

Instructions for reporting the list of vendors and service providers operating through platforms

Requirements for digital intermediation platforms without
domicile or residence in Chile

2025

Servicio de Impuestos Internos – SII Chile

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1 INTRODUCTION

Pursuant article 3° bis of the Sales and Services Tax Law (hereinafter VAT Law), operators of digital intermediation platforms (hereinafter platforms) are deemed as the seller or service provider and thus are liable for VAT that levies sales and services concluded through their platforms. Therefore, they must charge VAT to the purchaser or beneficiary of the service, declare and pay VAT through the Digital VAT Form (F129).

Notwithstanding the foregoing, the platform operator is released from the obligation to charge, declare and pay VAT levied on the sale or the provision of services when the seller or the service provider has informed that he is a VAT taxpayer in Chile, through the channel provided by the operator for this purpose.

However, and despite not being liable for VAT, platform operators without domicile or residence in Chile must comply with the obligation referred to in the second paragraph of article 35 I of the VAT Law, that is, to provide the information available to them regarding the identification of all Chilean resident or domiciled sellers and service providers using their platforms, whether they have reported having a VAT taxpayer status in Chile or not, and the sums paid or made available to them by the platform.

Indeed, the reporting obligation imposed by the article cited in the previous paragraph applies to all transactions carried out through platforms, regardless of the amount or the status of the parties involved.

In light of the above, the Servicio de Impuestos Internos of Chile (SII) has implemented an application that will allow platform operators previously registered in the Simplified Tax Regime to submit the list of vendors and service providers operating through their platforms, identifying whether they are VAT taxpayers in Chile or not. This application can be accessed through the Digital VAT Portal (hereinafter, Portal), which is available on the SII website (www.sii.cl).

2 LIST REPORTING

2.1 REQUIREMENTS

To report the list of vendors and service providers operating through a platform without domicile or residence in Chile, the platform operator must:

1. Be registered in the Simplified Tax Regime

To register for the Simplified Tax Regime, platform operators must access the Digital VAT Portal located in the "Direct Access" section of the SII website (www.sii.cl). Once in the Portal the "Registration Form" option must be clicked.

Registration is completed after submitting the Form, verifying the email address provided and creating a password. For more information, please review SII Directive N° 84 of 2025 and the step-by-step instructions available in the "Help and Document" section of the Portal.

2. Have the name or business name of the seller or service provider and his respective Rol Único Tributario (RUT), which is the Chilean Tax ID.

According to article 35 I of the VAT Law, operators of digital intermediation platforms must provide information on all sellers and service providers using their platforms, whether they have reported their status as VAT taxpayers or not, and the amounts paid to them or made available to them. It is the sole responsibility of the seller or service provider to inform the platform of his VAT status, indicating the name of the business and RUT.

If the seller or service provider fails to comply with this obligation, the platform must recharge and pay the VAT associated with the transaction.

2.2 REPORTING FREQUENCY

The list must be reported twice a year: the information for the first half of the year (January – June) must be sent by the last business day of August of the same year. The list for the second half of the year (July – December) must be reported by the last business day of February of the following year.

Considering the effective date of the new regulations (October 25, 2025), on a temporary and only one-time basis, the first list must be submitted on the last business day of August 2026 and must include information for the months of October, November and December 2025, as well as information for the semester January – June 2026. For the purposes of uploading the first list, the January – June 2026 semester must be selected, as shown in section 2.4 of this Instructions.

2.3 LIST FORMAT

The list to be reported must be contained in a .CSV file, as indicated in **Appendix No 1: File Format**. The fields to be reported are described below:

Field	Description
Year and month	Year and month of the transaction
RUT	Seller or service provider's RUT (Chilean Tax ID)
DV	Verification digit of the seller or service provider's RUT
Type	Binary field (1, 2) indicating whether the seller or service provider is a VAT taxpayer or not.
Currency	United States of America dollars (USD), euros (EUR), Chilean pesos (CLP)
Amount	Amount (USD, EUR or CLP) paid or made available to the seller or service provider.

