

- (iii) commercial transportation to and from Ghana, including all in-transit costs,
- (iv) major medical care relating to serious injury and illness and major dental care, and
- (v) ex-gratia payments made under Article 13.

## ARTICLE 4

## PAY AND ALLOWANCES

Trainees, during their period of training in Canada, shall be paid as follows:

- (a) Ghana shall issue to the credit of each trainee in Ghana such pay and allowances, according to his rank, as he may be entitled to receive under Ghanaian regulations for service in Ghana. Pay and allowances issued by Ghana will be exempt from Canadian taxation.
- (b) Allowances shall be issued by Canada to each trainee to meet his living and other expenses during his period of training as follows:
  - (i) a *Maintenance Allowance* at a rate appropriate to the trainee's rank,
  - (ii) a *Civilian Clothing Allowance*, when necessary, having regard to the duration of the training and the season in which it takes place,
  - (iii) a *Ration Allowance* in an amount to be determined by the Minister of National Defence, at any time that rations are not provided the trainee free of charge, and
  - (iv) *Leave Transportation Expenses*, when appropriate, having regard to the duration of the training, and at the rate applicable to the Canadian Forces.

The rates of Maintenance Allowance and Civilian Clothing Allowances mentioned in subparagraphs (i) and (ii) of paragraph (b) of this Article will be determined by an agreement with the Ghanaian authorities and will be issued by Canada to each trainee in such amounts as will permit the trainee to meet his expenses satisfactorily while in Canada. The allowances paid by Canada under this paragraph shall not be subject to Ghanaian taxation.

- (c) Allowances mentioned in subparagraphs (b) (i) and (ii) of this Article issued by Canada shall be recoverable from Ghana in Canadian dollars. Arrangements may be made for payment in Cedis through the Canadian High Commission in Accra at the prevailing world rate of exchange as calculated from time to time by the International Monetary Fund on the day of settlement, providing Ghana agrees to pay any loss on exchange resulting from the transfer of funds to the Canadian Department of National Defence. Credits accruing from such a transfer are to be treated as a credit to the Ghanaian account.

## ARTICLE 5

## MILITARY JURISDICTION

Trainees shall not, during the period of their training in Canada, be subject to the Code of Service Discipline of the Canadian Forces. The authorities of Ghana will, however, issue in advance to trainees appropriate written orders, a copy of which will be conveyed to the authorities of Canada, to ensure compliance by the trainees with orders and instructions issued to them by the authorities of the Canadian Forces during the period of their training in Canada.