



Treaty Series No. 12 (2016)

# Third Protocol Amending

the Convention between the United Kingdom of Great Britain and  
Northern Ireland and 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  
(with Exchange of Notes)

London, 2 July 2009

[The Third Amending Protocol entered into force on 28 April 2010]

*Presented to Parliament  
by the Secretary of State for Foreign and Commonwealth Affairs  
by Command of Her Majesty  
March 2016*



© Crown copyright 2016

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit [www.nationalarchives.gov.uk/doc/open-government-licence/version/3/](http://www.nationalarchives.gov.uk/doc/open-government-licence/version/3/) or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: [psi@nationalarchives.gsi.gov.uk](mailto:psi@nationalarchives.gsi.gov.uk)

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at [www.gov.uk/government/publications](http://www.gov.uk/government/publications)

Any enquiries regarding this publication should be sent to us at Treaty Section, Foreign and Commonwealth Office, King Charles Street, London, SW1A 2AH

Print ISBN 9781474129473  
Web ISBN 9781474129480

Printed in the UK by the Williams Lea Group on behalf of the Controller of Her Majesty's Stationery Office

ID P002793693 03/16 54571 19585

Printed on paper containing 30% recycled fibre content minimum

**THIRD PROTOCOL AMENDING THE CONVENTION BETWEEN THE  
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND  
AND 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,  
SIGNED AT LONDON ON 24<sup>TH</sup> MAY 1967  
(WITH EXCHANGE OF NOTES)**

The Government of the United Kingdom of Great Britain and Northern Ireland and  
the Government of the Grand Duchy of Luxembourg;

Desiring to conclude a Protocol amending the Convention between the United  
Kingdom of Great Britain and Northern Ireland and 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, signed at London on 24<sup>th</sup>  
May 1967<sup>1</sup>, as amended by a first Protocol signed on 18<sup>th</sup> July 1978<sup>2</sup> and by a  
second Protocol signed on 28<sup>th</sup> January 1983<sup>3</sup> (hereinafter referred to as "the  
Convention");

Have agreed as follows:

ARTICLE 1

Article XXVIII of the Convention shall be deleted and replaced by the following:

"ARTICLE XXVIII

(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 on behalf of the  
Contracting States or of their political subdivisions or local authorities, insofar as  
the taxation thereunder is not contrary to the Convention. The exchange of  
information is not restricted by Articles I and II.

(2) Any information received under paragraph (1) by a Contracting State shall be  
treated as secret in the same manner as information obtained under the domestic  
laws of that State and shall be disclosed only to persons or authorities (including  
courts and administrative bodies) concerned with the assessment or collection of,  
the enforcement or prosecution in respect of, or the determination of appeals in  
relation to the taxes referred to in paragraph (1), or the oversight of the above. Such  
persons or authorities shall use the information only for such purposes. They may  
disclose the information in public court proceedings or in judicial decisions.

---

<sup>1</sup> Treaty Series No.82 (1968) Cmnd 3763

<sup>2</sup> Treaty Series No.83 (1980) Cmnd 8060

<sup>3</sup> Treaty Series No.44 (1984) Cmnd 9253

(3) In no case shall the provisions of paragraphs (1) and (2) be construed so as to impose on a Contracting State the obligation:

- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (ordre public).

(4) If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph (3) but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

(5) In no case shall the provisions of paragraph (3) be construed to permit a Contracting State to decline to supply information upon request solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”

## ARTICLE 2

1. This Protocol shall be subject to ratification in accordance with the applicable procedures in the United Kingdom of Great Britain and Northern Ireland and in the Grand Duchy of Luxembourg. The Contracting States shall notify each other in writing, through diplomatic channels, when their respective applicable procedures have been satisfied.

2. The Protocol shall enter into force on the date of the later of the notifications referred to in paragraph (1). The provisions of this Protocol shall have effect with regard to tax years beginning on or after 1 January of the calendar year next following the year of the entry into force of this Protocol.

**IN WITNESS WHEREOF**, the undersigned, duly authorised thereto by their respective Governments, have signed this Protocol.

**DONE** in duplicate at London, on the second day of July 2009, in the English and French languages, both texts being equally authoritative.

For The Government of The United  
Kingdom of Great Britain and  
Northern Ireland:

For the Government of the Grand  
Duchy of Luxembourg:

**STEPHEN TIMMS**

**LUC FRIEDEN**

**EXCHANGE OF NOTES FOR THE THIRD PROTOCOL AMENDING  
THE CONVENTION BETWEEN THE UNITED KINGDOM OF GREAT  
BRITAIN AND NORTHERN IRELAND AND 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,  
SIGNED AT LONDON ON 24<sup>TH</sup> MAY 1967**

**No. 1**

*His Excellency Luc Frieden, Minister for Finance for Luxembourg to Stephen  
Timms, MP, Financial Secretary to the Treasury*

*London, 2 July 2009*

Excellency,

I have the honour to refer to the Convention between the United Kingdom of Great Britain and Northern Ireland and 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, signed at London 24 May 1967, as amended by a first Protocol signed on 18 July 1978, by a second Protocol signed on 28 January 1983 and by the Protocol signed today (“the Convention”) and to make on behalf of the Government of the Grand Duchy of Luxembourg the following proposal:

**With reference to Article XXVIII**

- (1) The competent authority of the requested State shall provide upon request by the competent authority of the applicant State information for the purposes referred to in Article XXVIII 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 to the request:
  - (a) the identity of the person under examination or investigation;
  - (b) a statement 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;
  - (d) grounds for believing that the information requested is held in the requested State or is in the possession or control of a person within the jurisdiction of the requested State;

- (e) to the extent known, the name and address of any person believed to be in possession of the requested information;
- (f) a statement that the request is in conformity with the law and administrative practices of the applicant State, that if the requested information was within the jurisdiction of the applicant State then the competent authority of the applicant State would be able to obtain the information under the laws of the applicant State or in the normal course of administrative practice and that it is in conformity with the Convention;
- (g) a statement that the applicant State has pursued all means available in its own territory to obtain the information, except those that would give rise to disproportionate difficulties.

If the foregoing understanding meets with the approval of your Government, I have the further honour to propose that this Note and your affirmative Note in reply shall constitute an agreement between our Governments which shall become an integral part of the Convention on the date of entry into force of the Protocol.

**No. 2**

*Stephen Timms, MP, Financial Secretary to the Treasury to His Excellency Luc Frieden, Minister for Finance for Luxembourg*

*London, 2 July 2009*

Excellency,

I have the honour to acknowledge the receipt of Your Excellency's Note of July 2<sup>nd</sup> 2009, which reads as follows:

[As at No.1]

I have the honour to confirm that the foregoing understanding is acceptable for the Government of the United Kingdom of Great Britain and Northern Ireland and that your Note and this Note in reply shall constitute an Agreement between our two Governments.

Accept, Your Excellency, the expression of my highest considerations.

ISBN 978-1-4741-2947-3



9 781474 129473