HOW IS IT DONE? DIGITAL VAT DECLARATION / STEP-BY-STEP GUIDE



What is this procedure about?

This is a procedure concerning the declaration and payment of Value Added Tax (VAT) for the provision of remote digital services in Chile by taxpayers who do not have domicile or residence in Chile.



Who should carry out this procedure?

Foreign taxpayers without residence or domicile in Chile, who provide remunerated remote services to be used by natural or legal persons in Chile.



When this procedure must be done?

The procedure must be carried out the first twenty days of the month following the tax period to file.



Where is this procedure done?

This procedure must be done online, through the Digital VAT Portal available at sii.cl.

5 Requirements to carry out the procedure:

- Complete the Registration Form
 - SII password
- SII User Number
- Company email
- Be a foreigner without domicile or residence in Chile



6 Forms related to the procedure

Digital VAT Form (F129)

Step-by-step description of the Internet procedure

SI.C

See pages 3 to 13

Next, see details of the steps to follow



1. What is this procedure about?

This procedure allows the declaration and payment of VAT by foreing taxpayers without domicile or residence in Chile regarding remote services provided exclusively to natural or legal persons in Chile.

2. Who should carry out this procedure?

Taxpayers without domicile or residence in Chile who provide remotely taxed services to be used in Chilean territory by natural or legal persons. The tax is declared on the F129 Form, wich is exclusive for this procedure.

3. When this procedure must be done?

The term to file and pay VAT is during the first twenty days of the month following the tax period to declare. Tax periods can be monthly or quarterly (three consecutive months), depending on the taxpayer's choice when completing the Registration Form.

For example, a taxpayer who chooses a monthly period and who provides remote services during March of a given year, has a term to declare and pay the associated tax from the first to the twentieth day of April of the same year.

On the other hand, a taxpayer who chooses a period of three consecutive months and who provides remote services during the months of January, February and March of a given year, has a term to declare and pay the associated tax from the first to the twentieth day of April of the same year.

Taxpayers can send the declaration after the twentieth day of the month following the tax period to be declared -using the same Portal- but this declaration will be subject to fines and interest.

4. Where is this procedure done?

The declaration must be made through the Digital VAT Portal, available on the Chilean Internal Revenue Service (SII)'s website (sii.cl), which can be accessed from the "Accesos directos" (Direct accesses) section. Once on the site, you must select the option "Submit Tax Return" and complete the F129 Form with the required information. After declaring the tax, the data is displayed for payment.



5. Requirements to carry out the procedure

STEP 1: Initial requirements

- Be a foreigner without domicile or residence in Chile
- Provide remote services to be used in Chile by natural or legal persons

STEP 2: Identification before the SII through Internet

- Enter the SII website (sii.cl) and access the Digital VAT Portal through the "Accesos Directos" (Direct Accesses) section
- Complete the Registration Form
- Enter a valid email address in the Registration Form, to which a verification code will be sent
- Enter the verification code, where a User Number will be assigned. This number is unique and identifies the taxpayer before the SII
- Create Password (this password is unique and non-transferable)

Note: please remember that to obtain a User Number and create a Password is necessary to complete the Registration Form on the site.

6. Forms related to the procedure

The taxpayer must complete the Registration Form to obtain a User Number and Password, these allow you to navigate the site and declare your taxes.





7. Registration before the SII: Step-by-step description to complete initial information registration and obtain user number and password.

	Informatio	on Registration ter the Digital V	n Form AT Portal					
	• Sel	ect the option "	Registratior	n Form"				
	• Co	mplete the form	n with the re	quired info	rmation tl	nat is displ	ayed in	4 sections:
1	STEP 1 F regarding 1 Registratic	Registration in the business th is de is d	formation: at performs	In this sect the registra	tion, infor ation. My Data •	Tax Retum	Contact	ed Help ▼





Sii	Servicio de Impuestos Internos		My Data 🗸	Tax Return -	Contact
Regi	stration Form				
Step	2 - Tax Information				
Please	fill the following tax information:				
	*Country of residence for tax purposes				
					*
	*Tax identification number 🥑				
	*Main business activity				
	Intermediation of services/sales made in Chile or abroad provide the services of the servic	ided that the latter give rise to an	import.		
	Provision/delivery of digital entertainment contents, through d	ownload, streaming, or another to	echnology.		
	Provision of software, storage, platforms or computing infraes Advertising, regardless of the via through which it is delivered	tructure.			
	Any other VAT taxable service not indicated above				
	*Full name of the contact person 😮				
	Name	Surname			
	*Position of the contact person in the company	*Contact phone nu	umber		
	*Email address 🕢	*Confirm email add	dress		







