

- (c) the establishment, if necessary, of counterpart fund accounts and, as required, the conditions governing the payment into or out of such accounts;
- (d) all other questions as might permit the two governments to pursue jointly the objectives enunciated in this Agreement.

#### ARTICLE 5

Canadian contributions to the Federal Republic of the Cameroon economic and social development programme shall be subject to the following basic principles:

- (a) except as may be otherwise decided by mutual agreement between the contracting Parties in relation to specific projects, costs incurred in the Federal Republic of the Cameroon shall be the responsibility of the Government of the Federal Republic of the Cameroon;
- (b) the Government of the Federal Republic of the Cameroon shall indemnify Canadian firms and Canadian personnel who are engaged in an approved programme or project against civil liability for acts committed by such personnel other than acts which are criminal or fraudulent;
- (c) the Government of the Federal Republic of the Cameroon shall exempt Canadian firms, Canadian personnel and the members of their families who are engaged in a programme or approved project from resident tax and local tax, from tax on wages and salary paid out of the Canadian contribution and on income earned outside the Federal Republic of the Cameroon, as well as from any written declaration relating to the foregoing exemptions;
- (d) the Government of the Federal Republic of the Cameroon will accord to Canadian companies, to Canadian personnel, as well as to members of their families, who are engaged in an approved programme or project, customs exemption on necessary professional and technical equipment, on personal and domestic effects in reasonable quantities, including one automobile per expert, adviser, or teacher; however, the above designated customs exemption shall not be applicable in the case of a transfer of the aforementioned effects, subject to payment or otherwise, to third parties not entitled to the same customs exemption.

#### ARTICLE 6

Unless the text thereof expressly states the contrary, subsidiary agreements concluded in accordance with Article 4 of this Agreement shall be considered to be administrative arrangements only and not formal agreements binding the Parties in international or domestic law.

Differences which may arise in the implementation of such agreements or from the interpretation of the provisions contained therein shall be settled by negotiations between the Government of Canada and the Government of the Federal Republic of the Cameroon or in such other way as may be mutually accepted by Parties to this Agreement.