



**Comité de  
Inversiones  
Extranjeras**

Ministerio de  
Economía, Fomento  
y Turismo

**Gobierno de Chile**

# FOREIGN INVESTOR GUIDE

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Key information  
for investing in Chile

[www.foreigninvestment.cl](http://www.foreigninvestment.cl)



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The resulting agreements will be governed and interpreted exclusively according to the laws of the Republic of Chile, their related regulation and the national policies applicable to each particular case.

## Mechanisms for transferring capital

Potential foreign investors have two legal mechanisms for bringing their capital into the country. These are alternative and parallel mechanisms which, in both cases, serve to register the entry of foreign capital. Foreign investors must choose one of these alternatives when materializing an investment:

### Chapter XIV of the Central Bank's Compendium of Foreign Exchange Regulations\*

Under this administrative system, the entry of foreign capital is registered by commercial banks which, in turn, coordinate with the Central Bank of Chile. A minimum of US\$10,000 can be brought in through this mechanism in the form of currency or loans. This mechanism does not imply signing a contract of any type.

### Foreign Investment Statute or Decree Law 600 (D.L. 600)

This voluntary mechanism is administered by the Executive Vice-Presidency of the Foreign Investment Committee. Over 60% of the foreign investment materialized in Chile since 1974 has entered the country through the mechanism established by this Decree.

### Characteristics of D.L. 600

The principles on which the Foreign Investment Statute is based are:

- Economic freedom.
- Non-discrimination.
- Non-discretionality of procedures.
- Legal security.

In the case of the principle of non-discrimination, D.L. 600 establishes that foreign investment will be subject to the same tax, tariff and legal regimes as domestic investment. There is, therefore, no difference under Chilean law in the treatment of investment, whether by a Chilean or overseas company.

 \* For further information, see [www.bcentral.cl](http://www.bcentral.cl).

The most important feature of this mechanism is the signing of a Foreign Investment Contract with the State of Chile. This cannot be modified unilaterally and, in order to be modified or terminated, requires the consent of both parties: the investor and the State. This ensures the contract's stability and represents a guarantee for the investor.

Any foreign individual or legal entity as well as Chileans resident and domiciled overseas, can invest in Chile through D.L. 600 and, as a result, are considered foreign investors for the purposes of bringing in foreign capital and signing a foreign investment contract.

### Rights conferred by D.L. 600

Right to repatriate capital and remit liquid earnings.

Right of access to the formal foreign exchange market (formed by banks and currency exchange offices authorized by the Central Bank) for exchanging incoming capital related to the investment and acquiring the currency to remit capital and earnings, at the most favorable rate available.

Right to non-discrimination.

Right to exemption from all charge, tax or lien on the net resources obtained from the sale of shares or representative rights in the foreign investment or the sale or liquidation of the company receiving the investment, up to the amount effectively brought in under the investment contract.

Right to tax invariability or, in other words, the right to maintenance of the rate of corporate income tax. Foreign investors using D.L. 600, in fact, have the right to have stipulated in their respective contracts that, for a period of ten years as from the start of operation of the corresponding company, they will be subject to a total effective income tax rate of 42%. This is a right of the investor or, in other words, the investor can decide whether to adhere to this rate or pay taxes at the rate levied on all companies operating in Chile.

## Types of capital

### **Freely convertible foreign currency**

Brought in through its sale to an entity authorized to operate in the formal exchange market, this can be converted at the most favorable rate available to the investor.

### **Physical assets**

In all their forms or states, brought in under the general norms applying to imports without exchange-rate hedging, these goods will be valued according to the general procedures for imports. The advantage of this type of capital is that the goods are imported without being subject to VAT providing they correspond to goods on a list prepared by the Economy Ministry.

### **Technology**

In its different forms when it can be capitalized, this will be valued by the Foreign Investment Committee on the basis of its real price on the international market within a period of 120 days.

### **Loans associated with a foreign investment**

The general norms, terms, interest and other conditions applying to an overseas loan as well as the charges that may be made as part of the total cost paid by the borrower for use of the loan, including commission charges, taxes and expenditure of any type, must be those authorized by the Central Bank of Chile.

### **Capitalization of loans and foreign debt**

In freely convertible currency, providing these have been obtained with due authorization from the Central Bank.

## Procedure for entry of capital under D.L. 600

### ■ Entry of capital

Foreign investors have a period of three years in which to bring in their capital. However, in the case of investments in industrial or non-mining extractive projects for at least US\$50 million, the investor may request a period of up to eight years when the nature of the project so requires.

In the case of mining projects, the maximum period is eight years but, if prior prospection is required, the Foreign Investment Committee may authorize an extension for up to 12 years.

### ■ Minimum amount

At present, the minimum amount for new foreign investment projects is US\$5 million, if the capital enters entirely as currency, and US\$2.5 million for other types of capital.

### ■ Transfer and conversion of capital

In order for a certain amount of money to be covered by D.L. 600, the foreign currency for the capital contribution must be transferred and converted into local currency. Conversion into Chilean pesos is, in other words, compulsory.

The transaction must be carried out with an entity authorized to operate in the formal foreign exchange market which comprises commercial banks and some currency exchange offices specifically authorized for this purpose by the Central Bank of Chile. Within this market, the investor is free to choose which entity to use for the operation.

### ■ Signing of contract

A foreign investment application must be presented to the Executive Vice-Presidency of the Foreign Investment Committee, using a form that can be obtained from the Committee's offices or downloaded from [www.foreigninvestment.cl](http://www.foreigninvestment.cl).

This procedure concludes with the signing of a Foreign Investment Contract between the State of Chile and the foreign investor. This has the status of a contract-law binding the parties and cannot be unilaterally modified by either of them, including the State of Chile.

The following documents must be presented together with the foreign investment application:

Bylaws of the company making the investment which must be translated –unless in English or French– and legalized.

Certificate of the company's current legal status or certificate of incorporation, duly translated and legalized.

Power of attorney of the legal representative in Chile, translated and legalized.

**Note:** Any translator, paid by the investor, may be used for these translations; the concept of an official translation by the Foreign Ministry no longer applies.

#### ■ Repatriation and remittances

The exchange rate applying for the repatriation of capital and remittance of liquid earnings will be the most favorable rate that the foreign investor can obtain from any of the entities authorized to operate in the formal foreign exchange market.



**For further information, see:**

Foreign Investment Committee ([www.foreigninvestment.cl](http://www.foreigninvestment.cl))

Central Bank of Chile ([www.bcentral.cl](http://www.bcentral.cl)).



## Types of company structure in Chile

Before embarking on any economic activity, it is important to define its organizational structure. The basic structure envisaged under Chilean legislation is the company. There are, however, different types of company and the one chosen will depend on factors that include the investor's business strategy and the amount of capital to be brought in. Four types of company can be used as a vehicle for foreign investment.

### Individual Limited Liability Company

In Chile, an individual can acquire the status of a legal entity as an Empresa Individual de Responsabilidad Limitada or E.I.R.L (Individual Limited Liability Company). This is a legal entity of a commercial nature with assets distinct from those of its owner that does not require the participation of a third party. These companies are subject to the Commercial Code and can undertake any type of civil and commercial activity, except those reserved by law for corporations. Their assets are limited to the amount specified in their deeds and the owner is answerable only with personal goods up to the capital contributed to the company while the company is answerable with all its goods.

The company's name must include that of its founder or an invented name that refers to its purpose and must also include the words "Empresa Individual de Responsabilidad Limitada" or "E.I.R.L." The company's purpose must indicate the nature of its activities and the specific sector in which it will operate.

### Limited Liability Company

In these companies, for which there is not a minimum capital requirement, each partner's liability is limited to the amount of his capital contribution or a specified higher amount. The purpose, administration and control of these companies can be freely determined by their partners.

The partners may be Chilean or foreign individuals or legal entities, but cannot number less than two or more than 50.

For their founding, companies of this type require a public deed of which an extract must be registered with the Companies' Registry Office corresponding to their domicile and be published once in the Diario Oficial (Official Gazette) within 60 days of the date of the deed. The legal cost of this procedure is 0.1% of the company's starting capital while the Diario Oficial charges a fee per letter about which information must be obtained at the time of publication and the Companies' Registry Office charges a rate of 0.2% of the starting capital.

The name of the company may contain the name of one or more partners or a reference to its purpose and must include the word "Limitada" without which all the partners will be considered jointly responsible for its liabilities.

## Corporation (S.A.)

A corporation is defined as a company formed by a common fund provided by shareholders who are responsible only for their respective capital contributions and is administered by a board of directors, with at least three members who are essentially revocable, which elects a manager and the board's chair. Decisions are taken by majority vote. A corporation's starting capital must be fully subscribed and paid in within a period of three years and, if this does not occur, its capital is automatically reduced to the amount effectively subscribed and paid in.

## Types of Corporation

### Public

These are those corporations whose stock is publicly traded and have at least 500 shareholders or at least 10% of their subscribed capital is held by a minimum of 100 shareholders. They companies are subject to supervision by the Superintendencia de Valores y Seguros, SVS (Securities and Insurance Superintendency) and must be on the National Securities Register.

### Close

These are those corporations that do not fall within the above definition but may voluntarily submit to the norms applying to public corporations.

A corporation is formed through a public deed that must contain information which includes the identity of all its shareholders, its specific purposes, duration, capital, forms of administration and the way in which profits will be distributed.

The corporation must subsequently register with the Companies' Registry Office corresponding to its domicile and publish an extract of its deed in the Diario Oficial (Official Gazette). Both these formalities must be completed within 60 days of the date of the deed.

