

CHAPTER 29
EXCEPTIONS AND GENERAL PROVISIONS

Section A: Exceptions

Article 29.1: General Exceptions

1. For the purposes of Chapter 2 (National Treatment and Market Access for Goods), Chapter 3 (Rules of Origin and Origin Procedures), Chapter 4 (Textile and Apparel Goods), Chapter 5 (Customs Administration and Trade Facilitation), Chapter 7 (Sanitary and Phytosanitary Measures), Chapter 8 (Technical Barriers to Trade) and Chapter 17 (State-Owned Enterprises and Designated Monopolies), Article XX of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.¹

2. 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.

3. For the purposes of Chapter 10 (Cross-Border Trade in Services), Chapter 12 (Temporary Entry for Business Persons), Chapter 13 (Telecommunications), Chapter 14 (Electronic Commerce)² and Chapter 17 (State-Owned Enterprises and Designated Monopolies), paragraphs (a), (b) and (c) of Article XIV of GATS are incorporated into and made part of this Agreement, *mutatis mutandis*.³ The Parties understand that the measures referred to in Article XIV(b) of GATS include environmental measures necessary to protect human, animal or plant life or health.

¹ For the purposes of Chapter 17 (State-Owned Enterprises and Designated Monopolies), Article XX of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*, only with respect to measures of a Party (including the implementation of measures through the activities of a state-owned enterprise or designated monopoly) affecting the purchase, production or sale of goods, or affecting activities the end result of which is the production of goods.

² This paragraph is without prejudice to whether a digital product should be classified as a good or service.

³ For the purposes of Chapter 17 (State-Owned Enterprises and Designated Monopolies), Article XIV of GATS (including its footnotes) is incorporated into and made part of this Agreement, *mutatis mutandis*, only with respect to measures of a Party (including the implementation of measures through the activities of a state-owned enterprise or designated monopoly) affecting the purchase or supply of services, or affecting activities the end result of which is the supply of services.

第 29 章

例外和总则

A 节：例外

第 29.1 条 一般例外

1. 就第 2 章(货物的国民待遇和市场准入)、第 3 章(原产地规则和原产地程序)、第 4 章(纺织品和服装)、第 5 章(海关管理和贸易便利化)、第 7 章(卫生与植物卫生措施)、第 8 章(技术性贸易壁垒)和第 17 章(国有企业和指定垄断)而言, GATT 1994 年第 20 条及其解释性说明在细节上作必要修改后纳入本协定并成为本协定一部分。¹
2. 缔约方理解 GATT 1994 第 20 条(b)款中所指的措施包括为保护人类、动物或植物的生命或健康所必需的环境措施, 且 GATT 1994 第 20 条(g)款适用于与保护可用尽的生物和非生物自然资源相关的措施。
3. 就第 10 章(跨境服务贸易)、第 12 章(商务人员临时入境)、第 13 章(电信)、第 14 章(电子商务)²和第 17 章(国有企业和指定垄断)而言, GATS 第 14 条(a)款、(b)款和(c)款在细节上作必要修改后纳入本协定并成为本协定一部分。³缔约方理解 GATS 第 14 条(b)款中所指的措施包括为保护人类、动物或植物的生命或健康所必需的环境措施。

¹ 就第 17 章(国有企业和指定垄断)而言, GATT 1994 第 20 条及其解释性说明在细节上作必要修改后纳入本协定并成为本协定一部分仅针对一缔约方影响货物购买、生产或销售, 或影响最终结果为货物生产活动的一措施(包括通过国有企业的活动或指定垄断而实施措施)。

² 本款规定不影响数码产品是否应归为货物或服务。

³ 就第 17 章(国有企业和指定垄断)而言, GATS 第 14 条(包括其脚注)在细节上作必要修改后纳入本协定并成为本协定一部分仅针对一缔约方影响服务购买或提供, 或影响最终结果为服务提供的活动的措施(包括通过国有企业活动或指定垄断而实施措施)。

4. Nothing in this Agreement shall be construed to prevent a Party from taking action, including maintaining or increasing a customs duty, that is authorised by the Dispute Settlement Body of the WTO or is taken as a result of a decision by a dispute settlement panel under a free trade agreement to which the Party taking action and the Party against which the action is taken are party.

