

## **Tutorial - Report a noncompliant business**

We describe here the mechanism that the SII has enabled in the Digital VAT 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 SII regarding the declaration and payment of the VAT levied on digital services.

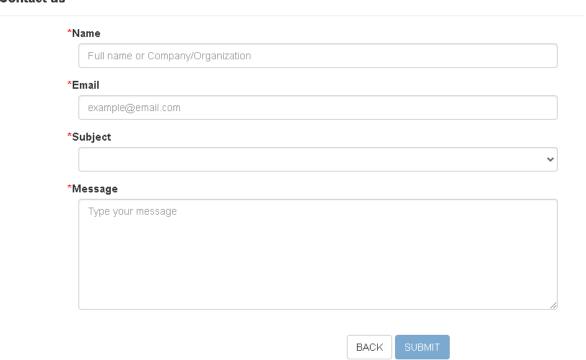
## **Steps to follow**

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



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

## Contact us





- 3. Select the "Report a noncompliant business" option from the "Subject" list.
- 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.



Back to the Portal

To facilitate the evaluation and analysis of your complaint, we remind you to report the name of the noncompliant business and all the information that you can consider relevant. If we need more information, we will contact you.