### Stock Company (SpA)

A type of corporation, these companies are formed by one or more persons whose participation in the capital is represented by shares. By extension, they are governed by the norms applying to close corporations and, in a requirement that is practically the same as for a corporation, must keep a shareholders' register.

Stock companies are founded through a public deed or a private document signed by the participants in which case their signatures must be verified by a public notary who legalizes the document. This must be registered with the Companies' Registry Office corresponding to their domicile and be published once in the Diario Oficial (Official Gazette) within a month of the date of the signing.

## Bankruptcy

In Chile, bankruptcy is a matter determined by a civil law court which, in a single procedure, liquidates the goods of an individual or legal entity in order to pay the corresponding debts. Either creditors or the debtor can file for bankruptcy.

A creditor can file for bankruptcy when a debtor defaults on a commercial obligation of a binding nature or when the debtor flees the country or goes into hiding, closing his offices or establishments without having appointed a person to administer his goods.

The judge must rule on requests for bankruptcy at the earliest opportunity. Once bankruptcy has been declared, administration of the debtor's goods is transferred to a trustee in bankruptcy.



**For further information, see:**  
Internal Revenue Service ([www.sii.cl](http://www.sii.cl)).

## Visas and immigration policy

As a general norm, a valid passport is required to enter Chile. However, citizens of Argentina, Paraguay, Uruguay, Brazil, Ecuador, Colombia, Peru and Bolivia need only show their identity card.

Chile does not have a system of business visas and potential foreign investors must, therefore, enter under a tourist visa. This does not generally have to be obtained prior to travelling and is issued on arrival by the immigration authorities. However, the citizens of some countries must previously obtain a so-called Tourist Visa, which is available from Chile's consular offices abroad. Information about the countries for which this is required is available from the Foreign Ministry's General Directorate of Consular Affairs at:

[http://www.minrel.gov.cl/prontus\\_minrel/site/edic/base/port/politica\\_consular.php](http://www.minrel.gov.cl/prontus_minrel/site/edic/base/port/politica_consular.php).

Tourists are those foreigners entering Chile for the purposes of recreation, sports, health, studies and business and for family, religious and other similar reasons, without intending to migrate, take up residence or undertake remunerated activities.

Foreigners entering Chile as tourists may remain in the country for 90 days as from their arrival. The immigration authorities can, however, restrict the length of the stay at the time of arrival and, in this case, an extension must be requested in order to remain in the country for 90 days. Visitors wishing to stay for more than 90 days can apply for an extension with a cost of US\$100.

Tourists are not allowed to undertake remunerated activities. However, in very special cases, the Interior Ministry can authorize tourists to work for a period of up to 30 days, which can be extended for further periods of 30 days through to the expiry of the tourist visa.

This authorization is subject to a charge equivalent to 150% of the cost of a contract-based visa, depending on the nationality of the applicant.

## Types of residence for foreigners in Chile

### Temporary residence subject to work contract

This allows the holder to work exclusively for the employer indicated in the contract for which the visa issued. These visas have a duration of up to two years and can be extended for additional periods of the same length. However, after the first two years, the holder may apply for permanent residence.

Termination of the contract implies the immediate expiry of the visa and the holder, if wishing to remain in Chile, has 30 days in which to apply for new residence.

### Temporary residence

This is granted to foreigners who have family ties with Chile (Chilean parent, child or spouse) or interests in the country or whose residence is considered useful or advantageous. It allows the holder to reside temporarily in Chile and to undertake any licit activity, without special restrictions, and even to work. The visa is valid for one year and can be extended only for one further year. The holder who wishes to remain in the country for a longer time must apply for permanent residence.

### Permanent residence

Persons who have obtained permanent residence can live indefinitely in Chile and undertake any type of activity. Permanent residence is granted through a resolution issued by the Interior Ministry. After five years, the holder may request to take Chilean nationality. The time a person must have been in the country in order to obtain permanent residence depends on the visa held previously:

- Residence subject to work contract: two uninterrupted years of residence.
- Temporary residence: one year.
- Student visa: two years of residence, subject to completion of studies.

Applications for permanent residence must be presented within 30 days of the issue of the certificate indicating expiry of the official visa.

Permanent residence is lost under the so-called tacit revocation if the holder is out of Chile for an uninterrupted period of more than a year. However, an extension of permanent residence for a further year can be requested at Chilean consular offices abroad. This must be applied for at least 60 days before its expiry and only four successive extensions will be granted. It is not possible to renounce permanent residence but this may be lost as a result of conviction for a crime, lying in applications for permits or failure to comply with tax obligations.

### Cost of visas

The cost of residence visas subject to a work contract and temporary residence visas varies from US\$12 to US\$620 depending on the type of visa and the nationality of the applicant. The cost of permanent residence is 37,159 Chilean pesos for all applicants, except the spouses of a Chilean and minors for whom it is free of charge.

Within 30 days of obtaining residence, the holder must present the visa to the International Police Service, a section of the Detective Police Service (PDI), together with a valid passport and two photographs and will be given a registry card. This must then be taken, together with a valid passport, to the Civil Registry Office corresponding to the holder's home in order to obtain an identity card.

All applications must be presented to the Immigration Department of the provincial government corresponding to the applicant's home. A list of offices and their addresses can be found at [www.extranjeria.gov.cl](http://www.extranjeria.gov.cl).



**For further information, see:**

General Directorate of Consular Affairs, Foreign Ministry  
([www.minrel.cl](http://www.minrel.cl)).

Immigration Department ([www.extranjeria.gov.cl](http://www.extranjeria.gov.cl)).

Ministry of the Interior and Public Safety ([www.interior.gob.cl](http://www.interior.gob.cl)).

## Labor and social security regulation

The Labor Code regulates the different types of employment contracts and the obligations and rights of workers and employers.

### Work contract

An individual work contract is defined as an agreement under which the employer and employee enter into a reciprocal undertaking, the latter to provide services depending on and in subordination to the former and, in the case of the former, to pay a set remuneration in return for these services.

#### ■ Basic requirements

The minimum working age is 18. However, 16-17 year-olds can sign contracts for light work that does not negatively affect their health and development, providing they do so with the express authorization of the persons responsible for their care.

They must, in addition, show that they have finished their secondary schooling or are currently in either secondary or primary schooling. In this case, their work must be compatible with regular school attendance and their participation in educational programs.

#### ■ Terms of the contract

The work contract must stipulate the nature of the services to be provided and the place where this will occur, the amount, form and date of payment of the agreed remuneration, the length and distribution of the working day and the duration of the contract. It must, in addition, indicate the additional benefits which the employer may provide such as housing, light, fuel and food.

The contract must be in writing and both parties must sign two copies, each keeping one copy. Any modification must also be made in writing and signed by both parties.



It is forbidden to require an absence of economic, financial, banking or commercial liabilities as a condition of hiring. Treatment in accordance with human dignity and respect for freedom of work are required at all times and any type of discrimination, distinction, exclusion or preference on the grounds of race, color, gender, age, marital status, union membership, religion, political opinion, nationality, descent or social origin is forbidden. Equality of opportunity and treatment must be maintained and employees are not allowed to renounce the rights established by law.

The employer has a general duty to provide protection, a safe and healthy workplace, social security, training, education and effective employment. In turn, employees have a duty to show diligence, care, loyalty and professional confidentiality.

## Types of Work Contract

### **Indefinite Contract**

These contracts do not have an end date previously established by the parties and are the most usual type of contract. They are signed for the useful life of the worker and may be terminated on the grounds established in the Labor Code.

### **Fixed-Term Contract**

The duration of these contracts is set at the time of signing. They have a maximum duration of one year or, exceptionally, two years in the case of managers or persons with a professional or technical qualification from a higher education institution. Fixed-term contracts may be renewed only once and, if renewed a second time, become indefinite. This is also the case if, with the knowledge of the employer, a worker continues to render services once a contract has expired.

### **Piecework Contract**

In this case, the employee is hired for a specific material or intellectual task whose duration is also that of the contract.

### **Professional Services Contract**

These contracts are governed by civil or commercial law, depending on the case, since they do not comply with the assumptions of a labor relation or, in other words, subordination and dependence, continuity and the provision of personal services.

## Nationality of employees

Under Chilean labor law, there is a limit on the number of foreigners that a company may employ. Article 19 of the Labor Code establishes that, in companies with more than 25 employees, at least 85% must be of Chilean nationality. Companies with up to 25 employees are exempt from this norm.

This percentage is calculated over the total number of workers that an employer has in Chile, not in each branch separately.

There are some exceptions to this norm:

Specialized technical personnel not available locally are excluded; the employer must be able to prove this in the case of an inspection.

A foreigner will count as Chilean if married to a Chilean, the parent of Chilean children or the widow or widower of a Chilean.

Foreigners will also count as Chileans if they have been resident in the country for more than five years, without taking into account involuntary absences.

## Remunerations

Remunerations are the money and other benefits that can be valued in money terms which the employee must receive from the employer as a result of the work contract. Transport and meal allowances, cash loss, wear and tear of tools, travel expenses, family benefits, redundancy pay for years of service and reimbursement of work-related expenses are not considered remunerations.

Remunerations may be set by unit of time – day, week, fortnight or month – as well as in piece rate terms. The unit of time may, in no case, exceed a month.

In Chile, compensation must be mutually agreed by the employee and employer. It cannot, however, be less than the minimum monthly wage set annually by law for workers between 18 and 65 years of age. In 2012, this reached 193,000 Chilean pesos and, for over-65s and under-18s, 144,079 Chilean pesos.

## Holidays

Employees with more than one year of service are entitled to 15 working days' holiday a year on full pay. However, employees in the Magallanes Region and Chilean Antarctica, the Aysén Region and the Palena Province are entitled to 20 working days' holiday a year.

