

PART II
PROVISIONS CONCERNING APPLICABLE LEGISLATION

ARTICLE 3

Detached Workers

1. In the cases referred to in Article 7(1)(a) and 7(2)(b) of the Agreement, the agencies identified below shall issue, at the employer's request, a certificate of coverage indicating which legislation applies to a detached worker and the period for which that legislation applies.

The certificate shall be issued:

- (a) as regards France,
 - by the fund that covers the salaried worker or, in regard to salaried employees in the general plan, by the fund for the district where the employer is located;
- (b) as regards Canada,
 - by the Canada Revenue Agency.

2. The certificate of coverage issued in accordance with the preceding paragraph is kept by the employer receiving the detached salaried worker abroad. In this case, the certificate establishes that the worker is exempt from the legislation of the Contracting State where the temporary workplace is located. Employers established in Canada that employ salaried employees detached to France are required to certify that the worker has health care coverage as set out in Article 7(1)(c) of the Agreement. Dependants who accompany the worker are also required to have this coverage unless they are subject to the legislation of France as a result of a professional activity.

3. (a) If the duration of the initial detachment exceeds the period set out in Article 7(1)(a) of the Agreement, prior to the end of that period:
- (i) the employer established in Canada is required to submit to the Canada Revenue Agency the application to extend a detachment from Canada to France;
 - (ii) the employer established in France is required to submit to the *Centre des liaisons européennes et internationales de sécurité sociale* the application to extend a detachment from France to Canada.