

ARTICLE VI

The Government of the Socialist Republic of Vietnam shall save harmless the Government of Canada, Canadian firms and Canadian personnel from civil liability for acts or omissions occurring in the course of the performance of their duties in the execution of any specific project described in Article I, except for acts arising from gross negligence or wilful misconduct of Canadian firms or Canadian personnel.

ARTICLE VII

The Government of the Socialist Republic of Vietnam shall exempt Canadian firms and Canadian personnel from taxes imposed on income, provided such income arises from sources outside of Vietnam or from Canadian aid funds as provided for in any subsidiary or contribution arrangement. In addition, the Government of the Socialist Republic of Vietnam shall exempt Canadian firms and Canadian personnel from any obligations to present written declarations in relation to these exemptions.

ARTICLE VIII

The Government of the Socialist Republic of Vietnam shall exempt Canadian firms from customs and any other duties or taxes, charges, levies and fees on all equipment, products, materials and other goods imported into Vietnam for, or related to, the execution of projects described in Article I.

ARTICLE IX

The Government of the Socialist Republic of Vietnam shall exempt Canadian personnel from the payment of customs duties, and any other duties or taxes, charges, levies and fees in respect of:

- (i) personal effects and essential household equipment brought into Vietnam for their own use or for the use of their dependants. Canadian personnel may purchase locally manufactured or assembled items as well as items from Duty Free Shops in accordance with the regulations of the authorities of Vietnam. In the event of fire or theft, however, the exemptions under this Article may be re-exercised at any time during the assignment of the Canadian personnel.