

No. 12491

**CANADA
and
JAPAN**

**Agreement relating to the Canada Pension Plan (with
schedule). Signed at Ottawa on 22 September 1967**

Authentic texts: English and French.

Registered by Canada on 3 May 1973.

**CANADA
et
JAPON**

**Accord relatif au Régime de pensions du Canada (avec an-
nexe). Signé à Ottawa le 22 septembre 1967**

Textes authentiques : anglais et français.

Enregistré par le Canada le 3 mai 1973.

AGREEMENT¹ BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF JAPAN RELATING TO THE CANADA PENSION PLAN

The Government of Canada and the Government of Japan,

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 in Canada by the government of a country other than Canada pursuant to an agreement with such employing government;

Desiring to conclude an agreement for including in pensionable employment under the said Canada Pension Plan employment in Canada by the Government of Japan;

Have agreed as follows:

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.

II. The Government of Japan 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.

III. The Government of Japan 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 therefore, 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.

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

V. (1) This Agreement shall come into force upon its signature and be applicable with regard to the employment by the Government of Japan on and after the 1st 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

¹ Came into force on 22 September 1967 by signature, with retroactive effect from 1 January 1966, in accordance with article V (1).

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.

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 have signed this Agreement.

DONE this twenty-second day of September in the year nineteen hundred and sixty-seven in two copies at Ottawa in the English and French languages.

EN FOI DE QUOI, les soussignés ont signé le présent Accord.

FAIT ce vingt-deuxième jour de septembre en l'an mil neuf cent soixante-sept en double expédition à Ottawa, en langues anglaise et française.

[Signed — Signé]

E. J. BENSON
For the Government of Canada
Pour le Gouvernement du Canada

[Signed — Signé]

OSAMU ITAGAKI
For the Government of Japan
Pour le Gouvernement du Japon

SCHEDULE

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

1. Employment by the Government of Japan, in Canada of a person who
 - (a) is a national of Japan and is neither a national of nor permanently resident in Canada, or
 - (b) is exempt from Canadian income tax by virtue of the Canada-Japan Tax Convention Act that incorporates the Convention between Canada and Japan for Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxation on Income signed at Tokyo, September 5, 1964.¹

ANNEXE

Tout emploi au Canada relevant du Gouvernement du Japon indiqué ci-dessous ne pourra être rangé parmi ceux qui ouvrent droit à une pension en vertu du présent Accord :

1. L'emploi pour le compte du Gouvernement du Japon au Canada d'un individu
 - a) qui est ressortissant japonais et qui n'est ni un ressortissant canadien ni un résident permanent du Canada, ou
 - b) qui est exempt de l'impôt sur le revenu au Canada en vertu de la Convention entre le Canada et le Japon pour éviter les doubles impositions et empêcher la fraude fiscale en matière d'impôt sur le revenu, signée à Tokyo le 5 septembre 1964¹.

¹ United Nations, *Treaty Series*, vol. 569, p. 99.

¹ Nations Unies, *Recueil des Traités*, vol. 569, p. 99.