

- (d) if the members appointed by the Contracting States fail to agree upon the third member in the manner prescribed by this paragraph, the competent authority of a Contracting State shall ask the highest ranking member of the Secretariat at the Centre for Tax Policy and Administration of the Organisation for Economic Co-operation and Development (OECD) who is not a citizen of either Contracting State, to appoint the remaining member(s) who is not a citizen of either Contracting State by written notice to the competent authorities of both Contracting States within 60 days from the date of that failure;
 - (e) the competent authorities shall develop a list of individuals who are familiar with international tax matters who may serve as the chair of the board;
 - (f) the members appointed will not have any prior involvement with the specific matters at issue in the arbitration proceeding for which they are being considered as members of the arbitration board.
- (12) All communications between the Contracting States and the arbitration board shall be in writing between the designated competent authorities and the chair of the arbitration board (except for logistical matters) and, in particular:
- (a) the competent authority of each Contracting State may submit for consideration by the arbitration board, within 60 days from the appointment of the chair of the arbitration board, a proposed resolution describing the proposed disposition of the specific monetary amounts of income, expense or taxation at issue in the case and, if applicable, the relevant threshold question as described in paragraph (13) of this Note, and a supporting position paper;
 - (b) the proposed resolution and supporting position paper submitted to the arbitration board by the competent authority of a Contracting State shall be provided to the competent authority of the other Contracting State according to the procedure established by the competent authorities of the Contracting States;
 - (c) in the event that only one of the Contracting States submits a proposed resolution within the allotted time, then that proposed resolution is deemed to be the determination of the board in that case and the arbitration proceeding is complete;
 - (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.