

Chile Launches Public Consultation on Amending Guidance on Mutual Agreement Procedure Under Double Tax Treaties

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The Internal Revenue Service (*Servicio de Impuestos Internos*, SII) has launched a public consultation on a draft circular that clarifies the 3-year period rule for submitting a mutual agreement procedure (MAP) request.

The draft circular proposes that the "3-year deadline" for taxpayers for submitting a MAP request to the SII start from the business day following the first notification of the action resulting in taxation not in accordance with the provisions of the double tax treaty. In addition, the draft circular clarifies that the general rules concerning "timelines" – set out in section 2.1.2 of Circular 13 of 2022 – only applies to cases where the double tax treaty does not expressly establish a computation rule concerning any timelines concerning the MAP.

The [draft circular](#) was published on the [SII's website](#) and is open to the public's opinion until 28 March 2023.