Holidays are given preferably in spring or summer and, taking into account the needs of the company, must be taken in one block. However, periods of more than ten working days can be split up by mutual agreement. Holidays may not be exchanged for money.

## Social security

### ■ Pension funds

All employees must be affiliated to an Administradora de Fondos de Pensiones, AFP (Pension Fund Administrator) and the employer must deduct the amount of their contribution from their earnings and pay it into the corresponding AFP. The formalities for joining an AFP are the responsibility of the employee who is free to choose which AFP to use. The AFP will, in turn, notify the employer of the amount to be paid.

The amount to be paid comprises the following items: 10% of the gross wage which is paid into the contributor's individual savings account to finance future pension rights and approximately 2.3% for disability and surviving dependents' insurance and the AFP's commission fee. The minimum total deduction is, therefore, approximately 12.3% of the employee's gross wage.

### ■ Health insurance

For healthcare coverage, there is a minimum legal deduction of 7% of the gross wage, although the employee may agree a higher amount with the insurer. Each month, the employer must pay this amount into either the state Fondo

Nacional de Salud, FONASA (National Health Fund) or the private Institución de Salud Previsional, ISAPRE, (Health Insurance Institution) of the employee's choice.

As in the case of AFPs, affiliation to a health insurer is the responsibility of the employee. FONASA or the ISAPRE must notify the employer of the amount to be paid monthly.

## ■ Enforcement of regulation and labor courts

### Enforcement

Labor regulation is enforced by the Dirección del Trabajo (Labor Inspection Service), a government agency whose strategic mission is to ensure compliance with the corresponding norms and their correct interpretation.

### Labor Courts

Chile's labor courts are independent tribunals, with specialized judges, and see exclusively labor issues in oral, public hearings. The types of cases seen by these courts are:

- Disputes between employers and employees with respect to the application of labor regulation or that arise from the application of a work contract.
- Disputes arising from the application of regulation on union organization and collective bargaining.
- Cases relating to the application of pension or social security regulation, presented by active employees, employers and retired people.
- Appeals against decisions by government authorities on labor, pension or social security issues.
- Cases seeking to establish the employer's responsibility with respect to work place accidents or professional illnesses.
- All other matters that the law defines as within the powers of these courts.



**For further information, see:**

Labor Inspection Service ([www.dt.gob.cl](http://www.dt.gob.cl)).

## Protection of the environment

In Chile, certain economic projects must be submitted to the Environmental Impact Evaluation System (SEIA). These are:

Aqueducts, reservoirs or artificial lakes and siphons.

High-voltage transmission lines and their substations.

Power plants of more than 3 MW.

Nuclear reactors and establishments and related installations.

Airports, bus, truck and railway terminals, railway lines, service stations, highways and public roads that may affect protected areas.

Ports, navigation channels, shipyards and sea terminals.

Urban or tourism development projects.

Regional urban development plans, inter-municipal district plans, municipal zoning plans and sectional plans.

Mining development projects, including coal, oil and gas, comprising prospection, exploitation, processing plants and disposal of waste and waste rock.

Oil, gas and mining pipelines and other similar installations.

Manufacturing installations, such as metallurgical, chemical and textile plants, plants for the production of construction materials and metallic equipment and products and tanning installations of industrial dimensions.

Agribusiness plants, slaughterhouses, breeding plants and stables, dairy and animal fattening plants of industrial dimensions.

Forestry development or exploitation projects on fragile land, land covered with native forest, wood pulp, paper paste and paper industries, chipping and timber plants and sawmills of industrial dimensions.

Projects for the intensive exploitation, cultivation and processing of hydrobiological resources.

Habitual production, storage, transport, disposal or reuse of toxic, explosive, radioactive, inflammable, corrosive or reactive substances.

Environmental improvement projects such as wastewater and drinking water systems, plants for treatment of water or solid waste of household origin, landfills, submarine outfalls and systems for treatment and disposal of liquid or solid industrial waste.

Construction, programs or activities in national parks, national reserves, natural monuments, reserves in virgin areas, nature sanctuaries, marine parks, marine reserves or any other officially protected area, in those cases in which they are permitted by the corresponding legislation.

Massive application of chemical products in urban areas or rural areas close to population centers or water courses or bodies that may be affected.

Hunting grounds.

Infrastructure concessioned for building and exploiting the subsoil of fiscal lands of public use.

Projects or activities not included on this list may also be voluntarily submitted to the SEIA.

The SEIA is a technical service administered by the Environmental Evaluation Service (SEA), a decentralized government agency responsible for evaluating projects in accordance with the regulation in force, fostering and facilitating citizen participation in the process.

## Evaluation procedure

The developer of a project or activity submitted to the SEIA must present either an Environmental Impact Declaration (DIA) or, if the project generates or entails any of the following effects, characteristics or circumstances, an Environmental Impact Study (EIA):

Risk to the health of the population due to the quantity and quality of effluents, emissions or waste.

Significant adverse effects on the quantity and quality of renewable natural resources, including the ground, water and air.

Resettlement of human communities or significant changes in the way of life and customs of human groups.

Location near centers of population, resources and protected areas, priority conservation sites, protected wetlands and glaciers that may be affected as well as the environmental value of the area where they would be located.

Significant disturbance in terms of magnitude or duration to the scenic or tourist value of an area.

Disturbance of monuments, sites of anthropological, archaeological or historic value and, in general, corresponding to the area's cultural heritage.

Once the DIA or EIA has been evaluated, there follows a period of 60 days during which any citizen organization, company or individual – in the latter case, directly affected by the project – can present opinions or objections which, if accepted, must be taken into due consideration in the grounds for granting the corresponding Resolución de Calificación Ambiental (RCA) or environmental permit. The persons or organizations that presented the said observations will receive notification of this Resolution.

If clarifications, rectifications or extensions that substantially affect the project are presented during evaluation of the EIA, the corresponding government agency must offer a new period of 30 days for citizen participation during which other deadlines for the EIA's evaluation will be suspended.

In addition, under Convention 169 of the International Labour Organization (ILO) which Chile has ratified, indigenous peoples have the right to be consulted on legislative or government matters that could affect them directly and can participate in the preparation, application and evaluation of development plans and programs.



**For further information, see:**

Environmental Evaluation Service (SEA) ([www.sea.gob.cl](http://www.sea.gob.cl)).

Ministry for the Environment ([www.mma.gob.cl](http://www.mma.gob.cl)).

Ministry of Social Development

([www.ministeriodedesarrollosocial.gob.cl](http://www.ministeriodedesarrollosocial.gob.cl)).

# Intellectual property

Chile has two institutions with powers relating to intellectual property: the Industrial Property Institute (INAPI), for patenting inventions, utility models, commercial and collective brands, certification and geographic indications and denominations of origin, and the Department of Intellectual Rights of the Directorate of Libraries, Archives and Museums (DIBAM) for copyright and other related rights (performing artists and phonographic producers).

## Registering a trade mark

The protection awarded to a trade mark is territorial – or, in other words, comprises only Chile – and temporary, lasting for ten years but renewable indefinitely for further periods of ten years on payment of the corresponding fee. The following steps are required in order to register a trade mark, indication of origin or geographic denomination:

### ■ Application for registry

Applications for the registry of an industrial property right may be presented in person or electronically.

In the former case, the corresponding form must be presented in INAPI, either personally or by a representative with the respective power of attorney. The procedure has a standard charge about which information can be obtained at INAPI. The documents must include a sheet indicating the number of the application and the trade mark as well as the identity of the applicant and, in the corresponding cases, the applicant's representative.

### ■ Formal examination

Once an application for registry has been received, INAPI will carry out a formal examination and may either accept the application or make observations.



**If the application is accepted:**

The applicant must publish a paid extract of the application in the Diario Oficial (Official Gazette), which has an office in INAPI, within the legally established period of 20 working days as from its acceptance or will otherwise be understood to have desisted from the application. If no objections are presented, the application is forwarded for final review to the Head of the Department of Industrial Property who will issue the definitive resolution.

**If observations are made:**

If any error or omission is detected, the applicant has 30 days to present the corresponding corrections or clarifications or will otherwise be understood to have desisted from the application. In addition, once the application has been published in the Diario Oficial, third parties have 30 working days to present objections.

**Formal examination**

Once an application for registry has been received, INAPI will carry out a formal examination and may either accept the application or make observations.

Accept the application in which case the applicant has a period of 60 days from receiving notification of the acceptance in which to pay and provide proof of payment of the definitive duties. After this period, the applicant will receive the Trade Mark Certificate.

Reject the application in which case the applicant can appeal to the Industrial Property Tribunal through a lawyer.

**Registering a patent**

The procedure for registering a patent involves the following stages:

**Acquisition of forms**

In order to register a patent, the corresponding application forms and technical information must be acquired from INAPI and filled out using a typewriter or computer with details of the identity of the applicant, inventor and, in the corresponding cases, representative, including also a title that gives a clear and accurate idea of what is to be patented.

On the Technical Sheet, the applicant must provide a summary of the invention, its field of application and the technical problem it seeks to resolve and, optionally, a diagram. This summary may not exceed 1,600 characters.

If the applicant appoints a representative, a power of attorney must be included. In addition, if the applicant is not the inventor, a transfer of rights must be included.

### ■ Preliminary examination

Once an application for a patent has been presented, INAPI carries out a preliminary examination to verify that all the documents corresponding to the type of application have been presented, either continuing with the procedure or making observations.

#### **If observations are made:**

The applicant must respond to the observations within 60 working days, presenting the corrections, clarifications or corresponding documents. The application will otherwise be understood not to have been presented.

