



## **Successful practices in the use of electronic means to improve compliance: the Chilean example**

**Chilean Tax Service  
(Servicio de Impuestos Internos, SII)**

The evolution of the Chilean Tax Service website: [www.sii.cl](http://www.sii.cl)

In the frame of the Strategic Plan of the Chilean Tax Service (SII), which emphasizes the modernization of the Service, in the efficiency of its internal functioning, in the services it provides to taxpayers to facilitate voluntary compliance and in its efficient auditing capacity in the fight against evasion, the strategic decision surges to incorporate and develop the use of Internet as the tool to privilege the relationship with taxpayers.

Thanks to the Internet characteristics, it is possible to be in reach of everybody, in all places where there is a connection and at any time; the delivery of information is facilitated so that it contributes to generate tax awareness. All this translates into the SII increasing its coverage from about 70 offices to thousands of Internet connection points that become potential Virtual Offices for taxpayer's services.

The efforts outspread for the formalization and fulfillment of all this, was define on 1995, a decisive year, as it brings with it significant and revolutionary changes in the history of the system of Chilean taxation. It came with the launch of the Website [www.sii.cl](http://www.sii.cl), one of the fundamental pillars for the application and use of high-end technology, which has allowed stimulating and impelling the use of the Internet by the taxpayers, achieving a higher agility, more efficiency and transparency, avoiding corruption and improving the interaction with taxpayers.

The website, apart from facilitating all what is related to the knowledge taxation (law and its norms and regulations), has allowed taxpayers to avoid mistakes and problems in their Tax Returns, has given them more facilities to fulfill their compliance as the times and deadlines of have been extended. It also has given transparency to the system, provided higher certainty in all the process carried out by this mean.

## **1. STAGES OF THE SII (CHILEAN TAX SERVICE) WEBSITE**

### **1.1 General Information Stage (Years 1995 and 1996)**

This stage begins in October, with the creation of a website oriented to satisfying the general requirements of information of taxpayers, so they wouldn't have to go to the SII offices. Basic information about the Service is given; about the structure of taxes; guides and requirements of the most frequent procedures, etc. On a second stage, the documentation to support the taxpayer consultations was incorporated.

### **1.2 Personalized Informative Stage (Year 1997)**

In May of this year a new step is taken, enabling in the website to respond to taxpayers questions regarding the results of the Rent Operation (Income Tax Returns), which meant giving personalized information to about 10.000 taxpayers. In this stage the identification of taxpayers is initiated, to warrant the privacy of information.

### **1.3 Transactional Offline Stage**

#### **Year 1998**

In March of this year, the filing of "Sworn Statements" is enabled, so that companies and other retaining agents could inform through an electronic transmission the antecedents related to the payment of wages, dividends, and withdrawals, amongst others. Access codes are given to warrant the privacy and authenticity of the information of who wishes to carry out their filing through this mean. This means providing 23.081 access codes and receiving 38.748 Sworn Declarations. The initial impact was less in respect to the total volume of received declarations.

Different type of information is presented:

- Information of Institutional Nature, Strategic Plan, Taxation Structure, Regional Directions.
- Information about the main procedures: attainment of RUT, Initiation of Activities, Stamping of Documents, etc.
- Publication of Circular Letters and Resolutions.
- Income Tax Operation.

In the case of taxpayers, they obtain information with respect to the results of their Sworn Declaration of Income Tax, entering their RUT (a unique number for each citizen and company which identifies the person) and folio of Form N° 22, Income Tax Return Form.

### **Year 1999**

In January of this year, is enabled the option to receive Form N° 29, Monthly Declaration of VAT, without payment or movement. Afterwards, the options to declare and pay VAT and to rectify the same type of declarations are enabled.

For the first time the taxpayers execute the procedure of their Income Tax Return directly through the Internet, without having to go to Banks, as they can carry out their declaration with return rights or that include payment. Also, from this year, they can rectify the Income Tax Return through the Internet, without concurring to the offices of the Service.

With the object of facilitating and formalizing the recollection of market information with respect to the characteristic and prices of automobiles, motorbikes, buses and trucks, a standard spreadsheet is elaborated that allows importers, distributors and buyer-sellers of motor vehicles remit this information to the SII directly through e-mail. Also, the application that allows consulting the taxation of light weight and heavy weight vehicles is incorporated and the prices of circulation permits for light weight vehicles.

The possibility of paying taxes through Internet, introduces SII completely into the electronic commerce field.

### **Year 2000**

The taxpayers can check in the Internet, before filing their Income Tax Return in April, all the rents, revenues and credit information, sent by their employers and retaining agents to SII through the Sworn Declarations.

The free Software is incorporated to send the Sworn Declarations through Internet. Also, the electronic forms are enabled through which the information can be typed from the computer of the taxpayer in an interactive manner; fill out each form, record it, and send it to SII afterwards through Internet.

In respect to the Real State options, the consultation of general information of a real state property is enabled, the attainment of certificates of actual valuations and of previous years, the payment form of land tax and the consultation of properties associated to the RUT of the identified taxpayer in the website.

The option to receive the Income Tax Return through certified software and the Consultation of VAT declarations, to know in advance if it shows inconsistencies is enabled.

All Rulings from year 1974 up to date are published. In the same way, all resolutions since year 1983 are available.

The first redesign of the website is carried out, considered as the first prototype of the design that actually has the website of [www.sii.cl](http://www.sii.cl).

## Website Design 2000

**SII** Servicio de Impuestos Internos CHILE

Lea, escuche y vea al Director del SII

Buscar

Opciones de Búsqueda

**Noticias**

Avanza Agenda Pro-Crecimiento. SII reduce vida útil de activos (26-diciembre)

SII publica resolución que abrevia trámite del Término de Giro (20-diciembre)

Disponible el pago en línea de los cobros Suplementarios y de Reemplazos del Impuesto Territorial (19-diciembre)

El SII anuncia la publicación de las "Guías de ayuda tributaria" (18-diciembre)

Tribunales tributarios iniciaron su trámite legislativo (12-diciembre)

**Otras Noticias**

**SII en Prensa**

**Clave Secreta y Certificado Digital**  
Obtención de Clave Secreta,  
Ovido de Clave Secreta,  
Identificarse con Certificado Digital, [...]

**Impuestos Mensuales (IVA-F29, F50)**  
Declaración Formulario Electrónico,  
Declaración Software Gratuito,  
Corregir o Rectificar Declaraciones,  
Declaración Formulario 50, [...]

**Bienes Raíces**  
Pago de contribuciones,  
Certificados Avalúo Fiscal,  
Modificar Nombre de Propietario,  
Estado Modificación de Nombre, [...]

**Tasación de Vehículos**  
Tasación Vehículos Livianos 2002,  
Tasación Vehículos Pesados 2002,  
Prepublicación de Tasación de Vehículos Livianos 2003, [...]

**Circulares y Legislación**  
Circularas, Resoluciones,  
Legislación Tributaria,  
Jurisprudencia Administrativa,  
Jurisprudencia Judicial, [...]

**Web Útiles**  
Organismos Nacionales,  
Gobierno de Chile,  
Tributarios Internacionales,  
Proveedores de Acceso a Internet, [...]

**Declaraciones Juradas**  
Declaración Formulario Electrónico,  
Obtener Software Gratuito,  
Declaración Software Gratuito,  
Consultar Estado de Declaración, [...]

**Renta**  
Corregir o rectificar declaraciones,  
Consultar estado de declaración de renta, Información de sus Ingresos,  
Declarar utilizando propuesta, [...]

**Situación Tributaria**  
Situación Tributaria Personal,  
Consulta por Contribuyente,  
Consulta Timbraje Documentos,  
Cambio de Domicilio para Profesionales, [...]

**Valores y Fechas**  
Calendario de IVA (PPM),  
UTM-UTA-IPC, UF, UTA,  
Corrección Monetaria,  
Impuesto Segunda Categoría, [...]

**Información General**  
Preguntas Frecuentes, Formularios,  
Suplementos y Ayuda, Beneficios Tributarios por Capacitación, Datos de Interés, Declaraciones Juradas para Operaciones Internacionales, [...]

**Estudios y Otros**  
De Internet, Económico-Tributarios,  
Estadísticas Tributarias, Guía Educativa, Misión, Objetivos e Historia del SII, [...]

Centenario del SII | SII Contrata Personal | Licitaciones del SII | Mapa del Sitio

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### 1.4 Transactional Online Stage

#### Year 2001

The internet tax returns and sworn statements come in a direct form to the database of the SII, so that the taxpayer and the Service have the assurance that the information is always complete and up to date. This year 42% of the Income Tax Returns and 97% of the information of Informant Agents (Sworn Declarations) are received through Internet.

