

## **CHAPTER 11 EXCEPTIONS**

### **Article 11.1: 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 (Trade Remedies), Chapter 6 (Sanitary and Phytosanitary Measures), and Chapter 7 (Technical Barriers to Trade), Article XX of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. The Parties understand that the measures referred to in Article XX(b) of GATT 1994 include environmental measures necessary to protect human, animal, or plant life or health, and that Article XX(g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.
3. For the purposes of Chapters 8 (Cross-Border Trade in Services) and 9 (Investment), Article XIV of GATS (including its footnotes) is incorporated into and made part of this Agreement, *mutatis mutandis*.
4. The Parties understand that the measures referred to in Article XIV(b) of GATS include environmental measures necessary to protect human, animal, or plant life or health. The Parties understand that the measures referred to in Article XIV(a) of GATS include measures aimed at maintaining internal public order.

### **Article 11.2: Security Exceptions**

Nothing in this Agreement shall be construed to:

- (a) require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or
- (b) preclude a Party from applying measures that it considers necessary for the fulfilment of its obligations with respect to the maintenance or restoration of international peace or security, or the protection of its own essential security interests.

### **Article 11.3: Taxation**

1. This Agreement does not apply to taxation measures.
2. Notwithstanding paragraph 1:

- (a) Article 2.3 (National Treatment) and the other provisions of this Agreement necessary to give effect to that Article shall apply to a taxation measure to the same extent as does Article III of the GATT 1994;
- (b) Article 8.3 (National Treatment) and the other provisions of this Agreement necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article XVII of the GATS; and
- (c) Article 8.4 (Most Favored Nation Treatment), shall apply to taxation measures to the same extent as does Article II of the GATS.

3. This Agreement does not affect the rights and obligations of a Party under a tax convention. In the event of inconsistency between this Agreement and a tax convention, the tax convention prevails to the extent of the inconsistency.

#### **Article 11.4: Disclosure of Information**

1. Each Party shall, in accordance with its domestic laws and regulations, maintain the confidentiality of information provided in confidence by the other Party pursuant to this Agreement.

2. 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 public interest, or which would prejudice the legitimate commercial interests of individuals or of particular enterprises, public or private.