

- (ii) the laws and regulations governing the *Employment Pensions Scheme*; and
- (iii) the *Employers' Social Security Contributions Act*, to the extent that that Act concerns employers' contributions in respect of the *National Pensions Scheme*."

Article IV

Article IV of the Agreement is amended by:

- (a) designating the existing text of Article IV as paragraph 1; and
- (b) adding, immediately after paragraph 1, the following paragraphs:

"2. In a case in which a benefit under the *Employment Pensions Scheme* of Finland would be payable by virtue of this Agreement to a citizen of Canada residing in the territory of Canada, that benefit shall be paid to a citizen of Canada residing in the territory of a third State on the same conditions and to the same extent as that benefit is payable to a citizen of Finland residing in the territory of that third State, provided that the third State is one with which Finland has concluded a social security agreement or a comparable instrument.

3. Benefits under the legislation of Canada payable by virtue of this Agreement to a person who is or who has been subject to that legislation, or to the dependants or survivors of such a person, shall be paid in the territory of a third State."