

No. 12369

**CANADA
and
FINLAND**

Agreement concerning application of the Canada Pension Plan to locally engaged employees of the Government of Finland in Canada (with schedule). Signed at Ottawa on 31 December 1966

Authentic texts: English and French.

Registered by Canada on 28 March 1973.

**CANADA
et
FINLANDE**

Accord relatif aux conditions d'application du Régime de pensions du Canada aux personnes employées sur place au Canada par le Gouvernement finlandais (avec annexe). Signé à Ottawa le 31 décembre 1966

Textes authentiques: anglais et français.

Enregistré par le Canada le 28 mars 1973.

AGREEMENT¹ BETWEEN THE GOVERNMENT OF CANADA AND
THE GOVERNMENT OF FINLAND CONCERNING APPLICATION
OF THE CANADA PENSION PLAN TO LOCALLY
ENGAGED EMPLOYEES OF THE GOVERNMENT OF FIN-
LAND IN CANADA

The Government of Finland and the Government of Canada;

Considering that employment in Canada by the Government of a country other than Canada is excepted employment under paragraph (j) of subsection (2) of section 6 of the Canada Pension Plan;

And that, under paragraph (f) of subsection (1) of section 7 of the Canada Pension Plan, the Governor in Council may make regulations for including in pensionable employment employment in Canada by the Government of a country other than Canada pursuant to an agreement with such employing Government;

Desiring to negotiate an agreement for including in pensionable employment employment in Canada by the Government of Finland;

Have accordingly appointed duly authorized plenipotentiaries for this purpose, and have agreed as follows:

Article I. The provisions of the Canada Pension Plan and the Regulations made thereunder and in force from time to time shall form part of this Agreement.

Article II. The Government of Finland agrees that employment in Canada by the said Government, other than employment stated in the schedule attached hereto, shall be included in pensionable employment under the Canada Pension Plan and the Regulations made thereunder and in force from time to time.

Article III. The Government of Finland agrees, with respect to persons employed in Canada by the said Government, other than employment stated in the schedule attached hereto, and in accordance with the provisions of the Canada Pension Plan and the Regulations made thereunder and in force from time to time;

- (1) to make deductions from their contributory salary and wages,
- (2) to pay contributions as an employer of such persons,
- (3) to remit to Canada the said deductions and contributions,
- (4) to make returns in the form provided therefor, and,
- (5) without restricting the generality of the foregoing, to furnish information with respect to such persons as may be relevant for the administration and operation of the Canada Pension Plan.

Article IV. As the Government of Finland wishes employment in Quebec, made pensionable pursuant to article V, to be subject to the provisions of the Quebec Pension Plan, it hereby agrees, with respect to persons employed in

¹ Came into force on 31 December 1966 by signature, with retroactive effect from 1 January 1966, in accordance with article VI (1).

Quebec by the said Government, other than employment stated in the schedule attached hereto, and in accordance with the provisions of the Quebec Pension Plan and the Regulations made thereunder and in force from time to time:

- (1) to make deductions from their contributory salary and wages,
- (2) to pay contributions as an employer of such persons,
- (3) to remit to Quebec the said deductions and contributions,
- (4) to make returns in the form provided therefor, and,
- (5) without restricting the generality of the foregoing, to furnish information with respect to such persons as may be relevant for the administration and operation of the Quebec Pension Plan.

Article V. Canada agrees to include in pensionable employment by Regulation under the Canada Pension Plan employment in Canada by the Government of Finland, other than employment stated in the schedule attached hereto, during the currency of this Agreement.

Article VI. 1) This Agreement shall come into force and be effective on the first day of January, 1966, and subject to observance of the agreements and covenants herein and subject to compliance with the Canada Pension Plan and the Regulations made thereunder and in force from time to time, shall remain in force until terminated in accordance with article VII hereof.

2) Subject to the Canada Pension Plan and the Regulations made thereunder and in force from time to time, this Agreement may be amended at any time by mutual consent.

Article VII. Either party may terminate this Agreement on the thirty-first (31st) day of December of any year by giving notice in writing to the other party on or before the thirtieth (30th) day of the immediately preceding June.

IN WITNESS WHEREOF the undersigned being duly authorized by their respective Governments, have signed this Agreement.

DONE in two copies at Ottawa this thirty-first day of December, 1966, in the English and French languages, each version equally authentic.

EN FOI DE QUOI, les soussignés, dûment autorisés à cet effet par leurs Gouvernements respectifs, ont signé le présent Accord.

FAIT en double expédition à Ottawa le trente et unième jour de décembre 1966, en langues anglaise et française, l'un et l'autre texte faisant également foi.

[Signed—Signé]

T. TIKANVAARA

For the Government of Finland

Pour le Gouvernement de la Finlande

[Signed—Signé]

E. J. BENSON

For the Government of Canada

Pour le Gouvernement du Canada

SCHEDULE

Employment in Canada by the Government of Finland hereinafter listed, shall not be included in pensionable employment under this Agreement:

1. Employment by the Government of Finland, in Canada of a person who

- (a) is a subject or citizen of Finland, or
- (b) is, by virtue of the Agreement between the Government of Finland and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,¹ exempt from Canadian income tax.

ANNEXE

Les emplois ci-après, au service du Gouvernement de la Finlande au Canada, ne sont pas inclus parmi les emplois ouvrant droit à pension en vertu du présent Accord:

1. Tout emploi au Canada, au service du Gouvernement de la Finlande, d'une personne qui

- a) est sujet ou citoyen de la Finlande
- b) en vertu de l'Accord entre le Gouvernement du Canada et le Gouvernement de la Finlande pour éviter les doubles impositions et empêcher la fraude fiscale en matière d'impôt sur le revenu¹, est exemptée de l'impôt canadien sur le revenu.

¹ United Nations, *Treaty Series*, vol. 355, p. 3.

¹ Nations Unies, *Recueil des Traités*, vol. 355, p. 3.