



TREATY SERIES 2007
N° 70

**Agreement between the Government of Ireland and the
Government of Canada relating to the Canada Pension
Plan**

Done at Ottawa on 21 November 1972

Entered into force on 1 January 1973

Presented to Dáil Éireann by the Minister for Foreign Affairs

**AGREEMENT BETWEEN THE GOVERNMENT OF CANADA AND THE
GOVERNMENT OF IRELAND RELATING TO THE CANADA PENSION
PLAN**

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 (V) 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 1

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 2

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 3

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 4

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.

Article 5

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 6

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.

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.