#### 1-22-30 Divorce

1-22-31 If an F.S.O. or F.S.E. becomes involved in a divorce suit which may, in the opinion of the Deputy Minister, bring discredit upon the service or the person concerned, he may be requested to resign.

#### 1-22-40 Indebtedness

1-22-41
An F.S.O. or F.S.E. who becomes indebted to the extent that he can no longer meet his financial obligations must at once submit a detailed report on his financial situation to the Director for a decision as to what course of action should be taken. If the F.S.O. or F.S.E. is serving abroad, the report is to be made through the Head of Post.

### 1-22-50 Outside Employment

- 1-22-51 No member of the foreign service may engage in any regular gainful (1-22-51) employment other than his official duties, either in his own name or through the agency of any person. He must not take part in the promotion or direction of public companies, loans, mining or other businesses.
- 1-22-52 The wife of any F.S.O. or F.S.E. may not engage in gainful employment. (1-22-52)
- 1-22-53 No member of the family of an F.S.O. or F.S.E. may be employed in the office abroad in any clerical or other position for which a salary or any allowance is payable.

# 1-22-60 Liability for Canadian Income Tax

- 1-22-61 All F.S.O.'s and F.S.E.'s are subject to federal income tax and must file a return to arrive at a Canadian District Taxation Office on or before April 30 of each year. The filing of the return is a personal responsibility.
- 1-22-62
  (1-22-62) It is essential that any change in dependent status be reported promptly to the Assistant Director (Personnel). (Although children of F.S.O.'s and F.S.E.'s resident abroad are not qualified for family allowances, a dependent's exemption may be claimed.)
- 1-22-63 F.S.O. and F.S.E. allowances which are counted as taxable income are set (1-22-63) out in 3-1-2.

# 1-23 Privileges

### 1-23-0 Diplomatic Immunities and Privileges

- 1-23-1 F.S.O.'s abroad whose names appear on the diplomatic list of the country to which they are accredited enjoy certain immunities and privileges. Appendix A sets out the diplomatic immunities and privileges accorded generally to such officers as cited by the Department of External Affairs.
- 1-23-2 Heads of detached posts should ascertain any variations from this practice by consulting with the Head of Mission, if there is one in that country, or with the Department. In the event that immunities and privileges do not apply in part or in whole, then the post must observe the situation and conform to the conditions laid down for that specific post by the Head of Mission or by the Department.