



**PROTOCOL AMENDING THE 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**

The Government of the Republic of Chile and the Government of the People's Republic of China,

Having regard to the 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, signed at Santiago, Chile on 25th May, 2015 and which entered into force on August 8, 2016 (hereinafter referred to as "the Agreement"),

Have agreed that the following provisions shall form an integral part of the Agreement:

Article 1

An enterprise of a Contracting State engaged in the operation of ships or aircraft in international traffic in the other Contracting State shall be exempt from Value Added Tax in that other Contracting State.

Article 2

Both Contracting States shall notify each other through diplomatic channels that they have completed the internal legal procedures necessary for the entry into force of this Protocol. This Protocol shall enter into force on the date of the latter



of these notifications and shall have effect as from January 1, 2017, the date on which the Contracting States agreed on this Protocol.

IN WITNESS WHEREOF the undersigned, duly authorized thereto, have signed this Protocol.

DONE in duplicate at Santiago, Chile, on the 29th day of May, 2018, in the Spanish, Chinese and English languages, all texts being equally authentic. In case of divergence in interpretation, the English text shall prevail.

**FOR THE GOVERNMENT OF THE
REPUBLIC OF CHILE**

**FOR THE GOVERNMENT OF THE
PEOPLE'S OF CHINA**

A handwritten signature in black ink, appearing to be 'Farruco', written over a large, simple outline of a signature.

A handwritten signature in black ink, consisting of the Chinese characters '徐' and '冬' (Xu Dong), written over a large, simple outline of a signature.