#### **If the application is accepted:**

If no observations are made or these are addressed opportunely, the application is accepted for processing. The applicant must fetch an extract of the application from INAPI and publish this in the Diario Oficial (Official Gazette) within 60 working days of the acceptance or will otherwise be understood to have desisted from the application. In order to restart the process, the applicant must ask for the file to be reopened and publish the extract within 120 working days as from the date of the resolution in which the application was declared abandoned. The application will otherwise be stored definitively in a non-public archive.

## ■ **Objections**

Any interested party can present objections to the patent application within a period of 45 days as from the publication of its extract in the Diario Oficial on the grounds that it does not comply with patentability requirements or violates the party's rights.

## ■ **Expert examination**

Within 60 days as from the end of the period for presenting objections, regardless of whether any have been presented, the applicant must pay an amount corresponding to the fees of an expert witness and provide proof of this payment to INAPI. This must be deposited in Current Account N° 900122-1 held by "Instituto Nacional - Peritos" at BancoEstado.

If the applicant does not provide INAPI with proof of this payment within 60 days, the application will be understood to have been abandoned. In order to restart the process, the applicant must ask for the file to be reopened and provide proof of the payment within 120 working days as from the date of the resolution in which the application was declared abandoned. The application will otherwise be filed definitively.

Once the fee has been paid, INAPI appoints an expert witness who has 60 working days to present a written technical analysis of the application. The report will express an opinion on its compliance or otherwise with patentability requirements.

If the expert witness makes observations, the applicant has 60 working days in which to respond. If no observations are made, the application is subjected to formal review after which it is in condition to be accepted.

## ■ **Resolution and definitive acceptance**

If the application fulfills patentability requirements, the National Director of INAPI will, after a formal review of the information, issue the resolution granting the industrial property right.

## ■ Payment of duties

Once the application has been definitively accepted, the applicant must obtain a payment order from INAPI and pay the duties corresponding to the patent in any commercial bank. Proof of this payment must be presented to INAPI within 60 working days of receiving notification of the resolution of definitive acceptance, together with a copy of the payment order duly stamped by the bank. On receiving this proof, INAPI will assign a registry number to the industrial property right.

If payment is not made and proof not presented within the stipulated period, the application will be understood to have been abandoned.

## ■ Certificate

After payment, INAPI will proceed to register the patent and, at the applicant's request, will provide a certificate of ownership of the industrial property right in the name of a specific person.

## ■ Duration of patent

Patents for inventions have a duration of 20 years as from the date of presentation of the application to INAPI. In the case of utility models, industrial designs, industrial drawings, layout designs and topography of integrated circuits, they have a duration of ten years. These periods are not renewable.

## Copyright

Copyright involves two equally important aspects: firstly, the economic rights that allow their owner or legal holders to benefit from the exploitation, reproduction, communication and dissemination of the corresponding literary or artistic work through any means or procedure and, secondly, the personal, non-transferable and inalienable moral rights such as the authorship and integrity of the work.

DIBAM's Department of Intellectual Rights has only one office, located in central Santiago, and work cannot be registered electronically. The Department offers the following services:

Registry of copyright: Registry of original literary, artistic and literary-scientific creations using any vehicle or support, tangible or intangible, that include photographs, design, databases or the compiling of data, software, engineering and architectural projects, films, web pages and characters.

Registry of contracts for the transfer and edition of copyright.

Registry of related rights corresponding to performing artists, phonographic producers and broadcasters.

Registry of work recorded using a phonogram by a phonographic producer who is the individual or legal entity responsible for its first recording.

Registry of work belonging to the artists performing or implementing it.

Registry of contracts for the transfer of related rights.

Issue of certificates of registry of work.

Registry of pseudonyms.

Provision of legal information, related to the Intellectual Property Register, for use as evidence by national or international prosecution services or specialized bodies.

Annotation of embargoes and prohibitions related to copyright or related rights issued by prosecution services.



**For further information, see:**

National Industrial Property Institute (INAPI) ([www.inapi.cl](http://www.inapi.cl)).

Directorate of Libraries, Archives and Museums (DIBAM)  
([www.dibam.cl](http://www.dibam.cl)).

Education Ministry ([www.mineduc.cl](http://www.mineduc.cl)).

## Registering a website in the .cl domain

NIC Chile, an organization that forms part of the University of Chile, is responsible for maintaining the register of websites using the .cl domain.

Applications for the registry of websites on the .cl domain can be presented by individuals domiciled in Chile as well as by state and private companies, foundations and other public and private legal entities with authorization to operate in Chile.

Individuals and legal entities not resident in Chile can apply for registry through a representative domiciled in the country. This representative will act as the administrative contact and will be considered as the applicant but the website will be registered in the name of the person on whose behalf the representative acted.

### Electronic application

Applications are only received electronically through either e-mail or [www.nicchile.cl](http://www.nicchile.cl). A third party who acts as intermediary for the preparation or filing of the application does not have any right over the domain name.

Applications for registry of domain names already on the Registry of .cl Domain Names will not be accepted.

### Publication and payment

On receiving an application, NIC Chile will publish it within the following three working days on a list of pending applications where it will remain during 30 consecutive days for the information of potentially interested parties who, if they consider their interests affected, can present their own application for the domain name.

During this period, however, NIC Chile reserves the right to temporarily enable the technical operation of the requested domain name so that the applicant can carry out technical tests, without this representing a commitment to approve the application. If there is more than one pending application for registry of the same domain name, this temporary enablement can only be granted to the application that was received first.

Each applicant must pay the corresponding fee within a period of 20 consecutive days as from receipt of the application.

### Dispute settlement

Any conflicts that arise with respect to the registry, processing and revocation of .cl domain names will be resolved through a mediation and arbitration procedure. Initially, they are submitted to mediation and, if this is unsuccessful, to arbitration. In the latter case, the parties can appoint an arbitrator by mutual consent or NIC Chile will otherwise do so from a list that will be posted on its website.



**For further information, see:**

NIC Chile - University of Chile ([www.nicchile.cl](http://www.nicchile.cl)).

# Chile's tax structure

## Income Tax

This is a direct tax on a person's income which results from an investment, the return on a certain capital, payroll employment or self-employment.

Persons resident or domiciled in Chile are subject to tax on income derived from any source, either in Chile or overseas, while persons not resident or domiciled in Chile are taxed only on income generated in Chile. As a general rule, income is considered to originate in Chile when it arises from assets located in the country or activities undertaken there.

A foreigner who takes up residence in Chile is taxed only on income from Chilean sources during the first three years in the country. This period can be extended in some special cases.

Income tax is underpinned by three basic principles:

It is ultimately individuals who are taxed and taxes paid by companies are only on account of the final taxes their owners will pay.

The tax base must comprise all the incomes received or accrued by a company during the tax period, referred to as Liquid Taxable Income.

The owners of a company or its partners, whether resident or non-resident, only pay taxes once they withdraw their profits.

Corporations, stock companies and the permanent establishments of overseas companies are subject to a tax rate of 35% on the total paid and which the law does not consider expenditure for tax purposes. In the case of other types of companies, the owners or partners must recognize all non-deductible expenditure as income for personal tax purposes.



## ■ First Category Tax

This is a tax on business profits that is levied on income deriving from capital and from companies that undertake commercial, industrial, mining and other activities. It is calculated on the base of the liquid profits obtained or, in other words, the income accrued or received less expenditures. Returns must be filed annually in April of each year for all the profits received during the previous calendar year.

At present, this tax is charged at a rate of 20%. Taxpayers are, however, advised to check the current rate periodically on [www.sii.cl](http://www.sii.cl).

Rates of First Category Tax, 2004 - 2013				
2004 - 2010	2011	2012		2013 (on wards)
		Jan-Sept	Sept-Dec	
17%	20%	18.5%	20%	20%

Source: Internal Revenue Service ([www.sii.cl](http://www.sii.cl)).

In some activities such as agriculture, mining and transport, taxpayers can opt to use a system of estimated income.

The First Category Tax paid by a company can be used as a credit, in accordance with the mechanism established for setting up the Taxable Profits Fund (FUT), against the Complementary Global Tax or the Additional Tax to which its owners, partners or shareholders are liable for profits withdrawn (in cash or kind) or dividends distributed.

All companies must maintain a FUT register, establishing their income on the basis of full accounting and the general balance sheet, for the control of the profits generated, their withdrawal or distribution and those profits whose withdrawal or distribution is pending as well as for the control of credits related to these profits.

## ■ Specific Tax on Mining

This tax is levied on the operational income obtained by the operator of a mine or, in other words, an individual or legal entity that extracts concessionable mineral substances and sells them in any state of production.

Mining operators with annual sales exceeding a value equivalent to 50,000 tonnes of fine copper are subject to a progressive rate of between 5% and 14%.

Mining operators with annual sales of a value equivalent to over 12,000 tonnes but no more than 50,000 tonnes of fine copper are subject to a progressive rate of between 0.5% and 4.5%.

Mining operators with annual sales of a value equivalent to no more than 12,000 tonnes of fine copper are exempt from this tax.

The value of a tonne of fine copper is calculated in accordance with the average for the corresponding commercial year on the London Metal Exchange.

Operational income from mining is calculated on the basis of a scheme established by law under which certain quantities or items indicated by the norm which established this tax are added to or subtracted from the base for payment of First Category Tax.

## ■ Second Category Tax

This progressive tax applies to income with its origin in payroll employment, such as wages, pensions (except those with their origin overseas) and ancillary or complementary income. It is levied according to a scale of rates, ranging from a first bracket which is exempt to a top bracket with a marginal rate of 40%. It is calculated over wages and/or remunerations from work, net of social security and health insurance contributions.

