

# Tax Treaty Between Chile and United States Enters Into Force

20 December 2023

Report from IBFD Tax Treaties Unit

On 19 December 2023, the [Chile - United States Income and Capital Tax Treaty \(2010\)](#) and the additional corrections and exchanges of notes of [2011](#), [2012](#), and [2023](#), entered into force.

The treaty generally applies from 1 January 2024 for other taxes and from 1 February 2024 for withholding taxes. The provisions of article 27 (Exchange of Information) shall have effect from 19 December 2023, without regard to the taxable period to which the matter relates. For details of the treaty, see [Treaty between Chile and United States – details \(9 February 2010\)](#).