

3. RECIPROCAL EMPLOYMENT AGREEMENTS AS OF JANUARY 1990

Reciprocal Employment agreement (REA's) now exist with 26 countries, and are "deemed to exist" in several others, covering 52 missions and 47% of the spouses of Canada-based staff.

REA's allow, on a reciprocal basis, spouses and children at Canadian missions to enter the local labour market on a basis of equality with the local population. They remove all restrictions on employment except in those cases where there is a requirement for a security clearance, or for specific qualifications in certain professions. Spouses and/or dependants obtaining employment under the terms of an REA normally lose all immunity from civil and administrative jurisdiction with respect to all matters arising out of such employment. They are also liable for Canadian income tax for any earnings from employment. (Tax paid abroad may be credited towards tax owed in Canada. This question should be raised with Revenue Canada when submitting an income tax return.)

ARRANGEMENTS/ AGREEMENTS	ARRANGEMENTS/ AGREEMENTS DEEMED TO EXIST
Australia	Hong Kong
Barbados	Ireland
Brazil	Ivory Coast
Britain	
Colombia	
Denmark	
Finland	
France	
Germany	
Ghana	
Guyana	
Haiti	
India	
Israel	
Jamaica	
Mexico	
Morocco	
New Zealand	
Norway	
Peru	
Philippines	
Spain	
Sweden	
Trinidad and Tobago	
United States	
Zambia	