

- (d) Where the legal incidence of any form of taxation in Canada depends upon residence or domicile, periods during which United States personnel are in Canada shall not be considered as periods of residence therein, or as creating a change of residence or domicile for the purposes of such taxation.
- (e) Personal property which is situated in Canada solely because the United States personnel are in Canada shall, in respect of the holding by, transfer by reason of death to or by, or transfer to or by, such personnel be exempt from taxation under the laws of Canada relating to estate and gift duty.

14. *Availability of Funds*

It is understood that the ability of the cooperating agencies to implement this Agreement is subject to the availability of appropriated funds.

15. *Supplementary Arrangements and Administrative Agreements*

Supplementary arrangements or administrative agreements between the cooperating agencies of the two Governments may be made from time to time for purposes of implementing this Agreement.