

## CHILEAN INTERNAL REVENUE SERVICE ISSUES EXEMPT RESOLUTION NO. 128, WHICH ESTABLISHES THE MEANS OF DECLARATION AND PAYMENT OF THE TAXES ESTABLISHED IN DECREE LAW NO. 3,475 OF 1980 ON STAMP TAXES

On December 29, 2022, the Chilean Internal Revenue Service (**IRS**) issued Exempt Resolution No. 128, which took out of force the Exempt Resolution No. 2,824 of 1994, allowing taxpayers to pay the tax established in Decree Law No. 3,475 on Stamp Tax by electronic means.

In line with the above, taxpayers responsible for the payment of the stamp tax must declare and pay the tax by means of electronic forms N° 24 and N° 24.1, which are specially designed for the stamp tax declaration and are available on the IRS's website ([www.sii.cl](http://www.sii.cl)). The way to access these forms will be through the taxpayer's Tax Payer Number and the taxpayer's Tax Password (Clave Tributaria) or Unique Password (Clave Única), in the "Online Services" section.

From the date of issuance of the Resolution and until March 31, 2023, taxpayers may declare and pay the stamp tax on paper or through the new electronic means established in the Resolution. As of April 1, 2023, the only way to declare and pay the stamp tax will be by means of the new electronic way.

No alternative means of tax compliance is indicated for certain cases, such as foreign taxpayers without Tax Payer Number or others.

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