Article 29.2: Security Exceptions

Nothing in this Agreement shall be construed to:

- (a) require a Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests; or
- (b) preclude a Party from applying measures that it considers necessary for the fulfilment of its obligations with respect to the maintenance or restoration of international peace or security, or the protection of its own essential security interests.

Article 29.3: Temporary Safeguard Measures

1. Nothing in this Agreement shall be construed to prevent a Party from adopting or maintaining restrictive measures with regard to payments or transfers for current account transactions in the event of serious balance of payments and external financial difficulties or threats thereof.

2. Nothing in this Agreement shall be construed to prevent a Party from adopting or maintaining restrictive measures with regard to payments or transfers relating to the movements of capital:

- (a) in the event of serious balance of payments and external financial difficulties or threats thereof; or
- (b) if, in exceptional circumstances, payments or transfers relating to capital movements cause or threaten to cause serious difficulties for macroeconomic management.

3. Any measure adopted or maintained under paragraph 1 or 2 shall:

- (a) not be inconsistent with Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), Article 10.3 (National Treatment), Article 10.4 (Most-Favoured-Nation Treatment),

4. 本协定中任何条款不得解释为阻止一缔约方采取 WTO 争端解决机构授权的行动，或根据采取行动的缔约方和被采取行动的缔约方均为参加方的一自由贸易协定项下的争端解决专家组作出的决定而采取的行动，包括维持或提高关税。

第 29.2 条 安全例外

本协定中任何条款不得解释为：

- (a) 要求一缔约方提供或允许获得其确定如披露则违背其基本安全利益的任何信息；或
- (b) 阻止一缔约方采取其认为对履行维护或恢复国际和平或安全义务或保护其自身基本安全利益所必需的措施。

第 29.3 条 临时保障措施

1. 本协定中任何条款不得解释为阻止一缔约方在发生或威胁发生严重收支平衡和对外财政困难时，对经常项目交易支付或转移采取或维持限制性措施。

2. 本协定中任何条款不得解释为阻止一缔约方在出现下列情况时对与资本流动相关的支付或转移采取或维持限制性措施：

- (a) 在发生或威胁发生严重收支平衡和对外财政困难时；或
- (b) 如在特殊情况下，与资本流动相关的支付或转移对宏观经济管理造成或威胁造成严重困难。

3. 根据第 1 款或第 2 款采取或维持的任何措施应：

- (a) 与第 9.4 条(国民待遇)、第 9.5 条(最惠国待遇)、第 10.3 条(国民待遇)、第 10.4 条(最惠国待遇)、第

Article 11.3 (National Treatment) and Article 11.4 (Most-Favoured-Nation Treatment);⁴

- (b) be consistent with the *Articles of Agreement of the International Monetary Fund*;
- (c) avoid unnecessary damage to the commercial, economic and financial interests of any other Party;
- (d) not exceed those necessary to deal with the circumstances described in paragraph 1 or 2;
- (e) be temporary and be phased out progressively as the situations specified in paragraph 1 or 2 improve, and shall not exceed 18 months in duration; however, in exceptional circumstances, a Party may extend such measure for additional periods of one year, by notifying the other Parties in writing within 30 days of the extension, unless after consultations more than one-half of the Parties advise, in writing, within 30 days of receiving the notification that they do not agree that the extended measure is designed and applied to satisfy subparagraphs (c), (d) and (h), in which case the Party imposing the measure shall remove the measure, or otherwise modify the measure to bring it into conformity with subparagraphs (c), (d) and (h), taking into account the views of the other Parties, within 90 days of receiving notification that more than one half of the Parties do not agree;
- (f) not be inconsistent with Article 9.8 (Expropriation and Compensation);⁵
- (g) in the case of restrictions on capital outflows, not interfere with investors' ability to earn a market rate of return in the territory of the restricting Party on any restricted assets;⁶ and

⁴ Without prejudice to the general interpretation of Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), Article 10.3 (National Treatment), Article 10.4 (Most-Favoured-Nation Treatment), Article 11.3 (National Treatment) and Article 11.4 (Most-Favoured-Nation Treatment), the fact that a measure adopted or maintained pursuant to paragraph 1 or 2 differentiates between investors on the basis of residency does not necessarily mean that the measure is inconsistent with Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), Article 10.3 (National Treatment), Article 10.4 (Most-Favoured-Nation Treatment), Article 11.3 (National Treatment) and Article 11.4 (Most-Favoured-Nation Treatment).

