

- (B) the Legislative Policy Directorate, Canada Revenue Agency: for the application of Articles 6 to 10 of the Agreement and paragraph 3 of this Administrative Arrangement.

## **PROVISIONS CONCERNING APPLICABLE LEGISLATION**

### **3. Coverage of Employed and Self-employed Persons**

The competent authorities understand that:

- (i) In the cases set out in Articles 6, 7 and 10 of the Agreement, the competent authority whose legislation applies will, on request, issue a certificate of fixed duration certifying, in respect of the work in question, that the employed person and that person's employer or the self-employed person are subject to that legislation. The issuing authority will send a copy of the certificate to the employed person and their employer or to the self-employed person;
  - (A) Where the legislation of India applies, the Employees' Provident Fund Organization will issue a certificate of coverage and will send a copy of the certificate to the Legislative Policy Directorate, Canada Revenue Agency,
  - (B) Where the legislation of Canada applies, the Legislative Policy Directorate, Canada Revenue Agency will issue a certificate of coverage and will send a copy to the Employees' Provident Fund Organization;
- (ii) The liaison agencies will mutually confirm the consent referred to in Article 7 of the Agreement before the end of the current term of coverage;
- (iii) The liaison agencies will direct such requests and notices regarding consent:
  - (A) where the legislation of India applies, to the Employees' Provident Fund Organization,
  - (B) where the legislation of Canada applies, to the Legislative Policy Directorate, Canada Revenue Agency.