3. Considering that the main aim of the Convention is to avoid international double taxation, the Contracting States agree that, in the event the provisions of the Convention are used in such a manner as to provide benefits not contemplated or not intended, the competent authorities of the Contracting States shall, under the mutual agreement procedure of Article 25, recommend specific amendments to be made to the Convention. The Contracting States further agree that any such recommendation will be considered and discussed in an expeditious manner with a view to amending the Convention, where necessary.

IN WITNESS WHEREOF, the undersigned, duly authorised to that effect, have signed this Protocol.

DONE in duplicate at Santiago, this 21st day of January 1998, in the English, French and Spanish languages, each version being equally authentic.

FOR THE GOVERNMENT OF CANADA

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FOR THE GOVERNMENT OF THE REPUBLIC OF CHILE

Hon. Sergio Marchi Minister for International Trade **Eduardo Aninat Ureta Minister of Finance**