

## Legal Alert: Entry into force of Double Taxation Avoidance Treaty between Chile and the United States



December 20, 2023 | By [Amory Heine](#), [Francisco Argüello](#) and [Benjamín Echeverría](#)

On December 19, 2023, the United States notified Chile that it has completed the procedures for the entry into force of the Double Taxation Avoidance Treaty ("DTT") between Chile and the United States.

With this notification, the ratification procedures in Chile and the United States have been completed, so the DTT will be applicable as of 2024. For Withholding Taxes levied by the Source State of an item of income, the DTT will apply to amounts paid on or after February 1, 2024. For other taxes, it will apply for tax periods beginning on or after January 1, 2024.

For more details on the content of this Treaty, you may review the legal alert prepared by our tax team in June of this year [here](#).

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