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chapter R-9, r. 26

Regulation respecting the implementation of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Grand Duchy of Luxembourg

An Act respecting the Québec Pension Plan

(chapter R-9, s. 215)

Tax Administration Act

(chapter A-6.002, ss. 9 and 96)

An Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail

(chapter M-15.001, s. 10)

An Act respecting the Ministère de la Santé et des Services sociaux

(chapter M-19.2, s. 10)

1. The following Acts and the Regulations made thereunder apply to any person referred to in the Agreement on Social Security between the Gouvernement du Québec and the Government of the Grand Duchy of Luxembourg signed on 22 September 1987 and appearing in Schedule I:

- (1) the Hospital Insurance Act (chapter A-28);
- (2) the Health Insurance Act (chapter A-29);
- (3) the Act respecting the Québec Pension Plan (chapter R-9);
- (4) the Act respecting health services and social services (chapter S-5).

O.C. 1920-89, s. 1.

2. Those Acts and Regulations apply in the manner prescribed in the Agreement and in the Administrative Arrangement appearing in Schedule II.

O.C. 1920-89, s. 2.

3. *(Omitted).*

O.C. 1920-89, s. 3.

SCHEDULE I

(s. 1)

AGREEMENT ON SOCIAL SECURITY BETWEEN QUÉBEC AND LUXEMBOURG

The Gouvernement du Québec

and

The Government of the Grand Duchy of Luxembourg,

Desirous of ensuring their respective nationals the benefits of the coordination of the social security legislation of Québec and Luxembourg,

Have agreed to the following provisions:

TITLE I

GENERAL PROVISIONS

ARTICLE 1

DEFINITIONS

1. In the Agreement:

(a) «competent authority» means, for Québec, the Minister responsible for the administration of the legislation referred to in Article 2, and, for Luxembourg, the Minister of Social Security;

(b) «competent institution» means, for Québec, the department or agency responsible for the administration of the legislation referred to in Article 2, and, for Luxembourg, the institution with which the person in question is affiliated at the time of applying for benefits or from which he is entitled to benefits;

(c) «insurance period» means, for Québec, any year for which contributions have been paid or a disability pension has been paid under the Act respecting the Québec Pension Plan, and, for Luxembourg, contributory periods as defined for the entitlement to benefits;

(d) «benefit» means a pension, an annuity, an allowance, a lump sum or another cash benefit or benefit in kind provided by the legislation of each Party, including any addition, supplement or increase;

(e) «national» means, for Québec, a Canadian citizen residing in Québec and, for Luxembourg, a person of Luxembourg nationality.

2. Any term not defined in the Agreement has the meaning assigned to it in the applicable legislation.

ARTICLE 2

SCOPE OF APPLICATION

1. The Agreement applies to the legislation referred to hereinafter:

(a) for Québec, legislation respecting the Pension Plan, industrial accidents and occupational diseases, health insurance, hospital insurance and other health services;

(b) for Luxembourg, legislation respecting health-maternity insurance, industrial accident and occupational disease insurance and pension insurance, including supplementary insurance for mine workers, metal workers and professional drivers.

2. The Agreement also applies to any act or regulation amending, supplementing or replacing the legislation referred to in Paragraph 1.

3. The Agreement applies in addition to an act or regulation of one Party that extends existing plans to new categories of beneficiaries; notwithstanding the foregoing, that Party has three months from the official publication of that instrument to notify the other Party that the Agreement does not apply.

ARTICLE 3

PERSONS TO WHOM THE AGREEMENT APPLIES

1. Unless otherwise provided, the Agreement applies to:

- (a) all nationals of each Party;
- (b) any refugee as defined in Article 1 of the Convention Relating to the Status of Refugees of July 28, 1951 and the Protocol thereto of January 31, 1967;
- (c) any stateless person as defined in Article 1 of the Convention Relating to the Status of Stateless Persons of September 28, 1954;
- (d) any person in respect of acquired rights attributable to a person referred to in Paragraph a to c.

2. In respect of Québec, the Agreement applies in addition to any other person who is or has been subject to the legislation of one Party, irrespective of his nationality.

ARTICLE 4

EQUALITY OF TREATMENT

The persons designated in Article 3 receive, in the administration of the legislation of one Party, the same treatment as the nationals of that Party.

