non-governmental organization, an educational institution at any level, or a Canadian firm.

ARTICLE VII

The Government of the Republic of Burundi shall indemnify and save harmless the Government of Canada, Canadian firms and Canadian personnel from any civil liability for acts or omissions occurring in the course of the conduct or execution of a project established under a subsidiary arrangement, except for acts arising from gross negligence or wilful misconduct by Canadian firms or Canadian personnel.

ARTICLE VIII

The Government of the Republic of Burundi shall exempt Canadian firms and Canadian personnel from any taxes imposed on their income from sources outside of Burundi or from Canadian aid funds provided under a subsidiary arrangement. The Government of the Republic of Burundi shall also exempt Canadian firms and Canadian personnel from the obligation to submit written statements in relation to these exemptions. If Canadian firms and Canadian personnel engage in gainful activities in Burundi that are not covered by this Agreement, however, the corresponding income shall be taxable.

ARTICLE IX

The Government of the Republic of Burundi shall exempt Canadian firms and Canadian personnel from customs and excise duties, sales taxes, charges, levies and fees on all equipment, products, materials and other goods imported into Burundi for the execution of projects.

ARTICLE X

The Government of the Republic of Burundi shall exempt Canadian personnel from customs duties, excise duties and sales taxes in respect of personal effects and essential household equipment imported into Burundi for their own use or the use of their dependents for a six-month period. Canadian personnel may purchase locally manufactured or assembled items duty free, provided that such items are purchased directly from the manufacturers and delivered from bonded warehouses. In the event