

the responsibilities described in Annex "B" in respect of any specific project established under a subsidiary arrangement.

#### ARTICLE IV

The Annexes "A" and "B" shall be integral parts of this agreement.

#### ARTICLE V

For the purpose of this Agreement:

- (a) "Canadian firms" means Canadian or other non-Bangladeshi firms or institutions engaged in any project established under a subsidiary arrangement;
- (b) "Canadian personnel" means Canadians or non-Bangladeshi or other non-permanent residents of Bangladesh working in that country on any project established under a subsidiary arrangement; and
- (c) "dependants" means
  - (i) the spouse of a member of the Canadian personnel, as described in the *Regulations of the Government of Canada respecting Technical Assistance to Developing Countries*
  - (ii) a child of the member of the Canadian personnel or his spouse who is
    - A) under twenty-one years of age and dependent on the member of the Canadian personnel or his spouse for support, or
    - B) twenty-one years of age or older and dependent on the member of the Canadian personnel or his spouse for support by reason of a mental or physical incapacity,but not including a child from a previous marriage who does not normally reside with the member of the Canadian personnel or his spouse.

#### ARTICLE VI

The Government of Bangladesh shall indemnify and save harmless the Government of Canada, Canadian firms and Canadian personnel from civil liability for acts done or omitted to be done in the performance of their duties except where such acts result from gross negligence or wilful misconduct.

#### ARTICLE VII

The Government of Bangladesh shall exempt Canadian firms and Canadian personnel including their dependants from all types of resident tax, local taxes, income tax or any other type of taxes, on income received from sources outside Bangladesh, from Canadian aid funds or on the value of goods and services received