

CANADIAN CITIZENS AND PERMANENT RESIDENTS**Article 23
Representatives of states**

Notwithstanding the provisions of Articles 12, 13, 14, 15 and 16, a Permanent Representative, a Representative, or a member of the administrative staff of a mission of a member state, who is a citizen or a permanent resident of Canada shall not enjoy any privileges, and shall enjoy only immunity from legal process in respect of words spoken or written and of all acts performed by him in his official capacity.

**Article 24
Officials of the Organization**

An official of the Organization who is a Canadian citizen or a permanent resident of Canada shall enjoy only those privileges and immunities set forth in Article 20(a), (b) and (c), and Article 25. Moreover, an official of the Organization who is or becomes a Canadian citizen ordinarily residing in Canada, or a permanent resident of Canada, upon retirement, shall not enjoy exemption from taxation on the pension which may be paid to him with respect to his services with the Organization.

**Article 25
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.

OTHER ENTRY AND EXIT FACILITIES**Article 26
Death, Termination of Employment. Removal of assets**

In the event of the death of a member of a mission who is not a national of or permanent resident of Canada, or of a member of his family forming part of his household, Canada shall permit the withdrawal of the movable property of the deceased, with the exception of any such property acquired in Canada the export of which was prohibited at the time of his death. Estate, succession and inheritance duties shall not be levied on movable property, the presence of which in Canada was due solely to the presence there of the deceased as a member of a mission. The same shall apply *mutatis mutandis* to an official of the Organization on termination of his employment with the Organization or upon death.

**Article 27
United Nations Laissez-passer**

The Government of Canada shall recognize and accept United Nations laissez-passer held by officials of the Organization as valid travel documents.