

**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.