

**Mutual agreement according to Article 25 paragraph 3 of the Convention between the Republic of Austria and the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital of 2012 concerning the certificates of residence**

In order to address any difficulties or doubts that may arise as to the procedure for tax residence certification and the application of Austrian forms used for the application of and the claiming of benefits according to the Convention between the Republic of Austria and the Republic of Chile for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital signed at Santiago, Chile on December 6<sup>th</sup> 2012 (hereinafter: "the Convention"), the competent authorities of Austria and Chile (hereinafter: "the competent authorities") have reached the following mutual agreement according to Article 25 paragraph 3 of the Convention:

1. The following procedure shall be applicable for the claim of relief at source or the refund of Austrian withholding tax according to the Convention by persons resident in Chile according to Article 4 of the Convention.
2. A person making payments subject to Austrian withholding tax to a Chilean resident claiming relief at source or a Chilean resident applying for a refund of Austrian withholding tax have to follow the specific procedures provided in Austrian domestic law. For this purpose the Austrian forms provided for the respective situation have to be used (see more detailed information at <https://english.bmf.gv.at>). Where the Austrian domestic procedural rules require a certificate of residence, it is hereby agreed that Austria accepts the form issued by the Chilean Tax Administration as described below. The form must be attached to the Austrian forms.
3. The residence of a person in Chile according to Article 4 of the Convention shall be certified in the form of a certificate of residence on form 3463 or any other form that replaces form 3463 issued by the Chilean Tax Administration. A copy of the form is included as an Annex to this mutual agreement.
4. The process for obtaining a Chilean certificate of residence is fully automatized and is available online on [www.sii.cl](http://www.sii.cl).
5. The Austrian Tax Administration can verify the validity of a certificate of residence issued online by the Chilean Tax Administration by logging on to the Chilean Tax Administration website ([www.sii.cl](http://www.sii.cl)) and then to *Servicios online-->Peticiones Administrativas y otras solicitudes-->Certificados a presentar ante Administraciones Tributarias Extranjeras-->English Version-->Verificación de Certificados Emitidos*. Subsequently, the verification code indicated in the consulted certificate of residence must be entered. If the consulted certificate of residence corresponds to a one validly issued, it will be immediately displayed as a message on the screen; otherwise a message will appear indicating that the consulted certificate of residence has not been issued by the Chilean Tax Administration.

6. Should the form or the process for verification change, then the Chilean Tax Administration will apprise the Austrian Tax Administration of the changes and provide an example of the new form.
7. The Chilean certificate of residence must be obtained by / from the recipient of the income, who is also the beneficial owner. The certificate is only valid if its authenticity can be verified and this can only be done as detailed in paragraph 5 of this agreement.
8. Without prejudice to paragraphs 4 to 7 of this agreement, a certificate of residence on form 3463 issued by the Chilean Tax Administration is not only available online as indicated in paragraph 4 above but also on paper. In order to request and obtain the referred certificate of residence on paper, the taxpayer shall attend the Chilean Tax Administration.
9. In case of doubts and for the purpose of verifying the residence status of a particular person, the Austrian Tax Administration can request the necessary information from the Chilean Tax Administration under the applicable provisions concerning the exchange of information according to the Convention (Article 26).
10. This mutual agreement shall apply, as of the date of the later of the signatures, to all pending and future claims. If a past claim for the granting of the benefits of the Convention has been refused solely due to the lack of tax residence certification directly on the official Austrian forms, the Chilean taxpayer may request a mutual agreement procedure pursuant to Article 25 of the Convention.

Agreed by the undersigned competent authorities:

For the Austrian Competent Authority



**Dr. Sabine Schmidjell-Dommes**  
Head of Department  
Department IV/8, International Tax Law  
Directorate IV, Tax Law  
Austrian Federal Ministry of Finance

21.07.2020

For the Chilean Competent Authority

Fernando  
Javier Barraza  
Luengo

Firmado digitalmente  
por Fernando Javier  
Barraza Luengo  
Fecha: 2020.08.11  
16:11:54 -04'00'

**Fernando Barraza L.**  
Commissioner of Servicio de Impuestos Internos

Done in duplicate in the English language.

**CERTIFICADO DE RESIDENCIA EN CHILE  
 PARA EFECTOS DE LA APLICACION DE CONVENIO  
 PARA EVITAR LA DOBLE TRIBUTACION**

*(Certificate of residency in Chile)  
 (For the purposes of a Convention for the Avoidance of Double Taxation)*

**CERTIFICADO (Certificate) N° \_\_\_\_\_ /**

**I. IDENTIFICACION DE LA PERSONA (Identification of the person)**

<b>Nombre o Razón Social (Name)</b>		
<b>RUT o número de identificación tributaria (Tax identification number in Chile)</b>	<b>Giro o Actividad Económica (Commercial activity)</b>	
<b>Tipo de Contribuyente (Type of taxpayer)</b>		
<input type="checkbox"/> Persona Natural (Individual)	<input type="checkbox"/> Persona Jurídica (Legal person)	<input type="checkbox"/> Otra Entidad (Other entity)
<b>Domicilio (Address)</b>		
<b>Calle (Street)</b>	<b>N°</b>	<b>Comuna (Municipality)</b>

**II. CERTIFICACION (Certification)**

Se certifica, para efectos del Convenio para Evitar la Doble Tributación vigente entre Chile y \_\_\_\_\_, que la persona individualizada en el presente documento es (o ha sido) residente en Chile y que está (o ha estado) sujeta a impuestos en este país por el período comprendido entre el \_\_\_\_\_ y el \_\_\_\_\_, de acuerdo al legislación tributaria chilena.

*(It is certified, for the purposes of the Convention for the Avoidance of Double Taxation in force between Chile and \_\_\_\_\_, that the person identified in this document is (or has been) resident in Chile and he is (or has been) liable to taxes in this country for the time between \_\_\_\_\_ and \_\_\_\_\_, in accordance with Chilean tax law.*

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Fecha (Date)

\_\_\_\_\_  
 DIRECTOR REGIONAL  
 DIRECCION REGIONAL (Regional Director)  
 NOMBRE, FIRMA Y TIMBRE (Name, signature and stamp)