



## Observatory on the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by Yuri Varela, Lawyer at *Portatax*, and Amory Heine, Partner at *DLA Piper*, both OPTR National Reporters of Chile.

This set of questionnaires comprises the National Reporter's assessment of the country's practice during 2025 in protecting taxpayers' rights and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights."

# OPTR - 2025 Questionnaire 1 - Country Practice

Dear National Reporter,

I would like to thank you for your participation in the IBFD's Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on the practical implementation in domestic law of legal procedures, safeguards and guarantees associated with taxpayers' rights in a wide range of situations for the practical protection of taxpayers' rights, as monitored by the IBFD Observatory on the Protection of Taxpayers' Rights.

We kindly ask you to assess assertively (yes/no) the level of practical implementation of said procedures, safeguards and guarantees associated with taxpayers' rights in your country. When answering, please bear in mind the actual practice regarding each situation, regardless of whether a given procedure, safeguard or guarantee has been formally adopted in your country.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2025, until no later than 16 January 2026. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Dr Sam van der Vlugt  
Scientific Coordinator  
IBFD Observatory on the Protection of Taxpayers' Rights.

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\* Better if filled in using Google Chrome © or Mozilla Firefox ©

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Name: \*

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## Questionnaire 1 - Country Practice

### Instructions:

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
2. For assertive questions, please answer with "yes" or "no" by clicking on the corresponding button.
3. For questions that require you to specify a period of time (namely, Q. 26 and Q. 45), please select the time applicable in your country to carry out the procedures indicated in the questions in practice, within the options provided.
4. For questions with more than one possible answer (namely, Q. 56), please check all necessary boxes to reflect better the practical situation of your country regarding the issue, by clicking on them.
5. When completed, please submit the survey.
6. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

8. An option to quit the survey and save your answers is provided at the end of each section.

9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

#### Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

1. Do taxpayers have the right to see the information held about them by the tax authority? \*

Yes

No

2. If yes, can they request the correction of errors in the information? \*

Not applicable (click here if you answered "No" to the previous question)

Yes

No

3. Is it possible in your country for taxpayers to communicate electronically with the tax authority? \*

Yes

No

4. If yes, are there systems in place to prevent unauthorised access to the channel of communication? \*

Yes

No

5. In your country, is there a system of "cooperative compliance" / "enhanced relationship" which applies to some taxpayers only? \*

Yes

No

5A. If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis? \*

Not applicable (click here if you answered "No" to question 5)

Yes

No

6. Are compliance obligations imposed on third parties subject to limits that ensure they are necessary and proportionate? \*

Yes

No

7. Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations? \*

Yes

No

7A. Are there special arrangements in circumstances of force majeure? \*

Yes

No

7B. If yes to 7A, do said arrangements operate automatically? \*

Not applicable (click here if you answered "No" to question 7A)

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

## Area 2 - The issue of tax assessment

8. Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment? \*

Yes

No

9. If yes, can the taxpayer request a meeting with the tax officer? \*

Not applicable (click here if you answered "No" to question 8)

Yes

No

10. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

### Area 3 - Confidentiality and data protection

N.B. From 2025 all questions of this area also refer to data protection

11. Is information held by your tax authority automatically encrypted? \*

Yes

No

11A. Do data protection rights apply to all information held by tax authorities? \*

Yes

No

11B. If yes to 11A, does it include the right to access data and correct inaccuracies? \*

Yes

No

Not applicable (click here if you answered "No" to question 11A)

11C. If yes to 11A, is all data (at some point) destroyed once its purpose has been fulfilled? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 11A)

12. Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs? \*

- Yes
- No

13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer? \*

- Not applicable (click here if you answered "No" to question 12)
- Yes
- No

14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information? \*

- Yes
- No

14A. If yes to 14, are victims of an unauthorised disclosure entitled to be informed and paid a \* compensation?

- Yes
- No
- Not applicable (click here if you answered "No" to question 14)

15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? \*

- Yes
- No

15A. Are tax officials entitled to work remotely? \*

- Yes
- No

15B. If yes to 15A, are equivalent measures taken to ensure confidentiality and data protection to the ones that apply when the official is working from a tax office? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 15A)

15C. If yes to 15B, are those measures audited? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 15A & 15B)

16. Is information about the tax liability of specific taxpayers publicly available in your country? \*

- Yes
- No

16A. If yes to 16, is access limited only to those who have a legitimate interest? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 16)

16B. Can information held by tax authorities be supplied to other authorities? \*

- Yes
- No

16C. If yes to 16 B, is the supply to other public authorities permitted only when authorised by law and with appropriate safeguards? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 16B)

17. Is "naming and shaming" of non-compliant taxpayers practised in your country? \*

- Yes
- No

17A. If yes to 17, is personal data that places the individual at risk not disclosable? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 17)

18. Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. habeas data or freedom of information)? \*

- Yes
- No

18A. Is there legislation that protects whistleblowers that disclose confidential information held by revenue authorities (or third parties holding data for tax purposes)? \*

Yes

No

19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Not applicable (click here if you answered "No" to question 19)

Yes

No

20A. Are there mandatory disclosure requirements (e.g. mandatory disclosure of tax planning arrangements)? \*

Yes

No

20B. If yes to 20A, are those mandatory disclosure obligations so drafted as not to affect the relations with professional advisers? \*

Yes

No

Not applicable (click here if you answered "No" to question 20A)

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 4 - Normal audits

21. Does the principle ne bis in idem apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)? \*

Yes

No

22. If yes, does this mean only one audit per tax per year? \*

Not applicable (click here if you answered "No" to question 21)

Yes

No

23. Does the principle audi alteram partem apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)? \*

Yes

No

23A. If yes to 23, does this principle also apply to online meetings? \*

Yes

No

Not applicable (click here if you answered "No" to question 23)

24. Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)? \*

Yes

No

25. Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months)? \*

Yes

No

26. If yes, what is the normal limit in months? \*

7-9 months

27. Does the taxpayer have the right to be represented by a person of its choice in the audit process? \*

Yes

No

28. May the opinion of independent experts be used in the audit process? \*

Yes

No

29. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process? \*

Yes

No

29A. Once a tax audit is completed, are there rules that prevent further evidence being collected, further arguments being put forward and no further tax charges being brought? \*

Yes

No

30. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 5 - More intensive audits

31. Is the principle nemo tenetur applied in tax investigations (i.e. the principle against self-incrimination)? \*

Yes

No

32. If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure? \*

- Not applicable (click here if you answered "No" to question 31)
- Yes
- No

33. If yes to nemo tenetur, can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority? \*

- Not applicable (click here if you answered "No" to question 31)
- Yes
- No

34. Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be liable for a penalty or a criminal charge, and from that time onwards the taxpayer's right not to self-incriminate is recognised? \*

- Yes
- No

35. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination? \*

- Not applicable (click here if you answered "No" to question 34)
- Yes
- No

36. Is authorisation by a court always needed before the tax authority may enter and search premises? \*

- Yes
- No

37. May the tax authority enter and search the dwelling places of individuals? \*

- Yes
- No

38. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)? \*

- Yes
- No

38A. Does access to bank information for tax purposes require prior judicial authorisation? \*

Yes

No

39. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search? \*

Yes

No

39A. If evidence is collected as a result of a search that was not authorised by the judiciary is that evidence admissible? \*

Yes

No

39B. If digital data is copied or removed, are there provisions to ensure that this does not affect the normal operation of the electronic information system? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 6 - Reviews and appeals

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary? \*

Yes

No

40A. Do taxpayers have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts? \*

Yes

No

41. Does the taxpayer need permission to appeal to the first instance tribunal? \*

Yes

No

42. Does the taxpayer need permission to appeal to the second or higher instance tribunals? \*

Yes

No

43. Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing? \*

Yes

No

44. Are there time limits applicable for a tax case to complete the judicial appeal process? \*

Yes

No

45. If yes, what is the normal time it takes for a tax case to be concluded on appeal? \*

Dropdown

There is no limit (click here if you answered "No" to question 44) ▼

46. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary? \*

Yes

No

46A. Does a taxpayer have the right to request an online hearing or object to it? \*

Yes

No

47. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)? \*

Yes

No

48. Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals? \*

Yes

No

49. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve et repete)? \*

Yes

No

50. If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt?) \*

Not applicable (click here if you answered "No" to question 49)

Yes

No

51. Does the loser have to pay the costs in a tax appeal? \*

Yes

No

52. If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)? \*

Not applicable (click here if you answered "No" to question 51)

Yes

No

53. If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not \* in public) to preserve secrecy/confidentiality?

Yes

No

54. Are judgments of tax tribunals published? \*

Yes

No

55. If yes, can the taxpayer preserve its anonymity in the judgment? \*

Not applicable (click here if you answered "No" to question 54)

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

56. Does the principle ne bis in idem apply in your country to prevent either: \*

- The principle does not apply in my country
- The imposition of a tax penalty and the tax liability
- The imposition of more than one tax penalty for the same conduct
- The imposition of a tax penalty and a criminal liability

57. If ne bis in idem is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)? \*

- Not applicable (click here if you answered "No" to question 56)
- Yes
- No

58. If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty? \*

- Yes
- No

58A. Is there a legislative cap to prevent interest, penalties and surcharges to exceed the amount of tax due? \*

- Yes
- No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 8 - Enforcement of taxes

59. Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets? \*

Yes

No

60. Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 9 - Cross-border situations

61. Does the taxpayer have the right to be informed before information relating to him is exchanged in response to a specific request? \*

Yes

No

62. Does the taxpayer have a right to be informed before information is sought from third parties in response to a specific request for exchange of information? \*

Yes

No

63. If no to either of the previous two questions, did your country previously recognise the right of taxpayers to be informed and was such right removed in the context of the peer review by the Forum on Transparency and Exchange of Information? \*

Not applicable (click here if you answered "No" to either question 61 or question 62)

Yes

No

64. Does the taxpayer have the right to be heard by the tax authority before the exchange of information relating to him with another country? \*

Yes

No

65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country? \*

Yes

No

65A. If information is sought from a third party, does that third party have the right to challenge the legality of the request before the judiciary? \*

Yes

No

65B. Is exchange of information prohibited with any state if it is foreseeable that the data would be used in a way that is repressive or that it would undermine the protection of fundamental rights? \*

Yes

No

66. Does the taxpayer have the right to see any information received from another country that relates to him? \*

Yes

No

66A. In the event of a leak of confidential information, is exchange of information with that state suspended? \*

Yes

No

66B. Are there time-limits after which data that has been exchanged are to be destroyed or anonymously archived? \*

Yes

No

67. Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated? \*

Yes

No

68. Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure? \*

Yes

No

68A. Does a taxpayer have a right to be given a statement of reasons how a solution was reached through mutual agreement procedures? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 10 - Legislation

69. Is there a prohibition on retrospective tax legislation in your country? \*

Yes

No

70. If no, are there restrictions on the adoption of retrospective tax legislation in your country? \*

Not applicable (click here if you answered "Yes" to question 69)

Yes

No

71. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation? \*

Yes

No

72. Is tax legislation subject to constitutional review which can strike down unconstitutional laws? \*

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

Area 11 - Revenue practice and guidance

73. Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law? \*

Yes

No

74. Does your country have a generalised system of advanced rulings available to taxpayers? \*

Yes

No

75. If yes, is it legally binding? \*

Not applicable (click here if you answered "No" to question 74)

Yes

No

76. If a binding ruling is refused, does the taxpayer have a right to appeal? \*

Yes

No

77. If your country publishes guidance as to how it applies your tax law, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)? \*

Not applicable (click here if you answered "No" to question 76)

