

No. 31868

**NEW ZEALAND
and
IRELAND**

**Agreement on social security. Signed at Wellington on 20 May
1993**

Authentic text: English.

Registered by New Zealand on 1 June 1995.

**NOUVELLE-ZÉLANDE
et
IRLANDE**

**Accord en matière de sécurité sociale. Signé à Wellington le
20 mai 1993**

Texte authentique : anglais.

Enregistré par la Nouvelle-Zélande le 1^{er} juin 1995.

AGREEMENT¹ BETWEEN THE GOVERNMENT OF NEW ZEALAND AND THE GOVERNMENT OF IRELAND ON SOCIAL SECURITY

The Government of New Zealand

and

the Government of Ireland,

(the Contracting Parties),

Wishing to maintain and strengthen the warm and friendly relations existing between the two countries and resolving to co-ordinate their social security systems,

Have agreed upon the following:

PART I

DEFINITIONS AND SCOPE

Article 1

Definitions

1. In this Agreement unless the context otherwise requires:
 - (a) "**benefit**" means for New Zealand a benefit or pension payable in terms of the Social Security Act 1964 or the Social Welfare (Transitional Provisions) Act 1990; and

means for Ireland any benefit or pension provided for under the social security laws of Ireland including any increase of, or additional amount payable with such benefit or pension;

¹ Came into force on 1 March 1994, i.e., the first day of the second month following the date of the last of the notifications (of 25 January 1994) by which the Contracting Parties had informed each other of the completion of their respective statutory and constitutional procedures, in accordance with article 27 (1).

- (b) "**competent authority**" means in relation to New Zealand, the Director General of Social Welfare or an authorised representative of the Director General; and in relation to Ireland, the Minister for Social Welfare;
 - (c) "**competent institution**" means in relation to a Contracting Party, an institution which is responsible for the application of this Agreement in respect of a Contracting Party;
 - (d) "**Irish benefit**" means a benefit payable under the social security laws of Ireland;
 - (e) "**Irish period of insurance**" means a period in respect of which qualifying contributions have been paid, contributions have been credited or a period in respect of which contributions have been treated as paid and which has or can be used to acquire title to a benefit under the social security laws of Ireland;
 - (f) "**New Zealand**" does not include Tokelau or the Associated Self-Governing States of the Cook Islands and Niue.
 - (g) "**month**" means, as regards New Zealand, a calendar month except where days are aggregated in which case a month means 30 days;
 - (h) "**period of residence in New Zealand**" means, as regards a person, a period of ordinary residence in New Zealand by that person, as defined in the legislation of New Zealand;
 - (i) "**social security laws**" means in relation to a Contracting Party the laws specified in Article 2 in relation to that Contracting Party;
2. In the application by a Contracting Party of this Agreement in relation to a person, any term not defined in this Article shall, unless the context otherwise requires, have the meaning assigned to it in the social security laws of either Contracting Party or in the event of a conflict of meaning by whichever of those laws is the more applicable to the circumstances of that person.

Article 2

Legislative Scope

The legislation within the scope of this Agreement is:

- 1. (a) in relation to New Zealand: the Social Security Act 1964 and the Social Welfare (Transitional Provisions) Act 1990 as amended at the date of signature of this Agreement and any legislation that subsequently amends, supplements or replaces those Acts, insofar as those Acts and the legislation provides for and for all matters in relation to the following benefits:
 - (i) national superannuation;
 - (ii) invalids' benefits;

