CHAPTER 14
EXCEPTIONS

Article 14.1
General Exceptions

1. For the purposes of Chapter 2 (Trade in Goods), Chapter 3 (Rules of Origin), Chapter 4 (Sanitary and Phytosanitary Measures), Chapter 5 (Technical Barriers to Trade), Chapter 6 (Customs Procedures and Trade Facilitation), Article XX of the GATT 1994 and its interpretative notes are incorporated into and form part of this Agreement, *mutatis mutandis*.

2. For the purpose of Chapter 8 (Trade in Services), Article XIV of the GATS, including its footnotes, is incorporated into and forms part of this Agreement, *mutatis mutandis*.

Article 14.2
Security Exceptions

1. Nothing in this Agreement shall be construed to:

   (a) require any Party to furnish any information, the disclosure of which it considers contrary to its essential security interests; or

   (b) prevent any Party from taking any action which it considers necessary for the protection of its essential security interests:

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

      (ii) relating to 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 the supply of services as carried out directly or indirectly for the purpose of provisioning a military establishment;

      (iv) relating to the protection of critical public infrastructure, including, but not limited to, critical communications infrastructure, power infrastructure and water infrastructure, from deliberate attempts intended to disable or degrade such infrastructure;

(v) taken in time of domestic emergency, or war or other emergency in international relations; or

(c) prevent any Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article 14.3
Taxation

1. Nothing in this Agreement shall apply to any direct taxation measure.

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

3. Neither Party shall have recourse to dispute settlement under Chapter 13 (Dispute Settlement), for determination of the inconsistency under paragraph 2. For greater certainty, any such determination of the inconsistency should be addressed in accordance with the relevant tax convention under paragraph 2.