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MEANS OF PROVING THE VAT EXEMPTION OF ARTICLE 12 LETTER B) NO. 18 OF DECREE LAW NO. 825 OF 1974 APPLIED TO THE IMPORTATION OF LOW-VALUE GOODS ACQUIRED FROM OR THROUGH TAXPAYERS REGISTERED UNDER THE SIMPLIFIED TAX REGIME.

SANTIAGO, AUGUST 25 OF 2025.

SII DIRECTIVE N°103.-

CUSTOMS DIRECTIVE N°3507.-

IN VIEW OF

The provisions of article 6° letter A) No. 1 of the Tax Code, contained in Decree Law No. 830 of 1974; in articles 1°, 4° bis and 7° of the Chilean Tax Administration Law, contained in Decree with Force of Law No. 7, of the Ministry of Finance, of 1980; on the National Customs Service Law contained in Decree Law No. 329 of the Ministry of Finance, of 1979; on the Decree with Force of Law No. 30 of 2004 which approves the revised, coordinated, and systematized text of the Decree with Force of Law No. 213 of 1953, on the Customs Ordinance; in Chapter III and Chapter VII of the Compendium of Customs Regulations; in Decree with Force of Law No. 31 of 2005, which approves the revised, coordinated, and systematized text of Law No. 18.525, that establishes regulations on the importation of goods into the country; on articles 3°, 16 and article Three Transitory of Law No. 21.713; in articles 2°, 3°, 3° bis, 4°, 5°, 8° letter a), 12 letter B) No.11 and No. 18, and the provisions in Paragraph 7 bis of Title II, all of Decree Law No. 825 of 1974 that contains the Sales and Service Tax Law; in Law No. 18.084; and as stipulated in SII General Instructions No. 42 of 2020, No. 12 of 2025 and No. 39 of 2025; and in SII Directives No. 46 of 2022, No. 107 of 2024, and No. 84 of 2025.

WHEREAS:

1° That, the pertinent passage of No. 1 of article 2° of the Sales and Service Tax Law (hereinafter VAT Law) taxes as a "sale" any agreement, regardless of the name given by the parties, that for consideration transfers the ownership of tangible movable goods, a share of ownership over such goods, as well as any act or contract that leads to the same result or that the law treats as a sale.

2° That for such operations to be subject to Value Added Tax (hereinafter VAT), it is essential to observe the territoriality criterion established in article 4° of the VAT Law which requires that the tangible movable goods be located within national territory, regardless of the place where the respective agreement is executed.

3° That according to the new final paragraph of article 4° of the VAT Law, tangible movable goods located abroad acquired remotely from a person who is neither domiciled nor resident in Chile, by a buyer who does not have the status of seller or service provider, are deemed to be located within the national territory when the goods are destined for the national territory, even before their shipment from abroad, provided that their price, including all ancillary charges billed in the same transaction, does not exceed USD 500 or its equivalent in national currency.

4° That in order to collect VAT applicable to such operations, article 35 A of the VAT Law establishes that taxpayers not domiciled or resident in Chile who provide services or make sales to persons domiciled or resident in the country who are not taxpayers of the taxes established in the VAT Law, shall be subject to the simplified taxation regime.

5° That article 35 D of the VAT Law requires that taxpayers subject to the simplified tax regime must charge VAT on the consideration, which will be calculated by applying to said consideration the VAT tax rate established in article 14 of the VAT Law.

6° That, article 3° bis of the VAT Law prescribes that the operator of a digital intermediation platform¹ will be regarded as the VAT taxpayer, as if they were the regular seller of the goods or provider of services concluded through the platform, provided the transaction is subject to VAT and the goods are not sold by or to a VAT taxpayer. The operator of the digital intermediation platform without domicile or residence in Chile must comply with the simplified taxation regime of article 35 A and subsequent articles of the VAT Law, for the purposes of the declaration and payment of VAT.

7° That letter a) of article 8° of the LIVS specifically taxes imports with VAT, whether or not they are considered habitual.

8° That, to prevent double VAT application—both at the time of remote purchase of a good valued up to USD 500 from a seller or a digital intermediation platform registered under the simplified taxation regime, and later at the time of its importation into the country—No. 18 of letter B) of article 12 of the VAT Law exempts from VAT and customs duties imports made by persons who are not sellers or service providers, or those who make the purchase on their behalf, in the case of the final paragraph of article 4° of the VAT Law, provided that it is proven that tax corresponding to the said transaction was effectively charged by the seller or digital platform, which shall be done in the manner established by the Commissioner of the Chilean Tax Administration and the Commissioner of the National Customs Service (hereinafter SNA) through a joint directive.

9° That, in accordance with the above, it is necessary to provide instructions on how to fulfill the requirements of the VAT exemption contained in No. 18 of letter B) of article 12 of the VAT Law applicable to the importation of goods located abroad, acquired remotely from or through taxpayers registered under the simplified taxation regime and subject to VAT by application of the new territoriality criterion, and, in particular, how it must be proven to the SNA that VAT levied on the remote sale was effectively charged to the buyer who is not a VAT taxpayer in Chile.

TERMS OF THE DIRECTIVE:

1° The exemption from VAT and customs duty on the importation of tangible movable goods whose value does not exceed USD 500 (hereinafter, low value goods) purchased from a remote seller or through a digital intermediation platform registered under the simplified tax regime, shall be proven by demonstrating that VAT was charged² to the buyer who is not a VAT taxpayer in Chile at the time of the remote sale.