- (iii) widows' benefits;
 - (iv) domestic purposes benefits paid to widowers;
 - (v) veterans pension; and
 - (vi) orphans benefit.
- (b) in relation to Ireland: the Social Welfare Acts 1981 to 1993 and the Regulations made under these Acts and to any Acts or Regulations which subsequently amend, supplement or consolidate those Acts and Regulations, as they relate to:
- (i) old age (contributory) pension;
 - (ii) retirement pension;
 - (iii) widows (contributory) pension;
 - (iv) invalidity pension;
 - (v) orphans contributory allowance; and
 - (vi) the liability for the payment of employment contributions and self-employment contributions;
2. Notwithstanding the provisions of paragraph 1, the legislation within the scope of this Agreement shall not include any laws made, whether before or after the date of signature of this Agreement, for the purposes of giving effect to any Bilateral Agreement on social security entered into by either Contracting Party.
3. The Contracting Parties shall notify each other of legislation that amends, supplements or replaces the laws within the scope of this Agreement and which will affect the scope or operation of the Agreement or which in the opinion of a Contracting Party would be of interest to the other Contracting Party. Such notification shall be made as soon as possible after such legislation has been enacted.

Article 3

Personal Scope

Unless otherwise provided this Agreement shall apply to all persons who are or have been subject to the social security laws of one or both of the Contracting Parties as well as to people deriving their rights from such persons.

Article 4

Equality of Treatment

1. The persons to whom this Agreement applies shall be treated equally by each of the Contracting Parties in regard to rights and obligations which arise under the legislation of that Contracting Party or by virtue of this Agreement.

2. Paragraph 1 shall also apply in the case of Ireland to persons who have never been subject to the social security laws of Ireland and to the dependants and survivors of such persons.

Article 5

Detached Workers

1. (a) Where a person, who is insurably employed under the social security laws of Ireland, is sent by his or her employer, whose principal place of business is in Ireland to New Zealand to perform work there on the employer's behalf which is of a temporary nature, the social security laws of Ireland concerning liability for the payment of employment contributions may apply during the first 24 months of the employment in New Zealand.
(b) However, if the time taken to complete the work in New Zealand exceeds 24 months the competent authority of Ireland may, at the request of the employer of the person concerned, extend the period in respect of which social security laws of Ireland shall apply.
2. (a) The competent authority of Ireland may grant exemption from liability to pay employment contributions which would otherwise be payable under the social security laws of Ireland, for a period not exceeding 12 months in respect of employment in Ireland of a New Zealand citizen where such person has been sent to work in Ireland by his employer who has his principal place of business in New Zealand, where the competent authority of Ireland is satisfied that the employment is of a temporary nature.
(b) If however, the time taken to complete the work in Ireland exceeds 12 months, the competent authority of Ireland may extend the period in respect of which the said exemption shall apply.

PART II

PROVISIONS RELATING TO NEW ZEALAND BENEFITS

Article 6

Residence in Ireland

1. If a person would be entitled to receive a benefit under the social security laws of New Zealand (including a person who would be entitled as a result of Article 7) except that he or she is not ordinarily resident in New Zealand on the date of application for that benefit, that person shall be deemed, for the purposes of that application, to be ordinarily resident in New Zealand on that date, provided that he or she:

- (a) is ordinarily resident in Ireland, and present either in Ireland or New Zealand, on that date;
 - (b) has the intention of remaining ordinarily resident in Ireland for at least 26 weeks; and
 - (c) has resided in New Zealand at any time in his or her life for a continuous period of at least one year since attaining the age of 20 years.
2. Subject to this Agreement, if a person is entitled to receive a benefit under the social security laws of New Zealand (including a person who is entitled as a result of paragraph 1, or of Article 7, or of both) but payment of that benefit is conditional on presence in New Zealand, that person shall be deemed, for the purposes of the payment of that benefit, to be present in New Zealand, provided that he or she:
 - (a) is ordinarily resident in Ireland, and present either in Ireland or New Zealand; and
 - (b) has resided in New Zealand at any time in his or her life for a continuous period of at least one year since attaining the age of 20 years.
3. For the purposes of this Part:
 - (a) if a person who is ordinarily resident in Ireland is temporarily absent from Ireland for a period which does not exceed 26 weeks, the period of temporary absence from Ireland, shall not be considered as interrupting that person's ordinary residence in Ireland;
 - (b) if a person who has been ordinarily resident in Ireland is absent from Ireland for a period which exceeds 26 weeks, that person shall cease to be considered ordinarily resident in Ireland on the date of his or her departure from Ireland; and
 - (c) if a person leaves New Zealand with the intention of being ordinarily resident in Ireland for at least 26 weeks, and if that person begins to be ordinarily resident in Ireland within 26 weeks of his or her departure from New Zealand, that person shall be deemed to have become ordinarily resident in Ireland on the date of his or her departure from New Zealand.
4. If a person who is ordinarily resident in Ireland reaches the age of entitlement to national superannuation or a veteran's pension, that person shall not be entitled to receive, or shall no longer be entitled to receive, as the case may be, an invalid's benefit, widow's benefit or domestic purposes benefit paid to a widower.

