
STATUTORY INSTRUMENTS

2003 No. 3200

INCOME TAX

**The Double Taxation Relief (Taxes
on Income)(Chile) Order 2003**

Made - - - - 10th December 2003

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME)(CHILE) ORDER 2003**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...
Signature

SCHEDULE —

**PART I — CONVENTION BETWEEN THE GOVERNMENT OF THE
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND AND THE GOVERNMENT OF THE REPUBLIC
OF CHILE FOR THE AVOIDANCE OF DOUBLE TAXATION
AND THE PREVENTION OF FISCAL EVASION WITH
RESPECT TO TAXES ON INCOME AND ON CAPITAL
GAINS**

The Government of the United Kingdom of Great Britain and...
Have agreed as follows:

CHAPTER I

SCOPE OF THE CONVENTION

Article 1

PERSONS COVERED

This Convention shall apply to persons who are residents of...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Article 2

TAXES COVERED

1. This Convention shall apply to taxes on income and on...
2. There shall be regarded as taxes on income and on...
3. The existing taxes to which this Convention shall apply are,...
4. This Convention shall apply also to any identical or substantially...

CHAPTER II

DEFINITIONS

Article 3

GENERAL DEFINITIONS

1. For the purposes of this Convention, unless the context otherwise...
2. As regards the application of this Convention at any time...

Article 4

RESIDENT

1. For the purposes of this Convention, the term “resident of...
2. Where by reason of the provisions of paragraph (1) of...
3. Where by reason of the provisions of paragraph (1) of...
4. An item of income, profit or gain derived through a...
5. Notwithstanding any other provision of this Convention, an investment fund...
6. Where under any provision of this Convention any income is...

Article 5

PERMANENT ESTABLISHMENT

1. For the purposes of this Convention, the term “permanent establishment”...
2. The term “permanent establishment” includes especially: (a) a place of...
3. The term “permanent establishment” shall also include:
4. Notwithstanding the preceding provisions of this Article, the term “permanent...
5. Notwithstanding the provisions of paragraphs (1), (2), and (3) of...
6. Notwithstanding the preceding provisions of this Article, an insurance enterprise...
7. An enterprise shall not be deemed to have a permanent...
8. The fact that a company which is a resident of...

CHAPTER III

TAXATION OF INCOME

Article 6

INCOME FROM IMMOVABLE PROPERTY

1. Income derived by a resident of a Contracting State from...
2. The term “immovable property” shall have the meaning which it...
3. The provisions of paragraph (1) of this Article shall apply...
4. The provisions of paragraphs (1) and (3) of this Article...

Article 7

BUSINESS PROFITS

1. The business profits of an enterprise of a Contracting State...
2. Subject to the provisions of paragraph (3) of this Article,...
3. In determining the profits of a permanent establishment, there shall...
4. No profits shall be attributed to a permanent establishment by...
5. For the purposes of the preceding paragraphs of this Article,...
6. Where profits include items of income or capital gains which...
7. In applying paragraphs (1) and (2) of this Article, income...
8. Nothing in this Convention shall affect the taxation in Chile...
9. Nothing in this Convention shall affect the application of the...

Article 8

SHIPPING AND AIR TRANSPORT

1. Profits derived by an enterprise of a Contracting State from...
2. For the purposes of this Article, profits from the operation...
3. The provisions of paragraph (1) of this Article shall also...

Article 9

ASSOCIATED ENTERPRISES

1. Where (a) an enterprise of a Contracting State participates directly...
2. Where a Contracting State includes in the profits of an...

Article 10

DIVIDENDS

1. Dividends paid by a company that is a resident of...
2. However, such dividends may also be taxed in the Contracting...
3. The term “dividends” as used in this Article means income...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Where a company that is a resident of a Contracting...
6. The provisions of this Article shall not apply if it...

Article 11

INTEREST

1. Interest arising in a Contracting State and paid to a...
2. However, such interest may also be taxed in the Contracting...
3. The term “interest” as used in this Article means income...

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4. The provisions of paragraphs (1) and (2) of this Article...
5. Interest shall be deemed to arise in a Contracting State...
6. Where, by reason of a special relationship between the payer...
7. The provisions of this Article shall not apply if it...

Article 12

ROYALTIES

1. Royalties arising in a Contracting State and paid to a...
2. However, such royalties may also be taxed in the Contracting...
3. The term “royalties” as used in this Article means payments...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Royalties shall be deemed to arise in a Contracting State...
6. Where, by reason of a special relationship between the payer...
7. The provisions of this Article shall not apply if it...

