

## ARTICLE VI

In this Agreement:

- (1) "Canadian firms" shall mean those Canadian or foreign firms or institutions engaged by the Government of Canada in the program of technical co-operation referred to in the present Agreement, or in any approved program or project established under a subsidiary arrangement or a loan agreement;
- (2) "Canadian personnel" shall mean those Canadian or foreign personnel engaged by the Government of Canada in the program of technical co-operation referred to in the present Agreement, or in any approved program or project established under a subsidiary arrangement or a loan agreement; the term "Canadian personnel" shall not include nationals of Guatemala or foreign residents;
- (3) "dependent" shall mean:
  - (a) the spouse of a member of the Canadian personnel; or
  - (b) the child of a member of the Canadian personnel or of the spouse of a member of the Canadian personnel who is under twenty-one (21) years of age and dependent on one of them for support or, being twenty-one (21) years of age or more, who is dependent on one of them for support by reason of mental or physical incapacity;
- (4) "subsidiary arrangement" shall mean any arrangement concluded in accordance with the provisions of Article XII of the present Agreement.

## ARTICLE VII

The Government of Guatemala shall grant immunity of jurisdiction to Canadian firms and to Canadian personnel when those firms and personnel are in the performance of their duties under the program of technical co-operation referred to in the present Agreement, under any approved project or program established under a subsidiary arrangement or under a loan agreement except where it is established by the Courts that the damages caused to third parties by such Canadian firms and Canadian personnel result from an intentional act or criminal negligence on their part.

## ARTICLE VIII

The Government of Guatemala shall exempt Canadian firms and Canadian personnel and their dependents from all types of resident tax, local taxes, income tax or any other type of taxes on remuneration received from sources outside Guatemala, from Canadian aid funds or from the Government of Guatemala as provided for in this Agreement, in any subsidiary agreement, and in any loan agreement as well as from the obligation to present any written declaration in relation to these exemptions.

## ARTICLE IX

The Government of Guatemala shall exempt Canadian firms and Canadian personnel, including their dependents, from import duties, customs tariff, levies and any other duties, taxes or charges on vehicles, technical and professional equipment, and on personal and domestic effects, subject to their re-exportation except for those in bad condition or which are transferred to other persons who enjoy similar exemptions. Moreover, each member of the Canadian personnel will be permitted to import or export, free of customs duties, sales taxes and other duties, one automobile for personal use. This privilege may be used at three-year intervals. Disposition or sale of any such automobile shall be subject to the regulations applicable to the vehicles of officials of international organizations.