As the website evolves from an informative site to a transactional site, other demands surge about the design of contents, about the security of the system, about the technological support and about the organizational structure. It is mainly carried out through firewalls that access control. In a more advanced site, it becomes indispensable to have identification in the applications or options, that require a permanent, technical as well as administrative support, it is mandatory to guarantee the privacy of information and security and protection of databases that the SII maintains, eliminating the possible vulnerable areas in the installation.

In this year, legal validity is granted to the Electronic Firm in tax procedures, allowing the digital certification system to increase the levels of reliability of the transactions. It is considered as a key impulse to the definite development of electronic commerce in the country.

Also, validity is granted to the copies of tax declarations obtained through the Internet. This is with the object of giving facilities and saving time to the taxpayers when dealing with entities such as: Notary's offices, financial institution, commercial transactions, educational and public organizations or institutions that for multiple reasons require the presentation of such documents.

That year, the SII issued Income Tax Return Proposal of one million taxpayers which pay taxes as employees (the Second Category tax), with the information that SII has in its computer bases, generating an important action of facilitation of voluntary compliance. According to the system, it is enough for the taxpayer to agree with the information of the pre-filed tax return that appears in the screen of their computer, confirm it with a click and their obligation is fulfilled.

With regard to the accounting applications, a software was incorporated to validate Purchase and Sale Books.

## Year 2002

In this year the Attainment of Secret Access Code through the Internet is enabled for taxpayers that had not declared before; only some personal information is necessary to obtain the code, which is compared with the information received from the Civil Registry (Registry of all Chilean citizens).

A new search engine is incorporated to facilitate the exploration of the website contents. This tool is one of the most sophisticated existing in the market up to date and allows carrying out investigations and searches in the website with a more successful result.

Online Payment of Real State Taxes and Update of name of owner of a real state property is enabled.

It is feasible to carry out the presentation of Form 50 through the Internet. This form is used to present declarations in and out of legal deadlines, of taxes such as: additional to the people without domicile or residence in Chile, fuels, gambling, entrance to casinos, horse racing betting, rent, Voluntary Provisionary Payments, manufactured tobacco, reintegration of rent returns and ad-valorem tax of free zone.

## Year 2003

A new design is made for the Website; the new [www.sii.cl](http://www.sii.cl) homepage is composed by three main columns. The left one is denominated "Tax Actuality"; the central one is called "Virtual Office" and the right one "Taxpayer Assistance".

In "**Tax Actuality**" are included diverse news, among them: news of the main newspapers of the country, "Fight Plan Against Evasion", that will include specific information about the auditing and legal action of the Service; "Main Tax Processes" that expect to give complete transparency to the main proceedings that SII uses to carry to the practice the supervising actions; and "SII and Pro Growing Agenda" where details will be given about the contribution that the tax administration has carried out and will continue to give to this important initiative defined by the Government and the private area to impulse the economic activity.

In the central column "**Virtual Office**" can be found all the known applications, through which it is possible to declare and pay taxes (Rent, VAT; Real State tax, etc.), which keep continuously improving.

Finally, in the right side of the homepage is the column "**Taxpayer Assistance**", which is oriented to facilitate voluntary compliance, a fundamental pillar in the management of the Service. In this column assistance is given by category of taxpayer and type of procedure. Just as the taxpayer will be able to check which is the situation that will best adjust to the development of their activity and access to focalized assistance, will also be able to obtain complete guides of the most frequent procedures and, if wishes to deepen in the instructions dictated by the Service in the different issues.

The options "**Taxpayers**" is also here, in which can be found information classified according to the diverse existing taxpayer profiles. There is also "**How to...?**" which corresponds to procedure guides of the most important tax obligations. Each one includes a structured flow chart with the step by step modality.

The options to recover Secret Access Code, to reception and carry out evasion denounces are enabled.



Disponibles en Internet

Dale boleto a tu boleto

Buscar  
Opciones de Búsqueda

I SII, nuevas opciones para una mejor atención al contribuyente, lo invita a la OFICINA VIRTUAL SII

<p><b>ACTUALIDAD TRIBUTARIA</b></p> <p><b>Noticias</b></p> <p><a href="#">En Calama condenan a cinco miembros de banda que traficaba con cigarrillos</a> (16-enero)</p> <p><a href="#">Disponibles en Internet datos claves para la Operación Renta 2003</a> (15-enero)</p> <p><a href="#">SII desarticula mafia de facturas falsas que operaba en Valdivia y Osorno</a> (14-enero)</p> <p><b>Noticias anteriores</b></p> <p><b>SII en Prensa</b></p> <p><b>Plan de Lucha Contra la Evasión</b></p> <p><b>Aprenda sobre los impuestos</b></p> <ul style="list-style-type: none"> <li>- Guías de ayuda tributaria</li> <li>- Descripción de los Impuestos</li> <li>- Guía educativa escolar</li> <li>- Estudios del SII</li> </ul> <p><b>Principales procesos tributarios</b></p> <ul style="list-style-type: none"> <li>- Declaraciones y pagos de impuestos</li> <li>- Fiscalización</li> <li>- Reclamos de giros, liquidaciones y avalúos</li> <li>- Actuación de Presencia Fiscalizadora</li> </ul> <p><b>Sobre el SII</b></p> <ul style="list-style-type: none"> <li>- Misión</li> <li>- Objetivos</li> <li>- Organigrama</li> <li>- Más información...</li> </ul> <p><b>SII y Agenda Pro Crecimiento</b></p> <p><b>SII Internet, hacia un Gobierno Electrónico</b></p> <p><b>SII y Tratados de Libre Comercio</b></p>	<p><b>Clave Secreta y Certificado Digital</b> Obtención de Clave Secreta, Olvido de Clave Secreta, Identificarse con Certificado Digital, Cambio de Datos y/o Clave Secreta, Información de Certificado Digital, [...]</p> <p><b>Declaraciones Juradas</b> Declaración Formulario Electrónico, Consultar Estado de Declaración, Bajar Software Gratuito, Declaración Software Gratuito, Preguntas frecuentes, [...]</p> <p><b>Impuestos Mensuales (IVA-F29, F50)</b> Declaración Formulario Electrónico, Declaración Software Gratuito, Corregir o Rectificar Declaraciones, Declaración Formulario 50, [...]</p> <p><b>Renta</b> Corregir o rectificar declaraciones, Consultar estado de declaración de renta, Información de sus ingresos, Declarar utilizando propuesta, Verificar declaración por terceros, [...]</p> <p><b>Situación Tributaria</b> Situación Tributaria Personal, Consulta por contribuyente, Consulta Timbraje de Documentos, Cambio de Domicilio para Profesionales, Dar aviso de pérdida de Cédula de Identidad</p> <p><b>Bienes Raíces</b> Pago de contribuciones, Certificados Avalúo Fiscal, Modificar Nombre de Propietario, Estado Modificación de Nombre, Avalúos de periodos anteriores, [...]</p> <p><b>Factura Electrónica</b> Introducción a la Factura Electrónica, Avances de etapa de plan piloto, Preguntas Frecuentes, [...]</p> <p><b>Circulares y Legislación</b> Circulares, Resoluciones, Legislación Tributaria, Jurisprudencia Administrativa, Jurisprudencia Judicial, Convenios Internacionales, [...]</p> <p><b>Valores y Fechas</b> Calendario de IVA (PPM), UTM,UTA,IPC, UF, UTA, Corrección Monetaria, Impuesto Segunda Categoría, Impuesto Global Complementario, [...]</p>	<p><b>ASISTENCIA AL CONTRIBUYENTE</b></p> <p><b>Contribuyentes</b></p> <p><b>Empresas por tamaño</b></p> <ul style="list-style-type: none"> <li>- Microempresas</li> <li>- Pequeñas y medianas (PYMES)</li> <li>- Grandes Contribuyentes</li> </ul> <p><b>Empresas por Sector</b></p> <ul style="list-style-type: none"> <li>- Agropecuario-silvícola</li> <li>- Pesca</li> <li>- Minería</li> <li>- Industria manufacturera y empresas de servicios</li> <li>- Energía</li> <li>- Electricidad, gas y agua</li> <li>- Construcción</li> <li>- Comercio</li> <li>- Transporte y comunicaciones</li> <li>- Servicios financieros</li> <li>- Entidades fiscales</li> </ul> <p><b>Contribuyentes Individuales</b></p> <ul style="list-style-type: none"> <li>- Profesionales y Trabajadores independientes</li> <li>- Empresario individual</li> <li>- Empleados pensionados</li> <li>- Extranjeros y chilenos sin domicilio ni residencia en Chile</li> </ul> <p><b>Actividades sujetas a Regímenes Especiales y Franquicias</b></p> <p><b>Inversionistas extranjeros (Foreign Investors)</b></p> <p><b>¿Cómo se hace para...?</b></p> <ul style="list-style-type: none"> <li>- Iniciar actividades y obtener RUT</li> <li>- Timbrar documentos</li> <li>- Declarar impuestos mensuales (IVA, PPM, Retenciones)</li> <li>- Declarar Renta anual</li> <li>- Declarar información de terceros (declaraciones juradas)</li> <li>- Pagar Impuestos por Internet</li> <li>- Reclamar giros, liquidaciones y avalúos</li> <li>- Presentar peticiones administrativas (bienes raíces, IVA, renta y otros)</li> <li>- Solicitar condonaciones</li> <li>- Efectuar término de giro</li> </ul> <p><b>Preguntas frecuentes</b></p> <p><b>Formularios</b></p> <p><b>Opine de la Calidad de Servicio del SII</b></p>
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The first applications that allow fulfilling the whole tax cycle by an electronic mean begins to be developed: it considers the actions and obligations of taxpayers from the initiation of activities, the emission of tax documents, tax returns, accountancy, and modifications of personal information up to the End of Business Activity-

