

# Chile

## A. Progress in the implementation of the minimum standard

Chile has 36 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-eight of those agreements comply with the minimum standard.

Chile signed the MLI in 2017 and deposited its instrument of ratification on 26 November 2020, listing its non-compliant agreements. The MLI entered into force for Chile on 1 March 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Chile has signed a bilateral complying instrument with respect to its agreement with Brazil.

Chile indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in the agreements with Ecuador\* and Paraguay.

Chile is generally implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.<sup>28</sup>

## B. Conclusion

No jurisdiction has raised any concerns about their agreements with Chile.

## Summary of the jurisdiction response – Chile

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	Yes other		PPT+LOB
2	Australia	Yes MLI		PPT
3	Austria	Yes MLI		PPT
4	Belgium	Yes MLI		PPT
5	Brazil	No	Yes other	PPT+LOB
6	Canada	Yes MLI		PPT
7	China (People's Republic of)	Yes other		PPT+LOB
8	Colombia	No	Yes MLI	PPT+LOB
9	Croatia	Yes MLI		PPT
10	Czechia	Yes MLI		PPT
11	Denmark	Yes MLI		PPT+LOB
12	Ecuador*	No	No	PPT+LOB
13	France	Yes MLI		PPT
14	India	Yes other		PPT+LOB

<sup>28</sup> For its agreements listed under the MLI, Chile is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Chile has also adopted the simplified LOB under Article 7(6) of the MLI and expressed a statement, in accordance with Article 7(17)(a) of the MLI, that while Chile accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation. Chile has made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements, which already contain the relevant preamble language (covering four agreements). Chile has also made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements which already contain a PPT (covering four agreements).

15	Ireland	Yes MLI		PPT
16	Italy	Yes other		PPT
17	Japan	Yes other		PPT
18	Korea	Yes MLI		PPT
19	Malaysia	Yes MLI		PPT
20	Mexico	No	Yes MLI	PPT+LOB
21	Netherlands	Yes other		PPT+LOB
22	New Zealand	Yes MLI		PPT
23	Norway	Yes MLI		PPT+LOB
24	Paraguay	No	No	PPT+LOB
25	Peru	No	Yes MLI	PPT
26	Poland	Yes MLI		PPT
27	Portugal	Yes MLI		PPT
28	Russian Federation	Yes MLI		PPT+LOB
29	South Africa	Yes MLI		PPT
30	Spain	Yes MLI		PPT
31	Sweden	No	Yes MLI	PPT
32	Switzerland	No	Yes MLI	PPT
33	Thailand	Yes MLI		PPT
34	United Arab Emirates	Yes other		PPT
35	United Kingdom	Yes MLI		PPT
36	Uruguay	Yes other		PPT+LOB



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