

Chile

A. Progress in the implementation of the minimum standard

Chile has 33 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-two 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 indicated in its response to the Peer Review questionnaire that steps had been taken (other than under the MLI) to implement the minimum standard in the agreements with Brazil, Ecuador* and Paraguay.

Chile is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB. For its compliant agreements with Australia, Austria, Belgium, Canada, Croatia, Czech Republic, France, Ireland, Italy, Japan, Korea, Malaysia, New Zealand, Poland, Portugal and the United Kingdom, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.³⁴

B. Conclusion

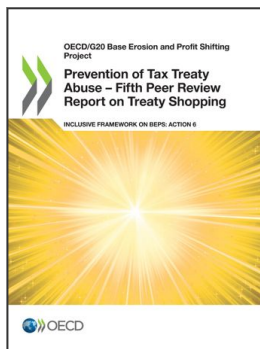
No jurisdiction has raised any concerns about their agreements with Chile.

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	Czech Republic	Yes MLI		PPT
11	Denmark	Yes MLI		PPT+LOB

³⁴ 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).

12	Ecuador*	No	No	PPT+LOB
13	France	Yes MLI		PPT
14	Ireland	Yes MLI		PPT
15	Italy	Yes other		PPT
16	Japan	Yes other		PPT
17	Korea	Yes MLI		PPT
18	Malaysia	Yes MLI		PP
19	Mexico	No	Yes MLI	PPT+LOB
20	New Zealand	Yes MLI		PPT
21	Norway	Yes MLI		PPT+LOB
22	Paraguay	No	No	PPT+LOB
23	Peru	No	Yes MLI	PPT
24	Poland	Yes MLI		PPT
25	Portugal	Yes MLI		PPT
26	Russian Federation	Yes MLI		PPT+LOB
27	South Africa	No	Yes MLI	PPT
28	Spain	No	Yes MLI	PPT
29	Sweden	No	Yes MLI	PPT
30	Switzerland	No	Yes MLI	PPT
31	Thailand	No	Yes MLI	PPT
32	United Kingdom	Yes MLI		PPT
33	Uruguay	Yes other		PPT+LOB



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