

Government on request. The facility can be used for independent scientific activity of the Canadian Government, it being understood that:

- (a) such activities will be conducted so as not to conflict with the primary purpose of the facility, and
- (b) any additional operating costs resulting from such independent activity will be borne by the appropriate Canadian authorities.

11. *Definition of Term "United States Personnel"*

For the purpose of this Agreement, the term "United States Personnel" shall mean NASA and NASA contractor personnel (including persons who are not United States citizens) engaged in or connected with United States activities at the facility, but excluding Canadian citizens and persons ordinarily resident in Canada.

12. *Canadian Immigration and Customs Regulations*

- (a) Except as otherwise agreed, the direct entry of United States personnel from outside Canada shall be in accordance with Canadian customs and immigration procedures which will be administered by local Canadian officials designated by the Canadian Government.
- (b) The Canadian Government will take the necessary steps to facilitate the admission into the territory of Canada of such United States personnel as may be assigned to visit or participate in the operation of the facility.
- (c) The Canadian Government agrees to facilitate the entry into Canada of the material and equipment necessary in the pursuit of the activities covered by this Agreement.

13. *Taxes*

- (a) The Canadian Government shall grant relief to the United States Government from all federal taxes and customs duties on material or equipment that is, or will become the property of the United States Government, and that is to be used in the construction, maintenance or operation of the support facility, provided that it is administratively and economically possible to determine the amount of taxes and duties applied to such material or equipment. In addition the Canadian Government shall grant remission of customs duties and federal excise taxes on material or equipment imported by or on behalf of the United States Government specifically for its own use at the facility.
- (b) The personal effects and goods, including automobiles, of United States personnel shall be brought into Canada free of import duties and taxes, provided that, except as authorized by the appropriate Canadian authorities, such personal effects and goods may not be disposed of in Canada by way of sale or gift or otherwise.
- (c) Income derived by United States personnel from rendering services to the United States Government in Canada shall be deemed not to have been derived in Canada and shall be exempt from taxation in Canada; such income shall be deemed to be income in respect of services rendered in the discharge of governmental functions pursuant to Article VI (1) (a) of the Canada-United States of America Reciprocal Tax Convention. Such personnel shall not be subject to Canadian tax in respect of income derived from sources outside of Canada.