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**Canada
and
Niger**

General Agreement between the Government of Canada and the Government of the Republic of Niger on development cooperation (with annexes). Niamey, 17 January 1986

Entry into force: *17 January 1986 by signature, in accordance with article XIV*

Authentic texts: *English and French*

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**Canada
et
Niger**

Accord général entre le Gouvernement du Canada et le Gouvernement de la République du Niger concernant la coopération au développement (avec annexes). Niamey, 17 janvier 1986

Entrée en vigueur : *17 janvier 1986 par signature, conformément à l'article XIV*

Textes authentiques : *anglais et français*

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[ENGLISH TEXT – TEXTE ANGLAIS]

GENERAL AGREEMENT BETWEEN
THE GOVERNMENT OF CANADA
AND THE GOVERNMENT OF THE REPUBLIC OF NIGER ON
DEVELOPMENT COOPERATION

The Government of Canada and the Government of the Republic of Niger (hereinafter called "the Government of Niger"),

WISHING to strengthen the existing cordial relations between the two countries and their peoples and to establish the framework and the terms and conditions for a program of cooperation between the two countries, in keeping with the economic and social development objectives of the Government of Niger,

HAVE AGREED AS FOLLOWS:

ARTICLE I

In this Agreement,

- (a) "project" means any Canadian cooperation project which falls within the purview of the cooperation program described in Article II and which receives funding from the Government of Canada;
- (b) "Canadian firm" means a Canadian firm, institution or organization engaged in activities in Niger within the framework of a cooperation project,
- (c) "Canadian personnel" means Canadian or non-Niger persons, not recruited on site, and working in Niger on a cooperation project;
- (d) "dependant" means the spouse of a member of the Canadian personnel, the child of the member or of the member's spouse, or any other person recognized in Canada as a dependant.

ARTICLE II

The development program may be implemented by means of grants or loans; it shall include:

- (a) the granting of scholarships to citizens of Niger for studies and professional training in Canada, Niger or a third country;
- (b) the assignment of Canadian cooperants, advisers and other specialists to Niger;

- (c) the provision of equipment, materials, products and other goods required for the successful execution of cooperation projects in Niger;
- (d) the joint elaboration and implementation of studies and projects aimed at contributing to the social and economic development of Niger;
- (e) the execution of development projects by Canadian non-governmental organizations and institutions;
- (f) any other form of cooperation agreed upon by both governments.

ARTICLE III

- (a) In pursuance of the objectives in this Agreement, the Government of Canada and the Government of Niger undertake to promote the execution of projects in Niger.
- (b) With the exception of those projects mentioned in paragraph (e) of Article II, projects shall be the subject of subsidiary agreements between the two Governments.
- (c) Unless specified otherwise, subsidiary agreements concerning grants or contributions from the Government of Canada shall be considered administrative arrangements.
- (d) Projects mentioned in paragraph (e) of Article II shall be the subject of contribution agreements between the Government of Canada, through the intermediary of the Canadian International Development Agency, and the Canadian non-governmental organization involved.
- (e) Subsidiary agreements concerning projects financed jointly by the Government of Canada and an intermediary organization may, subject to the agreement of the Governments of Canada and Niger, be concluded through the intermediary of such an organization as administrator of the funds supplied by the Government of Canada, in the form and manner required by such an organization.

ARTICLE IV

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

ARTICLE V

The Government of Canada, Canadian firms and Canadian personnel shall not be held responsible for damages sustained by third parties or their property, or for losses of such property as a result of the execution of projects, except to the extent that these damages or losses arise from gross negligence, fraud or criminal negligence on the part of Canadian firms or Canadian personnel.

ARTICLE VI

(a) Where a project is financed under a Loan Agreement, Canadian firms, institutions or organisations who will open a permanent office in Niger or will carry on business for at least six (6) months are subject to the applicable fiscal law.

(b) However where a Project is financed under a Contribution the Government of Niger shall exempt Canadian firms, institutions or organisations and Canadian personnel, including their dependants, from any form of direct and indirect taxation (turnover tax, registration fees, general income tax, scheduled taxes on salaries and wages, municipal taxes, and so on) on income arising outside Niger or from Canadian cooperation or those from the Nigerio - Canadian counterpart funds, as well as from the obligation to present any declaration in relation to these exemptions. Exemption from direct taxation is only applicable for activities of Canadian firms carried on pursuant to a grant agreement and in accordance with this Agreement.

ARTICLE VII

The Government of Niger shall apply to Canadian firms not resident in Niger the provisions governing normal temporary admission (customs duties and taxes) to Niger for vehicles, technical and professional equipment, and household effects, subject to the re-exportation of all such goods. In the event the goods are not re-exported, such goods, if made available for consumption, shall be subject to the payment of such customs duties and taxes as are in effect, unless the goods are no longer of any use, or are transferred to persons entitled to the same privileges, or are transferred free of charge to the Government of Niger or one of its agencies.

ARTICLE VIII

(a) Each member of the Canadian personnel employed in Niger in connection with a cooperation project may import or export free of customs and any other duties, taxes or fees, a motor vehicle for personal use. This privilege may be exercised every two (2) years. Nevertheless, in the event of fire, theft or an accident causing major damage to the vehicle, such privilege shall be renewable before this period expires. The sale or transfer of such a vehicle shall be subject to the regulations governing the sale or transfer of vehicles belonging to officials of international organizations who are stationed in Niger.

- (b) The Government of Niger shall exempt the personal and household effects of Canadian personnel from all customs duties and taxes.

ARTICLE IX

The Government of Niger shall exempt equipment, products, material and any other goods imported into Niger or purchased in Niger with Canadian funds for the execution of cooperation projects funded by grants, from all import duties, customs tariffs and any other import taxes (or inspection fees).

ARTICLE X

The Government of Niger shall authorize Canadian personnel and their dependants to open bank accounts in convertible francs and to transfer out of Niger any money they have imported into Niger, free of currency exchange restrictions.

ARTICLE XI

The Government of Niger shall inform Canadian firms and Canadian personnel, upon request, of the local laws and regulations which may concern them in the performance of their duties.

ARTICLE XII

The Government of Niger shall facilitate the issue of:

- (a) all permits, licences and other documents required by Canadian firms and Canadian personnel for the performance of their duties in Niger;
- (b) export permits and exit and entry visas, where applicable, for members of the Canadian personnel and their dependants, and for the materials, equipment and personal effects of Canadian firms and Canadian personnel.

ARTICLE XIII

Any dispute arising in connection with the interpretation and application of the provisions of this Agreement or a subsidiary agreement shall be resolved by means of negotiations between the Government of Canada and the Government of Niger, or in any other manner agreed upon by both Governments.