

5. Article O-03(4)(f) of the CCFTA is amended by deleting the word “or” and by replacing “at the time of the amendment” with “as it existed immediately before the amendment”.

6. Article O-03(4)(g) of the CCFTA is renumbered as “O-03(4)(i)” and the following are added after Article O-03(4)(f) and before the new Article O-03(4)(i):

“(g) to a provision that makes the receipt, or continued receipt of an advantage relating to the contributions to, or income of, a pension trust or fund, pension plan or other arrangement to provide pension or similar benefits conditional on a requirement that the Party maintains continuous jurisdiction, regulation or supervision over such trust, fund, plan or other arrangement;

(h) to the measures listed in Annex O-03.4; or”.

7. Chapter O (Exceptions) is amended by adding the following as Annex O-03.4 after Annex O-03.1 and before Annex O-03.6:

“ANNEX O-03.4

Financial Services – National Treatment and Most-Favoured-Nation Treatment

For the purpose of Article O-03(4)(h), the listed tax is any excise tax on insurance premiums adopted by Chile to the extent that such tax would, if levied by Canada, be covered by Article O-03(4)(d),(e) or (f).”.

8. Paragraph (b) of the definition of **competent authority** in Annex O-03.6 is deleted and replaced with the following:

“(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”).”.