

VAT Taxpayers or Withholding Income Tax Taxpayers

Lists to be sent: Instructions

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1 INTRODUCTION

In accordance with current regulation (General Instructions No. 42 of 2020 (Circular No. 42 de 2020)), which provide directions on the taxation and administration regime of Value Added Tax (VAT) with respect to services rendered by offshore suppliers, and with Directive No. 67 of 2020 (Resolución Ex. SII N° 67 de 2020), which regulates the procedure applicable to offshore suppliers to declare and pay due VAT, offshore suppliers will be released of charging VAT to a Chilean beneficiary if such informs his VAT taxpayer status. Likewise, the aforementioned regulations indicate that services levied with Withholding Income Tax are exempt from VAT according to article 12, letter E, No. 7 of the Law on Sales and Services Tax, so the offshore supplier should not charge VAT to the Chilean beneficiary.

In both cases, it is the sole responsibility of the service beneficiary to inform the offshore supplier about his VAT taxpayer status, or that services are taxed with Withholding Tax. The beneficiary of the service or the withholding agent of Withholding Income Tax must inform the offshore supplier his Tax ID number (RUT). On the other hand, the offshore supplier must periodically send to this Servicio de Impuestos Internos (SII), in the same month in which he declares and pays due VAT, the list of service beneficiaries who have not been charged VAT given the information received.

Given the above, the SII makes available to foreign taxpayers without domicile or residence in Chile, previously registered in the Simplified Tax Regime of the new Paragraph 7° bis of the Law on Sales and Services Tax, an application that will allow them to inform the SII the list of Chilean taxpayers who have previously communicated their status as VAT taxpayers or if they are withholding agents of services subject to Withholding Income Tax. Access to this application is through the Digital VAT Portal, which is available on the SII's website, displayed in English and Spanish.

2 SENDING THE LIST

2.1 REQUIREMENTS

To report the list of service beneficiaries to whom VAT was not charged, the offshore supplier must:

1. Be registered in the Digital VAT Portal.

To register, the offshore supplier must access the Digital VAT Portal by entering the “Direct Access” section of the SII's website, and clicking in the “Registration Form” option.

The registration is successfully completed after having submitted the form, verified the email and created a password. For more information you can review the step-by-step instructions for registration available on the Digital VAT Portal, Help section.

2. Have the Tax ID number (RUT) of the service beneficiary to whom VAT was not charged.

It is the sole responsibility of the service beneficiary to inform the offshore supplier of his VAT taxpayer status or of his withholding agent status of services subject to Withholding Income Tax, indicating his Tax ID number (RUT) in order for VAT not to be charged. In the absence of such information, the offshore supplier must charge VAT to the service beneficiary and not include the Tax ID number (RUT) of the service beneficiary in the list to be sent.

2.2 PERIODICITY

In both cases, the list must be sent according to the periodicity chosen by the offshore supplier to declare and pay VAT at the time of registration in the Digital VAT Portal.

- **Monthly periodicity:** the offshore supplier must report month by month the list of taxpayers to which VAT was not charged.
- **Quarterly periodicity:** the offshore supplier must report on fixed quarterly periods (not mobile) in the following order:

Quarter	Months
1	January, February and March
2	April, May and June
3	July, August and September
4	October, November, December

In both cases, the list must be sent in the tax period's following month and until the last day of such month.

Examples:

a) Monthly periodicity

The deadline to report the list of taxpayers to whom VAT was not charged in **January 2024**, will be until **February 28, 2024**.

b) Quarterly Periodicity

The deadline to report the list of taxpayers to whom VAT was not charged during **January, February and March 2024**, will be until **April 30, 2024**.

