Article 4
Transparency

1. Each Party shall promptly publish, or otherwise make publicly available, its laws, regulations, administrative procedures, judicial decisions and administrative rulings of general application as well as international agreements to which the Party is a party, which pertain to or affect the operation of this Agreement.

2. Each Party shall make its best efforts to ensure that the public obtains, upon request, the names and addresses of the competent authorities responsible for laws, regulations, administrative procedures and administrative rulings, referred to in paragraph 1.

3. Each Party shall, upon request by the other Party, within a reasonable period of time, respond to specific questions from, and provide information to, the other Party with respect to matters referred to in paragraph 1.

4. When introducing or changing its laws, regulations, or administrative procedures that significantly affect the operation of this Agreement, each Party shall endeavour to provide, except in emergency situations, a reasonable interval between the time when such laws, regulations, or administrative procedures are published or made publicly available and the time when they enter into force.

Article 5
Confidential Information

1. Unless otherwise provided for in this Agreement, nothing in this Agreement shall require a Party to provide confidential information, the disclosure of which would impede the enforcement of its laws and regulations or otherwise be contrary to the public interest, or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

2. Each Party shall, in accordance with its laws and regulations, maintain the confidentiality of information provided in confidence by the other Party pursuant to this Agreement.

3. Notwithstanding paragraph 2, the information provided pursuant to this Agreement may be transmitted to a third party, subject to prior consent of the Party which provided the information.

Article 6
Taxation

1. The following provisions in this Agreement are relevant to taxation measures:

(a) Article 14, and such other provisions as are necessary to give effect to that Article to the same extent as Article III of the GATT 1994;

(b) Chapter 6;

(c) Chapter 9, as provided for in Article 100;

(d) Chapter 11; and

(e) Chapter 12.

2. Without prejudice to Chapters 6, 9 and 11, nothing in this Agreement shall affect the rights and obligations of either Party under any agreement on the avoidance of double taxation. In the event of any inconsistency between this Agreement and any such agreement, that agreement shall prevail to the extent of the inconsistency.

3. If a Party considers that a taxation measure applied by the other Party adversely affects the implementation or the functioning of provisions of this Agreement other than those referred to in paragraph 1, the Parties shall, upon request of the former Party, hold consultations with a view to finding a mutually satisfactory solution without having recourse to the dispute settlement procedures provided for in Chapter 14.

Article 7
Relation to Other Agreements

1. The Parties reaffirm their rights and obligations under the WTO Agreement or any other agreements to which both Parties are parties.

2. In the event of any inconsistency arising between this Agreement and the WTO Agreement or any other agreements to which both Parties are parties, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution, taking into consideration general principles of international law.