ARTICLE 5

EXPORT OF BENEFITS

Any cash benefits acquired under the legislation of one Party, as well as those acquired under the Agreement, may not be reduced, altered, suspended, discontinued or confiscated only by reason that the beneficiary resides or stays in the territory of the other Party, and those benefits are payable in the territory of the other Party.

Title II

PROVISIONS RESPECTING APPLICABLE LEGISLATION

ARTICLE 6

GENERAL RULE

Unless otherwise provided in the Agreement, a person is subject only to the legislation of the Party in whose territory he works.

ARTICLE 7

PERSON ON ASSIGNMENT

1. An employee subject to the legislation of one Party and assigned for a period not exceeding twenty-four months by his employer to the territory of the other Party is subject, in respect of that employment, only to the legislation of the first Party for the duration of his assignment.
2. Notwithstanding the foregoing, if the duration of the employment to be held extends beyond twenty-four months, the legislation of the first Party remains applicable, provided the competent authorities of both Parties are in agreement.
3. The provisions of the preceding two paragraphs are applicable without distinction of nationality.

ARTICLE 8

SELF-EMPLOYED PERSON

1. A person who resides in the territory of one Party and is self-employed in the territory of both Parties is

subject, in respect of that work, to the legislation of the first Party only.

2. A person who resides in the territory of one Party and is usually self-employed in the territory of that Party remains subject to the legislation thereof where he carries on his activity in the territory of the other Party for a period not exceeding twenty-four months. Where applicable, Paragraphs 2 and 3 of Article 7 apply by analogy.

ARTICLE 9

PERSON EMPLOYED IN INTERNATIONAL TRANSPORT

1. A person employed in international transport, working in the territory of both Parties as flight or seagoing staff for an enterprise whose head office is in the territory of one Party and that, on behalf of a third party or its own behalf, transports passengers or goods by air or sea, is subject to the legislation of the latter Party.

2. Notwithstanding the foregoing, if he is employed by a branch or a permanent representative the enterprise possesses in the territory of one Party other than the territory where it has its head office, he is subject to the legislation of the Party on whose territory that branch or permanent representative is located.

3. Notwithstanding the preceding two paragraphs, if the person works principally in the territory of the Party where he resides, he is subject to the legislation of that Party, even if the enterprise employing him has neither a head office, branch nor permanent representative therein.

ARTICLE 10

PERSON EMPLOYED IN AN OFFICIAL SERVICE OF ONE PARTY

1. Any person employed in an official service of one Party and assigned to employment in the territory of the other Party is subject only to the legislation of the first Party in respect of that employment.

2. A person residing in the territory of one Party and employed in an official service of the other Party is subject, in respect of that employment, only to the legislation that applies in that territory. Notwithstanding the foregoing, if that person is a national of the Party employing him, he may, within six months following the beginning of his employment or the coming into force of this Agreement, choose to be subject to the legislation of that Party.

3. For the purposes of this Article, a Canadian citizen who does not reside in Québec but who is or has been subject to Québec legislation is presumed to be a Québec national.

4. The Agreement does not apply to persons referred to in the Vienna Convention on Diplomatic Relations of April 18, 1961 or the Vienna Convention on Consular Relations of April 24, 1963.

ARTICLE 11

DEROGATION FROM PROVISIONS RESPECTING COVERAGE

The competent authorities of the two Parties may derogate, exceptionally and in common agreement, from the provisions of Articles 6, 7, 8, 9 and 10 in respect of a person or a category of persons.

TITLE III

PROVISIONS RESPECTING BENEFITS

CHAPTER 1

RETIREMENT BENEFITS, DISABILITY BENEFITS AND SURVIVOR'S BENEFITS

ARTICLE 12

BENEFITS COVERED

This Chapter applies

- (a) for Québec, to all benefits payable under the Act respecting the Québec Pension Plan (chapter R-9);
- (b) for Luxembourg, to all pension insurance benefits.

