

**ARTICLE XII****TAXATION OF CANADIAN CITIZENS  
AND PERMANENT RESIDENTS OF CANADA**

Salaries and emoluments paid by the Organization to officials of the Organization who are Canadian citizens or permanent residents of Canada, and subject to a staff assessment by the Organization in lieu of national income tax, shall not be taxed and shall not be used for the purpose of determining Canadian tax due on income earned from sources other than the Organization. Nevertheless, in determining eligibility for the receipt of Canadian refundable tax credits intended to assist members of low-income groups, salaries and emoluments paid by the Organization to Canadian citizens and permanent residents of Canada shall be taken into account.

**ARTICLE XIII****WAIVER OF IMMUNITY**

1. Privileges and immunities are granted to officials of the Organization and to experts on missions in the interests of the Organization only and not for personal benefit of the individuals themselves.
2. The Director-General shall consent to waive the immunity referred to in paragraph 1 of this article in any case where the Director-General believes that the immunity would impede the course of justice and that it can be waived without prejudice to the interests of the Organization.

**ARTICLE XIV****RESPECT FOR THE LAWS AND REGULATIONS OF CANADA**

The Organization shall cooperate at all times with the appropriate authorities of Canada to facilitate the proper administration of justice, secure the observance of police regulations and prevent the occurrence of any abuse in connection with the privileges, immunities and facilities mentioned in this Agreement.

**ARTICLE XV****EMPLOYMENT OF DEPENDENTS**

Dependents of officials of the Institute who are residing in Canada shall be given authorization to work in Canada upon application.

**ARTICLE XVI****PERMANENT RESIDENCE**

The Government shall examine, on a case by case basis and in accordance with applicable Canadian law, any application for permanent residence made to it by any official of UNESCO attached to the Institute for Statistics, for the official personally and for any dependent residing with the official in Canada at the time when the official decides to retire.