2. Nothing in this Agreement shall affect the rights and obligations of either Contracting 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 1, 5, 6, 8 and 12 of this Agreement shall apply to taxation measures.

4. Articles 16 and 17 of this Agreement shall apply to disputes regarding taxation measures to the extent covered by paragraph 3 of this Article.

5. (a) No investor may invoke Article 12 of this Agreement as the basis for an investment dispute under Article 17 of this Agreement, where it has been determined pursuant to subparagraph (b) below that the taxation measure in question is not an expropriation.

(b) The investor shall refer the issue, at the time that it delivers the notice of intent under paragraph 6 of Article 17 of this Agreement, to the competent authorities of both Contracting Parties to determine whether such measure is not an expropriation. If the competent authorities of both Contracting Parties do not consider the issue or, having considered it, fail to determine, within a period of one hundred and eighty-three days of such referral, that the measure is not an expropriation, the investor may submit its claim to arbitration under Article 17 of this Agreement.

(c) For the purposes of subparagraph (b) above, the term "competent authorities" means:

(i) with respect to Japan, the Minister of Finance or his or her authorised representatives, who shall consider the issue in consultation with the Minister for Foreign Affairs or his or her authorised representatives; and

(ii) with respect to the Republic of Kazakhstan, the Minister of Finance or his or her authorised representative.

Article 23

1. The Contracting Parties shall establish a Joint Committee (hereinafter referred to as "the Committee") with a view to accomplishing the objectives of this Agreement. The functions of the Committee shall be:

(a) to discuss and review the implementation and operation of this Agreement; and

(b) to share information on and to discuss any other investment-related matters concerning this Agreement, for the purpose of encouraging favourable conditions for investors of the Contracting Parties.

2. The Committee may, as necessary, make appropriate recommendations by consensus to the Contracting Parties for the more effective functioning or the attainment of the objectives of this Agreement.

3. The Committee shall be composed of representatives of the Contracting Parties. The Committee shall determine its own rules of procedure to carry out its functions.

4. The Committee may establish sub-committees and delegate specific tasks to such sub-committees. The Committee, upon mutual consent of the Contracting Parties, may hold joint meetings with the private sectors.

5. The Committee shall meet upon the request of either Contracting Party.

Article 24

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