This tax must be withheld and paid monthly by the corresponding employer or payer of the income. In order to maintain the progressive nature of the tax, employees with more than one employer must add all income received from different sources and include it in the corresponding rate bracket. The

tax must then be re-calculated in April of the year following that in which the income was received.

An employee with only one employer and no other income in a given tax year is not required to submit an annual tax return since the only tax levied on this person's income has been withheld monthly by the employer or payer of the income.

Persons receiving income from professional activities or any other lucrative occupation exercised independently are not subject to Second Category Tax but are liable to pay Complementary Global or Additional Tax. They are subject to a withholding or provisional payment equivalent to 10% of their gross income at the time it is received. This serves as a credit against the personal taxes indicated above and, if the tax withheld is more than the tax due, reimbursement can be claimed by the taxpayer in the cases indicated by law.

### ■ **Complementary Global Tax**

This annual tax is levied on all the income liable to First or Second Category Tax that is received by individuals resident or domiciled in Chile.

It is calculated on a progressive scale of rates by income level, ranging from a first bracket which is exempt to a top bracket with a marginal rate of 40%. Returns must be filed and the tax paid in April of the year following that in which the income was received (with rates and brackets which are the same as for Second Category Tax but with an annual base).

In order to calculate the amount of Complementary Global Tax, individuals who withdraw profits or receive dividends from companies must also include in their tax base an amount equivalent to the First Category Tax paid on this income. The scale of rates for Complementary Global Tax must then be applied to this base, giving the amount of tax due.

Taxpayers are entitled to use the amount of First Category Tax paid by the company and included in this calculation as a credit.

## ■ Additional Tax

Additional Tax is levied on income obtained from Chilean sources by individuals and legal entities not domiciled or resident in Chile when the income is available from Chile to the person resident overseas. Depending on the type of income, this tax is withheld or an annual tax return must be filed.

The general rate of Additional Tax is 35% and this applies to dividends, the withdrawal and/or remittance of the profits of corporations, partnerships and the permanent establishments of overseas companies. Lower rates, however, apply for some types of income.

Rates of Additional Tax	
Concept	Rate %
<b>Dividends and remittances</b> Dividends distributed by corporations, stock companies and limited partnerships established in Chile and remittances of profits from other types of companies.	35
<b>Shares or rights</b> Income from the sale of shares or rights in a company These may be liable to First Category Tax as the only tax.	35
<b>Trade marks and patents</b> Fees paid for the use or exploitation of trade marks, patents, formulas and other similar services.	30
<b>Patents for inventions</b> Fees paid for the use or exploitation of patents on inventions, utility models, industrial designs and drawings, layout designs or the topography of integrated circuits and new varieties of vegetables.	15*
<b>Computing programs</b> Fees paid for the use or exploitation of computing programs understood as a set of instructions to be used directly or indirectly in a computer or processor in order to carry out or obtain a certain process or result, contained in a cassette, diskette, disk, magnetic tape or other support.	15*

<b>Cinema and television</b>	20
Overseas payments to foreign distributors or producers for material to be shown in the cinema or on television.	
<b>Publishing rights</b>	15
Fees paid for the use of publishing or authorship rights on books.	
<b>Interest payments</b>	
- General rate.	35
- Rate on interest paid to overseas banks and financial institutions that comply with the requirements established by law.	4
<b>Services rendered overseas</b>	35
Remuneration for services rendered overseas.	
<b>Engineering or technical work</b>	15
Fees paid for engineering or technical work and for those professional or technical services that an individual or entity specializing in a science or technique provides through advice, a report or drawing provided in Chile or overseas.	
<b>Scientific, cultural or sporting activities</b>	
Remuneration arising exclusively from the work of foreign individuals who have undertaken scientific, cultural or sporting activities in Chile.	20
-Premiums on insurance taken out with companies not established in Chile.	22
-Rate for reinsurance.	2
Sea transport to and from Chilean ports provided by foreign companies.	5
Rental, sub-rental and chartering of foreign vessels.	20
Rental of capital goods (a rate of 5% is assumed for each quota).	35

\* In special circumstances established by law, this rate may be 30%.

\*\* In special circumstances established by law, this rate may be 20%.

This tax is calculated by adding an amount equivalent to the First Category Tax paid on taxable profits to distributed profits and applying the rate of Additional Tax to this base. The First Category Tax that was added is then deducted as a credit. This applies only in the case of income also liable to First Category Tax and not in those cases where Additional Tax is the only tax.

This can be illustrated as follows:

<b>First Category Tax: Rate of 20%</b>	
Taxable profits in Chile	1,000
First Category Tax (20%)	(200)
Distributed profits	800
Dividends received by non-residents	800
Plus First Category Tax	200
Base for Additional Tax	1,000
Rate of Additional Tax (35%)	350
Credit for First Category Tax	(200)
<b>Total tax to be paid on distributed profits</b>	<b>150</b>

Additional Tax is normally paid through a withholding mechanism and must be withheld and paid by the payer of the income.

## Sales or services taxes

### ■ Value Added Tax (VAT)

VAT is Chile's main consumption tax. It is levied at a rate of 19% on sales of movable and immovable physical goods as well as on services rendered or used in the country. The same rate of 19% also applies to imports, whether habitual or not, by any individual or legal entity.

It is also levied on fiscal institutions, semi-fiscal institutions, autonomous state bodies, municipal councils and the companies that belong to these entities or in which they have a stake.

VAT returns and payments must be made monthly and the amount is calculated on the basis of the difference between the tax debit and the tax credit. If the latter is larger, the difference can be used in subsequent periods

Exporters are exempt from VAT on their sales overseas and are entitled to reimbursement of VAT on goods and services acquired as part of their export activity.

### ■ Special taxes on the sale of certain products

Special taxes, additional to VAT, apply to certain products. Charged on the same tax base as VAT, they are levied on the import and/or sale of these goods, whether habitual or not. Taxpayers are advised to check the current rates of these taxes periodically on [www.sii.cl](http://www.sii.cl).

### **Tax on alcoholic and non-alcoholic beverages and similar products**

Levied on the same tax base as VAT, this is charged at rates that range from 15% to 27% depending on the alcohol content. Natural or artificial non-alcoholic beverages to which colorants, flavoring or sweeteners have been added are liable to a rate of 13%. Retail sales to end consumers are not subject to this regime.

### **Tax on luxury products**

Sales or imports of luxury goods are subject to an additional 15% tax that is paid together with VAT. In some cases, it is levied only on the first sale or import of the product but, in others, also applies to subsequent sales as in the cases of gold, platinum, ivory, jewelry, precious stones and natural or synthetic furs. Pyrotechnic products, except those used in manufacturing, mining, agricultural or luminous signage, are subject to a rate of 50%.

## Monthly Tax Unit (UTM)

The *Unidad Tributaria Mensual* (UTM), or Monthly Tax Unit, is an indicator expressed in Chilean pesos whose amount is set by law and is adjusted monthly in line with the Consumer Price Index (IPC).

### ■ Specific taxes

#### **Tax on tobacco**

This tax is levied on the price to the consumer, including all other taxes, and rates differ depending on the product. Rates for 2013 are 52.6% on cigars, 60.5% on cigarettes and 59.7% on processed tobacco.

#### **Tax on fuels**

The law establishes a tax on the first sale or import of automobile gasoline and diesel. This is levied on the producer or importer, with the tax base calculated according to the quantity of fuel expressed in cubic meters. In the case of diesel, it is charged at a rate of 1.5 Monthly Tax Units (UTMs) per cubic meter and, for automobile gasoline, 6 UTMs per cubic meter.

### ■ Other Taxes

#### **Stamp Tax**

In general terms, stamp tax is levied on documents or operations that involve the lending of money such as bills of exchange or promissory notes.

It is charged at fixed and variable rates. Bills of exchange, promissory notes, simple loans, the transfer of invoices or accounts for collection, bank discounting of bills, loans and any other document, including those issued in dematerialized form, that contain a lending operation will, as from 2013, be subject to a rate of 0.033% of their amount for each month or part of a month between their dates of issue and maturity, with an



upper limit of 0.4%. For sight instruments or those without a maturity date, a rate of 0.166% of their amount applies.

### **Inheritance and Gift Tax**

This progressive tax is levied on the net value of the transfer of property as a result of the death of a person or gifts made during the person's life.

It varies depending on the quantity or amount involved, the objective or purpose of the transfer or gift and the family relationship to the beneficiary.

In the case of inheritance tax, this must be paid within two years as from the death of the person leaving the legacy. In the case of donations, the tax must be calculated and paid prior to obtaining the corresponding insinuación, the judicial resolution authorizing the donation.

### **Property Tax**

Property tax is calculated on the base of the property's assessed value. It is an annual tax but may be paid in four installments in April, June, September and November. For non-agricultural real estate, it is charged at an annual rate of 1.2% and, for agricultural real estate, 1%. Reductions, however, apply if the property is used as housing or the assessed value is below certain limits.

### **Business License (Municipal Taxes)**

Persons exercising a profession or undertaking a commercial or industrial activity must pay an annual tax to the government of the municipal district in which this takes place. In the case of persons with a professional activity, a fixed amount is levied while, for commercial and industrial activities, a rate of between 0.25% and 0.5% is charged on the own capital of the company undertaking the activity, with an upper limit of 8,000 Monthly Tax Units (UTMs).

## Tax on Foreign Trade

Imports are subject to an ad valorem duty that varies depending on the type of goods but averages around 6%. It is calculated on the base of the CIF (Cost, Insurance and Freight) value. VAT (19%) is subsequently levied on the CIF value plus the ad valorem duty as well as any special taxes that apply. The National Customs Service ([www.aduana.cl](http://www.aduana.cl)) is responsible for enforcing payment of taxes on foreign trade.

