(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 Article 24 of the Agreement, of this paragraph or of any procedural rule determined in accordance with subparagraph (a) 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 proceedings shall be considered not to have taken place (except for the purposes of clauses (iv) and (v) of subparagraph (b)).

(e) If at any time before the arbitration panel delivers a determination to the competent authorities of the Contracting States:

(i) the competent authorities of the Contracting States reach a mutual agreement to resolve the case pursuant to paragraph 2 of Article 24 of the Agreement;

(ii) the presenter of the case withdraws the request for arbitration; or

(iii) a binding 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.

(g) The provisions of paragraph 5 of Article 24 of the Agreement and this paragraph shall not apply to cases falling within paragraph 3 of Article 4 of the Agreement.

(h) The provisions of paragraph 5 of Article 24 of the Agreement and this paragraph shall apply mutatis mutandis to a case presented pursuant to paragraph 1 of Article 25 of the Agreement between Japan and the Federal Republic of Germany for the Avoidance of Double Taxation with respect to Taxes on Income and to certain other Taxes, signed at Bonn on 22 April 1966, as modified and supplemented by the Protocol signed at Tokyo on 17 April 1979 and the Second Protocol signed at Bonn on 17 February 1983 only when the competent authorities of the Contracting States have agreed that the case is suitable for resolution through arbitration. No unresolved issues of such case, however, shall be submitted to arbitration earlier than the day on which two years have elapsed from the entry into force of the Agreement.

11. With reference to Article 25 of the Agreement:

Insofar as personal information is exchanged under that Article, the following provisions shall apply:

(a) The competent authority of a Contracting State which receives information (hereinafter referred to as "the receiving authority") may use such information in compliance with paragraph 2 of Article 25 of the Agreement only for the purpose stated by the competent authority of the other Contracting State which supplies information (hereinafter referred to as "the supplying authority") and shall be subject to the conditions prescribed by the supplying authority to ensure compliance with that paragraph.

(b) The supplying authority shall endeavour to ensure that the information to be supplied is accurate and foreseeably relevant within the meaning of the first sentence of paragraph 1 of Article 25 of the Agreement and that it is necessary for and commensurate with the purpose for which it is supplied.