2.3 LIST FORMAT

The list to be reported must be contained in a .CSV file, according to the format indicated in **Appendix N ° 1: File Format**

There are 4 fields to report, as described below:

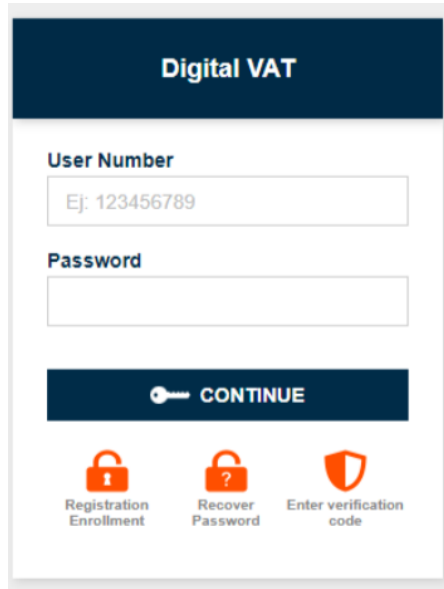
Field	Description
Month to report	Month in which VAT was not charged to the service beneficiary
Tax number (RUT)	Tax ID number (RUT) of the service beneficiary that informs his VAT taxpayer status or his withholding agent status of services taxed with Withholding Income Tax.
DV	Verification digit
Type	Type of taxpayer to report: VAT or withholding agent of services taxed with Withholding Income Tax.

Once the information in the .CSV file has been completed and also complying with the validations of Appendix N ° 2: Format Validations, the offshore supplier can successfully upload the list.

2.4 LIST UPLOAD

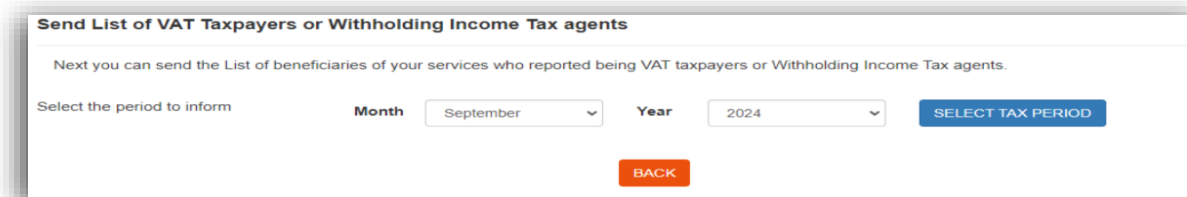
After assembling the .CSV file, the following steps must be followed to send the list:

1. Enter the option "Sending the List" located in the Digital VAT Portal.
2. Authenticate



The image shows a digital interface for VAT authentication. At the top, a dark blue header contains the text "Digital VAT". Below this, there are two input fields: "User Number" with a placeholder "Ej: 123456789" and "Password". A dark blue button with a white key icon and the text "CONTINUE" is positioned below the password field. At the bottom, there are three orange icons with corresponding text: a padlock icon for "Registration Enrollment", a question mark icon for "Recover Password", and a shield icon for "Enter verification code".

3. Period to inform



The image shows a web form titled "Send List of VAT Taxpayers or Withholding Income Tax agents". Below the title, it says "Next you can send the List of beneficiaries of your services who reported being VAT taxpayers or Withholding Income Tax agents." There is a label "Select the period to inform" followed by two dropdown menus: "Month" (currently showing "September") and "Year" (currently showing "2024"). To the right of these dropdowns is a blue button labeled "SELECT TAX PERIOD". Below the dropdowns is an orange button labeled "BACK".

The selection of the period will depend on the **tax period** chosen by the offshore supplier to declare and pay VAT at the time of registration in the Digital VAT Portal. In the case of a monthly periodicity, the selection will display all the months of the year, and for the case of quarterly periodicity, four months will be displayed, one per quarter.

Examples:

a) Monthly periodicity

To report the list of taxpayers to whom the VAT was not charged in **March 2024**, the **period March 2024** must be chosen.

b) Quarterly periodicity

To inform the list of taxpayers to whom VAT was not charged during **January, February and March 2024**, the **period March 2024** must be chosen.

3. Preparing the .CSV file

The file with a .CSV extension must have a maximum of **10 MB** to load. Its format is indicated in **Appendix N ° 1** and must comply with the validations of **Appendix N ° 2**. It is important to note that the name of the fields **must not be included** in the **first row**.