## Taxes on Casinos

In Chile, entry into casinos is subject to a tax equivalent to 0.07 Monthly Tax Units (UTMs) while casino operators are liable to a tax of 20% on their gross income, net of VAT and Provisional Monthly Payments (PPMs).

## Tax on Second-Hand Goods

When the import of second-hand goods is authorized, these are subject to a tax of 3% of their CIF value in addition to the other taxes to which they are liable. However, second-hand goods from a country with which Chile has signed a trade agreement are exempt from the ad valorem duty or entitled to a percentage reduction.



**For further information, see:**  
Internal Revenue Service ([www.sii.cl](http://www.sii.cl)).

# The tax life cycle for foreign investors

## 1 Domicile or Residence

A person is considered to be domiciled in Chile if it can be assumed from the person's activities that he or she wishes to remain in the country. This does not necessarily depend on the person's presence in Chile but on other circumstances that indicate the intention to remain there.

A person is considered resident in Chile if he or she is there for more than six months in a calendar year or more than a total of six months in two consecutive tax years.

## 2 Obtaining a Tax Number (RUT)

### ■ Normal procedure

All taxpayers in Chile have a tax number which is commonly referred to by its acronym, RUT. In the case of individuals, this number is the same as that of the National Identity Card issued by the Civil Registry and also used for other administrative purposes. In the case of legal entities and foreign investors, the Internal Revenue Service (SII) is responsible for assigning a RUT.

Foreign investors must obtain a RUT in the following cases:

■ Non-resident companies that invest in Chile.

■ Individuals and legal entities not resident or domiciled in Chile that participate in companies as partners or shareholders.

■ Persons not resident or domiciled in Chile who open agencies or branches there or undertake activities through a permanent establishment.

■ Non-resident individuals who act as representatives or are tourists, international officials and members of their families who reside in Chile and other non-resident persons who invest in the country as, for example, through the acquisition of real estate.

If an investment implies undertaking an economic activity in Chile, it is also necessary to comply with the procedure for starting a business.

### ■ Simplified procedure

Individuals and legal entities not resident or domiciled in Chile who invest there in order to obtain income by buying and selling shares in listed corporations, fixed-income instruments, instruments of financial intermediation and quotas in mutual funds or through certain contracts can use a simplified mechanism for obtaining a RUT through institutions that act as custodians. If a custodian is not used, investors may obtain a RUT through their stockbrokers.

## 3 Starting a Business

The Iniciación de Actividades or Business Start-Up Statement is a sworn statement through which a taxpayer informs the SII of plans to undertake activities that may be liable to pay tax.

In the case of persons not resident or domiciled in Chile, this statement must be presented when the investment has been made by setting up a company or permanent establishment in Chile. As a result, investors not domiciled or resident in Chile who only obtain income from movable capital must obtain a RUT but do not need to present a Business Start-Up Statement.

## 4 Stamping Documents

Stamping documents is the procedure through which the documents and books required for a taxpayer's economic activities are legalized and rendered admissible. Under this procedure, the SII authorizes a certain number of documents that may be issued electronically and/or embosses each document and its copies. All taxpayers who have presented a Business Start-Up Statement must carry out this procedure.

## 5 Updating or Modifying Information

All taxpayers must inform the SII of changes that include their name or identification, company name, addresses and branches, lines of business or activities and capital increases or reductions.

## 6 Administrative Procedures

This procedure refers to the requests or communications that taxpayers may present on matters relating to their tax life cycle such as requests for the reimbursement or credit of taxes paid in excess, notification of the loss of documents, requests for changes in their accounting system or the waiving of interest and fines.

## 7 Sworn Statements

All taxpayers, whether individuals or companies, must present sworn statements to the SII about all the other taxpayers involved in transactions or payments related to their business through, for example, income, tax benefits, interest, withheld tax, wages and dividends. On the basis of this information, the SII prepares a draft annual return for taxpayers.

## 8 Filing Tax Returns and Paying Taxes

Employers, financial institutions, businesses and all other entities that withhold taxes or pay income and interest or make other types of payment about which the SII should be informed must file tax returns.

Monthly tax returns must be filed by:

Companies that pay First Category Tax and persons who work independently and are obliged to make Provisional Monthly Payments (PPMs) on account of their annual tax payments.

Employers who must withhold the corresponding taxes on behalf of their employees.

Taxpayers liable to VAT.

Returns must be filed within the first 12 days of the month following the period in which the tax was withheld, using Form 29 (Monthly Declaration and Simultaneous Payment of Taxes). If a taxpayer uses electronic invoices and files returns electronically, the form may be presented within the first 20 days of the corresponding month.

In the case of persons not resident or domiciled in Chile, withheld Additional Tax must be paid monthly during the following month using Form 50.

In April of each year, taxpayers liable to First Category Tax and/or Complementary Global or Additional Tax must file an annual tax return and pay the taxes corresponding to all the income received in the previous calendar year, using Form 22 for this purpose. Taxpayers with an Internet password can file their returns and pay their monthly and/or annual taxes electronically.

## 9 Tax Audits

A tax audit is the process through which the SII verifies taxpayers' compliance with their tax obligations.

The SII notifies a taxpayer in writing of its decision to carry out an audit, requesting the presentation of the relevant documents which the taxpayer is obliged to supply. If the taxpayer fails to present the

documents requested in this notification, this is considered an obstruction of the SII's inspection powers and, in this case, the SII will send a second audit notification under threat of legal sanctions. If the taxpayer still does not respond, the SII can ask the courts to apply the corresponding sanction.

After reviewing the documents, the SII will determine whether the taxpayer's obligations have been correctly fulfilled or not. In the latter case, taxpayers who admit to the situation can voluntarily rectify their returns.

Taxpayers who do not voluntarily rectify their returns will be served with a Citación (Legal Notice) in which the SII requests in writing that they present additional information to justify their position. This must be presented within a month, with the possibility of an extension of a further month. If a taxpayer provides information in response to a Legal Notice, the SII can consider that this response has been:

**Sufficient:** The difference has been resolved.

**Partial:** The difference has been resolved but only partially.

**Insufficient:** The difference has not been resolved and the SII will proceed to issue a Liquidación (Liquidation), calculating the taxes outstanding, and notify the taxpayer in writing.

Taxpayers who dispute this calculation can, before appealing to the courts, ask for it to be reviewed by the SII under a procedure known as Revisión de la Actuación Fiscalizadora, RAF (Inspection Review).

If it is finally determined that the taxpayer must pay the taxes, the SII issues an Orden de Giro (Payment Order), including the corresponding interest and fines.

## 10 Appeals Procedures

Taxpayers have the right of appeal when they dispute the amount of tax to be paid as determined in Payment Orders, Liquidations or other SII decisions.

Complaints must be presented to the Tax and Customs Court corresponding to the respective region. A request for review by the SII can also be presented previously.

## 11 Closing an Activity

Through the Término de Giro (End of Activity) procedure, a taxpayer advises of the closure of a commercial or industrial activity or any other activity for which a Business Start-Up statement was presented. This advice must be presented to the SII within two months as from the finalization of the activity.

### Destruction of documents

Unused stamped documents that entitle the holder to tax credit as well as waybills, sales invoices, invoices to third parties and invoices for professional services must be handed over to the inspector in charge of the audit who will provide a Certificate of Receipt of Documents for Destruction. Unused stamped documents that do not entitle the holder to tax credit (except waybills, sales invoices, invoices to third parties and invoices for professional services) will be registered and returned to the taxpayer.



**For further information, see:**  
Internal Revenue Service ([www.sii.cl](http://www.sii.cl)).



## Opening a bank account

A bank current account is a contract between a bank and a person under which the former undertakes to fulfill the client's payment orders up to the amount deposited with it or of the stipulated borrowing.

There is no legal impediment to the opening of a joint bank account by two or more persons, who may act jointly or indistinctly, depending on the agreement.

### Minimum requirements for opening a current account

#### Individual

- Proof of identity through presentation of identity card.
- Recent photograph of the size used for identity cards or passports.
- Right thumb print on the client information card held by the bank.
- Updated bank reports for the person opening the account.
- Registry at the bank of the signature to be used on checks.
- Information about activity and solvency (income, goods, debts) as deemed necessary by the bank.
- Registry of a domicile in the country and notification of any change in this domicile.
- Signing of a document setting out the general conditions of the current account.

#### Legal Entity

- Verification that the company has been legally established and its representatives have the due powers.
- Proof of identity through presentation of the company's tax number (RUT).
- All the requirements applying to individuals as regards registry of identity, photograph, thumb print and signature also apply to legal representatives opening an account on behalf of a company.
- All the requirements applying to individuals as regards bank reports, domicile and contract also apply to companies.
- Other requirements that the bank may deem it necessary to establish.

## Closing a current account

A bank current account can be unilaterally closed by its holder at any time.

Before closing a bank current account, the holder is advised to verify that there are no outstanding checks or to leave sufficient funds to cover them. Similarly, it is advisable to previously cancel any standing orders attached to the account.

It is advisable for the holder to inform the bank in writing of the decision to close the account, preferably doing so in the branch where it was opened, and to keep a copy stamped by the bank until the process has been completed.



**For further information, see:**

Superintendency of Banks and Financial Institutions (SBIF)  
([www.sbif.cl](http://www.sbif.cl)).

## Benefits for companies

The State of Chile supports productive activities, entrepreneurship, innovation and the competitiveness of all companies, independently of their origin. It does this through a broad network of special norms and benefits available to companies legally established in the country. It should be noted that Chile does not offer subsidies or tax benefits designed specifically to attract foreign investment.

