

*Administration of Barack Obama, 2012*

**Message to the Senate Transmitting the Chile-United States Taxation Convention**

*May 17, 2012*

*To the Senate of the United States:*

I transmit herewith, for the advice and consent of the Senate to their ratification, the Convention between the Government of the United States of America 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 Capital, signed in Washington on February 4, 2010, with a Protocol signed the same day, as corrected by exchanges of notes effected February 25, 2011, and February 10 and 21, 2012, and a related agreement effected by exchange of notes (the "related Agreement") on February 4, 2010. I also transmit for the information of the Senate the report of the Department of State, which includes an Overview of the proposed Convention, the Protocol, and related Agreement.

The proposed Convention, Protocol, and related Agreement (together "proposed Treaty") would be the first bilateral income tax treaty between the United States and Chile. The proposed Treaty contains comprehensive provisions designed to address "treaty shopping," which is the inappropriate use of a tax treaty by residents of a third country, and provides for a robust exchange of information between the tax authorities in the two countries to facilitate the administration of each country's tax laws.

I recommend that the Senate give early and favorable consideration to the proposed Treaty and give its advice and consent to the ratification thereof.

BARACK OBAMA

The White House,  
May 17, 2012.

*Categories:* Communications to Congress : Chile-U.S. Taxation Convention, message transmitting.

*Subjects:* Chile : Taxation Convention, Chile-U.S.

*DCPD Number:* DCPD201200382.