3. Each Party shall ensure, subject to appeal or subsequent review as provided for in its laws and regulations, that a decision referred to in subparagraph 2(b) shall be implemented by, and shall be taken into consideration of the authorities with respect to the administrative action at issue.

Article 9
Measures against Corruption

Each Party shall ensure that measures and efforts are undertaken to prevent and combat corruption regarding matters covered by this Agreement in accordance with its laws and regulations.

Article 10
General Exceptions

1. For the purposes of Chapters 2 through 6, Article XX of the GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 7 through 9, Article XIV of the GATS is incorporated into and made part of this Agreement, *mutatis mutandis*.

Note: For the purposes of this Article, it is understood that subparagraph (b) of Article XX of the GATT 1994 and subparagraph (b) of Article XIV of the GATS include environmental measures necessary to protect human, animal or plant life or health, and that subparagraph (g) of Article XX of the GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

Article 11
Security Exceptions

1. For the purposes of Chapters 2 through 6, Article XXI of the GATT 1994 is incorporated into and made part of this Agreement, *mutatis mutandis*.

2. For the purposes of Chapters 7 through 9, Article XIV *bis* of the GATS is incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 12
Taxation

1. Nothing in this Agreement shall apply to taxation measures except as expressly provided for in this Article.

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. Paragraphs 1 and 2 of Article 5 and paragraph 1 of Article 7 shall apply to taxation measures, to the extent that the provisions of this Agreement are applicable to such taxation measures.

Note 1: For greater certainty, taxation measures do not include:

(a) customs duty as defined in Article 18;

(b) anti-dumping or countervailing duty that is applied pursuant to Article VI of the GATT 1994, the Agreement on Implementation of Article VI of the General Agreement on Tariffs and Trade 1994 in Annex 1A to the WTO Agreement (hereinafter referred to as "Agreement on Anti-dumping") or the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement (hereinafter referred to as "Agreement on Subsidies and Countervailing Measures"); or

(c) fee or other charge in connection with importation commensurate with the cost of services rendered.

Note 2: Nothing in this Article shall affect the rights and obligations of the Parties under the WTO Agreement.