

- (b) prevent a Party from taking an action that it considers necessary to protect 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 that is 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 a national policy or international agreement respecting the non-proliferation of nuclear weapons or other nuclear explosive devices; or
- (c) prevent a Party from fulfilling its obligations under the *Charter of the United Nations* for the maintenance of international peace and security.

**Article 22.4: Taxation**

1. Except as set out in this Article, this Agreement does not apply to a taxation measure.
2. 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.
3. If a provision with respect to a taxation measure under this Agreement is similar to a provision of a tax convention, the competent authorities identified in the tax convention shall use the procedural provision of that tax convention to resolve an issue that may arise under this Agreement.
4. Notwithstanding paragraphs 2 and 3:
  - (a) Article 3.3 (National Treatment and Market Access for Goods – 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) Article 3.11 (National Treatment and Market Access for Goods – Export Taxes) applies to a taxation measure.