

MEMORANDUM OF UNDERSTANDING

ON

DEVELOPMENT CO-OPERATION

BETWEEN

THE GOVERNMENT OF CANADA

AND

THE GOVERNMENT OF THE FEDERAL REPUBLIC OF NIGERIA

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE
FEDERAL REPUBLIC OF NIGERIA,**

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 the Government of
the Federal Republic of Nigeria,

HAVE REACHED the following understanding:

ARTICLE I

The Government of Canada and the Government of the Federal Republic of Nigeria will
under this Memorandum of Understanding promote a program of development
co-operation between their two countries, consistent with Nigerian development needs
and Canadian Overseas Development Assistance (ODA) priorities. The program will
consist of:

- a) the sending of appraisal and evaluation missions to Nigeria to study, analyze and
identify development projects;
- b) the development and carrying out of studies and projects designed to contribute to
the attainment of the objectives of this Memorandum of Understanding;
- c) the granting of fellowships of varying length and form to nationals of Nigeria for
studies and professional training in Canada, Nigeria or a third country;
- d) the assignment of experts, advisors and other specialists to Nigeria;

- cf
- g) the execution of development projects by/with Nigerian Federal, State, and/or Local Governments, Non-Governmental Organizations, Quasi-Autonomous Non-Governmental Organizations and Institutions, and Community-Based Organizations.
 - h) the execution of small scale projects related to the Canada Fund for Local Initiatives;
 - i) the execution of projects or activities by private Canadian firms in association with Nigerian partners in the public and private sectors;
 - j) the encouragement and promotion of relations between institutions, organizations, firms and persons of the two countries; and
 - k) any other form of assistance which may be mutually agreed upon.

ARTICLE II

For the purposes of this Memorandum of Understanding:

- a) "subsidiary arrangement" means:
 - i) an exchange of letters between the Government of Canada and the Government of the Federal Republic of Nigeria in respect of a project between the Government of Canada and a Canadian Executing Agency (CEA);
 - ii) a Memorandum of Understanding or an exchange of letters between the Government of Canada and the Government of the Federal Republic of Nigeria in respect of a development assistance project mentioned in Article 1;
- b) "Canadian Executing Agency" means a Canadian firm or institution, non-governmental organization or institution, an authorized expert, advisor or other specialist, or any of those of a country other than Nigeria, engaged in any project under a Subsidiary Arrangement;
- c) "Canadian personnel" means nationals of Canada or nationals of another country other than Nigeria, or other non-permanent residents of Nigeria, who are working in Nigeria on any project described under a Subsidiary Arrangement;
- d) "dependant" means
 - i) the spouse of a member of the Canadian personnel, including a person 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 Nigeria;

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e) "project" means any Canadian co-operation project that involves one or several components of the development co-operation program for Nigeria outlined in Article I and is fully or partly funded by the Government of Canada;

f) "non-governmental institution or organization" means a non-governmental institution or organization that receives a contribution from the Government of Canada for a project pursuant to a contribution agreement between the Government of Canada and the non-governmental institution or organization.

ARTICLE III

1. In support of the objectives of this Memorandum of Understanding, the Government of Canada and the Government of the Federal Republic of Nigeria will conclude subsidiary arrangements in respect of specific projects involving one or several components of the program described in Article I, except for those described in paragraphs (f), (g) and (h) of Article I.
2. The projects described in paragraphs (f), (g) and (h) of Article I are those that are to be funded, pursuant to a contribution agreement, by the Government of Canada, acting through the Canadian International Development Agency.
3. Unless stated otherwise, subsidiary arrangements concerning contributions of the Government of Canada to the Government of the Federal Republic of Nigeria will be considered administrative arrangements.
4. Subsidiary arrangements will make specific reference to this Memorandum of Understanding and the terms of this Memorandum of Understanding will, unless stated otherwise, apply to such subsidiary arrangements.
5. Subsidiary arrangements in respect of projects jointly funded by the Government of Canada and an international organization/other donor may, with the consent of the Government of Canada and the Government of the Federal Republic of Nigeria, be signed through such an organization/other donor in the form and according to the terms and conditions required by such organization.

ARTICLE IV

Unless otherwise indicated, the Government of Canada will assume the responsibilities described in Annex "A" and the Government of the Federal Republic of Nigeria will assume the responsibilities described in Annex "B" in respect of any specific project established under a subsidiary arrangement. Annexes "A" and "B" form integral parts of this Memorandum of Understanding.

