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chapter R-9, r. 15

## **Regulation respecting the implementation of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Kingdom of Denmark**

### **An Act respecting the Québec Pension Plan**

(chapter R-9, s. 215)

### **Tax Administration Act**

(chapter A-6.002, s. 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 Kingdom of Denmark signed on 23 November 1987 and appearing in Schedule I to this Regulation:

- (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. 1738-87, s. 1.

**2.** Those Acts and Regulations apply in the manner prescribed in the Agreement and the consequential Administrative Arrangement appearing in Schedule II to this Regulation.

O.C. 1738-87, s. 2.

**3.** *(Omitted).*

O.C. 1738-87, s. 3; O.C. 2024-87, s. 1.

## **SCHEDULE I**

(s. 1)

AGREEMENT ON SOCIAL SECURITY BETWEEN QUÉBEC AND DENMARK

The Gouvernement du Québec

and

The Government of the Kingdom of Denmark,

Desirous of assuring their respecting nationals of the benefits of coordinating the social security legislation of Québec and the Kingdom of Denmark,

Have agreed to the following provisions:

## **TITLE I**

### **GENERAL PROVISIONS**

#### **Article 1**

##### **Definitions**

In the Agreement, unless the context indicates otherwise:

- (a) «competent authority» means the Québec Minister responsible for the administration of the legislation referred to in Article 2 or the Danish Minister of Social Affairs;
- (b) «competent institution» means the Québec department or agency or the Danish institution responsible for the administration of the legislation referred to in Article 2;
- (c) «insurance period» means any year for which contributions have been paid or a disability pension has been paid under the Act respecting the Québec Pension Plan or any other year considered equivalent; and any calendar year in respect of which contributions at least equal to a full contribution for 13 weeks or 3 months has been made under the Act respecting supplementary labor-market pensions (ATP) of Denmark;
- (d) «benefit» means a pension, an allowance, a lump sum or another cash benefit or benefit in kind provided by the legislation of each Party, including any additional benefit, supplement or increase;
- (e) «national» means a person of Canadian citizenship residing in Québec or a person of Danish nationality;
- (f) «territory» means, in respect of Denmark, its national territory, except for Greenland and the Faeroe Islands.

and 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:

- (a) Québec legislation respecting the Québec Pension Plan, industrial accidents and occupational diseases, health insurance, hospital insurance, and other health services;
- (b) Danish legislation respecting supplementary labor-market pensions (ATP), insurance for work-related injuries, health insurance and hospital services.

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 3 months from the official publication of that instrument to notify the other Party that the Agreement does not apply.

4. The Agreement does not apply to an act or regulation covering a new branch of social security, unless

the Agreement is altered to that end.

### **Article 3**

#### **Persons to Whom the Agreement Applies**

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 other person who is or has been subject to the legislation of either Party.

### **Article 4**

#### **Equality of Treatment**

Unless otherwise provided by the Agreement, the persons designated in Article 3 shall receive, in the application of the legislation of either Party, the same treatment as the nationals of that Party.

### **Article 5**

#### **Export of Benefits**

1. Unless otherwise provided by the Agreement, no benefit acquired under the legislation of one Party or acquired under the Agreement may be reduced, modified, suspended, discontinued or confiscated by reason only that the beneficiary resides or stays in the territory of the other Party, and that benefit is payable in the territory of the other Party.
2. Any benefit under the Agreement by one Party in the territory of the other Party is also payable outside the territories of the 2 Parties under the same terms and conditions the first Party applies to its nationals under its domestic legislation.

## **TITLE II**

### **PROVISIONS RESPECTING APPLICABLE LEGISLATION**

### **Article 6**

#### **General Rule**

1. A person is subject only to the legislation of the Party in whose territory he resides, in respect of health services.
2. Subject to Articles 7, 8, 9, 10 and 11, a person is subject only to the legislation of the Party in whose territory he works, in respect of any other branch of social security covered by the Agreement.

