

ARTICLE IV

The Government of Brazil agrees to assume all the responsibilities referred to in Annex B of the present Agreement entitled "Responsibilities of the Government of Brazil" and with those other responsibilities established as such in amendments to this Agreement or in the Subsidiary Agreements.

ARTICLE V

For the purposes of the present Agreement it shall be understood that Canadian firms and personnel respectively shall mean:

- (a) those Canadian firms or institutions contracted or subcontracted to participate in implementing programmes or projects presented by the Government of Brazil under this Agreement.
- (b) those Canadian personnel engaged within the above-mentioned programmes and projects either individually or through Canadian firms or institutions.

ARTICLE VI

The Government of Brazil shall accept civil liability, indemnify and save harmless the Canadian Government, Canadian firms and Canadian personnel engaged in projects and programmes of technical co-operation approved under this Agreement for acts performed in the course of their duties, except in cases where it is legally established that such acts result from gross negligence or wilful misconduct.

ARTICLE VII

1. The Government of Brazil shall exempt from taxes, tributes, custom-duties and currency controls on funds, equipment and materials provided or financed by the Government of Canada to be used in programmes or projects of technical co-operation. The Government of Brazil shall permit Canadian firms and Canadian personnel, if they wish, and unless specified otherwise in the Subsidiary Agreement, to re-export, without restriction all or part of such funds, equipment and materials.

2. The Government of Brazil shall exempt Canadian firms and personnel, and their dependants, from all taxes on income received from the Government of Canada for the execution of projects of technical co-operation approved under the terms of the present Agreement. The Government of Brazil shall grant Canadian firms and personnel freedom from foreign exchange restrictions with respect to the re-exportation of such earnings.

ARTICLE VIII

1. Excepting those charges which represent payment for specific services rendered, Canadian personnel and Canadian firms in Brazil, in accordance with the present Agreement and Subsidiary Agreements, will be exempted from import license, certificate of foreign exchange coverage, consular fees, custom duties and similar tariffs and duties, during the first six months after their arrival in Brazil, in respect to the importation of the following items:

- (a) their baggage and that of their dependants;