

- (a) such individual was contributing on a regular basis to the pension plan for a period ending immediately before that individual became a resident of or temporarily present in the first-mentioned State; and
- (b) the competent authority of the first-mentioned State agrees that the pension plan generally corresponds to a pension plan recognised for tax purposes by that State.

For the purposes of this paragraph, "pension plan" includes a pension plan created under the social security system in a Contracting State.

8. Nothing in this Convention shall affect the application of the existing provisions of the Chilean legislation DL 600 as they are in force at the time of signature of this Convention and as they may be amended from time to time without changing the general principle hereof.