ARTICLE 13

BENEFITS UNDER QUÉBEC LEGISLATION

1. A person who has been subject to the legislation of either Party, together with his dependants, survivors and assigns, receives benefits under Québec legislation if he qualifies under that legislation for entitlement to benefits. The competent institution of Québec determines the amount of the benefit, in accordance with the provisions of the legislation it is applying.
2. If the person is not entitled to benefits under Québec legislation, the competent institution of Québec proceeds as follows:
 - (a) it recognizes one contributory year where the competent institution of Luxembourg attests that a person has completed an insurance period of at least 67.5 days or three months in one year under the legislation of Luxembourg, provided that year is included in the contributory period as defined in Québec legislation;
 - (b) years recognized under Paragraph a are totalized with insurance periods completed under Québec legislation, provided they do not overlap.
3. Where entitlement to benefits is acquired pursuant to the totalization prescribed by Paragraph 2, the competent Québec institution determines the amount of benefits payable as follows:
 - (a) the amount of the part of the benefit related to earnings is calculated in accordance with the provisions of Québec legislation;
 - (b) the amount of the flat rate of the benefit is determined in proportion to the period in respect of which contributions have been paid under Québec legislation in relation to the contributory period under that legislation.

ARTICLE 14

BENEFITS UNDER LUXEMBOURG LEGISLATION

1. If a person is not entitled to benefits under Luxembourg legislation solely on the basis of insurance periods completed under that legislation, entitlement to the said benefits is determined by totalizing the said periods with those completed under Québec legislation, provided those periods do not overlap.
2. In calculating the periods completed under Québec legislation, an insurance year corresponds to the term of Luxembourg legislation, to respectively twelve months and two-hundred-seventy days.
3. Pensions are calculated and settled in accordance with the provisions of Luxembourg legislation, taking into account the provisions hereinafter:
 - (a) the child supplement, the supplement payable, as the case may be, to make up the minimum pension and special increases in the case of disability and early death are awarded in the same proportion as the flat rate;
 - (b) the insurance periods completed under Luxembourg legislation by Québec nationals not residing in the territory of Luxembourg are combined with periods of residence in Luxembourg for the attribution of the flat rate in Luxembourg pensions.

ARTICLE 15

JOINT PROVISIONS

1. If a person is not entitled to benefits after the totalization prescribed by Article 13 or Article 14, the insurance periods completed under the legislation of a third party that is bound to each Party by an international social security instrument containing provisions related to the totalization of insurance periods are taken into consideration to establish entitlement to benefits, in accordance with the procedures set out in this Chapter.
2. Where it is impossible to determine with exactitude the beginning and end of an insurance period completed under the legislation of one Party, that period is presumed not to overlap an insurance period completed under another legislation.

CHAPTER 2

INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES

ARTICLE 16

BENEFITS COVERED

This Chapter applies

- (a) for Québec, to any benefits covered by Québec legislation respecting industrial accidents and occupational diseases;
- (b) for Luxembourg, any benefits for industrial accident and occupational disease insurance.

ARTICLE 17

RESIDENCE OR STAY IN THE TERRITORY OF THE OTHER PARTY

A person who is entitled to benefits under the legislation of one Party and who resides or stays in the territory of the other Party is entitled to:

- (a) benefits in kind provided on behalf of the competent institution by the institution of the place of stay or of residence in accordance with the provisions of the legislation that the latter is applying;
- (b) cash benefits paid by the competent institution in accordance with the provisions of the legislation it is applying.

ARTICLE 18

OCCUPATIONAL DISEASES IN THE CASE OF EXPOSURE TO RISK IN THE TERRITORY OF BOTH PARTIES

1. Where the victim of an occupational disease has, under the legislation of both Parties, carried on an activity likely to cause the said disease, the benefits that the victim or his survivors may claim are awarded solely under the legislation of the Party in whose territory the activity in issue was last carried on, subject to the person in question meeting the conditions prescribed by that legislation and taking into account the provisions of the following Paragraphs.
2. If the awarding of occupational disease benefits under the legislation of one Party is subject to the condition that the disease in question was ascertained medically for the first time in its territory, that condition is deemed to be met where the said disease was ascertained for the first time in the territory of the other Party.
3. If the awarding of occupational disease benefits under the legislation of one Party is subject to the condition that the disease in question was ascertained medically within a fixed period after the cessation of the last activity likely to cause such a disease, the competent institution of that Party, when it

considers the time at which the latter activity was carried on, takes into account, to the extent required, activities of a similar nature carried on under the legislation of the other Party, as if they had been carried on under the legislation of the first Party.

4. If the awarding of occupational disease benefits under the legislation of one Party is subject to the condition that an activity likely to cause the disease in question was carried on during a specific period, the competent institution of that Party takes into account, to the extent required, the periods during which such an activity was carried on under the legislation of the other Party, as if it had been carried on under the legislation of the first Party.