Yes

No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

## Area 12 - Institutional framework for protecting taxpayers' rights

78. Is there a taxpayers' charter or taxpayers' bill of rights in your country? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

79. If yes, are its provisions legally effective? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Not applicable (click here if you answered "No" to the previous question)

Yes

No

80. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? \*

Yes

No

81. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? \*

Not applicable (click here if you answered "No" to question 80)

Yes

No

82. If yes to a (tax) ombudsman, is he/she independent from the tax authority? \*

Not applicable (click here if you answered "No" to question 80)

Yes

No

83. Is there a taxpayers' charter or taxpayers' bill of rights in your country? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes

No

84. If yes, are its provisions legally effective? \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- Not applicable (click here if you answered "No" to the previous question)
- Yes
- No

85. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? \*

- Yes
- No

86. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? \*

- Not applicable (click here if you answered "No" to question 85)
- Yes
- No

87. If yes to a (tax) ombudsman, is he/she independent from the tax authority? \*

- Not applicable (click here if you answered "No" to question 80)
- Yes
- No

Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 13 - Artificial Intelligence (AI)/Automated Analytical Systems (AAS)

88. Are taxpayers who are subject to a tax compliance procedure that involves AI/AAS informed of that fact? \*

Yes

No

Not applicable (in case no AI/AAS is used)

89. In communications between a tax authority and a taxpayer that employs AI/AAS, is it stated that the tax authorities is represented only by a machine? \*

Yes

No

Not applicable

90. If a decision relating to tax administration has been taken by the use of AI/AAS, is the taxpayer provided with basic details of the procedure applied? \*

- Yes
- No
- Not applicable

91. Do the tax authorities publish details of the type of AI/AAS employed with specific information about the purpose for which they are used? \*

- Yes
- No

92. Does a system exist for voluntary registration of AI/AAS? \*

- Yes
- No

93. If yes to 92, does the tax authority register all AI/AAS tools or algorithms with that system? \*

- Yes
- No
- Not applicable (click here if you answered "No" to question 92)

94. Are decisions that may have a significant impact on a taxpayer taken exclusively by AI/AAS? \*

- Yes
- No
- Not applicable

95. If decisions impacting a taxpayer are taken by AI/AAS, are they overseen by a suitably qualified individual before the decision is notified? \*

- Yes
- No
- Not applicable

96. If an audit employs material generated by AI/AAS, is that material available to taxpayers and their advisors? \*

- Yes
- No
- Not applicable

97. If yes to 96, is an explanation provided and does the taxpayer have an effective remedy <sup>\*</sup> against unlawful or inaccurate use of AI/AAS?

- Yes
- No
- Not applicable (click here if you answered "No" to Question 96)

98. Do tax authorities publish guidance notes explaining the way in which they use AI/AAS? <sup>\*</sup>

- Yes
- No

99. If revenue authorities use AI/AAS, do they publish guidelines and points of contact for <sup>\*</sup> taxpayers who have questions or concerns about those procedures?

- Yes
- No
- Not applicable

100. Does the tax administration appoint a senior official with overriding responsibility for <sup>\*</sup> AI/AAS in the tax administration?

- Yes
- No
- Not applicable

# Google Forms

# OPTR - 2025 Questionnaire 2 - Standards of Protection

Dear National Reporter,

I would like to thank you for your participation in the IBFD Observatory on the Protection of Taxpayers' Rights (OPTR).

This form collects the information on developments occurred in 2025 regarding the implementation of 57 minimum standards and 44 best practices, distributed into 86 benchmarks, for the practical protection of taxpayers' rights as monitored by the OPTR.

We kindly ask you to provide an impartial, non-judgmental summary of events occurred in 2025 that in your opinion affect the level of compliance of a given minimum standard/best practice in your country. These events may include, without limitation, legislation enacted, administrative rulings and/or circulars issued, case law and tax administration practices implemented, among others, as requested by this form.

In ALL cases back up your assertions with the relevant documentary materials, and provide full details for identifying the documents related to the reported developments. Either a (soft) copy or internet links to make said documents available (and therefore, quotable) are greatly appreciated.

You are also kindly required to assess whether the events you described represent either a step towards or a step away from the practical implementation of the given minimum standard/best practice in your country. Full instructions are provided below.

This form should be filled in as soon as any of the events mentioned above occurs and edited as many times as necessary to cover all relevant developments occurred in 2025, until no later than 16 January 2026. We appreciate very much your cooperation in this regard.

Feel free to contact us for any clarification you may need. We look forward to your valuable contribution to this remarkable project.

Kind regards,

Dr Sam van der Vlugt  
Scientific Coordinator  
IBFD Observatory on the Protection of Taxpayers' Rights.

---

\* Better if filled in using Google Chrome © or Mozilla Firefox ©

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Yuri Varela

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Chile

Affiliation \*

Taxpayers / Tax Practitioners

Tax Administration

Judiciary

(Tax) Ombudsperson

Academia

Other: \_\_\_\_\_

Instructions

1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.

2. All questions are two or three-tiered (namely, either with parts "MS" and/or "BP", and "S"). They comprise a minimum standard (MS) and /or a best practice (BP), and a "summary of relevant facts in 2025" (S). The latter is a space for providing a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way.

3. Please Indicate, by clicking on the corresponding button, whether there was an improvement or a

decrease of the level of compliance of the relevant standard/best practice in your country in 2025. If there were no changes, please indicate so by clicking on the corresponding button.

4. In ALL cases where an assessment of either improvement or decrease is reported, please refer the relevant novelties in the space provided under "summary of relevant facts in 2025", for each question. Please give a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. In case there is nothing to report for a given minimum standard/best practice, please answer "no changes".

5. If any, make additional, non-judgmental commentaries at the space provided under "summary of relevant facts in 2025".

6. In ALL cases back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org).

7. When completed, please submit the survey.

8. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.

9. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.

10. An option to quit the survey and save your answers is provided at the end of each section. This survey has 12 sections, as many as those identified by Baker and Pistone in their 2015 IFA General Report.

11. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.

12. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.

13. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

## Area 1 - Identification of taxpayers, issuing tax returns and communicating with taxpayers

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations

of such material into English, if possible, would be very appreciated.  
Thank you.

1 (MS). Implement safeguards to prevent impersonation when issuing a unique identification number \*

- No changes
- Shifted away
- Shifted towards

1. (BP) Methods of identifying taxpayers should employ the highest levels of identification security, including dual authentication (without imposing an excessive burden on taxpayers to log in when accessing private information or engaging in communication with the revenue authorities) \*

- No changes
- Shifted away
- Shifted towards

1 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Although there were no important changes in 2025, in the last years, the Chilean Internal Revenue Service strengthened the use of ClaveÚnica as main access tool, complemented in some cases by two-step authentication (SMS, email or security apps).  
Also, there were no changes to the system of RUT emission.

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2 (MS). The system of taxpayer identification should take account of religious sensitivities \*

- No changes
- Shifted away
- Shifted towards

2 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

No laws were enacted in 2025 introducing religious considerations in the assignment of the RUT. The Chilean Internal Revenue Service uses the RUT as a universal identifier, with no exceptions based on religion, applying equally to all the taxpayers.

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3 (MS). Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes \*

- No changes
- Shifted away
- Shifted towards

3 (BP). Where tax is withheld by third parties, the taxpayer should be excluded from liability if \*  
the third party fails to pay over the tax

- No changes
- Shifted away
- Shifted towards

3 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Tax Code continues to establish that the withholding agent is responsible for remitting withheld taxes. Law 21.713 made, in some cases, the operator of intermediation platforms responsible for the VAT retainment and payment.

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4 (MS). Where pre/populated returns are used, these should be sent to taxpayers to correct \*  
errors.

- No changes
- Shifted away
- Shifted towards

#### 4 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

No new laws were enacted modifying the pre-populated return system.

The Chilean Internal Revenue Service continued the practice of providing pre-filled forms (e.g., Form 22 for income tax) for taxpayers to review and correct. Taxpayers can access their pre-populated returns online and make adjustments before submission.

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5 (MS). Provide a right to access to taxpayers to personal information held about them, and a right to correct inaccuracies. \*

- No changes
- Shifted away
- Shifted towards

5 (BP). Publish guidance on taxpayers' rights to access information and correct inaccuracies \*

- No changes
- Shifted away
- Shifted towards

### 5 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Personal Data Protection Law explicitly established rights of access, rectification, and portability of data, applicable to tax matters.

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### 6 (MS). Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception \*

- No changes
- Shifted away
- Shifted towards

### 6 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Authority (Chilean Internal Revenue Service) uses the Tax Password (Clave Tributaria) and the government's Unique Password (Clave Única) as authentication mechanisms for electronic platforms.

Electronic communications (e.g., notifications) are carried out through the Electronic Tax Mailbox, which requires secure authentication.

Security measures include encryption and traceability, but there are no additional rules mandating specific systems against impersonation or interception beyond general cybersecurity standards.

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7 (MS). Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis \*

- No changes
- Shifted away
- Shifted towards

7 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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8 (MS). Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication \*

- No changes
- Shifted away
- Shifted towards

### 8 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Chilean Internal Revenue Service maintains regional and mobile offices in remote areas and provides telephone and in-person channels for those unwilling or unable to use electronic means. The Tax policy ensures taxpayers can meet obligations without discrimination or technological barriers.

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9 (MS). Compliance obligations on third parties should only be imposed where necessary and in all cases the burden imposed on third parties should be proportionate and not excessive \*

- No Changes
- Shifted away
- Shifted towards

### 9 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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10 (MS). In circumstances of force majeure (e.g. pandemics / natural disasters), mechanisms should automatically apply to relieve taxpayers of compliance obligations that have become excessively difficult due to the circumstances. The point at which such circumstances start to apply and cease to apply should be clearly and publicly announced \*

- No changes
- Shifted away
- Shifted towards

10 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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11 (BP). Tax compliance obligations should be designed so as to ensure that taxpayers can fulfil their compliance obligations without excessive cost and without the compulsory use of a tax agent, due regard being had to the type of taxpayer (individual / corporate / others) and to the complexity of the taxpayer's tax affairs \*

- No changes
- Shifted away
- Shifted towards

11 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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12 (MS). Compliance obligations on third parties should only be imposed where necessary \* and in all cases the burden imposed on third parties should be proportionate and not excessive

- No changes
- Shifted away
- Shifted towards

12 (S). Summary of relevant facts in 2025.

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

## Area 2 - The issue of tax assessment

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations  
of such material into English, if possible, would be very appreciated.  
Thank you.

13 (BP). Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms \*

No changes

Shifted away

Shifted towards

### 13 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

No specific laws on "cooperative compliance" were enacted, but the Personal Data Protection Law (2025) and tax modernization reforms strengthened transparency in taxpayer relations. Also, the Chilean Internal Revenue Service expanded dialogue spaces through public consultations, working groups with business associations, and interpretative guidance.

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### 14 (BP). Use e-filing to speed up assessments and correction of errors, particularly systematic errors

\*

- No changes
- Shifted away
- Shifted towards

### 14 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Chilean Internal Revenue Service uses electronic filing (income tax, VAT, withholdings) and improved automatic validation systems to detect inconsistencies.

Immediate online correction mechanisms were implemented in the last years, allowing taxpayers to rectify errors without in-person procedures.

