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**REGULATES THE DECLARATION AND PAYMENT OF VAT BY REMOTE SELLERS AND OPERATORS OF DIGITAL INTERMEDIATION PLATFORMS ACCORDING TO THE SIMPLIFIED TAX REGIME OF PARAGRAPH 7° BIS OF THE VAT LAW.**

**DIRECTIVE SII N°93**

**SANTIAGO, JULY 30<sup>TH</sup> 2025**

**IN VIEW OF:**

The provisions of articles 6° letter A) No. 1, 8° bis, 18, 36, 36 bis, 53, 57, 97 No. 11, 126 and 128 of the Tax Code, contained in Decree Law No. 830 of 1974; in articles 1°, 4° bis and 7° letter b) 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, 4°, 5°, 8° letter a) and letter n), 11 letter e), 12 letter B) No 11 and No 18, 15, 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 and 59 bis of the Income Tax Law, contained in 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 and No. 84 of 2025.

**WHEREAS:**

1° That article 35 A of the VAT Law stipulates 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 No. 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, No. 3 of the same article defines "seller" as any natural or legal person, including communities and *de facto* companies, who frequently engages in the sale of tangible movable or immovable goods, whether of their own production or acquired from third parties. The Chilean Tax Administration will determine the conditions under which an operation is considered frequent.

3° That No. 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, No. 4 defines "service provider" as any natural or legal person, including communities and *de facto* companies, who render services either frequently or occasionally.

4° 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 buyer who is not a seller or service provider, are deemed to be located within national territory when the goods are destined for Chile, 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.

According to General Instruction No. 39 of 2025, for simplicity reasons and for the purposes of this Directive, the sales referred to in the final paragraph of article 4° will be referred to as "remote sales," and the seller "remote seller."

**5°** That the new article 3° bis of the VAT Law prescribes that the operator of a digital intermediation platform will be regarded as the VAT taxpayer, as if they were a regular seller of the goods or provider of the service concluded through the platform, provided the transaction is subject to VAT. If more than one digital intermediation platform jointly or simultaneously facilitate the same transaction, only the platform that authorizes or processes the payment will be regarded as the VAT taxpayer.

The above does not apply when the good is sold by or to a VAT taxpayer in Chile.

Operators of digital intermediation platforms without domicile or residence in Chile must be subject to the simplified tax regime.

**6°** That, article 35 D of the VAT Law requires that taxpayers subject to the simplified tax regime must charge VAT on the consideration received for the taxable services or sales, calculated by applying the VAT tax rate of article 14 of the VAT Law to such consideration. The amount to be paid shall be determined adding VAT charged for services rendered or sales made during the tax period. For these purposes, a "tax period" means a period of one or three consecutive months, elected by the taxpayer.

**7°** That, article 35 E of the VAT Law prescribes that taxpayers without domicile or residence in Chile registered in the simplified tax regime must declare in a simplified manner VAT accrued in a tax period and pay it by the 20th day of the first month following the end of such period. Declaration and payment must be made electronically, through the portal or digital mechanism that the Chilean Tax Administration enables.

**8°** That, article 35 C of the VAT Law ordains that taxpayers subject to the simplified tax regime are not entitled to input VAT and are released from the obligation to issue tax documents for their operations.

**9°** That, article 35 G of the VAT Law prescribes that in the case of a discount, cancellation, rescission, termination or resolution of services or sales, the taxpayer who has refunded VAT to the beneficiary of the service or to the purchaser of a good, may deduct VAT refunded from the amount of VAT payable in the tax period in which it was refunded, or in subsequent tax periods if no payment is required in such period or if the amount payable is lower than the refund.

**10°** That article 35 H of the VAT Law ordains 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.

**11°** That article 35 I of the VAT Law allows the Chilean Tax Administration to request, on a grounded basis, from taxpayers subject to the simplified taxation regime, information on the identity of the sellers or service providers for whom they intermediate and the amounts paid or made available to such sellers or service providers.