5. The cost of cash benefits is shared by the institutions of both Parties. The apportionment is made in proportion to the duration of the periods of activities related to the disease in question that were completed under the legislation of each Party, in relation to the total duration of such periods completed under the legislation of both Parties, on the date the benefits began to run.

ARTICLE 19

AGGRAVATION OF A COMPENSATED OCCUPATIONAL DISEASE

1. In the case of the aggravation of an occupational disease for which a person has received or receives compensation under the legislation of one Party, the following provisions are applicable:

(a) if the person, since receiving benefits, has not, under the legislation of the other Party, held employment likely to cause the disease in question or its aggravation, the competent institution of the first Party is bound to provide the benefits related to the aggravation and to bear the costs thereof, in accordance with the provision of the legislation it is applying;

(b) if the person, since receiving benefits, has held such employment under the legislation of the other Party, the competent institution of the first Party is bound to bear the cost of the benefits without taking the aggravation into account. The competent institution of the second Party awards the person a supplement equal to the difference between the amount of the benefits payable after the aggravation and that of the benefits that would have been payable before the aggravation, under the legislation that the institution of the second Party is applying.

2. In the case of the aggravation of an occupational disease that gave rise to the application of the provisions of Article 18, the following provisions are applicable:

(a) if the person, since receiving benefits, has not, under the legislation of one Party, held employment likely to cause the disease in question or to aggravate it, the competent institution of the Party that awarded the benefits under Paragraph 1 of Article 18 is bound to provide the benefits, taking the aggravation into account, in accordance with the provisions of the legislation it is applying; the cost of the cash benefits is shared by the institutions of both Parties, in accordance with Paragraph 5 of Article 18;

(b) if the person has *de novo* carried on an activity likely to aggravate the occupational disease in question

(i) under the legislation of the Party that awarded the benefits, the competent institution of that Party determines the amount of the additional benefits pursuant to the legislation it is applying;

(ii) under the legislation of the other Party, the competent institution of that Party awards additional benefits equal to the difference between the amount of benefits payable after the aggravation and that of the benefits that would have been payable before the aggravation, pursuant to the provisions of the legislation it is applying.

Additional benefits are borne by the Party awarding them.

ARTICLE 20

ESTABLISHING THE DEGREE OF DISABILITY

If the legislation of one Party provides explicitly or implicitly that industrial accidents or occupational diseases previously sustained or ascertained are taken into consideration in assessing the degree of disability, the competent institution of that Party also takes into consideration industrial accidents or occupational diseases previously sustained or ascertained under the legislation of the other Party, as if they had been sustained or ascertained under the legislation it is applying.

ARTICLE 21

CALCULATION OF CASH BENEFITS

The competent institution of one Party whose legislation provides that the amount of cash benefits varies with the number of dependants also takes into consideration the dependants of the person in question who reside in the territory of the other Party, as if they resided in its territory.

CHAPTER 3

HEALTH SERVICES

ARTICLE 22

BENEFITS COVERED

This Chapter applies

(a) for Québec, to any benefits covered in the legislation respecting health insurance, hospital insurance and other health services;

(b) for Luxembourg, to any health-maternity insurance benefits.

ARTICLE 23

ENTITLEMENT

For entitlement to benefits and eligibility for continued health insurance in accordance with Luxembourg legislation, the periods of residence completed under Québec legislation are combined with the insurance periods completed under Luxembourg legislation.

ARTICLE 24

CHANGE OF RESIDENCE

1. A person who transfers his residence from Luxembourg to Québec and who is no longer covered by Luxembourg health insurance is eligible from the day of his arrival for the benefits provided by Québec legislation.

2. A person who transfers his residence from Québec to Luxembourg and who is no longer covered by the benefits provided by Québec legislation is eligible, in the absence of compulsory insurance, for continued insurance in accordance with Luxembourg legislation with the Caisse Nationale d'assurance maladie des ouvriers.

ARTICLE 25

HOLDERS OF CASH BENEFITS

1. The holder of cash benefits for old age, retirement, survivors, disability, industrial accidents or occupational diseases payable under the legislation of both Parties receives benefits in kind for himself and the members of his family in accordance with the legislation of the Party in whose territory he resides.