### **Article 7**

#### **Self-employed Person**

A person who resides in the territory of one Party and is self-employed in the territory of the other Party or in the territory of both Parties is subject, in respect of that employment, to the legislation of his place of residence.

### **Article 8**

## **Person on Assignment**

1. A person subject to the legislation of one Party and temporarily assigned, for a period not exceeding 24 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 employment extends beyond 24 months, the legislation of the first Party remains applicable provided the competent institutions of both Parties are in agreement.

## **Article 9**

### **Person Employed by an International Air Carrier**

1. A person who works in the territory of both Parties as a crew member of an international carrier that, on behalf of a third party or on its own behalf, transports passengers or goods by air and that has its head office in the territory of one Party is subject to the legislation of that Party.
2. Notwithstanding the foregoing, if the person is employed by a branch or a permanent representative the enterprise possesses in the territory of one Party other than that where its head office is located, he is subject to the legislation of the Party on whose territory that branch or permanent representative is located.
3. Notwithstanding Paragraphs 1 and 2, 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 in that territory.

## **Article 10**

### **Member of a Ship's Crew**

A person who, but for this Article, would be subject to the legislation of both Parties in respect of employment as a member of a ship's crew is, in respect of that employment, subject to Québec legislation only, if he usually resides in Québec, and to Danish legislation only, in every other case.

## **Article 11**

### **Government Employment**

1. Any person holding government employment for one of the Parties and assigned to employment in the territory of the other Party is subject to the legislation of the first Party only, in respect of that employment.
2. A person residing in the territory of one Party and holding government employment therein for 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 6 months of the beginning of his employment or of the coming into force of the Agreement, choose to be subject to the legislation of that Party only.
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. No provision of the Agreement may be interpreted as contrary to the provisions of the Vienna Convention on Diplomatic Relations of April 18, 1961 or the provisions of the Vienna Convention on Consular Relations of April 24, 1963, in relation to the legislation referred to in Article 2.

## **Article 12**

### **Special Provisions and Derogation**

1. The special provisions of Danish legislation respecting the affiliation of foreign workers with the

supplementary labor-market pension plan (ATP) are applicable to the persons referred to in the Agreement.

2. The competent authorities of the 2 Parties may, in common agreement, derogate 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 13**

###### **Benefits Covered**

1. This Chapter applies to all benefits covered by the Act respecting the Québec Pension Plan.
2. This Chapter applies in addition to all benefits covered by the Act respecting supplementary labor-market pensions (ATP) of Denmark.

###### **Article 14**

###### **Principle of Totalization**

Where a person has completed insurance periods under the legislation of either Party and where he is not eligible for benefits solely under insurance periods completed under the legislation of one Party, the competent institution of that Party totalizes, to the extent necessary to establish entitlement to benefits under the legislation it is applying, the insurance periods completed under the legislation of each Party, insofar as they do not overlap.

###### **Article 15**

###### **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 Québec institution determines the amount of the benefits 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 Québec institution proceeds in the following manner:
  - (a) it recognizes a contribution year where the competent Danish institution attests that a person has been credited for one insurance period in a given year under Danish legislation, provided that year is included in the contributory period as defined in Québec legislation;
  - (b) the years recognized under Paragraph a are totalized with the insurance periods completed under Québec legislation, in accordance with Article 14.
3. Where entitlement to benefits is acquired pursuant to the totalization referred to in Paragraph 2, the competent Québec institution determines the amount of the 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 adjusted in proportion to the period for which contributions have been paid under Québec legislation in relation to the contributory period defined in that legislation.

## **Article 16**

### **Benefits under Danish Legislation**

A person who has been subject to the legislation of either Party, as well as his surviving spouse, receives benefits under Danish legislation if he qualifies under that legislation for entitlement to benefits. The competent Danish institution determines the amount of the benefit in accordance with the provisions of the legislation it applies.

