

3. The representatives and staff shall be subject to the laws and regulations in force in the other Contracting Party, and, consistent with such laws and regulations:
  - (a) each Contracting Party shall, on the basis of reciprocity and with the minimum of delay, grant the necessary employment authorizations, visitor visas or other similar documents to the representatives and staff referred to in paragraph 1 of this Article; and
  - (b) both Contracting Parties shall facilitate and expedite the requirement of employment authorizations for personnel performing certain temporary duties.

## ARTICLE 8

### Taxes

1. Provisions regarding the taxation of residents of either Canada or the People's Republic of China are made in the Agreement between the Government of Canada and the Government of The People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed at Beijing on 12 May 1986 (in this Article referred to as the "Taxation Agreement"). Nothing in this Agreement shall affect those provisions.
2. The Contracting Parties agree that the business taxation, computed on the basis of revenue, of companies or vessels engaged in international maritime transport of either Contracting Party, shall be determined as if the Taxation Agreement applied to such taxation.

## ARTICLE 9

### Settlement and Transfer of Funds

In accordance with the applicable laws and regulations of the other Contracting Party, income of companies of one Contracting Party derived from international maritime transportation in the territory of the other Contracting Party shall be settled in freely convertible currencies. Such income may be used for the payment of charges incurred in the territory of the other Contracting Party or freely converted and remitted on demand.

## ARTICLE 10

### Maritime Accidents and Incidents

1. If any vessel of either Contracting Party becomes a maritime casualty or suffers any accident, the Contracting Party in whose jurisdiction the accident or incident occurs shall inform the other Contracting Party as soon as possible. Contracting Parties shall give all possible assistance and attention to the vessel, crews, cargo and passengers in danger.
2. The vessel which has suffered an accident or incident, its cargo, equipment, fittings, stores and other articles from it, provided that they are not delivered for use or consumption in the territory of the other Contracting Party, shall be exempt from customs duties or other taxes of any kind imposed upon, or by reason of, their importation.