

**ARTICLE XI**

The Government of the Republic of Nicaragua shall exempt Canadian personnel from the payment of customs duties, excise duties and sales taxes in respect of one motor vehicle imported into Nicaragua or purchased locally for their personal use provided that:

- (a) such imported motor vehicle has been purchased by the Canadian personnel in their country of origin or the country of their last posting, or such motor vehicle is purchased locally within the period of six (6) months from the date of their arrival in Nicaragua; and
- (b) if the motor vehicle is sold or otherwise disposed of it shall be subject to the normal duties and other charges at the rate in force on the date the exemption was given and on the value at the time of disposal.

Concerning the local purchase of a used motor vehicle, it is understood that the customs duties originally paid on that vehicle will not be reimbursed.

In the event of fire, theft, damage or destruction the exemptions under this Article may be re-exercised at any time during the assignment of the Canadian personnel.

**ARTICLE XII**

The Government of the Republic of Nicaragua shall grant Canadian firms and Canadian personnel freedom from currency exchange restrictions in respect of the re-exportation of their salaries, fees, remunerations or other revenues transferred from abroad through authorized banking institutions in Nicaragua.

**ARTICLE XIII**

The Government of the Republic of Nicaragua shall inform Canadian firms and Canadian personnel of local laws and regulations which may concern them in the performance of their duties.

**ARTICLE XIV**

The Government of the Republic of Nicaragua shall facilitate the repatriation of Canadian personnel and their dependants in cases where, in the opinion of the Government of Canada, the lives or safety of the Canadian personnel and/or their dependants are endangered.