

4. Provided that the conditions in paragraph 5 are met:
 - (a) a claim by an investor that a taxation measure of a Party is in breach of an agreement between a Government authority of that Party and the investor concerning an investment shall be considered a claim for breach of this Agreement; and
 - (b) Article 10 (Expropriation) applies to taxation measures.
5. An investor may not make a claim under paragraph 4 unless:
 - (a) the investor provides a copy of the notice of claim to the taxation authorities of the Parties; and
 - (b) six months after receiving notification of the claim by the investor, the taxation authorities of the Parties fail to reach a joint determination that, in the case of subparagraph 4(a), the measure does not contravene that agreement, or in the case of subparagraph 4(b), the measure is not an expropriation.
6. If, in connection with a claim by an investor of a Party or a dispute between the Parties, an issue arises as to whether a measure of a Party is a taxation measure, a Party may refer the issue to the taxation authorities of the Parties. A joint determination of the taxation authorities shall bind a Tribunal formed pursuant to Section C (Settlement of Disputes between an Investor and the Host Party) or an arbitral panel formed pursuant to Section D (Settlement of Disputes between the Parties). A Tribunal or arbitral panel seized of a claim or a dispute in which the issue arises may not proceed until it receives the joint determination of the taxation authorities. If the taxation authorities have not determined the issue within six months from the date of the referral, the Tribunal or arbitral panel shall decide the issue.
7. Each Party shall notify the other Party in writing of the identity and contact information of the taxation authorities referred to in this Article.

ARTICLE 15

Health, Safety and Environmental Measures

The Parties recognize that it is inappropriate to encourage investment by relaxing their health, safety or environmental measures. Accordingly, a Party should not waive or otherwise derogate from, or offer to waive or otherwise derogate from, those measures to encourage the establishment, acquisition, expansion or retention in its area of an investment of an investor. If a Party considers that the other Party has offered such an encouragement, it may request consultations with the other Party and the two Parties shall consult with a view to avoiding the encouragement.