

by the Commission, to erect in them sepulchral monuments or other structures, to make plantations in them, to construct and maintain water installations, to enact regulations governing visits to and the internal control of such Cemeteries and to select persons who may be nationals of the participating countries to take charge of such cemeteries.

(2) The Commission is further authorised to provide for the laying out and maintenance of Commonwealth War Graves in publicly or privately owned cemeteries in Ethiopian territory in agreement with the competent authorities.

(3) The Imperial Ethiopian Government shall use their best endeavours to prevent land in the vicinity of a Commonwealth War Cemetery being put to uses inconsistent with the peace, seclusion and dignity of the Cemetery.

ARTICLE IV

Exhumation of bodies from the Commonwealth War Cemeteries or Graves, unless undertaken or authorized by the Commission and the Imperial Ethiopian Government, shall not be permitted. The Imperial Ethiopian Government undertake to instruct the competent Ethiopian Authorities to refuse all applications for permission to effect such exhumations or removals of bodies unless made by the Commission.

ARTICLE V

Any proposal for the erection in Ethiopian territory of a monument designed to commemorate a feat of arms of the Armed Forces of the participating countries or of any unit of those forces shall be communicated to the Imperial Ethiopian Government by the Commission for their concurrence. Should such a proposal reach the Imperial Ethiopian Government by any other channel, the Imperial Ethiopian Government shall refer it to the Commission for consideration and shall consider in agreement with the Commission what action is to be taken thereon.

The sites of any memorials shall be subject to the prior approval of the Imperial Ethiopian Government.

ARTICLE VI

The Imperial Ethiopian Government shall exempt the Commission from all present taxes, dues or other State or local charges or impositions of whatsoever nature with which the Commission might otherwise be chargeable by reason of the carrying out of its official functions in accordance with the present Agreement. The Imperial Ethiopian Government shall at the request of the Commission use their good offices in order to exempt the Commission from all future taxes, dues, charges or impositions of whatsoever nature with which the Commission might otherwise be chargeable by reason of the carrying out of its official functions in accordance with the present Agreement. However, salaries, wages and all other remunerations in cash or benefits in kind received by persons normally resident in Ethiopia and employed by the Commission shall be liable to pay income tax thereon in accordance with Ethiopian Income Tax laws in force or which may hereinafter be in force. The competent Ethiopian Authorities shall arrange with the Commission the procedure for applying the foregoing exemption.