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15 (MS). Where a tax assessment indicates a repayment is due, that repayment should be made without undue delay or unnecessary formalities. \*

- No changes
- Shifted away
- Shifted towards

#### 15 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

No new laws were enacted, but the Chilean Internal Revenue Service remains obliged to issue refunds when due, under the Tax Code and Income Tax Law.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

- Yes
- No

#### Area 3 - Confidentiality and data protection

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

16 (MS). Provide a specific legal guarantee for confidentiality and data protection, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced). \*

- No changes
- Shifted away
- Shifted towards

16 (MS). Encrypt information held by a tax authority about taxpayers to the highest level attainable. \*

- No changes
- Shifted away
- Shifted towards

### 16 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Code continues to require confidentiality from Chilean Internal Revenue Service officials regarding taxpayer information.

The Personal Data Protection Law (2025) introduced administrative and criminal sanctions for public officials who disclose data without authorization.

---

17 (MS). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. \*

- No changes
- Shifted away
- Shifted towards

17 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The current regulations penalize the unauthorized disclosure of confidential information by officials, but no specific offense was introduced in 2024–2025 to criminalize the concealment of such disclosures.

18 (MS). Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes. \*

- No changes
- Shifted away
- Shifted towards

18 (MS). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. \*

- No changes
- Shifted away
- Shifted towards

18 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Chilean Internal Revenue Service manages electronic platforms with restricted access through digital credentials (Tax Password, Unique Password).

Access to internal data is limited to authorized officials, under security and traceability protocols.

Law No. 21,521 on cybercrime (2022) and Law No. 21,719 on personal data protection (2024) strengthen the general framework of security and privacy

---

19 (MS). Data protection rights apply to all information held by tax authorities. This includes \* rights to access data and correct inaccuracies and the destruction (or anonymous archiving) of all data once its purpose has been fulfilled.

- No changes
- Shifted away
- Shifted towards

### 19 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Access to the tax information is regulated by the Tax Code and the Personal Data Protection Law. Tax officials have the obligation to keep confidentiality about that information.

---

### 20 (MS). Audit data access periodically to identify cases of unauthorised access. \*

- No changes
- Shifted away
- Shifted towards

### 20 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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21 (MS). Introduce administrative measures emphasizing confidentiality to tax officials. \*

- No changes
- Shifted away
- Shifted towards

21 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Code (Article 35) establishes the duty of tax secrecy, prohibiting officials of the Tax Authority from disclosing taxpayer information.

Breach of this duty may result in administrative and criminal liability

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22 (MS). Where tax officials are permitted to work remotely (e.g. from home), equivalent measures should be taken to ensure confidentiality and data protection as if the official were working from a tax office. The measures taken to ensure confidentiality and data protection should be audited on a regular basis. \*

- No changes
- Shifted away
- Shifted towards

## 22 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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## 23 (MS). Appoint data protection/privacy officers at senior level and local tax offices. \*

- No changes
- Shifted away
- Shifted towards

## 23 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Personal Data Protection Law No. 21.719 (2024, effective 2026) requires public agencies to appoint data protection officers at the institutional level.

---

24 (MS). If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges). \*

- No changes
- Shifted away
- Shifted towards

24 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

---

25 (MS). Introduce an offence for tax officials and others covering up unauthorised disclosure of confidential information \*

- No changes
- Shifted away
- Shifted towards

### 25 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

No autonomous offence exists to penalize the cover-up of such disclosures. However, if there is an unauthorised disclosure, any cover-up is punishable under the general rules of the Criminal Code."

26 (MS). Taxpayers who are victims of unauthorised disclosure of confidential information <sup>\*</sup> should be entitled: a) to be informed as soon as possible of the unauthorised disclosure; and b) to full compensation, including damages (in cases where tax authorities and third parties have not maintained adequate standards of data protection).

- No changes
- Shifted away
- Shifted towards

### 26 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Personal Data Protection Law No. 21.719 (2024, effective 2026) establishes the right of data subjects to be informed of security incidents and to claim compensation for damages.

27 (MS). Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted. Data held by tax authorities (or third parties for tax purposes) should only be accessible to those who can show a legitimate interest in access to that data \*

- No changes
- Shifted away
- Shifted towards

### 27 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Law No. 21,713, published on October 24, 2025, incorporated Article 85 ter into the Tax Code, and Circular No. 02 of February 2, 2025, issued its implementing instructions. Article 85 ter requires certain financial institutions to report to the Chilean Internal Revenue Service the number of credits received by account holders who are domiciled or resident in Chile, or who have been incorporated or established in the country, when objective thresholds are met of 50 credits in a day, week, or month, or 100 in a semester, from different persons or entities. Additionally, if the Chilean Internal Revenue Service has information supporting a presumption of underreported income or another tax offense, it may request from the obligated financial institutions the number of credits received during any of the aforementioned periods. The first semiannual report was submitted in July 2025 and included credits received since January 2025.

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28 (MS). Information held by a tax authority (or by third parties for tax purposes) should not be supplied to other public authorities unless the transfer is authorised by law and there are appropriate safeguards (e.g. a requirement of judicial authorisation). \*

- No changes
- Shifted away
- Shifted towards

28 (BP). Require judicial authorisation before any disclosure of confidential information by revenue authorities \*

- No changes
- Shifted away
- Shifted towards

## 28 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Paragraph 4 of Article 62 of the Tax Code (as amended by Law No. 21,713, dated 24.10.2024) regulates a procedure whereby, in statutorily defined cases, the Chilean Internal Revenue Service may access a taxpayer's banking information that is subject to secrecy or confidentiality. In this procedure, the Tax and Customs Court verifies compliance with the legal requirements, with no opportunity for the taxpayer to oppose.

Law No. 21,713, published on October 24, 2025, incorporated Article 85 ter into the Tax Code, and Circular No. 02 of February 2, 2025, issued its implementing instructions. Article 85 ter requires certain financial institutions to report to the Chilean Internal Revenue Service the number of credits received by account holders who are domiciled or resident in Chile, or who have been incorporated or established in the country, when objective thresholds are met of 50 credits in a day, week, or month, or 100 in a semester, from different persons or entities. Additionally, if the Chilean Internal Revenue Service has information supporting a presumption of underreported income or another tax offense, it may request from the obligated financial institutions the number of credits received during any of the aforementioned periods. The first semiannual report was submitted in July 2025 and included credits received since January 2025.

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29 (MS). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer). \*

- No changes
- Shifted away
- Shifted towards

29 (BP). If “naming and shaming” is employed by any governmental body on the basis of tax information, then personal data that places the individual at risk (e.g. the individual’s home address) should not be disclosed. \*

- No changes
- Shifted away
- Shifted towards

### 29 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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30 (BP). Legislation should protect whistleblowers in appropriate cases (including where the information disclosed demonstrates that a crime has been committed), in particular where the whistleblower discloses breaches of confidentiality and data protection by revenue authorities (and by third parties holding data for tax purposes). \*

- No changes
- Shifted away
- Shifted towards

### 30 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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31 (MS). No disclosure of confidential taxpayer information to politicians, or where it might be \*  
used for political purposes.

- No changes
- Shifted away
- Shifted towards

31 (BP). Parliamentary supervision of revenue authorities should involve independent \*  
officials, subject to confidentiality obligations, examining specific taxpayer data, and then  
reporting to Parliament.

- No changes
- Shifted away
- Shifted towards

### 31 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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32 (MS). Freedom of information legislation should allow a taxpayer to access information relevant to the tax system and how it impacts on that taxpayer (including all information about themselves). However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. \*

- No changes
- Shifted away
- Shifted towards

### 32 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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33 (MS). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. \*

- No changes
- Shifted away
- Shifted towards

33 (BP). Anonymised tax rulings should be published to allow taxpayers to understand administrative practices. This should be subject to exceptions where publication would be potentially damaging to the taxpayer concerned \*

- No changes
- Shifted away
- Shifted towards

33 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Code and Chilean Internal Revenue Service administrative rules allow publication of rulings and circulars, under confidentiality requirements.

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34 (BP). Anonymise all tax judgments and remove details that might identify the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

34 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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35 (MS). Legal professional privilege should apply to tax advice. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

35 (BP). Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

### 35 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Tax advice given by lawyers is protected under professional privilege, while advice from accountants or consultants relies on contractual confidentiality rather than legal privilege.

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36 (MS). Where tax authorities enter premises which may contain privileged material, arrangements should be made (e.g. an independent lawyer) to protect that privilege. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

### 36 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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37 (MS). Mandatory disclosure requirements (if adopted) should be clearly drafted and only \* apply to cases in which such disclosure is strictly necessary and proportionate. The disclosure obligation should not operate to adversely affect the relationship with professional advisors and other third parties to a disproportionate extent.

- No changes
- Shifted away
- Shifted towards

### 37 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 4 - Normal audits

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations  
of such material into English, if possible, would be very appreciated.  
Thank you.

38 (MS). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem \*  
(prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any  
decision is taken). (4) Nemo tenetur se detegere (principle against self/incrimination). Tax  
notices issued in violation of these principles should be null and void.

No changes

Shifted away

Shifted towards

### 38 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Chile is strengthening taxpayer rights in audits, ensuring proportionality, the right to be heard, and protection against double jeopardy and self-incrimination. However, automatic nullity of tax notices violating these principles is not yet fully established.

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39 (MS). In application of proportionality, tax authorities may only request for information that \* is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers.

- No changes
- Shifted away
- Shifted towards

### 39 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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40 (BP). In application of ne bis in idem the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed. \*

- No changes
- Shift away
- Shift towards

#### 40 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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41 (MS). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final. This should apply equally to on-line meetings. \*

- No changes
- Shifted away
- Shifted towards

#### 41 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Code grants taxpayers the right to submit information and defenses before Chilean Internal Revenue Service decisions. Electronic channels and online meetings have expanded, allowing advisor participation. However, attendance at all meetings is not legally guaranteed, relying instead on administrative practice.

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42 (MS). In application of nemo tenetur, the right to remain silent should be respected in all tax audits. \*

- No changes
- Shifted away
- Shifted towards

#### 42 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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43 (BP). Tax audits should follow a pattern that is set out in published guidelines. \*

- No changes
- Shifted away
- Shifted towards

43 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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44 (BP). A manual of good practice in tax audits should be established at the global level. \*

- No changes
- Shifted away
- Shifted towards

44 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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45 (BP). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). \*

- No changes
- Shifted away
- Shifted towards

45 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Taxpayers may request reviews or clarifications of their tax situation, but there is no explicit legal right to request the start of an audit to obtain finality.

The Chilean system relies on discretionary enforcement by the authority, without mechanisms allowing taxpayers to compel the opening of an audit.

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46 (MS). Where tax authorities have resolved to start an audit, they should inform the taxpayer \*

- No changes
- Shifted away
- Shifted towards

46 (BP). Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

#### 46 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Code requires the Chilean Internal Revenue Service to notify taxpayers when an audit begins, usually through electronic means. This ensures transparency and the taxpayer's right to defense. However, lack of notification does not automatically void the audit; it must be challenged in court. As of question 110, the Tax Code requires notification of audit initiation but does not mandate initial meetings with taxpayers

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47 (MS). Taxpayers should be informed of information gathering from third parties. \*

- No changes
- Shifted away
- Shifted towards

#### 47 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Authority (Chilean Internal Revenue Service) has legal powers to request information from third parties (e.g., banks, employers, suppliers, other public entities).

Taxpayers are not systematically informed when the Chilean Internal Revenue Service obtains information from third parties.

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48 (MS). For normal audits there should be a limitation period for the start of the audit; this should only be extended where information comes to light that could not reasonably have been obtained previously. Once an audit has commenced, it should be conducted with a view to achieving certainty and finality as soon as reasonable, and adequate resources should be devoted to achieving that objective. \*

- No changes
- Shifted away
- Shifted towards

48 (BP). Reasonable time limits should be fixed for the conduct of audits. \*

- No changes
- Shifted away
- Shifted towards

#### 48 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Code (Articles 200 and 201) sets statutes of limitation for enforcement: 3 years in general and 6 years in cases of fraud or failure to file.

