

- (a) the responsibilities of each Government with respect to the support and conditions of service of teachers, advisers and other technical assistance personnel assigned by the Government of Canada to serve in Jamaica in response to requests of the Government of Jamaica;
- (b) the amount, purposes, terms and conditions of development loans made by the Government of Canada to the Government of Jamaica;
- (c) the establishment of counterpart fund accounts and the conditions governing payment into and out of such accounts;
- (d) scholarships and training awards;
- (e) such other matters which may enable the two Governments to pursue jointly the objectives set forth in this agreement.

ARTICLE IV

The following basic principles shall govern the provision of Canadian development assistance to Jamaica:

- (a) Except as may be otherwise agreed by the Parties from time to time in relation to specific projects, costs incurred in Jamaica shall be the responsibility of the Government of Jamaica.
- (b) The Government of Jamaica will indemnify and save harmless Canadian firms and Canadian personnel engaged in the provision of Canadian development assistance under an approved programme or project from civil liability resulting from or connected with acts performed in the course of their duties except in cases where it is agreed or is legally established that such acts result from wilful misconduct, or are in themselves criminal or fraudulent in nature, or constitute actionable negligence arising from failure to meet accepted professional standards in relation to the project involved. Unless otherwise agreed, this subparagraph will only apply to Canadian firms and Canadian personnel engaged in programmes or projects of the Government of Jamaica, local Jamaican governmental authorities, their agencies and parastatal organizations.
- (c) The Government of Jamaica shall exempt Canadian firms, Canadian personnel engaged in the provision of Canadian development assistance under an agreed programme or project, and their dependents, from resident tax, local tax, income tax, or other taxes on income deriving from Canadian Government grants or loans and on other income earned outside Jamaica, as well as from declarations relating to such exemptions.
- (d) The Government of Jamaica shall exempt Canadian firms, Canadian personnel engaged in the provision of Canadian development assistance under an agreed programme or project, and their dependents, from import, customs and other duties and taxes on necessary professional and technical equipment and reasonable quantities of personal and household effects, provided that such taxes shall be paid according to applicable Jamaican laws and regulations in respect of any such equipment or effects disposed of in Jamaica to anyone not entitled to equivalent exemptions.