To prove that VAT that applies to the remote sale of good located abroad, was charged to the buyer who is not a local VAT taxpayer, the remote seller or the digital intermediation platform, as applicable, or the person to whom they delegate this function, must provide, for each shipment through the logistics operator, the following information:

¹ Article 3° bis of the VAT Law defines a “digital intermediation platform” as the interface that, through the internet, allows or facilitates third parties to conclude sales or services; and by “operator,” it means natural or legal persons or other entities, national or foreign, with or without domicile or residence in Chile, that economically operate a digital platform. Services that consist solely of advertising or payment processing will not be considered a digital intermediation platform.

² VAT paid by the buyer is reflected in the charge of VAT in the sale price to the buyer who is not a VAT taxpayer.

- a) Commercial name or legal name of the remote seller or the digital intermediation platform without domicile or residence in Chile.
- b) User number assigned upon registration in the simplified taxation regime of Paragraph 7 bis of Title II of the VAT Law.
- c) Mark or indication that VAT was effectively charged to the buyer. This corresponds to a sign through which it is identified that the remote seller or intermediation platform charged VAT.
- d) Shipment identifier. This corresponds to the data by which the seller or platform uniquely identifies each consignment, ensuring its traceability throughout the entire logistics operation.

The above information must be provided to SNA by remote sellers or by digital intermediation platforms registered under the simplified taxation regime, through the parcel delivery company (Courier company) or the postal service company in the manner and within the timeframe established by the SNA through a specific directive.

When a shipment groups two or more items, from a single purchase or multiple purchases, from the same or different remote sellers or platforms, each of the items included in the shipment must have the indicator showing that VAT was charged on its purchase.

Items or articles on which VAT has been charged cannot be grouped in the same shipment with items or articles on which this tax has not been charged on the remote sale.

2° In cases where it is proven that VAT was effectively charged to the buyer who is not a local VAT taxpayer at the time of the remote sale, VAT and customs duties will not be applied again on the importation of a low-value good from abroad purchased from a remote seller or from a digital intermediation platform without domicile or residence in Chile that, for not having registered under the simplified taxation regime, became subject to the VAT withholding established by the Chilean Tax Administration in accordance with paragraph seventh of article 3° of the VAT Law. For these purposes, the seller or the digital platform must be included on the VAT Withholding List issued by the Chilean Tax Administration by means of a directive, effective as of the date of the good's entry into the national territory.

3° Other imports shall be subject to the general customs and tax regulations applied to imports, including, among others, the importation of the following goods:

- a) Low value goods purchased through a digital intermediation platform or from a remote seller, not registered under the simplified taxation regime at the time of the remote sale, and for which VAT was not charged to the buyer who is not a local VAT taxpayer.
- b) Low value goods purchased by a local VAT taxpayer in Chile who, due to that status, was not charged VAT by the remote seller or digital intermediation platform.
- c) Low value goods purchased by a person who is not a local VAT taxpayer in Chile but incorrectly reported having a VAT taxpayer status to the digital intermediation platform or remote seller, registered under the simplified taxation regime, and as a result, VAT was not charged at the time of the remote sale. In these cases, the exemption contained in article 12, letter B) No. 11 of the VAT Law will not apply.
- d) Goods that are not low value. For these purposes, a good is not considered low value when the price of the item, individually considered, is equal to or greater than the amount of USD 500.01 (five hundred dollars and one cent), including services and/or charges associated with the respective good or item such as shipping, insurance, or additional packaging, charged to the buyer for each item individually considered within the purchase price³.
- e) Goods that do not comply with the conditions established in section 1° of this directive.

³ When such additional charges are not charged to the buyer for each item individually considered, they must be allocated proportionally among the different items included in the purchase.

In all the above cases, VAT and customs duty shall apply upon importation in accordance with the applicable general rules.

4° When, in accordance with customs rules and regulations, it is appropriate to consolidate shipments for the same buyer or consignee, originating from one or more remote sellers or digital intermediation platforms, such shipment must include only items or articles for which VAT was charged to the buyer, separated from those that do not meet this requirement. If a shipment includes both items or articles with VAT charged and others without VAT charged, such shipment will be subject to the general import procedures at the National Customs Service.

5° The audit of the declaration and payment of VAT accrued on the remote sale of low-value goods by remote sellers or digital intermediation platforms, both without domicile or residence in Chile and registered under the simplified taxation regime, as well as the audit of the compliance of ancillary tax obligations established by the law or SII directives that apply to such taxpayers, shall fall on the Chilean Tax Administration.

6° This Directive shall take effect as of October 25, 2025, and will apply to imports of goods preceded by a remote sale made from that date onward.

Imports, up to a FOB value of USD 500 handled until November 3, of 2025, preceded by a remote sale of goods located abroad made before October 25, of 2025, may only qualify for the exemption under tariff item 00.23 of the Customs Tariff Act and for the corresponding VAT exemption in article 12, letter B, No. 11, of the VAT Law when, without prejudice to compliance with other legal requirements, the courier company or postal operator, provides the National Customs Service, for each shipment, a statement indicating this circumstance in the manner established by the National Customs Service through a directive. If this indication is not provided or if the import is handled after November 3, of 2025, it will be subject to the customs duties, VAT, and other applicable charges, without prejudice of requesting a refund if applicable.