

**PROTOCOL  
TO AMEND THE CONVENTION BETWEEN THE GOVERNMENT  
OF THE REPUBLIC OF MOLDOVA 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 CHISINAU, ON 11 JULY 2007**

The Government of the Republic of Moldova and the Government of the Grand Duchy of Luxembourg

**Desiring** to conclude a Protocol to amend the Convention between the Government of the Republic of Moldova 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 Chisinau, on 11 July 2007, (hereinafter referred to as "the Convention"), have agreed as follows:

**Article 1**

The Preamble of the Convention shall be deleted and replaced by the following:

"The Government of the Republic of Moldova and the Government of the Grand Duchy of Luxembourg

Desiring to further develop their economic relationship and to enhance their cooperation in tax matters,

Intending to conclude a Convention between the Government of the Republic of Moldova and the Government of the Grand Duchy of Luxembourg for the elimination of double taxation with respect to taxes on income and on capital without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States), have agreed as follows:".

**Article 2**

Paragraph 5 of Article 23 (NON-DISCRIMINATION) of the Convention shall be deleted and replaced by the following:

"5. The provisions of this Article shall, notwithstanding the provisions of Article 2, apply to taxes of every kind and description."

**Article 3**

Paragraph 1 of Article 24 (MUTUAL AGREEMENT PROCEDURE) of the Convention shall be deleted and replaced by the following:

"1. Where a person considers that the actions of one or both of the Contracting States result or will result for him in taxation not in accordance with the provisions of this Convention, he may, irrespective of the remedies provided by the domestic law of those States, present his case to the competent authority of either Contracting State. The case must be presented within three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Convention."

#### Article 4

Article 25 (EXCHANGE OF INFORMATION) of the Convention shall be deleted and replaced by the following:

#### "Article 25 EXCHANGE OF INFORMATION

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 administrative-territorial units or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

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, 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. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.

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 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 5

The following Article 26A (ENTITLEMENT TO BENEFITS) shall be added after Article 26 of the Convention:

#### "Article 26A ENTITLEMENT TO BENEFITS

1. Notwithstanding the other provisions of this Convention, a benefit under this Convention shall not be granted in respect of an item of income or capital if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of this Convention.

2. Where a benefit under this Convention is denied to a person under paragraph 1, the competent authority of the Contracting State that would otherwise have granted this benefit shall nevertheless treat that person as being entitled to this benefit, or to different benefits with respect to a specific item of income or capital, if such competent authority, upon request from that person and after consideration of the relevant facts and circumstances, determines that such benefits would have been granted to that person in the absence of the transaction or arrangement referred to in paragraph 1. The competent authority of the Contracting State to which the request has been made will consult with the competent authority of the other State before rejecting a request made under this paragraph by a resident of that other State."

## Article 6

1. The Contracting States shall notify each other in writing, through diplomatic channels and according to its legislation, about the fulfilment of the internal procedures necessary for the entry into force of the Protocol. The Protocol shall enter into force on the date of receipt of the last notification.

2. 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, have signed this Protocol.

DONE in duplicate, at Luxembourg, on 25 June 2024, in the Romanian, French and English languages, all texts being equally authentic.

**For the Government of  
the Republic of Moldova**

A stylized, handwritten signature in black ink, consisting of a large, sweeping initial 'M' followed by a series of loops and a final horizontal stroke.

Mihail Popșoi  
Deputy Prime Minister,  
Minister of Foreign Affairs

**For the Government of  
the Grand Duchy of Luxembourg**

A handwritten signature in black ink, featuring a large, elegant initial 'X' followed by a series of loops and a final horizontal stroke.

Xavier Bettel  
Minister for Foreign Affairs  
and Foreign Trade