Example

a) Monthly periodicity

To report a list of 2 service beneficiaries who reported a VAT taxpayer status and a withholding agent of services subject to a Withholding Tax, respectively, the .CSV file must have the following format:

202403	1234	5	1
202403	5678	9	2

In this case, it is being informed:

- In the **MONTH** of March of 2024, the taxpayer service beneficiary with a Tax ID Number (**RUT**) 1234-5 reported having a VAT taxpayer status.
- In the **MONTH** of March of 2024, the taxpayer with Tax ID Number (RUT) 5678-9, reported being a withholding agent of services taxed with Withholding Income Tax.

b) Quarterly periodicity

To report a list of 2 service beneficiaries who reported being a VAT taxpayer and a withholding agent of services taxed with Withholding Income Tax, respectively, the .CSV file must have the following format:

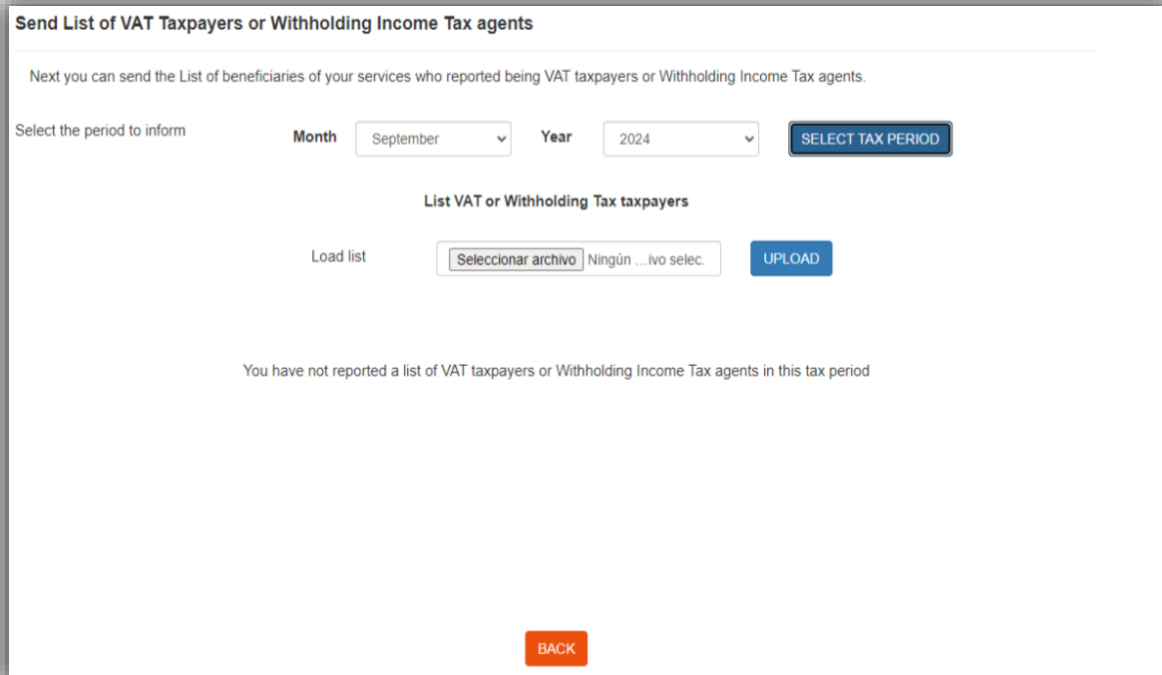
202401	1234	5	1
202402	1234	5	1
202403	1234	5	1
202402	5678	9	2
202403	5678	9	2

In this case, it is being informed:

- In the **MONTH** of January, February and March of 2024, the taxpayer beneficiary of the service with Tax ID Number (RUT) 1234-5 reported a VAT taxpayer status.
- In the **MONTH** of February and March 2020, the taxpayer with Tax ID Number (RUT) 5678-9 reported being a withholding agent beneficiary of services taxed with Withholding Income Tax.

4. Uploading information

When selecting the period to report, if there is not a current list loaded, the message "You have not reported the list of VAT taxpayers or of withholding agents of Withholding Income Tax in this tax period" will appear.



Send List of VAT Taxpayers or Withholding Income Tax agents

Next you can send the List of beneficiaries of your services who reported being VAT taxpayers or Withholding Income Tax agents.