**12°** That, Directive No. 84 of 2025 establishes the registration procedure in the simplified tax regime for taxpayers without domicile or residence in Chile who remotely sell low value tangible goods<sup>1</sup>, and for operators of digital intermediation platforms<sup>2</sup>, redeliverer companies<sup>3</sup> and dropshipping companies<sup>4</sup>.

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<sup>1</sup> A tangible movable good will be considered of 'low value' (hereinafter referred to as low-value goods) when the price of the individual article or item does not exceed USD 500 (five hundred United States dollars). This threshold includes charges bundled up in the purchase of the good, such as shipping, insurance or additional packaging, charged to the purchaser for each individual item or article as part of the purchase price. When such additional charges are not charged to the purchaser for each individual item or article, they must be proportionally allocated among the various items included in the purchase. For the purpose of calculating this threshold, discounts given that decrease the amount charged for the purchase must be deducted. Gifts or goods given to the buyer without any payment in return should not be considered in calculating the threshold.

<sup>2</sup> Digital intermediation platform operators are natural or legal persons or other entities that operate or economically exploit an interface which, through the internet, allows or facilitates third parties to conclude sales or services. Companies that only provide advertising or payment processing services are not digital intermediation platforms. Digital intermediation platforms comprise online marketplaces, virtual e-commerce platforms, sales websites, internet portals, remote sales gateways, among others, that allow or facilitate businesses or service providers—both without domicile or residence in Chile—to conclude sales shipped to Chile or agree on the provision of services used within the country.

<sup>3</sup> Redeliverer companies are those that, under an agreement with the remote buyer, organize or assist in the delivery in Chile of low-value goods purchased remotely from merchants or digital intermediation platforms without domicile or residence in Chile that do not send goods directly to Chile, acting as personal buyers or providing a physical address or P.O. box for the delivery of the goods in the jurisdiction where the remote seller or the intermediation platform is domiciled or has residence.

<sup>4</sup> Drop shipping companies are those that sell low-value goods remotely at retail, without inventory investment, which are purchased from a third-party supplier only once the remote sale is completed and are shipped by that supplier directly to the buyer.

**13°** That, due to the above, it becomes necessary to establish the mechanism according to which taxpayers without domicile or residence in Chile who make remote sales of tangible movable goods whose price does not exceed USD 500 and operators of digital intermediation platforms that enable or facilitate the sale of such goods by third parties or the provision of services by third parties, and other companies required to register in the simplified taxation regime, can declare and pay VAT.

## **TERMS OF THE DIRECTIVE:**

**1°** Taxpayers without domicile or residence in Chile, registered under the simplified tax regime pursuant to Directive No. 84 of 2025, whether they sell remotely low-value tangible movable goods located abroad (hereinafter referred to as “low-value goods”) to local buyers in Chile who are not VAT taxpayers, or act as intermediaries by facilitating third parties in concluding sales of such goods or the provision of services, must declare and pay VAT corresponding to these operations in accordance with the provisions of this Directive.

### **1. VAT DECLARATION AND PAYMENT**

#### **1.1 Prior Enrollment in the Simplified Tax Regime**

In order to declare and pay VAT, nonresident remote sellers of low-value goods and operators of digital intermediation platforms who facilitate concluding sales of such goods or the provision of services, must first be enrolled in the simplified tax regime.

Operators of digital intermediation platforms that sell low-value goods who are already registered in the simplified tax regime, under article 8° letter n) No. 1 of the VAT Law, will maintain their respective registration and therefore will not need to register again. However, and only if applicable, they must have to update their information to include the option “*Sale of taxable goods and/or intermediation of sales of taxable goods*” which will allow to declare and pay VAT on remote sales concluded through their platform<sup>5</sup>.

