

**No. 12364**

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**CANADA  
and  
IRELAND**

**Agreement relating to the Canada Pension Plan (with  
schedule). Signed at Ottawa on 21 november 1972**

*Authentic texts: English and French.*

*Registered by Canada on 28 March 1973.*

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**CANADA  
et  
IRLANDE**

**Accord relatif au Régime de pensions du Canada (avec  
annexe). Signé à Ottawa le 21 novembre 1972**

*Textes authentiques : anglais et français.*

*Enregistré par le Canada le 28 mars 1973.*

## AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF IRELAND RELATING TO THE CANADA PENSION PLAN

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The Government of Canada and the Government of Ireland,

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 Ireland;

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 Ireland 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 Ireland agrees, with respect to persons employed in Canada by the said Government, other than persons in 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:

- (a) to make deductions from their contributory salary and wages;
- (b) to pay contributions as an employer of such persons;
- (c) to remit to Canada the said deductions and contributions;
- (d) to make returns in the form provided therefor; and,
- (e) 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.* Canada agrees to include in pensionable employment by Regulation under the Canada Pension Plan employment in Canada by the Government of Ireland, other than employment stated in the schedule attached hereto, during the currency of this Agreement.

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<sup>1</sup> Came into force on 1 January 1973, in accordance with article V(1).

*Article V.* 1. This Agreement shall come into force and be effective on the first day of January 1973, 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 VI 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 VI.* 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 21st day of November 1972, in the English and French languages, each version being equally authentic.

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

FAIT en double exemplaire à Ottawa le 21<sup>e</sup> jour de novembre 1972, en langues anglaise et française, l'un et l'autre texte faisant également foi.

[Signed—Signé]

HERB GRAY

For the Government of Canada  
Pour le Gouvernement du Canada

[Signed—Signé]

JOSEPH SHIELDS

For the Government of Ireland  
Pour le Gouvernement d'Irlande

#### SCHEDULE

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

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

(a) is a citizen of Ireland and is not permanently resident in Canada, or

(b) is, by virtue of paragraph (a) or (b) of subsection (1) of section 149 of the Income Tax Act, exempt from Canadian income tax.

#### ANNEXE

L'emploi au Canada par le Gouvernement d'Irlande ci-après indiqué ne sera pas inclus dans l'emploi ouvrant droit à pension en vertu du présent Accord:

1. L'emploi par le Gouvernement d'Irlande au Canada d'une personne qui

a) est un citoyen d'Irlande et n'est pas résident permanent du Canada, ou

b) est, en vertu des alinéas a ou b du paragraphe 1 de l'article 149 de la loi de l'impôt sur le revenu, exemptée de l'impôt canadien sur le revenu.