

20. Canada and Nigeria waive all claims against each other for injury or death suffered by a member or a member of the Armed Forces of Nigeria while either member is engaged in the performance of his official duties.

21. A claim against Canada or a member arising out of an act done or an omission to do anything by a member, done or omitted in the performance of official duty, shall be assimilated to, and be dealt with as if it were, a claim arising out of the activities of the Armed Forces of Nigeria.

22. A member shall not be subject to any proceedings for the enforcement of any judgment given against him in Nigeria in a matter arising from the performance of his official duties.

23. All costs incurred in satisfying a claim or judgment arising as aforesaid shall be borne by Nigeria.

24. Canada shall not claim immunity from the jurisdiction of the courts of Nigeria for a member in respect of the civil jurisdiction of the courts of Nigeria except to the extent provided in paragraph 22.

#### *Article VIII (Taxation)*

25. Where the legal incidence of any form of taxation in Nigeria depends upon residence or domicile, periods during which a member is in the territory of Nigeria shall not be considered as periods of residence therein, nor as creating a change of residence or domicile for the purposes of such taxation. A member shall be exempt from taxation in Nigeria on the salary and emoluments paid to him as such by Canada and on any tangible movable property the presence of which in Nigeria is due solely to his temporary presence there.

26. Nothing in this Article shall prevent taxation of a member with respect to any profitable enterprise other than his employment as such member in which he may engage in Nigeria, and, except as regards his salary and emoluments and the tangible movable property referred to in paragraph 25, nothing in this Article shall prevent taxation to which, even if regarded as having his residence or domicile outside the territory of Nigeria, such a member is liable under the law of Nigeria.

27. A member shall not be required to make payment or be subject to any deduction for contributions to any scheme for national development, enforced savings or similar plan.

28. Nothing in this Article shall apply to customs duties and all other duties and taxes payable on importation or exportation, as the case may be.

#### *Article IX (Customs and Purchase Tax Privileges)*

29. The Canadian Armed Forces Training Team may import free of customs duties, purchase tax and other such charges, materials, supplies and equipment for the exclusive official use of the Team and members.

30. Official documents of the Team under official seal shall not be subject to customs inspection.

31. A member may, at the time of his first arrival in Nigeria, or at the time of the first arrival of any dependent to join him, import his furniture, household goods and personal effects free of customs duty, purchase tax and other such