(a) paragraph 1(a), to the extent that the benefit arises from any cross-border trade in services provision of Part Two or Three; or

(b) paragraph 1(b), with respect to any measure subject to an exception under Article O-01 (General Exceptions).

PART FIVE:

OTHER PROVISIONS

CHAPTER O: EXCEPTIONS

Article O-01:

General Exceptions

1. For purposes of Part Two (Trade in Goods), except to the extent that a provision of that Part applies to services or investment, Article XX of the GATT 1994 and its interpretative notes, or any equivalent provision of a successor agreement to which both Parties are party, are incorporated into and made part of this Agreement. The Parties understand that the measures referred to in Article XX(b) of the GATT 1994 include environmental measures necessary to protect human, animal or plant life or health, and that Article XX(g) of the GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.

2. Provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between countries where the same conditions prevail or a disguised restriction on trade between the Parties, nothing in:

(a) Part Two (Trade in Goods), to the extent that a provision of that Part applies to services;

(b) Chapter H (Cross-Border Trade in Services); and

(c) Chapter I (Telecommunications),

shall be construed to prevent the adoption or enforcement by either Party of measures necessary to secure compliance with laws or regulations that are not inconsistent with the provisions of this Agreement, including those relating to health and safety and consumer protection.

Article O-02:

National Security

1. Nothing in this Agreement shall be construed:

(a) to require either Party to furnish or allow access to any information the disclosure of which it determines to be contrary to its essential security interests;

(b) to prevent either Party from taking any actions that it considers necessary for the

(a) 段落1(a)，在跨境服务贸易第二部分或第三部分提供的利益范围内；或 (b) 段落1(b)，涉及根据第O-01条（一般例外）适用例外情况的任何措施。

第五部分：

其他规定

第O章：例外

第O-01条：

一般例外

1. 为第二部分（货物贸易）之目的，除该部分的规定适用于服务或投资之外，1994年关税及贸易总协定第XX条及其解释性注释，或任何一方均为缔约方的后续协定的等效规定，均应纳入本协定并成为本协定的一部分。缔约方理解，1994年关税及贸易总协定第XX(b)条所述的措施包括为保护人类、动物或植物的生命或健康所必需的环境措施，以及1994年关税及贸易总协定第XX(g)条适用于与保护可再生自然资源相关的措施。

2. 只要此类措施不构成对相同条件下存在国家之间任意或不公正的歧视或对缔约方之间贸易的隐蔽限制的方式，则以下内容：

(a) 第二部分（货物贸易），除该部分的规定适用于服务之外； (b) 第H章（跨境服务贸易）；以及 (c) 第I章（电信），

应被解释为防止任何一方采纳或执行确保遵守与本协定规定不一致的法律或法规的措施，包括与健康和安全以及消费者保护相关的内容。

第O-02条：

国家安全

1. 本协定中的任何内容均不得被解释为：

(a) 要求任何一方提供或允许访问其认定与其基本安全利益相抵触的任何信息；
(b) 阻止任何一方采取其认为对其基本安全利益的保护所必需的任何行动；

protection of its essential security interests

(i) relating to the traffic in arms, ammunition and implements of war and to such traffic and transactions in other goods, materials, services and technology undertaken directly or indirectly for the purpose of supplying a military or other security establishment,

(ii) taken in time of war or other emergency in international relations, or

(iii) relating to the implementation of national policies or international agreements respecting the non-proliferation of nuclear weapons or other nuclear explosive devices; or

(c) to prevent either Party from taking action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.

Article O-03:

<u>Taxation</u>

1. Except as set out in this Article and in Annex O-03.1, nothing in this Agreement shall apply to taxation measures.

2. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

3. Notwithstanding paragraph 2:

(a) Article C-01 (Market Access - National Treatment) and such other provisions of this Agreement as are necessary to give effect to that Article shall apply to taxation measures to the same extent as does Article III of the GATT 1994; and

(b) Article C-12 (Market Access - Export Taxes) shall apply to taxation measures.

