

No. 077

The Embassy of the United States of America presents its compliments to the Ministry of Foreign Affairs of the Republic of Chile and acknowledges receipt of the Ministry's diplomatic note No. 2382 dated February 23, 2011 which reads as follows:

"The Ministry of Foreign Affairs – Directorate of Legal Affairs – has the honor to refer to the 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 signed in Washington on February 4, 2010 (the Convention), and to the Protocol to the Convention signed on the same day. Some errors were discovered in the Spanish language version of the Convention and the Protocol and in the English language version of the Protocol which the Government of the Republic of Chile proposes to rectify as follows:

**DIPLOMATIC NOTE**

**Spanish version of the Convention**

1. Subparagraph b) of paragraph 1 of Article 9;

In the third line the text following the words "Estado Contratante" shall be moved to the margin.

2. Subsection ii) of subparagraph a) of paragraph 7 Article 10;

The text following the semicolon shall be moved to the margin.

3. Subsection ii) of subparagraph b) of paragraph 7 of Article 10;

The text following the semicolon shall be moved to the margin.

4. Subsection ii of Subparagraph b) of paragraph 7 of Article 10;

The phrase "en ambos casos" shall be deleted.

5. Subparagraph a) of paragraph 10 Article 11;

Following the semicolon, the word "o" shall be added.

6. Subsection b) of paragraph 10 of Article 11;

In the third line, the text following the words "(Ganancia de Capital)" shall be moved to the margin.

7. Subsection c) of paragraph 2 of Article 13;

The phrase "incluyendo acciones u otros derechos que representen directa o indirectamente, a lo menos en un 50 por ciento de su valor patrimonial, bienes raíces (bienes inmuebles) situados en Chile" shall be replaced by the phrase "incluyendo acciones u otros derechos cuyo valor proviene en más de un 50 por ciento, directa o indirectamente de bienes raíces (bienes inmuebles) situados en Chile."

8. Subsection a) of paragraph 7 of Article 13;

The words "en un 50 por ciento o más" shall be replaced by the words "en más del 50 por ciento".

9. Subsection a) of paragraph 1 of Article 23;

In the first line following the word "por" the words "o" and "a" shall be added.

10. Subsection A) of subparagraph i) of subsection c) of paragraph 2 of Article 24;

In the second line after the word "reconocida" the words "y" and "ubicada" shall be added.

11. Subparagraph i) of subsection g) of paragraph 2 of Article 24;

In the second line the word "ja" shall be deleted; the word "persona" shall be replaced by the word "personas"; and the word "residente" shall be replaced by the word "residentes".

In the fifth line the word "ha" shall be replaced by the word "hayan".

12. Subparagraph i) of subsection g) of paragraph 2 of Article 24;

In the sixth line after the word "acciones" the words "u otros intereses efectivos" shall be added.

In the ninth and tenth lines the words "o cualesquiera otra participaciones en los beneficios" shall be deleted.

13. Subparagraph ii) of subsection g) of paragraph 2 of Article 24;

In the sixth line after the word "del", the words "subpárrafo c) o" shall be added.

14. Subsection c) of paragraph 3 of Article 24;

In the eighth line the word "accionaria" shall be replaced by the word "patrimonial".

In the twelfth line the word "accionaria" shall be replaced by the word "patrimonial".

15. Paragraph 5 of Article 24;

In the first line the words "en el párrafo anterior" shall be replaced by the words "en las disposiciones anteriores de este Artículo".

16. Subsection a) of paragraph 2 of Article 29;

In the second line the word "abonados" shall be replaced by the word "devengados".

#### **Spanish version of the Protocol**

1. Subsection b) of Paragraph N° 6;

In the first line, the text following the word "Estado" shall be moved to the margin.

2. Paragraph N° 9;

The words "párrafo 5 del" shall be deleted.

3. Subsection ii) of letter b) of Paragraph N° 12;

In the seventh line the words "del" and "otro" shall be replaced by the words "de" and "un".

**English version of the Protocol**

Paragraph N° 9;

The words “paragraph 5 of” shall be deleted.

In order to correct the Convention and its Protocol, the Ministry of Foreign Affairs proposes, on behalf of the Government of the Republic of Chile, that:

- I. The Spanish language version of the Convention and the Protocol, as well as the English language version of the Protocol be corrected as set out above; and
- II. The corrected texts replace the defective texts as from the date on which the Convention and Protocol were signed;

If the Government of the United States of America concurs with the proposals contained in paragraphs I. and II. above, the Ministry of Foreign Affairs proposes that this note and the Embassy's note in reply thereto expressing the concurrence of the Government of the United States of America shall constitute the correction of the Spanish language version of the Convention and the Protocol, as well as the English language version of the Protocol, and shall become part of the original thereof.

The Ministry of Foreign Affairs takes this opportunity to renew to the Embassy of the United States of America the assurance of its highest consideration.

Ministry of Foreign Affairs,

Santiago, February 23, 2011.”

The Embassy of the United States of America confirms that the Government of the United States of America concurs with the corrections proposed by the Government of the Republic of Chile. Accordingly, Diplomatic Note No. 2382 of the Ministry of Foreign Affairs of February 23, 2011, and this note in reply, shall constitute the correction of the Spanish language version of the Convention and the Protocol, as well as the English language version of the Protocol and shall become part of the original thereof.

The Embassy of the United States of America avails itself of this opportunity to renew to the Ministry of Foreign Affairs of the Republic of Chile the assurances of its highest and most distinguished consideration.

Embassy of the United States of America,

Santiago, February 25, 2011

REPUBLIC OF CHILE )  
PROVINCE AND CITY OF SANTIAGO ) SS:  
EMBASSY OF THE UNITED STATES OF AMERICA )

I, the undersigned consular officer of the United States of America at Santiago, Chile, duly commissioned and qualified, do hereby certify that the foregoing is a true and faithful copy of the original this day exhibited to me, the same having been carefully examined by me and compared with the said original and found to agree therewith word for word and figure for figure.

IN WITNESS WHEREOF I have hereunto set my hand and affixed the official seal of the Embassy of the United State of America at Santiago, Chile this **February 28, 2011**.

**LEE A. CALKINS**  
Vice Consul  
of the United States of America