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**REGULATES REGISTRATION IN THE  
SIMPLIFIED TAX REGIME OF PARAGRAPH 7°  
BIS OF TITLE II OF THE VAT LAW.**

**SANTIAGO, JULY 10<sup>TH</sup> OF 2025**

**DIRECTIVE SII N°84**

**IN VIEW OF:**

The provisions of articles 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 Internal Revenue Service Law, contained in Decree with Force of Law No. 7, of the Ministry of Finance, of 1980; in articles 2°, 3°, 3° bis, 5°, 8° letter a) and letter n), 12 letter B) No 11 and No 18, and in Paragraph 7° bis of Title II of the VAT Law, contained in Decree Law No. 825 of 1974; in article 3° of Law No. 21.713; the provisions of articles 59 bis of the Income Tax Law, contained in article 1° of Decree Law No. 824 of 1974; and the provisions of the General Instructions No 42 of 2020, No 12 and No 39 both of 2025; and on the Directives No. 46 of 2022, No. 105 and No 107 both of 2024.

**WHEREAS:**

**1°** That article 35 A of the Sales and Services Tax Law (hereinafter "VAT Law") establishes that taxpayers not domiciled or resident in Chile who provide services or sell goods to persons domiciled or resident in the country who are not taxpayers of the taxes established in said law, shall be subject to the simplified tax regime regulated in Paragraph 7° bis of Title II of the VAT Law (hereinafter "simplified tax regime").

**2°** That number 1) of article 2° of the VAT Law, defines "sale" as any agreement, regardless of the name given by the parties, that for consideration transfers the ownership of tangible movable goods, as well as any act or contract that leads to the same result or that the law treats as a sale. Furthermore, number 3) defines "seller" as any natural or legal person, including communities and *de facto* companies, who habitually engages in the sale of tangible movable or immovable goods, whether of their own production or acquired from third parties. The Tax Administration will determine the criteria for an operation to be considered habitual.

**3°** That number 2) of article 2° of the VAT Law defines “service” as the action or undertaking that one person performs for another and for which they receive interest, remuneration, a premium, a commission, or any other form of consideration. Furthermore, number 4) defines “service provider” as any natural or legal person, including communities and *de facto* companies, who render services either habitually or sporadically.

**4°** That the new article 3° bis of the VAT Law, incorporated by Law No. 21.713 (hereinafter, the Law), establishes that the operator of a digital intermediation platform shall also be considered a taxpayer of Value Added Tax (hereinafter “VAT”), as if they were a habitual seller of the good or provider of the service concluded through the digital platform he operates, provided the transaction is subject to VAT.

“Digital intermediation platform”<sup>1</sup> means the interface which, through the internet, allows or facilitates third parties to conclude sales or services; and “operator” refers to natural or legal persons or other entities, national or foreign, with or without domicile or residence in Chile, who economically exploit a digital platform.

Article 3° bis of the VAT Law specifies that its provisions shall not apply when the good is sold or the underlying service is provided by or to a VAT taxpayer.

When more than one digital intermediation platform jointly or simultaneously facilitates the same transaction, only the platform that authorizes or processes the payment of the taxable transaction shall be considered the taxpayer.

**5°** That, according to articles 3° bis and 35 A of the VAT Law, sellers of tangible movable goods not domiciled or resident in Chile and operators of digital intermediation platforms without domicile or residence in Chile who facilitate or allow the sale of such goods, or the provision of services, must register on the simplified tax regime.

**6°** That, according to the final paragraph of article 4° of the VAT Law, tangible movable goods located abroad, acquired remotely from a person not domiciled or resident in Chile by a person who is not a seller or service provider, shall be considered located in national territory when the goods are destined for the national territory, even before their shipment from abroad, provided that their price, including all additional charges billed in the same transaction, does not exceed USD 500 (five hundred United States dollars) or its equivalent in national currency.