Article 7

Totalisation in Relation to New Zealand Benefits

1. In determining whether a person meets the residential qualifications for a benefit specified in this Agreement, the competent institution of New Zealand shall:
 - (a) in the case of national superannuation or a veteran's pension deem Irish periods of insurance accumulated by that person after attaining the age of 20 years to be periods during which that person was both resident and present in New Zealand; and
 - (b) in the case of an invalid's benefit, a widow's benefit or a domestic purposes benefit paid to a widower, deem all Irish periods of insurance accumulated by that person to be periods during which that person was both resident and present in New Zealand.
2. For the purposes of paragraph 1 if a period of residence in New Zealand and an Irish period of insurance coincide, the period of coincidence shall be taken into account only once as a period of residence in New Zealand.
3. In determining whether a person who is ordinarily resident in New Zealand or Ireland is entitled to receive a widow's benefit or a domestic purposes benefit paid to a widower a dependent child of that person born in Ireland shall be deemed to have been born in New Zealand.
4. In determining whether a dependent child who is ordinarily resident in New Zealand or Ireland is a child for whom orphan's benefit can be paid under the social security laws of New Zealand, birth in Ireland shall be deemed to be birth in New Zealand.
5. In determining whether a widow who is ordinarily resident in New Zealand or Ireland is entitled to receive a widow's benefit:
 - (a) that widow shall be deemed to have accumulated an Irish period of insurance for any period during which her last deceased husband accumulated an Irish period of insurance;
 - (b) any period during which that widow and her last deceased husband both accumulated Irish periods of insurance shall be taken into account once only; and
 - (c) an Irish period of insurance accumulated by the widow's last deceased husband shall be deemed to be a period during which that husband was ordinarily resident in New Zealand for the purposes of determining the ordinary residence of that husband.

Article 8

Rate of New Zealand National Superannuation and Veteran's Pension in Ireland

1. If a person who is ordinarily resident in Ireland is entitled to receive national superannuation or a veteran's pension as a result of Article 6, the amount of that benefit shall be calculated in accordance with the following formula:

$$\frac{\text{number of whole months residence in New Zealand}}{\text{Y}} \times \text{maximum benefit rate}$$

where "Y" equals:

- 480 if the person was born before 1 April 1932;
- 492 if the person was born between 1 April 1932 and 30 June 1932;
- 495 if the person was born between 1 July 1932 and 30 September 1932;
- 498 if the person was born between 1 October 1932 and 31 December 1932;
- 501 if the person was born between 1 January 1933 and 31 March 1933;
- 504 if the person was born between 1 April 1933 and 30 June 1933;
- 507 if the person was born between 1 July 1933 and 30 September 1933;
- 510 if the person was born between 1 October 1933 and 31 December 1933;
- 513 if the person was born between 1 January 1934 and 31 March 1934;
- 516 if the person was born between 1 April 1934 and 30 June 1934;
- 519 if the person was born between 1 July 1934 and 30 September 1934;
- 522 if the person was born between 1 October 1934 and 31 December 1934;
- 525 if the person was born between 1 January 1935 and 31 March 1935;
- 528 if the person was born between 1 April 1935 and 30 June 1935;
- 531 if the person was born between 1 July 1935 and 30 September 1935;
- 534 if the person was born between 1 October 1935 and 31 December 1935;
- 537 if the person was born between 1 January 1936 and 31 March 1936;
- 540 if the person was born after 31 March 1936.

