

## **Annex 23.3**

### **Competent Authorities**

For purposes of this Chapter:

**competent authorities** means

(a) in the case of Chile, the *Director del Servicio de Impuestos Internos*, *Ministerio de Hacienda*; and

(b) in the case of the United States, the Assistant Secretary of the Treasury (Tax Policy), Department of the Treasury.