

relating thereto, are being made, repaired, gotten or stored under contract with, or with any person on behalf of a designated state, or otherwise on behalf of a designated state;

- (c) a reference in that Act to "safety or interests of the state" or to "interest of the state" or to "public interest" included the safety and security interests of a designated state; 5
- (d) a reference in that Act to "contract made on behalf of Her Majesty" included a contract made on behalf of a designated state; 10
- (e) the expression "appointed by or acting under the authority of Her Majesty" in that Act included the expression "appointed by or acting under the authority of the government of a designated state"; and 15
- (f) a reference in that Act to "any member of Her Majesty's forces" included a member of the visiting force of a designated state. 20

Exception.

21. Section 13 of the *Official Secrets Act* does not apply in respect of a designated state.

PART V.

TAXATION.

Residence or domicile.

22. (1) Where the liability for any form of taxation in Canada depends upon residence or domicile, a period during which a member of a visiting force is in Canada by reason of his being a member of such visiting force shall, for the purpose of such taxation, be deemed not to be a period of residence in Canada and not to create a change of residence or domicile. 25

Salaries.

(2) A member of a visiting force is exempt from taxation in Canada on the salary and emoluments paid to him as such member by a designated state and in respect of any tangible movable property that is in Canada temporarily by reason of his presence in Canada as such member. 30

Resident Canadian citizens excepted.

(3) For the purposes of this section, the term "member of a visiting force" does not include a Canadian citizen resident or ordinarily resident in Canada. 35

Service vehicles.

23. No tax or fee is payable in respect of the licensing or registration of service vehicles of a visiting force or in respect of the use of such vehicles on any road in Canada. 40