

## **20. Exemption from Other Taxes**

### **20.1. Municipal Realty Tax**

The Canadian Government provides, on the basis of reciprocity, exemption from municipal realty tax on real property owned by a foreign government and used as the chancery, or as the residence of the Head, of a diplomatic or consular mission. The exemption begins from the date on which the foreign government takes physical possession of the real property, but the Canadian Government can not reimburse municipal realty tax prepaid by the person from whom the real property is acquired by a foreign government. If the real property owned by the foreign government is not used as the chancery, or as the residence of the Head of Mission, the Canadian Government does not provide exemption from municipal realty tax unless the Canadian Government and the foreign government have concluded a bilateral arrangement to provide such exemption on the basis of reciprocity.

Foreign governments and diplomatic and consular officers are not exempt from municipal realty tax on real property that is leased because such tax is normally paid by the landlord.

### **20.2. Telegraph and Telephone Service Taxes**

Diplomatic and consular officers are exempt from federal and provincial telegraph and telephone service taxes.

### **20.3. Air Transportation Tax**

Diplomatic and consular offices may be exempt from air transportation tax provided that they submit form E19 (7/82), Air Transportation Tax Exemption Certificate, to the air carriers when passenger tickets are purchased. Information and forms may be obtained from the Office of Protocol of the Department of External Affairs.

## **21. Education**

### **21.1. Student Authorizations**

Dependents of diplomatic and consular officers in Canada are exempt from the requirement for student authorizations.

If dependents wish to remain in Canada to complete their education after their parents have left Canada, the diplomatic mission must submit requests for approval for them to do