

ARTICLE VI

- (a) Where a project is financed under a Loan Agreement, Canadian firms, institutions or organisations who will open a permanent office in Niger or will carry on business for at least six (6) months are subject to the applicable fiscal law.
- (b) However, where a Project is financed under a Contribution, the Government of Niger shall exempt Canadian firms, institutions or organisations and Canadian personnel, including their dependants, from any form of direct and indirect taxation (turnover tax, registration fees, general income tax, scheduled taxes on salaries and wages, municipal taxes, and so on) on income arising outside Niger or from Canadian cooperation or those from the Nigerio - Canadian counterpart funds, as well as from the obligation to present any declaration in relation to these exemptions. Exemption from direct taxation is only applicable for activities of Canadian firms carried on pursuant to a grant agreement and in accordance with this Agreement.

ARTICLE VII

The Government of Niger shall apply to Canadian firms not resident in Niger the provisions governing normal temporary admission (customs duties and taxes) to Niger for vehicles, technical and professional equipment, and household effects, subject to the re-exportation of all such goods. In the event the goods are not re-exported, such goods, if made available for consumption, shall be subject to the payment of such customs duties and taxes as are in effect, unless the goods are no longer of any use, or are transferred to persons entitled to the same privileges, or are transferred free of charge to the Government of Niger or one of its agencies.

ARTICLE VIII

- (a) Each member of the Canadian personnel employed in Niger in connection with a cooperation project may import or export free of customs and any other duties, taxes or fees, a motor vehicle for personal use. This privilege may be exercised every two (2) years. Nevertheless, in the event of fire, theft or an accident causing major damage to the vehicle, such privilege shall be renewable before this period expires. The sale or transfer of such a vehicle shall be subject to the regulations governing the sale or transfer of vehicles belonging to officials of international organizations who are stationed in Niger.
- (b) The Government of Niger shall exempt the personal and household effects of Canadian personnel from all customs duties and taxes.