

ARTICLE III

Unless otherwise provided, the Government of Canada shall assume the responsibilities described in Annex "A" and the Rwandese Government shall assume the responsibilities described in Annexe "B" in respect of any project established under a subsidiary arrangement. Annexes "A" and "B" shall be integral parts of this Agreement.

ARTICLE IV

For the purposes of this Agreement:

- (a) "Canadian firms" means Canadian or non-Rwandese firms or institutions engaged in any projects established under a subsidiary arrangement;
- (b) "Canadian personnel" means persons from Canada or from outside Wwanda working in Rwanda on any project established under a subsidiary arrangement; and
- (c) "dependants" means the spouse of a member of the Canadian personnel, his children or those of his spouse or any other person recongized as a dependant by the Government of Canada.

ARTICLE V

The Rwandese Government shall indemnify and save harmless the Government of Canada, Canadian firms and Canadian personnel from and against any civil liability resulting from actions or omissions in the course of performance of duties for the execution of projects, except where those actions or omissions constitute gross misconduct, fraud or criminal negligence. It is understood, however, that this article shall not be interpreted as indemnifying Canadian firms against professionnal liability.

ARTICLE VI

The Rwandese Government shall exempt Canadian firms and Canadian personnel, including their dependants, from all resident taxes, income taxes and other types of taxes on any income arising from outside Rwanda or from the Canadian or the Rwandese contributions under a subsidiary arrangement, and also from necessity of filing tax returns in order to justify these exemptions.

ARTICLE VII

Materials, supplies, products, equipements, household and personal effects as well as technical and professionnal equipment imported into Rwanda, either for the execution of projects or for the use of Canadian firms, Canadian personnel and their dependants, shall be free of any entry or customs duties, inspection or storage charges, as well as of all other duties, taxes, charges, levies or fees.