



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:

IMPÔTS

I. SCOPE OF THE CONVENTION

Convention entre le gouvernement du CANADA et le gouvernement du GRAND-DUCHÉ DE LUXEMBOURG en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur le capital

Article 1

Personal Scope

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 income taxes imposed by the Government of Canada, (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;
- (v) the communal trade tax on profits and capital; and
- (vi) the communal payroll tax

(hereinafter referred to as "Luxembourg tax").

TAXATION