

La Dra. ~~Kristelina D. Ruiz Birkholz~~ ~~del~~ ~~Ministerio~~ ~~de~~ ~~Asesoría~~ ~~Legal~~ ~~del~~ ~~Estado~~ ~~de~~ ~~Chile~~ ~~se~~ ~~incorpora~~ ~~en~~ ~~la~~ ~~definición~~ ~~la~~ ~~Si~~ ~~bien~~ ~~entra~~ ~~en~~ ~~vigor~~ ~~el~~ ~~2~~ ~~de~~ ~~julio~~ ~~de~~ ~~2023~~ ~~entiendo~~ ~~que~~ ~~surte~~ ~~efectos~~ ~~el~~ ~~1~~ ~~de~~ ~~enero~~ ~~del~~ ~~próximo~~ ~~año~~ ~~al~~ ~~regular~~ ~~un~~ ~~impuesto~~ ~~de~~ ~~periodicidad~~ ~~anual~~ ~~como~~ ~~lo~~ ~~es~~ ~~el~~ ~~IR~~ ~~salvo~~ ~~mejor~~ ~~parecer~~ ~~(ganancias~~ ~~de~~ ~~capital~~ ~~e~~ ~~intereses)~~ ~~en~~ ~~los~~ ~~para~~ ~~quienes~~ ~~se~~ ~~aplica~~ ~~el~~ ~~impuesto~~ ~~de~~ ~~ganancias~~ ~~de~~ ~~capital~~ ~~de~~ ~~los~~ ~~países~~ ~~firmantes~~ ~~de~~ ~~los~~ ~~convenios~~ ~~para~~ ~~evitar~~ ~~la~~ ~~doble~~ ~~imposición~~ ~~de~~ ~~los~~ ~~tributos~~ ~~entre~~ ~~los~~ ~~Estados~~ ~~parte~~ ~~del~~ ~~Acuerdo~~ ~~Marco~~ ~~de~~ ~~la~~ ~~Alianza~~ ~~del~~ ~~Pacífico~~

# **Doble Imposición suscritos entre los Estados Parte del Acuerdo Marco de la Alianza del Pacífico**