(e) For the purposes of Article 24 of the Convention and this paragraph, the arbitration proceedings, as well as, in the case of clauses (i) and (ii), the mutual agreement procedure, 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:

(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;

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

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

(f) 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.

(g) The provisions of paragraph 5 of Article 24 of the Convention and this paragraph shall not apply to the following cases:

(i) cases falling within paragraph 3 of Article 4 of the Convention;

(ii) cases involving the application of general anti-abuse rules contained in Article 38 of the Tax Procedure Code (Law No. 4987/2022) of the Hellenic Republic and any subsequent rules replacing, amending or updating these rules;

(iii) cases involving the application of the provisions of the laws of Japan which are substantially similar to the general anti-abuse rules of the Hellenic Republic referred to in clause (ii);

(iv) cases concerning items of income that are not taxed in a Contracting State because, under the tax law of that Contracting State, those items of income are not included in the taxable base or are subject to an exemption or zero tax rate; and

(v) cases involving conduct for which a person directly affected by the case has been found guilty by the final decision of the court of either Contracting State for tax fraud or other criminal offense.

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

DONE in duplicate at Athens this first day of November, 2023, in the English language.

For Japan:	For the Hellenic Republic:
中山泰則	K I Hads
Ambassador Extraordinary and Plenipotentiary of Japan to the Hellenic Republic	Minister of National Economy and Finance