Also, the Electronic Invoice, Electronic Invoice for Professional Service (BHE) and the option to carry out the Initiation of Activities for individuals are created. The first two as a part of an operation model that allow the taxpayers to generate, transmit and store tax documents in an electronic form, which allows the replacement of

physical documents to backup the transactions and eliminates the need to go to the SII offices periodically to fulfill with the stamping procedure.

**Year 2004**

Through half of the online stage, an improved version of BHE is enabled and the Portal of the Foreign Investor is created.

A Sworn Declaration Annual Summary Form 3323 is created through the Internet, which contains the total amounts of the VAT of purchases and sales. The taxpayers that file this declaration represent approximately 70% of the total credit and debit VAT that is generated in the country. This significantly improves the quality and efficiency of the supervision of VAT by the SII, and keeps reducing the evasion of such tax.

**Year 2005**

The Taxpayer Tax Statement is created: a detailed summary of the personal information that SII has about the taxpayer: taxpayer Registration (initiation of activities, activities maintained active, concluded activities), authorized tax documents, real state they own, annual sworn statements, Tax Returns filed, monthly tax returns, provisional payments, pending situations, amongst others. In this way, who wishes to know, verify, or corroborate their status of tax situation, in a synthesized, clear and simple form, will be able to do so by entering in that page.

The Mipyme (Medium, Small and Micro companies) Portal and the electronic invoicing system of the portal are created. This portal is oriented to the taxpayers that sell under \$USD 1 million per year, being able to issue Electronic Tax Documents (DTE) through it and carry registers of purchases and sales electronically. Electronic Export Invoice and other electronic tax documents are also included: Credit Notes, shipping invoices, etc.

Issuances of Tax Status Certificates and Residence Certificates (for Double Taxation Agreements) are enabled, which are used to be presented before other local or foreign institutions. The emission is done with the information provided by the taxpayer which is corroborated with the SII information on its databases.

**Year 2006**

The strategy is aimed to support the development of business in their different stages, given the similarities that they have with the tax fulfillment stages of the taxpayer-citizen-economic agent. In this way, it has been aimed that the Tax Life Cycle online modality helps to support and enhance the business cycle through the means of accomplishing a more simple tax compliance, at least cost, to improve productiveness. It also encourages the use of Information and Communication Technologies (TIC) to gain competitiveness, that promotes the efficiency of business cycle hand to hand to the tax cycle with voluntary compliance completely *Online*, from the Initiation of Activities to the End of Business Activity- closing of the business from a tributary perspective-, such as its illustrated in the next sequence:

**On-line Tax Fulfillment Cycle**



In January 2006, a 100% of the On-line tax cycle for individuals is achieved; this type of taxpayer gives notice of Initiation of Activities, other online procedures and the filing of End of Business Activity, entirely from the SII website, without having to fill paper forms and without having to go to the SII offices.

Also, in November of this year the Portal of Tributary Education is created, with the object of collaborating in the educative process, so that children are familiarized with the use of information technologies and, through these, learn the role that taxes have in the construction of society.

### **Year 2007**

The simplified financial Report is enabled through Mipyme Portal, document that contains reliable information about the taxpayer compliance and that can be used to support the attainment of credit in the financial system and generate new businesses, amongst other objects.

In the constant development to bring technology to people and facilitate through it tax compliance, in the website there are two channels RSS format, through which can be received, for free and in real time, the latest news and normative (rulings and resolutions) published.

### **Year 2008**

In what has lapsed of the year the Income Tax Return filing and payment in US Dollars has been enabled, developing the necessary electronic forms to declare in foreign currency and the necessary functions for these systems to be compatible with the on-line payment that are carried out in the financial organizations that entered in this innovative project.

The Tax File has been created, which concentrates the tax information of the taxpayer in a personalized page, avoiding the search for declaration copies, saving time and costs. It simplifies the declaration information delivery and tax certificates that diverse commercial entities request from their clients and/or users. It facilitates to individuals and Mipymes to fulfill the requirements for bank credits and to postulate for benefits in other institutions. The receptor of the information can check the validity of the information in [www.sii.cl](http://www.sii.cl) which makes the information more reliable.

## **2. NECESSARY NORMATIVE ADJUSTMENTS**

Along with the SII website development, the normative aspects that regulate the fulfillment of tributary procedures of the taxpayer have evolved. It has been necessary to give instructions with respect to the means for the presentation of Tax Returns and declarations.

Depending on the implementation of the Internet Options, the Circular Letters and Resolutions emitted by SII, have incorporated Internet as a means of declaration. For example, at this time there is an obligation of filing some declarations by Internet, making the reception of information more efficient.

## **3. SOME PROBLEMS THAT SURGED**

Not everything has been easy. SII has also encountered problems related to the use of Internet and its usage of the website.

One of the first problems that were faced was the sparse Internet connectivity that existed. In the first years of Internet access service had a slow growth and the cost was excessive for the period.

Then in the first years in which the Income and VAT Statements were filed by Internet, massive congestion in the internal informatics systems was produced, especially in the last days before the deadline for the presentation of the tax procedure. This brought difficulties in the fulfillment and nuisance to taxpayers.

For accountants Internet was at the beginning a problem also. They were affected by the growing technology in their day to day work, which complicated them, with logic difficulties of what was new and the uncertainty of what was to come. They had to get used to the reality of the virtual applications and to a job without the use of paperwork. They also perceived the Internet services as a threat to the development of their activity, as the filings can be carried out without the assessment of an accountant. Because of this, products highly beneficial such as e-invoices, have present difficulties in massification and market penetration.

In the year 1999 SII is forced to face the Justice Court due to the resolutions dictated with respect to the accounting of loose leaf, popularly known as computer accounting, particularly when it comes to conditioning the authorization to take such modality of the accounting system to the commitment of sending to the SII reports and tax returns through the Internet. Finally the Supreme Court ratified in a definite manner the legality of said resolutions.

**4. PRODUCTS**

Presently, the website of Internal Tax Service of Chile, continues with the 3 column structure: **“Tax Actuality”**, in the central column **“Virtual Office”** can be found all options or applications to carry out tributary procedures through the Internet and the column **“Taxpayer Assistance”**. See Exhibit 1.

The central column **“Virtual Office”** is the one that is kept continuously improving, adding new products each year that facilitate the taxpayer tributary fulfillment in an easier, safer and more comfortable way.

The products or options which can be found in the website are summarized in the following chart:

Column	Quantity of sections	Quantity of products/options
Tax Actuality	11	12
Virtual Office	13	140
Taxpayer Assistance	9	15
Useful Facts	6	12
Total	39	179

The catalogue of products available in the website can be **grouped** and summarized in:

**Informative Products:** which aim is to give to the taxpayer information, general as well as specific, in aspects of tax regulations, personal information contained in the SII databases, opinion studies, news, etc.

**Transactional Products oriented to compliance:** from the Initiation of Activities, modifications, Tax Declarations, End of Business Activity, Emission of Electronic Tax Documents up to payment of diverse Taxes. These are products that allow satisfying the needs of 100% of the Life Cycle of the Taxpayer.

**Transactional Auditing Products:** allow the taxpayer to contribute information or correct information.

**Products dedicated to groups of Taxpayers:** which have the object of interiorizing the facilities and taxing that affects them.

To know in detail the sections of the website and associated products, see Exhibit 2.