These periods meet the requirement of limitation for the start of audits.

Extension is allowed only when new information arises that could not reasonably have been obtained earlier (e.g., hidden fraud)

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49 (MS). Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

#### 49 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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50 (MS). The completion of a tax audit should be accurately reflected in a document, notified <sup>\*</sup> in its full text to the taxpayer.

- No changes
- Shifted away
- Shifted towards

50 (BP). The drafting of the final audit report should involve participation by the taxpayer, <sup>\*</sup> with the opportunity to correct inaccuracies of facts and to express the taxpayer's view.

- No changes
- Shifted away
- Shifted towards

#### 50 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Tax audits conducted by the Tax Authority (Chilean Internal Revenue Service) conclude with administrative acts such as assessments, payment orders, or resolutions, which must be fully notified to the taxpayer.

Notification is carried out through the Electronic Tax Mailbox, ensuring access to the full text of the act. Taxpayers may exercise their right of defense through administrative or judicial remedies (administrative reconsideration, claim before Tax and Customs Courts).

There is no procedure allowing taxpayers to participate in the drafting of the final audit report, nor to directly correct factual inaccuracies before its issuance.

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51 (MS). Once a tax audit is completed, no further evidence should be collected or included, \* no further arguments brought forward by the tax authorities, and no further tax charges brought, unless in exceptional circumstances (e.g. where information comes to light that the taxpayer has concealed).

- No changes
- Shifted away
- Shifted towards

51 (BP). Following an audit, a report should be prepared even if the audit does not result in \* additional tax or refund.

- No changes
- Shifted away
- Shifted towards

#### 51 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Audits end with resolutions or assessments notified to the taxpayer. Once closed, no new evidence or charges should be added, except in exceptional cases such as fraud, concealment, or hidden information. In practice, the Chilean Internal Revenue Service may initiate new audits if relevant facts emerge later, which limits absolute certainty of closure.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 5 - More intensive audits

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

52 (BP). More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance. \*

No changes

Shifted away

Shifted towards

#### 52 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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53 (MS). If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure. \*

- No changes
- Shifted away
- Shifted towards

### 53 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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54 (MS). Entering premises should be authorised by the judiciary. Judicial supervision of the search should be available at all times. \*

- No changes
- Shifted away
- Shifted towards

#### 54 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Code (Articles 161 and following) regulates the powers of the Tax Authority (Chilean Internal Revenue Service) to enter taxpayer premises. Such searches require prior judicial authorization, granted by a criminal court judge.

Judicial supervision is available at all times, since the judge oversees the legality of the measure and may review its execution.

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55 (MS). Authorisation within the revenue authorities should only be in cases of urgency, and \* subsequently reported to the judiciary for ex-post ratification.

- No changes
- Shifted away
- Shifted towards

55 (BP). Evidence obtained as a result of a search that was not authorised by the judiciary \* should not be admissible.

- No changes
- Shifted away
- Shifted towards

### 55 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Evidence obtained without judicial authorization is considered illicit and cannot be used in administrative or judicial proceedings.

This principle is reinforced by constitutional and criminal jurisprudence, which invalidates evidence obtained in violation of fundamental rights.

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56 (MS). Inspection of the taxpayer's home should require authorisation by the judiciary and \* only be given in exceptional cases.

- No changes
- Shifted away
- Shifted towards

56 (BP). Where tax authorities intend to search the taxpayer's premises, the taxpayer should \* be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed.

- No changes
- Shifted away
- Shifted towards

## 56 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Code (Articles 161 and following) regulates the powers of the Tax Authority (Chilean Internal Revenue Service) to search taxpayer premises. Such searches require prior judicial authorization, granted by a criminal court judge.

Taxpayers have the right to be informed and to appear in some cases, except where there is evidence of risk of destruction or concealment of documents.

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57 (BP). Access to bank information for tax purposes (including automatically-supplied information) should require judicial authorisation. \*

- No changes
- Shifted away
- Shifted towards

### 57 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Law No. 21,713, published on October 24, 2025, incorporated Article 85 ter into the Tax Code, and Circular No. 02 of February 2, 2025, issued its implementing instructions. Article 85 ter requires certain financial institutions to report to the Chilean Internal Revenue Service the number of credits received by account holders who are domiciled or resident in Chile, or who have been incorporated or established in the country, when objective thresholds are met of 50 credits in a day, week, or month, or 100 in a semester, from different persons or entities. Additionally, if the Chilean Internal Revenue Service has information supporting a presumption of underreported income or another tax offense, it may request from the obligated financial institutions the number of credits received during any of the aforementioned periods. The first semiannual report was submitted in July 2025 and included credits received since January 2025

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58 (MS). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. \*

- No changes
- Shifted away
- Shifted towards

58 (BP). Specialised offices within the judiciary should be established to supervise the interception of telephone communications and monitoring of internet access. \*

- No changes
- Shifted away
- Shifted towards

### 58 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Constitution guarantees the inviolability of private communications. Interception of telephone and electronic communications requires prior judicial authorization.

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59 (MS). Seizure of documents or data held on computer drives should be subject to a requirement to give reasons why seizure is indispensable, and to fix the time when the documents and data will be returned; seizure should be limited in time. \*

- No changes
- Shifted away
- Shifted towards

### 59 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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60 (BP). If data are held on a computer hard drive, then a backup should be made in the presence of the taxpayer's advisors and the original left with the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

60 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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61 (BP). If digital data is copied or removed, it should be done in a way that does not prevent or affect the normal operations of the electronic information system. \*

- No changes
- Shifted away
- Shifted towards

### 61 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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62 (MS). Where invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers. \*

- No changes
- Shifted away
- Shifted towards

### 62 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 6 - Reviews and appeals

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

63 (BP). E-filing of requests for internal review to ensure the effective and speedy handling of \* the review process.

No changes

Shifted away

Shifted towards

63 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Chilean Internal Revenue Service has implemented electronic platforms for filing tax returns, requests, and certain administrative appeals. Although the trend is toward full digitalization, no major changes were recorded in 2025.

64 (MS). The right to appeal should not depend upon prior exhaustion of administrative reviews. \*

- No changes
- Shifted away
- Shifted towards

64 (BP). Taxpayers may have an alternative of taking an appeal to an arbitration tribunal in place of the tax courts. \*

- No changes
- Shifted away
- Shifted towards

#### 64 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Code allows taxpayers to file claims directly before the Tax and Customs Courts (TTA) against assessments, tax bills, and Chilean Internal Revenue Service resolutions. Prior exhaustion of administrative remedies is not required. However, the Chilean Internal Revenue Service provides internal review procedures that taxpayers often use before going to court, which in practice works as a preliminary stage, though not mandatory.

Also, that tax disputes are heard before the Tax and Customs Courts (TTA), which are specialized and independent. No rule allows replacing this judicial path with arbitration. Arbitration is regulated in Chile for civil and commercial matters, but not for tax disputes.

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65 (MS). Taxpayers should have a remedy to accelerate or terminate (including through reference to mediation or ADR) reviews and appeals in cases of excessive delay. \*

- No changes
- Shifted away
- Shifted towards

65 (BP). Reviews and appeals should not exceed two years. \*

- No changes
- Shifted away
- Shifted towards

65 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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66 (MS). Audi alteram partem should apply in administrative reviews and judicial appeals. \*

- No changes
- Shifted away
- Shifted towards

66 (BP). The review or appeal of tax decisions should not place on the taxpayer an excessive or impossible burden of evidence. This should apply, in particular, where the burden is on the taxpayer to prove a negative (e.g. to prove the absence of motive) or to prove facts that occurred significantly in the past (e.g. more than 10 years previously). \*

- No changes
- Shifted away
- Shifted towards

#### 66 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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67 (MS). Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment. \*

- No changes
- Shifted away
- Shifted towards

67 (BP). An appeal should not require prior payment of tax in all cases. \*

- No changes
- Shifted away
- Shifted towards

67 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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68 (BP). The state should bear some or all of the costs of an appeal, whatever the outcome. \*

- No changes
- Shifted away
- Shifted towards

### 68 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Taxpayers filing appeals before the Tax and Customs Courts (TTA) must bear the costs of legal representation and procedural expenses.

The State may only be ordered to pay costs if it loses the case, under general procedural rules.

There is no mechanism ensuring that the State covers some or all of the appeal costs regardless of the outcome.

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### 69 (MS). Legal assistance should be provided for those taxpayers who cannot afford it. \*

- No changes
- Shifted away
- Shifted towards

### 69 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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70 (MS). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. \*

- No changes
- Shifted away
- Shifted towards

70 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax and Customs Courts (TTA) operate under the principle of public hearings, in line with the Civil Procedure Code and tax procedural rules.

Exclusion of the public can only be ordered in exceptional cases (e.g., protection of minors, national security, public order), but there is no explicit right for taxpayers to request it in tax matters.

71 (MS). Taxpayers should have the right to request an online hearing or to object to an online hearing. \*

- No changes
- Shifted away
- Shifted towards

71 (MS). Tax judgments should be published. \*

- No changes
- Shifted away
- Shifted towards

71 (BP). If tax judgments are published, the taxpayer should be able to ensure anonymity (or at least the removal of confidential information). \*

- No changes
- Shifted away
- Shifted towards

71 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Judgments of the Tax and Customs Courts (TTA) and Courts of Appeal are published on the Judiciary's website, in line with the principle of publicity of judicial decisions. This ensures public access to rulings, although searches may be technical and not always user-friendly for taxpayers

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 7 - Criminal and administrative sanctions

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

72 (MS). Proportionality and ne bis in idem should apply to tax penalties. \*

No changes

Shifted away

Shifted towards

72 (BP). The cumulative effect of penalties, interest and surcharges should not exceed the amount of tax due (and should only reach this amount in cases of the most serious violations). \*

No changes

Shifted away

Shifted towards

### 72 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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73 (BP). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. \*

- No changes
- Shifted away
- Shifted towards

### 73 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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74 (BP). Voluntary disclosure should lead to reduction of penalties. \*

- No changes
- Shifted away
- Shifted towards

74 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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75 (MS). Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures. \*

- No changes
- Shifted away
- Shifted towards

## 75 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

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Yes

No

## Area 8 - Enforcement of taxes

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

76 (MS). Collection of taxes should never deprive taxpayers of their minimum necessary for living. \*

No changes

Shifted away

Shifted towards

#### 76 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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#### 77 (BP). Authorisation by the judiciary should be required before seizing assets or bank accounts \*

- No changes
- Shifted away
- Shifted towards

#### 77 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Code allows the Tax Authority (Chilean Internal Revenue Service) to request precautionary measures over assets and bank accounts, but these must be ordered by a competent court.

Taxpayers have the right to defense and may oppose the measure before the court.

The Chilean Internal Revenue Service has no administrative powers to directly seize assets or bank accounts without judicial intervention.

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78 (MS). Taxpayers should have the right to request delayed payment of arrears. \*

- No changes
- Shifted away
- Shifted towards

78 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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79 (BP). Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment. \*

- No changes
- Shifted away
- Shifted towards

### 79 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

In Chile, the Treasury (TGR) provides installment payment agreements to settle tax arrears, subject to requirements and conditions. It may also grant partial remission of interest and fines, but this is discretionary and not an automatic taxpayer right.

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### 80 (MS). Temporary suspension of tax enforcement should follow natural disasters. \*

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

- No changes
- Shifted away
- Shifted towards

### 80 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

#### Area 9 - Cross-border situations

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations  
of such material into English, if possible, would be very appreciated.  
Thank you.