⁵ For greater certainty, measures referred to in paragraph 1 or 2 may be non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives as referred to in Annex 9-B(3)(b) (Expropriation).

⁶ The term "restricted assets" in this subparagraph refers only to assets invested in the territory of the restricting Party by an investor of a Party that are restricted from being transferred out of the territory of the restricting Party.

11.3 条(国民待遇)和第 11.4 条(最惠国待遇)不相抵触;⁴

- (b) 与《国际货币基金组织协定》相一致;
- (c) 避免对任何其他缔约方的商业、经济和金融利益造成不必要的损害;
- (d) 不超过为应对第 1 款或第 2 款中所述情况所必要的限度;
- (e) 属临时性质, 并随第 1 款或第 2 款所规定情况的改善而逐步取消, 且期限不得超过 18 个月; 但是在特殊情况下, 一缔约方通过在延长期 30 天内书面通知其他缔约方, 可将该措施再延长 1 年, 除非在经磋商后半数以上缔约方在收到通知后 30 天内以书面形式表示其不同意该延期措施的设计和采用符合(c)项、(d)项和(h)项, 在这种情况下, 采取措施的缔约方在考虑其他缔约方的意见后, 在收到半数以上缔约方不同意的通知后 90 天内, 应取消该措施或修改该措施使之符合(c)项、(d)项和(h)项;
- (f) 与第 9.8 条(征收和补偿)不相抵触;⁵
- (g) 在限制资本流出的情况下, 不干预投资者在实施限制的缔约方领土内自任何受限制资产中获得市场回报率的能力;⁶以及

⁴在不损害第 9.4 条(国民待遇)、第 9.5 条(最惠国待遇)、第 10.3 条(国民待遇)、第 10.4 条(最惠国待遇)、第 11.3 条(国民待遇)及第 11.4 条(最惠国待遇)的一般性解释的前提下, 根据第 1 款或第 2 款采取或维持一措施按居住地区分投资者的事实不一定意味该措施不符合第 9.4 条(国民待遇)、第 9.5 条(最惠国待遇)、第 10.3 条(国民待遇)、第 10.4 条(最惠国待遇)、第 11.3 条(国民待遇)及第 11.4 条(最惠国待遇)。

⁵为进一步明确, 第 1 款或第 2 款中所指的措施可为一缔约方为保护附件 9-B 第(3)款(b)项(征收)规定的合法公共福利的目的所制订和采取的非歧视性监管行为。

⁶本款中“受限制资产”一词仅指被限制转移出实施限制的缔约方领土的一缔约方的投资者在实施限制的缔约方领土内投资的资产。

- (h) not be used to avoid necessary macroeconomic adjustment.
4. Measures referred to in paragraphs 1 and 2 shall not apply to payments or transfers relating to foreign direct investment.⁷
5. A Party shall endeavour to provide that any measures adopted or maintained under paragraph 1 or 2 be price-based, and if such measures are not price-based, the Party shall explain the rationale for using quantitative restrictions when it notifies the other Parties of the measure.
6. In the case of trade in goods, Article XII of GATT 1994 and the *Understanding on the Balance of Payments Provisions of the GATT 1994* are incorporated into and made part of this Agreement, *mutatis mutandis*. Any measures adopted or maintained under this paragraph shall not impair the relative benefits accorded to the other Parties under this Agreement as compared to the treatment of a non-Party.
7. A Party adopting or maintaining measures under paragraph 1, 2 or 6 shall:
- (a) notify, in writing, the other Parties of the measures, including any changes therein, along with the rationale for their imposition, within 30 days of their adoption;
 - (b) present, as soon as possible, either a time schedule or the conditions necessary for their removal;
 - (c) promptly publish the measures; and
 - (d) promptly commence consultations with the other Parties in order to review the measures adopted or maintained by it.
 - (i) In the case of capital movements, promptly respond to any other Party that requests consultations in relation to the measures adopted by it, provided that such consultations are not otherwise taking place outside of this Agreement.
 - (ii) In the case of current account restrictions, if consultations in relation to the measures adopted by it are not taking place under the framework of the WTO Agreement, a

⁷ For the purposes of this Article, “foreign direct investment” means a type of investment by an investor of a Party in the territory of another Party, through which the investor exercises ownership or control over, or a significant degree of influence on the management of, an enterprise or other direct investment, and tends to be undertaken in order to establish a lasting relationship. For example, ownership of at least 10 per cent of the voting power of an enterprise over a period of at least 12 months generally would be considered foreign direct investment.

