

## THE REPUBLIC OF CHILE

### Status of List of Reservations and Notifications at the Time of Signature

This document contains a list of reservations and notifications made by the Republic of Chile to be confirmed upon deposit of the instrument of ratification, acceptance or approval subject to Articles 28(6) and 29(3) of the Convention.

### Article 2 – Interpretation of Terms

#### **Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Chile wishes the following agreement(s) to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Republic of Chile and Australia for the avoidance of double taxation with respect to taxes on income and fringe benefits and the prevention of fiscal evasion	Australia	<b>Original</b>	10-03-2010	08-02-2013
2	Convention between the Republic of Chile and the Republic of Austria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Austria	<b>Original</b>	06-12-2012	09-09-2015
3	Convention between the Republic of Chile and the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Belgium	<b>Original</b>	06-12-2007	05-05-2010
4	Convenio entre la República de Chile y la República Federativa del Brasil para evitar la doble imposición y prevenir la evasión fiscal en relación al impuesto sobre la renta <i>(Convention between the Republic of Chile and the Federative Republic of Brazil for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income)</i>	Brazil	<b>Original</b>	03-04-2001	24-07-2003
5	Convention between the Government of the Republic of Chile and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to	Canada	<b>Original</b>	21-01-1998	28-10-1999

	taxes on income and on capital				
6	Convenio entre la República de Chile y la República de Colombia para evitar la doble imposición y para prevenir la evasión fiscal en relación al impuesto a la renta y al patrimonio <i>(Convention between the Republic of Chile and the Republic of Colombia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)</i>	Colombia	<b>Original</b>	19-04-2007	22-12-2009
7	Convention between the Republic of Chile and the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Korea	<b>Original</b>	18-04-2002	25-07-2003
8	Convention between the Republic of Croatia and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Croatia	<b>Original</b>	24-06-2003	22-12-2004
9	Convention between the Republic of Chile and the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Denmark	<b>Original</b>	20-09-2002	21-12-2004
10	Convenio entre la República de Chile y la República del Ecuador para evitar la doble tributación y para prevenir la evasión fiscal en relación al impuesto a la renta y al patrimonio <i>(Convention between the Republic of Chile and the Republic of Ecuador for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)</i>	Ecuador	<b>Original</b>	26-08-1999	24-10-2003
11	Convenio entre el Reino de España Y la República de Chile para evitar la doble imposición y prevenir la evasión fiscal en materia de impuestos sobre la renta y sobre el patrimonio <i>(Convention between the the Kingdom of Spain and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital)</i>	Spain	<b>Original</b>	07-07-2003	22-12-2003
12	Convention entre le Gouvernement	France	<b>Original</b>	07-06-2004	10-07-2006

	de la République du Chili et le Gouvernement de la République Française en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune				
13	Convention between the Republic of Chile and Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on Income and capital gains	Ireland	<b>Original</b>	02-06-2005	28-08-2008
14	Agreement between the Republic of Chile and Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	<b>Original</b>	03-09-2004	25-08-2008
15	Convenio entre la República de Chile y los Estados Unidos Mexicanos para evitar la doble imposición e impedir la evasión fiscal en materia de impuestos sobre la renta y al patrimonio ( <i>Convention between the Republic of Chile and the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital</i> )	Mexico	<b>Original</b>	17-04-1998	15-11-1999
16	Convention between the Republic of Chile and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Norway	<b>Original</b>	26-10-2001	22-07-2003
17	Convention between the Republic of Chile and New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	New Zealand	<b>Original</b>	10-12-2003	21-06-2006
18	Convenio entre la República de Chile y la República del Paraguay para evitar la doble imposición y para prevenir la evasión fiscal en relación al impuesto a la renta y al patrimonio y su protocolo ( <i>Convention between the Republic of Chile and the Republic of Paraguay for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital and its protocol</i> )	Paraguay	<b>Original</b>	30-08-2005	26-08-2008

