(b) The arbitration decision shall not be binding on both Contracting States, if a final decision of the courts of one of the Contracting States holds that the arbitration decision is invalid. In such a case, the request for arbitration under paragraph 5 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 subparagraphs (b) and (c) of paragraph 7, and paragraph 11). In such a case, a new request for arbitration may be made unless the competent authorities of the Contracting States agree that such a new request should not be permitted.

(c) An arbitration decision shall have no precedential value.

9. (a) If a person directly affected by the case does not accept the mutual agreement that implements the arbitration decision, the case shall not be eligible for any further consideration by the competent authorities of the Contracting States.

(b) The mutual agreement that implements the arbitration decision on the case shall be considered not to be accepted by a person directly affected by the case if any person directly affected by the case does not, within 60 days after the date on which notification of the mutual agreement is sent to the person, withdraw all issues resolved in the mutual agreement implementing the arbitration decision from consideration by any court or administrative tribunal or otherwise terminate any pending court or administrative proceedings with respect to such issues in a manner consistent with that mutual agreement.

10. For the purposes of this Article, the arbitration proceedings, as well as, in the case of subparagraphs (a) and (b), 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:

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

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

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

11. 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.

12. The provisions of paragraphs 5 to 11 shall not apply to cases falling within paragraph 3 of Article 4.

ARTICLE 25
EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.