

## ARTICLE III

Unless otherwise indicated, the Government of Canada shall assume the responsibilities described in Annex "A" and the Government of Guinea shall assume the responsibilities described in Annex "B" in respect of any specific project established under a subsidiary arrangement or a loan agreement. Annexes "A" and "B" shall be integral parts of the present agreement.

## ARTICLE IV

For the purposes of the present agreement:

1. "Canadian firms" means Canadian or other non-Guinean firms or institutions engaged in any project established under a subsidiary arrangement or a loan agreement;
2. "Canadian personnel" means Canadians or other non-Guineans working in Guinea on any project established under a subsidiary arrangement or a loan agreement; and
3. "dependant" means the spouse of a member of the Canadian personnel, the child of this member or spouse of said member or any other person recognized as a dependant by the Government of Canada.

## ARTICLE V

The Government of Guinea shall save the Government of Canada, Canadian firms and Canadian personnel harmless from any claims, damages, interests, losses, expenses or expenditures which could result from bodily injury to third parties, loss of property belonging to third parties or damage to the property of third parties caused or sustained as a result of the execution of a project or any one of its components, except where the court rules that said injury, loss or damage was perpetrated willfully or results from gross negligence, fraud or criminal negligence.

## ARTICLE VI

The Government of Guinea shall exempt Canadian-firms and Canadian personnel, including their dependants, from all resident and local taxes, levies or other taxes on income arising outside of Guinea or from Canadian aid funds or from the Government of Guinea, as provided in the present agreement, any subsidiary arrangement or loan agreement as well as from the obligation to present any declaration in relation to these exemptions.

## ARTICLE VII

The Government of Guinea shall allow Canadian firms and Canadian personnel, including their dependants, to enjoy the treatment of duty-free and tax-free importation into Guinea of technical and professional equipment and household and personal effects, subject to the re-exportation of all such goods, unless they are in poor condition or are transferred to persons enjoying the same privileges.