

ARTICLE VIII

The Government of URUGUAY shall exempt members of the Canadian personnel from the payment of customs duty, excise duty and sales tax in respect of bona fide personal effects and essential basic household equipment imported into URUGUAY for their own use or the use of their dependants, provided that such personal effects and equipment are imported into URUGUAY within a period of six (6) months from the date of arrival of the members of the Canadian personnel and their dependants in URUGUAY.

Canadian personnel shall enjoy diplomatic duty-free privileges in respect of all items available in bonded warehouses, provided that these items are purchased directly at the warehouse or delivered from a bonded warehouse and are purchased within a period of six (6) months from the date of arrival of the Canadian personnel in URUGUAY.

Members of the Canadian personnel may purchase locally under diplomatic franchise heating fuel and motor-vehicle fuel.

In the event of fire or theft, this privilege may be re-exercised at any time during the assignment of the Canadian personnel.

The exemptions in this article are given subject to the following conditions:

a) each member of the Canadian personnel is confined to only one unit or set or a reasonable number of any bona fide personal effects and household equipment to be imported;

b) the personal effects and household equipment may not be sold or otherwise disposed of within a period of three (3) months from the date of importation;

c) the personal effects and household equipment may be sold or disposed of within a period of three (3) months from the date of importation if the member of the Canadian personnel is obliged to return to Canada owing to urgent reasons beyond his/her control or in a case of force majeure;

d) the exemptions mentioned above do not apply to alcoholic beverages or to tobacco related products;

e) the personal effects and household equipment are permitted to be re-exported or disposed of to persons enjoying similar exemptions; and

f) the aforesaid exemptions are given only once irrespective of whether the Canadian personnel's assignment in URUGUAY is extended beyond the original period of assignment.