

Chile

Internal Revenue Service Publishes Amending Guidance on Mutual Agreement Procedure Under Double Tax Treaties

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The Internal Revenue Service (*Servicio de Impuestos Internos*, SII) has clarified the application of the "3-year period rule" for submitting a mutual agreement procedure (MAP) request, which was initially included in Circular 13 of 2022.

According to Circular 19 of 2023, the 3-year deadline for taxpayers to submit a MAP request to the SII starts 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. This rule applies for certain cases that were determined in Circular 13 of 2022 (e.g. transfer pricing rules, attribution of profits to permanent establishments, and others).

Moreover, the Circular establishes that if a double tax convention does not establish a specific deadline for taxpayers to submit a MAP request, then the taxpayer could file a MAP request at any time. Nevertheless, the SII must still abide by any deadlines established under local law concerning the implementation of the agreement reached between the SII and the competent authority of the other contracting state.

Circular 13 of 2023 was published on 19 April 2023 in the Official Gazette and is in effect since that date.

The Circular can be accessed [here](#) (as a pdf and in Spanish only)

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