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Ottawa, November 23, 1999  
1999-098

## Entry Into Force of the Tax Convention Between Canada and the Republic of Chile

**Related document:**☞ [Text of Convention.](#)

Finance Minister Paul Martin announced on January 21, 1998 that a Convention between Canada and 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 was signed that day at Santiago. Minister Martin today indicated that on October 28, 1999, the Government of the Republic of Chile notified the Government of Canada that the necessary procedures were completed in Chile for bringing this Convention into force.

The Government of Canada notified the Government of the Republic of Chile on December 16, 1998 that it had completed its own procedures for bringing the Convention into force. Article 29 of the Convention provides that it shall enter into force on the date of the later of these notifications. The Convention therefore entered into force on October 28, 1999, and its provisions will have effect in Canada:

- a. in respect of tax withheld at source, on amounts paid or credited to non-residents on or after January 1, 2000; and
- b. in respect of other taxes, for taxable years beginning on or after January 1, 2000.

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