

3. In any case to which paragraph 1 or 2 applies, the authority to which the claim, notice or appeal has been submitted shall transmit it without delay to the competent authority of the other Party.

#### Article XVIII

1. The competent authority of a Party shall discharge its obligations under this Agreement in the currency of that Party.
2. Benefits shall be paid to beneficiaries or their duly authorized agents, where appropriate, free from any deduction for administrative expenses that may be incurred in paying the benefits.

#### Article XIX

The competent authorities of the Parties shall resolve, to the extent possible, any difficulties which arise in interpreting or applying this Agreement in accordance with its spirit and fundamental principles.

#### Article XX

The relevant authority of Ireland and a province of Canada may conclude understandings concerning any social security matter within provincial jurisdiction in Canada insofar as those understandings are not inconsistent with the provisions of this Agreement.

### PART V

#### TRANSITIONAL AND FINAL PROVISIONS

#### Article XXI

1. Any reckonable period completed before the date of entry into force of this Agreement shall be taken into account for the