Registration grants authenticated access to the Digital VAT Portal (“Portal”) on the Chilean Tax Administration website ([www.sii.cl](http://www.sii.cl)), where the Digital VAT Form (F129) can be submitted online and electronically, the status of submitted declarations and payment can be reviewed, information on the amounts of outstanding debts is shown, and registered taxpayers can contact the Chilean Tax Administration to request assistance or submit requests or queries.

#### **1.2 Charge of VAT**

Taxpayers indicated in the first paragraph of section No. 1° must charge VAT to the buyer or to the beneficiary of services on operations concluded through the digital intermediation platform, without prejudice to the exceptions indicated below.

VAT to be charged results from applying the VAT rate of article 14 of the VAT Law, currently 19%, to the tax base<sup>6</sup>.

Notwithstanding the above, VAT should not be charged in the following cases:

- (i) The purchaser is a VAT taxpayer in Chile.

For the purposes of this Directive, the purchaser is a local VAT taxpayer in Chile if he has domicile or residence in Chile and carries out an activity subject to VAT.

It is the exclusive responsibility of the purchaser who is a local VAT taxpayer in Chile to communicate this status and indicate his Tax Identification Number (Rol Único Tributario or RUT) to the remote seller or the operator of the digital intermediation platform used to acquire the low-value goods, through the channel available on the e-commerce or platform website.

Based on this information, the remote seller or the operator of the digital intermediation platform will be released from the obligation to charge the VAT that taxes the remote sale, declare it in the Digital VAT Form (F129), and pay it.

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<sup>5</sup> In the case of platforms facilitating the intermediation of services, their registration in the simplified tax regime is regulated by Directive No. 105 of 2024 (which replaces Directive No. 55 of 2020). The declaration and payment of the VAT levying underlying service provided by third parties and concluded through the digital intermediation platform, as indicated in article 3° bis of the LIVA, is regulated by this Directive.

<sup>6</sup> The taxable base for remote sales of low-value goods acquired by buyers who are not VAT taxpayers is the value of the respective transaction, including all ancillary charges bundled up and billed to the buyer in the transaction, such as transportation costs, additional packaging, insurance, etc. In the case of service provisions, the taxable base is the consideration “received” for the services.

If the VAT taxpayer in Chile does not communicate this status or fails to do so in time before the remote sale is completed, the remote seller or the platform operator must charge VAT. When the goods enter the country, they will not be taxed again on importation, but VAT charged will not give the right to tax input VAT.

If the buyer is not a VAT taxpayer but erroneously communicates such status, the remote seller or platform operator will not charge VAT on the remote sale, and the importation will be taxed with VAT and customs duty according to article 8° letter a) of the VAT law. VAT exemption in No. 11, letter B. of article 12 of the VAT law will not apply.

(ii) The good is not low-value.

A good is not considered to be low value when the price of the article or item, individually considered, is equal to or greater than USD 500.01 (five hundred United States dollars and one cent), including services and/or charges linked with the good or item, such as shipping, insurance, or additional packaging, charged to the buyer for each individual item with the purchase price.

(iii) The goods are subject to excise taxes or additional taxes upon importation into Chile<sup>7</sup> or requires prior authorization or approval from other public agencies to enter the country<sup>8</sup>.

(iv) The underlying service concluded through a digital intermediation platform is exempt from VAT.

(v) The beneficiary of the service concluded through a digital intermediation platform is a VAT taxpayer in Chile.

For the purposes of this directive, the service beneficiary is a VAT taxpayer when is domiciled or resident in Chile and carries out an activity subject to VAT.

It is the exclusive responsibility of the service beneficiary to communicate his VAT taxpayer status and indicate his Tax Identification Number (Rol Unico Tributario or RUT) to the operator of the digital intermediation platform used to acquire the services, through the channel available on the platform. Upon this information, the platform operator will be released from the obligation to charge VAT on the service, declare it in the Digital VAT Form (F129), and pay it. In the absence of such communication or if it is not timely before payment, the platform operator must charge VAT, declare it, and pay it.

