

ARTICLE VIII

The funds provided by the Government of Canada under any subsidiary arrangement or loan agreement shall not be used for the payment of taxes, import duties, customs tariffs, excise taxes, inspection fees or storage charges and all other levies, duties, fees or charges on funds, equipment, products, materials, and any other goods imported into China from Canada or any other country for or related to execution of projects established under any subsidiary arrangement or loan agreement. Unless otherwise provided in the subsidiary arrangement or loan agreement, the aforementioned equipment and materials shall become the property of the Government of China on arrival in the People's Republic of China.

ARTICLE IX

The Government of China shall

- (a) exempt Canadian firms and Canadian personnel from import duties, customs tariffs and other duties, charges, fees or levies on technical and professional equipment and materials imported into China for the execution of projects subject to their re-exportation or to the termination of the useful life of such effects or to the disposal of same to persons enjoying similar exemptions.
- (b) exempt Canadian personnel and their dependants from import or export duties, customs tariffs and all other duties, taxes, charges, fees or levies on
 - (i) personal and domestic effects including household appliances, and
 - (ii) one vehicle per household and replacement parts for said vehicleimported into China for their personal use upon their first arrival and for a period of six months thereafter, it being understood however that, for replacement parts or where such articles become unserviceable, lost or destroyed, such privilege may be renewed at any time during the assignment of the Canadian personnel.
- (c) allow Canadian personnel and their dependants to import, free of all taxes, duties, charges, fees or levies, reasonable quantities of prescribed medicinal and therapeutic products and aids, that may be legally imported into China for the personal use of the Canadian personnel and their dependants.
- (d) permit Canadian firms and Canadian personnel and their dependants to re-export such foreign currency as