Article VI

The Government of MALAYSIA shall exempt Canadian firms and Canadian personnel from Malaysian income tax on their official emoluments in respect of their period of assignment in MALAYSIA. In addition, the Government of MALAYSIA shall exempt Canadian firms and Canadian personnel from any obligation to submit written declaration in relation to these exemptions.

Article VII

The Government of MALAYSIA shall exempt Canadian firms and Canadian personnel from or bear the costs of customs and excise duties, sales tax, charges, levies and fees, on all equipment, products, materials and any other goods imported into MALAYSIA for or related to the execution of projects established under subsidiary arrangements.

Article VIII

The Government of MALAYSIA shall exempt Canadian personnel from the payment of customs duty, excise duty and sales tax in respect of bona fide personal effects and essential basic household equipment brought into or purchased in MALAYSIA for their own use or the use of their dependants provided that such personal effects and equipment are imported into MALAYSIA or purchased locally within a period of six (6) months from the date of their arrival in MALAYSIA. Canadian personnel may purchase duty free locally manufactured/assembled items provided that such purchases shall be made from the manufacturers and delivery shall be made from bonded warehouses. In the event of fire and theft, the exemptions under this Article may be re-exercised at any time during the assignment of the Canadian personnel.

The exemptions in this Article are given subject to the following conditions:

(a) each canadian personnel is confined to only one unit or set or a reasonable number of any bona fide personal effects and household equipment to be imported or purchased locally;

(b) the personal effects and household equipment, if imported, shall be from their country of origin or the country of their last posting or acquired from any other country while in transit to MALAYSIA;

(c) the personal effects and household equipment cannot be sold or otherwise disposed of within a period of three (3) months from the date of importation or six (6) months from the date of local purchase.

(d) the personal effects and household equipment are permitted to be re-exported or disposed of to persons enjoying similar exemptions;

(e) the aforesaid exemptions are given only once irrespective of whether the Canadian personnel's assignment in MALAYSIA is extended beyond the original period of their assignment.