

11. The Canadian forces and its members may import into Bahrain without licence or other restriction or registration and free of customs, duties and taxes, equipment, and other supplies required by the forces for the purpose of its operations in Bahrain together with the personal effects of and items for the personal consumption or use of the members of the forces. Any item imported under this paragraph may be exported freely without customs duties and taxes. Personal purchases by members of the Canadian forces from Bahraini sources shall not be exempt from Bahrain customs duties and taxes. Any property of any kind imported entry-free under this paragraph which is sold in Bahrain to persons other than those entitled to duty free import privileges shall be subject to customs and other duties on its value at the time of the sale. Members of the Canadian forces shall not be subject to taxation on their salary and emoluments received from Canadian sources.
12. The term "member of the Canadian forces" means members of the armed forces of Canada and the civilian employees of the Government of Canada.
13. The two parties shall establish a Joint Consultative Committee (JCC) to ensure the implementation of this Memorandum of Agreement.