

ARTICLE VI

The Government of Egypt shall facilitate the repatriation of Canadian personnel and of their dependants in cases where, in the opinion of the Government of Canada or the Government of Egypt, the life or safety of said personnel and of their dependants are endangered.

ARTICLE VII

The Government of Egypt shall exempt Canadian firms and Canadian personnel in the framework of this Agreement in accordance with Article IV including their dependants, from all Egyptian taxes, including income taxes, any other taxes, or the tax on income arising outside Egypt; or from Canadian aid funds or any subsidiary arrangement or any loan agreement, as well as the exemption from the obligation to present any written declaration in relation to these exemptions. Payments paid by the Egyptian Government to Canadian personnel under Annex B of this Agreement shall benefit from the same exemptions.

ARTICLE VIII

The Government of Egypt shall temporarily release without payment of customs duties and taxes chargeable thereon, goods, equipments, technical and professional materials for personal use and domestic use of Canadian firms and Canadian personnel who are working in a project financed through Canadian Aid including their dependants. This includes one car in addition to household electrical appliances subject to their re-exportation or to the disposition of the same to persons enjoying similar exemptions. However, in the event of fire, loss or an accident causing major damage to personal and domestic effects including a vehicle, such privilege shall be renewable.

ARTICLE IX

The Government of Egypt shall exempt Canadian personnel and their dependants from import duties, customs tariffs and other duties or taxes on special medical products, beverages and other articles of daily use that may be legally imported into Egypt for the personal requirements of the Canadian personnel and their dependants, according to quotas mutually agreed upon.

ARTICLE X

The Government of Egypt shall exempt equipment, products, materials and any other goods imported into Egypt for, or related to, the execution of projects financed through Canadian International Development Agency grants from all customs tariffs and other duties or taxes provided that the said projects are executed for the Government of Egypt or one of its relevant agencies. Equipment, products, materials and any other goods imported into Egypt for, or related to, the execution of projects financed through a Canadian International Development Agency loan, may be exempted from customs tariffs and other duties or taxes on a case by case basis. However, nothing will be paid from the loan to cover these tariffs and duties or taxes or fees where payable.