

Accordingly, in pursuing the interests of Canada abroad, officials must not directly or indirectly:

- (a) take any action in Canada that is not in accordance with the laws of Canada, or take any action outside Canada that violates the laws of the foreign state concerned, or that if taken in Canada would contravene the Criminal Code of Canada;
- (b) render, accept or solicit or counsel the rendering, acceptance or soliciting of, any bribe or improper benefit;
- (c) apply improper influence."

We have a continuing responsibility to review our practices and procedures and to ensure in the light of changing situations abroad that they fully reflect the government's policy on commercial propriety. This objective and the development of further guidance to posts can best be achieved through close consultation with posts on actual problem cases and situations in which posts may in future find themselves involved. Where existing guidelines do not adequately cover a particular problem situation or where there may be uncertainty in interpreting the application of the guidelines posts should seek assistance from Headquarters.

#### PRIVILEGES

Under international law and custom, diplomatic and consular agents and representatives to certain international organizations are exempt from the payment of any direct taxes or duties. These exemptions and most other benefits offered by host