The platform operator who has received this communication must send to the Chilean Tax Administration, periodically and by the month following the tax period, a list of local VAT taxpayers to whom VAT surcharge was not applied, as per instructions available on the Portal.

The platform operator is not responsible for incorrect or erroneous information provided by the service beneficiary and is not required to verify the VAT taxpayer status reported.

(vi) The seller or service provider of underlying transactions concluded through a digital intermediation platform is a VAT taxpayer in Chile.

The platform operator is not responsible on VAT that levies remote sales or underlying services concluded through the platform if the seller or service provider is a VAT taxpayer in Chile. For these purposes, VAT taxpayers in Chile are persons domiciled or resident in Chile who through the platform carry out a VAT levied activity, either sale or service.

It is the exclusive responsibility of sellers and service providers using the platform to communicate their VAT taxpayer status and Tax Identification Number (Rol Único Tributario or RUT) to the platform operator through the available channel. Based on this information, the platform operator will be released from the obligation to surcharge VAT to the buyer or service beneficiary, declare it in the Digital VAT Form (F129), and pay it. This obligation will fall on the seller or service provider domiciled or resident in Chile, who must declare and pay VAT by filing their respective Form No. 29.

In absence of timely communication<sup>9</sup>, the platform operator must charge VAT, declare it and pay it. The tax base will correspond to the total value of the operation.

According to article 35 I of the VAT Law, digital intermediation platforms must provide information about sellers or service providers, domiciled or resident in Chile, who offer goods or services through the platform, as well as on the amounts paid or made available to these sellers or service providers, following the format, timing, and instructions in the Annex of this Directive.

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<sup>7</sup> As an example, tax on alcoholic and non-alcoholic beverages under article 42 of the VAT Law, tobacco and cigarette tax under Law No. 19.378, the luxury goods tax under article 37 of the VAT Law, etc.

<sup>8</sup> As an example, authorizations from the Institute of Public Health, Ministry of Health, Agricultural and Livestock Service, General Bureau of National Mobilization, Health Services, etc.

<sup>9</sup> Before the remote sale is completed; and in the case of services, before the payment of the consideration.

Incorrect information provided by the seller or service provider will not be the responsibility of the platform operator, who is not required to corroborate such information, and only must report the list as set forth in the Annex.

In the cases described in (i), (ii), (iii), both VAT and customs duty will apply at the importation of the good according to article 8°, letter a) of the VAT Law.

In the case of (v), according to article 11, letter e) of the VAT Law, the VAT liability falls on the service beneficiary, being exclusively responsible for the VAT due on the service received from a nonresident provider. Consequently, the beneficiary must issue the corresponding purchase invoice, declare VAT in Form No. 29, and pay it, without any involvement of the service provider without domicile or residence in Chile. VAT shown separately on the purchase invoice may be used by the service beneficiary as input VAT, provided all requirements are met.

In the case of (vi), VAT levied on the underlying sale or on the underlying service must be declared and paid in Form No. 29 by the seller or service provider that informed being a VAT taxpayer in Chile, without intervention of the platform operator without domicile or residence in Chile.

Finally, the platform operator is not responsible for incorrect or erroneous data on the prices of sales or services concluded through the digital intermediation platform, informed by underlying sellers or underlying service providers. The platform must be able to substantiate the price effectiveness informed by the sellers or service providers with invoices, receipts, commercial receipts, emails, contracts or other documents shared with the platform that states the price or consideration of the underlying operation.

### 1.3 Completing, Submitting the Digital VAT Form (F129) and Paying VAT

Remote sellers of goods and digital intermediation platforms of goods shall declare and pay the VAT charged to the purchaser using the Digital VAT Form (F129) available on the Declaration and Payment menu of the Portal. Only information on the fields or codes named "Number of transactions", "Taxable base" and "Discounts" displayed under the "Goods" column, must be completed.

