

ARTICLE VII

The Government of Ghana shall exempt Canadian firms and Canadian personnel, including their dependants, from all resident and local taxes, including income taxes or other types of taxes on remuneration or income arising outside of Ghana or from Canadian aid funds or from the Government of Ghana as provided in this Agreement, and any subsidiary arrangement or any loan agreement between the two countries.

ARTICLE VIII

The Government of Ghana shall exempt Canadian firms and Canadian personnel, including their dependents, from import duties, customs tariffs, purchase tax and all other duties, taxes, charges or levies on technical and professional equipment and materials, for the execution of projects and on personal and domestic imported effects for their personal use, including the following household electrical appliances; one refrigerator, one stove, one washer, one air conditioner. This privilege is subject to the re-exportation or to the termination of the useful life of such effects, the disposition of the same to persons enjoying similar exemptions or to the payment of relevant duties and taxes.

ARTICLE IX

Each member of the Canadian personnel may import or export, free of any import duties, customs tariffs, sales and purchase tax and any other duties, taxes or charges, a vehicle for personal use that conforms with Ghanaian regulations. This privilege may be exercised every three (3) years from the date when it was first granted. However, in the event of fire, theft or an accident causing major damage to the vehicle, such privilege shall be renewable before this period has expired. The sale or disposal of such a vehicle shall be subject to the regulations governing the sale or disposal of vehicles of officials of international organizations who are posted in Ghana.

ARTICLE X

The Government of Ghana shall exempt funds, equipment, products, material and any other goods imported into Ghana for, or related to, the execution of projects established under any subsidiary arrangement or loan agreement from all taxes, import duties, customs tariffs, inspection fees or storage charges and all other levies, duties, fees or charges.

ARTICLE XI

The Government of Ghana shall grant Canadian firms and Canadian personnel and their dependants the privilege of maintaining a foreign exchange bank account. Personnel are entitled to re-export the amount of foreign currency brought to Ghana by them.