

PART II

PROVISIONS CONCERNING THE APPLICABLE LEGISLATION

Paragraph 3

1. The following are designated as "institutions" for the purposes of this paragraph:
 - (a) where the legislation of Canada applies, the Source Deductions Division, Department of National Revenue, Taxation;
 - (b) where the legislation of Ireland applies, Scope Section, Department of Social Welfare.
2. In cases involving assignments, elections or modifications, as provided for in paragraphs 2, 5 and 6, respectively, of Article VI of the Agreement, the institution of the Party whose legislation applies will, on request, issue a certificate certifying, in respect of the work in question, that either the employed person or that person's employer, or both, as the case may be, are subject to that legislation.
3. The certificates referred to in subparagraph 2 will be issued on forms that are acceptable to the institution of the other Party. The employed person in question as well as that person's employer and the institution of the other Party will be given a copy.

PART III

PROVISIONS CONCERNING BENEFITS

Paragraph 4

Reckonable Periods

For the application of subparagraph 2(b) of Article VIII of the Agreement, a contribution year under the legislation of Ireland will be deemed to coincide with the calendar year in which the said contribution year begins.