Select the period to inform

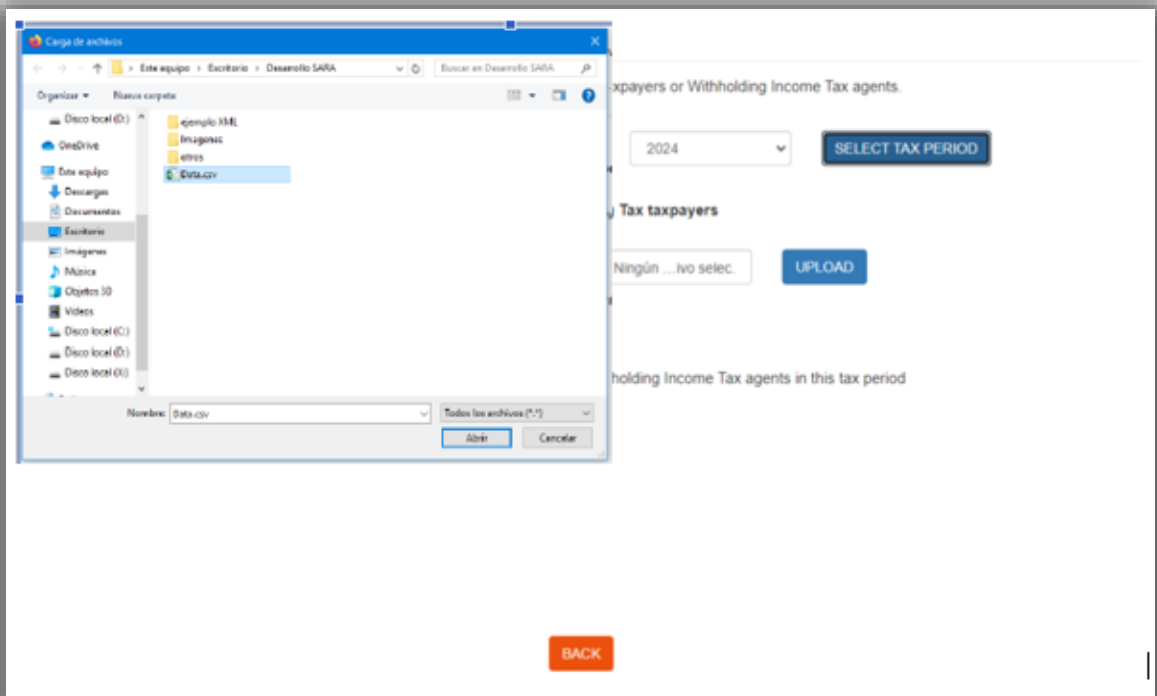
Month: Year:

List VAT or Withholding Tax taxpayers

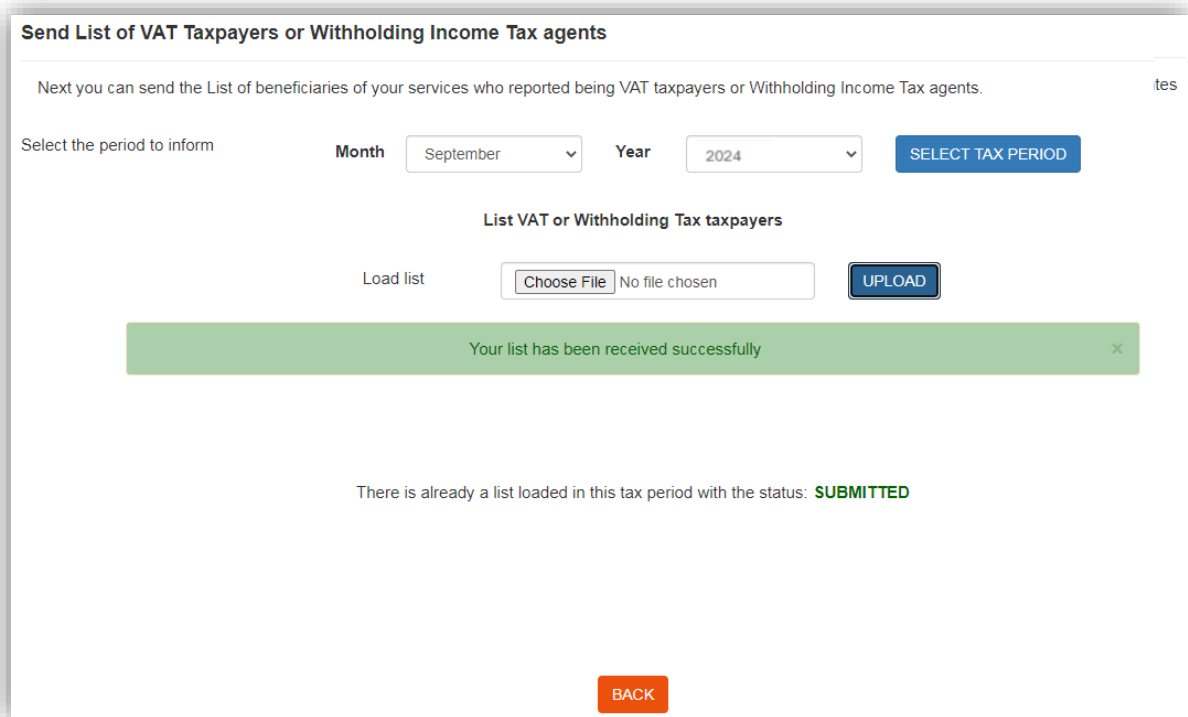
Load list: Ningún ...ivo selec.