subject to the following provisions:

- (a) in determining the number of whole months residence in New Zealand, only residence after the age of 20 years shall be taken into account;
- (b) all periods of residence in New Zealand since attaining the age of 20 years shall be aggregated;
- (c) the maximum amount of benefit shall be:
 - (i) in the case of a single person, the maximum rate of benefit payable under the social security laws of New Zealand to a single person who is not living alone; and

- (ii) in the case of a married person, the maximum rate of benefit payable under the social security laws of New Zealand to a married person whose spouse also qualifies for national superannuation or a veteran's pension; and
 - (d) no account shall be taken of amounts being paid by way of:
 - (i) retirement pension;
 - (ii) old age (contributory) pension;
 - (iii) widows (contributory) pension;
 - (iv) invalidity pension
 under the social security laws of Ireland.
2. A person residing in Ireland on or before the date of entry into force of this Agreement who is receiving payment of national superannuation or a veteran's pension under section 17 of the Social Welfare (Transitional Provisions) Act 1990 shall be entitled, if he or she so elects, to continue to receive payment of that benefit calculated in accordance with that provision.

Article 9

Rate of New Zealand Widows' Benefit, Domestic Purposes Benefit Paid to Widowers and Invalids' Benefit in Ireland

If a person who is ordinarily resident in Ireland is entitled to receive a widow's benefit, a domestic purposes benefit paid to a widower or an invalid's benefit as a result of Article 6, the amount of that benefit shall be calculated in accordance with the following formula:

$$\frac{\text{number of whole months residence in New Zealand}}{\text{-----}} \times \text{maximum benefit rate}$$

300 months

subject to the following provisions:

- (a) in determining the number of whole months residence in New Zealand, only residence after attaining the age of 20 years shall be taken into account;
- (b) all periods of residence in New Zealand since attaining the age of 20 years shall be aggregated; and
- (c) the maximum amount of benefit payable shall be the maximum rate of benefit which that person would be entitled to receive under the social security laws of New Zealand.

Article 10

Exclusion of Certain Irish Payments From Calculation of New Zealand Benefits

For the purposes of calculating New Zealand widows benefit, domestic purposes benefit for widowers and invalids benefit by virtue of this Agreement to a person who is resident in Ireland, New Zealand shall disregard when assessing the income of that person, any of the payments under the social security laws of Ireland listed hereunder:

- (i) unemployment assistance;
- (ii) old age pension;
- (iii) blind pension;
- (iv) widows (contributory) and (non-contributory) pensions;
- (v) orphans (contributory) and (non-contributory) pensions;
- (vi) deserted wives allowance;
- (vii) prisoners' wives allowance;
- (viii) lone parents allowance;
- (ix) carers allowance;
- (x) pre retirement allowance;
- (xi) supplementary welfare allowance;
- (xii) child benefit;
- (xiii) rent allowance;
- (xiv) a maintenance allowance under section 69 of the Health Act 1979;
- (xv) any allowance, dependants allowance, disability benefit or wound pension under the Army Pensions Act 1923 to 1989;
- (xvi) deserted wives benefit

and any other payments of a similar nature, as mutually determined from time to time in letters exchanged between the Contracting Parties.

Article 11

Payment of New Zealand Orphans Benefit in Ireland

1. A person receiving or qualified to receive a New Zealand orphans benefit shall be entitled to receive that benefit while residing in Ireland, provided that:
 - (i) the circumstances which gave rise to eligibility occurred while the child was resident in New Zealand; and
 - (ii) the child was born in New Zealand or the child has been both resident and present in New Zealand at any time for a continuous period of 12 months.
2. The rate of orphans benefit payable in accordance with paragraph 1 shall be the appropriate rate specified in the appropriate schedule to the Social Security Act 1964.

