

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").