

## CHAPTER

## EXCEPTIONS

### Article 1 -General Exceptions

Nothing in this Agreement shall prevent any Signatory Party from taking actions and adopting measures consistent with the Articles XX and XXI of the GATT 1994.

### [Article 2- Taxation

(a) Except as set out in this Article, nothing in this Agreement shall apply to taxation measures.

(b) Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention. In the case of a tax convention between the Parties the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention. In the event of any inconsistency between this Agreement and that convention, that convention shall prevail to the extent of the inconsistency.] MS will send new proposal