You have not reported a list of VAT taxpayers or Withholding Income Tax agents in this tax period

To load, the .CSV file must be opened by selecting the "browse" button and pressing the "Load" button.



Subsequently, the message “Your list has been received successfully” will appear.



To know the result of the load, you can select the period you want to check again, where the **ACCEPTED** or **REJECTED** status will appear.

Send List of VAT Taxpayers or Withholding Income Tax agents

Next you can send the List of beneficiaries of your services who reported being VAT taxpayers or Withholding Income Tax agents. A) o agentes

Select the period to inform

Month

September

▼

Year

2024

▼

SELECT TAX PERIOD

List VAT or Withholding Tax taxpayers

Load list

Choose File

No file chosen

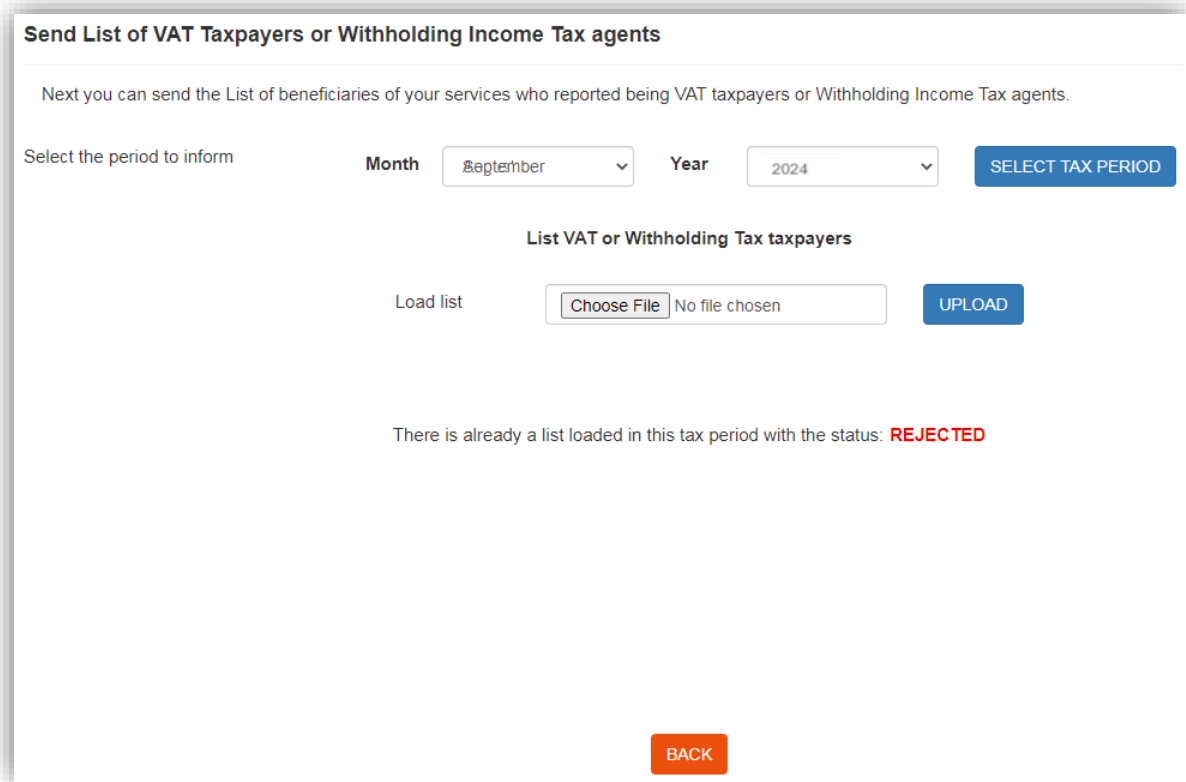
UPLOAD

There is already a list loaded in this tax period with the status: **ACCEPTED**

BACK

2.5 UPLOAD ERRORS

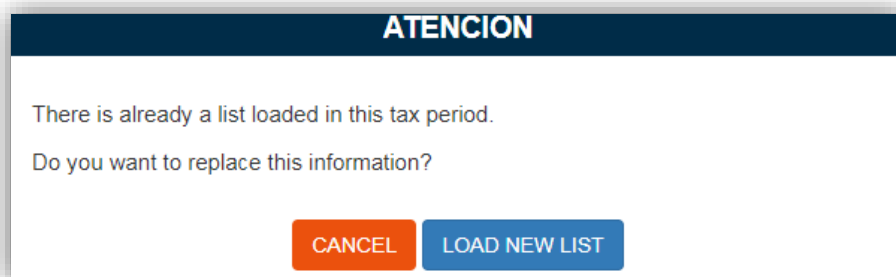
In the event of errors in the file format the upload will not be possible. Also, if the .CSV file does not comply with the requested validations, the status "REJECTED" will appear when consulting the period.



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

2.6 LIST REPLACEMENT

To correct a list already sent, a new load can be made by selecting the period to replace.



By selecting "Load new list" the new file will replace the previous one. Any questions should be sent to the email box ivasd.chile@sii.cl

3 APPENDICES

3.1 APPENDIX N°1: FILE FORMAT

The list to send is made up of a total of 4 columns. The top row with the respective names of each column should not be considered.

As a summary, each field of the file with the list of beneficiaries who have reported having the status of VAT taxpayers or being beneficiaries of services subject to Withholding Tax, must comply with the following structure:

