

**ACUERDO AMISTOSO ENTRE  
MÉXICO Y LA REPÚBLICA DE  
CHILE SOBRE LA  
INTERPRETACIÓN Y LA  
APLICACIÓN DEL PÁRRAFO 1 DEL  
ARTÍCULO 14 DEL TEDT**

**MUTUAL AGREEMENT BETWEEN THE COMPETENT AUTHORITIES OF THE GOVERNMENT OF THE UNITED MEXICAN STATES AND THE GOVERNMENT OF THE REPUBLIC OF CHILE CONCERNING THE INTERPRETATION AND APPLICATION OF PARAGRAPH 1 OF ARTICLE 14 OF THE CONVENTION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME**

In accordance with Article 25 of the Convention between the United Mexican States and the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, along with its Protocol (hereinafter “the Convention”), the Competent Authorities of the Contracting States, with respect to paragraph 5 of the Protocol of the Convention, agreed that paragraph 1 of Article 14 of the Convention, as of January 1<sup>st</sup>, 2004, should be understood as follows:

“Income derived by an individual who is resident of a Contracting State in respect of professional services or other activities of an independent character performed in the other Contracting State shall be taxable in the latter State, when such individual is present in the other State for a period or periods amounting to or exceeding in the aggregate 183 days in any 12 month period, but the tax which may be levied shall not exceed 10 per cent of the gross amount received for said services or activities, unless he has a fixed base in the other Contracting State for the purpose of performing his activities. In such case, income shall be taxed in the other State in accordance with the domestic laws, but only so much of it as is attributable to that fixed base.”

Done at Mexico City on June 27<sup>th</sup>, 2013.

(TRADUCCIÓN DE CORTESÍA)