Article 13

CAPITAL GAINS

1. Gains derived by a resident of a Contracting State from...
2. Gains from the alienation of movable property forming part of...
3. Gains derived by a resident of a Contracting State from...
4. Gains derived by a resident of a Contracting State, from...
5. Gains from the alienation of any property other than that...
6. The provisions of this Article shall not affect the right...

Article 14

INCOME FROM EMPLOYMENT

1. Subject to the provisions of Articles 15, 17 and 18...
2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article, remuneration derived by...

Article 15

DIRECTORS' FEES

Directors' fees and other similar payments derived by a resident...

Article 16

ENTERTAINERS AND SPORTSMEN

1. Notwithstanding the provisions of Articles 7 and 14 of this...
2. Where income in respect of personal activities exercised by an...

Article 17

PENSIONS, MAINTENANCE PAYMENTS AND PENSIONS CONTRIBUTIONS

1. Pensions arising in a Contracting State and paid to a...

2. Periodic payments, made pursuant to a written separation agreement or...
3. Contributions paid in respect of employment or self-employment by, or...

Article 18

GOVERNMENT SERVICE

1. (a) Salaries, wages and other similar remuneration, other than a...
2. The provisions of Articles 14, 15 and 16 of this...

Article 19

STUDENTS

Payments which a student or business apprentice who is, or...

Article 20

OTHER INCOME

1. Items of income of a resident of a Contracting State,...
2. The provisions of paragraph (1) of this Article shall not...
3. Notwithstanding the provisions of paragraphs (1) and (2) of this...
4. Where, by reason of a special relationship between the person...
5. The provisions of this Article shall not apply if it...

CHAPTER IV

METHODS FOR AVOIDANCE OF DOUBLE TAXATION

Article 21

RELIEF FROM DOUBLE TAXATION

1. In the case of Chile, double taxation shall be avoided...
2. Subject to the provisions of the law of the United...
3. For the purposes of paragraph (2) of this Article, profits,...

CHAPTER V

SPECIAL PROVISIONS

Article 22

NON-DISCRIMINATION

1. Nationals of a Contracting State shall not be subjected in...
2. The taxation on a permanent establishment that an enterprise of...
3. Nothing in this Article shall be construed as obliging a...
4. Except where the provisions of paragraph (1) of Article 9,...
5. Companies that are residents of a Contracting State, the capital...
6. The provisions of this Article shall apply to the taxes...

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Article 23

MUTUAL AGREEMENT PROCEDURE

1. Where a person considers that the actions of one or...
2. The competent authority shall endeavour, if the objection appears to...
3. The competent authorities of the Contracting States shall endeavour to...
4. For the purposes of paragraph (3) of Article XXII (Consultation)...
5. The competent authorities of the Contracting States may communicate with...

Article 24

EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such...
2. In no case shall the provisions of paragraph (1) of...
3. If information is requested by a Contracting State in accordance...
4. If specifically requested by the competent authority of a Contracting...

Article 25

MEMBERS OF DIPLOMATIC OR PERMANENT MISSIONS AND CONSULAR POSTS

Nothing in this Convention shall affect the fiscal privileges of...

CHAPTER VI

FINAL PROVISIONS

Article 26

ENTRY INTO FORCE

1. Each of the Contracting States shall notify the other through...
2. The provisions of this Convention shall have effect:

Article 27

TERMINATION

1. This Convention shall remain in force until terminated by one...
2. The provisions of this Convention shall cease to have effect:...

PART II — EXCHANGE OF NOTES

Your Excellency

London

12th July 2003

I have the honour to refer to the Convention between...

In General

Either Government may at any time request consultations, to be...

It is agreed that if, after the date on which...

With reference to paragraph (3) of Article 5 (Permanent Establishment)

With reference to paragraph (7) of Article 5 (Permanent Establishment)

With reference to Article 7 (Business Profits)

With reference to paragraph (2) of Article 9 (Associated Enterprises)

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With reference to paragraph (2) of Article 10 (Dividends)

With reference to paragraph (2) of Article 11 (Interest) and paragraph (2)

of Article 12 (Royalties)

With reference to Article 12 (Royalties)

With reference to paragraph (1) of Article 14 (Income from Employment)

and paragraphs (1) and (2) of Article 18 (Government Service)

With reference to paragraph (1) of Article 17 (Pensions, Maintenance Payments and Pension Contributions)

If the foregoing proposals are acceptable to the Government of...

I avail myself of this opportunity to extend to Your...

Minister of Finance

Nicolas Eyzaguirre Guzman

Your Excellency

London

12th July 2003

I have the honour to acknowledge receipt of Your Excellency's...

The foregoing proposals being acceptable to the Government of the...

I take this opportunity to renew to Your Excellency the...

Paul Boateng

Explanatory Note