Article 12

Payment of Supplementary Benefits and Allowances

1. If a person who is ordinarily resident in New Zealand becomes entitled to receive a New Zealand benefit as a result of Article 6, the competent institution of New Zealand shall also pay to that person any supplementary benefit or allowance that is provided for under the social security laws of New Zealand for which that person is qualified.
2. If a person who is ordinarily resident in Ireland becomes entitled to receive a New Zealand benefit as a result of this Agreement, the amount of that benefit shall not include any additional supplementary benefit or allowance which would be payable under the social security laws of New Zealand if that person were ordinarily resident in New Zealand.

Article 13

Residence in a Third State

A person who:

- (a) is ordinarily resident in New Zealand;
- (b) is entitled to receive a benefit solely through the application of the totalising provisions of Article 7; and
- (c) either:
 - (i) departs New Zealand with the intention of residing in a third state for a period which exceeds 26 weeks; or
 - (ii) resides in a third state for a period which exceeds 26 weeks;

shall not be entitled to receive his or her benefit while outside New Zealand or Ireland unless he or she is entitled to receive that benefit under a Social Security Reciprocal Agreement which New Zealand has entered into with that third state.

PART III

PROVISIONS RELATING TO IRISH BENEFITS

Article 14

Totalisation for Ireland

1. Where a person is entitled to a benefit under the legislation of Ireland by virtue of his or her Irish periods of insurance alone, that benefit shall be payable and the provisions of paragraph 2 of this Article shall not apply.
2. If a person is not entitled to a benefit under the legislation of Ireland on the basis of his or her Irish periods of insurance alone, then such periods shall be totalised with periods of residence in New Zealand after age 16, in accordance with the provisions of paragraph 3. The person's entitlement to benefit shall be determined on the basis of the totalised periods in accordance with the statutory contribution conditions provided for under the social security laws of Ireland and the amount of benefit payable under the legislation of Ireland shall be calculated in accordance with the provisions of Article 15.
3. For the purposes of determining entitlement to a benefit under the legislation of Ireland in accordance with the provisions of paragraph 2 a period of residence in New Zealand by a person after age 16 shall be considered to be a period in respect of which the person has qualifying contributions under the social security laws of Ireland.
4. For the purposes of paragraph 3, each calendar week or part thereof in which a person has a period of residence in New Zealand shall be deemed to be a contribution week in respect of which the person has a qualifying contribution under the social security laws of Ireland.
5. For the purposes of this Article where a period of residence in New Zealand and an Irish period of insurance coincide, the period of coincidence shall be taken into account once only as an Irish period of insurance.
6. If the total duration of the Irish periods of insurance completed under the social security laws of Ireland is less than one year and if, taking into account only those periods, no right to a benefit exists under the legislation of Ireland, the competent authority of Ireland will not be required to award benefits in respect of these periods by virtue of this Agreement.
7. For the purpose of determining entitlement of a person to an invalidity pension, any period of continuous incapacity for work which occurs while the person is resident in New Zealand shall be deemed to be a period of continuous incapacity for work in Ireland.

Article 15

Calculation of Irish Benefits

1. Where a person is entitled to an Irish benefit by virtue of the totalisation arrangements prescribed in Article 14, the competent institution of Ireland shall calculate the amount of benefit, other than death grant and orphans (contributory) allowance, as follows:
 - (a) it shall determine the theoretical amount of benefit which would be payable if all the periods of residence in New Zealand and all the Irish periods of insurance had been completed under Irish legislation. The amount of the theoretical benefit determined by virtue of this subparagraph shall include any increase which would be payable in respect of a qualified adult dependant but shall not include any increases payable in respect of dependent children;
 - (b) it shall determine the proportion of such theoretical benefit which bears the same relation to the whole as the total of Irish periods of insurance bears to the total of all periods of residence in New Zealand and Irish periods of insurance.

The proportionate amount thus calculated shall be the rate of benefit actually payable by the competent institution of Ireland.

2. In the case of death grant or orphans (contributory) allowance the amount of the benefit payable shall be calculated in accordance with the social security laws of Ireland taking into account the provisions of paragraph (3) of Article 14.

