

conduct enunciated herein: host country laws and regulations; and the Vienna Conventions on Diplomatic and Consular Relations.

- (2) **Personal use.** Personal goods may be purchased or imported under diplomatic or consular privilege only for personal use of the employee or the employee's spouse or dependants. They may not be purchased or imported, under diplomatic or consular privilege, as a commercial activity for personal profit.
- (3) **Consumable personal goods.** Consumable personal goods such as alcohol, cigarettes and foodstuffs may not be resold to persons other than Canada-based staff or other persons having diplomatic or consular status.
- (4) **Special provisions.** The Deputy Head may determine that local circumstances require special provisions in relation to the purchase, importation and sale of durable goods at specified missions.
- (5) **Mission Directives.** The Head of Mission may issue Mission directives for the guidance of employees at mission. These Mission directives may interpret, adapt and elaborate on the present directives, taking into account local circumstances in a manner consistent with the intent of the present directives, subject to the authorization of Headquarters.

2.15 Privileges

Under international law and custom, diplomatic and consular agents and representatives to certain international organizations are exempt from the payment of any direct taxes or duties. These exemptions and most other benefits offered by host governments to foreign representatives are based on the premise that one Head of State should not tax another Head of State and thus, by analogy, the government or employees of another state. Their purpose, according to the preamble of both Vienna Conventions on Diplomatic Relations and Consular Relations is not to benefit individuals but to ensure the efficient performance of the functions of diplomatic missions and consular posts.

The Head of Mission is responsible for monitoring privileges and ensuring that they are not misused. For their part, employees must themselves guard against making excessive or illegal use or abuse of any privilege. In particular, employees shall not abuse their import privileges (automobile, tobaccos, wines, spirits and other personal goods).

2.16 Diplomatic Bag and Related Departmental Mail Facilities

There are strict regulations governing the conditions under which personnel are authorized use of the diplomatic bag and related facilities for the transmission of items such as personal mail and parcels. The subject is governed by the relevant provisions of the *Vienna Convention on Diplomatic Relations*, the *departmental Manual of Security* instructions and more specific guidelines and instructions. Any other use of these costly services constitutes an abuse of personal mailing privileges which are determined as fairly as possible on the basis of considerations such as security and need. Instances of abuse to avoid customs examination or to transmit contraband will continue to be brought to the attention of customs and police officials and such offences, on conviction, could result in fines and imprisonment. It should be noted that use of these facilities as a free freight service to ship personnel documents and possessions without a good reason or proper authority is also to be regarded as abuse. Any question regarding use of the diplomatic bag and related facilities should be addressed to the Department. Abuses and attempts to circumvent relevant instructions will be brought to the attention of Heads of Mission, responsible officials in the department concerned and, when necessary, the Customs and Excise and RCMP.