81 (MS). The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation. \*

No changes

Shifted away

Shifted towards

81 (BP). The taxpayer should be informed that a cross-border request for information is to be made. \*

- No changes
- Shifted away
- Shifted towards

81 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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82 (MS). The taxpayer should have a right to bring a legal challenge to test the legality of the request for exchange of information. \*

- No changes
- Shifted away
- Shifted towards

82 (BP). Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer. \*

- No changes
- Shifted away
- Shifted towards

82 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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83 (BP). Provisions should be included in tax treaties setting specific conditions for exchange of information. \*

- No changes
- Shifted away
- Shifted towards

### 83 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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84 (MS). If information is sought from third parties, judicial authorisation should be necessary and the third party should have a right to bring a legal challenge to test the legality of the request for exchange of information (on the same grounds as the taxpayer). \*

- No changes
- Shifted away
- Shifted towards

### 84 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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85 (MS). In the case of exchange of information on request, the taxpayer should be given access to information received by the requesting state (unless there are good justifications for not doing so). \*

- No changes
- Shifted away
- Shifted towards

#### 85 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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86 (BP). Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information. \*

- No changes
- Shifted away
- Shifted towards

### 86 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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87 (BP). A requesting state should provide confirmation of confidentiality to the requested state. \*

- No changes
- Shifted away
- Shifted towards

### 87 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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88 (MS). A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of data protection. \*

- No changes
- Shifted away
- Shifted towards

#### 88 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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89 (MS). In the event of a leak of confidential information or data held by the tax authority of a requesting state, all exchange of information with that state should be suspended until verifiable evidence has been provided that the cause of the leak has been permanently rectified. \*

- No changes
- Shifted away
- Shifted towards

### 89 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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### 90 (MS). Data protection safeguards should apply to all exchanges of information. \*

- No changes
- Shifted away
- Shifted towards

### 90 (BP). For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights. \*

- No changes
- Shifted away
- Shifted towards

90 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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91 (MS). The taxpayer should be notified of an exchange of information and given sufficient \* time to exercise data protection rights (including the right to correct inaccurate data).

- No changes
- Shifted away
- Shifted towards

91 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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92 (MS). Time limits should apply to the retention of data that is exchanged (and the data should be destroyed or anonymously archived within this time limit). \*

- No changes
- Shifted away
- Shifted towards

92 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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93 (MS). No exchange of information should be permitted with respect to any state if it is reasonably foreseeable that the recipient state will use the data in a way that is repressive or that would undermine the protection of fundamental rights. \*

- No changes
- Shifted away
- Shifted towards

93 (BP). No exchange of information should be permitted with respect to any state if that state does not guarantee adequate data protection in its law and in practice. \*

- No changes
- Shifted away
- Shifted towards

93 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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94 (MS). Taxpayers should have a right to request initiation of mutual agreement procedure. \*

- No changes
- Shifted away
- Shifted towards

94. (BP). Where mutual agreement procedure (or arbitration following mutual agreement procedure) reaches a solution or fails to reach a solution, the taxpayer should be given a statement of reasons how that solution was reached (or why no solution was reached). \*

- No changes
- Shifted away
- Shifted towards

94 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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95 (MS). Taxpayers should have a right to participate in mutual agreement procedure by being heard and being informed as to the progress of the procedure. \*

- No changes
- Shifted away
- Shifted towards

## 95 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

If "Yes", please submit the form. If "Yes", bear in mind that there are still several questions that need to be answered later. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.

Yes

No

## Area 10 - Legislation

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

96 (MS). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail (and that respect the rule of law and the principle of legitimate expectation). \*

- No changes
- Shifted away
- Shifted towards

96 (BP). Retrospective tax legislation should ideally be banned completely. \*

- No changes
- Shifted away
- Shifted towards

96 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

In Chile, the Constitution and the Tax Code establish that taxes must be created by law and generally apply prospectively. Retroactivity is only admitted in exceptional cases, such as when the rule is favorable to the taxpayer or involves technical adjustments that do not affect acquired rights

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97 (BP). Public consultation should precede the making of tax policy and tax law. \*

- No changes
- Shifted away
- Shifted towards

97 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The development of tax policy is led by the Ministry of Finance and the Chilean Internal Revenue Service with subsequent legislative processing in the National Congress.

The legislative process includes participation opportunities (public hearings, invitations to business associations and experts), but these are discretionary and not mandatory.

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98 (MS). All tax legislation should be reviewed on a regular basis to ensure that it supports the gradual realisation of the rights set out in the International Covenant on Economic Social and Cultural rights. \*

- No changes
- Shifted away
- Shifted towards

### 98 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Tax legislation is modified through specific reforms proposed by the Executive and approved by Congress, usually for revenue or administrative efficiency purposes.

There is no institutionalized mechanism for periodic review of tax legislation with a human rights focus or in compliance with the International Covenant on Economic, Social and Cultural Rights

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99 (MS). All tax legislation should be reviewed on a regular basis to ensure that it is consistent with the realisation of the UN Sustainable Development Goals. \*

- No changes.
- Shifted away
- Shifted towards

### 99 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Do you want to save your results and quit? \*

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Yes

No

#### Area 11 - Revenue practice and guidance

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations  
of such material into English, if possible, would be very appreciated.  
Thank you.

100 (MS). Taxpayers should be entitled to access all relevant legal material, comprising  
legislation, administrative regulations, rulings, manuals and other guidance. \*

No changes

Shifted away

Shifted towards

### 100 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

In Chile, taxpayers have access to tax legislation through the Diario Oficial, the National Congress website, and the Tax Authority (Chilean Internal Revenue Service) portal. The Chilean Internal Revenue Service publishes circulars, resolutions, rulings, and interpretative manuals online, freely available. It also provides practical guides and educational material to facilitate tax compliance.

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101 (MS). Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet. \*

- No changes
- Shifted away
- Shifted towards

### 101 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Diario Oficial publishes all laws and regulations in both print and digital formats, ensuring physical access.

The Chilean Internal Revenue Service and other agencies maintain regional offices where taxpayers may request printed copies of circulars, resolutions, and guidelines.

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102 (MS). Where a state has a system of advance rulings, they should be binding on the tax <sup>\*</sup> authorities (unless based on an incorrect presentation of the relevant circumstances).

- No changes
- Shifted away
- Shifted towards

### 102 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

There is a system of binding tax rulings regulated by the Tax Code (Article 26 bis), allowing taxpayers to request official interpretations from the Tax Authority .

The Chilean Internal Revenue Service's responses are binding on the tax authority, unless they are based on false, incomplete, or incorrect information provided by the taxpayer.

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103 (MS). Where a taxpayer relies upon published guidance of a revenue authority which <sup>\*</sup> subsequently proves to be inaccurate, changes should apply only prospectively.

- No changes
- Shifted away
- Shifted towards

### 103 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Code (Article 26) establishes that taxpayers acting in accordance with instructions, circulars, or resolutions issued by the Chilean Internal Revenue Service are not considered in violation, even if those instructions are later modified or invalidated.

This ensures that changes in administrative criteria apply only prospectively, protecting taxpayers' legitimate reliance.

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Do you want to save your results and quit? \*

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Yes

No

### Area 12 - Institutional framework for protecting taxpayers' rights

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org))  
an annex with the actual wording of relevant excerpts of your country's  
legislation regarding this matter. Technically accurate translations  
of such material into English, if possible, would be very appreciated.  
Thank you.

104 (MS). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. \*

- No changes
- Shifted away
- Shifted towards

104 (BP). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. \*

- No changes
- Shifted away
- Shifted towards

104 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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105 (BP). A charter or statement of taxpayers' rights should be legally enforceable. \*

- No changes
- Shifted away
- Shifted towards

105 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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106 (BP). A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. \*

- No changes
- Shifted away
- Shifted towards

### 106 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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107 (BP). The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally. \*

- No changes
- Shifted away
- Shifted towards

### 107 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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Yes

No

### Area 13 - Artificial intelligence / Automated analytical systems

Please provide separately (via [optr@ibfd.org](mailto:optr@ibfd.org)) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

108 (MS). All taxpayers who are subject to a tax compliance procedure that involves artificial <sup>\*</sup> intelligence or automated analytical systems should be informed that such procedures will be applied.

No changes

Shifted away

Shifted towards

### 108 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Chilean Internal Revenue Service uses automated systems to detect inconsistencies in tax returns and conduct electronic audits.

These procedures are applied broadly, without a specific mechanism to notify taxpayers that artificial intelligence or automated analysis is being used in their case.

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109 (MS). All communications between a tax authority and a taxpayer that employ artificial intelligence / automated analytical systems (e.g. via “chatbots” or automated correspondence) should state whether the tax authority is represented only by a machine or whether there is (or has been) human intervention. \*

- No changes
- Shifted away
- Shifted towards

109 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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110 (MS). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be informed of that fact together with basic details of the procedure that has been applied. \*

- No changes
- Shifted away
- Shifted towards

110 (BP). Where any decision relating to tax administration has been taken in respect of a taxpayer by the use of artificial intelligence / automated analytical systems, the taxpayer should be given full details of the criteria and algorithms that were used to reach that decision. \*

- No changes
- Shifted away
- Shifted towards

#### 110 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Chilean Internal Revenue Service uses automated systems to detect inconsistencies in tax returns, select taxpayers for electronic audits, issue compliance notifications and reminders, among others. However, there is no legal mechanism requiring the taxpayer to be informed that a decision was made using artificial intelligence or automated analysis.

Also, Taxpayers receive notifications and resolutions, but these do not include information about the technical criteria or algorithms applied.

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111 (BP). Tax authorities should publish details of the types of artificial intelligence / automated analytical systems employed by the revenue authority with specific details about the purposes for which the artificial intelligence / automated analytical systems are being used. \*

- No changes
- Shifted away
- Shifted towards

### 111 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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112 (BP). Where a system exists for voluntary registration of artificial intelligence / automated analytical systems tools or algorithms the tax authority should register all such tools and algorithms it employs. \*

- No changes
- Shifted away
- Shifted towards

### 112 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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113 (MS). No decisions that may have a significant impact on a taxpayer may be taken exclusively by artificial intelligence/automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities and by judicial authorities. \*

- No changes
- Shifted away
- Shifted towards

113 (BP). No decisions impacting a taxpayer should be taken exclusively by artificial intelligence / automated analytical systems. All decisions affecting a taxpayer should be overseen by a suitably qualified individual before the decision is notified. This applies both to decisions by the tax authorities (in connection with audits and reviews) and by judicial authorities. \*

- No changes
- Shifted away
- Shifted towards

### 113 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Tax Authority (Chilean Internal Revenue Service) uses automated systems to select taxpayers and detect inconsistencies, but significant administrative decisions (e.g., tax assessments, audit resolutions, sanctions) must be issued by qualified officials.

The Tax and Customs Courts and the judiciary do not use automated systems to issue rulings; all judicial decisions require human intervention.

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114 (MS). When an audit (or a more intense audit) employs any material generated by artificial intelligence / automated analytical systems, the material generated should be made available to taxpayers and their advisers, together with an explanation of how the material was derived by artificial intelligence / automated analytical systems. The taxpayer's legal remedies should be effective against unlawful or inaccurate use of artificial intelligence / automated analytical systems. \*

- No changes
- Shifted away
- Shifted towards

114 (BP). Where artificial intelligence / automated analytical systems are to be employed by a tax authority (e.g. to identify under-declarations or evasion of tax), any taxpayers who may be impacted (which may include all taxpayers) should be given prior warning of the proposed action and given an opportunity to make voluntary disclosure (without any additional potential penalty). \*

- No changes
- Shifted away
- Shifted towards

#### 114 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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115 (MS). All revenue authorities should publish guidance notes explaining the ways in which they use artificial intelligence / automated analytical systems in connection with tax compliance and administration, together with guidelines for the use of those procedures and points of contact for taxpayers who have questions or concerns about those procedures. \*

- No changes
- Shifted away
- Shifted towards

#### 115 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

The Chilean Internal Revenue Service publishes manuals and circulars on tax procedures, including electronic audits and digital platforms.

