(d)   the competent authority of each Contracting State may submit a reply submission to the board within 60 days from the date the last proposed resolution referred to in subparagraph (a) was submitted to the arbitration board, to address any points raised by the proposed resolution or position paper submitted by the competent authority of the other Contracting State.

(13)   In the case of an arbitration proceeding concerning the taxation of the business profits of an enterprise with respect to which the competent authorities of the Contracting States have been unable to reach an agreement on whether a permanent establishment exists; the proposed resolutions separately address the question of whether a permanent establishment exists, and the amount of profit attributable to that permanent establishment.

(14)   The arbitration board shall adopt as its determination one of the proposed resolutions submitted by the competent authorities of the Contracting States for each adjustment or similar issue and any threshold questions, and such determination will not include a rationale or any other explanation of the determination. If the determination is in respect of a case described in paragraph (13), the arbitration board first determines whether a permanent establishment exists, and. if it does, then shall adopt one of the proposed resolutions with respect to the profit attributable to the permanent establishment.

(15)   In making its determination, the arbitration board shall apply, as necessary: (1) the provisions of the Convention, as amended; (2) the applicable law of the Contracting States; and (3) any OECD Commentary, Guidelines or Reports regarding relevant analogous provisions of the OECD Model Tax Convention.

(16)   The arbitration board shall deliver a determination in writing to the competent authorities of the Contracting States within 6 months of the appointment of the chair. The determination of the arbitration board will not have precedential value with respect to the application of the Convention in any other case.