(b) The mutual agreement that implements the arbitration decision on the case shall be considered not to be accepted by a person directly affected by the case if any person directly affected by the case does not, within 60 days after the date on which notification of the mutual agreement is sent to the person, withdraw all issues resolved in the mutual agreement implementing the arbitration decision from consideration by any court or administrative tribunal or otherwise terminate any pending court or administrative proceedings with respect to such issues in a manner consistent with that mutual agreement.

10. For the purposes of this Article, the mutual agreement procedure, as well as the arbitration proceedings, with respect to a case shall terminate if, at any time after the request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting States:

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

(b) the person who presented the case withdraws the request for arbitration or the request for the mutual agreement procedure; or

(c) a decision concerning the unresolved issues arising from the case is rendered by a court or administrative tribunal of one of the Contracting States.

11. Each of the competent authorities of the Contracting States shall bear its own expenses and those of its appointed arbitrator. Unless otherwise agreed by the competent authorities of the Contracting States, the cost of the Chair of the arbitration panel and other expenses associated with the conduct of the arbitration proceedings shall be borne by the competent authorities of the Contracting States in equal shares.

12. The provisions of paragraphs 5 to 11 shall not apply to the following cases:

(a) cases falling within paragraph 3 of Article 4;

(b) cases involving the application of paragraph 9 of Article 28;

(c) cases involving the application of general anti-abuse rules contained in Articles 15 and 16 of the General Tax Law (Law No. 58 of 17th of December of 2003) of Spain and any subsequent rules replacing, amending or updating these rules;

(d) cases involving the application of the provisions of the law of Japan which is substantially similar to the general anti-abuse rules of Spain referred to in subparagraph (c);

(e) cases involving conduct for which a person directly affected by the case has been subject, by a final ruling resulting from legal or administrative proceedings of either Contracting State, to a penalty for tax fraud, wilful default and gross negligence;

(f) cases falling within the provision of paragraph 1 of Article 9 and concerning items of income that are not taxed in a Contracting State because those items of income are excluded in the taxable base in that Contracting State or subject to an exemption or zero tax rate provided that such treatments are specific to those items of income under the tax law of that Contracting State; and

(g) cases on which the competent authorities of the Contracting States have agreed that the cases are not suitable for resolution through the arbitration and have notified the person who has presented the case within the period provided for in subparagraph (b) of paragraph 5 and, if applicable, paragraph 6.

Article 25
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 laws 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.