

2. The projects described in paragraphs (f), (g) and (h) of Article I are those that are to be funded, pursuant to a contribution agreement, by the Government of Canada, acting through the Canadian International Development Agency, and the recipient.
3. Unless stated otherwise, subsidiary agreements concerning contributions of the Government of Canada shall be considered administrative arrangements.
4. Subsidiary agreements shall make specific reference to this Agreement and the terms of this Agreement shall, unless stated otherwise, apply to such subsidiary agreements.
5. Subsidiary agreements in respect of projects jointly funded by the Government of Canada and an intermediary organization may, with the consent of the governments of Canada and Vietnam, be signed through such an organization in its capacity as administrator of funds provided by the Government of Canada, in the form and according to the terms and conditions required by such organization. The Government of the Socialist Republic of Vietnam may elect to conclude a separate subsidiary agreement with such organization in respect of the project.

ARTICLE IV

Unless otherwise indicated, the Government of Canada shall assume the responsibilities described in Annex "A" and the Government of the Socialist Republic of Vietnam shall assume the responsibilities described in Annex "B" in respect of any specific project established under this Agreement. Annexes "A" and "B" shall be integral parts of this Agreement.

ARTICLE V

The Government of the Socialist Republic of Vietnam shall ensure that development aid funds provided are not used to pay any taxes, fees, customs duties or any other levies or charges imposed directly or indirectly by the Government of the Socialist Republic of Vietnam on any goods, materials, equipment, vehicles and services purchased or acquired for, or related to, the execution of any project being carried out pursuant to Article I of this Agreement.