

ARTICLE X

The Government of Afghanistan shall exempt Canadian firms and Canadian personnel engaged in the provision of development assistance from all types of resident tax, contributions, income tax or any other type of taxes on income payable outside Afghanistan or derived from Canadian Government sources or aid funds, as well as from the obligation to present any declaration in connection with these exemptions.

ARTICLE XI

The Government of Afghanistan shall exempt at all times during their assignment or operation in Afghanistan, Canadian personnel and Canadian firms which are engaged in the provision of development assistance, from all import, customs and other duties and taxes, including storage and clearing charges, on professional and technical equipment required by the Canadian personnel or Canadian firms for the performance of their duties. It is agreed that Canadian firms shall have the right to import free from all such import, customs and other duties and taxes those vehicles deemed necessary for the performance of a project.

ARTICLE XII

The Government of Afghanistan shall exempt Canadian personnel who are engaged in the provision of development assistance, from import duties, customs tariff, levies, or any other taxes or charges, including storage and clearing charges, with respect to their personal and household effects, including one motor vehicle, intended for their personal and their dependents' use, subject to the re-exportation or the termination of the useful life of such effects, or to their disposition to persons enjoying similar exemptions. Personal and household effects, sold or otherwise disposed of to persons not entitled to similar exemptions shall be subject to applicable laws and regulations in Afghanistan.

It is understood that the Canadian personnel will be limited to owning one motor vehicle in Afghanistan at any given time provided that the motor vehicle may be replaced because of the poor condition of the vehicle resulting from accidents or other justifiable reasons. Disposition or sale of any such vehicle shall be subject to the regulations applicable in Afghanistan to the vehicles of employees or international organizations.

ARTICLE XIII

The Government of Afghanistan shall exempt Canadian personnel throughout their entire stay in Afghanistan from payment of all import, customs and other duties and taxes on medicinal products, food-stuffs, beverages, and other articles of daily use legally imported into Afghanistan to meet their personal and family requirements.

ARTICLE XIV

The Government of Afghanistan shall provide:

- (a) all permits, licences and other documents required to enable Canadian personnel and Canadian firms to carry out their respective responsibilities in Afghanistan;
- (b) export and exit permits, when necessary, for the Canadian personnel, materials and equipment including the personal effects of Canadian personnel.

ARTICLE XV

The Government of Afghanistan shall grant Canadian firms, Canadian personnel and their dependents freedom from exchange restrictions in respect of the re-export of their imported funds.