

- (f) the encouragement and promotion of cooperation and mutually beneficial relations between firms, institutions and persons of the two countries; and
- (g) any other form of assistance which may be mutually agreed upon.

ARTICLE II

1. In the attainment of the objectives of this Agreement, the Government of Canada and the Government of the Republic of Nicaragua acting through their competent agencies, may conclude subsidiary agreements in respect of one or several components of the programme described in Article I.
2. Unless stated otherwise, subsidiary agreements referred to in paragraph 1 of Article II shall be considered as administrative agreements.
3. Subsidiary agreements shall make specific reference to this Agreement and the terms of this Agreement shall, unless stated otherwise, apply to such subsidiary agreements.

ARTICLE III

Unless otherwise indicated, the Government of Canada shall assume the responsibilities described in Annex "A" and the Government of the Republic of Nicaragua shall assume the responsibilities described in Annex "B" in respect of any specific project established under a subsidiary agreement. Annexes "A" and "B" shall be integral parts of this Agreement.

ARTICLE IV

The Government of the Republic of Nicaragua shall ensure that development aid funds provided under any subsidiary agreement are not used to pay any taxes, fees, customs duties or any other levies and charges imposed directly or indirectly by the Government of the Republic of Nicaragua, on any goods, materials, equipment, vehicles and services purchased or acquired in Nicaragua or imported into Nicaragua for, or related to, the execution of any project being carried out in Nicaragua pursuant to a subsidiary agreement or by a Canadian non-governmental institution or organization as defined in Article XV.