19	Convenio entre la República de Chile y la República de Perú para evitar la doble tributación y para prevenir la evasión fiscal en relación al impuesto a la renta y al patrimonio ( <i>Convention between the Republic of Chile and the Republic of Peru for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital</i> )	Peru	<b>Original</b>	08-06-2001	13-11-2003
			<b>Amending instrument (a):</b> Protocolo modificatorio del numeral 1 del artículo 6 y numeral 1 del artículo 13 del Convenio entre la República de Chile y la República de Perú para evitar la doble tributación y para prevenir la evasión fiscal en relación al impuesto a la renta y el patrimonio ( <i>Protocol amending number 1 of article 6 and number 1 of article 13 of the Convention between the Republic of Chile and the Republic of Peru for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital</i> )	25-06-2002	17-11-2003
20	Convention between the Government of the Republic of Chile and the Government of the Republic of Poland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Poland	<b>Original</b>	10-03-2000	30-12-2003
21	Convention between the Republic of Chile and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Portugal	<b>Original</b>	07-07-2005	25-08-2008
22	Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the government of the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains	United Kingdom	<b>Original</b>	12-07-2003	21-12-2004
23	Convention between the Government of the Republic of Chile and the Government of the Russian Federation for the avoidance of double taxation and the prevention	Russia	<b>Original</b>	19-11-2004	23-03-2012

	of fiscal evasion with respect to taxes on income and on capital				
24	Convention between the Republic of Chile and the Kingdom of Sweden for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Sweden	<b>Original</b>	04-06-2004	30-12-2005
25	Convention between the Republic of Chile and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income and on capital	Switzerland	<b>Original</b>	02-04-2008	05-05-2010
26	Convention between the government of the Republic of Chile and the Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Thailand	<b>Original</b>	08-09-2006	05-05-2010
27	Convenio entre la República de Chile y la República Argentina para eliminar la doble imposición en relación a los impuestos sobre la renta y sobre el patrimonio y para prevenir la evasión y elusión fiscal ( <i>Convention between the Republic of Chile and the Argentine Republic for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance</i> )	Argentina	<b>Original</b>	15-05-2015	11-10-2016
28	Agreement between the Government of the Republic of Chile and the Government of the People's Republic of China for the elimination of double taxation and the prevention of tax evasion and avoidance with respect to taxes on income	China	<b>Original</b>	25-05-2015	08-08-2016
29	Convention between the Republic of Chile and the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	South Africa	<b>Original</b>	11-07-2012	11-08-2016
30	Convention between the Republic of Chile and the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Czech Republic	<b>Original</b>	02-12-2015	21-12-2016
31	Convention between the Government of the Republic of Chile	Italy	<b>Original</b>	23-10-2015	N/A

	and the Government of the Italian Republic for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance				
32	Convention between the Republic of Chile and Japan for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance	Japan	<b>Original</b>	21-01-2016	28-12-2016
33	Convention between the Government of the Republic of Chile and the Government of the United States of America for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	United States of America	<b>Original</b>	04-02-2010	N/A
			<b>Amending instrument (a):</b> Exchange of notes	25-02-2011	N/A
			<b>Amending instrument (b):</b> Exchange of notes	10-02-2012 21-02-2012	N/A
34	Convenio entre el Gobierno de la República de Chile y el Gobierno de la República Oriental del Uruguay para eliminar la doble imposición con relación a los impuestos sobre la renta y sobre el patrimonio y para prevenir la evasión y elusión fiscal ( <i>Convention between the Government of the Republic of Chile and the Government of the Oriental Republic of Uruguay for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance</i> )	Uruguay	Original	01-04-2016	N/A

### Article 3 – Transparent Entities

#### Reservation

Pursuant to Article 3(5)(b) of the Convention, the Republic of Chile reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
17	New Zealand	Article 4(4)
22	United Kingdom	Article 4(4)
24	Sweden	Article 4(1)
32	Japan	Article 1(2)
29	South Africa	Article 4(3)
33	United States of America	Protocol (1)
34	Uruguay	Article 1(2)

