

No. 52711*

**Canada
and
India**

General Agreement on development co-operation between the Government of Canada and the Government of the Republic of India (with annexes). New Delhi, 13 February 1989

Entry into force: *13 February 1989 by signature, in accordance with article XVI*

Authentic texts: *English and French*

Registration with the Secretariat of the United Nations: *Canada, 13 May 2015*

**No UNTS volume number has yet been determined for this record. The Text(s) reproduced below, if attached, are the authentic texts of the agreement /action attachment as submitted for registration and publication to the Secretariat. For ease of reference they were sequentially paginated. Translations, if attached, are not final and are provided for information only.*

**Canada
et
Inde**

Accord général de coopération au développement entre le Gouvernement du Canada et le Gouvernement de la République de l'Inde (avec annexes). New Delhi, 13 février 1989

Entrée en vigueur : *13 février 1989 par signature, conformément à l'article XVI*

Textes authentiques : *anglais et français*

Enregistrement auprès du Secrétariat des Nations Unies : *Canada, 13 mai 2015*

**Le numéro de volume RTNU n'a pas encore été établi pour ce dossier. Les textes reproduits ci-dessous, s'ils sont disponibles, sont les textes authentiques de l'accord/pièce jointe d'action tel que soumises pour l'enregistrement et publication au Secrétariat. Pour référence, ils ont été présentés sous forme de la pagination consécutive. Les traductions, s'ils sont inclus, ne sont pas en form finale et sont fournies uniquement à titre d'information.*

[ENGLISH TEXT - TEXTE ANGLAIS]

GENERAL AGREEMENT ON
DEVELOPMENT CO-OPERATION BETWEEN
THE GOVERNMENT OF CANADA AND
THE GOVERNMENT OF THE REPUBLIC OF INDIA

The Government of Canada (hereinafter referred to as "CANADA") and the Government of the Republic of India (hereinafter referred to as "INDIA");

Wishing to strengthen the existing cordial relations between the two countries and their peoples; and

Desiring to foster development co-operation between the two countries in conformity with the objectives of economic and social development of INDIA;

Have agreed as follows:

ARTICLE I

CANADA and INDIA shall under this Agreement promote a programme of development co-operation, between their two countries, consisting of the following components:

- (a) the sending of appraisal and evaluation missions to the Republic of India to study and analyse development projects;
- (b) the granting of fellowships to nationals of the Republic of India for studies and professional training in Canada, India or a third country;
- (c) the assignment of Canadian experts, advisers and other specialists to India including those necessary to undertake the support of Canadian program delivery activities resulting from the decentralization of certain roles and responsibilities from the headquarters of the Canadian International Development Agency to the Canadian High Commission in the Republic of India;
- (d) the provision of equipment, materials, goods and services required for the successful execution of development projects in the Republic of India;
- (e) the development and carrying out of studies and projects designed to contribute to the attainment of the objectives of this Agreement;
- (f) the encouragement and promotion of 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 support of the objectives of this Agreement, CANADA and INDIA may conclude subsidiary arrangements in respect of specific projects involving one or several components of the programme described in Article I.
- 2. Unless stated otherwise, subsidiary arrangements concerning contributions of CANADA shall be considered as administrative arrangements.

3. Subsidiary arrangements shall make specific reference to this Agreement and the terms of this Agreement shall, unless stated otherwise, apply to such subsidiary arrangements.

ARTICLE III

Unless otherwise indicated, CANADA shall assume the responsibilities described in Annex "A" and INDIA shall assume the responsibilities described in Annex "B" in respect of any specific project established under a subsidiary arrangement. Annexes "A" and "B" shall be integral parts of this Agreement.

ARTICLE IV

For the purposes of this Agreement:

- (a) "Canadian firm" means Canadian or other non-Indian firms or institutions engaged in any project established under a subsidiary arrangement;
- (b) "Canadian personnel" means Canadians or non-Indian or other non-permanent residents of the Republic of India, who are working in the Republic of India on any project established under a subsidiary arrangement; and
- (c) "dependant" means
 - (i) the spouse of a member of the Canadian personnel, including a person of the opposite sex with whom the member of the Canadian personnel has lived and publicly represented as his or her spouse for a period of not less than one year before the commencement of his or her period of service in the Republic of India;
 - (ii) a child of the member of the Canadian personnel or his or her spouse who is:
 - (a) under twenty-one years of age and dependent on the member of the Canadian personnel or his or her spouse for support, or
 - (b) twenty-one years of age or older and dependent on the member of the Canadian personnel or his or her spouse for support by reason of a mental or physical incapacity.

