

ARTICLE V

In this Agreement

- (1) "Canadian firms" shall mean those Canadian firms engaged in this program of technical co-operation or in an approved program or project established under a subsidiary agreement.
- (2) "Canadian personnel" shall mean all those persons contracted within this program of technical co-operation through the present Agreement for an approved program or project established under a subsidiary agreement.

ARTICLE VI

The Government of Costa Rica shall indemnify and save harmless the Government of Canada, Canadian firms, Canadian personnel and those persons for whom they have assumed responsibility and are engaged in an approved project or program, from and against civil liability arising out of or in the course of the performance of their duties, except those arising from willful misconduct.

ARTICLE VII

The Government of Costa Rica shall exempt Canadian firms and Canadian personnel including their dependents from all types of resident tax, local taxes, income tax or any other type of taxes, on remuneration received from sources outside Costa Rica, from Canadian aid funds or from the Government of Costa Rica as provided for in this Agreement or any subsidiary agreement, as well as from the obligation to present any written declaration in relation to these exemptions.

ARTICLE VIII

The Government of Costa Rica shall exempt Canadian firms and Canadian personnel including their dependents from import, customs, and other duties on technical and professional equipment on personal and domestic effects subject to their re-exportation or the termination of the useful life of such effects, or to the disposition of the same to persons enjoying similar exemption. They will be able to import or export, free of customs duties, sales taxes and other duties, one automobile per expert for personal use at the time of their arrival in the country. This privilege may be used at two-year intervals from the date when it is first granted. The personnel enjoying it may sell their vehicle under the condition established for diplomatic personnel accredited to the Government of Costa Rica.

ARTICLE IX

The Government of Costa Rica shall exempt Canadian personnel and their dependents from import duties, customs tariffs and other taxes on medicinal products, food-stuffs, beverages, and other articles of daily use that may be legally imported into Costa Rica for the personal requirements of the Canadian personnel and their families.

ARTICLE X

The Government of Costa Rica shall grant Canadian personnel and their dependents freedom from currency exchange restrictions in respect of the re-exportation of their funds.