### Article 4 – Dual Resident Entities

#### Reservation

Pursuant to Article 4(3)(a) of the Convention, the Republic of Chile reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

### Article 6 – Purpose of a Covered Tax Agreement

#### Reservation

Pursuant to Article 6(4) of the Convention, the Republic of Chile reserves the right for Article 6(1) not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreement(s) contain(s) preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
27	Argentina	“Deseosos de promover el desarrollo de su relación económica y fortalecer su cooperación en materia tributaria, Con la intención de concluir un Convenio para la eliminación de la doble imposición con relación a los impuestos sobre la renta y sobre el patrimonio sin crear oportunidades para situaciones de nula o reducida tributación a través de evasión o elusión fiscal (incluyendo aquellos acuerdos para el uso abusivo de tratados – <i>treaty-shopping</i> – dirigidos a que residentes de terceros Estados

		obtengan indirectamente beneficios de este Convenio),”
28	China	“Desiring to further develop their economic relationship and to enhance their cooperation in tax matters, Intending to conclude an Agreement for the elimination of double taxation with respect to taxes on income 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 Agreement for the indirect benefit of residents of third States)”
31	Italy	“Desiring to further develop their economic relationship and to enhance their cooperation in tax matters, Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income 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)”
32	Japan	“Desiring to further develop their economic relationship and to enhance their cooperation in tax matters, Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income 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)”
34	Uruguay	“Deseando promover el desarrollo de su relación económica y fortalecer su cooperación en materias tributarias, Con la intención de concluir un Convenio para la eliminación de la doble imposición con relación a los impuestos sobre la renta y sobre el patrimonio sin crear oportunidades para situaciones de nula o reducida tributación a través de evasión o elusión fiscal (incluyendo aquellos acuerdos para el uso abusivo de tratados – <i>treaty-shopping</i> – dirigidos a que residentes de terceros Estados obtengan indirectamente beneficios de este Convenio),”



### ***Notification of Choice of Optional Provisions***

Pursuant to Article 6(6) of the Convention, the Republic of Chile hereby chooses to apply Article 6(3).

### ***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, the Republic of Chile considers that the following agreement(s) do(es) not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
2	Austria
3	Belgium
4	Brazil
5	Canada
6	Colombia
7	Korea
8	Croatia
9	Denmark
10	Ecuador
11	Spain
12	France
13	Ireland
14	Malaysia
15	Mexico
16	Norway
17	New Zealand
18	Paraguay
19	Peru
20	Poland
21	Portugal
22	United Kingdom
23	Russia
24	Sweden
25	Switzerland
26	Thailand
29	South Africa
30	Czech Republic
33	United States

### **Article 7 – Prevention of Treaty Abuse**

#### ***Reservation***

Pursuant to Article 7(15)(b) of the Convention, the Republic of Chile reserves the right for Article 7(1) not to apply to its Covered Tax Agreements that already contain provisions that deny all of the benefits that would otherwise be provided under the Covered Tax Agreement where the principal purpose or one of the principal purposes of any arrangement or transaction, or of any person

concerned with an arrangement or transaction, was to obtain those benefits. The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
27	Argentina	Article 24(6)
28	China	Article 26(5)
31	Italy	Article 27(1)
32	Japan	Article 22(1)
34	Uruguay	Article 28(6)

Pursuant to Article 7(15)(c) of the Convention, the Republic of Chile reserves the right for the provisions contained in Article 7(8) through (13) (hereinafter the “Simplified Limitation on Benefits Provision”) not to apply to its Covered Tax Agreements that already contain the provisions described in Article 7(14). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
27	Argentina	Article 24(1) through (5)
28	China	Article 26(1) through (4)
33	United States of America	Article 24(1) through (4) and (6)
34	Uruguay	Article 28(1) through (5)

***Statement of Acceptance of the PPT as an Interim Measure***

Pursuant to Article 7(17)(a) of the Convention, the Republic of Chile hereby expresses a statement that while the Republic of Chile accepts the application of Article 7(1) alone as an interim measure, it intends where possible to adopt a limitation on benefits provision, in addition to Article 7(1), through bilateral negotiation.

