

## ARTICLE III

Unless otherwise indicated, the Government of Canada shall assume the responsibilities described in Annex A and the Government of Bolivia shall assume the responsibilities described in Annex B in respect of any specific project established under a subsidiary arrangement. The Annexes A and B shall be integral parts of this Agreement.

## ARTICLE IV

In this Agreement:

1. "Canadian firms" means Canadian or other non-Bolivian firms or institutions engaged in any project established under a subsidiary arrangement or a loan agreement;
2. "Canadian personnel" means Canadians or other persons from outside Bolivia working in that country on any project established under a subsidiary arrangement or a loan agreement; and
3. "dependants" means:
  - (a) the spouse of a Canadian staff member;
  - (b) the child of a Canadian staff member or his spouse who is less than twenty-one years old and is in the charge of one of them or who is twenty-one years of age or older and is in charge of one of them because of physical or mental disability; and
  - (c) any other dependants.

## ARTICLE V

The Government of Bolivia shall indemnify and save harmless the Government of Canada, Canadian firms and Canadian personnel from and against all civil liability for any damage which may have been caused as a result of the execution of a project or any of its components, except when the Bolivian courts judge that such injury, loss or damage was intentional or resulted from gross misconduct, fraud or criminal negligence.

## ARTICLE VI

The Government of Bolivia shall exempt Canadian firms and Canadian personnel, including their dependants, from corporation income tax and personal income tax, legal taxes, charges, patents and licences as well as from other charges of the same type which might be imposed in the future on funds coming from Canadian aid or the Government of Bolivia, mentioned in subsidiary arrangements as well as exempt them from the necessity of filing income tax returns in order to justify these exemptions.