(h) 不用于规避必要的宏观经济调整。

4. 第 1 款和第 2 款中所指的措施不适用于与外国直接投资相关的支付或转移。⁷

5. 一缔约方应努力作出规定要求根据第 1 款或第 2 款采取或维持的措施为价格机制措施，且如此类措施不属价格机制措施，则该缔约方应在向其他缔约方通知该措施时，说明使用数量限制的理由。

6. 对于货物贸易，GATT 1994 第 12 条和《关于 1994 年关税与贸易总协定国际收支条款的谅解》在细节上作必要修改后纳入本协定并成为本协定一部分。与给予非缔约方的待遇相比，根据本款采取或维持的任何措施不得损害本协定项下给予其他缔约方的相对利益。

7. 根据第 1 款、第 2 款或第 6 款采取或维持措施的一缔约方应：

(a) 在其采取措施起 30 天内，将措施书面通知其他缔约方，包括任何更改，并附采取措施的理由；

(b) 尽快提供取消措施的时间表或所需条件；

(c) 迅速公布措施；以及

(d) 迅速与其他缔约方开展磋商，以便对其采取或维持的措施进行审议。

(i) 对于资本流动，迅速对请求就其所采取措施进行磋商的任何其他缔约方作出回应，只要是此类磋商在其他情况下未在本协定之外进行。

(ii) 对于经常项目限制，如与其采取的措施相关的磋商未在《WTO 协定》框架下进行，如

⁷ 就本条而言，“外国直接投资”指一缔约方的投资者在另一缔约方领土内的一种投资类型，该投资者籍此对一企业或其他直接投资行使所有权或控制权，或对其管理产生重大影响，且有意作出承诺以建立持久关系。例如在至少 12 个月的期限内拥有一企业投票权的至少 10% 通常被视为属外国直接投资。

Party, if requested, shall promptly commence consultations with any interested Party.

Article 29.4: Taxation Measures

1. For the purposes of this Article:

designated authorities means:

- (a) for Australia, the Secretary to the Treasury or an authorised representative of the Secretary;
- (b) for Brunei Darussalam, the Minister of Finance or the Minister's authorised representative;
- (c) for Canada, the Assistant Deputy Minister for Tax Policy, Department of Finance;
- (d) for Chile, the Undersecretary of the Ministry of Finance (*Subsecretario de Hacienda*);
- (e) for Japan, the Minister for Foreign Affairs and the Minister of Finance;⁸
- (f) for Malaysia, the Minister of Finance or the Minister's authorised representative;
- (g) for Mexico, the Minister of Finance and Public Credit (*Secretario de Hacienda y Crédito Público*);
- (h) for New Zealand, the Commissioner of Inland Revenue or an authorised representative of the Commissioner;
- (i) for Peru, the General Director of International Economy, Competition and Productivity Affairs (*Director General de Asuntos de Economía Internacional, Competencia y Productividad del Ministerio de Economía y Finanzas*);
- (j) for Singapore, the Chief Tax Policy Officer, Ministry of Finance;
- (k) for the United States, the Assistant Secretary of the Treasury (Tax Policy); and
- (l) for Viet Nam, the Minister of Finance,

⁸ For the purposes of consultations between the designated authorities of the relevant Parties, the contact point of Japan is the Ministry of Finance.