2. The holder of cash benefits for old age, retirement, survivors, disability, industrial accidents or occupational diseases payable under the legislation of one Party who resides in the territory of the other

Party receives benefits in kind for himself and the members of his family in accordance with the legislation of the Party in whose territory he resides. Notwithstanding the foregoing, if the holder of benefits under Québec legislation resides in Luxembourg, he is eligible for continued insurance with the Caisse Nationale d'assurance maladie des ouvriers; the related contributions are calculated in terms of the rules applicable to a pension holder payable under Luxembourg legislation.

ARTICLE 26

BENEFITS FOR PERSONS ON ASSIGNMENT

1. A person on assignment referred to in Article 7, together with his accompanying family members, receives the benefits in kind provided by the legislation of the Party in whose territory he is assigned, from the day of arrival in the territory of that Party.
2. A family member referred to in Paragraph 1 is a person who is defined or eligible as a family member under the legislation the competent institution is applying.

ARTICLE 27

BENEFITS FOR STUDENTS

1. A person entitled to benefits in kind under the legislation of one Party who is studying in the territory of the other Party, together with his accompanying family members, receives the benefits in kind provided by the legislation of the Party in whose territory he is studying.
2. A family member referred to in Paragraph 1 is a person who is defined or eligible as a family member under the legislation the competent institution is applying.

ARTICLE 28

LIABILITY FOR BENEFITS

The institution providing the benefits referred to in this Chapter bears the cost of those benefits.

TITLE IV

MISCELLANEOUS PROVISIONS

ARTICLE 29

ADMINISTRATIVE ARRANGEMENT

1. An Administrative Arrangement which must be approved by the competent authority of Luxembourg and the authority designated by Québec sets out the procedures for administering the Agreement.
2. The liaison agency of each party is designated in the Administrative Arrangement.

ARTICLE 30

MUTUAL ADMINISTRATIVE ASSISTANCE

1. The competent authorities:
 - (a) forward to one another any information on the steps taken to administer the Agreement or changes made in their respective legislation, insofar as such changes affect the administration of the Agreement;
 - (b) inform one another of any difficulties encountered in interpreting and administering the Agreement and undertake to resolve them to the extent possible.
2. The competent institutions:

(a) communicate to one another any information required for administering the Agreement;

(b) provide assistance free of charge with regard to any matter related to the administration of the Agreement.

ARTICLE 31

PROTECTION OF PERSONAL INFORMATION

1. For the purposes of this Article, the word «information» means any information from which the identity of a natural person or a juridical person can easily be established.

2. Unless disclosure is required under the legislation of one Party, any information communicated by an institution of one Party to an institution of the other Party is confidential and may be used solely for the purposes of administering the Agreement and the legislation to which it applies.

3. Access to a file containing information is subject to the legislation of the Party in possession of the file.

ARTICLE 32

PAYMENT OF BENEFITS

All cash benefits are payable directly to beneficiaries in the currency of the Party making payment, without deductions for the administrative charges that may be incurred in the payment of those benefits.

ARTICLE 33

EXEMPTION FROM CHARGES AND ENDORSEMENT

1. Any waiving or reduction of charges prescribed by the legislation of one Party respecting the issuing of a certificate or document required for the purposes of that legislation is extended to certificates and documents required for the purposes of the legislation of the other Party.

2. Any document required for administering the Agreement is exempted from endorsement of authentication by diplomatic or consular authorities and from any similar form of procedure.

ARTICLE 34

APPLICATION FOR BENEFITS

1. To receive benefits under the Agreement, a person must submit an application in accordance with the procedures set out in the Administrative Arrangement.

2. An application for benefits submitted under the legislation of one Party is deemed to be an application for similar benefits under the legislation of the other Party if the person:

(a) indicates his intention that his application be considered an application under the legislation of the other Party; or

(b) indicates, when applying, that he has already completed insurance periods under the legislation of the other Party.

3. The presumption of the preceding paragraph does not prevent a person from requesting that his application for benefits under the legislation of the other Party be deferred.

ARTICLE 35

APPLICATION PERIOD

1. An application, a statement or an appeal that must, under the legislation of one Party, be submitted

within a fixed period to the authority or institution of that Party is receivable if submitted within the same period to the corresponding authority or institution of the other Party. In that case, the authority or institution of the latter Party immediately forwards the application, statement or appeal to the authority or institution of the first Party.

