

**No. 37484. Luxembourg and
Canada**

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CONVENTION BETWEEN THE GOVERNMENT OF THE GRAND DUCHY OF LUXEMBOURG AND THE GOVERNMENT OF CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL. LUXEMBOURG, 10 SEPTEMBER 1999 [United Nations, Treaty Series, vol. 2148, I-37484.]

CONVENTION ENTRE LE GOUVERNEMENT DU GRAND-DUCHÉ DE LUXEMBOURG ET LE GOUVERNEMENT DU CANADA EN VUE D'ÉVITER LES DOUBLES IMPOSITIONS ET DE PRÉVENIR LA FRAUDE FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE. LUXEMBOURG, 10 SEPTEMBRE 1999 [Nations Unies, Recueil des Traités, vol. 2148, I-37484.]

EXCHANGE OF NOTES CONCERNING THE CONVENTION BETWEEN THE GOVERNMENT OF THE GRAND DUCHY OF LUXEMBOURG AND THE GOVERNMENT OF CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL. LUXEMBOURG, 8 MAY 2012, AND BRUSSELS, 11 MAY 2012*

ÉCHANGE DE NOTES CONCERNANT LA CONVENTION ENTRE LE GOUVERNEMENT DU GRAND-DUCHÉ DE LUXEMBOURG ET LE GOUVERNEMENT DU CANADA EN VUE D'ÉVITER LES DOUBLES IMPOSITIONS ET DE PRÉVENIR LA FRAUDE FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE. LUXEMBOURG, 8 MAI 2012, ET BRUXELLES, 11 MAI 2012*

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GRAND-DUCHÉ DE LUXEMBOURG
Ministère des Affaires étrangères

Le Ministre

Luxembourg, le 8 mai 2012

Excellency,

I have the honour to refer to the *Convention between the Government of the Grand Duchy of Luxembourg and the Government of Canada for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital*, done at Luxembourg on 10 September 1999, as amended by the Protocol signed today, (hereinafter referred to as the “Convention”) and to propose on behalf of the Government of the Grand Duchy of Luxembourg the following understanding:

(1) The competent authority of the requested State shall provide, at the request of the competent authority of the applicant State, information for the purposes referred to in Article 26 of the Convention.

(2) The competent authority of the applicant State shall provide the following information to the competent authority of the requested State when making a request for information under the Convention to demonstrate the foreseeable relevance of the information requested to the administration and enforcement of the tax laws of the applicant State:

- (a) the identity of the person under examination or investigation;
- (b) a description of the information sought including its nature and the form in which the applicant State wishes to receive the information from the requested State;
- (c) the tax purpose for which the information is sought;

/./.

His Excellency
Mr Louis de Lorimier
Ambassador of Canada to the Grand Duchy of Luxembourg
c/o The Embassy of Canada, 2 avenue de Tervuren
B-1040 Brussels

- (d) the grounds for believing that the information requested is held in the requested State or is in the possession or control of a person within the jurisdiction of the requested State;
- (e) to the extent known, the name and address of any person believed to be in possession of the requested information;
- (f) a statement that the applicant State has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

If the foregoing understanding meets with the approval of the Government of Canada, I have the further honour to propose that this Note and your affirmative Note in reply shall constitute an agreement between our Governments which shall become an integral part of the Convention on the date of entry into force of the Protocol.

Please accept, your Excellency, the assurances of my highest consideration.



Jean Asselborn