收到请求，则一缔约方应迅速与任何利害相关缔约方开展磋商。

第 29.4 条 税收措施

1. 就本条而言：

指定机关指：

- (a) 对于澳大利亚，财政部长或部长的授权代表；
- (b) 对于文莱达鲁萨兰国，财政部长或部长的授权代表；
- (c) 对于加拿大，财政部负责税收政策的助理副部长；
- (d) 对于智利，财政部副部长；
- (e) 对于日本，外务大臣和财务大臣；⁸
- (f) 对于马来西亚，财政部长或部长的授权代表；
- (g) 对于墨西哥，财政和公共信贷部长；
- (h) 对于新西兰，税务局局长或局长的授权代表；
- (i) 对于秘鲁，国际经济、竞争和生产事务司司长；
- (j) 对于新加坡，财政部首席税务官；
- (k) 对于美国，财政部部长助理(税收政策)；以及
- (l) 对于越南，财政部长，

⁸ 就相关缔约方指定机关之间的磋商而言，日本的联络点为财务省。

or any successor of these designated authorities as notified in writing to the other Parties;

tax convention means a convention for the avoidance of double taxation or other international taxation agreement or arrangement; and

taxes and taxation measures include excise duties, but do not include:

- (a) a “customs duty” as defined in Article 1.3 (General Definitions); or
 - (b) the measures listed in subparagraphs (b) and (c) of that definition.
2. Except as provided in this Article, nothing in this Agreement shall apply to taxation measures.
3. Nothing in this Agreement shall affect the rights and obligations of any Party under any tax convention. In the event of any inconsistency between this Agreement and any such tax convention, that convention shall prevail to the extent of the inconsistency.
4. In the case of a tax convention between two or more Parties, if an issue arises as to whether any inconsistency exists between this Agreement and the tax convention, the issue shall be referred to the designated authorities of the Parties in question. The designated authorities of those Parties shall have six months from the date of referral of the issue to make a determination as to the existence and extent of any inconsistency. If those designated authorities agree, the period may be extended up to 12 months from the date of referral of the issue. No procedures concerning the measure giving rise to the issue may be initiated under Chapter 28 (Dispute Settlement) or Article 9.19 (Submission of a Claim to Arbitration) until the expiry of the six-month period, or any other period as may have been agreed by the designated authorities. A panel or tribunal established to consider a dispute related to a taxation measure shall accept as binding a determination of the designated authorities of the Parties made under this paragraph.
5. Notwithstanding paragraph 3:
 - (a) Article 2.3 (National Treatment) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of GATT 1994; and
 - (b) Article 2.15 (Export Duties, Taxes or other Charges) shall apply to taxation measures.
6. Subject to paragraph 3:

或书面通知其他缔约方的这些指定机关的任何后继机关；

税收公约是指为避免双重征税的公约或其他国际税收协定或安排；及

税收和税收措施包括消费税，但不包括：

- (a) 第 1.3 条(一般定义)中所定义的“关税”；或
- (b) 该定义中(b)项和(c)项中所列措施。

2. 除非本条中另有规定，否则本协定的任何条款不得适用于税收措施。

3. 本协定中任何条款不得损害任何缔约方在任何税收公约项下的权利和义务。如本协定与任何此种税收公约之间存在不一致，则在不一致的范围内应以该公约为准。

4. 对于在两个或多个缔约方之间的税收公约而言，如产生关于本协定与该税收公约之间是否存在不一致的问题，则该问题应向所涉缔约方的指定机关提出。这些缔约方的指定机关应有自提出该问题之日起 6 个月的时间就是否存在任何不一致之处及其程度作出确定。如这些指定机关同意，则该期限可延长至自提出该问题之日起的 12 个月。在 6 个月期限期满前或指定机关可能同意的任何其他期限期满前，不得根据第 28 章(争端解决)或第 9.19 条(提交仲裁请求)就产生该问题的措施发起任何程序。为审议与一税收措施相关的争端而设立的专家组或仲裁庭应将缔约方指定机关根据本款作出的确定作为具有约束力的确定予以接受。

5. 尽管有第 3 款，但是：

- (a) 第 2.3 条(国民待遇)及本协定中对该条生效所必要的其他条款，应按与 GATT 1994 第 3 条相同的范围适用于税收措施；及
- (b) 第 2.15 条(出口税、国内税或其他费用)适用于税收措施。

