

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

CHILE

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 7 July 2016 - Or. Engl. (*in force since 1 November 2016*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Tax included in the income tax.
- . **Article 2, paragraph 1.a.ii:** Sales and Services Tax Act.
- . **Article 2, paragraph 1.a.iii:** Estate, inheritance or gift taxes.

ANNEX B – Competent Authorities

The Minister of Finance, the Commissioner of the Chilean Internal Revenue Service, and their authorised representatives.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any individual possessing the Chilean nationality; and any legal person or association organised under the laws in force in the Republic of Chile.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>