**5. TRIBUTARY PORTALS**

In the year 2004, taxpayers begin to access to portals with the object of interiorizing in the facilities and taxing that affects determinate segments of taxpayers and educating children in tributary issues.

## 5.1 Tributary Portal for Foreign Investors

In said portal the foreign investors, person or associations, can find information of how to invest in Chile. It deepens in the strategy to make of Chile an Investment **Platform Country**, specialized in bringing global investors that from here coordinate and direct their regional businesses.

This portal has a similar structure to the SII website, a section of Tax Information, where the taxpayer can get informed about Chile a Platform Country, the realization of economic activities in Chile and about the Chilean Taxing System. The central section SII Virtual Office where some procedures can be carried out online and the Investor Assistance section that contemplates help and orientation information.

The portal can be seen in the following address of the SII website: <http://www.sii.cl/portales/inversionistas/>

Portal Tributario del Inversionista Extranjero

SII online  
www.sii.cl  
Facilitando el cumplimiento tributario

abilidad en moneda extranjera. SII autoriza pago de impuestos

English Version

Información Tributaria

Oficina Virtual SII

Asistencia al Inversionista

CHILE PAÍS PLATAFORMA

- Normas para Evitar la Doble Tributación
- Convenios para Evitar la Doble Tributación
- Crédito por Impuestos Pagados en el Extranjero
- Exenciones a no Residentes
- Incentivos a la Inversión Extranjera
- Inversiones en Mercado Financiero
- Regímenes Especiales de Inversión
- Devolución de IVA a

REGISTRESE

- Obtención de Número de Identificación Tributaria (RUT)
- Designación de un Representante Legal
- Iniciación de Actividades
- Actualización de Antecedentes Tributarios
- Certificados a presentar ante Administraciones Tributarias Extranjeras

ASPECTOS GENERALES DEL SISTEMA TRIBUTARIO CHILENO

CICLO DE VIDA TRIBUTARIO ASOCIADO A INVERSIONISTAS EXTRANJEROS

ASISTENCIA ESPECIALIZADA

LEGISLACION TRIBUTARIA

RESOLUCIONES

CIRCULARES

JURISPRUDENCIA ADMINISTRATIVA

## 5.2 Tributary Portal Medium and Small Companies (Mipyme)

The object of this portal is to benefit medium and small taxpayers, so they can have an alternative provided by SII to issue electronic tax documents. These taxpayers will be able to issue online from the SII website and without cost to them, the electronic documents detailed in said portal. It has a similar structure to the SII website, a specialized Information section, where the taxpayer can get informed about news related to Mipymes; the Central Office section where procedures can be carried out online; and the Entrepreneur Assistance section that contemplates help and orientation information.

In the year 2005 it is incorporated to the portal, an electronic invoicing system specially conceived and designed for small and micro businesses that have a low emission level of tax documents. This system allows emitting and receiving: invoices, exempt invoices, credit notes, debit notes and shipping invoices in an electronic manner, generically denominated electronic tax documents (DTE).

The “MIPYME Portal Electronic Invoicing System” has as an objective to provide these businesses with a basic functionality to operate with tax electronic documents, although they can certainly alternatively search in the market for more complete solutions that offers the industry of electronic billing.

The portal can be found in the following address of the SII website: <http://www.portalmipyme.cl>

**Portal Tributario MIPYME** **Sii online**  
www.sii.cl  
Facilitando el cumplimiento tributario

**Amplíe para el día 20 de cada mes**

Información Especializada	Oficina Virtual	Asistencia al Empresario
<p><b>SOCIOS ESTRATEGICOS PORTAL TRIBUTARIO MIPYME</b></p> <p>BID    CONFEDECH    CONUPIA</p> <p><b>SISTEMA DE TRIBUTACIÓN SIMPLIFICADA</b></p> <p><b>Sistema de Facturación Electrónica</b></p> <p><b>Estatuto MIPYME</b></p> <hr/> <p><b>NOTICIAS MIPYMES</b></p> <p>SII completa "Ciclo de Vida Tributario 100% Internet" y lanza campaña de capacitación a 10.000 Mipymes en uso de factura electrónica (09/01/2006)</p> <p>SII introduce modificaciones parciales al Formulario 29 (09/01/2006)</p>	<p><b>INICIO DE UNA MIPYME</b></p> <ul style="list-style-type: none"> <li>• ¿Cómo organizar una empresa? (formas de organización)</li> <li>• ¿Qué tipo de tributación afecta a cada forma de organización?</li> <li>• ¿Qué Sistema de Contabilidad se puede escoger?</li> <li>• ¿Cómo y cuándo presentar ante el SII el aviso de Inicio de Actividades e inscripción al RUT?</li> <li>• Verificaciones del SII posteriores al Inicio de Actividades</li> </ul> <p style="text-align: center;">▼</p> <p><b>LA MIPYME YA FUNCIONANDO</b></p> <ul style="list-style-type: none"> <li>• Tributación Simplificada <b>NOUEVO</b></li> <li>• Facturación electrónica</li> </ul>	<p><b>MIPYMES POR SEGMENTO</b></p> <ul style="list-style-type: none"> <li>• Agricultores, ganaderos, silvicultores</li> <li>• Talleres Artesanales</li> <li>• Cooperativas</li> <li>• Comerciantes (Mayoristas, minoristas, Suplementeros)</li> <li>• Subcontratistas de empresas constructoras</li> <li>• Elaboradores de productos (Industria Manufacturera)</li> <li>• Mineros, piquineros</li> <li>• Hoteleros y dueños de restaurantes</li> <li>• Pescadores</li> </ul>

### 5.3 Tax Education Portal

During the year 2006, SII put at disposition of Teachers and Children a Portal of Tax Education with the sponsorship of the Education Ministry.

The educative initiative has as main object to promote knowledge, through simple and didactic narrations, what are taxes and the social benefits that they produce.

The Tax Education Portal has two axial subjects. The first, [www.planetasii.cl](http://www.planetasii.cl) is directed to boys and girls. While, the second seeks to give useful tools to teachers ([www.siieduca.cl](http://www.siieduca.cl)) for class planning and basic tax concepts that they can use in their classes.

The detail of this portal can be found in the following address: [www.siieduca.cl](http://www.siieduca.cl)



### 6. MEASURABLE RESULTS

## 6.1 General:

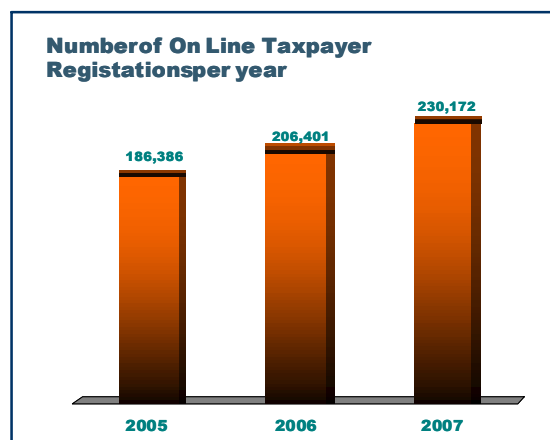
- In year 2007 the SII website was the third most visited site in Chile. It escalated position as in year 2006 it was the fourth most visited.
- The monthly visits reached 4 million increasing a 6.1% in respect to the previous year.
- The procedures in the Virtual Office increased in 128%
- The consultation of Frequent Questions was 4.5 millions
- Presently there are 4.5 million people with Secret Access Code (9.8% increase)



## 6.2 Initiation of Activities and Modification of Personal Information through Internet:

These procedures have had the highest variation in the year 2006 through the Internet, the increased in 128%

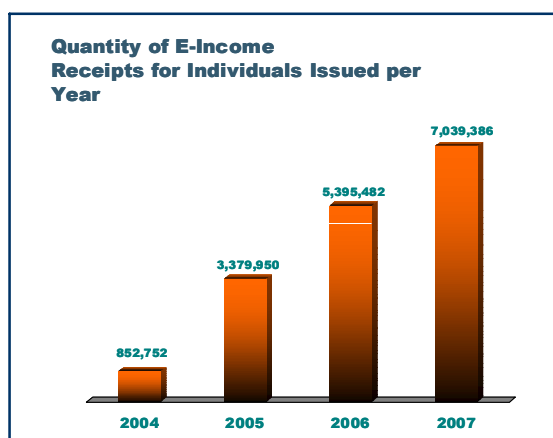
Procedure	2007	2006	Variation
Internet	1,2 Millions	522 Thousand	128%
Office	236 Thousand	265 Thousand	- 11%
Total	1,4 Millions	787 Thousand	82%



### 6.3 Electronic Invoice for Professional Service

This type of electronic document has had a considerable increase in the last 4 years through the Internet.