**7°** That article 35 B of the VAT Law establishes that the Commissioner of the Tax Administration is authorized to exempt taxpayers under the simplified tax regime, totally or partially, from the obligations set forth in article 51 of the VAT Law by means of a general rule, as well as from the obligations established in Paragraph 2° of Title IV of the First Book of the Tax Code, or to replace them with an alternative simplified approach.

**8°** That article 35 H of the VAT Law establishes that the provisions of Paragraph 3° of Title IV and other provisions of the VAT Law will not apply if they are rendered incompatible with the simplified tax regime.

**9°** That, as stated above, it is necessary to provide instructions for the procedure applicable to non-domiciled and non-resident taxpayers who make remote sales of tangible movable goods whose price, including all ancillary charges, does not exceed USD 500, and for operators of digital intermediation platforms who allow or facilitate such sales by third parties or the provision of services by third parties, who are required to register under the simplified tax regime.

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<sup>1</sup> Companies that provide only advertising or payment processing services are not considered digital intermediation platforms.

## TERMS OF THE DIRECTIVE:

1° This regulation governs the procedure for registration under the simplified tax regime for the declaration and payment of VAT by taxpayers without domicile or residence in Chile who sell, directly and remotely, low value tangible movable goods located abroad at the time of sale, that are legally permitted in Chile and destined for the national territory, to buyers who are not VAT taxpayers in Chile.

A tangible movable good is considered “low value” (hereinafter referred to as “low value goods”) when the price of the item, individually considered, does not exceed USD 500<sup>2</sup>. This threshold includes charges related with the purchase of the good, such as shipping, insurance, or additional packaging, charged to the buyer for each individual item, and bundled up with the purchase price of the good<sup>3</sup>. For the calculation of this threshold, discounts must be deducted as they reduce the total amount charged for the purchase. Gifts or goods given to the buyer without any consideration should not be included in the calculation of this limit.

Low value goods are considered to be destined for Chile if, in the “shipping address,” “delivery address,” or other similar term requested from the buyer at the time of remote purchase, the address (street, number, district, city, and region) is located in the national territory.

In addition to those mentioned in the first paragraph, the following taxpayers without domicile or residence in Chile must also register under the simplified tax regime:

a) Operators of digital intermediation platforms, that is, natural or legal persons or other entities that operate or economically exploit an interface that, through the Internet, allows or facilitates third parties to conclude sales or services. This category includes online marketplaces, virtual ecommerce platforms, sales websites, Internet portals, remote sales gateways, or similar means that allow or facilitate merchants or service providers, both without domicile or residence in Chile, to conclude the sale of goods destined for Chile or to arrange the provision of services used in the country.

Operators of digital intermediation platforms are subject to the registration obligation even if the third-party sellers or service providers without domicile or residence in Chile operating through them are registered under the simplified tax regime for the sales or services they carry out directly.

b) “*Redeliverer*” companies, meaning for the purpose of this directive, as businesses that, under an agreement with the remote buyer, organize or assist in the delivery to Chile of low value goods remotely purchased from merchants or digital intermediation platforms without domicile or residence in Chile that do not ship to Chile, acting as personal shopper or providing an address or postal box for delivery of the good in the jurisdiction where the remote seller or digital intermediation platform is domiciled or resident.

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<sup>2</sup> Or its equivalent in national currency. To determine the exchange parity between the foreign currency and the national currency, the exchange rate published by the Central Bank on the VAT accrual date must be used, that is, on the date of the surcharge to the cardholder.

<sup>3</sup> When such additional charges are not billed to the buyer on each individual item or article considered, they must be prorated among the different items or articles included in the purchase.

Courier or postal service companies are not included in this category and are not required to register under the simplified tax regime.

c) “*Drop shipping*” companies, meaning for the purpose of this directive, as those that, directly or as agents, remotely sell low value goods, without inventory investment, which are acquired from a supplier only once the transaction is completed and are shipped by that supplier directly to the buyer.

d) Other companies that allow or facilitate third parties to remotely sell low value goods destined for the national territory, provided that the sellers of such goods are not VAT taxpayers in Chile.