Once the information in the .CSV file has been completed and the validations of **Appendix No. 2: Format Validations** have been performed, the platform can upload the list.

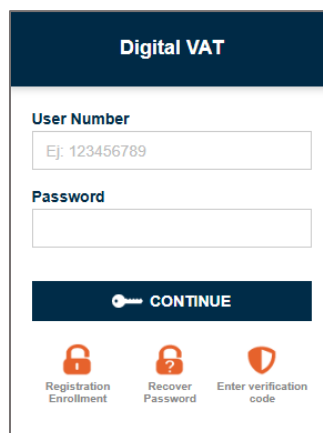
2.4 LIST UPLOAD

After creating the .CSV file, please follow these steps to send the list:

1. Go to the "Sending Lists" option in the Digital VAT



2. Authenticate



The image shows a mobile app interface for 'Digital VAT'. At the top is a dark blue header with the text 'Digital VAT'. Below the header, there are two input fields: 'User Number' with a placeholder 'Ej: 123456789' and 'Password'. Below these fields is a dark blue button with a white key icon and the text 'CONTINUE'. At the bottom, there are three icons with labels: a padlock icon for 'Registration Enrollment', a question mark icon for 'Recover Password', and a shield icon for 'Enter verification code'.

3. Reporting period

For example, if you want to upload a list of vendors or service providers who operated through the platform during the first half of 2026, you should select the **January – June** semester and then the year **2026**.

Send a list of Vendors or Service Providers who operated through the platform

You can send the list of vendors or service providers

Select semester to report
January - June

Year
2026

SELECT

4. Prepare the .CSV file

The file with a .CSV extension must be 10 MB or less for uploading. The file format must correspond to that shown in Appendix No. 1 and must comply with the validation rules in Appendix No. 2. The field names should not be included in the first row.

Example:

To report a list for three sellers or service providers who operated on a platform in a given period, the .CSV file must have the following format:

202602	1234	5	1	CLP	500000,00
202608	5678	9	2	USD	30000,00
202610	9123	7	1	EUR	20000,00

In this case, the following is being reported:

- In February 2026, the seller or service provider with RUT 1234-5 reported being a VAT taxpayer and received a payment of five hundred thousand Chilean pesos.
- In August 2026, the seller or service provider with RUT 5678-9 received a payment of thirty thousand United States of América dollars.
- In October 2026, the vendor or service provider with RUT 9123-7 reported being a VAT taxpayer and received a payment of twenty thousand euros.

5. Upload information

When selecting the semester and year to report, if there is no current list uploaded, the message "You have not reported a list for vendors or service providers in this tax period" will appear.

Send a list of Vendors or Service Providers who operated through the platform
You can send the list of vendors or service providers

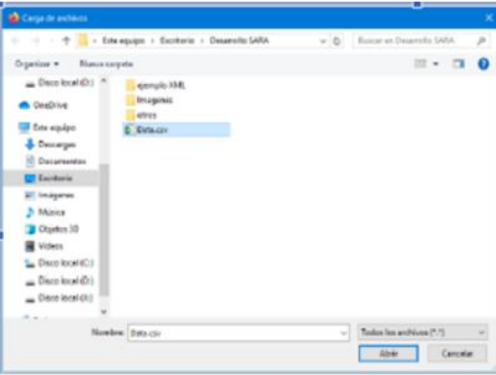
Select semester to report **Year**

List of vendors or service providers

Upload list of vendors or service providers No file selected

You have not reported a list of vendors or service providers in this tax period.

To upload, open the .CSV file by selecting the browse button and then click "UPLOAD".

**Send a list of Vendors or Service Providers who operated through the platform**
You can send the list of vendors or service providers

Select semester to report **Year**

List of vendors or service providers

Upload list of vendors or service providers No file selected

You have not reported a list of vendors or service providers in this tax period.

