

c) "dependant" means

i) the spouse of a member of the Canadian personnel, including a person of the opposite sex identified by a member of the Canadian personnel as a person whom he/she has lived with and publicly represented as his/her spouse for a period of not less than one year before the commencement of the posting to URUGUAY; or

ii) a child of the member of the Canadian personnel or of his/her spouse who is under eighteen years of age and/or recognized by the Government of CANADA as being dependent on the member of the Canadian personnel or his/her spouse for support.

#### ARTICLE V

The Government of URUGUAY shall indenify and save harmless the Government of CANADA, Canadian firms and members of the Canadian personnel from civil liability for acts or omissions occuring in the course of the performance of their duties in the execution of any specific project established under subsidiary arrangements, except for acts arising from gross negligence or willful misconduct on the part of Canadian firms or Canadian personnel.

#### ARTICLE VI

The Government of URUGUAY shall exempt Canadian firms and Canadian personnel from Uruguayan income tax on their official emoluments in respect of their period of assignment in Uruguay.

In addition, the Government of URUGUAY shall exempt Canadian firms and Canadian personnel from any obligation to submit written declarations in relation to these exemptions.

#### ARTICLE VII

The Government of URUGUAY shall exempt all equipment, products, materials, motor vehicles and any other goods imported into URUGUAY for the execution of projects established under subsidiary arrangements from taxes, consular fees, customs and excise duties, sales tax, charges, levies or any other fees.

The Government of URUGUAY shall exempt the aforementioned equipment, products, materials and other goods from any requirements for import licences or other certificates.