1. 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.

2. Notwithstanding paragraph 1, 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.

3. 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.

Article 7
Taxation

1. Unless otherwise provided for in this Agreement, the provisions of this Agreement shall not apply to any 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 convention, that convention shall prevail to the extent of the inconsistency.

3. Articles 3 and 6 shall apply to taxation measures, to the extent that the provisions of this Agreement are applicable to such taxation measures.

Article 8
General and Security Exceptions

1. For the purposes of Chapters 2, 3, and 4, Articles XX and XXI of the GATT 1994 are incorporated into and form part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 7 and 8, Articles XIV and XIV *bis* of the GATS are incorporated into and form part of this Agreement, *mutatis mutandis*.

Article 9
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 between this Agreement and the WTO Agreement, the WTO Agreement shall prevail to the extent of the inconsistency.

3. In the event of any inconsistency between this Agreement and any agreement other than the WTO Agreement 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.

4. The provisions of the Agreement between Japan and the Socialist Republic of Viet Nam for the Liberalization, Promotion and Protection of Investment, signed at Tokyo on November 14, 2003 (hereinafter referred to in this Article as "BIT"), except its Article 20, as may be amended, are incorporated into and form part of this Agreement, *mutatis mutandis*.

5. Nothing in this Agreement shall be construed so as to derogate from any of obligations of a Party under the BIT, if such an obligation entitles the other Party to treatment more favorable than that accorded by this Agreement.

Article 10
Implementing Agreement

The Governments of the Parties shall conclude a separate agreement setting forth the details and procedures for the implementation of this Agreement (hereinafter referred to in this Agreement as "the Implementing Agreement").

Article 11
Joint Committee

1. A Joint Committee shall be established under this Agreement.

2. The functions of the Joint Committee shall be:

(a) reviewing and monitoring the implementation and operation of this Agreement;

(b) considering and recommending to the Parties any amendments to this Agreement;

(c) supervising and coordinating the work of all Sub-Committees established under this Agreement;

(d) adopting:

(i) the Implementing Regulations referred to in Part 2 of Annex 1 and Rule 11 of Annex 3; and

(ii) any necessary decisions; and

(e) carrying out other functions as the Parties may agree.