ARTICLE V

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ARTICLE VI

The Government of the Federal Republic of Nigeria will save harmless the Government of Canada, Canadian Executing Agency 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 described in Article 1, except for acts arising from gross negligence or wilful misconduct of Canadian Executing Agency or Canadian personnel.

ARTICLE VII

The Government of the Federal Republic of Nigeria will exempt Canadian Executing Agency and Canadian personnel from taxes imposed on income, provided such income arises from sources outside of Nigeria or from Canadian aid funds as provided for in any subsidiary arrangement. In addition, the Government of the Federal Republic of Nigeria will exempt Canadian Executing Agency and Canadian personnel from any obligations to present written declarations in relation to these exemptions.

ARTICLE VIII

The Government of the Federal Republic of Nigeria will exempt Canadian Executing Agency from customs and any other duties or taxes, charges, levies and fees on all equipment, material, products, and other goods imported into Nigeria for, or related to, the execution of projects described in Article 1.

ARTICLE IX

The Government of the Federal Republic of Nigeria will exempt Canadian personnel from the payment of customs duties, and any other duties or taxes, charges, levies and fees in respect of:

i) the import and re-export of personal effects and essential household equipment brought into Nigeria for their own use or for the use of their dependants. Canadian personnel may purchase locally manufactured or assembled items as well as items from Duty Free Shops in accordance with the regulations of the authorities of Nigeria. In the event of fire or theft, however, the exemptions under this Article may be re-exercised at any time during the assignment of the Canadian personnel;

ii) the importation into Nigeria or the local purchase of one motor vehicle. If the motor vehicle is sold or otherwise disposed of, it will be subject to the normal duties and other charges at the rate in force on the date the exemption was given and on the value of the vehicle at the time of disposal. In the event of fire, theft, accident or destruction, the exemptions under this Article may be re-exercised at any time during the assignment of the Canadian personnel. These exemptions are

ARTICLE X

The Government of the Federal Republic of Nigeria will permit the currency exchange transactions of Canadian Executing Agency and Canadian personnel in respect of the re-exportation of salaries or remunerations transferred from abroad through authorized banking institutions in Nigeria.

ARTICLE XI

The Government of the Federal Republic of Nigeria will request that authorized Nigerian partners inform Canadian Executing Agency and Canadian personnel of local acts and regulations which may concern them in the performance of their duties.

ARTICLE XII

The Government of the Federal Republic of Nigeria will facilitate the repatriation of Canadian personnel and their dependants in cases where, in the opinion of the Government of Canada or of the Government of the Federal Republic of Nigeria, the lives or safety of the Canadian personnel and/or their dependants are endangered, and in this regard such personnel and their dependants be accorded treatment not less favourable than the treatment accorded to nationals of other States under the same circumstances.

ARTICLE XIII

Differences which may arise relating to the interpretation or application of the provisions of this Memorandum of understanding or of any subsidiary arrangement will be settled by means of negotiations between the Government of Canada and the Government of the Federal Republic of Nigeria or in any other manner mutually agreed upon.

ARTICLE XIV

The Government of Canada and the Government of the Federal Republic of Nigeria will endeavour to consult each other in respect of any matter that may from time to time arise from or in connection with this Memorandum of Understanding and will review the progress of the program of development co-operation and reach agreement on any activities to be undertaken.

ARTICLE XV

The Government of Canada and the Government of the Federal Republic of Nigeria designate respectively the Canadian International Development Agency (CIDA) and the National Planning Commission (NPC), or any other body so designated by their respective Governments, as the agencies responsible for the development co-operation

ARTICLE XVI

This Memorandum of Understanding will take effect on signature and will remain in effect until terminated by either party on six (6) months' notice in writing to the other party. The responsibilities of the Government of Canada and the Government of the Federal Republic of Nigeria with regard to projects being carried out by virtue of subsidiary arrangements entered into pursuant to this Memorandum of Understanding, and begun prior to the receipt of the termination notice referred to above, will continue until completion of such projects as if this Memorandum of Understanding remained in force in respect of and for the whole duration of such projects.


This Memorandum of Understanding does not constitute an international treaty.

DONE in two copies in Ottawa, this 12th day of May 2000, in the English and French languages, each text being equally valid.

FOR THE GOVERNMENT
OF CANADA


Maria Mina
Minister of International Cooperation

FOR THE GOVERNMENT OF THE
FEDERAL REPUBLIC OF NIGERIA


Alhaji Sule Lamido
Minister of Foreign Affairs