

- (g) have the right to import free of duty their furniture and effects, including their automobiles, at the time of first taking up their post in Canada or, in the case of former residents returning to Canada as residents after having been resident in another country, the right in accordance with the legislation applicable at the time of their return to Canada to import free of duty their furniture and personal effects, including automobiles.
2. In addition to the immunities and privileges specified in paragraph 1 of this article, officials of the Institute in senior categories from level P-4 and higher who are settled in Canada, provided that they are not Canadian citizens or permanent residents of Canada as defined by the relevant Canadian legislation, shall enjoy tax privileges equivalent to those set out in articles 34 and 36 of the *Vienna Convention*. In the case of direct taxes, they shall have the right either to reimbursement or to exemption, in accordance with the applicable Canadian legislation. No lower or upper limit shall be established in respect of the amount of the claim or of the expenditures to be reimbursed. However, the amounts for which reimbursement is claimed shall be consolidated to facilitate processing.
3. In addition to the immunities and privileges specified in paragraph 1 of this article, officials who hold positions equivalent to the positions of Deputy Secretary-General of the United Nations and Director-General of the Organisation shall, provided that they are not Canadian citizens or permanent residents of Canada as defined by the relevant Canadian legislation, enjoy privileges and immunities comparable to those enjoyed by diplomatic envoys under the *Vienna Convention*.

ARTICLE XI

PRIVILEGES AND IMMUNITIES OF EXPERTS ON MISSIONS

Experts performing missions in Canada shall be accorded such privileges and immunities as are necessary for the independent exercise of their functions during the period of their missions. In particular they shall be accorded:

- (a) immunity from personal arrest or detention and from seizure of their personal baggage;
- (b) in respect of words spoken or written and acts done by them in the course of the performance of their mission, immunity from legal process of every kind. This immunity from legal process shall continue to be enjoyed notwithstanding that the persons concerned are no longer employed on such missions;
- (c) inviolability for all papers and documents;
- (d) for the purpose of their communications with the Organization, the right to use codes and to receive papers or correspondence by courier or in sealed bags;
- (e) the same facilities in respect of currency or exchange restrictions as are accorded to representatives of foreign governments on temporary official mission;
- (f) the same facilities in respect of their personal baggage as are accorded to diplomatic envoys.