Digital platforms intermediating services provided by third parties must complete the information on the fields or codes named "Number of transactions", "Taxable base" and "Discounts" displayed under the "Services" column.

Instructions for completing the aforementioned fields or codes are found on the Portal, under tab "Help and Documents", "Tutorials", "Filling out Form 129".

The remaining fields or codes of F129 are filled out automatically using the enrollment information or are displayed upon accessing the declaration; these fields or codes are not editable by the taxpayer.

Digital VAT Form (F129) must be submitted between the 1st day and before the end of the 20th day of the month immediately following the expiration of the tax period (monthly or quarterly) in which the VAT was accrued, in the currency chosen both for declaration and payment upon enrollment in the simplified tax regime (Euros, Chilean pesos, or United States dollars)<sup>10</sup>.

The Digital VAT Form (F129) should not be submitted in tax period(s) during which no VAT taxable operations under the simplified tax regime were carried out.

The VAT payment can be made only once the Digital VAT Form (F129) declaration has been submitted. The payment process differs depending on whether the taxpayer chose to declare and pay in foreign currency or in Chilean pesos:

(i) Payment in foreign currency: Once the Digital VAT Form (F129) has been completed, it must be submitted by pressing the button enabled within the Form. This will redirect the taxpayer to an information page that instructs how to make the payment in foreign

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<sup>10</sup> If the remote seller or the operator of the digital intermediary platform has changed the currency of declaration and payment, all subsequent declarations, payments, modifications, and corrections must be made in the new currency. The taxpayer may modify the tax period, the currency of declaration and payment, or both, by using the "Modify Data" option on the Portal and submitting a request to the email address [ivasd.chile@sii.cl](mailto:ivasd.chile@sii.cl) or by using the "Contact" option available on the Portal, between January 21 and January 31 of each year, provided there is no outstanding balance pending payment for taxes, interest, or fines. For this purpose, the "Modify Data" option on the Portal will inform the taxpayer if there is a pending balance and its amount. Exceptionally, and after the deadline, the taxpayer may modify the currency of declaration and payment once, by request, if no Digital VAT Form (F129) declaration was submitted. Once such modification has been made, it will take effect as of the tax period (monthly or quarterly) beginning on January 1st of the same year. If the taxpayer has modified the tax period, the Digital VAT Form (F129) must be completed and submitted by the 20th day of the month following the new tax period. Thus, if the new tax period is monthly, the Digital VAT Form (F129) must be completed and submitted by February 20 of the year in which the modification was made; if it is quarterly, it must be completed and submitted by April 20 of the year in which the modification occurred.

currency via a SWIFT<sup>11</sup> transfer and specifies the information fields that must be completed to carry out such payment. The payment date will be considered as the one indicated in field 32A of the SWIFT transfer message. Until the payment is validated by the General Treasury of the Republic, it will remain under "Debt" status, and it is the responsibility of the taxpayer without domicile or residence in Chile to follow the Portal's User Guides for effective and correct identification of the SWIFT transfer. When declaring and paying in foreign currency, allow enough time for the interbank transfer to Banco Estado accounts to ensure the payment arrives before the legal due date.

(ii) Payment in Chilean pesos: This must be made on the payment page, following the Directives available on the Portal. The taxpayer must have a correspondent bank in Chile, otherwise the payment cannot be processed.

If the declaration and/or payment is made or received after the 20th day, interest, adjustments (when declaring and paying in Chilean pesos), and the fine of No. 11 of article 97 of the Tax Code will apply.

## **1.4 Hierarchy Rules**

When both the operator of the digital intermediary platform and the remote seller or underlying service provider, who uses the platform to conclude their operations, are registered under the simplified tax regime, the operator of the digital intermediary platform is responsible for charging, declaring, and paying the VAT on the transactions (sales or services) made through the platform. The seller or service provider will only be responsible for charging, declaring, and paying VAT on transactions carried out directly through on its own websites or e-commerce channels, without the intervention of the digital intermediary platform.

