

designated authority means:

- (a) for Canada, the Assistant Deputy Minister for Tax Policy, Department of Finance; and
- (b) for Korea, the Deputy Minister for Tax and Customs, Ministry of Strategy and Finance,

or their respective successors;

information protected under its competition laws means:

- (a) for Canada, information within the scope of Section 29 of the *Competition Act*, or any successor provision; and
- (b) for Korea, information within the scope of Articles 22-2, 50 and 62 of the *Monopoly Regulation and Fair Trade Act*;

tax convention means a convention for the avoidance of double taxation or other international taxation agreement or arrangement; and

taxes and **taxation measures** do not include:

- (a) a “customs duty” as defined in Article 1.8 (Definitions of General Application); or
- (b) the measures listed in exceptions (b) and (c) to that definition.