

7. For the purposes of paragraph 6 and this paragraph, the following rules and definitions shall apply:
- (a) The term “concerned person” means the presenter of a case to a competent authority for consideration under this Article and all other persons, if any, whose tax liability to either Contracting State may be directly affected by a mutual agreement arising from that consideration;
  - (b) The “commencement date” for a case is the earliest date on which the information necessary to undertake substantive consideration for a mutual agreement has been received by both competent authorities;
  - (c) Arbitration proceedings in a case shall begin on the later of:
    - (i) Two years after the commencement date of that case, unless both competent authorities have previously agreed to a different date, and
    - (ii) The earliest date upon which the agreement required by subparagraph (d) has been received by both competent authorities;
  - (d) The concerned person(s), and their authorized representatives or agents, must agree prior to the beginning of arbitration proceedings not to disclose to any other person any information received during the course of the arbitration proceeding from either Contracting State or the arbitration board, other than the determination of such board;
  - (e) Unless a concerned person does not accept the determination of an arbitration board, the determination shall constitute a resolution by mutual agreement under this Article and shall be binding on both Contracting States with respect to that case; and