4. Subject to paragraph 2:

(a) Article H-02 (Cross-Border Trade in Services - National Treatment) shall apply to taxation measures on income, capital gains or the taxable capital of corporations that relate to the purchase or consumption of particular services; and

(b) Articles G-02 and G-03 (Investment - National Treatment and Most-Favoured Nation Treatment) and Articles H-02 and H-03 (Cross-Border Trade in Services - National Treatment and Most-Favoured-Nation Treatment) shall apply to all taxation measures, other than those on income, capital gains or on the taxable capital of corporations, taxes on estates, inheritances, gifts and generation-skipping transfers,

except that nothing in those Articles shall apply:

其基本安全利益的保护

(i) 与武器、弹药和战争工具的交易有关，以及为向军事或其他安全机构直接或间接提供而进行的其他货物、材料、服务和技术的交易和交易，(ii) 在战争时期或其他国际关系中的紧急情况下采取的，或 (iii) 与国家政策的实施或关于核武器不扩散的国际协议或其他核爆炸装置有关；或

(c) 阻止任何一方根据根据联合国宪章的义务为维护国际和平与安全而采取行动。

第O-03条：

<u>税收</u>

1. 除本协定条款和附件O-03.1中规定的情况外，本协定中的任何内容均不适用于税收措施。

2. 本协议任何条款均不影响任何一方根据任何税收协定所享有的权利和应履行的义务。如本协议与任何此类协定之间存在任何不一致之处，该协定应优先适用不一致的部分。

3. 不论第2段规定如何：

(a) 第C-01条（市场准入 - 国民待遇）以及本协议中为实施该条所必需的其他条款，应就税收措施与1994年关税及贸易总协定第III条具有同等效力；以及 (b) 第C-12条（市场准入 - 出口税）应适用于税收措施。

4. 在遵守第2段规定的前提下：

(a) 第H-02条（跨境服务贸易 - 国民待遇）应适用于与购买或消费特定服务相关的公司收入、资本收益或应税资本方面的税收措施；以及 (b) 第G-02条和第G-03条（投资 - 国民待遇和最惠国待遇）以及第H-02条和第H-03条（跨境服务贸易 - 国民待遇和最惠国待遇）应适用于所有税收措施，但收入、资本收益或公司应税资本方面的税收措施、遗产税、继承税、赠与税和代际转让税除外，

但其中任何协定条款均不适用：

(c) any most-favoured-nation obligation with respect to an advantage accorded by a Party pursuant to a tax convention;

(d) to a non-conforming provision of any existing taxation measure;

(e) to the continuation or prompt renewal of a non-conforming provision of any existing taxation measure;

(f) to an amendment to a non-conforming provision o f any existing taxation measure to the extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those Articles; or

(g) to any new taxation measure aimed at ensuring the equitable and effective imposition or collection of taxes and that does not arbitrarily discriminate between persons, goods or services of the Parties or arbitrarily nullify or impair benefits accorded under those Articles, in the sense of Annex N-04.

5. Subject to paragraph 2 and without prejudice to the rights and obligations of the Parties under paragraph 3, Article G-06(3), (4) and (5) (Performance Requirements) shall apply to taxation measures.

6. Article G-10 (Expropriation and Compensation) shall apply to taxation measures except that no investor may invoke that Article as the basis for a claim under Article G-17 (Claim by an Investor of a Party on Its Own Behalf) or G-18 (Claim by an Investor of a Party on Behalf of an Enterprise), where it has been determined pursuant to this paragraph that the measure is not an expropriation. The investor shall refer the issue of whether the measure is not an expropriation for a determination to the appropriate competent authorities set out in Annex O-03.6 at the time that it gives notice under Article G-20 (Notice of Intent to Submit a Claim to Arbitration). If the competent authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation within a period of six months of such referral, the investor may submit its claim to arbitration under Article G-21 (Submission of a Claim to Arbitration).

