



TaxNewsFlash

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Tax treaty update: Senate Foreign Relations Committee votes to advance income tax treaty with Chile to full Senate vote

The U.S. Senate Foreign Relations Committee today voted (20-1) to advance the income tax treaty with Chile to a full Senate vote.

Under the U.S. Constitution, the U.S. Senate must approve, by a two-thirds vote, treaties that are negotiated by the executive branch. The Senate does not ratify treaties. Instead, the Senate takes up a “resolution of ratification” by which the Senate formally gives its advice and consent, empowering the president to proceed with ratification.

The United States-Chile income tax treaty was signed in February 2010 and has been pending ratification in the United States since then. Today’s approval by the Foreign Relations Committee means that the treaty will be reported by the Committee for possible consideration by the full Senate. If or when the full Senate would consider the treaty is unknown. In practice, income tax treaties are rarely approved by the Senate except by unanimous consent, that is, a single member can often prevent approval. Senate approval of the Chile treaty is therefore uncertain.

The treaty was ratified by Chile in 2015.

Documents

- Read text of the [United States-Chile income tax treaty](#) [PDF 2.9 MB] as signed on February 4, 2010.
- Read the [resolution of advice and consent to ratification](#) [PDF 382 KB]
- Read a [note](#) [PDF 160 KB] regarding the treaty.

- Read the Treasury Department's [technical explanation](#) [PDF 459 KB] of the pending treaty with Chile.

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