In turn, redeliverer companies that deliver to Chile will only be required to charge, declare, and pay VAT on a remote sale when neither the digital intermediary platform operator nor the remote seller make shipments to Chile.

## **1.5 Inquiry about the status of Digital VAT Form (F129) declarations**

The status of declarations and payments may be checked on the Portal by entering the Declaration menu and then selecting the options "Check Status" or "Check Debt."

## **1.6 Contact with the Chilean Tax Administration ("Servicio de Impuestos Internos" or "SII")**

Individuals registered as valid contacts, or/and duly authorized representatives by means of an apostilled power of attorney granted by the taxpayer without domicile or residence in Chile registered under the simplified tax regime, may contact the Chilean Tax Administration through the Portal or via the email address [ivasdchile.cl@sii.cl](mailto:ivasdchile.cl@sii.cl).

## **2. TAX CREDIT AND ISSUANCE OF TAX DOCUMENTS**

According to article 35 C of the VAT Law, taxpayers registered under the simplified tax regime are not entitled to input VAT and are exempted from issuing tax documents for their transactions.

## **3. VAT DEDUCTION ACCORDING TO ARTICLE 35 G OF THE LIVS**

If, after the tax period in which VAT was charged to the buyer, the sale is canceled, voided, or the buyer exercises his right of withdrawal resulting in a VAT refund, the remote seller or the operator of the digital intermediary platform may deduct the refunded VAT in the Digital VAT Form (F129). In the case of discounts, VAT may be deducted proportionally to the discount, provided VAT has been refunded to the buyer.

The deduction should be made in the same tax period in which the VAT was refunded to the buyer or in the subsequent tax period if the Digital VAT Form (F129) is submitted during that period. If there is remainder -either because the deduction exceeds the amount of VAT payable or because there is no obligation to submit the Digital VAT Form (F129) in the respective tax period- the remainder may be applied in the immediately following tax period, and so on, until fully deducted.

The same will apply if a discount is applied to underlying services provided by a third party and concluded through a digital intermediary platform, or if there has been a cause that ends the provision of such services, such as cancellation, termination, mutual agreement etc.

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<sup>11</sup> Transfers via SWIFT (Society for Worldwide Interbank Financial Telecommunication) are an international interbank transfer. These transfers are identified by a SWIFT code, also called a BIC (Bank Identifier Code), consisting of an alphanumeric series of 8 or 11 characters used to identify the receiving bank when making an international transfer.



When a deduction is completed in the Digital VAT Form (F129), it will be required to prove to the Chilean Tax Administration upon notice, that the amount of VAT deducted has been refunded to the buyer and to provide evidence that allows verifying the occurrence of any of the causes contemplated in article 35 G of the LIVS.

#### **4. REPLACEMENT OR EXCHANGE OF LOW-VALUE GOODS**

The importation into Chile of a low-value good as a replacement or exchange of a faulty or defective product to which VAT was charged under the simplified tax regime, will not be subject to VAT again in accordance with the requirements established by the National Customs Service.

#### **5. AMENDMENT OF THE DIGITAL VAT FORM (F129)**

Taxpayers registered under the simplified tax regime who, due to error or other cause, have declared a lower tax base in the Digital VAT Form (F129) can amend it within the deadline established in article 36 bis of the Tax Code, paying the difference in taxes.

Taxpayers registered under the simplified tax regime who, due to error or other cause, have declared in the Digital VAT Form (F129) a tax base higher than the one that should have been declared, resulting in an excess VAT payable (unpaid), can amend the Digital VAT Form (F129) by submitting a request under the “Amendments to the F129 tax return to reduce the taxable base” option available under the “Contact” tab on the Portal<sup>12</sup>, which will be reviewed by the Chilean Tax Administration.

