

2. The immunity of Experts from legal process in respect of words spoken or written and all acts done by them in their capacity as Experts shall continue to subsist after their functions have come to an end.

## ARTICLE XII

### Exemption from Taxation

Where the incidence of any form of taxation depends upon residence, periods during which a person contemplated in Articles VIII to XI, other than a citizen or a permanent resident of Canada, is present in Canada for the discharge of his duties shall not be considered as periods of residence in Canada.

## ARTICLE XIII

### Canadian Citizens and Permanent Residents

1. Notwithstanding Articles VIII, IX and X, a Member of the Council, the Executive Director, a Director, or an Official who is a citizen or a permanent resident of Canada, as defined by the applicable Canadian immigration legislation, shall enjoy only those privileges and immunities set forth in paragraphs 1 (a), (c) and (e) and 2 of Article X.
2. An Expert who is a citizen or permanent resident of Canada, as defined by the applicable Canadian immigration legislation, shall enjoy only those privileges and immunities set forth in paragraphs 1 (b) and (c) and 2 of Article XI.
3. The Executive Director, Directors and Officials who are citizens or permanent residents of Canada shall be allowed to deduct from the national income tax otherwise payable by them an amount determined in accordance with the relevant income tax legislation of Canada in respect of the amount of the staff assessment levied by the Commission in lieu of national income tax on salaries and emoluments paid by the Commission to the Executive Director, the Directors and the Officials.

## ARTICLE XIV

### Waiver of Immunities

1. Privileges and immunities are granted to Members of the Council, the Executive Director, Directors, Officials and Experts in the interests of the Commission and not for the personal benefit of the individuals themselves.
2. Consequently,
  - (a) the Party to the *North American Agreement on Environmental Cooperation* of which the Member of the Council is one of its representatives, in a case involving a Member of the Council,