## **CHAPTER 2**

### **BENEFITS IN THE CASE OF INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES**

## **Article 17**

### **Benefits Covered**

1. This Chapter applies to all benefits covered by Québec legislation respecting industrial accidents and occupational diseases.
2. This Chapter also applies to all benefits covered by Danish legislation respecting insurance for work-related accidents.

## **Article 18**

### **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 residence in accordance with the provisions of the legislation the latter applies;
- (b) cash benefits paid by the competent institution in accordance with the provisions it applies.

## **Article 19**

### **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 20**

### **Calculation of Cash Benefits**

The competent institution of one Party whose legislation provides that the amount of cash benefits varies according to the number of dependants also takes into account 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 OR MATERNITY BENEFITS**

## **Article 21**

### **Benefits Covered**

1. This Chapter applies to all benefits covered by Québec legislation respecting health insurance, hospital insurance and other health benefits.

2. This Chapter also applies to all benefits covered by Danish legislation respecting health insurance and hospital services.

## **Article 22**

### **Principle of Totalization**

For the establishment of entitlement to benefits under the legislation of one Party, the periods of residence completed under the legislation of the other Party are combined with periods of residence completed under the legislation of the first Party.

## **Article 23**

### **Benefits in the Territory of the Place of Stay**

An insured person residing in the territory of one Party and staying in the territory of the other Party to work temporarily therein, together with his accompanying dependants, receives the benefits provided by the legislation of the latter Party from the day of arrival in the territory of that Party.

## **Article 24**

### **Benefits for Persons on Assignment**

A person on assignment referred to in Article 8 and subject to the legislation of one Party in respect of health services, together with his accompanying dependants, receives the benefits in kind provided by the legislation of the other Party from the day of arrival in the territory of the latter Party.

## **Article 25**

### **Benefits for Students**

Where he is subject to the legislation of one Party and where he is registered full-time at a recognized educational institution in the territory of the other Party, a student, together with his accompanying dependants, receives the benefits provided by the legislation of the latter Party from the day of arrival in the territory of that Party.

## **Article 26**

### **Liability for Benefits**

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

## **TITLE IV**

### **MISCELLANEOUS PROVISIONS**

## **Article 27**

### **Administrative Arrangement**

1. The procedures for administering the Agreement are set out in an Administrative Arrangement which must be approved by the authorities designated by the 2 Parties.

2. The liaison agency of each Party is designated in the Administrative Arrangement.

## **Article 28**

## **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 Paragraph 2 does not prevent a person from requesting that his application for benefits under the legislation of the other Party be deferred.
4. For the purposes of this Article, Danish legislation includes the Social Pensions Act in addition to the legislation referred to in Paragraph 1 b of Article 2.

## **Article 29**

### **Payment of Benefits**

All benefits are payable directly to beneficiaries in the currency of the paying Party, without deductions for administrative charges or any other expense that may be incurred in the payment of those benefits.

## **Article 30**

### **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 31**

### **Expert Appraisals**

1. The competent institution of one Party may, where the competent institution of the other Party so requires, make arrangements to provide expert appraisals respecting a person who resides or stays in its territory.
2. The expert appraisals referred to in Paragraph 1 may not be invalidated only by reason that they are made in the territory of the other Party.

## **Article 32**

### **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 or authentication by diplomatic or consular authorities or from any similar form of procedure.



## **Article 33**

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

## **Article 34**

### **Mutual Assistance**

The competent authorities and institutions:

- (a) communicate to one another any information necessary for administering the Agreement;
- (b) provide assistance free of charge with regard to any matter related to the administration of the Agreement;
- (c) forward to one another any information on the steps taken to administer the Agreement or concerning changes made in their respective legislation, insofar as such changes affect the administration of the Agreement;
- (d) inform one another of any difficulties encountered in administering the Agreement and undertake to resolve them to the extent possible.