Field Name	Description	Format o Codification
Month informed	Month in which VAT was not charged to the beneficiary of the service. For quarterly periodicity, it is necessary to report each month in which the tax was not charged to the Chilean taxpayer.	NUMERIC Coding=YYYYMM
Tax ID number (RUT)	Tax Identity Number (RUT) of the beneficiary of the service that reports his status as a VAT taxpayer or as withholding agent of services taxed with Withholding Income Tax.	NUMERIC
Verification digit	Verification digit of the Tax ID Number (RUT) reported	NUMERIC
Type	Type of taxpayer to report	NUMERIC 1= VAT Taxpayer 2= Withholding agent of services taxed with Withholding Income Tax

3.2 APPENDIX N°2: FORMAT VALIDATIONS

The following is a summary of the validations that the file with the list of VAT taxpayers or with the withholding agents of services taxed with Withholding Income Tax must comply:

Name field	Validations	Observations
Month informed	<ul style="list-style-type: none"> It does not allow the entry of characters It does not allow a length different than 6 digits It does not allow the last two digits different from {01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12} Does not allow an empty field 	<p>The month to be reported must be in YYYYMM format, where YYYY corresponds to the year and MM to the month.</p> <p>For example, if the month of October of 2024 is reported, it should be coded 202410.</p>
Tax ID number (RUT)	<ul style="list-style-type: none"> It does not allow the entry of characters It does not allow empty field It does not allow value 0 	
Verification digit (DV)	<ul style="list-style-type: none"> Complies with module 11 	Module 11 validation allows verifying that the Tax ID Number (RUT) reported is valid
Type	<ul style="list-style-type: none"> It does not allow the entry of characters It does not allow length greater than 1 digit It does not allow digits other than {1, 2} It does not allow empty field 	