

AGREEMENT BETWEEN THE GOVERNMENTS OF THE REPUBLIC OF THE PHILIPPINES AND THE REPUBLIC OF CHILE TO REDUCE THE TAXES ON FREIGHT REVENUES GENERATED BY THE VESSELS OF BOTH COUNTRIES

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WHEREAS, the Governments of the Republic of the Philippines and the Republic of Chile, hereinafter called the "Contracting Parties," desire to promote the development of their respective merchant fleets through reduction of taxes assessed on the gross revenues generated by their respective vessels;

WHEREAS, there is a need to foster trade and to further strengthen the relations between the two countries;

NOW, THEREFORE, for and in consideration of the foregoing, both Governments have agreed to sign this Agreement with the following provisions:

ARTICLE I

Each Contracting Party agrees to apply a tax of 1.5% to the freight revenues, commissions or other incomes generated by the vessels of the other Contracting Party for the transport of cargoes and/or passengers to and from the ports of the former or from foreign ports..

ARTICLE II

The tax shall be calculated from the total amount of the income coming from the operations referred to in Article I.

ARTICLE III

The parties shall inform each other reciprocally of the completion of the legal internal proceedings and its compliance therewith. The Agreement shall take effect immediately upon the exchange of the instruments of ratification which shall take place in Santiago, Republic of the Chile.

ARTICLE IV

The Agreement shall have an indefinite duration. A Contracting Party may denounce the Agreement by formal notice presented through diplomatic channels six (6) months prior to the desired date of termination.

DONE in the City of Manila this 18th of July of the year 1988 in two (2) copies in English and Spanish languages, both valid and authentic.

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BY THE GOVERNMENT

REPUBLIC OF THE

PHILIPPINES

OF THE REPUBLIC OF CHILE

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RAUL S. MANGLAPUS

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