**2º** The following taxpayers without domicile or residence in Chile are not required to register under the simplified tax regime:

a) Taxpayers who sell low value goods solely and exclusively to buyers who are VAT taxpayers in Chile, including, for these purposes, operators of digital intermediation platforms that facilitate or allow such sales solely and exclusively to buyers who are VAT taxpayers in Chile. For the purposes of this rule, VAT taxpayers in Chile are persons domiciled or resident in Chile who carry out activities subject to VAT<sup>4</sup>.

It is the exclusive responsibility of buyers to inform the respective seller, provider or operator of their status as a VAT taxpayer through the channel provided on the digital intermediation platform or e-commerce website, so that VAT is not charged to them.

b) Taxpayers or operators of digital intermediation platforms who solely and exclusively sell, facilitate or allow the sale of goods that are not low value. For these purposes, a good is not considered to be low value when the price of the item, individually considered, is equal to or greater than USD 500.01 (five hundred dollars and one cent), including services or charges associated with the respective good or item such as shipping, insurance, or additional packaging, charged to the buyer for each individual item within the purchase price.

c) Operators of digital intermediation platforms who solely and exclusively facilitate or allow the sale of goods or the provision of services by third-party sellers or service providers who are VAT taxpayers in Chile. For the purposes of this rule, VAT taxpayers in Chile are persons domiciled or resident in Chile who, through a digital intermediation platform, sell goods or provide services subject to VAT<sup>5</sup>.

It is the exclusive responsibility of sellers and service providers using the digital intermediation platform to conclude their sales or services to inform the platform operator of their VAT taxpayer status through the channel provided on the digital intermediation platform.

d) Operators of digital intermediation platforms who solely and exclusively facilitate or allow the provision by third parties of services exempt from VAT in Chile.

Nevertheless, operators of digital intermediation platforms who fall under any of the situations indicated in the preceding items must register under the simplified tax regime to declare and pay the VAT charged to users in Chile for the fee or commission

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<sup>4</sup> Section 2.4.2 of the General Instruction N°39 de 2025.

<sup>5</sup> Section 2.4.1 of the General Instruction N°39 de 2025.

collected for their services, according to Directive SII No. 105 of 2024 or any subsequent directive that replaces it.

3° Notwithstanding the provisions of section 1°, letter a), in those transactions where more than one digital intermediation platform is involved<sup>6</sup>, jointly or simultaneously, the operator of the first platform that authorizes or processes the customer's payment must register in the simplified tax regime.

For the purpose of this directive, to authorize the payment means the action by the platform operator that, in one way or another, influences or determines the conditions under which the charge is made to the payment method used by the buyer, or determines the moment when the seller can access the payment. Authorizing the payment does not require the platform to receive the payment or to participate in the entire payment process.

On the other hand, to process the payment means to execute, through an appropriate system, the charge to the payment method used by the buyer, connecting the buyer with a third party who receives the payment instruction and processes it.

4° To register under the simplified tax regime, the nonresident or domiciled taxpayer must complete the "Registration Form" available in the "My Data" menu of the Digital VAT Portal (hereinafter, the Portal) posted on the website of the Tax Administration ([www.sii.cl](http://www.sii.cl)). The form, presented in both English and Spanish, must be filled out in accordance with the following instructions:

a) Indicate the legal name of the taxpayer without domicile or residence in Chile, address, country of tax residence, tax identification number in their country of residence (Tax ID), and website.

b) Direct sellers and operators of digital platforms that intermediate the sale of low-value goods must select the option "Sale of taxed goods or intermediation of sales of taxed goods," thereby enabling them to declare and pay VAT charged on sales to buyers who are not VAT taxpayers.

If the platform intermediates services, it must select the option "Intermediation of services/sales made in Chile or abroad provided that the latter give rise to an import". This selection enables the platform to declare and pay the VAT applicable both to the underlying services and to the commission charged to users in Chile.