6. 在遵守第 3 款的前提下：

- (a) Article 10.3 (National Treatment) and Article 11.6.1 (Cross-Border Trade) shall apply to taxation measures on income, on capital gains, on the taxable capital of corporations, or on the value of an investment or property⁹ (but not on the transfer of that investment or property), that relate to the purchase or consumption of particular services, except that nothing in this subparagraph shall prevent a Party from conditioning the receipt or continued receipt of an advantage that relates to the purchase or consumption of particular services on requirements to provide the service in its territory;
- (b) Article 9.4 (National Treatment), Article 9.5 (Most-Favoured-Nation Treatment), Article 10.3 (National Treatment), Article 10.4 (Most-Favoured-Nation Treatment), Article 11.3 (National Treatment), Article 11.4 (Most-Favoured-Nation Treatment), Article 11.6.1 (Cross-Border Trade) and Article 14.4 (Non-Discriminatory Treatment of Digital Products) shall apply to all taxation measures, other than those on income, on capital gains, on the taxable capital of corporations, on the value of an investment or property⁹ (but not on the transfer of that investment or property), or taxes on estates, inheritances, gifts and generation-skipping transfers; and
- (c) Article 14.4 (Non-Discriminatory Treatment of Digital Products) shall apply to taxation measures on income, on capital gains, on the taxable income of corporations, or on the value of an investment or property⁹ (but not on the transfer of that investment or property), that relate to the purchase or consumption of particular digital products, except that nothing in this subparagraph shall prevent a Party from conditioning the receipt or continued receipt of an advantage relating to the purchase or consumption of particular digital products on requirements to provide the digital product in its territory,

but nothing in the Articles referred to in subparagraphs (a), (b) and (c) shall apply to:

- (d) any most-favoured-nation obligation with respect to an advantage accorded by a Party pursuant to a tax convention;
- (e) a non-conforming provision of any existing taxation measure;
- (f) the continuation or prompt renewal of a non-conforming provision of any existing taxation measure;

⁹ This is without prejudice to the methodology used to determine the value of such investment or property under Parties' respective laws.

- (a) 第 10.3 条(国民待遇)和第 11.6.1 条(跨境贸易)应适用于针对与特定服务的购买或消费相关的收入、资本收益、企业应纳税资本或一投资或财产的价值⁹(但不包括对该投资或财产的转移)的税收措施, 但本项中任何内容不得阻止一缔约方将在其领土内提供服务的要求作为接受或继续接受与特定服务的购买或消费相关的利益的条件;
- (b) 第 9.4 条(国民待遇)、第 9.5 条(最惠国待遇)、第 10.3 条(国民待遇)、第 10.4 条(最惠国待遇)、第 11.3 条(国民待遇)、第 11.4 条(最惠国待遇)、第 11.6.1 条(跨境贸易)和第 14.4 条(数字产品的非歧视性待遇)应适用于所有税收措施, 但针对收入、资本收益、企业应纳税资本或一投资或财产的价值⁹(但不包括该投资或财产的转移)的税收措施或对个人财产、遗产、赠与和隔代转移的税收措施除外; 以及
- (c) 第 14.4 条(数字产品的非歧视性待遇)适用于针对与特定数码产品的购买或消费相关的收入、资本收益、企业应纳税所得税或一投资或财产的价值⁹(但不包括该投资或财产的转移)的税收措施, 但本项中任何内容不得阻止一缔约方将在其领土内提供数码产品的要求作为接受或继续接受与特定数码产品的购买或消费相关的利益的条件,

但(a)项、(b)项和(c)项中所指条款的任何内容不得适用于:

- (d) 一缔约方根据一税收公约所给予利益的任何最惠国义务;
- (e) 任何现行税收措施的不符条款;
- (f) 对任何现行税收措施中不符条款的继续或迅速展期;

⁹ 此点不影响根据缔约方法律用于确定该投资或财产的价值的方法。

- (g) an amendment to a non-conforming provision of any existing taxation measure to the extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those Articles;
- (h) the adoption or enforcement of any new taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes, including any taxation measure that differentiates between persons based on their place of residence for tax purposes, provided that the taxation measure does not arbitrarily discriminate between persons, goods or services of the Parties;¹⁰
- (i) a provision that conditions the receipt or continued receipt of an advantage relating to the contributions to, or income of, a pension trust, pension plan, superannuation fund or other arrangement to provide pension, superannuation or similar benefits, on a requirement that the Party maintain continuous jurisdiction, regulation or supervision over that trust, plan, fund or other arrangement; or
- (j) any excise duty on insurance premiums to the extent that such tax would, if levied by the other Parties, be covered by subparagraph (e), (f) or (g).

