

## Tutorial - Complaint Mechanism

We describe here the mechanism that the Servicio de Impuestos Internos has enabled in the VAT Digital Services Portal to file complaints referred to:

- Breach of the obligation to register in the Simplified Tax Regime, established in article 35 A of the VAT Law, by foreign providers without domicile or residence in Chile.
- Declaration, by foreign providers without domicile or residence in Chile, of a tax base lower than that which legally corresponds or any other breach of legal regulations or instructions issued by the Sewrvicio de Impuestos Internos regarding the declaration and payment of the VAT levied on the services of letter n) of article 8° of the VAT Law.

### Steps to follow

1. Select the option "Contact" available in the upper right bar of the VAT Digital Services Portal.



2. Complete the mandatory information on the form. Your Name and Email will allow us to contact you if necessary.

### **Contact us**

**\*Name**

**\*Email**

**\*Subject**

**\*Message**

3. Select the "Complaint" option from the "Subject" list

**\*Subject**

  

- Complaint
- Regulations in force
- Inquiries about declaration and payment – F129
- Errors report
- Other

4. Enter all the information associated with your complaint in the "Message" field. By completing the required fields, the form will be sent.
5. Send Form

Upon completion, your complaint will be sent to our systems.



Your message has been sent.

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To facilitate the evaluation and analysis of your complaint, we remind you to include the name of the foreign provider without domicile or residence in Chile in the message of your complaint and all the information that you can consider relevant. If we need more information, we will contact you through the contact information provided when submitting this form