1996 No. 28

- The Government shall accord the Premises of the Secretariat the same 2. protection as it gives to diplomatic missions in Canada.
- 3. The archives, documents and electronic media, in whatever form, of the Secretariat shall be inviolable at any time wherever located.
- 4 The Secretariat shall prevent the Premises of the Secretariat from becoming a refuge either for persons who are avoiding arrest or for persons who are endeavouring to avoid service of legal process.

ARTICLE 4

Property, Funds and Assets

- The Secretariat, its property, funds and assets, including funds administered in furtherance of its constitutional functions, wherever located and by whomsoever held, shall enjoy immunity from every form of legal process except insofar as in any particular case it has expressly waived its immunity, it being understood that the waiver shall not extend to any measure of execution of legal actions.
- 2. The property, funds and assets of the Secretariat, wherever located and by whomsoever held, shall be immune from search, requisition, confiscation, expropriation and any other form of interference, whether by executive, administrative, judicial, or legislative action.
- 3. The Secretariat may hold funds, gold and currencies of any kind and operate accounts in any currency. It shall be free to transfer its funds, gold and currencies within Canada and from Canada to any other country and to convert any currency held by it into any other currency.

ARTICLE 5

Exemption from Taxes and Duties

- The Secretariat, its property, funds and assets shall be: 1.
 - (a) exempt from all direct taxes; it is understood, however, that the Secretariat will not claim exemption from taxes which are no more than charges for public utility services;
 - exempt from customs duties and prohibitions and restrictions on (b) imports and exports in respect of articles imported or exported by the Secretariat for its official use. It is understood, however, that articles imported under such exemption will not be sold in Canada except under conditions agreed with the Government of Canada;
 - exempt from customs duties and prohibitions and restrictions on (c) imports and exports or sale in respect of its publications and other Secretariat educational and information materials.
- 2. While the Secretariat will not, as a general rule, claim exemption from excise duties and from taxes on the sale of movable and immovable property which form part of the price to be paid, nevertheless when the Secretariat is making important purchases for official use of property on which such duties and taxes have been charged or are chargeable, the Government of Canada will make appropriate administrative arrangements for the remission or return of the amount of duty or tax.