(v) Each competent authority shall bear the costs of its appointed arbitrator and its own expenses. The costs of the chair of an arbitration panel and other expenses associated with the conduct of the proceedings shall be borne by the competent authorities in equal shares.

(c) The competent authorities shall provide the information necessary for the arbitration decision to all arbitrators and their staff without undue delay.

(d) An arbitration decision shall be treated as follows:

(i) An arbitration decision has no formal precedential value.

(ii) An arbitration decision shall be final, unless that decision is found to be unenforceable by the courts of one of the Contracting States due to a violation of paragraph 5, of this paragraph or of any procedural rule determined in accordance with subparagraph (a) of this paragraph that may reasonably have affected the decision. If the decision is found to be unenforceable due to the violation, the request for arbitration shall be considered not to have been made and the arbitration process shall be considered not to have taken place (except for the purposes of clauses (iv) and (v) of subparagraph (b) of this paragraph).

(e) Where at any time before the arbitration panel has delivered a decision to the competent authorities of the Contracting States and the person who made the request for arbitration:

(i) the competent authorities of the Contracting States reach a mutual agreement to resolve the case pursuant to paragraph 2;

(ii) that person withdraws the request for arbitration; or

(iii) a decision concerning the case is rendered by a court or administrative tribunal of one of the Contracting States during the arbitration proceedings;

the mutual agreement procedure, including the arbitration proceedings, with respect to the case shall terminate.

(f) In the event a case is pending in litigation or appeal, the mutual agreement that implements the arbitration decision shall be considered not to be accepted by the presenter of the case if any person directly affected by the case who is a party to the litigation or appeal does not withdraw within 60 days after receiving the determination of the arbitration panel from consideration by the relevant court or administrative tribunal all issues resolved in the arbitration proceeding. In this case, the case will not be eligible for any further consideration by the competent authorities of the Contracting States.

(g) The provisions of paragraph 5 and this paragraph shall not apply to cases falling within paragraph 3 of Article 4.

Article 26
EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic law concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.