3. Nothing in this Agreement shall affect the rights and obligations of the European Union, of its Member States or of Japan under any tax agreement. In the event of any inconsistency between this Agreement and any such tax agreement, the tax agreement shall prevail to the extent of the inconsistency. With regard to a tax agreement between the European Union or its Member States and Japan, the relevant competent authorities under this Agreement and that tax agreement shall jointly determine whether an inconsistency exists between this Agreement and the tax agreement.

4. Any most-favoured-nation obligation in this Agreement shall not be applicable with respect to an advantage accorded by the European Union, by its Member States or by Japan pursuant to a tax agreement.

5. The Joint Committee established pursuant to Article 22.1 may decide on a different scope of the application of dispute settlement under Chapter 21 with respect to taxation measures.

6. Subject to the requirement that taxation measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between the Parties where like conditions prevail, or a disguised restriction on trade and investment, nothing in this Agreement shall be construed to prevent the adoption, maintenance or enforcement by the European Union, by its Member States or by Japan of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes such as measures:

(a) distinguishing between taxpayers who are not in the same situation, in particular with regard to their place of residence or the place where their capital is invested; or

(b) preventing the avoidance or evasion of taxes pursuant to the provisions of any tax agreement or domestic tax legislation.

ARTICLE 1.5

Security exceptions

1. Nothing in this Agreement shall be construed:

(a) as requiring a Party to provide any information the disclosure of which it considers contrary to its essential security interests;