### Law on Tax-Free Zones

This law, which is of a general nature and establishes an exceptional tax regime for certain geographic areas of the country considered remote, regulates the creation and operation of Tax-Free Zones.

There are, at present, two such zones in the city of Iquique in the Tarapacá Region and the city of Punta Arenas in the Magallanes Region. The former is administered by a corporation in which the State of Chile holds a majority stake while, in the case of the latter, which was established in 1977, its administration through to 2030 was awarded to Sociedad Rentas Inmobiliarias through a public tender in 2007.

These tax-free zones operate under the presumption of customs extraterritoriality and are, in other words, considered to be located outside of Chile. As a result, all the goods imported into the Tax-Free Zone are exempt from customs duties, taxes and other levies. The requirements for operating in a Tax-Free Zone are as follows:

Be registered with the Internal Revenue Service ([www.sii.cl](http://www.sii.cl)).

Be a taxpayer liable to First Category Income Tax.

Have full accounting.

Issue special sales documents.

## R&D Law

The R&D Law is a special norm that entitles Chilean entities that invest in Research and Development (R&D) to a tax credit. It is, therefore, geared to companies liable to First Category Tax that declare their effective income through full accounting.

This incentive allows the company to set against tax payments up to 35% of expenditure on R&D carried out in-house, including with the support of third parties, as well as that outsourced to one of the specialized centers on a Register held by the government's Economic Development Agency (CORFO). The amount that is not a tax credit - 65% of the certified amount - can be treated as expenditure required to produce income, independently of the company's area of activity.

### How to apply?

- 1 Download the terms of the Tax Incentive Program for Private Investment in Research and Development and its appendices which include a complete list of the documents required to apply [www.corfo.cl](http://www.corfo.cl).
- 2 Submit to CORFO the application for certification of R&D contracts or projects.

 To download documents and apply online, see: [www.corfo.cl/incentivotributario](http://www.corfo.cl/incentivotributario).

### Area-Specific Norms

These norms for remote parts of the country apply to all companies that operate in Chile and can also be used for tourism activities. They reflect the State's interest in fostering the more rapid development of certain regions of the country.

They are available in four regions: the Arica and Parinacota Region in the extreme north and the Aysén and Magallanes Regions and part of the Los Lagos Region (its Chiloé and Palena Provinces) in the south. The latter correspond to the area referred to as Chilean Patagonia.

These norms include both general norms, which apply to all the remote regions, and special norms that reflect the particular characteristics and advantages of a specific region, establishing tax benefits, subsidies or grants.

## ■ General norms

### Fund for the Promotion and Development of Remote Regions

This law for remote regions was introduced in order to support the investments that small and mid-sized businesses make in installations, machinery, equipment and pedigree animals for breeding which are directly related to their production process or will form part of their assets. In addition, the law applies to artisan fishing. The fund is annual and non-exceedable and beneficiaries receive an amount equivalent to 20% of the cost of the investment. Applications are evaluated and payments made once the investment has been implemented.

Activities that are directly or indirectly related to large-scale copper and iron mining, industrial extractive fishing and the public sector as well as those companies in which the State or state companies contribute or hold more than 30% are not eligible for this benefit.

Small and mid-sized businesses are defined as those whose net annual sales do not exceed 40,000 Unidades de Fomento (UFs), equivalent to some 720 million Chilean pesos, and that produce goods and services, except those in the retail sector.

## ■ Special norms

### Tocopilla Law

#### Description

- This law introduced, for a period of 25 years, a preferential customs and tax regime for the Tocopilla municipal district in the province of the same name, located in the Antofagasta Region. It targets manufacturing businesses, with any type of company structure, whose sole purpose

is to produce inputs, parts or spares or repair capital goods for the mining industry. Manufacturing businesses are understood as those which develop a set of activities in factories, plants or workshops that repair capital goods or produce the inputs, parts or spares used to make them. This preferential regime is available to companies that cause an irreversible transformation of the raw materials.

#### **Period of application**

- Until 2027.

#### **Requirements**

- Obtain a resolution from the Governor of the Antofagasta Region.
- Have full accounting.
- Issue special sales documents.

#### **Benefits**

- The company is exempt from First Category Income Tax.
- Imported overseas goods are exempt from the taxes and tariffs and other duties levied by the National Customs Service.
- Sales from the Iquique Tax-Free Zone of goods required for the production processes and capital goods, raw materials, half-finished articles, parts and/or spares used in these processes, machinery and equipment for carrying out the processes or for the transport and handling of the goods as well as the fuels, lubricants and spares required for maintenance are exempt from tax.

## **Navarino Law**

#### **Description**

- This law introduced, for a period of 50 years, tax and customs benefits for taxpayers in part of the Magallanes Region and Chilean Antarctica, targeting companies that undertake exclusively manufacturing, mining, fishing, fish farming, tourism and transport activities, providing that the activity represents a rational use of natural resources and ensures conservation of nature and the environment.

**Period of application**

- Until 2035.

**Benefits**

- The company is exempt from First Category Income Tax.
- Imported overseas goods are exempt from customs duties and stamp tax.
- Exemption from VAT. When the goods are transferred to the Extended Tax-Free Zone of the Punta Arenas Tax-Free Zone not included in the preferential territory, they are taxed as if they had been imported from the Primary Tax-Free Zone.
- Beneficiaries receive 20% of the value of the goods produced in or services provided from the preferential territory to the rest of the country.

**Preferential regime for the Porvenir and Primavera municipal districts (Tierra del Fuego)****Description**

- This norm provides a special customs and tax regime for companies physically established in the Porvenir and Primavera municipal districts of the Tierra del Fuego Province which undertake exclusively manufacturing, agribusiness, agricultural, animal husbandry, mining, fishing, transport and tourism activities, providing that the activity represents a rational use of natural resources and ensures conservation of nature and the environment.

**Period of application**

- Until 2036.

**Benefits**

- The company is exempt from First Category Income Tax on profits accrued or received as a result of its activities.
- Imported overseas goods are exempt from the taxes and tariffs and other duties levied by the National Customs Service.
- Companies with authorization for their installation in the territories covered by this law are exempt from Property Tax on real estate used for their activities.

## Magallanes Region Development Fund (FONDEMA)

This fund is formed with the financial contribution made directly by ENAP, the state oil company, as part of its exploitation of the area's hydrocarbons reserves. Its purpose is to promote, guide, finance and subsidize regional studies, programs and projects that foster business activities, new undertakings for the production of goods and services, conserve the environment and train human resources.

## Benefit for Solar Thermal Systems

Construction companies in Chile, whether of local or overseas origin, are entitled to deduct from their compulsory provisional tax payments a credit equivalent to all or part of the value of solar thermal systems installed in the residential real estate they build in the country.

Solar thermal systems are understood as those that comprise a solar thermal collector, an accumulator and a set of components for capturing, transforming, transmitting and storing solar radiation for use to heat water.

The credit is awarded according to the following brackets:

**100%**

if the construction price\* is up to 2,000 UF.

**40%**

if the construction price is over 2,000 UF and up to 3,000 UF.

**20%**

% if the construction price is over 3,000 UF and up to 4,500 UF.






\*The construction price includes the cost of the land.

## National Network for Support of Companies

Once a company starts its activities in Chile, it has ready access to a broad national network for the promotion of entrepreneurship, innovation and research. This comprises different government services which, in accordance with their mission, offer different programs for the support of companies. The network has the structure shown in the table below:



## Structure of the national network for the promotion of entrepreneurship, innovation and research

Institution	Mission	Contact
<b>CORFO</b> Economic Development Agency	To foster entrepreneurship and innovation in order to increase Chile's productivity and achieve leading international positions on competitiveness.	 <a href="http://www.corfo.cl">www.corfo.cl</a> Address: Moneda 921, Santiago, Chile. Tel.: +56-2-2631 8200
<b>SERCOTEC</b> Technical Cooperation Service	To promote and support initiatives for the improvement of the competitiveness of micro and small businesses, strengthening their owners' management capabilities.	 <a href="http://www.sercotec.cl">www.sercotec.cl</a> Address: Huérfanos 1117, Piso 9. Santiago, Chile. Tel.: +56-2-2675 4300
<b>CONICYT</b> National Commission for Scientific and Technological Research	To advise the government on matters related to scientific development in accordance with two strategic pillars: to foster the formation of human capital and to strengthen the country's scientific and technological base.	 <a href="http://www.conicyt.cl">www.conicyt.cl</a> Address: Canadá 308, Providencia, Santiago, Chile. Tel.: +56-2-2365 4400
<b>PROCHILE</b> Export Promotion Agency	To contribute to Chile's economic development by promoting the country abroad and the sustainable internationalization of its companies.	 <a href="http://www.prochile.cl">www.prochile.cl</a> Address: Teatinos 180, Santiago, Chile. Tel.: +56-2-2827 5100
<b>SENCE</b> National Training and Employment Service	To increase the competitiveness of companies and the employability of people through the implementation of public policies and instruments for the labor training and intermediation market that foster a process of permanent training.	 <a href="http://www.sence.cl">www.sence.cl</a> Address: Huérfanos 1273, Santiago, Chile. Tel.: +56-2-2800 80 10 30

<p><b>INDAP</b> Agricultural Development Institute</p>	<p>To support the development of small agricultural producers through measures geared to the creation and strengthening of human, financial and productive capital that also contribute to overcoming poverty and the sustainability and competitiveness of the country's agriculture.</p>	<p><a href="http://www.indap.cl">www.indap.cl</a></p> <p>Address: Agustinas 1465. Santiago, Chile.</p> <p>Tel.: +56-2-2690 8000</p>
<p><b>SAG</b> Agricultural Inspection Service</p>	<p>To protect and improve productive resources and natural renewable resources in the agricultural sphere and to ensure the safety of agricultural inputs and foods in order to support the sector's sustainable and competitive development.</p>	<p><a href="http://www.sag.cl">www.sag.cl</a></p> <p>Address: Av. Presidente Bulnes 140. Santiago, Chile.</p> <p>Tel.: +56-2-2345 1111</p>
<p><b>FIA</b> Foundation for Agricultural Innovation</p>	<p>To promote and foster innovation in the agribusiness and forestry sector, strengthening capabilities and entrepreneurship in order to contribute to the sustainable development and competitiveness of Chile and its regions.</p>	<p><a href="http://www.fia.cl">www.fia.cl</a></p> <p>Address: Loreley 1582, La Reina. Santiago, Chile.</p> <p>Tel.: +56-2-2431 3000</p>

There are also a number of other institutions that participate in the promotion network, such as PRODEMU, SERNAM, FOSIS and CONADI. However, they have a primarily social mission related to poverty and inclusion.