ARTICLE V

INDIA shall indemnify and save harmless CANADA, Canadian firms and Canadian personnel from civil liability for acts or omissions occurring in the course of the performance of their duties in the execution of any specific project established under any subsidiary arrangement except for acts arising from gross negligence or wilful misconduct of Canadian firms or Canadian personnel.

ARTICLE VI

INDIA shall ensure that any contribution provided under any subsidiary arrangement is not used to pay any taxes, fees, customs duties or any other levies and charges imposed directly or indirectly by the Republic of India, on any goods, materials, equipment, vehicles and services purchased or acquired for, or related to, the execution of any project being carried out in the Republic of India pursuant to a subsidiary arrangement. Any such taxes, should they become payable in the Republic of India shall be paid by the Indian beneficiaries of the proceeds of the contribution or by the Canadian firm, Canadian personnel and their dependants, out of the payments, other than the proceeds of the contribution, made by the Indian beneficiaries of the contribution.

ARTICLE VII

Canadian firms and Canadian personnel and their dependants shall not utilize the proceeds of a contribution made available to INDIA pursuant to a subsidiary arrangement for the payment of any taxes levied in the Republic of India on account of income arising to them outside or inside the Republic of India. Any such taxes, should they become payable in the Republic of India shall be paid by the Indian beneficiaries of the proceeds of the contribution or by the Canadian firm, Canadian personnel and their dependants, out of the payments, other than the proceeds of the contribution, made by the Indian beneficiaries of the contribution. Canadian personnel shall be exempt from Indian taxes imposed on income provided such income arises from Canadian Aid Funds in pursuance of any subsidiary arrangement or from outside the Republic of India and is not deemed to arise in the Republic of India. Dependants of Canadian Personnel shall also be exempt from such Indian taxes provided the income arises outside of the Republic of India. Should any such taxes be considered payable or deemed to be payable by INDIA, such taxes will be paid by the said Indian beneficiaries.

ARTICLE VIII

Canadian firms and Canadian personnel shall not be required to pay the costs of customs and excise duties, sales taxes, charges, levies and fees, on all goods, materials, equipment, vehicles and services and on any other goods or services acquired in or imported into the Republic of India for, or related to, the execution of projects established under any subsidiary arrangement, subject to the condition that such customs and excise duties, sales taxes, charges, levies and fees, if any, which may be leviable on the aforesaid goods, materials, equipment, vehicles and services will be payable and paid by the respective Indian project authorities, administrative ministry or other Indian Counterpart.

ARTICLE IX

Canadian personnel and their dependants upon their arrival in the Republic of India, shall be entitled to the

exemptions, concessions, privileges and other benefits as are available under the Transfer of Residence Rules, the Baggage Rules, including the Passenger (non-tourist) Baggage Rules, as the case may be.

ARTICLE X

INDIA shall permit Canadian firms and Canadian personnel repatriation of savings out of their salary or remuneration received from abroad in convertible foreign exchange through authorized banking institutions in India. Salaries/remuneration so received will be kept in a separate account to be opened with the approval of the Reserve Bank of India and no rupee credit shall be allowed to it.

ARTICLE XI

Subject to the security regulations in force from time to time, INDIA shall afford all accredited representatives of CANADA all reasonable opportunity to visit any part of the Republic of India for official activities related to the programme of development co-operation.

ARTICLE XII

INDIA shall inform Canadian firms and Canadian personnel of local laws and regulations which may concern them in the performance of their duties.

ARTICLE XIII

INDIA shall facilitate the repatriation of Canadian personnel and their dependants in cases where, in the opinion of CANADA, the lives or safety of the Canadian personnel and/or their dependants are endangered.

ARTICLE XIV

CANADA and INDIA will endeavour to consult each other in respect of any matter that may from time to time arise from or in connection with this Agreement.

ARTICLE XV

Differences which may arise relating to the interpretation and application of the provisions of this Agreement or of any subsidiary arrangement shall be settled by means of negotiations between CANADA and INDIA or in any other manner mutually agreed upon.

ARTICLE XVI

This Agreement shall enter into force on signature and shall remain in force until terminated by either Party on six months' notice in writing to the other Party. The responsibilities of CANADA and INDIA with regard to projects being carried out by virtue of subsidiary