

Article 22.2: National Security

This Agreement is not to be construed:

- (a) to require either Party to furnish or allow access to information if that Party determines that the disclosure of the information would be contrary to its essential security interests;
- (b) to prevent either Party from taking actions that it considers necessary for the protection of its essential security interests:
 - (i) relating to the traffic in arms, ammunition, and implements of war and to traffic and transactions in other goods, materials, services, and technology undertaken directly or indirectly for the purpose of supplying a military or other security establishment;
 - (ii) taken in time of war or other emergency in international relations; or
 - (iii) relating to the implementation of national policies or international agreements respecting the non-proliferation of nuclear weapons or other nuclear explosive devices; or
- (c) to prevent either Party from taking action in pursuance of its obligations under its international agreements for the maintenance of international peace and security.

Article 22.3: Taxation

1. Except as set out in this Article, this Agreement does not apply to a taxation measure.
2.
 - (a) This Agreement does not affect the rights and obligations of either Party under a tax convention. In the event of inconsistency between this Agreement and a tax convention, the tax convention shall prevail to the extent of the inconsistency.
 - (b) In the case of a tax convention between the Parties, the competent authorities under that convention shall have the sole responsibility for determining whether an inconsistency exists between this Agreement and that convention.
3. Notwithstanding paragraph 2:
 - (a) Article 2.2 (National Treatment) and the provisions of this Agreement necessary to give effect to that Article apply to a taxation measure to the same extent as Article III of the GATT 1994; and
 - (b) Articles 2.8 (Export Duties, Taxes or Other Charges) and 2.9 (Most-Favoured-Nation Treatment for Internal Taxes and Emissions Regulations) apply to a taxation measure.