

No. 7304

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**CAMBODIA, LAOS, THAILAND  
and REPUBLIC OF VIET-NAM  
and  
AUSTRALIA**

**Agreement concerning tax exemption of contribution of  
Australia for the development of water resources of  
the Lower Mekong Basin. Signed at Vientiane, on 26  
November 1960, and at Bangkok, on 12 December  
1960**

*Official text: English.*

*Registered by Australia on 12 June 1964.*

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**CAMBODGE, LAOS, THAÏLANDE  
et RÉPUBLIQUE DU VIET-NAM  
et  
AUSTRALIE**

**Accord relatif à la non-imposition de la contribution four-  
nie par l'Australie pour la mise en valeur des ressources  
hydrauliques du bassin inférieur du Mékong. Signé à  
Vientiane, le 26 novembre 1960, et à Bangkok, le 12  
décembre 1960**

*Texte officiel anglais.*

*Enregistré par l'Australie le 12 juin 1964.*

No. 7304. AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENTS OF CAMBODIA, LAOS, THAILAND AND VIET-NAM AND THE GOVERNMENT OF AUSTRALIA CONCERNING TAX EXEMPTION OF CONTRIBUTION OF AUSTRALIA FOR THE DEVELOPMENT OF WATER RESOURCES OF THE LOWER MEKONG BASIN. SIGNED AT VIENTIANE, ON 26 NOVEMBER 1960, AND AT BANGKOK, ON 12 DECEMBER 1960

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- 1) Under the Colombo Plan and for the Mekong Development Project, the Australian Government has offered to the Governments of Cambodia, Laos, Thailand, and Viet-Nam for the use in the development of the water resources of the Lower Mekong Basin, as directed by the Committee for Coordination of Investigations of the Lower Mekong Basin, which these four governments have established to promote, coordinate, supervise, and control this work, assistance consisting of detailed geological investigations of two dam sites at Pa Mong, and sites to be selected at Sambor, Stung Treng, and Khone. The Australian Government has assigned the Snowy Mountains Hydro-Electric Authority, hereinafter referred to as the "Australian Team," to perform the work as outlined above.
  - 2) The Australian Team plans to commence its work at Pa Mong in October 1960, and will bring into the area of the Lower Mekong Basin, equipment, materials, and supplies which are essential to the execution of this work.
  - 3) The Governments of Cambodia, Laos, Thailand, and Viet-Nam agree to grant import permits, and to exempt the Australian Team from taxes, duties, or fees, in respect of:
    - (a) Salaries or wages and allowances earned by members of the Australian Team in the execution of this work.
    - (b) Equipment, materials, vehicles, and food supplies, brought into these countries in connection with this work, or subsequently to be re-exported from them during the course of this work or on its completion.
    - (c) Personal effects and properties, including one personally-owned automobile per person brought into these countries by members of the Australian Team for their personal use or consumption.

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<sup>1</sup> Came into force on 12 December 1960 by signature.

- (d) If, notwithstanding the provisions set out in sub-paragraphs (a), (b), and (c) above, a situation arises where the Australian team or its personnel has to pay to any of the cooperating countries any taxes, duties or fees mentioned therein, the cooperating country imposing them shall reimburse such taxes, duties and fees.

The Australian Government agrees and ensures that all items imported into these countries under Section 3 shall not be sold or bartered in these countries, except with the prior approval of the Committee members and of the Customs Departments of the countries concerned.

For the Government of Australia :

Malcolm BOOKER  
Bangkok, 12 December 1960

For the Government of Cambodia :

Chhut CHHEOUR  
Permanent Representative of the Minister of Public Works  
in charge of the control of water  
Vientiane, 26 November 1960

For the Government of Laos :

Oukeo SOUVANNAVONG  
Commissioner for Planning  
Vientiane, 26 November 1960

For the Government of Thailand :

Boonrod BINSON  
Secretary General  
National Energy Authority  
Vientiane, 26 November 1960

For the Government of the Republic of Viet-Nam :

PHAM-MINH-DUONG  
Secretary General  
Ministry of Public Works  
Vientiane, 26 November 1960

Witness and Coordinating Authority :

C. Hart SCHAAF  
Executive Agent  
Committee for Coordination of Investigations of the Lower  
Mekong Basin  
Vientiane, 26 November 1960