

addressed to Mail Management of Information Systems and Records Management Division, Department of External Affairs. Abuses and attempts to circumvent relevant instructions will be brought to the attention of Heads of Post, responsible officials in the department concerned and, when necessary, the Customs and Excise and RCMP.

#### Disposal of Personally Owned Goods

Although conventions governing privileges and immunities made no specific reference to the right to dispose of items imported or purchased free from taxes, most countries, as a courtesy, permit the sale of such goods at the termination of postings or after a specified period of ownership. This privilege is primarily designed to permit persons to sell personal possessions that are unlikely to be of use to them on their next assignment.

It is the employee's responsibility, in the first instance, to observe closely any local laws that might control the sale of goods purchased under privilege and, in situations where host governments levy taxes on the sale of such goods, to ensure that any taxes are fully paid before departure from the post. It will, of course, be the responsibility of the Head of Post to monitor such activity.

#### PROBLEMS WITH CURRENCIES AND FOREIGN EXCHANGE REGULATIONS

Employees abroad must not get involved in black or parallel market operations or contravene the Foreign Exchange Regulations of the host countries. Without limiting the foregoing, this prohibition applies also to the following transactions or actions, and could include valuable articles which could be substituted for currencies;