(ii) Where a person who presented a case and the competent authority of a Contracting State have agreed to suspend the mutual agreement procedure, the period provided in subparagraph (b) of paragraph 5 of Article 24 of the Convention shall stop running until the suspension has been lifted.

(iii) Where the competent authorities of the Contracting States agree that a person directly affected by the case has failed to provide in a timely manner any additional material information requested by either competent authority after the start of the period provided in subparagraph (b) of paragraph 5 of Article 24 of the Convention, that period shall be extended for an amount of time equal to the period beginning on the date by which the information was requested and ending on the date on which that information was provided.

(b) (i) The following rules shall govern the appointment of arbitrators:

(aa) An arbitration panel shall consist of three individual arbitrators with expertise or experience in international tax matters.

(bb) Each of the competent authorities of the Contracting States shall appoint one arbitrator. The two arbitrators so appointed shall appoint the third arbitrator who shall serve as Chair of the arbitration panel. The Chair shall not be a national or resident of either Contracting State.

(cc) Each arbitrator must be impartial and independent of the competent authorities, tax administrations, and ministries of finance of the Contracting States and of all persons directly affected by the case (as well as their advisors) at the time of accepting an appointment, maintain his or her impartiality and independence throughout the arbitration proceedings, and avoid any conduct for a reasonable period of time thereafter which may damage the appearance of impartiality and independence of the arbitrators with respect to the arbitration proceedings.

(ii) The competent authorities of the Contracting States shall ensure that arbitrators and their staff agree in writing, prior to their acting in the arbitration proceedings, to treat any information relating to the arbitration proceedings consistently with the confidentiality and non-disclosure obligations provided for in paragraph 2 of Article 25 of the Convention and the applicable laws of the Contracting States.

(iii) Solely for the purposes of the application of the provisions of Articles 24 and 25 of the Convention and of the domestic laws of the Contracting States related to the exchange of information, confidentiality, and administrative assistance, arbitrators and a maximum of three staff per arbitrator (and prospective arbitrators solely to the extent necessary to verify their ability to fulfil the requirements of arbitrators) shall be considered to be persons or authorities to whom information may be disclosed. Information received by the arbitration panel or prospective arbitrators and information that the competent authorities of the Contracting States receive from the arbitration panel shall be considered information that is exchanged under the provisions of paragraph 1 of Article 25 of the Convention.