(d) to provide assistance in those cases where the administrative burden for that Contracting State is clearly disproportionate to the benefit to be derived by the other Contracting State;

(e) to provide assistance if that Contracting State considers that the taxes with respect to which assistance is requested are imposed contrary to generally accepted taxation principles.

10. Before assistance is lent under the provisions of this Article, the competent authorities of both Contracting States shall agree upon the mode of application of this Article, including an agreement to ensure comparable levels of assistance to each of the Contracting States. In particular, the competent authorities of both Contracting States shall agree on a limit to the number of applications for assistance that a Contracting State may make in a particular year, as well as a minimum monetary threshold for a revenue claim for which assistance is sought, and procedural rules related to the remittance of amounts collected pursuant to the provisions of this Article."

ARTICLE 13

1. Paragraph 1 of the Protocol of 2006 shall be amended by deleting the term "10-3" and replacing it with the term "10-2" and by adding the words "(as they may be amended from time to time without changing the general principle hereof)" after the words "paragraph 1 of Article 20 of its supplementary provisions".

2. Paragraphs 3 and 6 of the Protocol of 2006 shall be deleted and paragraphs 4 and 5 of the Protocol of 2006 shall be renumbered as paragraphs 3 and 4 respectively.

3. A new paragraph shall be added to the Protocol of 2006 as follows:

"5. With reference to paragraph 5 of Article 25 of the Convention:

(a) The competent authorities shall by mutual agreement establish a procedure in order to ensure that an arbitration decision will be implemented within two years from a request for arbitration as referred to in paragraph 5 of Article 25 of the Convention unless actions or inaction of a person directly affected by the case presented pursuant to that paragraph hinder the resolution of the case or unless the competent authorities and that person agree otherwise.

(b) An arbitration panel shall be established in accordance with the following rules:

(i) An arbitration panel shall consist of three arbitrators with expertise or experience in international tax matters.

(ii) The competent authority of each Contracting State shall appoint one arbitrator who may be a national of that Contracting State. The two arbitrators appointed by the competent authorities shall appoint the third arbitrator who will serve as the chair of the arbitration panel in accordance with the procedures agreed by the competent authorities.

(iii) No arbitrator shall be an employee of the tax authority of either Contracting State, nor have dealt with the case presented pursuant to paragraph 1 of Article 25 of the Convention in any capacity. The third arbitrator shall not be a national of either Contracting State, nor have had his usual place of residence in either Contracting State, nor have been employed by either Contracting State.