

CHILEAN TAX AUTHORITY ENABLES SYSTEM FOR VAT FILING AND PAYMENT BY FOREIGN ONLINE BETTING AND GAMBLING PLATFORMS

On June 2, 2026, the Chilean Internal Revenue Service issued Exempt Resolution No. 69 of 2026 ("Resolution"), establishing a system under which service providers without domicile or residence in Chile that operate online or digital platforms offering betting, gambling, casino and related services may register, file returns and pay the corresponding VAT on services provided to users in Chile.

The Resolution provides that such taxpayers must comply with the rules and instructions applicable to foreign providers of digital services set forth in Exempt Resolution No. 105 of 2024 and, in addition, with the following special rules:

- VAT must be applied on the total amount of all consideration received as remuneration for the services rendered, regardless of their nature.
- Once registered in the system, taxpayers that have provided services during the last 36 tax periods must pay the VAT due for those periods by filing the Digital VAT Form (Form 129).
- Taxpayers may be excluded from the system if they fail to file Form 129 or fail to declare and/or pay the associated VAT.

At the same time, a bill currently pending before Congress seeks to establish a comprehensive regulatory framework governing the operation and development of online gambling platforms in Chile.

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