

United States, at the request of Canada, will assist in arranging for the departure from Canada of any such personnel without expense to Canada.

8. Taxation

- (a) Canada shall grant relief to the United States from all federal taxes and customs duties on materials and equipment to be used in the construction, maintenance or operation of the Range, provided that it is administratively possible and economical to determine the amount of taxes and duties applied to such equipment and materials. Such relief shall be granted on a proportionate basis either directly or by way of rebate of a part of the United States financial contribution referred to in paragraph 5(a) above. In addition, Canada shall grant remission of customs duties and federal excise taxes on goods imported by or on behalf on the United States specifically for its own use at the Range and of federal sales and excise taxes on goods purchased by or on behalf of the United States in Canada which are to be used exclusively by the United States at the Range. Canada shall also grant refunds by way of drawback of the customs duty paid on goods imported by Canadian manufacturers specifically for the exclusive use of the United States at the Range.
- (b) The personal effects and goods of United States personnel shall be brought into Canada free of import duties and taxes, provided that, except as authorized by the appropriate Canadian authorities, such personal effects and goods may not be disposed of in Canada by way of sale or gift or otherwise.
- (c) Income derived by United States personnel from rendering services to the United States in Canada shall be deemed not to have been derived in Canada and shall be exempt from taxation in Canada. Such personnel shall not be subject to Canadian tax in respect of income derived from sources outside of Canada.
- (d) Where the legal incidence of any form of taxation in Canada depends upon residence or domicile, periods during which United States personnel are in Canada shall not be considered as periods of residence therein, or as creating a change of residence or domicile for the purposes of such taxation.
- (e) Personal property which is situated in Canada solely because the United States personnel are in Canada shall, in respect of the holding by, transfer by reason of death, or transfer to or by such personnel be exempt from taxation under the laws of Canada relating to estate and gift duty.

9. Liability of Third Parties in Case of Accident

In case of an accident arising in connection with the operation of the Range, responsibility to third parties shall be determined in accordance with Canadian law. Where, as a result of such determination, the operator of the Range is found liable, the Canadian Co-operating Agency shall bear the cost thereof.

10. Claims Against the United States

- (a) Claims for damage to property or injury to persons arising from acts or omissions of United States civilian personnel, who are employed by or directly connected with NASA, may be considered and settled in accordance with the provisions of Section 203(b) (13) of the United