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Serv Imp Inte	vicio de uestos rnos		My Data ▼	Tax Return 🔻	Contact	Help
Registrat	tion Form					
	•		•			
Step 4 - C	Contact information					
Next, please e	enter contact information of 2 persons who work in your organization, in	case we can	not communicate with the priority contact			
F	irst contact person					
	*Name		*Surname			
	*Position on the company		*Contact phone number			
	*Contact email address		*Confirm email address			
	example@email.com		example@email.com			
s	econd contact person					
	*Name		*Surname			
	*Position on the company		*Contact phone number			
	*Contact email address		*Confirm email address			
	example@email.com		example@email.com			





Servicio de Impuestos Internos	My Data ▼ Tax Return ▼ Contact
Registration Form	
•	• • • •
Step 5 - Statement	
Harahy Letata tha following:	
 (1) I agree that all notifications shall duly be notified throu updated we amal editore to receive in due time patient 	ugh an e-mail sent to the address filed on this registration, as with all other due communication. Additionally, I understand that I must
(2) I acknowledge that the tax returns are under the Child	anona ano communicanona oy me servicio de impuestos internos. ean legislation.
(3) The information filled on the tax returns is true, thereby	by I assume all the responsibility for its fidelity.
∐I have read and I agree w	ith the statement above.







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	Email verification
	Once the Registration Form has been sent, the taxpayer will receive an email to the email box reported in Step 2, Tax Information. The email will contain a Verification Code.
3	Please insert verification code:
3	 Enter the verification code received in the email on the same navigation screen of the Portal, or by entering the "Enter verification code" option on the authentication screen.
	Note : By entering the verification code the email will be understood as validated, and a User Number will be assigned automatically. This number will be sent to the same email as a backup in case of forgetting.







	Password creation						
	Enter a password in the required fields						
	STEP 1: Complete the requested fields						
	When entering the verification code that validates your email, four fields will appear that you must complete to create your password						
	 Password Password confirmation Secret question Secret answer 						
	Note: The Secret answer is case sensitive						
4	STEP 2 : Create password By clicking on "Create password" you will be authenticated on the site. Additionally, an email will be sent to you with the User Number assigned, in case of forgetting.						
	User Number 600054						
	* Password						
	* Password confirmation						
	* Secret question						
	* Answer						
	CREATE PASSWORD						





8. Step-by-step to declare and pay Digital VAT





	Complete and send the F129 form
2	 Select "Submit Tax Return" Select the month or quarter to file (tax period) Enter the required fields, which are: Amount of transactions made to natural or legal persons during the month or quarter to be declared Total amount without tax (tax base on which the tax is calculated) Total amount of rebates for the period, if applicable Remnant, if applicable Note: The Value Added Tax of 19% will be automatically calculated from the tax base. The filling date will be recorded. Review and select Submit Tax Return







Outstanding Debts The system will apply a fine or debt in the following situations: By not sending a tax return on the corresponding date When sending a tax return after the established deadline When making a payment less than the filled declared information By not paying the declared information If there is an outstanding debt, this information will be automatically displayed on the same F129 form, and will be added to the total amount to be paid.



	Tax payment through Swift transfer (foreign currency)
	 Once the Tax Return is sent, it will remain in force and the necessary data to pay the tax through a Swift transfer will be displayed: Total amount to pay Data of the destination Bank Beneficiary data Information to enter in codes 70 and 71-A
4	payment of the declaration cannot be correctly identified and it would be registered as debt.
	 ✓ Accept payment and send to email
	The data for the payment will be sent to the entered email. By default the main contact email will be displayed in the "Tax Information" section of the Registration Form.
	✓ Make the Swift transfer





	Tax returns inquiries and historical payments
	 You can obtain a filling certification You can check the status of your tax return and payment. For this you must select the option "Check Status" on the main page of the Digital VAT Portal
5	 The following statuses may appear in this query: No current tax return: It means that you have not sent a tax return for the period consulted Current tax return without payment: It means that you sent a tax return for the period consulted, but it does not record an associated payment. Current tax return with partial payment: It means that you sent a tax return for the period consulted and there is an associated payment, but for a partial amount of the total to be paid. Current tax return paid: It means that you send a tax return and payment for the period consult of the total to be paid.

SII.C