

- (b) if a person is subject to the legislation of Luxembourg by reason of a professional activity during any period of residence in the territory of Canada, that period of residence shall not be considered as a period of residence in Canada for that person and for that person's spouse and dependants who reside with him or her and who are not subject to the Canada Pension Plan or to the comprehensive pension plan of a province of Canada by reason of employment during that period.

PART III

PROVISIONS CONCERNING BENEFITS

CHAPTER 1

TOTALIZING OF PERIODS

Article VIII

1. If a person is not entitled to a benefit solely on the basis of the periods of insurance under the legislation of one Party, eligibility for that benefit shall be determined by totalizing these periods and those specified in paragraphs 2 and 3 of this Article, provided that the periods do not overlap.
2. (a) For purposes of determining eligibility for a benefit under the Old Age Security Act of Canada, a period of residence in the territory of Luxembourg, after the age at which periods of residence in Canada are creditable for purposes of that Act, shall be considered as a period of residence in the territory of Canada.

(b) For purposes of determining eligibility for a benefit under the Canada Pension Plan, a calendar year including at least 67.5 days or three months of insurance under the legislation of Luxembourg shall be considered as a year for which contributions have been made under the Canada Pension Plan.
3. For purposes of determining eligibility for a benefit under the legislation of Luxembourg,
 - (a) periods creditable under the Old Age Security Act of Canada, expressed in months, which were completed before January 1, 1966 shall be considered as periods during which valid contributions have been made under the legislation of Luxembourg;
 - (b) periods creditable under the Canada Pension Plan, expressed in years, and periods creditable under the Old Age Security Act of Canada, expressed in months, which are not part of periods creditable under the Canada Pension Plan and which have been completed after December 31, 1965 shall be