7. Subject to paragraph 3, and without prejudice to the rights and obligations of the Parties under paragraph 5, Article 9.10.2 (Performance Requirements), Article 9.10.3 and Article 9.10.5 shall apply to taxation measures.

8. Article 9.8 (Expropriation and Compensation) shall apply to taxation measures. However, no investor may invoke Article 9.8 (Expropriation and Compensation) as the basis for a claim if it has been determined pursuant to this paragraph that the measure is not an expropriation. An investor that seeks to invoke Article 9.8 (Expropriation and Compensation) with respect to a taxation measure must first refer to the designated authorities of the Party of the investor and the respondent Party, at the time that it gives its notice of intent under Article 9.19 (Submission of a Claim to Arbitration), the issue of whether that taxation measure is not an expropriation. If the designated authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation within a period of six months of the referral, the investor may submit its claim to arbitration under Article 9.19 (Submission of a Claim to Arbitration).

¹⁰ The Parties understand that this subparagraph must be interpreted by reference to the footnote to Article XIV(d) of GATS as if the Article was not restricted to services or direct taxes.

- (g) 对任何现行税收措施中不符条款的修正，只要该修正与修正时相比未降低与这些条款中任何一条款的相符程度；
- (h) 采取或实施旨在保证公平或有效课税或征税的任何新税收措施，包括为税收目的而按居住地区分不同人的任何税收措施，只要该税收措施不任意歧视缔约方的人、货物或服务；¹⁰
- (i) 规定将维持对信托、计划、基金或其他安排的持续管辖、监管或监督的要求作为接受或继续接受与养老金信托、养老金计划、退休金计划或提供养老金、退休金或类似收益的其他安排的出资或收入相关的利益的条件；或
- (j) 对保费征收的消费税，只要其他缔约方征收此种税时，此种税为(e)款、(f)款或(g)款所涵盖。

7. 在遵守第 3 款且不损害缔约方在第 5 款下权利和义务的前提下，第 9.10.2 条(业绩要求)、第 9.10.3 条和第 9.10.5 条适用于税收措施。

8. 第 9.8 条(征收和补偿)应适用于税收措施。但是，如一措施根据本款已被确定不属征收，则任何投资者不得援引第 9.8 条(征收和补偿)作为一请求的根据。寻求对一税收措施援引第 9.8 条(征收和补偿)的一投资者必须首先在其根据第 9.19 条(提交仲裁请求)作出其意向通知时，向投资者所属缔约方及应诉缔约方的指定机关提交该税收措施是否不属征收的问题。如指定机关不同意考虑该问题，或虽同意考虑，但在提交该问题 6 个月期限内未同意该措施不属征收，则该投资者可根据第 9.19 条(提交仲裁请求)就其请求提交仲裁。

¹⁰ 缔约方理解，本项必须参照 GATS 第 14 条(d)款的脚注进行解释，如同该条不限于服务或直接税。

9. Nothing in this Agreement shall prevent Singapore from adopting taxation measures no more trade restrictive than necessary to address Singapore's public policy objectives arising out of its specific constraints of space.

Article 29.5: Tobacco Control Measures¹¹

A Party may elect to deny the benefits of Section B of Chapter 9 (Investment) with respect to claims challenging a tobacco control measure¹² of the Party. Such a claim shall not be submitted to arbitration under Section B of Chapter 9 (Investment) if a Party has made such an election. If a Party has not elected to deny benefits with respect to such claims by the time of the submission of such a claim to arbitration under Section B of Chapter 9 (Investment), a Party may elect to deny benefits during the proceedings. For greater certainty, if a Party elects to deny benefits with respect to such claims, any such claim shall be dismissed.

Article 29.6: Treaty of Waitangi

1. Provided that such measures are not used as a means of arbitrary or unjustified discrimination against persons of the other Parties or as a disguised restriction on trade in goods, trade in services and investment, nothing in this Agreement shall preclude the adoption by New Zealand of measures it deems necessary to accord more favourable treatment to Maori in respect of matters covered by this Agreement, including in fulfilment of its obligations under the Treaty of Waitangi.

