

DEADLINE FOR FILING SWORN STATEMENTS WITH THE SII: JUNE 30, 2026.

The deadline for filing a relevant group of sworn statements corresponding to Tax Year 2026 expires on June 30, 2026. Failure to file these statements, as well as incomplete, late, or inaccurate filings, may result in the application of penalties, observations to Form 22, and potential audit proceedings by the SII.

Among the most relevant statements for companies and individuals are the following:

•DJ 1929 - Foreign Transactions

- This statement must be filed by taxpayers domiciled or resident in Chile who, during commercial year 2025, held investments abroad or received foreign-source income, such as dividends, interest, royalties, shares, fund quotas, or ETFs, regardless of whether such investments generated profits or losses.

•DJ 1913 - Global Tax Characterization

- This statement must be filed by taxpayers that, as of December 31, 2025, were classified by the SII as large enterprises or large taxpayers.
- Through this filing, taxpayers must report the corporate structure of the business group, transactions with related entities abroad, relevant financial instruments, and fiscal governance matters.

•DJ 1907 - Transfer Pricing

- This statement must be filed by taxpayers that, as of December 31, 2025, were classified by the SII as medium-sized or large enterprises, as well as by taxpayers that carried out cross-border transactions with related parties for amounts exceeding CLP 500 million during the year.

The purpose of this statement is to report the economic conditions and prices agreed in transactions carried out with related entities abroad.

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- It should be noted that taxpayers may apply to the SII for an extension of up to three months to file this statement.

•Other statements due on June 30

Likewise, among the statements whose filing deadline expires on June 30 are statements (DJ) Nos. 1847, 1926, 1930, 1937, 1945, and 1946.

Considering the proximity of the deadline and the high volume of filings submitted through the SII's systems during the last days of the filing period, we recommend reviewing compliance with these obligations in a timely manner and avoiding filing on the due date.

Source: SII Exempt Resolution No. 123 dated September 25, 2025 |
Tax Year 2026

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