In both cases, the start date of operations with customers in Chile must be indicated.

c) Indicate the tax period to declare the Digital VAT Form (F129) and pay VAT, being able to choose between a tax period of one month (monthly) or a quarterly tax period of three consecutive months (January, February and March; April, May and June; July, August and September; October, November and December), and the currency to declare the tax return and pay VAT, being able to choose between United States dollars, euros or Chilean pesos. If Chilean pesos are chosen, the taxpayer must have an agreement with a correspondent bank in Chile.

The taxpayer may modify the tax period, the currency for declaring and paying VAT, or both, by sending a request to the email address

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<sup>6</sup> According to the final phrase of the third paragraph of article 3° bis of the VAT Law, those whose services consist solely and exclusively of payment processing will not be considered digital intermediation platforms. Therefore, this type of platform will not be responsible for VAT on the underlying transaction, even if more than one digital intermediation platform is involved in the operation.

[ivasd.chile@sii.cl](mailto:ivasd.chile@sii.cl) or using the “Contact” option available on the Portal, between January 21 and January 31 of each year, provided that there is no outstanding or unpaid VAT, interest or fines. To do so, under the “Modify data” option of the Portal, the taxpayer will be informed if there is an outstanding balance (taxes, interest or fines) and its amount.

Exceptionally, expired the previous deadline, and provided that at the time of registration the taxpayer chose to pay in Chilean pesos and has not submitted a declaration of the Digital VAT Form (Form F129), the taxpayer may modify the declaration and payment currency once, by submitting a request.

d) Indicate three contact persons<sup>7</sup> to communicate with the Tax Administration, providing full name, position in the organization, telephone number and email address. The Tax Administration will validate the email addresses provided for each of the three contact persons. To do so, an email will be sent containing a verification code to validate the email address. If any of the registered contacts ceases to be a valid contact for any reason, notice must be given to the Tax Administration via the email address [ivasd.chile@sii.cl](mailto:ivasd.chile@sii.cl) or through the “Contact” option available on the Portal, providing the name and other required information of new contact that replaces the previous one

e) Once the registration form has been completed, it must be sent to the Tax Administration using the “Send” button displayed at the end of the form.

f) Validated the email addresses, the taxpayer will receive an email with the User Number that identifies him as a VAT taxpayer without address or residence in Chile.

Once the taxpayer has received the User Number, he will be able to create a password to securely access all the Portal's functionalities. This password may be updated using the “Change Password” option displayed on the Portal.

g) The taxpayer may modify the editable data of the registration form by selecting the “Modify data” option displayed on the Portal, giving prior notice to the Tax Administration via the email [ivasd.chile@sii.cl](mailto:ivasd.chile@sii.cl) or through the “Contact” option available on the Portal.

h) The user guides regarding the registration process are available on the Portal itself.

**5°** Taxpayers indicated in section 1° who are registered under the simplified taxation regime must ensure that their User Number is electronically reported to the National Customs Service prior to the arrival of the merchandise in the national territory. For these purposes, taxpayers must provide the User Number to the logistics operators, courier or postal company, or to other entities involved in the delivery and shipment of low value goods to Chile.

**6°** The Tax Administration will automatically cancel the registrations of a taxpayer without domicile or residence in Chile who, due to error or other cause, has erroneously registered two or more times in the simplified taxation regime and has obtained more than one User Number.

If a taxpayer registers two or more times but has not submitted the Digital VAT Form (F129), the last registration and corresponding User Number will be maintained, deleting the previous one(s). If a declaration was submitted, only the registration and

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<sup>7</sup> With or without domicile or residency in Chile.

User Number employed to submit the tax return will be maintained. Prior to deletion, the Tax Administration will contact the designated contact persons via the email address [ivasd.chile@sii.cl](mailto:ivasd.chile@sii.cl) to obtain information on the cause for the multiple registrations. Likewise, the Tax Administration will delete the registrations and User Numbers of taxpayers whose website is nonexistent or whose email address could not be validated.