Year	Number of Invoices	Growth
2004	137 Thousand	
2005	345 Thousand	152%
2006	487 Thousand	41%
2007	638 Thousand	31%



### 6.4 Electronic Invoices

The increase of Micro and Small taxpayers (MIPYME) as users of this type of electronic documents is highlighted.

Amount of Users	2007	2006	Variation
MIPYME	4.619	1.620	185%
Other Taxpayers	2.187	1.273	72%
Total	6.806	2.893	135%

During the year 2007 the number of Electronic Invoices increased in 26%

Invoices	2007	2006	Variation
MIPYME Internet	396 Thousand	40 Thousand	893%
Other Taxpayers Internet	87 Millions	68.6 Millions	25%
Paper	201 Millions	202 Millions	- 0,5 %
Total	288,4 Millions	271 Millions	6,4%

## Cost reduction

The average cost for all companies to issue an Electronic Invoice reaches \$ 919, and is estimated to fall below \$ 150 in a stage of full implementation of the system, generating savings of 84% per document.

Invoices annual average issued by the largest taxpayers	Total cost current unitary Ch\$	Total cost projected unitary Ch\$	% Saving
8	270	62	77%
100	320	68	79%
500	366	75	80%
1.000	409	79	81%
10.000	511	80	84%
296.000	919	148	84%

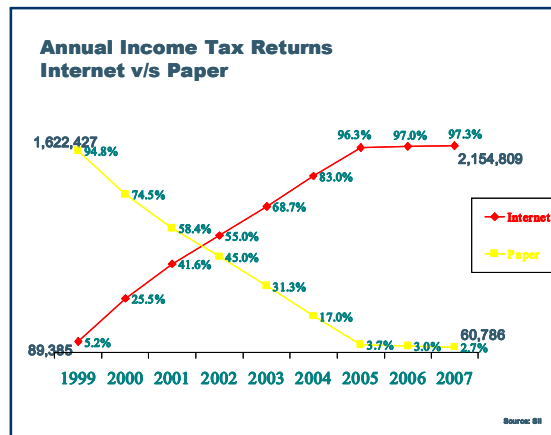
Source: Estimates of Santiago Chamber of Commerce. Study not up to date.

## 6.6 Income Tax Return

The increase in filing through Internet is highlighted, which reached in year 2007 a 97% in respect to the total received.

Out of these declarations 1.5 millions were proposals of declarations offered by SII, which also increased in 12.3% in respect to year 2006.

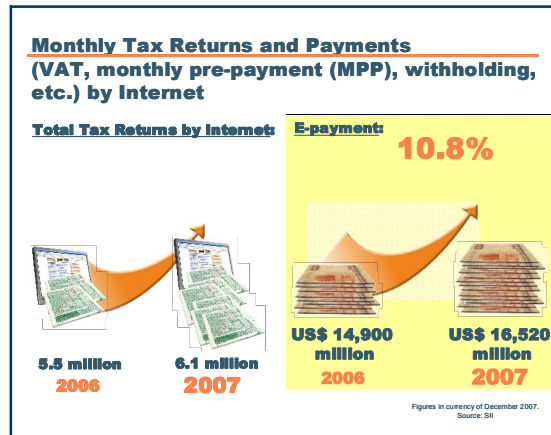
Declarations	2007	2006	Variation
Internet	2,2 Millions	2, 1 Millions	3%
Paper	65 Thousand	69 Thousand	- 6%
Total	2,26 Millions	2,17 Millions	3%



## 6.6 VAT Declarations

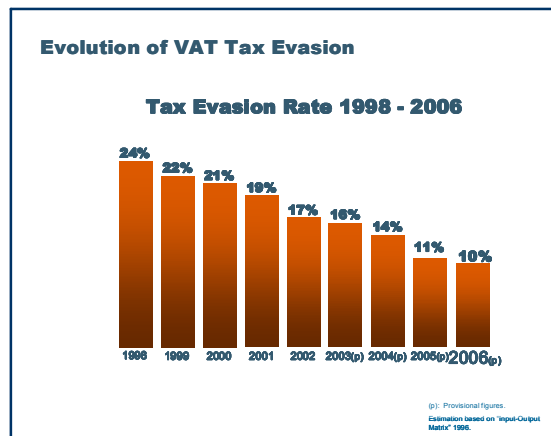
During the year 2007 the VAT declarations increased in approximately 12% in respect to the previous year. Through Internet 53% of this type of declarations are received.

Declarations	2007	2006	Variation
Internet	6,1 Millions	5,5 Millions	12%
Paper	5,3 Millions	5,6 Millions	- 5%
Total	11,4 Millions	11,1 Millions	4%



## 6.7 Reduction of Evasion

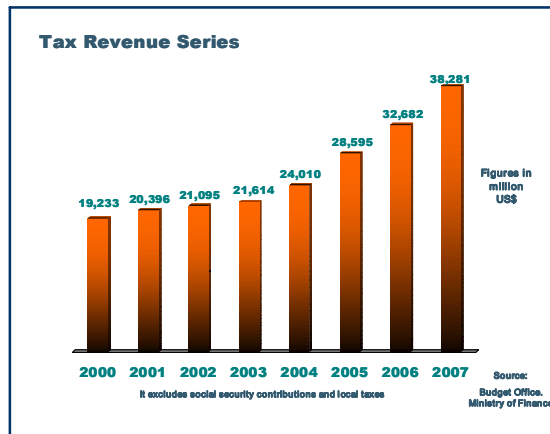
An example of reducing evasion is reflected in the decrease in the rate of VAT Evasion, reaching a 10% in 2007-





## 6.8 Increase Revenues

The Tax Revenues during the year 2007, increased by 17.7%.



## 7. EXAMPLES OF COLLABORATION

World Conference about Electronic Commerce and Taxing in Canada. In the year 2001 the Director of Chilean SII, participates as one of the selected exhibitor in the plenary of the conference, where a presentation was made about the “Strategic Challenges for the Taxing Administrations in the 21<sup>st</sup> Century”. In fact, the Chilean case was presented to all world experts as an example of the development of Internet with tributary purposes.

Also that year, **a delegation of high level of Mexican Parliament and Government was in Chile**, with the object of observing and getting to know in field the Chilean experience in the application of taxes, who were very impressed by the efficiency of the Chilean tax administration. Due to this reason they requested to the Sub-Secretariat of Revenues of the Treasury Secretariat and Public Credit of Mexico to invite the director of SII to present before the members of the Treasury Commission and Public Credit of The Member of Parliament Chamber about the functioning of the Chilean tax system and the management of SII. Amongst the aspects that at the request of Mexican MPs the Chilean directive exposed were the collection and audit functions,

juridical defense, human resources and training programs, the use of electronic means for the fulfillment of supervision obligations and the mechanic application of VAT.

In the year 2004 Functionaries of Internal Tax Services (SII), headed by the Director at the time, **participated in the "Oracle Open World 2004" in Sao Paulo, Brazil**, a world conference about development and application of information and communication technologies (TIC) in business processes that allow increasing the efficiency and productiveness. About 8000 participants assisted to the conference that was organized by Oracle, one of the main software world companies with annual sales of US\$ 10.000 millions. The Chilean Director made a presentation about the experience and results accumulated by SII –and in the last instance, by Chile- in matters of impelling strategically the intensive use of the TIC for tributary purposes.

**Technical Cooperation Agreement between SII and DGI.** The Cooperation agreement was signed in May 2005 and since then multiple activities have been produced, from reciprocal visits to Santiago and Paris to discuss different issues, framed in the globalization and internationalization of the Chilean economy and in consequence in the activity of the Service, as well as its recent incorporation to the Supervision Issues of the Organization for the Economic and Development Cooperation (OCDE) Committee in representation of Chile.

**In April 2006 SII and equivalent of Spain agree to exchange tax information and mutual assistance.** The object of this agreement is to formalize the information exchange proceedings, including the three possible of exchange: habitual or automatic exchange, by requirement or previous request by the competent authority and spontaneous exchange. A special emphasis is given to the strengthening of the automatic exchange over all operations or rents realized in Chile or Spain, in respect to the taxes detailed in the Agreement. Also, to the protocol of simultaneous verifications relative to the situation of one or more passive subjects that present a common interest or suspicion of organized fraud, and transfer prices. Additionally, form models are established to request information by part of both States and proceedings to facilitate the exchange.

**Technical Aid to Kenya:** Recently Chile subscribed to a Technical Aid Agreement with Kenya to assist them in the creation and implementation of their informatics systems. This has meant numerous visits from Kenyan delegations to Chile and Chilean delegations to Kenya. Our main contribution has been to put them in contact with Chilean companies for the design of their systems and to help them supervise of the different stages of project.