Article O-04:

Balance of Payments

1. Nothing in this Agreement shall be construed to prevent a Party from adopting or maintaining measures that restrict transfers where the Party experiences serious balance of payments difficulties, or the threat thereof, and such restrictions are consistent with this Article.

2. As soon as practicable after a Party imposes a measure under this Article, the Party shall:

(a) submit any current account exchange restrictions to the IMF for review under Article VIII of the Articles of Agreement of the IMF;

(b) enter into good faith consultations with the IMF on economic adjustment measures to address the fundamental underlying economic problems causing the difficulties; and

(c) adopt or maintain economic policies consistent with such consultations.

(c) 任何一方根据税收协定授予的优惠而承担的最惠国义务；(d) 任何现有税收措施中的非符合条款；(e) 任何现有税收措施中非符合条款的延续或迅速续签；(f) 对任何现有税收措施中非符合条款的修订，且该修订在修订时并未降低其与该等协定条款的符合性；或(g) 旨在确保对缔约方个人、货物或服务的公平有效征税或征收，且不任意歧视缔约方个人、货物或服务，也不任意取消或损害根据该等协定条款授予的利益，且符合附件N-04的规定。

5. 根据第2段的规定，且不影响第3段规定的缔约方的权利和义务，第G-06(3)、(4)和(5)条（绩效要求）应适用于税收措施。

6. 第G-10条（征收与补偿）应适用于税收措施，但不得援引该条作为依据，主张第G-17条（一方投资者代表自身提出的索赔）或G-18条（一方投资者代表企业提出的索赔）项下的索赔，除非根据本段的规定已确定该措施并非征收。投资者应将是否该措施并非征收的问题提交给附件O-03.6中规定的相应主管当局进行裁决，该裁决应在投资者根据第G-20条（提交仲裁索赔的意向通知）发出通知时作出。如果主管当局不同意考虑该问题，或虽同意考虑但未在六个月内就裁决该措施并非征收达成一致，投资者可依据第G-21条（提交仲裁索赔）提交其索赔进行仲裁。

第O-04条：

国际收支

1. 本协议任何条款均不得解释为禁止一方在遭遇严重国际收支困难或其威胁时，采取或维持限制转让的措施，且此类限制与本协定条款一致。

2. 一方根据本协定条款采取措施后，应尽快采取以下措施：

(a) 将任何现行的账户外汇限制提交国际货币基金组织，根据国际货币基金协定条款第VIII条进行审查；(b) 与国际货币基金组织进行真诚磋商，就经济调整措施进行磋商，以解决导致困难的根本性基本经济问题；以及 (c) 采取或维持与这些磋商一致的经济政策。

3. A measure adopted or maintained under this Article shall:

(a) avoid unnecessary damage to the commercial, economic or financial interests of the other Party;

(b) not be more burdensome than necessary to deal with the balance of payments difficulties or threat thereof;

(c) be temporary and be phased out progressively as the balance of payments situation improves;

(d) be consistent with paragraph 2(c) and with the Articles of Agreement of the IMF; and

(e) be applied on a national treatment or mostfavourednation treatment basis, whichever is better.

4. A Party may adopt or maintain a measure under this Article that gives priority to services that are essential to its economic program, provided that a Party may not impose a measure for the purpose of protecting a specific industry or sector unless the measure is consistent with paragraph 2(c) and with Article VIII(3) of the Articles of Agreement of the IMF.

5. Restrictions imposed on transfers:

(a) where imposed on payments for current international transactions, shall be consistent with Article VIII(3) of the Articles of Agreement of the IMF;

(b) where imposed on international capital transactions, shall be consistent with Article VI of the Articles of Agreement of the IMF and be imposed only in conjunction with measures imposed on current international transactions under paragraph 2(a);

(c) where imposed on transfers covered by Article G-09 (Investment -Transfers) and transfers related to trade in goods, may not substantially impede transfers from being made in a freely usable currency at a market rate of exchange; and

(d) may not take the form of tariff surcharges, quotas, licences or similar measures.