However, there are no specific guidance notes explaining how artificial intelligence or automated analytical systems are used in tax compliance.

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116 (MS). Algorithms used by tax authorities should not use criteria that are foreseeably likely to have a discriminatory or distortive or disproportionate effect on the decisions taken as a consequence of the use of those algorithms. \*

- No changes
- Shifted away
- Shifted towards

### 116 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

As already said, the Tax Authority uses automated systems to detect inconsistencies and select taxpayers for audits.

There is no specific regulation establishing standards for the algorithmic criteria applied nor explicit mechanisms for algorithmic auditing to prevent bias.

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117 (MS). Where the use of artificial intelligence / automated analytical systems by a tax authority risks infringing any fundamental rights (e.g. the right to privacy) additional safeguards for those should be required. \*

- No changes
- Shifted away
- Shifted towards

### 117 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

Law No. 21,719 (2024) replaces the former Law No. 19,628 and creates the Personal Data Protection Agency, with supervisory and sanctioning powers.

It recognizes rights such as access, rectification, erasure, objection, portability, and blocking of data. It requires that automated systems respect principles like proportionality and non-discrimination, and mandates privacy impact assessments when fundamental rights may be at risk.

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118 (MS). All tax administrations should appoint a senior official with overriding responsibility \* for the use of artificial intelligence / automated analytical systems in tax administration by that tax authority.

- No changes
- Shifted away
- Shifted towards

118 (S). Summary of relevant facts in 2025

Only if answered "shifted away" or "shifted towards", please give here a summarized account of facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. IN ALL CASES please back up your assertions with the relevant documentary materials. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcome to send us these materials to our email: [optr@ibfd.org](mailto:optr@ibfd.org). Thank you.

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**Tax Code:**

**Area 6 - Reviews and appeals:**

<b>Revisión de la actuación fiscalizadora (RAF)</b>	<b>Review of Audit Actions (RAF)</b>
<p>Artículo 6°.- Corresponde al Servicio de Impuestos Internos el ejercicio de las atribuciones que le confiere su Estatuto Orgánico, el presente Código y las leyes y, en especial, la aplicación y fiscalización administrativa de las disposiciones tributarias.</p> <p>Dentro de las facultades que las leyes confieren al Servicio, corresponde:</p> <p>(...)</p> <p>B. A los Directores Regionales en la jurisdicción de su territorio:</p> <p>(...)</p> <p>5°. Resolver administrativamente todos los asuntos de carácter tributario que se promuevan, incluso corregir de oficio, en cualquier tiempo, los vicios o errores manifiestos en que se haya incurrido en las resoluciones, liquidaciones o giros de impuestos.</p> <p>Sin embargo, el Director Regional no podrá resolver peticiones administrativas que contengan la misma causa de pedir y se funden en los mismos antecedentes presentados previamente por el contribuyente en sede jurisdiccional o administrativa.</p> <p>El procedimiento, que se llevará en un expediente electrónico, deberá promover la solución de vicios o errores manifiestos y evitar dilaciones innecesarias, independientemente de si los vicios o errores fueron oportunamente alegados o no por el contribuyente.</p>	<p>Article 6.– The Chilean Internal Revenue Service (“SII”) shall be responsible for exercising the powers conferred upon it by its Organic Statute, this Code, and other laws, and, in particular, for the application and administrative enforcement of tax provisions.</p> <p>Within the powers granted to the SII by law, it shall be incumbent upon it to:</p> <p>(...)</p> <p>B. The Regional Directors, within the jurisdiction of their respective territories:</p> <p>(...)</p> <p>5. To administratively decide all matters of a tax nature that may arise, including the power to correct ex officio, at any time, any manifest defects or errors incurred in tax assessments, determinations, or tax bills.</p> <p>However, the Regional Director may not rule on administrative petitions that involve the same cause of action and are based on the same background or evidence previously submitted by the taxpayer in judicial or administrative proceedings.</p> <p>The procedure, which shall be conducted through an electronic file, must promote the resolution of manifest defects or errors and avoid unnecessary delays, regardless of whether such defects or errors were timely alleged by the taxpayer or not.</p>

Deberán recibirse todos los antecedentes que se acompañen durante la tramitación del procedimiento y darse audiencia al contribuyente para que diga lo propio a sus derechos.

El Servicio deberá resolver fundadamente dentro del plazo de sesenta días contados desde la presentación de la petición administrativa. De estimarlo necesario, el Servicio deberá requerir, por la vía más expedita, antecedentes adicionales que permitan resolver la petición administrativa.

La prueba rendida deberá apreciarse fundadamente y lo resuelto no será susceptible de recurso o reclamación.

#### **Reposición Administrativa Voluntaria (RAV)**

Artículo 123 bis.- Será procedente el recurso de reposición administrativa, en conformidad a las normas del Capítulo IV de la ley N° 19.880, respecto de los actos a que se refiere el artículo 124, con las siguientes modificaciones:

a) El plazo para presentar la reposición será de treinta días.

b) La reposición se entenderá rechazada en caso de no encontrarse notificada la resolución que se pronuncia sobre ella dentro del plazo de noventa días contado desde su presentación.

c) La presentación de la reposición suspenderá el plazo para la interposición de la reclamación judicial contemplada en el artículo siguiente.

d) El Director Regional podrá delegar la facultad de conocer y resolver las reposiciones administrativas a que se refiere este artículo en los funcionarios

All supporting documentation submitted during the processing of the procedure must be admitted, and the taxpayer must be granted a hearing in order to state whatever is pertinent to the defense of their rights.

The SII must issue a reasoned decision within a period of sixty days counted from the filing of the administrative petition. Should it deem it necessary, the SII shall request, through the most expeditious means, additional background or information that allows the administrative petition to be resolved.

The evidence produced shall be assessed with stated reasoning, and the decision rendered shall not be subject to any appeal or claim.

#### **Voluntary Administrative Reconsideration (RAV)**

Article 123 bis.- The administrative reconsideration shall be admissible, in accordance with the rules set forth in Chapter IV of Law No. 19.880, regarding the acts referred to in Article 124, subject to the following modifications:

a) The time limit for filing the reconsideration shall be thirty days.

b) The reconsideration shall be deemed rejected if the decision ruling thereon has not been notified within a period of ninety days counted from its filing.

c) The filing of the reconsideration shall suspend the time limit for filing the judicial claim contemplated in the incoming article.

d) The Regional Director may delegate the power to hear and decide the administrative reconsiderations referred

<p>que determine, incluyendo la facultad de corregir de oficio o a petición de parte los vicios o errores manifiestos en que haya incurrido el acto impugnado.</p> <p>La resolución que se pronuncie sobre la reposición administrativa podrá disponer la condonación de multas e intereses, de acuerdo con las políticas de condonación fijadas conforme al artículo 207.</p> <p>e) Durante la tramitación de la reposición administrativa deberá darse audiencia al contribuyente para que diga lo propio a sus derechos y acompañe a dicha audiencia los antecedentes requeridos que sean estrictamente necesarios para resolver la petición. No deberá darse esta audiencia cuando el recurso sea declarado inadmisibles por resolución fundada o cuando sea acogido completamente por el Servicio.</p> <p>f) La prueba rendida deberá apreciarse fundadamente.</p> <p>No serán procedentes en contra de las actuaciones a que se refiere el inciso primero los recursos jerárquico y extraordinario de revisión.</p> <p>Los plazos a que se refiere este artículo se regularán por lo señalado en la ley N° 19.880.</p>	<p>to in this article to such officials as he or she may determine, including the power to correct ex officio or at the request of a party any manifest defects or errors incurred in the challenged act.</p> <p>The decision ruling on the administrative reconsideration may order the remission or waiver of fines and interest, in accordance with the remission policies established pursuant to Article 207.</p> <p>e) During the processing of the administrative reconsideration, the taxpayer must be granted a hearing in order to state whatever is pertinent to the defense of their rights and to submit at such hearing the background or documentation strictly necessary to resolve the petition. Such hearing shall not be required when the remedy is declared inadmissible by a reasoned decision or when it is fully granted by the SII.</p> <p>f) The evidence produced shall be assessed with stated reasoning.</p> <p>The hierarchical appeal and the extraordinary remedy of review shall not be admissible against the acts referred to in the first paragraph.</p> <p>The time limits referred to in this article shall be governed by the provisions of Law No. 19.880</p>
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**Area 12 - Institutional framework for protecting taxpayers' rights:**

