

## **CHAPTER NINE EXCEPTIONS**

### **Article 9.1: General Exceptions**

For purposes of Chapter Two (Trade in Goods), Chapter Three (Rules of Origin), Chapter Four (Customs Procedures and Trade Facilitation), and Chapter Five (Trade Remedies), Article XX of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.<sup>1</sup>

### **Article 9.2: Security Exceptions**

1. Nothing in this Agreement shall be construed to:
  - (a) require a Party to furnish any information, the disclosure of which it considers contrary to its essential security interests;
  - (b) prevent a Party from taking any action which 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 such traffic in other goods and materials as carried on, directly or indirectly, for the purposes of supplying a military establishment;
    - (ii) relating to fissionable and fusionable materials or the materials from which they are derived;
    - (iii) relating to the protection of critical public infrastructure from deliberate attempts intended to disable or degrade such infrastructure; or
    - (iv) taken in time of national emergency, war or other emergency in international relations; or
  - (c) prevent a Party from taking any action in pursuance of its obligations under the *United Nations Charter* for the maintenance of international peace and security.

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<sup>1</sup> The Parties understand that the measures referred to in Article XX(b) of GATT 1994 include environmental measures necessary to protect human, animal, or plant life or health, and that Article XX(g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

2. The Joint Committee shall be informed to the fullest extent possible of measures taken under subparagraphs 1(b) and (c) and of their termination.

### **Article 9.3: Taxation**

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

2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, the latter shall prevail to the extent of the inconsistency. 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.

3. This Agreement shall only grant rights or impose obligations with respect to taxation measures where they are granted or imposed under Article 2.3 (National Treatment) to the extent provided under Article III of GATT 1994.

4. For purposes of this Article:

- (a) **tax convention** means a convention for the elimination of double taxation with respect to taxes on income and capital gains and the prevention of tax evasion and avoidance or other international taxation agreement or arrangement to which both Parties are party;
- (b) taxes and taxation measures do not include customs duties as defined in Article 1.1 (General Definitions) and measures listed in exceptions (b), (c), (d), and (e) of that definition; and
- (c) **competent authorities** means:
  - (i) for Korea, the Deputy Minister for Tax and Customs, Ministry of Economy and Finance, or his or her successor; and
  - (ii) for Cambodia, the Minister of Economy and Finance or the Minister's authorized representative.

#### **Article 9.4: Disclosure of Information**

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information the disclosure of which would impede law enforcement, or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

#### **Article 9.5: Confidentiality**

Unless otherwise provided in this Agreement, where a Party provides information to the other Party in accordance with this Agreement and designates the information as confidential, the Party receiving the information shall maintain the confidentiality of the information.