

- (b) the competent authorities are unable to reach an agreement to resolve that case pursuant to paragraph 2 within three years from the date upon which the information necessary to undertake substantive consideration for a mutual agreement has been received by both competent authorities or on another date as agreed by both competent authorities,

any unresolved issues arising from the case shall be submitted to arbitration. The arbitration shall be conducted in a manner prescribed by the rules and procedures agreed upon by the Contracting States in an exchange of notes through diplomatic channels. These unresolved issues shall not, however, be submitted to arbitration if a decision on these issues has already been rendered by a court or administrative tribunal of either State. Unless a person whose taxation is directly affected by the arbitration decision does not accept that decision, it shall be binding on both Contracting States and shall constitute a resolution by mutual agreement under this Article.

7. The issues to which the provisions of paragraph 6 apply are issues of fact covered by Articles 5, 7 and 9, and any provisions subsequently agreed by the competent authorities.”