<p>Artículo 8° bis.- Sin perjuicio de los derechos garantizados por la Constitución Política de la República y las leyes, constituyen derechos de los contribuyentes, los siguientes:</p> <p>1. El ser informado sobre el ejercicio de sus derechos, el que se facilite el cumplimiento de sus obligaciones tributarias y a obtener información clara</p>	<p>Article 8 bis.- Notwithstanding the rights guaranteed by the Constitution and laws, the following are taxpayer's rights:</p> <p>1. To be informed about the execution of their rights, to have their tax obligations facilitated and to obtain clear information on the meaning and scope of all actions in</p>
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<p>del sentido y alcance de todas las actuaciones en que tenga la calidad de interesado.</p> <p>2. El ser atendido en forma cortés, diligente y oportuna, con el debido respeto y consideración.</p> <p>3. Obtener en forma completa y oportuna las devoluciones a que tenga derecho conforme a las leyes tributarias, debidamente actualizadas.</p> <p>4. Que las actuaciones del Servicio, constituyan o no actuaciones o procedimientos de fiscalización:</p> <p>a) Indiquen con precisión las razones que motivan la actuación que corresponda. En efecto, toda actuación del Servicio deberá ser fundada, esto es, expresar los hechos, el derecho y el razonamiento lógico y jurídico para llegar a una conclusión, sea que la respectiva norma legal así lo disponga expresamente o no. Adicionalmente, deberán indicar de manera expresa el plazo dentro del cual debe ser concluida, en cuyo caso se aplicarán las reglas legales cuando existieran, y en ausencia de un plazo dispuesto por la ley, el Director mediante resolución dispondrá los plazos dentro de los cuales las actuaciones deberán ser finalizadas.</p> <p>b) Se entregue información clara, sobre el alcance y contenido de la actuación.</p> <p>c) Se informe la naturaleza y materia a revisar y el plazo para interponer alegaciones o recursos. Todo contribuyente tendrá derecho a que se certifique, previa solicitud, el plazo de prescripción que resulte aplicable.</p> <p>d) Se informe a todo contribuyente, en cualquier momento y por un medio expedito, de su situación tributaria y el estado de tramitación de un procedimiento en que es parte.</p> <p>e) Se admita la acreditación de los actos, contratos u operaciones celebrados en Chile o en el extranjero con los antecedentes que correspondan a la</p>	<p>which they have the status of interested party.</p> <p>2. To be treated courteously, diligently, and promptly, with due respect and consideration.</p> <p>3. To receive, entirely and on time, the refunds to which is entitled under tax laws, duly updated.</p> <p>4. That the acts of the Chilean IRS ("SII"), whether or not are part of audits or procedures:</p> <p>a) Clearly state the reasons for the relevant act. Indeed, all acts of the SII must be justified, that means that they must express the facts, the law, and the logical and legal reasoning used to reach such conclusion, whether or not the relevant law requires it. Additionally, they must expressly state the deadline within the act must be completed, in which cases, the applicable laws will apply, if any, if no deadline is established by law, the Director will issue a resolution setting the deadlines within which the acts must be completed.</p> <p>b) To provide clear information regarding the scope and content of the act.</p> <p>c) To inform the taxpayer of the nature and matter to be reviewed and the deadline for allegations or appeals. Every taxpayer has the right to obtain certification, upon request, of the applicable statute of limitations.</p> <p>d) All taxpayers shall be informed, at any time and by expeditious ways, of their tax status and the status of any proceedings in which they are involved.</p> <p>e) Proof of acts, contracts, or transactions executed in Chile or abroad shall be accepted, provided the supporting documentation regarding their legal</p>
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<p>naturaleza jurídica de los mismos y al lugar donde fueron otorgados, sin que pueda solicitarse la acreditación de actos o contratos exigiendo formalidades o solemnidades que no estén establecidas en la ley. Sin perjuicio de lo anterior el Servicio, en los casos que así lo determine, podrá exigir que los documentos se acompañen traducidos al español o apostillados.</p> <p>f) Se notifique, al término de la actuación de que se trate, certificándose que no existen gestiones pendientes respecto de la materia y por el período revisado o que se haya fiscalizado.</p> <p>5. Que el Servicio no vuelva a iniciar un nuevo procedimiento de fiscalización, respecto de los mismos hechos o impuestos, en los términos del artículo 59.</p> <p>6. El ser informado acerca de los funcionarios del Servicio bajo cuya responsabilidad se tramitan los procesos en que tenga la condición de interesado. Lo anterior no será aplicable respecto de las materias tratadas en el artículo 161 número 10. Asimismo, el derecho a ser informado, si ha sido objeto de una solicitud de intercambio de información, siempre que no implique un eventual incumplimiento de obligaciones tributarias, pudiendo en todo caso acceder a ella.</p> <p>7. Obtener copias en formato electrónico, o certificaciones de las actuaciones realizadas o de los documentos presentados en los procedimientos, en los términos previstos en la ley.</p> <p>8. Eximirse de aportar documentos que no correspondan al procedimiento o que ya se encuentren acompañados al Servicio y a obtener, una vez finalizado el procedimiento respectivo, la devolución de los documentos originales aportados. El Servicio deberá apreciar fundadamente toda prueba o antecedentes que se le presenten.</p> <p>9. Que en los actos de fiscalización se respete la vida privada y se protejan los datos personales en conformidad con la</p>	<p>nature and the place where they were executed, without requesting to proof acts or contracts with requirements of formalities or solemnities not established by law. Notwithstanding the aforementioned, SII may, in cases it deems necessary, require that the relevant documents be submitted with a Spanish translation or an apostille.</p> <p>f) To be notified, at the end of the relevant proceedings, and a certificate shall be issued certifying that there are no pending actions regarding the matter and for the tax period reviewed or audited.</p> <p>5. That the SII do not open a new audit procedure regarding the same facts or taxes, as provided in Article 59.</p> <p>6. To be informed about the SII's officials responsible for processing the proceedings in which they have an interest. This does not apply to matters addressed in Article 161, number 10. Likewise, the right to be informed if they have been the subject of a request for information exchange, only if this does not imply a potential breach of tax obligations, and they may in any case access such information.</p> <p>7. To obtain electronic copies or certifications of the acts taken or of the documents submitted in the proceedings, as provided by law.</p> <p>8. To be exempt from submitting documents that are not relevant to the procedure or that have already been submitted to the SII, and to obtain, once the relevant procedure has concluded, the return of the original documents submitted. The SII shall provide a reasoned assessment of all evidence or background information presented to it.</p> <p>9. That in audit proceedings, privacy is respected and personal data protected in accordance with the law; and that tax</p>
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<p>ley; y que las declaraciones impositivas, salvo los casos de excepción legal, tengan carácter reservado, en los términos previstos por este Código.</p> <p>10. Que las actuaciones del Servicio se lleven a cabo sin dilaciones, requerimientos o esperas innecesarias, y en la forma menos costosa para el contribuyente, certificada que sea, por parte del funcionario a cargo, la recepción de todos los antecedentes solicitados y en cuanto no signifique el incumplimiento de las disposiciones tributarias. Lo anterior es sin perjuicio del derecho que asiste al Servicio de solicitar nuevos antecedentes si así resulta necesario en un procedimiento de fiscalización.</p> <p>11. Ejercer los recursos e iniciar los procedimientos que correspondan, personalmente o representados; a formular alegaciones y presentar antecedentes dentro de los plazos previstos en la ley y que tales antecedentes sean incorporados al procedimiento de que se trate y debidamente considerados por el funcionario competente.</p> <p>12. Plantear, en forma respetuosa y conveniente, sugerencias y quejas sobre las actuaciones del Servicio en que tenga interés o que le afecten.</p> <p>13. Tener certeza de que los efectos tributarios de sus actos o contratos son aquellos previstos por la ley, sin perjuicio del ejercicio de las facultades de fiscalización que corresponda de acuerdo con la ley. Al respecto, el Servicio deberá publicar en su sitio web los oficios, resoluciones y circulares, salvo aquellos que sean reservados en conformidad con la ley. Asimismo, el Servicio deberá mantener un registro actualizado de los criterios interpretativos emitidos por el Director en ejercicio de sus facultades interpretativas o por los Directores Regionales en el ejercicio de la facultad establecida en el artículo 6, letra B N° 1, y de la jurisprudencia judicial en materia tributaria.</p> <p>14. Que las actuaciones del Servicio no</p>	<p>sworn statements, except in cases of legal exception, be kept confidential, under the terms established by this Tax Code.</p> <p>10. That the SII's acts shall be carried out without unnecessary delays, requirements, or waiting periods, and with the least costs for the taxpayer, provided that the official in charge certifies receipt of all requested information and that such actions do not constitute non-compliance with tax regulations. The latter notwithstanding to the SII's right to request additional information if necessary during an audit.</p> <p>11. To execute the corresponding appeals and start the appropriate procedures, personally or through a representative; to submit arguments and supporting documentation within the time limits established by law, and that such documentation is incorporated into the relevant procedure and duly considered by the competent official.</p> <p>12. To respectfully and appropriately submit suggestions and complaints regarding actions of the SII that concern or affect them.</p> <p>13. To be certain that the tax effects of their actions or contracts are those provided for by law, notwithstanding the exercise of the corresponding auditing faculties according to the law. In this regard, the SII shall publish official communications, resolutions, and circulars on its website, except for those that are confidential according to the law. Likewise, the SII shall keep an up-to-date record of the interpretative criteria issued by its Director in the exercise of their interpretative faculties or by the Regional Directors in the exercise of the facultie established in Article 6, letter B No. 1, and of judicial jurisprudence on tax matters.</p> <p>14. That the acts of the SII do not affect</p>
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<p>afecten el normal desarrollo de las operaciones o actividades económicas, salvo en los casos previstos por la ley. En el caso que se tomen medidas de esta naturaleza por el Servicio, como la prevista en el artículo 8 ter, el contribuyente tendrá derecho a que se le notifiquen previamente las razones que fundamentaron tales medidas.</p> <p>15. El ser notificado de cualquier restricción de informar los actos y modificaciones a que aluden los artículos 68 y 69, u otras acciones que afecten el ciclo de vida del contribuyente, la posibilidad de informar modificaciones de otra índole o realizar cualquier clase de actuaciones ante el Servicio.</p> <p>16. El ser informado de toda clase de anotaciones que le practique el Servicio. Asimismo, el Servicio deberá informar en el sitio personal del contribuyente todas las actuaciones, requerimientos o interacciones que éste registre con el Servicio de manera actualizada, para efectos de su conocimiento y seguimiento.</p> <p>17. Llevar a cabo las rectificaciones que sean necesarias, salvo en los casos establecidos en la ley y sin perjuicio de las sanciones que correspondan conforme a la ley.</p> <p>18. Que, para todos los efectos legales y cualquiera sea el caso, se respeten los plazos de prescripción o caducidad tributaria establecidos en la ley.</p> <p>19. Que se presuma que el contribuyente actúa de buena fe.</p> <p>20. Que el Servicio mantenga dentro de sus dependencias instalaciones que permitan comparecer a las actuaciones de forma remota y el aporte de documentos o antecedentes de forma digital o física. Asimismo, deberá facilitar el cumplimiento de las obligaciones de forma electrónica para aquellos contribuyentes que carezcan de los medios tecnológicos necesarios para tales fines, no tengan acceso a medios electrónicos o sólo actúen</p>	<p>the normal development of operations or economic activities, except in the cases provided by law. If the SII takes measures of this nature, such as those provided for in Article 8 ter, the taxpayer shall have the right to be notified in advance of the reasons justifying such measures.</p> <p>15. To be notified of any restriction on reporting the acts and modifications referred to in Articles 68 and 69, or other acts that affect the taxpayer's life cycle, the possibility of reporting modifications of another kind, or perform any type of act before the SII.</p> <p>16. To be informed of all types of entries made by the SII. Likewise, the SII shall provide the taxpayer with up-to-date information on all actions, requests, or interactions that the taxpayer registers with the Service on their personal website, for the purposes of their awareness and monitoring.</p> <p>17. To carry out any necessary corrections, except in the cases established by law and notwithstanding any applicable legal penalties.</p> <p>18. That, for all legal purposes and in all cases, the statute of limitations or tax expiry periods established by law shall be respected.</p> <p>19. That the taxpayer shall be presumed to be acting in good faith.</p> <p>20. The SII shall maintain in it's facilities the relevant equipment that allow remote participation in proceedings and the submission of documents or background information in digital or physical format. It shall also facilitate electronic obligations compliance for those taxpayers who lack the technological devices for such purposes, do not have access to electronic devices, or only act through them in exceptional circumstances.</p>
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<p>excepcionalmente a través de ellos.</p> <p>El contribuyente podrá presentar un recurso de resguardo al considerar vulnerados sus derechos producto de un acto u omisión del Servicio, ante el competente Director Regional o ante el Director en su caso, si la actuación es realizada por el Director Regional, dentro de décimo día contado desde su ocurrencia, debiendo recibirse todos los antecedentes que el contribuyente acompañe a la presentación para fundar el acto u omisión que origina dicho recurso. Recibido el recurso de resguardo, este deberá resolverse fundadamente dentro de quinto día, ordenando se adopten las medidas que corresponda. Toda prueba que sea rendida deberá apreciarse fundadamente.</p> <p>De lo resuelto por el Director Regional o el Director, en su caso, se podrá reclamar ante el Juez Tributario y Aduanero, conforme al procedimiento del Párrafo 2° del Título III del Libro Tercero de este Código.</p> <p>Sin perjuicio de lo anterior, alternativamente los contribuyentes podrán reclamar en forma directa en contra de actos u omisiones del Servicio que vulneren cualquiera de los derechos establecidos en este artículo ante el Juez Tributario y Aduanero, conforme al procedimiento del párrafo 2° del Título III del Libro Tercero de este Código.</p> <p>El Servicio deberá tomar las medidas necesarias para que los funcionarios actúen en conocimiento y cabal respeto de los derechos del contribuyente.</p> <p>En toda dependencia del Servicio deberá exhibirse, en un lugar destacado y claramente visible al público, un cartel en el cual se consignen los derechos de los contribuyentes expresados en la enumeración contenida en el inciso primero. Asimismo, deberán exhibirse en un lugar visible en el sitio web del Servicio.</p>	<p>Taxpayers may file an protection appeal if they believe their rights have been violated as a result of an SII's act or omission, before the relevant Regional Director or, if applicable, with the Director, within ten days of the violation occur. All supporting documentation submitted by the taxpayer to substantiate the act or omission giving rise to the appeal must be received. Once the appeal is received, a reasoned decision must be issued within five days, ordering the adoption of appropriate measures. All evidence presented must be duly considered.</p> <p>Appeals against decisions made by the Regional Director or the Director, as applicable, may be filed with the Tax and Customs Judge, in accordance with the procedure set forth in Paragraph 2 of Title III of Book Three of this Code.</p> <p>Notwithstanding the latter, taxpayers may alternatively file a direct appeal against acts or omissions of the SII that violate any of the rights established in this article with the Tax and Customs Judge, in accordance with the procedure set forth in Paragraph 2 of Title III of Book Three of this Code.</p> <p>The SII shall take the necessary measures to ensure that officials act with full knowledge and respect for taxpayers' rights.</p> <p>In every SII office, a sign listing the taxpayers' rights, as enumerated in the first paragraph, shall be displayed in a prominent and clearly visible location. This sign shall also be displayed prominently on the Service's website.</p>
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## List of Sworn Statements (Declaraciones Juradas) – Tax Year (F1892–F1964)

