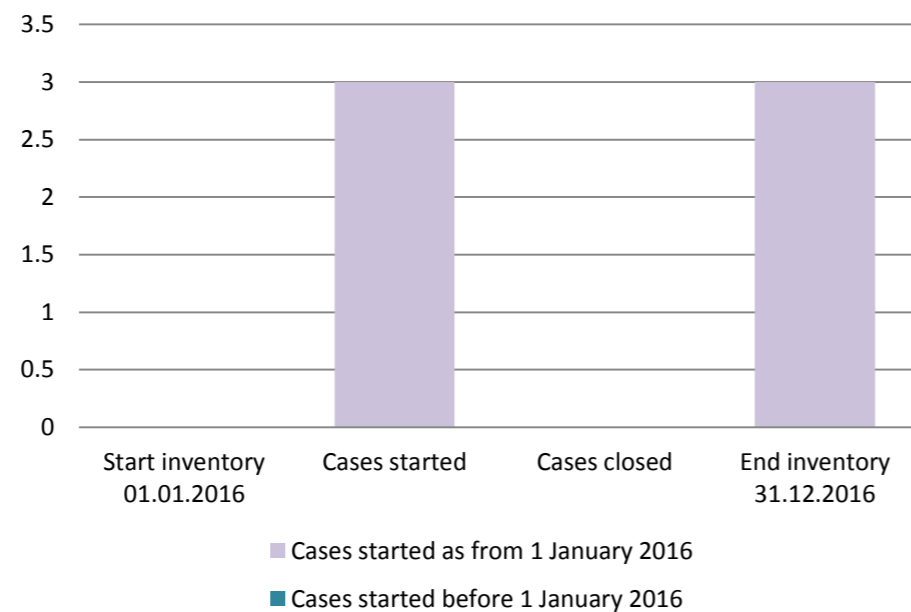


## Chile

### Total MAP Caseload



Cases started before 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2016	Start inventory	Cases started	Cases closed	End inventory
Transfer pricing cases	0	3	0	3
Other cases	0	0	0	0

Chile would like to clarify regarding two transfer pricing cases. Chile was advised of one case on June 27, 2017 by the other competent authority (case 1) and Chile became aware of the other one in October 2017 while gathering the 2016 MAP statistics (case 2).

Regarding case 1, the Chilean competent authority received an email correspondence from a treaty partner competent authority informing that on June 14, 2016 (OECD start date: July 19, 2016), they have received a transfer pricing MAP case which in their view may involve the Chilean tax authority. The treaty partner competent authority indicated in their email correspondence, that the referred case, as they know, has not yet been communicated with Chilean competent authority and therefore, the dates should only be noted for statistical purposes. Chile can confirm that the Chilean tax authority has not received a notification from the treaty partner competent authority nor a request from any related party in Chile with regards to case 1.

As to case 2, the MAP case Chile became aware of in October 2017, in the context of the verification on Chile MAP Statistics, Chile was informed that a treaty partner jurisdiction had reported one transfer pricing case pending with Chile that started after 1 January 2016. Since such a MAP case had not been included in 2016 Chile's MAP Statistics, Chile contacted the relevant treaty partner competent authority which indicated us that a notification had been sent to us on May 11, 2016. As Chile did not receive such a notification Chile has requested the treaty partner competent authority to send it again. Regarding this case Chile can confirm that the Chilean competent authority has not received a request from any related party in Chile.

### Average time needed to close MAP cases

Cases started before 1 January 2016	Average time
Transfer pricing cases	n.a.
Other cases	n.a.

Cases started as from 1 January 2016	Start to End	Receipt to Start	Start to Milestone 1	Milestone 1 to End
Transfer pricing cases	n.a.	n.a.	n.a.	n.a.
Other cases	n.a.	n.a.	n.a.	n.a.

Cases closed by outcome	denied MAP access	objection is not justified	withdrawn by taxpayer	unilateral relief granted	resolved via domestic remedy	agreement fully eliminating double taxation / fully resolving taxation not in accordance with tax treaty	agreement partially eliminating double taxation / partially resolving taxation not in accordance with tax treaty	agreement that there is no taxation not in accordance with tax treaty	no agreement including agreement to disagree	any other outcome	Total
<b>Transfer pricing cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
<b>Other cases (all)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cases started before 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
Cases started as from 1 January 2016	0	0	0	0	0	0	0	0	0	0	0
<b>All cases</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note: the MAP statistics previously reported by the jurisdiction are available at <http://www.oecd.org/ctp/dispute/map-statistics-2006-2015.htm>