

**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.]

PROTOCOL AMENDING 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. MONTREAL, 8 MAY 2012*

AVENANT AMENDANT 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. MONTRÉAL, 8 MAI 2012*

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PROTOCOL AMENDING THE CONVENTION

BETWEEN

THE GOVERNMENT OF CANADA

AND

THE GOVERNMENT OF THE GRAND DUCHY OF LUXEMBOURG

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

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE
GRAND DUCHY OF LUXEMBOURG,**

DESIRING to amend the *Convention between the Government of Canada and the Government of the Grand Duchy of Luxembourg 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 (hereinafter referred to as the “Convention”),

HAVE AGREED as follows:

ARTICLE I

The text of Article 26 of the Convention is deleted and replaced by the following:

“1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed by or on behalf of the Contracting States, insofar as the taxation thereunder is not contrary to this Convention. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to taxes, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (*ordre public*).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.