(iii) No arbitrator shall be an employee of the tax authority of either Contracting State, nor have dealt with the case in respect of which the request for arbitration has been made 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.

(iv) The competent authorities of the Contracting States shall ensure that all arbitrators agree, in statements sent to each of the competent authorities of the Contracting States, prior to their acting in an arbitration proceeding, to abide by and be subject to the same confidentiality and non-disclosure obligations as those described in paragraph 2 of Article 25 of the Convention and under the laws of the Contracting States.

(v) Each of the competent authorities of the Contracting States shall bear the costs of its appointed arbitrator and its own expenses. The costs of the third arbitrator 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.

(c) The competent authorities of the Contracting States shall provide the information necessary for the arbitration decision to all arbitrators without undue delay.

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

(i) An arbitration decision has no precedential value.

(ii) An arbitration decision shall be final, unless that decision is found to be unenforceable by a court of either Contracting State due to a violation of paragraph 5 of Article 24 of the Convention, 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 process shall be considered not to have taken place (except for the purposes of clauses (iv) and (v) of subparagraph (b)).

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

(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 Convention; or

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

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

the procedures under Article 24 of the Convention in respect of the case shall terminate.