***Notification of Choice of Optional Provisions***

Pursuant to Article 7(17)(c) of the Convention, the Republic of Chile hereby chooses to apply the Simplified Limitation on Benefits Provision pursuant to Article 7(6).

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 7(17)(a) of the Convention, the Republic of Chile considers that the following agreement(s) is(are) not subject to a reservation under Article 7(15)(b) and contain(s) a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 27(1)
2	Austria	Protocol (6)
3	Belgium	Article 10(6) Article 11(7) Article 12(7)
4	Brazil	Article 11(8) Article 12(7)
5	Canada	Article 11(7) Article 12(7)

6	Colombia	Article 27(3)
7	Korea	Article 11(7) Article 12(7)
8	Croatia	Article 24(5)
9	Denmark	Article 10(6) Article 11(7) Article 12(7)
10	Ecuador	Article 11(7) Article 12(7)
11	Spain	Protocol (IX)
12	France	Article 27(6)
13	Ireland	Article 10(6) Article 11(7) Article 12(7)
14	Malaysia	Article 10(6) Article 11(7) Article 12(7)
15	Mexico	Article 11(7) Article 12(7)
16	Norway	Article 11(7) Article 12(7)
17	New Zealand	Article 22(2)
18	Paraguay	Article 10(6) Article 11(7) Article 12(7)
19	Peru	Article 11(7) Article 12(7)
20	Poland	Article 11(7) Article 12(7)
21	Portugal	Protocol (6)
22	United Kingdom	Article 10(6) Article 11(7) Article 12(7) Article 20(5)
23	Russia	Article 27(3)
24	Sweden	Article 10(6) Article 11(7) Article 12(7) and Protocol (Articles 10, 11 and 12)
25	Switzerland	Protocol (5)
26	Thailand	Article 10(6) Article 11(7) Article 12(7)
29	South Africa	Article 10(6) Article 11(7) Article 12(7)
30	Czech Republic	Article 28(4)

## Article 8 – Dividend Transfer Transactions

### *Reservation*

Pursuant to Article 8(3)(a) of the Convention, the Republic of Chile reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

## Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

### *Reservation*

Pursuant to Article 9(6)(d) of the Convention, the Republic of Chile reserves the right for Article 9(1)(a) not to apply to its Covered Tax Agreements that already contain a provision of the type described in Article 9(1) that includes a period for determining whether the relevant value threshold was met. The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
27	Argentina	Article 13(4)
28	China	Article 13(4)
32	Japan	Article 13(4)(a)(ii)
31	Italy	Article 13(4)(b)
34	Uruguay	Article 13(4)

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 9(7) of the Convention, the Republic of Chile considers that the following agreement(s) contain(s) a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 13(4)
2	Austria	Article 13(4)(a)(ii)
3	Belgium	Article 13(4)
6	Colombia	Article 13(4)(a)
7	Korea	Article 13(4)(a)
8	Croatia	Article 13(4)(a)
11	Spain	Article 13(4)(a)
12	France	Article 13(2)(b)
13	Ireland	Article 13(4)(b)
21	Portugal	Article 13(4)(a)
22	United Kingdom	Article 13(4)(b)
24	Sweden	Article 13(4)(a)
25	Switzerland	Article 13(4)(a)(ii)
33	United States	Article 13(2)(c)
27	Argentina	Article 13(4)
28	China	Article 13(4)
32	Japan	Article 13(4)(a)(ii)
31	Italy	Article 13(4)(b)

34	Uruguay	Article 13(4)
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## Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

### *Reservation*

Pursuant to Article 10(5)(b) of the Convention, the Republic of Chile reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements that already contain the provisions described in Article 10(4). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
33	United States of America	Article 24(5)
32	Japan	Article 22(2)
27	Argentina	Article 24(8)
28	China	Article 26(6)
31	Italy	Article 27(2)
2	Austria	Protocol (12)
30	Czech Republic	Article 28(5)
34	Uruguay	Article 28(7)

## Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

### *Reservation*

Pursuant to Article 11(3)(b) of the Convention, the Republic of Chile reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements that already contain the provisions described in Article 11(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
33	United States of America	Protocol (4)

## Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 12(5) of the Convention, the Republic of Chile considers that the following agreement(s) contain(s) a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(7)
2	Austria	Article 5(5)
3	Belgium	Article 5(5)
4	Brazil	Article 5(5)

5	Canada	Article 5(5)
6	Colombia	Article 5(5)
7	Korea	Article 5(5)
8	Croatia	Article 5(5)
9	Denmark	Article 5(5)
10	Ecuador	Article 5(5)
11	Spain	Article 5(5)
12	France	Article 5(5)
13	Ireland	Article 5(5)
14	Malaysia	Article 5(5)
15	Mexico	Article 5(5)
16	Norway	Article 5(5)
17	New Zealand	Article 5(8)
18	Paraguay	Article 5(5)
19	Peru	Article 5(5)
20	Poland	Article 5(5)
21	Portugal	Article 5(5)
22	United Kingdom	Article 5(5)
23	Russia	Article 5(5)
24	Sweden	Article 5(5)
25	Switzerland	Article 5(5)
26	Thailand	Article 5(5)
29	South Africa	Article 5(5)
30	Czech Republic	Article 5(5)
33	United States	Article 5(5)

Pursuant to Article 12(6) of the Convention, the Republic of Chile considers that the following agreement(s) contain(s) a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(8)
2	Austria	Article 5(6)
3	Belgium	Article 5(6)
4	Brazil	Article 5(6)
5	Canada	Article 5(7)
6	Colombia	Article 5(7)
7	Korea	Article 5(6)
8	Croatia	Article 5(7)
9	Denmark	Article 5(6)
10	Ecuador	Article 5(7)
11	Spain	Article 5(6)
12	France	Article 5(6)
13	Ireland	Article 5(7)
14	Malaysia	Article 5(7)
15	Mexico	Article 5(7)
16	Norway	Article 5(7)
17	New Zealand	Article 5(9)
18	Paraguay	Article 5(7)
19	Peru	Article 5(7)

20	Poland	Article 5(7)
21	Portugal	Article 5(7)
22	United Kingdom	Article 5(7)
23	Russia	Article 5(7)
24	Sweden	Article 5(6)
25	Switzerland	Article 5(6)
26	Thailand	Article 5(7)
29	South Africa	Article 5(7)
30	Czech Republic	Article 5(6)
33	United States	Article 5(6)

### **Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(8) of the Convention, the Republic of Chile considers that the following agreement(s) contain(s) a provision described in Article 13(5)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 5(6)
2	Austria	Article 5(4)
3	Belgium	Article 5(4)
4	Brazil	Article 5(4)
5	Canada	Article 5(4)
6	Colombia	Article 5(4)
7	Korea	Article 5(4)
8	Croatia	Article 5(4)
9	Denmark	Article 5(4)
10	Ecuador	Article 5(4)
11	Spain	Article 5(4)
12	France	Article 5(4)
13	Ireland	Article 5(4)
14	Malaysia	Article 5(4)
15	Mexico	Article 5(4)
16	Norway	Article 5(4)
17	New Zealand	Article 5(7)
18	Paraguay	Article 5(4)
19	Peru	Article 5(4)
20	Poland	Article 5(4)
21	Portugal	Article 5(4)
22	United Kingdom	Article 5(4)
23	Russia	Article 5(4)
24	Sweden	Article 5(4)
25	Switzerland	Article 5(4)
26	Thailand	Article 5(4)
27	Argentina	Article 5(4)
28	China	Article 5(4)

29	South Africa	Article 5(4)
30	Czech Republic	Article 5(4)
33	United States	Article 5(4)

#### **Article 14 – Splitting-up of Contracts**

##### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, the Republic of Chile reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