2. The date on which that application, statement or appeal is submitted to the authority or institution of one Party is considered the date of submission to the authority or institution of the other Party.

ARTICLE 36

EXPERT APPRAISALS

1. The expert appraisals required under the legislation of one Party may be submitted in the territory of the other Party, under the conditions set out in the Administration Arrangement.

2. The expert appraisals referred to in Paragraph 1 are deemed to have been made in the territory of the other Party.

ARTICLE 37

REIMBURSEMENT BETWEEN INSTITUTIONS

1. An institution is bound to reimburse the amount of benefits paid on its behalf by the other institution.

2. An institution is bound to reimburse the cost of professional fees related to each expert appraisal made at its request by the other institution.

3. The Administration Arrangement sets out the procedures for the reimbursement of the costs referred to in the preceding two Paragraphs.

4. The competent authority of Luxembourg and the authority designated by Québec may, in common agreement, waive, wholly or in part, the reimbursement of the costs referred to in the Agreement.

TITLE V

TRANSITIONAL AND FINAL PROVISIONS

ARTICLE 38

TRANSITIONAL PROVISIONS

1. The Agreement does not establish entitlement to benefits for a period prior to the date of its coming into force.

2. For the purposes of Chapter 1 of Title III and subject to the provisions of Paragraph 1 of this Article:

(a) any insurance period completed before the coming into force of the Agreement must be taken into consideration in determining entitlement to benefits under the Agreement;

(b) benefits other than death benefits or a funeral allowance are payable under the Agreement even if they relate to an event that occurred prior to the date of its coming into force;

(c) where benefits are payable following the application of Paragraph 2 of Article 13 or the application of Article 14 and where the application for those benefits is submitted within two years of the date of coming into force of the Agreement, the rights resulting from the Agreement are acquired from that date, or from the date of the retirement, death or disability establishing entitlement to the benefits if that occurs later, notwithstanding the provisions of the legislation of both Parties respecting the prescription of rights;

(d) benefits that, by reason of nationality or residence, have been refused, decreased or suspended are, on application by the person in question, awarded or restored from the date of coming into force of the Agreement;

(e) benefits awarded before the date of coming into force of the Agreement are revised, on application by the person in question. If revision results in benefits that are less than those paid before the coming into force of the Agreement, the benefits are maintained at their previous level;

(f) if the application referred to in Paragraphs *d* and *e* of this Paragraph is submitted within two years of the date of coming into force of the Agreement, the rights established under the Agreement are acquired from that date, notwithstanding the provisions of the legislation of both parties respecting the prescription of rights;

(g) if the application referred to in Paragraphs *d* and *e* of this Paragraph is submitted after the expiry of two years following the coming into force of the Agreement, the rights that are not prescribed are acquired from the date of the application, subject to more favorable provisions of the legislation being applied.

3. For the purposes of Chapter 2 of Title III, any period of activity at risk completed under the legislation of one Party before the date of coming into force of the Agreement is taken into consideration for determining the amount of benefits and the apportionment of its cost between the competent institutions.

4. For the purposes of Chapter 3 of Title III, any insurance period or period of residence completed before the coming into force of the Agreement is taken into consideration for the establishment of entitlement to benefits.

5. For the purposes of Article 7, a person who is already on assignment on the date of coming into force of the Agreement is presumed to have been assigned only from that date.

ARTICLE 39

COMMUNICATIONS

1. The competent authorities and institutions of both Parties may communicate with one another in their official language.

2. A decision of a tribunal or of an institution may be sent directly to a person residing in the territory of the other Party.

ARTICLE 40

COMING INTO FORCE AND DURATION

1. Each Contracting Party shall advise the other when the internal procedures required for the coming into force of the Agreement have been completed.

2. The Agreement comes into force on the first day of the third month following the completion of the notification procedure referred to in Paragraph 1.

3. The Agreement is entered into for an indeterminate period from the date of its coming into force. It may be terminated by one of the Parties by notice in writing to the other Party. The Agreement ends on the 31st of December following the date of notification by at least twelve months.

4. In the case of termination, any right acquired by a person under the provisions of the Agreement will be maintained and negotiations will be undertaken to decide on the rights in the process of being acquired under the Agreement.

Made at Québec this 22 day of September 1987, in duplicate.

For the Gouvernement du

Québec

GIL RÉMILLARD