

(j) Exemption from federal income tax as the Government of Canada accords to diplomatic envoys.

Section 13

Where the incidence of any form of taxation depends upon residence, periods during which the Representatives of Members are present in Canada for the discharge of their duties shall not be considered as periods of residence.

Section 14

Privileges and immunities are accorded to the Representatives of Members, not for the personal benefit of the individuals themselves, but in order to safeguard the independent exercise of their functions in connection with the Organization. Consequently a Member State not only has the right but is under a duty to waive the immunity of its Representative in any case where in the opinion of the Member State the immunity would impede the course of justice, and it can be waived without prejudice to the purpose for which the immunity is accorded.

Section 15

No person shall be entitled to the provisions of Section 12 unless and until the name and status of this person shall have been duly notified to the Secretary of State for External Affairs as a Representative of a Member State.

Section 16

At the end of their missions no impediment, including taxation or restriction of exchange, shall be imposed to repatriation to foreign countries of assets held in the territory of Canada by Representatives of Members and their families.

Section 17

The provisions of Sections 12, 13 and 16 shall not apply to a Representative of Canada or to any Canadian citizen residing or ordinarily resident in Canada.

Section 18

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 Representatives of Members who were not Canadian citizens at the date of death. The Government of Canada shall make no impediment to repatriation of such tax and duty-free property.

ARTICLE IV

Officials of the Organization

Section 19

The President of the Council and the Secretary-General of the Organization shall be accorded, in respect of themselves, their spouses and minor children, the same privileges and immunities, subject to corresponding conditions and obligations, as are enjoyed by diplomatic envoys in Canada.