

VAT on Digital Services (F129) Form: Filling Instructions

1. The declaration and payment must be made exclusively through the Portal IVA Servicios Digitales (VAT Portal on Digital Services), available at sii.cl.
2. Tax payments in foreign currency must be made through an international interbank transfer, identified with a SWIFT code, also called the BIC code, consisting of an 8 or 11 digit alphanumeric series.
3. Tax payment in Chilean pesos are online after submitted the declaration.
4. Before submitting the form, the operations and information registered must be reviewed. If it contains errors, the statement could be objected.
5. Values must be registered in dollars or euros, including only 2 decimal places.
6. All recorded values must be positive.
7. It is not possible to submit an F129 form with blank information or missing information.

Identification Background

All the fields in this section are automatically displayed and are not editable. They show what the declarant reported in their registration form:

- a) **Tax Period (Code 15):** The tax period being declared is displayed. This information appears at the time of entering the declaration.
- b) **User Number (Code 03):** The User Number that identifies the taxpayer who is declaring is shown. This information appears at the time of entering the declaration.
- c) **Filing Number (Code 07):** The folio number is assigned once the declaration has been sent and allows the shipment to be identified. Each F129 form has a unique, non-repeatable folio number.

Registration information

This section contains the following fields: email address, legal name, country of tax residence, address, website, TAX ID, frequency and currency. All of these fields are automatically filled using the declarant's information provided in his registration form.

Services provided

- a) **Amount of transactions (Code 101):** In this field must be registered the number of transactions for which remuneration is received (commissions, fees, sales, income, or others) in the tax period being declared.
- b) **Tax Base (Code 102):** In this field must be registered the amount subject to taxes for the provision of remote services from abroad. This amount corresponds to the remuneration obtained for commissions, sales, rates, income or others.

- c) **Value Added Tax (Code 103):** The amount corresponding to the value added tax is automatically displayed using the information registered in code 102.
- d) **Rebates (Code. 104):** In this field must be registered the rebates to the VAT due to discounts, cancellations, terminations, termination or resolution of services, provided that the taxpayer has returned to the consumer the tax collected in excess

VAT Remnants

- a) **VAT Remnants from previous periods (Code 201):** In this field is automatically recorded the remnants of VAT in favor of the taxpayer accumulated in previous periods, which may be deducted from the VAT to be paid in the tax period being declared.
- b) **VAT Remnants accumulated for subsequent periods (Code 202):** In this field is automatically registered the remnants of VAT in favor of the taxpayer that accumulate for subsequent periods, which in turn could be deducted from the VAT to be paid in those subsequent periods.

Total tax determined

- a. **Total Tax Determined (Code 547):** In this field is automatically registered the difference between codes 103 and 104, provided that code 103 is greater than code 104.
- b. **Total to be paid in Legal Term (Code 91):** In this field is automatically registered the amount determined in Code 547.
- c. **Adjustments (Code 92):** The system will automatically calculate adjustments that could affect the declaration when form F129 is sent. (Chilean pesos currency only)
- d. **Fines and Interests (Code 93):** The system will automatically calculate fines and interests that could affect the declaration when form F129 is sent.
- e. **Total to be paid with surcharge (Code 94):** The system will automatically calculate the sum of codes 91 and 93 when sending the form, in the event of fines and interest.

Debt previous periods

- a. **Amount pending from previous month (Code 300):** In this field is automatically recorded the debt in force from previous periods.
- b. **Total to pay (Code 301):** In this field is automatically displayed the total tax amount to be pay, considering the outstanding debts of Code 300, if applicable.

VAT ON DIGITAL SERVICES (F129) FORM

Declaration for remote services provided by non-Chilean entities without domicile or residency in Chile.

Tax period:			User number		Filing Number	
15	MONTH	YEAR	03		07	

Registration information [?](#)

Email address		Legal Name	
11		111	
Country of Tax Residency		Address	
112		06	
Web site	TAX ID	Time period	Currency
113	114	115	116

Services provided [?](#)

Amount of transactions	101		?
Tax Base	102		+ ?
Value Added Tax	103		+ ?
Rebates	104		= ?

VAT Remnants [?](#)

VAT Remnants from previous periods	VAT Remnants accumulated for subsequent periods
201	202

Total tax determined **547**

Total to be paid in Legal Term	91		=
Adjustments	92		+
Fine and interests	93		+
Total to be paid with surcharge	94		= ?

Tax debt, previous tax periods [?](#)

You can check the detail of the amount due at code [300] and pay it in this tax return.

Amount due previous month	300		=	Ver detalle
Total to pay	301		=	