PART IV

MISCELLANEOUS PROVISIONS

Article 16

Lodgement of Claims

1. An application duly lodged for a benefit under the social security laws of one of the Contracting Parties shall be regarded as an application duly lodged under the legislation of the other Contracting Party.
2. The date of receipt of any application or other document submitted to one competent authority or competent institution shall be regarded as the date of receipt of such application or other document by the other competent authority or competent institution. Any application or document so received shall be transmitted without delay to the competent institution of the other Contracting Party.

Article 17

Determination and Commencement of Claims

1. The commencement date for payment of a benefit payable by virtue of this Agreement shall be determined in accordance with the social security laws of the Contracting Party concerned but in no case shall commence earlier than the date on which this Agreement enters into force.
2. Any period of Irish insurance, residence or remunerative employment completed before the date of entry into force of this Agreement shall be taken into account for the purpose of determining a right to a benefit under this Agreement in accordance with the provisions of the social security laws of each Contracting Party.
3. Subject to paragraph 1, a benefit may be paid under this Agreement in respect of events which occurred before the date of entry into force of the Agreement.

Article 18

Transitional Provisions for Ireland

In a case to which Article 17 (3) applies, where a benefit has been refused before the entry into force of this Agreement the benefit shall be recalculated at the request of a beneficiary by the competent institution of Ireland and paid with effect from the date of entry into force of this Agreement provided that the request is made to the competent institution of either Contracting Party within 24 months of such date. Any request made after such period has elapsed shall only be paid with effect from the date of the request.

Article 19

Appeals

1. Any person affected by a decision of the competent authority or competent institution of a Contracting Party, in relation to a matter arising by virtue of this Agreement, shall have the same rights to a review by or appeal to, administrative or judicial bodies of that Contracting Party, as provided for under the domestic laws of the Contracting Party, in respect of a decision of that nature.
2. Documents relating to reviews or appeals that may be made to administrative or judicial bodies established by the social security laws of one of the Contracting Parties may be lodged in the territory of the other Contracting Party, and any documents duly lodged in that manner shall be regarded as duly lodged for the purposes of those laws.

3. The date on which a document is duly lodged in the territory of one of the Contracting Parties in accordance with paragraph 2 shall determine whether that document is lodged within any time limit specified by the laws or administrative practices of the other Contracting Party which govern the appeal concerned.

Article 20

Recovery of Overpayments

1. Where:
 - (a) an amount paid by one Contracting Party to a person in respect of a benefit exceeded the amount if any, that was properly payable, whether by virtue of this Agreement or otherwise, in respect of that benefit; and
 - (b) a benefit of analogous type is payable by the other Contracting Party to that person, whether by virtue of this Agreement or otherwise,

the competent institution of that other Contracting Party shall, if requested by the other competent institution to do so and in accordance with this Article, deduct the amount equivalent to the excess payment referred to in subparagraph (a) from any arrears of payment which may be due to that person by virtue of the payment of the last mentioned benefit. If the amount of such arrears is not sufficient to meet the amount of the excess payment, any shortfall may be recovered from the person concerned in accordance with the domestic social security laws of the first Contracting Party.

2. Where, due to a delay in the payment of a benefit payable under this Agreement, a beneficiary is paid a Special Needs Grant by New Zealand or a Supplementary Welfare Allowance by Ireland, the competent institution making payment of that benefit shall, on the request of the other competent institution, deduct the amount equivalent to the Special Needs Grant or Supplementary Welfare Allowance paid to the beneficiary, from future instalments of the benefit.
3. The amount of an excess payment referred to in paragraph 1 shall be the amount determined by the competent institution of the Contracting Party by whom the excess payment was made.
4. Amounts deducted by the competent institution of one of the Contracting Parties in accordance with paragraph 1 or paragraph 2 and any amount received by that competent institution pursuant to arrangements referred to in paragraph 3, shall be remitted to the other competent institution as agreed between the competent institutions or in administrative arrangements made pursuant to Article 22.

