Article 99
Special Formalities

Nothing in Article 87 shall be so construed as to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with the establishment of an investment by investors of the other Party, such as compliance with requirements on registration on residency, provided that such formalities do not materially impair the protection afforded by the former Party to investors of the latter Party and investment of the investors pursuant to this Chapter.

Article 100
Taxation Measures

1. The following provisions shall apply to taxation measures of each Party:

(a) Articles 87 and 88; and

(b) Article 91, to the extent that such taxation measures constitute expropriation as provided for in paragraph 1 of that Article.

2. For the purposes of subparagraph 1(a), subparagraphs (d) and (e) of Article XIV of the GATS are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.

3. A Party may not invoke Article 87 with respect to a measure of the other Party that falls within the scope of an international agreement between the Parties relating to the avoidance of double taxation.

4. For the purposes of subparagraph 1(a), Article 94 shall not apply in respect of taxation measures.

5. For the purposes of subparagraph 1(b), Article 94 shall apply in respect of taxation measures.

Article 101
Health, Safety and Environmental Measures

The Parties recognise that it is inappropriate to encourage investment activities by relaxing domestic health, safety or environmental measures or lowering labour standards. To this effect, each Party should not waive or otherwise derogate from such measures and standards as an encouragement for establishment, acquisition or expansion of investments in its Area.

Article 102
Review

1. With a view to further progressive liberalisation of investments, the Parties shall review the legal framework, the investment climate and the flow of investment between their Areas consistent with their commitments under other international agreements on investment not later than three years after the date of entry into force of this Agreement and in regular intervals thereafter.

2. The review of the legal framework referred to in paragraph 1 shall include the review of measures adopted or maintained by a Party pursuant to subparagraph 1(c) of Article 90.