of taxes pursuant to the tax provisions of agreements to avoid double taxation or other tax arrangements or domestic fiscal legislation.

3. Nothing in this Agreement shall affect the rights and obligations of the Parties under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

(ii) 武器贸易、弹药和战争工具，以及直接或间接为供应军事设施而进行的其他商品和材料的贸易；(iii) 与国防目的或国家安全所必需的政府采购相关；(iv) 在战争时期或其他国际关系中的紧急情况下采取；或 (c) 阻止英国或东非共同体伙伴国采取其根据联合国宪章为维护国际和平与安全所承担的任何行动。

2. 高级官员委员会应尽可能充分地了解根据上述第1款(b)项和(c)项采取的措施及其终止情况。

ARTICLE 130

Taxation

1. 本协定或根据本协定通过的任何安排中的任何内容均不得解释为阻止一方在适用其财政立法的相关规定时，根据其居住地或其资本投资地的情况，将处于不同情况的纳税人进行区分。

2. 本协定或根据本协定通过的任何安排中的任何内容均不得解释为阻止采纳或执行旨在防止根据避免双重征税协定中的税收条款或其他税收安排或国内财政立法进行逃税的任何措施。

3. 本协定不得影响任何税收协定项下各方的权利和义务。如果本协定与任何此类协定之间存在任何不一致，该协定应在不一致范围内优先适用。