

5. In order to give effect to paragraphs 1 to 3:
- (a) if an issue arises as to whether a measure of a Party is a taxation measure in a dispute between the Parties, either Party may refer the issue to the designated authorities of the Parties. The designated authorities shall decide the issue of whether the measure is a taxation measure, and their decision shall bind any panel established under Article 17.7 (Establishment of a Panel) for the dispute. If a Party has referred the issue to the designated authorities and they have not decided the issue within six months of the referral, the panel shall decide the issue; and
 - (b) if an issue arises as to whether, according to paragraph 2, a tax convention prevails over this Agreement in a dispute between the Parties, a Party to the dispute may refer the issue to the designated authorities of the Parties. The designated authorities shall consider the issue and decide whether there is an inconsistency between this Agreement and a tax convention with respect to a taxation measure that gives rise to the issue. If within six months of the referral of the issue to the designated authorities, they decide with respect to the taxation measure that gives rise to the issue that there is an inconsistency, procedures concerning that taxation measure may not be initiated under Article 17.7 (Establishment of a Panel). Procedures concerning the taxation measure may not be initiated while the designated authorities are considering the issue. If a Party has referred the issue to the designated authorities and they have not decided the issue within six months of the referral, the panel shall decide the issue.
6. The designated authorities seized of an issue under paragraph 5 may modify the time period allowed to decide the issue.
7. This Agreement does not require a Party to furnish or allow access to information the disclosure of which would be contrary to that Party's law protecting information concerning the taxation affairs of a taxpayer.

Article 18.5: Disclosure of Information

1. This Agreement does not require a Party to furnish or allow access to information that if disclosed would impede law enforcement, or would be contrary to the Party's law protecting the deliberative and policy-making processes of the executive branch of government at the cabinet level, personal privacy or the financial affairs and accounts of individual customers of financial institutions.