## **Article 35**

### **Settlement of Disputes**

The competent authorities of the 2 Parties undertake to resolve, to the extent possible, any dispute that may arise in interpreting or administering this Agreement, in accordance with its spirit and fundamental principles.

## **Article 36**

### **Reimbursement between Institutions**

1. The competent institution of one Party is bound to reimburse the amount of the benefits provided on its behalf by the competent institution of the other Party, in accordance with the provisions of Chapter 2 of Title III.
2. The competent institution of one Party is bound to reimburse to the competent institution of the other Party the cost of professional fees relating to each expert appraisal made in accordance with Article 31. Notwithstanding the foregoing, the forwarding of medical or other information already in the possession of the competent institutions is an integral part of administrative assistance and is carried out free of charge.
3. The Administrative Arrangement sets out the procedures by which the reimbursement of costs referred to in Paragraphs 1 and 2 is made.
4. The Contracting Parties determine in the Administrative Arrangement, as the case may be, whether they waive, wholly or in part, the reimbursement of those costs.

## **Article 37**

## **Communications**

1. The competent authorities and institutions and the liaison agencies of the 2 Parties may communicate with one another in their official language.
2. A decision of a tribunal or an institution may be sent directly to a person residing in the territory of the other Party.

## **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 I of Title III and subject to the provisions of Paragraph 1 of this Article:
  - (a) an insurance period completed before the date of 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 are payable under the Agreement even if they relate to an event that occurred prior to the date of its coming into force;
  - (c) benefits that, by reason of nationality or residence, have been refused, reduced or suspended are, on application by the person in question, awarded or restored from the date of coming into force of the Agreement;
  - (d) benefits awarded before the date of coming into force of the Agreement are revised, on application by the person in question. They may also be revised automatically. 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;
  - (e) if the application referred to in Paragraphs *c* and *d* of this Paragraph is submitted within 2 years following 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;
  - (f) if the application referred to in Paragraphs *c* and *d* of the first Paragraph is submitted after the expiry of 2 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 applicable legislation.
3. For the purposes of Chapter 3 of Title III, a period of residence completed before the coming into force of the Agreement is taken into consideration for the purposes of entitlement to benefits.
4. For the purposes of Article 8, a person who is already on assignment on the date of coming into force of the Agreement is presumed to have been on assignment from that date only.

#### **Article 39**

##### **Coming into Force and Duration of the Agreement**

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 is entered into for an indeterminate period from the date of its coming into force, which is fixed by exchange of letters between the Contracting Parties. It may be terminated by one of the

Parties by notice in writing to the other Party. The Agreement ends on the 31<sup>st</sup> of December following the date of notification by at least 12 months.

3. In the event 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 Copenhagen this 23<sup>rd</sup> day of November 1987, in duplicate, in French and in Danish, both texts being equally authentic.

For the Gouvernement du

Québec

Reed Scowen

For the Government of

the Kingdom of Denmark

MIMI STILLING JAKOBSEN

O.C. 1738-87, Sch. I.

## **SCHEDULE II**

(s. 2)

### **ADMINISTRATIVE ARRANGEMENT TO THE AGREEMENT ON SOCIAL SECURITY BETWEEN QUÉBEC AND DANEMARK**

The Gouvernement du Québec

and

The Government of the Kingdom of Denmark,

Taking into consideration Article 27 of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Kingdom of Denmark, hereinafter called the «Agreement»,

Desirous of implementing the Agreement,

Have agreed to the following provisions:

#### **Article 1**

##### **Definitions**

The terms used in the Administrative Arrangement have the same meaning as in the Agreement.

#### **Article 2**

##### **Liaison Agencies**

In accordance with the provisions of Paragraph 2 of Article 27 of the Agreement, the liaison agencies designated by each of the Parties are:

(a) for Québec, the Secrétariat de l'administration des Ententes de sécurité sociale, or any other agency the competent authority of Québec may subsequently designate;

(b) for Denmark, the National Social Insurance Office, or any other agency the competent authority of Denmark may subsequently designate.