

but to ensure the efficient performance of the functions of the diplomatic or consular mission. Canada is a party to both Conventions.

- (2) **Responsibilities.** Each country establishes its own laws or regulations governing the exercise of diplomatic and consular privilege and in particular the re-sale in that country of goods purchased and imported free of taxes or duty under diplomatic or consular privilege. Diplomatic and consular officials have a primary duty, both in customary international law and under the terms of the Vienna Conventions, to respect and abide by the local law without prejudice to their privileges and immunities. All transactions must also be in conformity with Canadian laws, regulations, the *Conflict of Interest and Post-Employment Code for the Public Service*, and these Directives.

The purchase, importation, use and sale of PMVs remain essentially a personal and private responsibility. However, the Canadian Government has a responsibility to ensure that privileges are not abused and the standards of conduct enunciated herein are not transgressed. Heads of Mission are responsible for their decisions in the application of these Directives. Employees (which, in these Directives, includes Heads of Mission) should be aware that any misconduct could have disciplinary consequences.

It remains the responsibility of individual employees (and, where applicable, spouses and dependants) to comply with relevant provisions of the *Income Tax Act*.

- (3) **Directives.** The following Directives apply only to the purchase, importation or sale abroad of PMVs and other personal goods under diplomatic or consular privilege. They do not apply to transactions on the open market, i.e. where the purchase, importation or sale of PMVs or other personal goods did not involve the exercise of diplomatic or consular privilege.

#### **2.14.2 Directive on the purchase, importation and sale abroad of PERSONAL MOTOR VEHICLES under diplomatic or consular privileges**

- (1) **Principles.** The purchase, importation and sale abroad of personal motor vehicles (PMVs) under diplomatic or consular privilege are:
- (a) to be in conformity with Canadian laws and regulations, the *Conflict of Interest and Post-Employment Code for the Public Service* and the standards of conduct enunciated herein, host country laws and regulations, and the *Vienna Conventions on Diplomatic and Consular Relations*, provided that, where local laws and regulations are more restrictive than this Directive, the local laws and regulations must be followed and where this Directive is more restrictive than the local laws and regulations, this Directive must be followed; and
  - (b) subject to prior authorization (which may involve authorization prior to an employee's arrival at a diplomatic or consular mission) of the Head of Mission, as set out in the forms EXT 1493 (Annex B) and EXT 1494 (Annex C).
- (2) **Personal Use.** PMVs may be purchased or imported under diplomatic or consular privilege only for personal use of the employee, or the employee's spouse or dependants. They may not be purchased, imported or sold under diplomatic or consular privilege as a commercial activity for personal profit.
- (3) **Mission Directives.** The Head of Mission may issue Mission directives for the guidance of employees at mission. These Mission directives may interpret, adapt and elaborate on the present Directive, taking into account local circumstances in a manner consistent with the intent of the present Directive, subject to the authorization of Headquarters.