7° Taxpayers without domicile or residence in Chile who are registered in the simplified tax regime may request to abandon this regime in the following situations, provided they do not have outstanding amounts owed for VAT, interest or fines:

a) Permanently cease to carry out the activities indicated on section 1°.

b) After registration, any of the situations described in section 2° take place, resulting in failure to meet the legal requirements to be subject to the simplified tax regime.

c) After registration, obtains a Chilean Taxpayer ID Number (*Rol Único Tributario*) and declares the commencement of business activities in accordance with articles 66 and 68 of the Tax Code as a Chilean resident VAT taxpayer.

The request must be sent to the email address [ivasd.chile@sii.cl](mailto:ivasd.chile@sii.cl), with the subject line "Abandonment of the Simplified Tax Regime" including the User Number, the abandonment's cause and its date.

Along with the request, the taxpayer must attach the Swift transfer receipt (of Form 21) for the last tax return Digital VAT Form (F129) submitted. If the taxpayer notices any differences in their information regarding declarations and VAT payments available on the Portal, supporting documents must be attached without prejudice of the Tax Administration's authority to request additional information.

The Chilean Tax Administration will verify, using information provided by third parties on payments to nonresident businesses, whether the taxpayer without domicile or residence in Chile has received undeclared payments from Chilean customers who are not VAT taxpayers.

If the request to abandon the simplified tax regime is accepted, the contact persons will be notified via the email address [ivasd.chile@sii.cl](mailto:ivasd.chile@sii.cl). If denied, a reasoned decision will be issued.

8° Taxpayers without domicile or residence in Chile may be unilaterally excluded by the Tax Administration from the simplified tax regime if any of the following situations occur:

a) The taxpayer has been included in the list of 'Taxpayers Subject to VAT Withholding' of article 3°, paragraph 7<sup>th</sup> of the VAT Law. Exclusion from the simplified tax regime will continue as long as the taxpayer remains included in this list. The taxpayer may reapply for registration only after paying all outstanding VAT, interest and fines.

b) The taxpayer has not submitted any Digital VAT Form (F129) for 36 or more consecutive months and, during the same period, has not received payments from Chile from Chilean customers who are not VAT taxpayers.

c) The taxpayer at the time of registration did not meet all of the legal requirements to register in the simplified tax regime or, after registration, incurs in a cause that disqualifies him from being subject to the said regime.

In the cases above, exclusion will occur through a reasoned decision which will be communicated to the contact persons provided at registration via the email address [ivasd.chile@sii.cl](mailto:ivasd.chile@sii.cl).

**9°** The obligations arising from this directive replace the obligations established on article 51 of the VAT Law and those set forth in Paragraph 2° of Title IV of Book I of the Tax Code, for taxpayers without domicile or residence in Chile registered in the simplified tax regime.

**10°** Inquiries made by taxpayers without domicile or residence in Chile, including those regarding access issues to the Portal, must be directed through the email address [ivasd.chile@sii.cl](mailto:ivasd.chile@sii.cl) or through the “Contact” option available on the Portal, by any of the registered contact persons, or by a duly authorized representative through an apostilled power of attorney granted by the taxpayer without domicile or residence in Chile.

**11°** The authority to issue decisions that deny the abandonment of the simplified tax regime according to section 7°, and those that order the exclusion according to section 8°, is delegated to the Chief of the Audit Division of the Tax Administration. The decisions issued under this delegated authority, must state that they have been issued under the mentioned delegation.

**12°** This instruction shall enter into force on October 25, 2025, and from that date, taxpayers in any of the situations described in section 1° shall be obliged to register under the simplified tax regime.

Accordingly, VAT must be charged to the buyer on sales and transactions completed as of October 25, 2025, without prejudice to the tax period in which it is declared and paid in accordance with the simplified tax regime.

**13°** The taxpayers referred to in section 1° may register starting in August 2025, with the registration becoming legally effective as of October 25, 2025.

As of the effective date of this instruction, taxpayers already registered under the simplified tax regime with a User Number, will maintain their registration and corresponding User Number, but must update the registration form to add the option “Sale of taxed goods or intermediation of sales of taxed goods,” if applicable; this is without prejudice to being subject to the provisions of this instruction as of its effective date.