In general the Informatics Technical Assistance has taken place in the following countries:

- Guatemala
- Paraguay
- Ecuador
- Dominican Republic
- El Salvador
- Kenya
- Honduras
- Panama
- Peru
- Indonesia
- Mexico
- Russia
- Costa Rica

Exhibit 1: SII current website www.sii.cl



Facilitando el cumplimiento tributario



PORTAL



Nuevo Sistema

Opciones de Búsqueda

**8. En el Portal de Renta podrá encontrar el lugar más cercano a su domicilio. Visítele y aj**

<p><b>ACTUALIDAD TRIBUTARIA</b></p> <p><b>Noticias</b></p> <p>SII establece nuevo procedimiento de Revisión de Actuaciones de Fiscalización (2-mayo)</p> <p>Se incorporan códigos al Formulario 29 por vigencia de nuevos beneficios (30-abril)</p> <p>Operación Renta 2009 lleva 1.550.495 declaraciones al cerrar segundo corte para obtener devolución anticipada (23-abril)</p> <p>SII crea Carpeta Tributaria Electrónica del Contribuyente (21-abril)</p> <p><b>Más noticias</b></p> <p><b>SII en prensa</b></p> <p><b>Gobierno Transparente</b></p> <p><b>Lucha Contra la Evasión</b></p> <p>Grupo Acción Digital <a href="#">agendadigital.cl</a></p> <p><b>Aprenda sobre los impuestos</b></p> <ul style="list-style-type: none"> <li>- Presupuesto de gastos tributarios</li> <li>- Guías de ayuda tributaria</li> <li>- Guía educativa escolar</li> <li>- Descripción de los impuestos</li> <li>- Diccionario básico tributario contable. [ ... ]</li> </ul> <p><b>Principales procesos tributarios</b></p> <ul style="list-style-type: none"> <li>- Declaraciones y pagos de impuestos</li> <li>- Fiscalización</li> <li>- Reclamos de giros, liquidaciones y avalúos. [ ... ]</li> </ul> <p><b>Sobre el SII</b></p> <ul style="list-style-type: none"> <li>- Oficinas del SII</li> <li>- Misión</li> <li>- Objetivos</li> <li>- Organigrama</li> <li>- Material gráfico. [ ... ]</li> </ul> <p><b>Lugares de acceso público a Internet</b></p> <p><b>SII y agenda pro crecimiento</b></p> <p><b>SII Internet, hacia un gobierno electrónico</b></p> <p><b>Tratados de libre comercio y tratados para evitar la doble tributación</b></p>	<p style="text-align: center;"><b>OFICINA VIRTUAL SII</b></p> <p><b>Registro de Contribuyentes</b></p> <ul style="list-style-type: none"> <li>- Obtención de clave secreta.</li> <li>- Recuperación de clave secreta.</li> <li>- Inicio de actividades.</li> <li>- Modificaciones y avisos.</li> <li>- Término de giro. [ ... ]</li> </ul> <p><b>Renta</b></p> <ul style="list-style-type: none"> <li>- Declarar utilizando propuesta.</li> <li>- Declarar por formulario en pantalla.</li> <li>- Consultar estado de declaración.</li> <li>- Información de sus ingresos.</li> <li>- Portal operación renta 2009 <b>NOVO</b>.</li> <li>- Preguntas frecuentes. [ ... ]</li> </ul> <p><b>Bienes Raíces</b></p> <ul style="list-style-type: none"> <li>- Pago de contribuciones.</li> <li>- Reavalúo de sitios no edificados 2009 <b>NOVO</b>.</li> <li>- Certificado de avalúo fiscal.</li> <li>- Modificar nombre de propietario. [ ... ]</li> </ul> <p><b>Situación Tributaria</b></p> <ul style="list-style-type: none"> <li>- Cartola tributaria del contribuyente.</li> <li>- Carpeta Tributaria Electrónica <b>NOVO</b>.</li> <li>- Verificar contenido de una cartola.</li> <li>- Situación tributaria de terceros.</li> <li>- Consultar timbrado de documentos.</li> <li>- Certificados a presentar ante adm. tributarias extranjeras. (English Version). [ ... ]</li> </ul> <p><b>Impuestos Mensuales (IVA-F29, F50)</b></p> <ul style="list-style-type: none"> <li>- Declarar y pagar (IVA-F29, F50).</li> <li>- Declarar F29 sin movimiento.</li> <li>- Consultar estado de declaraciones.</li> <li>- Ver por terceros. Resumen de IVA de compras y ventas (F-5572). [ ... ]</li> </ul> <p><b>Declaraciones Juradas</b></p> <ul style="list-style-type: none"> <li>- Declaración jurada de renta.</li> <li>- Declaración jurada de IVA.</li> <li>- Declaración jurada de impuesto de timbres y estampillas. [ ... ]</li> </ul> <p><b>Factura Electrónica</b></p> <ul style="list-style-type: none"> <li>- Facturación MIPYME SII.</li> <li>- Postulación factura electrónica.</li> <li>- Consultar contribuyentes autorizados.</li> <li>- Verificar contenido de un documento.</li> <li>- Registro electrónico de cesión de créditos.</li> <li>- Preguntas frecuentes. [ ... ]</li> </ul> <p><b>Tributación Simplificada Mipyme</b></p> <ul style="list-style-type: none"> <li>- Factibilidad / Inscripción. Descripción</li> <li>- Tributación Simplificada en el SII. Preguntas frecuentes. Normativas. [ ... ]</li> </ul> <p><b>Boleta de Honorarios Electrónica</b></p> <ul style="list-style-type: none"> <li>- Emitir boleta por contribuyente.</li> <li>- Consultar boletas recibidas.</li> <li>- Consultar boletas emitidas.</li> <li>- Boletas de prestación de servicios de terceros electrónicas. [ ... ]</li> </ul> <p><b>Libros Contables Electrónicos</b></p> <ul style="list-style-type: none"> <li>- Descripción. Normativa.</li> <li>- Información técnica y formatos.</li> <li>- Inscripción libros contables electrónicos. [ ... ]</li> </ul> <p><b>Atención de Denuncias y Condonaciones</b></p> <ul style="list-style-type: none"> <li>- Ingresar denuncia. Cartola de denuncias y giros asociados.</li> <li>- Normativa aplicable. Preguntas frecuentes. [ ... ]</li> </ul> <p><b>Circulares y Legislación</b></p> <ul style="list-style-type: none"> <li>- Circulares. Resoluciones.</li> <li>- Legislación tributaria.</li> <li>- Jurisprudencia administrativa.</li> <li>- Jurisprudencia judicial.</li> <li>- Convenios internacionales. [ ... ]</li> </ul> <p><b>Valores y Fechas</b></p> <ul style="list-style-type: none"> <li>- Datos informativos operación renta <b>NOVO</b>.</li> <li>- Calendario de IVA (PPM).</li> <li>- UTM-UTA-IPC. UF, UTA.</li> <li>- Corrección monetaria mensual.</li> <li>- Impuesto segunda categoría. [ ... ]</li> </ul>	<p style="text-align: center;"><b>ASISTENCIA AL CONTRIBUYENTE</b></p> <p><b>Preguntas frecuentes</b></p> <p><b>Demos educativos</b></p> <p><b>Portal de Educación Tributaria</b></p> <p><b>Formularios</b></p> <p><b>Contáctenos</b></p> <p><b>Portal Tributario MIPYME</b></p> <p><b>¿Cómo se hace para...?</b></p> <ul style="list-style-type: none"> <li>- Obtener y recuperar Clave Secreta</li> <li>- Iniciar actividades y obtener RUT</li> <li>- Modificar y actualizar la información</li> <li>- Timbrar documentos</li> <li>- Declarar impuestos mensuales (IVA, PPM, retenciones)</li> <li>- Declarar renta anual</li> <li>- Declarar información de terceros (declaraciones juradas)</li> <li>- Pagar impuestos por internet</li> <li>- Reclamar giros, liquidaciones y avalúos</li> <li>- Presentar peticiones administrativas (bienes raíces, IVA, renta y otros)</li> <li>- Solicitar condonaciones</li> <li>- Efectuar término de giro</li> </ul> <p><b>Tax Portal for Foreign Investors</b></p> <p><b>Contribuyentes</b></p> <p><b>Empresas por tamaño</b></p> <ul style="list-style-type: none"> <li>- Microempresas</li> <li>- Pequeñas y medianas (PYMES)</li> <li>- Grandes contribuyentes</li> </ul> <p><b>Empresas por sector</b></p> <ul style="list-style-type: none"> <li>- Agropecuario-silvícola</li> <li>- Pesca</li> <li>- Minería</li> <li>- Industria manufacturera y empresas de servicios</li> <li>- Energía</li> <li>- Electricidad, gas y agua</li> <li>- Construcción</li> <li>- Comercio</li> <li>- Transporte y comunicaciones</li> <li>- Servicios financieros</li> <li>- Entidades fiscales</li> </ul> <p><b>Contribuyentes individuales</b></p> <ul style="list-style-type: none"> <li>- Profesionales y trabajadores independientes</li> <li>- Empresario individual</li> <li>- Empleados, pensionados</li> <li>- Extranjeros y chilenos sin domicilio ni residencia en Chile</li> </ul> <p><b>Actividades sujetas a regímenes especiales y franquicias</b></p>
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Licitaciones del SII | [SII contrata personal](#) | [Web útiles](#) | [Translation](#) | [Tasación de vehículos](#) | [RSS](#) | [Sindicar RSS](#)

Términos Generales de Uso del Sitio Web del Servicio de Impuestos Internos  
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Exhibit 2: List of products in the website.