Once this is done, the message "Your list has been uploaded successfully" will appear.

Send a list of Vendors or Service Providers who operated through the platform
You can send the list of vendors or service providers

Select semester to report

January - June

Year

2026

SELECT

List of vendors or service providers

Upload list

Select file

No file selected

UPLOAD

Your list has been uploaded successfully

There is already a list uploaded for this tax period and its status is: **ENVIADO**

BACK

To see the status of the upload you can select the period you wish to view again. The status will be **ACCEPTED** or **REJECTED**.

Send a list of Vendors or Service Providers who operated through the platform
You can send the list of vendors or service providers

Select semester to report

January - June

Year

2026

SELECT

List of vendors or service providers

Upload list of vendors or service providers

Browse...

No file selected

UPLOAD

There is already a list uploaded for this tax period and its status is: **ACCEPTED**

BACK

2.5 UPLOAD ERRORS

If there are errors in the file format, the upload will not be possible. Additionally, if the .CSV file does not meet the requested validations, the status **"REJECTED"** will appear when queried.

Send a list of Vendors or Service Providers who operated through the platform

You can send the list of vendors or service providers

Select semester to report January - June Year 2026 SELECT

List of vendors or service providers

Upload list of vendors or service providers Browse... No file selected UPLOAD

There is already a list uploaded for this tax period and its status is: **REJECTED**

BACK

The Appendices should be reviewed to correct the file if this situation occurs.

2.6 LIST REPLACEMENT

To correct an already submitted list, you can upload it again by selecting the period to replace it.

WARNING

There is already a list uploaded for this tax period.

Do you want to replace this information?

CANCEL UPLOAD NEW LIST

Selecting "UPLOAD NEW LIST" will replace the previous one.

Queries should be sent to ivasd.chile@sii.cl

3 APPENDICES

3.1 APPENDIX NO. 1: FILE FORMAT

The list to report consists of 6 columns. The top row with the column headings should not be considered.

Each field in the file must comply with the following structure:

Field Name	Description	Format or Coding
Year and month	Year and month in which the transaction was carried out.	NUMERIC Coding = YYYYMM
RUT	RUT (Chilean Tax ID number) of the vendor or service provider.	NUMERIC
DV	Verification digit of the vendor or service provider's RUT.	ALPHANUMERIC
Type	Binary field (1, 2) indicating whether the vendor or service provider is a VAT taxpayer or not.	NUMERIC 1 = VAT taxpayer 2 = Non VAT taxpayer
Currency	<ul style="list-style-type: none"> United States of America dollars (USD) Euros (EUR) Chilean pesos (CLP) 	ALPHABETICAL (ISO 4217)
Amount	Amount (United States of America dollars, Euros, or Chilean pesos) paid through the platform to the seller or service provider.	USD and Euros: NUMERIC, maximum 2 decimal places, comma as decimal separator, no thousands separator. CLP: NUMERIC, maximum 2 decimal places, comma as decimal separator, no thousands separator.

3.2 APPENDIX NO. 2: FORMAT VALIDATIONS

The validations that the file must meet are detailed below.

Field Name	Validations	Observations
Year and month	<ul style="list-style-type: none"> Does not allow the entry of characters Does not allow lengths other than 6 digits Does not allow the last two digits other than {01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12} Does not allow an empty field 	<p>The year and month must be in the YYYYMM format where YYYY corresponds to the year and MM to the month.</p> <p>For example, if the month of November 2025 is reported, the code should be 202511.</p>
RUT	<ul style="list-style-type: none"> Does not allow the entry of characters Does not allow an empty field Does not allow the value 0 	
DV	<ul style="list-style-type: none"> Complies with modulo 11 	Validation of module 11 allows verification that the reported RUT is valid.
Type	<ul style="list-style-type: none"> Only allows 1 and 2 	
Currency	<ul style="list-style-type: none"> ISO 4217 	
Amount	<ul style="list-style-type: none"> Greater than 0 and length 15 	