

**25.4. Exemption from Provincial Retail Sales Tax**

Members of the diplomatic and consular administrative and technical and service staff and their spouses may be granted exemption from provincial retail sales tax on the basis of reciprocity.

**25.5. Education**

See section 21.

**25.6. Health Insurance Plans**

See section 22.

**25.7. Driving**

See section 23.

**25.8. Hunting and Fishing Licences**

See section 24.

**26. Members of Diplomatic and Consular Missions Who Are Permanent Residents of Canada**

Members of diplomatic and consular missions who are permanent residents of Canada are not entitled to any privileges, benefits, and immunities. The diplomatic mission shall inform the Office of Protocol of the Department of External Affairs without delay if any foreign-based members become permanent residents of Canada while on assignment in Canada. Unless there is a double taxation agreement between Canada and the sending State, members of diplomatic and consular missions who are permanent residents of Canada must pay Canadian income tax.

**27. Foreign Locally Engaged Employees of Diplomatic and Consular Missions**

Foreign locally engaged employees of diplomatic and consular missions, who must be legally in Canada, are not entitled to any privileges, benefits, and immunities.