#### **Article 16 – Mutual Agreement Procedure**

##### ***Reservation***

Pursuant to Article 16(5)(a) of the Convention, the Republic of Chile reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

##### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Chile considers that the following agreement(s) contain(s) a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 25(1), second sentence
3	Belgium	Article 25(1), second sentence
7	Korea	Article 25(1), second sentence
8	Croatia	Article 24(1), second sentence
9	Denmark	Article 25(1), second sentence
11	Spain	Article 24(1), second sentence
12	France	Article 24(1), second sentence



14	Malaysia	Article 24(1), second sentence
17	New Zealand	Article 24(1), second sentence
18	Paraguay	Article 24(1), second sentence
21	Portugal	Article 24(1), second sentence
25	Switzerland	Article 24(1), second sentence
26	Thailand	Article 24(1), second sentence
27	Argentina	Article 26(1), second sentence
28	China	Article 24(1), second sentence
29	South Africa	Article 24(1), second sentence
30	Czech Republic	Article 25(1), second sentence
31	Italy	Article 24(1), second sentence
32	Japan	Article 25(1), second sentence
33	United States	Article 26(1), second sentence
34	Uruguay	Article 25(1), second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Chile considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
2	Austria
3	Belgium
4	Brazil
5	Canada
6	Colombia
7	Korea
8	Croatia
9	Denmark
10	Ecuador
11	Spain
12	France
13	Ireland
14	Malaysia
15	Mexico
16	Norway
17	New Zealand
18	Paraguay
19	Peru
20	Poland
21	Portugal
22	United Kingdom
23	Russia
24	Sweden
25	Switzerland
26	Thailand
27	Argentina

29	South Africa
30	Czech Republic
31	Italy
34	Uruguay

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Chile considers that the following agreement(s) do(es) not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Australia
2	Austria
3	Belgium
4	Brazil
5	Canada
6	Colombia
7	Korea
8	Croatia
9	Denmark
10	Ecuador
11	Spain
12	France
13	Ireland
14	Malaysia
15	Mexico
16	Norway
17	New Zealand
18	Paraguay
19	Peru
20	Poland
21	Portugal
22	United Kingdom
23	Russia
24	Sweden
25	Switzerland
26	Thailand
27	Argentina
29	South Africa
30	Czech Republic
31	Italy
33	United States
34	Uruguay

## Article 17 – Corresponding Adjustments

### *Reservation*

Pursuant to Article 17(3)(a) of the Convention, the Republic of Chile reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements that already contain a provision described in Article 17(2). The following agreement(s) contain(s) provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Australia	Article 9(2)
2	Austria	Article 9(2)
3	Belgium	Article 9(2)
5	Canada	Article 9(2)
6	Colombia	Article 9(2)
7	Korea	Article 9(2)
8	Croatia	Article 9(2)
9	Denmark	Article 9(2)
10	Ecuador	Article 9(2)
11	Spain	Article 9(2)
12	France	Article 9(2)
13	Ireland	Article 9(2)
14	Malaysia	Article 9(2)
15	Mexico	Article 9(2)
16	Norway	Article 9(2)
17	New Zealand	Article 9(2)
18	Paraguay	Article 9(2)
19	Peru	Article 9(2)
20	Poland	Article 9(2)
21	Portugal	Article 9(2)
22	United Kingdom	Article 9(2)
23	Russia	Article 9(2)
24	Sweden	Article 9(2)
25	Switzerland	Article 9(2)
26	Thailand	Article 9(2)
27	Argentina	Article 9(2)
28	China	Article 9(2)
29	South Africa	Article 9(2)
30	Czech Republic	Article 9(2)
31	Italy	Article 9(2)
32	Japan	Article 9(2)
33	United States of America	Article 9(2)
34	Uruguay	Article 9(2)

## **Article 35 – Entry into Effect**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), the Republic of Chile hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.