

ARTICLE VI

The Government of Bangladesh shall facilitate the repatriation of Canadian personnel and of their dependants in cases where, in the opinion of the Government of Canada or the Government of Bangladesh, the life or safety of said personnel and of their dependants are endangered as a result of events inside or outside Bangladesh.

ARTICLE VII

The Government of Bangladesh shall exempt Canadian firms and Canadian personnel, including their dependants, from all types of resident tax, local taxes, income tax or any other type of taxes, levies or charges of any kind on income received from sources outside Bangladesh, from Canadian aid funds or on the value of goods and services received from the Government of Bangladesh as provided for in this Agreement or any subsidiary arrangement or loan agreement, as well as from the obligation to present any income tax declaration in relation to these exemptions.

ARTICLE VIII

The Government of Bangladesh shall extend to Canadian personnel and their dependants the exemptions, concessions, privileges and other benefits mentioned in the Government of Bangladesh Notifications Numbers SRO 88-L/85/906 and SRO 89-L/85/907 of 13 February 1985, SRO 2/84/CUS of 03 June 1984 and SRO 1/84/CUS of 31 May 1984. The Government of Bangladesh shall notify the Government of Canada in writing of any change in the foregoing Notifications and shall seek the Government of Canada's agreement to apply such changes to Canadian firms and Canadian personnel as covered under the present Agreement through an exchange of letters which shall form part of the present Agreement.

Canadian personnel and their dependants shall be accorded no lesser benefits, privileges and exemptions than those provided to other non-Bangladeshi nationals employed in the People's Republic of Bangladesh under any other bilateral agreements or arrangements for development cooperation.

ARTICLE IX

The Government of Bangladesh shall exempt Canadian firms and Canadian personnel from import duties, customs tariffs, purchase tax and all other duties, taxes, charges or levies on technical and professional equipment and materials used for the execution of projects subject to the condition that these articles will be re-exported on completion of the project or sold with prior permission of the National Board of Revenue and on payment of customs duty and sales tax by the Canadian firm or the Canadian personnel concerned.