

**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**

**THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF THE GRAND DUCHY OF LUXEMBOURG** desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, have agreed as follows:

**ARTICLE 1**

**I. Scope of the Convention**

**Persons Covered**

This Convention shall apply to persons who are residents of one or both of the Contracting States.

**ARTICLE 2**

**Taxes Covered**

1. The existing taxes to which the Convention shall apply are, in particular:
  - (a) in the case of Canada:

the taxes imposed by the Government of Canada under the Income Tax Act, (hereinafter referred to as "Canadian Tax");
  - (b) in the case of Luxembourg:
    - (i) the income tax on individuals;
    - (ii) the corporation tax;
    - (iii) the special tax on directors' fees;
    - (iv) the capital tax; and
    - (v) the communal trade tax;

(hereinafter referred to as "Luxembourg tax").