

APPENDIX "A"

MEMORANDUM OF UNDERSTANDING between Canada and the three powers regarding the application of the provisions of the convention on the rights and obligations of foreign forces and their members in the Federal Republic of Germany, the finance convention and the Agreement on the tax treatment of the forces and their members to Canadian forces and their members in the Federal Republic of Germany

Subject to the provisions of paragraph 2 of this Memorandum, for the purposes of the Convention on the Rights and Obligations of Foreign Forces and their Members in the Federal Republic of Germany (Forces Convention) and the Finance Convention, as may from time to time be amended, the Power Concerned, as defined in paragraph 4(b) of Article 1 of the Forces Convention, shall be with respect to Canadian Forces and their members stationed in the Federal territory, Canada or one of the Three Powers, as indicated in Annex I or Annex II to this Memorandum. Annexes I and II are to be considered part of this Memorandum.

2. Where more than one Power is named as the Power Concerned in this Memorandum the division of responsibility between those Powers so named will be determined by arrangements between their appropriate authorities. In general, the Power Concerned for a particular case or situation will be that Power initiating action or that Power to which approach is made by the German authorities unless responsibility as Power Concerned is transferred by that Power to the other Power named as Power Concerned in the relevant item of the Annexes to this Memorandum.

3. It is understood that the Agreement on Tax Treatment of the Forces and their Members (Tax Agreement) applies to Canadian Forces and their members, and to Canadian Organizations and enterprises, and their employees, referred to in Article 36 of the Forces Convention, in the same way as it applies to those of the Three Powers.

4. The arrangements contemplated in this Memorandum shall become effective upon the coming into force of the Forces Convention and the Finance Convention and shall remain effective insofar as they are related to the particular Convention or Agreement as long as the Forces Convention or the Finance Convention or the Tax Agreement remain in force.

5. The arrangements contemplated in this Memorandum may be amended at any time by an exchange of Notes between Canada and the Three Powers, except that the Annexes may be amended by an exchange of Notes between Canada and that one of the Three Powers which is named therein as Power Concerned, all amendments to be notified to the Federal Government.

Monsieur C. S. A. Ritchie
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Bonn.