

**ARTICLE IV**

For the purposes of this Agreement:

- (a) "Canadian firm" means Canadian or other non-Indonesian firms, organizations, institutions, or executing agencies engaged in any project established under a subsidiary arrangement;
- (b) "Canadian personnel" means Canadians or non-Indonesians who are residing in the Republic of Indonesia for the purpose of working on any project established under a subsidiary arrangement; and
- (c) "dependant" means the spouse of a member of the Canadian personnel and the child of a member of the Canadian personnel and/or of his/her spouse who is:
  - (i) under twenty-one years of age, or
  - (ii) twenty-one years of age or older dependant on the member of the Canadian personnel for support by reason of mental or physical incapability.

Dependant referred to above shall be certified as such by the Canadian Embassy in the Republic of Indonesia.

**ARTICLE V**

The Government of the Republic of Indonesia shall ensure that Canadian development co-operation funds are not used to pay any taxes, customs duties or any other levies imposed by the Government of the Republic of Indonesia, on any goods, materials, equipment, vehicles and services purchased or acquired for, or related to, the execution of any project being carried out in the Republic of Indonesia pursuant to a subsidiary arrangement.