2. The Parties agree that the interpretation of the Treaty of Waitangi, including as to the nature of the rights and obligations arising under it, shall not be subject to the dispute settlement provisions of this Agreement. Chapter 28 (Dispute Settlement) shall otherwise apply to this Article. A panel established under Article 28.7 (Establishment of a Panel) may be requested to determine only whether any measure referred to in paragraph 1 is inconsistent with a Party's rights under this Agreement.

¹¹ For greater certainty, this Article does not prejudice: (i) the operation of Article 9.15 (Denial of Benefits); or (ii) a Party's rights under Chapter 28 (Dispute Settlement) in relation to a tobacco control measure.

¹² A tobacco control measure means a measure of a Party related to the production or consumption of manufactured tobacco products (including products made or derived from tobacco), their distribution, labelling, packaging, advertising, marketing, promotion, sale, purchase, or use, as well as enforcement measures, such as inspection, recordkeeping, and reporting requirements. For greater certainty, a measure with respect to tobacco leaf that is not in the possession of a manufacturer of tobacco products or that is not part of a manufactured tobacco product is not a tobacco control measure.

9. 本协定中任何条款不得阻止新加坡采取贸易限制性不超出必要限度的税收措施，以实现新加坡因其特殊空间局限而制定的公共政策目标。

第 29.5 条 烟草控制措施¹¹

一缔约方可选择对质疑其一烟草控制措施¹²的请求拒绝给予第 9 章(投资)B 节的利益。如一缔约方作出这一选择，则此种请求不得根据第 9 章(投资)B 节提交仲裁。如就该请法庭根据第 9 章(投资)B 节提交仲裁之时，一缔约方尚未选择对此类请求拒绝给予利益，则该缔约方可选择在诉讼程序过程中拒绝给予利益。为进一步明确，如一缔约方选择对此类请求拒绝给予利益，则任何此种请求应予驳回。

第 29.6 条 《怀唐伊条约》

1. 本协定中任何条款不得阻止新西兰对于本协定所涵盖事项，采取其认为必要的措施以给予毛利人更优惠待遇，包括在履行其在《怀唐伊条约》项下义务的过程中，只要此类措施未用作针对其他缔约方的人的任意或不合理歧视的手段，或用作对货物贸易、服务贸易和投资的变相限制。

2. 缔约方同意，《怀唐伊条约》的解释，包括对于其项下所产生的权利和义务的性质，不得受本协定的争端解决条款约束。第 28 章(争端解决)在其他方面适用于本条。根据第 28.7 条(专家组的设立)设立的专家组可被请求仅就第 1 款中所指的任何措施是否与一成员在本协定项下的权利不一致作出确定。

¹¹ 为进一步明确，本条不损害：(i)第 9.15 条(拒绝给予利益)的运用；或(ii)缔约方在第 28 章(争端解决)下对于烟草控制措施的权利。

¹² 烟草控制措施指一缔约方与烟草制品(包括由烟草制造或从中提取的产品)的生产或消费相关的措施，包括分销、标签、包装、广告、销售、推广、出售、购买或使用，及执行措施，例如检验、记录保持及报告要求。为进一步明确，对于不由烟草产品制造商掌控，或不属于烟草制品一部分的烟叶的措施不属烟草控制措施。

Section B: General Provisions

Article 29.7: Disclosure of Information

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to information, the disclosure of which would be contrary to its law or 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 29.8: Traditional Knowledge and Traditional Cultural Expressions

Subject to each Party's international obligations, each Party may establish appropriate measures to respect, preserve and promote traditional knowledge and traditional cultural expressions.

B 节：总则

第 29.7 条 信息披露

本协定中任何条款不得解释为要求一缔约方提供或允许获得披露会违背其法律或妨碍法律实施，或违背公共利益，或会损害特定公私企业合法商业利益的信息。

第 29.8 条 传统知识和传统文化表达

在遵守每一缔约方国际义务的前提下，每一缔约方可制定适当措施以尊重、保护和促进传统知识和传统文化表达。