

Section 20

Except in so far as in any particular case any privilege or immunity is waived by the Organization, the Senior Officials, other than those specified in Section 19 shall:

- (a) be immune from legal process in respect of words spoken or written and all acts performed by them in their official capacity;
- (b) be immune, together with their spouses and relatives dependent on them, from immigration restrictions and aliens registration or national service obligations;
- (c) be given, together with their spouses and relatives dependent on them, the same repatriation facilities in time of international crises as diplomatic envoys;
- (d) be accorded the same privileges in respect of exchange facilities as are accorded to the officials of comparable ranks forming part of diplomatic missions in Canada;
- (e) be exempt from taxation on the salaries and emoluments paid to them by the Organization;
- (f) enjoy the privilege of exemption in respect of themselves and their families from examination of baggage and other effects and admission thereof free of duty and taxes;
- (g) enjoy the privilege of admission of articles for their personal or family use free of duty and taxes at all times, provided that any article which was exempted from duty and taxes shall be subject thereto at the existing rates if sold or otherwise disposed of in Canada within a period of one year in the case of articles other than motor vehicles, and two years in the case of motor vehicles, from the date of acquisition and the vendor shall be liable for such duties and taxes;
- (h) be eligible to claim for the exemption from excise duty imposed under the Excise Act on domestic spirits and tobacco purchased from licensed manufacturers in Canada;
- (i) be eligible to claim exemption from excise and/or sales tax on domestic spirits, wine and tobacco products when purchased direct from licensed manufacturers for the personal use of the applicant, and on automobiles, ale, beer and stout when purchased under appropriate certificate from licensed manufacturers, provided that any article which was exempted from these existing rates if sold or otherwise disposed of within a period of one year from the date of purchase and the vendor shall be liable for such tax.

Section 21

The Government of Canada shall not levy death taxes or succession duties on or in respect of property acquired for or incidental to residence in Canada by deceased Senior Officials who were not Canadian citizens at date of death. The Government of Canada shall make no impediment to the repatriation of such tax and duty-free property.