Article O-05:

Disclosure of Information

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to information the disclosure of which would impede law enforcement or would be contrary to the Party's law protecting personal privacy or the financial affairs and accounts of individual customers of financial institutions.

3. 根据本协定采取或维持的措施应：

(a)避免对另一方商业、经济或金融利益造成不必要的损害；(b)处理国际收支困难或威胁所必需的负担不应过大；(c)应是暂时的，随着国际收支状况的改善逐步逐步取消；(d)应与第2(c)段和《国际货币基金协定》条款一致；以及(e)应以国民待遇或最惠国待遇为基础，以较好者为准。

4. 一方可以根据本协定采取或维持一项措施，优先考虑对其经济计划至关重要服务，但一方不得以保护特定产业或部门为目的实施一项措施，除非该措施与第2(c)段和《国际货币基金协定》第八条第3款一致。

5. 对转让的限制：

(a)如对国际经常交易支付施加限制，应与《国际货币基金协定》第八条第3款一致；(b)如对国际资本交易施加限制，应与《国际货币基金协定》第六条一致，并且仅在根据第2(a)段对国际经常交易施加措施的同时实施；(c)如对《协定G-09（投资-转让）》涵盖的转让以及与货物贸易相关的转让施加限制，不得实质性阻碍以自由使用货币在市场汇率下进行的转让；以及(d)不得采取关税附加费、配额、许可证或类似措施。协定O-05：

信息披露

本协议中的任何内容均不得解释为要求一方提供或允许访问披露将妨碍执法或违反一方保护个人隐私或金融机构个人客户的财务事务和账户的法律的信息。

Article O-06:

Cultural Industries

Annex O-06 applies to the Parties with respect to cultural industries.

Article O-07:

Definitions

For purposes of this Chapter:

cultural industries means persons engaged in any of the following activities:

(a) the publication, distribution, or sale of books, magazines, periodicals or newspapers in print or machine readable form but not including the sole activity of printing or typesetting any of the foregoing;

(b) the production, distribution, sale or exhibition of film or video recordings;

(c) the production, distribution, sale or exhibition of audio or video music recordings;

(d) the publication, distribution or sale of music in print or machine readable form; or

(e) radiocommunications in which the transmissions are intended for direct reception by the general public, and all radio, television and cable broadcasting undertakings and all satellite programming and broadcast network services;

international capital transactions means "international capital transactions" as defined under the Articles of Agreement of the IMF;

IMF means the International Monetary Fund;

payments for current international transactions means "payments for current international transactions" as defined under the Articles of Agreement of the IMF;

tax convention means a convention for the avoidance of double taxation or other international taxation agreement or arrangement;

taxes and taxation measures do not include:

(a) a "customs duty" as defined in Article C-18 (Market Access - Definitions); or

(b) the measures listed in exceptions (b), (c) and (d) of that definition; and

协定条款O-06：

文化产业

附件O-06适用于缔约方在文化产业方面的规定。

第O-07条：

定义

本章规定中：

文化产业是指从事以下任何活动的人员：

(a) 以印刷或机器可读形式出版、发行或销售书籍、杂志、期刊或报纸，但不包括单独从事印刷或排版上述任何活动；(b) 制作、发行、销售或展映电影或录像；(c) 制作、发行、销售或展映音频或视频音乐录音；(d) 以印刷或机器可读形式出版、发行或销售音乐；或(e) 旨在供公众直接接收的无线电通信，以及所有无线电、电视和有线电视广播业务、所有卫星节目和广播网络服务；

国际资本交易是指根据国际货币基金协定定义的“国际资本交易”；

国际货币基金组织是指国际货币基金组织；

国际经常交易支付是指根据国际货币基金协定定义的“国际经常交易支付”；

税收协定是指避免双重征税或其他国际税收协议或安排；

税收和税收措施不包括：

(a) 第C-18条（市场准入 - 定义）中定义的“关税”；或（b）该定义中例外情况（b）、（c）和（d）中列出的措施；以及

transfers means international transactions and related international transfers and payments.