Taxpayers registered under the simplified tax regime who declared in the Digital VAT Form (F129) a taxable base higher than the one that should have been declared and that have made the payment, can apply to recover or offset the amount of excess VAT paid. This can be done through the “Request on refunds or imputations” option available under the “Contact” tab on the Portal<sup>13</sup>. If the taxpayer has any outstanding VAT, interest or fines, these will be offset against or deducted from the refund or credit.

The amendment of the Digital VAT Form (F129) requested after the legal deadline for declaration and payment according to article 35 E of the VAT Law will be subject to interest, adjustments (only if declared and paid in Chilean pesos), and the fine of article 97 No. 11 of the Tax Code.

#### **6. VAT DOUBLE PAYMENT**

If, due to an error or other reason, the remote seller or the operator of the digital intermediary platform charges VAT to the buyer on a remote sale and VAT is also imposed on its importation under article 8° of the VAT Law, the remote seller or platform that charged VAT must refund VAT to the buyer upon proof of VAT payment on importation, supported by Customs documentation.

In turn, the remote seller or the operator of the digital intermediary platform may request to offset or refund VAT, to the extent it is demonstrated that VAT was declared and paid on the Digital VAT Form (F129); that it was previously refunded to the buyer; and that it was paid by the buyer on importation supported by Customs documentation.

The above may be done through the “Request on refunds or imputations” option under the “Contact” tab on the Portal.

To prevent double payment of VAT, operators of digital intermediary platforms, remote sellers, and other taxpayers registered under the simplified tax regime who declare and pay VAT on remote sales, must ensure that their User Number is electronically reported to the

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<sup>12</sup> If the remote seller or the digital intermediation platform changes the currency of declaration and payment, subsequent declarations, corrections, and payments must be made in the new currency. In the case of correcting or modifying the Digital VAT Form (F129) for a period prior to the change of the currency of declaration and payment, this must be done in the new currency, according to the exchange rate in force on the date of submission of the form. If, after the change of the currency of declaration and payment, a request is made to offset excess VAT paid or legal surcharges paid, once the request is accepted by the Chilean Tax Administration, the offset amount will be carried out in the new currency, using the exchange rate in force on the date of submission of the corrected Digital VAT Form (F129). On the other hand, if the currency of declaration and payment is changed and a subsequent request is made for a refund of excess VAT paid or legal surcharges paid, once the request is accepted by this Chilean Tax Administration, the refund will be made in the original currency of declaration and payment prior to the change.

<sup>13</sup> Notwithstanding the foregoing, the taxpayer must always provide reliable proof that they have refunded the VAT that was added and charged to the beneficiaries who effectively bore such tax, in accordance with the provisions of article 128 of the Tax Code.

National Customs Service before the goods arrive in the country. To comply with this, operators of digital intermediary platforms and remote sellers must provide their User Number to their logistics operators, courier companies, postal service, or other entities responsible for the dispatch and shipment of low-value goods to Chile.

When a parcel contains two or more articles or items, whether from a single buyer or from multiple purchases, coming from the same or different remote sellers or digital intermediary platforms, each article included in the parcel must have VAT charged status; articles or items with different VAT conditions must not be grouped in the same parcel.

## **7. GUIDELINES**

The guidelines for fulfilling the obligation to declare and pay VAT, as well as for reporting obligations, are available in the corresponding menu on the Portal.

**2°** This directive shall take effect as of October 25, 2025, applying to the declaration and payment of VAT accrued on sales or transactions generated from that date by remote sellers of low-value tangible goods and operators of digital intermediation platforms that facilitate the sale of such goods or the provision of services by third parties.

Taxpayers who have registered in accordance with Directive No. 84 of 2025 and who have chosen a monthly tax period may, exceptionally and only for this first tax period, declare and pay VAT accrued between October 25 and 31, 2025, by adding it to the VAT accrued in the tax period of November of the current year.

## **ANNEX: INSTRUCTIONS FOR SUBMITTING THE LIST OF VENDORS AND SERVICE PROVIDERS OPERATING THROUGH PLATFORMS**