

**PROTOCOL AMENDING THE AGREEMENT
BETWEEN THE GOVERNMENT OF THE PEOPLE’S REPUBLIC OF CHINA AND THE
GOVERNMENT OF THE REPUBLIC OF CHILE FOR THE ELIMINATION OF DOUBLE
TAXATION AND THE PREVENTION OF TAX EVASION AND AVOIDANCE
WITH RESPECT TO TAXES ON INCOME**

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

Having regard to the Agreement between the Government of the People’s Republic of China and the Government of the Republic of Chile 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 Chinese, Spanish and English languages, all texts being equally authentic. In case of divergence in interpretation, the English text shall prevail.

**FOR THE GOVERNMENT OF THE
PEOPLE’S REPUBLIC OF CHINA**

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

Fernando Barraza