

Rand Paul
Paul 1st Degree 1

AMENDMENT NO. _____ Calendar No. _____

Purpose: To provide a reservation to the Convention.

IN THE SENATE OF THE UNITED STATES—118th Cong., 1st Sess.

(no.) _____

Resolution of Advice and Consent to Ratification of the Tax
Convention with Chile.

Referred to the Committee on _____ and
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. PAUL

Viz:

- 1 At the appropriate place, insert the following:
- 2 (____) The Convention authorizes the United
- 3 States to request or accept, regardless of whether
- 4 such information is exchanged on an automatic
- 5 basis, only information that is individualized and rel-
- 6 evant to an individual investigation for carrying out
- 7 the provisions of the Convention or to the adminis-
- 8 tration or enforcement of the domestic tax laws con-
- 9 cerning taxes covered by the Convention. Informa-
- 10 tion that is not individualized or not relevant to an
- 11 individual investigation shall not be requested or ac-
- 12 cepted, regardless of whether that information is

1 provided on an automatic basis, by the United
2 States.