

TaxNewsFlash

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Tax treaty update: Senate votes to invoke cloture on income tax treaty with Chile

The U.S. Senate today voted (97-2) to invoke cloture on the income tax treaty with Chile, thus crossing a major procedural hurdle and permitting the Senate to proceed with approval.

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 by mutual notification of completion of the necessary approvals by both countries.

The United States-Chile income tax treaty was signed in February 2010 and has been pending ratification in the United States since then.

Chile completed its process of approval of the treaty 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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