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United States of America and Chad

Agreement concerning the creation of the American International School of N'Djamena between the Government of the United States of America and the Government of the Republic of Chad. N'Djamena, 5 March 2007

Entry into force: 6 April 2007 by notification, in accordance with article 7

Authentic texts: English and French

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États-Unis d'Amérique et Tchad

Convention entre le Gouvernement des États-Unis d'Amérique et le Gouvernement de la République du Tchad, relative à la création de l'École internationale américaine de N'Djaména. N'Djamena, 5 mars 2007

Entrée en vigueur : 6 avril 2007 par notification, conformément à l'article 7

Textes authentiques: anglais et français

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT CONCERNING THE CREATION OF THE AMERICAN INTERNATIONAL SCHOOL OF N'DJAMENA BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE GOVERNMENT OF THE REPUBLIC OF CHAD.

The Government of the United States of America and the Government of the Republic of Chad (hereinafter "the Parties")

recognizing jointly the importance of having an international American school in Chad, offering English-language instruction;

guided by the wish to regularize the legal status of the American International School of N'djamena (AISN);

have agreed to the following:

Article 1

The American International School will at the outset provide two pre-school classes and grades 1-8. The educational program will be administered in coordination with the competent educational accreditation authorities in the United States and with the Office of International Schools at the Department of State of the United States of America.

The Parties affirm that the School has a legal personality under Chadian law.

The Parties hereby affirm that the School will operate in accordance with Chadian law, except where indicated in this agreement.

Article 2

The School is an educational institution which will promote cultural relations between the Chadian people and the people of the United States, and of the other countries represented at the School.

The School will be run as a non-profit making institution by the Association of parents and guardians of the pupils enrolled in the School. The School will be run by a School Board, consistent with the By-Laws and Articles of Association approved by the members. The School Board will include a representative named by the Ambassador of the United States and other representatives elected by the members of the Association.

Article 3

The School will receive tuition payments, the amount to be fixed by the School Board. The Board may decide to exempt from tuition or reduce tuition for certain students experiencing financial difficulties. The Board may create a scholarship program. Tuition will be billed in U.S. dollars, except for Chadians and citizens of other countries permanently residing in Chad, who will pay tuition in Communaute Financiere Africaine franc (CFA).

Article 4

Members of the teaching and administrative staff will be hired by the School Board at the local or international level, depending on the needs of the School. Their salaries and benefits will be provided by the School budget.

Under the terms of this agreement, staff members are defined as the Director and the teaching staff, and also staff performing administrative or operational duties, provided that they are not Chadian citizens or permanent residents in Chad.

Article 5

The Government of Chad:

- A. Shall exempt the School from the payment of any and all taxes and charges (excepting excise and similar taxes) provided they are in connection with the fulfillment of the School's educational objective and execution of its program, and the establishment and organization of the School.
- B. Shall exempt the School from fees and taxes as otherwise payable on real property obtained or used by the School for educational purposes.
- C. Shall exempt from the payment of personal income tax and social security contribution the staff of the School and family members thereof residing in Chad for the purpose of performance of work related to this agreement. The exemptions shall not affect citizens of Chad or permanent residents in Chad.
- D. Shall entitle members of the staff and family members thereof to import and export goods free of customs duties, taxes and fees (except for excise tax). Goods so imported may be alienated or transferred for use to third persons within three years only after full payment of the relevant customs duties. Staff shall be required to pay costs of storage and transportation, as well as any other public charges.

Articles free of customs duties, taxes and fees shall be the following:

- 1. Any goods or equipment which are imported by a member of the staff for the purposes of performing his/her educational activities.
- 2. Objects for the personal use of members of the staff and family members thereof, including one car for each employee, purchased abroad, excepting goods subject to excise tax which are brought to Chad within six (6) months from the time the staff member started his/her employment certified by the School
- E. Shall provide a residence permit and a multiple exit/entrance permit to members of the staff. The exit/entrance permit and the instrument certifying the projected employment period shall be issued by the Ministry of Foreign Affairs. The entrance visa shall be issued promptly by the Embassy of Chad in Washington, D.C.
- F. Shall authorize payment by the school of salaries and other benefits in U.S. dollars.
- G. Shall exempt from the payment of import customs duties, taxes and charges construction materials, furniture, vehicles, audiovisual devices and sports equipment to be used by the School.
- H. Shall acknowledge that the tuition paid for children of individuals residing in Chad for business purposes classifies as an expense deductible from taxes imposed on business activities.
- I. Shall authorize aquisition by the School of real property in Chad and construction thereon, provided such acquisition and construction are related to the establishment, organization, educational purposes and activities of the School.

Article 6

Customs exemption of the School and individuals entitled thereto in subsections D and G of Article 5 shall be attested by the Ministry of Foreign Affairs.

The refund of the value added tax to the School shall be effected, upon request, certified by the Ministry of Foreign Affairs and submitted to the tax authority in writing.