Annex O-03.1

Double Taxation

1. The Parties agree to conclude a bilateral double taxation agreement within a reasonable time after the date that this Agreement enters into force.

2. The Parties agree that upon conclusion of a bilateral double taxation agreement, they will agree to an exchange of letters setting out the relationship between the double taxation agreement and Article O-03 of the Agreement.

Annex O-03.6

Competent Authorities

For purposes of this Chapter:

competent authority means

(a) in the case of Canada, the Assistant Deputy Minister for Tax Policy, Department of Finance; and

(b) in the case of Chile, the Director of the Internal Revenue Service, Ministry of Finance ("Director del Servicio de Impuestos Internos, Ministerio de Hacienda").

Annex O-06

Cultural Industries

Nothing in this Agreement shall be construed to apply to measures adopted or maintained by either Party with respect to cultural industries except as specifically provided in Article C-02 (Market Access - Tariff Elimination).

CHAPTER P: FINAL PROVISIONS

Article P-01:

Annexes, Appendices and Notes

The Annexes, Appendices and Notes to this Agreement constitute integral parts of this Agreement.

Article P-02:

Amendments

1. The Parties may agree on any modification of or addition to this Agreement.

转让是指国际交易和相关国际转账与支付。

附件O-03.1

双重征税

1. 缔约方同意在本协议生效之日起合理时间内缔结一项双边双重征税协定。

2. 缔约方同意在双边双重征税协定缔结后，就双重征税协定与协议第O-03条之间的关系达成一封函的交换。

附件O-03.6

主管当局

本章规定目的如下：

主管当局是指

(a) 加拿大：税务政策助理副部长，财政部门；以及 (b) 智利：国内税务局局长，财政部门（"国内税务局局长，财政部门"）。

附件O-06

文化产业

本协议中的任何内容均不得解释为适用于任何一方就文化产业采取或维持的措施，除非在C-02条（市场准入 - 关税消除）中另有规定。

CHAPTER P: 最终条款

协定条款 P-01：

附件、附录和注释

本协议的附件、附录和注释是该协议的组成部分。

协定条款 P-02：

修正案

1. 缔约方可以就对本协议的修改或补充达成协议。

2. When so agreed, and approved in accordance with the applicable legal procedures of each Party, a modification or addition shall constitute an integral part of this Agreement.

Article P-03:

Entry into Force

This Agreement shall enter into force on June 2, 1997, on an exchange of written notifications certifying the completion of necessary legal procedures.

Article P-04:

Accession of Chile to the NAFTA

The Parties shall work toward the early accession of Chile to the NAFTA.

Article P-05:

Duration and Termination

This Agreement shall remain in force unless terminated by either Party on six months' notice to the other Party.

Article P-06:

Authentic Texts

The English, French and Spanish texts of this Agreement are equally authentic.

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE in Santiago, on the 5th day of December, one thousand nine hundred ninety six, in duplicate, in the English, French and Spanish languages.

FOR THE GOVERNMENT OF CANADA	FOR THE GOVERNMENT OF THE REPUBLIC OF CHILE

2. 当达成此类协议时，并经各方的适用法律程序批准，一项修改或补充应构成本协议的组成部分。

协定条款P-03：

生效

本协议应于1997年6月2日生效，在交换书面通知以证明必要法律程序完成后。

协定条款P-04：

智利加入北美自由贸易协定

缔约方应努力促使智利尽早加入北美自由贸易协定。

协定条款 P-05：

期限和终止

本协议应继续有效，除非一方在六个月通知另一方后终止。

协定条款 P-06：

正本

本协议的英文、法文和西班牙文文本具有同等效力。

为证明本协议之签署，各签署方经其各自政府正式授权，已签署本协议。

本协议于一九九六年十二月五日在圣地亚哥签署，一式两份，以英文、法文和西班牙文文本为准。

为加拿大政府	为智利共和国政府