

**No. 52712\***

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**Canada  
and  
Uruguay**

**General Agreement on development co-operation between the Government of Canada and the Government of the Oriental Republic of Uruguay (with annexes). Montevideo, 10 February 1989**

**Entry into force:** *5 June 1991 by notification, in accordance with article XVII*

**Authentic texts:** *English, French and Spanish*

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

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**Canada  
et  
Uruguay**

**Accord général sur la coopération au développement entre le Gouvernement du Canada et le Gouvernement de la République orientale de l'Uruguay (avec annexes). Montevideo, 10 février 1989**

**Entrée en vigueur :** *5 juin 1991 par notification, conformément à l'article XVII*

**Textes authentiques :** *anglais, français et espagnol*

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

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[ ENGLISH TEXT - TEXTE ANGLAIS ]

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

The Government of CANADA and the Government of the ORIENTAL REPUBLIC of URUGUAY (hereinafter referred to as "the Government of URUGUAY"),

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

Desiring to establish arrangements for a programme of development co-operation between the two countries in conformity with the objectives of economic and social development of the Government of URUGUAY,

Have agreed as follows:

ARTICLE I

The Government of CANADA and the Government of URUGUAY 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 URUGUAY to study and analyse development projects;
- b) the granting of fellowships to URUGUAYAN nationals for studies and professional training in CANADA, URUGUAY or a third country;
- c) the assignment of Canadian co-operants, advisers and other experts to URUGUAY;
- d) the provision of equipment, motor vehicles, materials, and other goods or services needed to carry out development projects in URUGUAY;
- e) the development and execution 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 citizens of the two countries; and
- g) any other form of co-operation which may be mutually agreed upon.

## ARTICLE II

1. In support of the objectives of this agreement, the Government of CANADA and the Government of URUGUAY 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 the Government of CANADA shall be considered as administrative arrangements.

3. The Government of CANADA may conclude with an international organization, or through an international organization when it administers funds provided by CANADA, subsidiary arrangements for projects funded jointly by the Government of CANADA and an international organization, provided that the Government of CANADA gives preliminary consent and the Government of URUGUAY is consulted in advance.

4. This agreement also applies to projects carried out in URUGUAY by a Canadian non-governmental organization, as defined in Article XIII.

5. 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, the Government of CANADA shall assume the responsibilities described in Annex A and the Government of URUGUAY 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-Uruguayan firms or institutions engaged in any project established under a subsidiary arrangement;

b) "Canadian personnel" means Canadian or non-Uruguayan or other non-permanent residents of URUGUAY who are working in URUGUAY 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 identified by a member of the Canadian personnel as a person whom he/she has lived with and publicly represented as his/her spouse for a period of not less than one year before the commencement of the posting to URUGUAY; or

ii) a child of the member of the Canadian personnel or of his/her spouse who is under eighteen years of age and/or recognized by the Government of CANADA as being dependent on the member of the Canadian personnel or his/her spouse for support.

#### ARTICLE V

The Government of URUGUAY shall indemnify and save harmless the Government of CANADA, Canadian firms and members of the 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 subsidiary arrangements, except for acts arising from gross negligence or willful misconduct on the part of Canadian firms or Canadian personnel.

#### ARTICLE VI

The Government of URUGUAY shall exempt Canadian firms and Canadian personnel from Uruguayan income tax on their official emoluments in respect of their period of assignment in Uruguay.

In addition, the Government of URUGUAY shall exempt Canadian firms and Canadian personnel from any obligation to submit written declarations in relation to these exemptions.

#### ARTICLE VII

The Government of URUGUAY shall exempt all equipment, products, materials, motor vehicles and any other goods imported into URUGUAY for the execution of projects established under subsidiary arrangements from taxes, consular fees, customs and excise duties, sales tax, charges, levies or any other fees.

The Government of URUGUAY shall exempt the aforementioned equipment, products, materials and other goods from any requirements for import licences or other certificates.

## ARTICLE VIII

The Government of URUGUAY shall exempt members of the Canadian personnel from the payment of customs duty, excise duty and sales tax in respect of bona fide personal effects and essential basic household equipment imported into URUGUAY for their own use or the use of their dependants, provided that such personal effects and equipment are imported into URUGUAY within a period of six (6) months from the date of arrival of the members of the Canadian personnel and their dependants in URUGUAY.

Canadian personnel shall enjoy diplomatic duty-free privileges in respect of all items available in bonded warehouses, provided that these items are purchased directly at the warehouse or delivered from a bonded warehouse and are purchased within a period of six (6) months from the date of arrival of the Canadian personnel in URUGUAY.

Members of the Canadian personnel may purchase locally under diplomatic franchise heating fuel and motor-vehicle fuel.

In the event of fire or theft, this privilege may be re-exercised at any time during the assignment of the Canadian personnel.

The exemptions in this article are given subject to the following conditions:

a) each member of the Canadian personnel is confined to only one unit or set or a reasonable number of any bona fide personal effects and household equipment to be imported;

b) the personal effects and household equipment may not be sold or otherwise disposed of within a period of three (3) months from the date of importation;

c) the personal effects and household equipment may be sold or disposed of within a period of three (3) months from the date of importation if the member of the Canadian personnel is obliged to return to Canada owing to urgent reasons beyond his/her control or in a case of force majeure;

d) the exemptions mentioned above do not apply to alcoholic beverages or to tobacco related products;

e) the personal effects and household equipment are permitted to be re-exported or disposed of to persons enjoying similar exemptions; and

f) the aforesaid exemptions are given only once irrespective of whether the Canadian personnel's assignment in URUGUAY is extended beyond the original period of assignment.