Virtual Office		
Section / Subject	Options / Products	Options / Products
<b>Registration of Contributors</b>		
In this section the option or product is available that allows to obtain a Secret Access Code or choose the use of a Digital Certificate to access the other safe options of the SII Virtual Office. Also, all options can be found that allow to give notice o	Access code and Authentication Information modification	Fulfillment oriented
	Manage Electronic Representatives	Fulfillment oriented
	Represent Contributors	Fulfillment oriented
	Initiation of Activities of Natural Person	Fulfillment oriented
	Rut and Initiation of Activities of Juridical Person	Fulfillment oriented
	Consultation of Request Status	Fulfillment oriented
	Declaration of End of Business Activity	Fulfillment oriented
	Consultation of Status of End of Business Activity Declaration	Fulfillment oriented
	Domicile Modification	Fulfillment oriented
	Email and/or mobile phone number modification	Fulfillment oriented
	Branch office modifications	Fulfillment oriented
	Change of Ampliation of Activity or Economic Activity	Fulfillment oriented
	Give notice of loss or recovery of ID document	Fulfillment oriented
	Request of computer accounting	Fulfillment oriented
	Modification of Associates, Legal and Capital Representatives	Fulfillment oriented
<b>Rent</b>		
Here all the options related to Rent Declaration can be found, such as declare, correct, obtain help information and consult the status of the declaration, annul and send tributary antecedents.	Correct or rectify a declaration	Auditing
	Declare using proposal	Fulfillment oriented
	Declare by form on the screen or recover saved information	Fulfillment oriented
	Declare using commercial software	Fulfillment oriented
	Consult status of rent declaration	Fulfillment oriented
	Information of revenues, retaining agents and others	Informative
	Consult special plans	Fulfillment oriented
	Verify declarations by third parties	Informative
	Send Tributary Antecedents	Auditing
	Annul sent report	Auditing
	Consult status and correct Tributary Antecedents	Auditing
<b>Real Estate</b>		
All the options that allow to obtain online information, make consultations and requests regarding real estate. Also, make payments of real estate taxes and obtain fiscal valuation certificates.	Search for property associated to the RUT	Informative
	Consultation antecedents of a real estate	Informative
	Certificate of Fiscal Valuation	Informative
	Consultation District Chart	Informative
	Modification of the name of proprietor and/ or mailing address	Fulfillment oriented
	Consultation the status of a request of name of proprietor of a real estate	Fulfillment oriented
	Online payment of real estate taxes	Fulfillment oriented
	Certificate of SII Web Payments Information	Fulfillment oriented
	Receipt Notice of Contributions	Fulfillment oriented
	Listing or Properties for the Payment of Real Estate Taxes	Fulfillment oriented
	Increased value assessment for taxing purposes of vacant lots, abandoned properties and unused wells 2008	Informative
	Information about the Non Agricultural Increased value assessment 2006	Informative
	Gradual Increase of Non Agricultural Contributions value assessment 2006	Informative
	Information about the Agricultural Increased value assessment Process 2004	Informative
<b>Monthly Tax (VAT -F29, F50)</b>		
Options related to the Monthly Declaration and Simultaneous Payment of Taxes in the Form-29 and Form-50	Declare and pay (F29 y F50)	Fulfillment oriented
	Declare F-29 without movement	Fulfillment oriented
	Correct or rectify declarations (F29 and F50)	Auditing
	Consult declaration status	Fulfillment oriented
	Verify declaration by third parties	Fulfillment oriented
	Consult and pay deposits	Fulfillment oriented

<b>Sworn Declarations</b>			
In this section are available all the options to make Sworn Declarations related to different types of tax and that are presently required by the Internet Tax Service. The Sworn Declarations can be sent. Consultation of Declaration Status. Consultation of Obligations of presenting the declaration and access to help.	<b>Sworn Rent Declaration</b>		
	Declaration and correction of sworn declarations	Fulfillment oriented and auditing	
	Consultations and following of Sworn Declarations and Emittted Deposits	Fulfillment oriented	
	Sworn Declaration Software	Fulfillment oriented	
	Nominations	Fulfillment oriented and auditing	
	<b>VAT Sworn Declaration</b>		
	Send or correct declarations (only bound)	Fulfillment oriented and auditing	
	Send or correct declarations (only voluntaries)	Fulfillment oriented and auditing	
	Consultation of Declaration status	Fulfillment oriented	
	Consultation of VAT informed by third parties	Fulfillment oriented	
	Consultation of Declarants DJR VAT	Fulfillment oriented	
	Bound consultation	Fulfillment oriented	
	<b>Sworn Declaration of Stamp and Stamping Taxes</b>		
	Send or correct declaration by information import	Fulfillment oriented and auditing	
	Consultation of Sworn Declarations	Fulfillment oriented	
	<b>Tributary Situation</b>		
Options related to the tributary situation of a contributor, such as consultations, requests and help information.	Contributor Tributary Balance	Informative	
	Verify the content of a balance	Informative	
	Consultation of tributary situation of third party	Informative	
	Consultation of document stamping	Informative	
	Request of roll stamping	Informative	
	System of attainment of Tributary Information	Informative	
	Generate Tributary File	Informative	
	Check Tributary File	Informative	
	Request for Residence Certificate	Informative	
	Request for Tributary Situation Certificate	Informative	
	Request of Inscription in the Registration Corporations under Art. 41D	Informative	
	Consultation and following of requests	Informative	
	Consultation of Emittted Certificates	Informative	
	Verification of Emittted Certificates	Informative	
<b>Electronic Invoice</b>			
In this section there is access to all information and services related to electronic invoice that SII has enabled for the contributors that operate with an acquired software or their own. It includes a link to the Electronic Registration of Credit Cession.	Postulation to Electronic Invoice	Fulfillment oriented	
	Declaration of fulfillment of requirements	Fulfillment oriented	
	<b>Verification of Electronic Tributary Documents</b>		
	Contributor Consultation	Fulfillment oriented	
	Verify Content of a Document	Fulfillment oriented	
	Consult Validity of a Document	Fulfillment oriented	
	<b>Sending of Documents (*)</b>		
	Sending DTE (documents and books)	Fulfillment oriented	
	Consultation of Status of a Sending	Fulfillment oriented	
	Consultation of Status of Electronic Books	Fulfillment oriented	
	Sending Records	Fulfillment oriented	
	<b>Electronic Stamping(*)</b>		
	Request for electronic stamping	Fulfillment oriented	
	Annulment of folios	Fulfillment oriented	
	Re attainment of folios	Fulfillment oriented	
	Information of Historic Stamping	Fulfillment oriented	
	Consultation of Annulled Folios	Fulfillment oriented	
	<b>Update of Authorized Company Information (*)</b>		
	Update of Company Information	Fulfillment oriented	
	User Maintenance	Fulfillment oriented	
	Consultation between authorized companies	Fulfillment oriented	
	<b>ELECTRONIC REGISTRATION OF CREDIT CESSION</b>	Fulfillment oriented	
	<b>Simplified Taxing (Mipyme)</b>		
	Access to all information and services related to the Simplified Taxing that SII grants to Micro, Small and Medium Businesses (MIPYMES)	Feasibility / Inscription	Fulfillment oriented
		Closing of the previous exercise information entry (*)	Fulfillment oriented
Administration of Accounting Periods and Tributary and non tributary books (*)		Fulfillment oriented	
Administration of Electronic Tributary Documents (*)		Fulfillment oriented	
Emission of Electronic Tributary Documents (*)		Fulfillment oriented	
Sworn Declarations (Rents and Retentions) and Related Certificates (*)		Fulfillment oriented	
Modification of Company Information(*)		Fulfillment oriented	
Cession of Electronic Invoices (*)		Fulfillment oriented	
Simplified Financial Report		Fulfillment oriented	
Selection of MIPYME businesses(*)		Fulfillment oriented	

