

*The Minister of Foreign Affairs of the Grand Duchy of Luxembourg
to the Ambassador of Canada*

Luxembourg, le 8 mai 2012

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

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;