**For further information, see:**

Internal Revenue Service ([www.sii.cl](http://www.sii.cl)).

National Customs Service ([www.aduana.cl](http://www.aduana.cl)).

Economic Development Agency - CORFO ([www.corfo.cl](http://www.corfo.cl)).

Empresa Nacional del Petróleo - ENAP ([www.enap.cl](http://www.enap.cl)).

## Sector regulation

### Exploration and extraction of minerals

Under Chile's Political Constitution, the State is the absolute and indefeasible owner of all mineral wealth, including all mines. The State of Chile has, however, established a mechanism that allows exploration and exploitation concessions to be awarded to private agents, safeguarded by the right of ownership.

The types of resources on which concessions can be granted must be determined by law and these concessions are always established through a judicial resolution, having the duration and conferring the rights and obligations that the law stipulates. This law will be of an organic constitutional nature. Under a mining concession, the holder must develop the activity required to satisfy the public interest on the grounds of which it was awarded.

Only the ordinary law courts can revoke a concession or resolve any controversies to which it gives rise.

#### Types of resources on which a mining concession cannot be awarded:

- Liquid or gaseous hydrocarbons.
- Minerals under territorial waters.
- Minerals in areas of importance for national security.

In these cases, the right to use, benefit from and dispose of the resources is reserved for the State. Superficial clays, salt flats and sands belong to the owner of the land and, since they are considered minerals, do not constitute deposits.

#### ■ Concessions system

A mining concession is defined as a real and immovable right that is distinct from ownership of the surface area, even when this has the same owner, which can be enforced against the state or any other person and is, moreover, transferable and

transmissible. This right is, in addition, subject to mortgaging, other real rights and, in general, any act or contract, being governed by the same civil laws as other immovable properties. If the State wishes to take advantage of these minerals, it must act as a private agent.

There are two types of concession: for exploration and for exploitation or mining ownership. The former confers the right to investigate and explore while the latter gives the right to explore and exploit and to ownership of the mineral extracted.

In the case of expropriation, compensation must be provided for the losses caused, including the mineral not extracted.

## Use of water

Water use in Chile is governed by a concession process through which ownership of the right to use the resource is acquired.

Chile's Water Code defines water resources as national property for public use and, at the same time, an economic good. It, therefore, permits their privatization through the concession of rights to their use, awarded free of charge and in perpetuity (it does not establish limits on the concession of use rights) and distinguishes between ownership of the water and the land, allowing it to be bought and sold freely. Rights are obtained through inscription while their transfer, transmission, acquisition or loss through prescription are governed by private law.

Under this legal regime, the concession of water rights must comply with three basic principles:

That it is in accordance with the law.

That it does not affect third-party rights.

That the resource is available.

Under the Water Code, a water market exists when transactions among private parties constitute a water redistribution system, a process that favors the concentration of ownership.

The General Water Board (DGA) is the government agency responsible for awarding water rights and controlling and planning their use. As a body that is independent of user sectors, it does not itself implement infrastructure for the use of water.

In order to obtain water rights, an Application for Water Use must be presented to the General Water Director through the office of the DGA in the province where the withdrawal point would be located.

Water rights can be requested by:

#### **Individuals**

- Directly or through a representative.
- Minors through their legal representative.

#### **Legal entities**

- Through their legal representative.

Applications must contain the following information:

Name or company name and RUT of the applicant and, in the case of legal entities, the name of the legal representative.

Address of the office where the application will be presented.

Name of the water course (river, etc.) from which water would be used.

Amount of water to be extracted, expressed in volume and time (for example, L/sec or m<sup>3</sup>/sec), and, in the case of underground water, the maximum flow that would be extracted at any given time, expressed in volume and time, and the total annual volume that would be extracted in cubic meters.

The points at which water would be withdrawn.

Extraction method (mechanical or gravitational).

Nature of the right requested i.e. whether consumptive or not, permanent or eventual, continuous or discontinuous or alternating with other persons.

## Electricity market

Chile's electricity sector comprises the generation, transmission and distribution segments. These activities are undertaken by companies that are 100% private, with the State merely regulating and supervising the market and preparing plans of recommended investment in generation and transmission.

The principal government agency for regulation of the electricity sector is the National Energy Commission (CNE) which is responsible for drawing up the plans, policies and norms required for the proper functioning and development of the country's energy sector, ensuring compliance and advising other government agencies on matters related to energy.

## Structure of the electricity market

### Generation

This segment is formed by the companies that own power plants and is a competitive market with scale economies in variable operating costs and prices that tend to reflect the marginal cost of production.

### Transmission

This segment comprises the transmission lines, substations and equipment used for the transport of electricity from the points where it is produced to consumption or distribution centers. In Chile, transmission is understood as any line or substation of more than 23,000 volts while infrastructure of a lower voltage is considered part of the distribution segment. Generators have free access to transmission and can, in other words, establish rights of way over the available transmission capacity through the payment of tolls.

## Distribution

This comprises the transmission lines, substations and equipment used to distribute electricity to end users located in a specific geographic area. Distributors operate under a regime of public service distribution concessions and are obliged to provide service to their so-called regulated clients at regulated prices. The Electricity Law prohibits vertical integration and generators cannot, therefore, participate in the transmission or distribution segments.

## Electricity consumers (By size of demand)

### Regulated clients

Consumers with a connected capacity of up to 2,000 kW.

### Non-regulated or “free” clients

Consumers with a connected capacity of more than 2,000 kW.

### Clients with the right to choose

Consumers with a connected capacity of over 500 kW and up to 2,000 kW can choose which regime to use but must remain under the chosen regime for at least four years.

Supply can be obtained at non-regulated prices when:

It is for a period of less than 12 months.

A special service quality is required.

If the connected capacity in MW, multiplied by the distance in kilometers of transmission line between the point of connection with the distributor and the nearest primary substation, is more than 20 MW/km.



### For further information, see:

Mining Ministry ([www.minmineria.gob.cl](http://www.minmineria.gob.cl)).

National Energy Commission (CNE) ([www.cne.cl](http://www.cne.cl)).

General Water Board (DGA) ([www.dga.cl](http://www.dga.cl)).

## USEFUL WEBSITES

### Central Bank of Chile

[www.bcentral.cl](http://www.bcentral.cl)

### Superintendency of Banks and Financial Institutions (SBIF)

[www.sbif.cl](http://www.sbif.cl)

### Internal Revenue Service (SII)

[www.sii.cl](http://www.sii.cl)

### Empresa Nacional del Petróleo (ENAP)

[www.enap.cl](http://www.enap.cl)

### Ministry of Foreign Relations

[www.minrel.cl](http://www.minrel.cl)

Directorate of Consular Services

[www.minrel.cl](http://www.minrel.cl)

### Ministry of the Interior and Public Safety

[www.interior.gob.cl](http://www.interior.gob.cl)

Immigration Department

[www.extranjeria.gov.cl](http://www.extranjeria.gov.cl)

National Customs Service

[www.aduana.cl](http://www.aduana.cl)

### Labor Inspection Service

[www.dt.gob.cl](http://www.dt.gob.cl)

### Ministry for the Environment

[www.mma.gob.cl](http://www.mma.gob.cl)

Environmental Evaluation Service (SEA)

[www.sea.gob.cl](http://www.sea.gob.cl)

### Ministry of Energy

[www.minenergia.gob.cl](http://www.minenergia.gob.cl)

National Energy Commission (CNE)

[www.cne.cl](http://www.cne.cl)

Chilean Nuclear Energy Commission (CCHEN)

[www.cchen.cl](http://www.cchen.cl)

### Ministry of Public Works

[www.mop.cl](http://www.mop.cl)

General Water Board (DGA)

[www.dga.cl](http://www.dga.cl)

### Ministry of Agriculture

[www.minagri.cl](http://www.minagri.cl)

Agricultural Inspection Service (SAG)

[www.sag.cl](http://www.sag.cl)

### Ministry of Mining

[www.minmineria.gob.cl](http://www.minmineria.gob.cl)

### NIC Chile - Universidad de Chile

[www.nicchile.cl](http://www.nicchile.cl)

### Ministry of Economy, Economic Development and Tourism

[www.economia.cl](http://www.economia.cl)

National Industrial Property Institute (INAPI)

[www.inapi.cl](http://www.inapi.cl)

### Ministry of Education

[www.mineduc.cl](http://www.mineduc.cl)

Directorate of Libraries, Archives and

Museums (DIBAM)

[www.dibam.cl](http://www.dibam.cl)

### Ministry of Social Development

[www.ministeriodedesarrollosocial.gob.cl](http://www.ministeriodedesarrollosocial.gob.cl)



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