

24. Canada shall not claim immunity from the jurisdiction of the courts of Ghana for a member in respect of the civil jurisdiction of the courts of Ghana except to the extent provided in paragraph 22.

Article VIII (Taxation)

25. Where the legal incidence of any form of taxation in Ghana depends upon residence or domicile, periods during which a member is in the territory of Ghana shall not be considered as periods of residence therein, nor as creating a change of residence or domicile for the purposes of such taxation. A member shall be exempt from taxation in Ghana on the salary and emoluments paid to him as such by Canada and on any tangible movable property the presence of which in Ghana is due solely to his temporary presence there.

26. Nothing in this Article shall prevent taxation of a member with respect to allowances or emoluments, except the special termination credit mentioned in Article XXI, received by him from the Government of Ghana or with respect to any profitable enterprise other than his employment as such member, in which he may engage in Ghana, and, except as regards his salary and emoluments and the tangible movable property referred to in paragraph 25, nothing in this Article shall prevent taxation to which, even if regarded as having his residence or domicile outside the territory of Ghana, such a member is liable under the law of Ghana.

27. A member shall not be required to make payment or be subject to any deduction for contributions to any National Development Bonds scheme.

28. Nothing in this Article shall apply to customs duties and all other duties and taxes payable on importation or exportation, as the case may be.

Article IX (Customs and Purchase Tax Privileges)

29. The Canadian Armed Forces Training Team may import free of customs duties, purchase tax and other such charges, materials, supplies and equipment for the exclusive official use of the Team and members. Where this Agreement does not make specific provisions, the conditions under which reasonable quantities of goods for the personal consumption or use of members and dependents may be imported free of customs duties, purchase tax and other such charges, shall be as agreed upon between Canada and Ghana.

30. Official documents of the Team under official seal shall not be subject in customs inspection.

31. A member may, at the time of his first arrival in Ghana, or at the time of the first arrival of any dependent to join him, import his furniture, household goods and personal effects free of customs duty, purchase tax and other such charges for the term of his service. For the purpose of this provision, "the time of first arrival" means the date of arrival in Ghana or any date within six months thereafter.

32. A member may import for his personal use and that of his dependents a motor vehicle free of customs duty, purchase tax or other such charges on one occasion during his residential service.

33. If a member does not import a motor vehicle pursuant to paragraph 32 of this Article, he may purchase a motor vehicle for his personal use in Ghana free of customs duty and purchase tax on one occasion during his residential service.