

GENERAL COMPTROLLER ISSUES REGULATION MODIFYING THE “TOMA DE RAZÓN” LEGALITY CONTROL REGIME

On February 21, 2026, Resolution No. 3 of the Comptroller General of the Republic was published in the Official Gazette. This resolution amends Resolution No. 36 of 2024, which established rules on exemption from the legality control “toma de razón” procedure, introducing significant adjustments to the preventive legality control regime applicable to acts of the State Administration.

In addition to systematizing and updating the catalog of acts subject to review and those exempt from it, the Resolution incorporates new procedural categories, public procurement, and normative acts of general application, and introduces a specific regime for municipal matters.

New categories in the “toma de razón” control

The Resolution expressly incorporates new forms of pronouncement by the Comptroller:

- “Toma de razón” with clarifications and/or instructions.
- Abstention, when the submitted act is not subject to “toma de razón” or registration.
- Restitution, when the entity fails to provide sufficient background information for legality control.

These categories provide greater procedural clarity to preventive legality review.

Oversight of transfers and public spending.

The Resolution provides that contributions or transfers of resources, with or without agreements, exceeding 8,000 UTM (Monthly Tax Units) are subject to “toma de razón,” with specific exceptions linked to certain legal programs.

Changes in public procurement and contractual standardization

This news alert is provided by Carey y Cía. Ltda. for educational and informational purposes only and is not intended and should not be construed as legal advice.

Carey y Cía. Ltda.
Isidora Goyenechea 2800, 43rd Floor.
Las Condes, Santiago, Chile.
www.carey.cl

The updated regime provides that the approval of contracts for the supply of goods or provision of services through direct dealing, exceptional direct contracting, private bidding, or purchase by quotation exceeding 8,000 UTM –as well as their renewals– will be subject to “toma de razón.”

Contracts that conform to standard terms and conditions already reviewed or previously approved by the Comptroller will be exempt, while the awarding act will remain subject to control.

New relevant matters subject to preventive control

The Resolution expands the catalog of acts subject to review, including:

- Execution of public works and related consultancies (subject to thresholds).
- Significant concessions (maritime, aquaculture, telecommunications, and geothermal energy).
- Declassification and concessions over State-protected areas.
- Any agreement of CORFO, the Public Enterprises System Committee (SEP), or public companies created by law authorizing an increase or decrease in State participation, its agencies or companies, in the capital or board of the respective companies in which they hold shares, as applicable.

Acts approving rules, instructions, or guidelines of general application issued by various sectoral authorities are also incorporated into the preventive control regime.

New regime for municipal matters

The Resolution includes a specific section on municipal matters, distinguishing between:

- Acts subject to “toma de razón”, such as staffing regulations and terms and conditions for the awarding of household waste collection contracts.
- Exempt acts subject to registration, including various acts relating to personnel management, fees, summary investigations, and retirement benefits.

This differentiation introduces new compliance considerations for

municipalities and their legal teams.

Entry into force

The Resolution will enter into force on June 1, 2026, and will apply to administrative acts issued from that date onward.

Authors: Camilo Lledó; Carolina Baeza; Emilia Corbo