(iv) The competent authorities shall ensure that all arbitrators and their staff agree, in statements sent to each competent authority, prior to their acting in the arbitration proceedings, to comply with the same confidentiality and non-disclosure obligations provided for in paragraph 2 of Article 25 of the Agreement and under the applicable domestic laws of the Contracting Parties.

(v) Each competent authority shall bear the cost of its appointed arbitrator and its own expenses related to its own participation in the arbitration proceedings. The cost of the chair of the 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 making of the arbitration decision to all arbitrators and their staff without undue delay.

(d) An arbitration decision shall be final, unless that decision is found to be unenforceable by the courts of one of the Contracting Parties due to a violation of paragraph 5 of Article 24 of the Agreement, of this paragraph or of any procedural rule determined in accordance with this paragraph that may reasonably have affected the decision. If the decision is found to be unenforceable due to such violation, the decision shall be considered not to have been made.

(e) An arbitration decision shall have no formal precedential value.

(f) Where, at any time after a request for arbitration has been made and before the arbitration panel has delivered a decision to the competent authorities and the person who made the request for arbitration, the competent authorities have solved all the unresolved issues submitted to the arbitration, the case shall be considered as solved pursuant to paragraph 2 of Article 24 of the Agreement and no arbitration decision shall be provided.

7. With reference to paragraph 1 of Article 25 of the Agreement, a Contracting Party is not obliged to exchange information concerning taxes other than those covered by Article 2 of the Agreement for the purposes of carrying out the provisions of the Agreement or of the administration or enforcement of the domestic laws of the other Contracting Party until the Governments of the Contracting Parties agree, through an exchange of notes, to exchange information concerning those taxes. Such agreement shall enter into force after the completion of procedures required by the respective laws of the Contracting Parties for entry into force of the agreement.

8. With reference to paragraph 5 of Article 25 of the Agreement, it is understood that a Contracting Party may decline to supply information relating to confidential communications between attorneys, solicitors or other admitted legal representatives in their role as such and their clients to the extent that the communications are protected from disclosure under the domestic laws of that Contracting Party.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have signed this Protocol.

DONE in duplicate at Hong Kong this ninth day of November, 2010, in the Japanese, Chinese and English languages, all three texts being equally authentic. In case of any divergence of interpretation, the English text shall prevail.

For the Government of Japan	For the Government of the Hong Kong Special Administrative Region of the People's Republic of China
隈丸優次	K.C. Chan