

to the minimum qualifying period required under that Plan to establish entitlement to that benefit, but in no case shall that fraction exceed the value of one.

### CHAPTER 3

## BENEFITS UNDER THE LEGISLATION OF IRELAND

### Article XII

1. If a person is not entitled to an Irish benefit under the legislation of Ireland alone and the totalisation provisions of this Agreement are invoked, the person's entitlement to benefit shall be determined by the competent authority of Ireland on the basis of the totalised periods in accordance with the relevant statutory contribution conditions provided for under the legislation of Ireland and the aforesaid competent authority shall calculate the amount of Irish benefit, other than death grant and orphan's (contributory) allowance in accordance with the following formula:
  - (a) the amount of the theoretical benefit, exclusive of any increase or additional allowance other than an increase for an adult dependant, which would be payable if all the periods reckonable under the legislation of both Parties had been completed under its own legislation and
  - (b) the proportion of such theoretical benefit which bears the same relation to the whole as the total of the reckonable periods completed under the legislation of Ireland bears to the total of reckonable periods completed under the legislation of both Parties.

The proportionate amount thus calculated shall be the rate of benefit payable to that person by the competent authority of Ireland.

2. In the case of death grant and orphan's (contributory) allowance, entitlement to benefit and the amount of benefit payable shall be calculated in accordance with the relevant contribution conditions