Article 21

Exchange of Information and Mutual Assistance

1. The competent authorities shall communicate to each other any information necessary for the application of this Agreement or of the respective social security laws of the Contracting Parties concerning all matters arising under this Agreement or under those laws.
2. The competent institutions shall:
 - (a) furnish assistance to one another with regard to the determination or payment of any benefit or pension under this Agreement or any other entitlement under the respective social security laws as if the matter involved the application of their own laws;
 - (b) at the request of one to the other, assist each other in relation to the implementation of Agreements on social security entered into by either of the two Contracting Parties with third states, to the extent and in the circumstances as may be specified in administrative arrangements made in accordance with Article 22.
3. The assistance referred to in paragraph 2 shall be provided free of charge.
4. Any information transmitted in accordance with this Agreement to a competent institution shall be protected in the same manner as information obtained under the social security laws of the receiving Contracting Party.
5. In no case shall the provisions of paragraphs 2 and 4 be construed so as to impose on the competent institution of a Contracting Party the obligation to:
 - (a) carry out administrative measures at variance with the laws or the administrative practices of that or the other Contracting Party; or
 - (b) supply particulars which are not obtainable under the laws or in the normal course of the administration of that or the other Contracting Party.

Article 22

Administrative Arrangement

1. The competent authorities of the Contracting Parties shall establish by means of an administrative arrangement the measures necessary for the implementation of this Agreement.
2. Liaison bodies shall be designated to facilitate the implementation of this Agreement.

Article 23

Language of Communication

The competent authorities and competent institutions may correspond directly with each other and with any person wherever that person may reside whenever it is necessary for the application of this Agreement. The correspondence may be in any of the official languages of either Contracting Party.

Article 24

Currency

1. Payments under this Agreement may be validly made in the currency of the Contracting Party making the payment.
2. Money transfers effected under this Agreement shall be made in accordance with any relevant agreements in force between Contracting Parties at the time of transfer.
3. If provisions designed to restrict the exchange or exportation of currencies are introduced by either Contracting Party, the Governments of both Contracting Parties shall immediately decide on the measures necessary to ensure the transfer of sums owed by either Contracting Party or competent institution under this Agreement.

Article 25

Resolution of Difficulties

The competent authorities of the Contracting Parties shall resolve, to the extent possible, any difficulties which may arise in interpreting or applying this Agreement according to its spirit and fundamental principles.

Article 26

Review of Agreement

The Contracting Parties may agree at any time to review any of the provisions of this Agreement and, in any case, shall, within the period of 5 years commencing on the date of signature of this Agreement appoint a committee of experts to review and report to the competent authorities on the operation and effectiveness of the Agreement.

Article 27

Entry into Force and Termination

1. Both Contracting Parties shall notify each other in writing of the completion of their respective statutory and constitutional procedures required for the entry into force of this Agreement. The Agreement shall enter into force on the first day of the second month following the date of the last notification.
2. Subject to paragraph 3, this Agreement shall remain in force until the expiration of 12 months from the date on which either Contracting Party receives from the other written notice through the diplomatic channel of the intention of either Contracting Party to terminate the Agreement.
3. In the event that this Agreement is terminated in accordance with paragraph 2, the Agreement shall continue to have effect in relation to all persons who by virtue of this Agreement;
 - (a) at the date of termination, are in receipt of benefits or pensions; or
 - (b) prior to the expiry of the period referred to in that paragraph, have lodged claims for, and would be entitled at that date to receive benefits or pensions.

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

DONE in two copies in the English language at Wellington, New Zealand this 20th day of May 1993.

The image shows two handwritten signatures in black ink. The signature on the left is 'Jenny Shipley' with a superscript '1' to its right. The signature on the right is 'Michael Woods' with a superscript '2' to its right.

For the Government
of New Zealand

For the Government
of Ireland

¹ Jenny Shipley.

² Michael Woods.