<b>Electronic Invoice for Professional Service</b>		
In this section all information related to electronic invoice for professional service is found, such as emission of invoices consultation of emitted invoices or authorizing one or various representatives to emit the invoice for professional service.	By contributor	Fulfillment oriented
	By contributor with previously used information	Fulfillment oriented
	By authorized user	Fulfillment oriented
	By authorized users with previously used information	Fulfillment oriented
	Consultation of emitted invoices	Fulfillment oriented
	Consultation of received invoices	Fulfillment oriented
	Consultation of invoices by third party	Fulfillment oriented
	Annulment of received invoices	Fulfillment oriented
	Confirm or deny annulment by receptor	Fulfillment oriented
	Authorize or revoke an authorized user	Fulfillment oriented
	Emission of by contributor	Fulfillment oriented
	Consultation of received BTE's	Fulfillment oriented
	Consultation of emitted BTE's	Fulfillment oriented
	Annulment of BTE's	Fulfillment oriented
<b>Electronic accounting books</b>		
All options available to access information and services related to electronic accounting books.	Inscription of Electronic Accounting Books	Fulfillment oriented
	Certification Process	Fulfillment oriented
	LCE sending	Fulfillment oriented
	Consultation of the status of a sending	Fulfillment oriented
	Consultation of status of Electronic Books	Fulfillment oriented
<b>Attention to denunces and condoning</b>		
Options related with the attention through Internet of the denunces of tributary infractions that have been notified to a contributor. Condonations can also be obtain if the infraction is admitted and a fine paid online.	Enter denounce	Fulfillment oriented
	Denounce Balance and Related Commerce Drafts	Fulfillment oriented
<b>Circular Letters and Legislation</b>		
The main norms of tributary character can be found, along the circular letters and resolution with instructions, information or administrative interpretations that SII has emitted since the years 1974 and 1983 respectively. It is also possible to consult jurisprudence in taxing matters.	Circular Letters	Informative
	Resolutions	Informative
	Basic Tributary Legislation	Informative
	Complementary Tributary Legislation	Informative
	International Agreements	Informative
	Judicial Jurisprudence	Informative
	Administrative Jurisprudence	Informative
<b>Values and Dates</b>		
In this section can be found all values and dates of the different indicators that are used in the tributary fulfillment obligations. Also there are informative options of tributary interest, as Complementary Global Tax, Limit of exemption, etc.	UTM-UTA-IPC	Informative
	UF	Informative
	UTA	Informative
	Dollars	Informative
	VAT schedule (PPM)	Informative
	Percentage of Readjustment at applying VAT returns of Small Agricultural Producers	Informative
	Informative facts of Rent Operation	Informative
	Unique Tax in the Second Category	Informative
	Rent declaration Readjustment	Informative
	Monthly Monetary Correction	Informative
	Stabilization Fund of Fuel Prices Law N° 19.030 y Law N° 20.063	Informative
	Fuel Taxes, Law N° 18.502	Informative
	Useful Life Table of Physical Assets of Fixed Assets or Stranded Assets	Informative
	Vehicle Valuation	Informative
	Odepa-INE Prices	Informative
	Final Cigarettes Sales Prices Base	Informative

Tributary Actuality		
Section / Subject	Option / Products	Option / Products
<b>News</b>		
A list of news and press releases and press conferences that have been published in the Internet up to year 2008.	News	Informative
	SII in the Press	Informative
<b>Transparent Government</b>		
SII information in respect to its acquisitions, appointments and transfers.	Related Information	Informative
<b>Fight Against Evasion</b>		
Option that details a list of news, press conference / releases related to the labor of Auditing Labor of Internal Tax Service	Related Information	Informative
<b>Other State Procedures</b>		
Information is given about the procedures that a contributor can carry out online through internet that are related to competencies proper of other public and private institutions.	Related Information	Informative
<b>Learn about Taxes</b>		
This option has the object to give knowledge about the basic fundaments that the Chilean Tributary system is based on, along with formative information for students. Also diverse studies of SII are given.	Related Information	Informative
<b>Main Tributary Processes</b>		
In this option SII gives general information about the main processes that a contributor must face in his/her tributary life cycle.	Related Information	Informative
<b>About SII</b>		
In this option organizational information can be accessed of SII, as its mission, objectives, history, strategic planning, organization chart and other topics related of the contributors interest.	Related Information	Informative
<b>Internet Public Access Points</b>		
This section gives a list of places of public access to the Internet.	Related Information	Informative
<b>SII and Pro Growth Agenda</b>		
General information is given about the government project Pro Growth Agenda and how SII collaborates for reaching its aims.	Related Information	Informative

<b>SII Internet, towards and Electronic Government</b>		
In this section information is given about the main SII projects that collaborate in the macro government project defined as Electronic Government ("e-government"), as also, the definition of the most relevant concepts of the subject.	Related Information	Informative
<b>Free trades agreements and agreements to avoid double taxing</b>		
General reference texts can be found, of interest to contributors, about the free trade agreements that Chile has subscribed with diverse countries.	Related Information	Related Information

<b>Assistance</b>		
Section / Subject	Options / Products	Options / Products
<b>Frequent Questions</b>		
In this section can be found answers to consultations about diverse subjects. To facilitate the search it counts with a search engine and also a listing ordered by subjects. The 10 most useful or most visited questions and the last 10 that were published can be found.	Search engine	Informative
	Questions and answers by subjects	Informative
	Latest questions and answers published	Informative
	10 most useful questions and answers	Informative
	Basic accounting tributary dictionary	Informative
<b>Educative Demos</b>		
In this section allows to see online or download audiovisual support, with images and voice, that will show how to access and use the different applications that Internet Tax Service has at the contributors disposition.	Related Information	Oriented to groups of contributors
<b>Tributary Education Portal</b>		
From this section the portal can be accessed.	Related Information	Oriented to groups of contributors
<b>Forms</b>		
The forms that are available in this section, can be completed by the contributor and in the cases that correspond can be presented at the offices of Internal Tax Service. There are also available types of certificates and notice letters that the Services has at the user's disposition.	Related Information	Informative
<b>Contact us</b>		
Through this option the user will be able to get directly in contact with the Service and its Director.	Related Information	Informative
<b>Mipyme Tributary Portal</b>		
From this section the portal can be accessed.	Related Information	Oriented to groups of contributors
<b>How to...?</b>		
In this section a nomination is given of the main procedures that the diverse contributors must realize with Internal Tax Service. The information provided includes step by step guides of the procedure.	Related Information	Informative

<b>Tributary Portal for Foreign Investors</b>		
From this section the portal can be accessed.	Related Information	Oriented to groups of contributors
<b>Contributors</b>		
Information of interest is given selected by profile of the following types of contributors determined by SII	Companies by size	Informative
	Companies by area	Informative
	Individual Contributors	Informative
	Activities subject to Special Regimes and Franchise	Informative

<b>Useful Facts</b>		
Section / Subject	Options / Products	Options / Products
<b>SII Tender procedures</b>		
Access to the website where SII publishes all tender procedures realized.	Related Information	Informative
<b>SII hires staff</b>		
Information of the stage processes of Postulation of Selection and Concluded, in the recruitment of staff to work in SII.	Related Information	Informative
<b>Useful websites</b>		
In this section diverse website addresses are given. Within the selected category are National, Tributary, International Organizations, portals and other sites of interest to contributors.	Related Information	Informative
<b>Translation</b>		
In this section the options for online translators are given, that can be used when surfing in this site, as some translators offline, that will have to be installed in the computers.	Related Information	Informative
<b>Vehicle Valuation</b>		
In this section is possible to consult the prices of the fiscal valuation of light weight vehicles (cars, pickup trucks, others) and heavy weight vehicles (buses, trucks). Also consult the status of request of valuation revisions carried out.	Consultation of fiscal valuation of light weight vehicles	Informative
	Download base of light weight vehicles	Informative
	Request of revision of Valuations 20008 for particulars	Fulfillment Oriented
	Consultation of status of request of revision of valuations for particulars	Informative
	Use Application Exclusive of Traffic Directors	Fulfillment Oriented
	Consultation fiscal valuation of heavy weight vehicles	Informative
	Download base of heavy weight vehicles	Informative
<b>RSS Subscription</b>		
In this section the contributor can subscribe to our contents in RSS format and receive, for free and real time, the latest news and interest information for tributary fulfillment.	Related Information	Informative