<b>LAYOUT FORM No.</b>	<b>INSTRUCTIONS</b>	<b>FORM DEADLINE</b>
F1811	Annual sworn statement on withholdings made under Art. 73° and on purchases of minerals and/or withholdings under Art. 74° No. 6, both of the Income Tax Law.	March 3
F1812	Annual sworn statement on income under Art. 42 No. 1 (retirements, pensions, or annuities) and withholdings of the Second Category Single Tax of the Income Tax Law.	March 24
F1820	Monthly sworn statement on derivative contracts.	Last business day of the month
F1822	Annual sworn statement on disposal of partnership rights or paid shares financed with reinvestment, and capital reimbursements charged to the reinvested profits fund.	March 3
F1828	Annual sworn statement of income status and use of donations received, under Law No. 19,712 (Sports Donations), Law No. 19,885 (Social Purpose Donations), and Art. 8° of Law 18,985 (amended by Law 20,675) on Cultural Donations.	March 26
F1829	Annual sworn statement on derivative contracts.	March 28
F1832	Sworn statement on donations under Art. 46 of D.L. No. 3,063 (1979); D.L. No. 45 (1973); Art. 3° of Law No. 19,247 (1993); No. 7 of Art. 31° of the Income Tax Law; Law No. 16,271 on Inheritance, Allocations, and Donations Tax; Art. 7° of Law No. 16,282 (DFL 104/1977, Ministry of Interior); and Art. 18 of Law No. 21,258 (National Cancer Law).	March 24

F1834	Annual sworn statement on endowment insurance contracted as of 07.11.2001.	March 3
F1835	Annual sworn statement on leased real estate.	March 25
F1837	Annual sworn statement on credits and PPM made available to partners.	May 16
F1839	Monthly sworn statement on derivative contracts, reported by third parties.	Last business day of each month
F1840	Annual sworn statement on Tax Incentive for Private Investment in R&D (Information on R&D contracts under Art. 5° Law No. 20,241).	March 28
F1841	Annual sworn statement on Tax Incentive for Private Investment in R&D (Financing of disbursements for R&D projects/contracts; Law No. 20,241).	March 28
F1842	Monthly sworn statement on determination of the special credit for construction companies.	Last day of the month of filing F29
F1843	Annual sworn statement on construction projects entitled to the special credit for construction companies.	March 28
F1847	Sworn statement on 8-column balance sheet and other background information.	June 30
F1862	Annual sworn statement on transfer of funds to and from abroad carried out through banks and other entities on behalf of third parties.	March 24
F1866	Annual sworn statement on purchases of diesel oil subject to the specific tax under Law No. 18,502 (1986), deductible from VAT debit under Law No. 19,764 (2001).	June 30
F1867	Annual sworn statement on vehicle performance using diesel oil in land freight transport companies.	June 30
F1870	Annual sworn statement on purchases and/or sales of foreign currency.	March 17

F1871	Annual sworn statement on information for the bonus under Art. 20 letter o) of D.L. No. 3,500.	March 17
F1873	Sworn statement on reimbursements paid to affiliates by health insurance institutions (Isapres) and health care vouchers (Fonasa).	March 17
F1874	Annual sworn statement on operations in public debt instruments under Art. 104 of the Income Tax Law, carried out by brokers, agents, custodians, banks, or intermediaries on behalf of third-party investors.	March 26
F1879	Annual sworn statement on withholdings under Arts. 42° No. 2 and 48° of the Income Tax Law.	March 28
F1887	Annual sworn statement on income under Art. 42 No. 1 of the Income Tax Law, other remuneration components, and withholdings of the Second Category Single Tax.	March 28
F1889	Annual sworn statement on voluntary savings accounts subject to general income tax rules and voluntary pension savings under Art. 42 bis of the Income Tax Law.	March 26
F1890	Annual sworn statement on interest or other income from deposits and financial operations not subject to Arts. 42 bis and ex. 57 bis (as of 31.12.2016).	March 17
F1891	Annual sworn statement on purchase and sale of shares, other securities, and digital assets, not subject to savings incentives under Arts. 42 bis, 57 bis, or 104 of the Income Tax Law.	March 3
<b>LAYOUT FORM No.</b>	<b><u>INSTRUCTIONS</u></b>	<b><u>FORM DEADLINE</u></b>
F1892	Annual sworn statement on income from investment funds and mutual funds, and balances at year-end of their participants or contributors.	March 24
F1894	Annual sworn statement on investments, reinvestments, liquidation, and redemption of mutual	March 26

	fund units not subject to Arts. 42 bis and 57 bis (as of 12/31/2016) of the Income Tax Law.	
F1895	Annual sworn statement on withdrawals of free disposal surpluses.	March 24
F1896	Annual sworn statement on mortgage loans, mortgage dividends paid or contributions made, and other related background, for acquisition of new housing under DFL No. 2 (1959), to use the tax benefit under Law No. 19,622 (1999).	March 10
F1897	Annual sworn statement listing agricultural and non-agricultural real estate in which a usufruct was constituted in favor of third parties during the year or part of it, or the termination of the usufruct right, as applicable.	March 24
F1898	Annual sworn statement on interest paid corresponding to mortgage-backed loans and other related background under the tax benefit in Art. 55 bis of the Income Tax Law.	March 10
F1899	Annual sworn statement on movements of voluntary pension savings accounts under Art. 42 bis of the Income Tax Law and agreed deposits.	March 24
F1900	Annual sworn statement on mandatory social security contributions and payments of contributions to AFPs.	March 3
F1902	Annual sworn statement on affiliates to old-regime pension institutions administered by IPS, Carabineros Pension Directorate, or Defense Pension Fund.	March 3
F1903	Annual sworn statement on social insurance contributions against occupational accidents and diseases under Law No. 16,744, made to a Mutual Safety entity or the Labor Safety Institute.	March 3
F1904	Annual sworn statement on compliance with attendance of students enrolled in pre-school, primary, special education, and secondary, for	March 24

	eligibility of the education-related expense credit under Art. 55 ter of the Income Tax Law.	
F1907	Annual sworn statement on Transfer Pricing.	June 30
F1909	Annual sworn statement on disbursements and other items or amounts referred to in the third paragraph of Art. 21 of the Income Tax Law.	March 24
F1913	Annual sworn statement of Global Tax Characterization.	June 30
F1914	Annual sworn statement on withdrawals from time deposits, savings accounts, mutual fund units, and other financial instruments under Art. 54 bis of the Income Tax Law.	March 24
F1919	Annual sworn statement submitted by representatives or agents established in Chile of foreign institutional investors regarding disposals of public debt instruments not subject to Art. 104 of the Income Tax Law (Transitory Art. 9 of Law No. 20,712).	March 24
F1921	Monthly sworn statement on sale of foreign entities with underlying assets in Chile.	By the last business day of the month following the date of the respective disposal
F1922	Annual sworn statement on information of third-party funds submitted by administrators of investment funds, mutual funds, and private investment funds, and by banks, brokers, and intermediary institutions that made investments in their name on behalf of third parties in the mentioned funds; and on compliance with requirements and conditions under Arts. 81, 82 and 86 of Law No. 20,712, and Art. 107 of the Income Tax Law, not subject to Art. 42 bis.	March 28
F1926	Annual sworn statement on First Category taxable base and accounting data balance.	June 30

F1928	Monthly sworn statement on determination of the credit for solar thermal systems under Law No. 20,365, as amended by Law No. 20,897.	Last business day of each month
F1929	Annual sworn statement on operations abroad.	June 30
F1930	Annual sworn statement on indebtedness abroad.	June 30
F1932	Annual sworn statement on income obtained by third parties.	March 24
F1933	Annual sworn statement on information of agents mandated to manage the special portfolio management mandate established in Law No. 20,880.	March 28
F1937	Annual sworn statement on Country-by-Country Report.	June 30
F1943	Annual sworn statement for taxpayers under Arts. 14 letter B) No. 1 and No. 2 and 34 of the Income Tax Law.	March 28 (companies with individual partners)
F1944	Annual sworn statement on balances of investment accounts under the savings mechanism established in former Art. 57 bis of the Income Tax Law.	March 28
F1945	Annual sworn statement on income, disbursements, and other background of Non-Profit Organizations.	June 30
F1946	Annual sworn statement on operations in Chile.	June 30
F1947	Sworn statement by taxpayers under the tax regime of Art. 14 letter D) No. 8 of the Income Tax Law.	March 28 (companies with individual partners); with Form 22 (sole proprietors)
F1948	Annual sworn statement on withdrawals, remittances, and/or dividends distributed, or amounts distributed under any title and corresponding credits, made by taxpayers under Art. 14 letter A) and Art. 14 letter D) No. 3 of the Income	March 14, March 26, March 28 depending on entity type

	Tax Law, and on balance of excess withdrawals pending allocation.	
F1949	Annual sworn statement on dividends distributed and corresponding credits for shares in custody.	March 21
F1950	Annual sworn statement on Master File.	June 30
F1951	Annual sworn statement on Local File.	June 30
F1952	Annual sworn statement on Trust.	June 30
F1953	Annual sworn statement on physical fixed assets and operating revenues of investment projects (contribution to regional development).	March 28
F1955	Annual sworn statement, also called Report of Balances and Sum of Credits in Financial Accounts.	March 21
F1956	Sworn statement on donations reported to the Ministry of Cultures, Arts and Heritage, the Ministry of Finance, and the Technical Secretariat.	March 28
F1957	Annual sworn statement on dividends paid and mortgage-backed loans related to the tax benefit under Law No. 21,631.	March 11
F1958	Annual sworn statement on financial accounts related to persons with tax residence abroad.	June 30
F1959	Sworn statement on information of credits received in accounts, under Art. 85 ter of the Tax Code.	July 31 (1st semester), Jan 31 (2nd semester)
F1960	Sworn statement on operations of correspondent accounts in Chile, under Art. 66 bis of the Tax Code.	
F1961	Annual sworn statement on assets delivered under operating or financial leasing.	
F1962	Annual sworn statement on information of public or private investment funds or mutual funds and year-end balances of their participants or contributors.	

F1963	Annual sworn statement on digital assets for taxpayers with tax residence abroad.	
F1964	Annual sworn statement on digital assets or cryptoassets for taxpayers with residence or domicile in Chile.	