



31 de marzo de 2020

ALERTA LEGAL

Measures taken by the National Customs Service regarding Covid-19

Regulation

Considering the Covid-19 pandemic and Chile's declaration of a State of Disaster, the National Customs Service (Servicio Nacional de Aduanas, "SNA") has issued certain regulations to facilitate foreign and domestic trade operations electronically and to protect the health of all people involved in its operations. Below you will find a description of the regulations currently in force and effect:

A. Circular Letter No. 67 dated February 11, 2020: instructs the Customs Offices and Customs Administrators to refrain, in exceptional cases and after a case-by-case assessment, from carrying out sanctioning procedures for import and export regulatory breaches caused by Covid-19

(https://www.aduana.cl/aduana/site/docs/20200212/20200212172414/oficio_circular_n__67__11_02_2020.pdf)

B. Exempt Resolution No. 1179 dated March 18, 2020: adopts 13 measures that began to apply on March 20, 2020 and will remain in force and effect until the issuance of a well-founded resolution by the National Director to terminate them

(https://www.aduana.cl/aduana/site/docs/20200319/20200319112817/resolucion_n_1179_de_18_03_20.pdf and

<https://www.aduana.cl/se-establecen-medidas-de-facilitacion-del-comercio-exterior-para/aduana/2020-03-19/14>

- Authorization, upon request of the customs agent, of physical inspections of the goods (aforo) without the presence of customs agents;
- Authorization for the notification of responses to requests from customs agents, to be made through the e-mails registered with the SNA;
- Authorization for Bill of Lading (B/L) exchanges and its corrections to be sent to customs agents by the issuer electronically. These scanned documents must be signed or stamped by the personnel of the customs agent duly

authorized before the SNA. The latter, subject to the condition that within 30 calendar days from receipt of these documents, the dispatcher collects the original B/Ls and attaches them to the respective folder;

- Authorization to grant dispatch power of attorney ("PoA") to the respective customs agent by e-mail, individualizing the dispatches and the PoA and its contents. The principal/representative shall ratify this PoA pursuant to any of the means indicated in Article 197 of the Customs Act (i.e. special PoA granted by public deed or other means authorized by the National Director of SNA; or endorsement of B/L, consignment notes, air waybills or other document that takes their place), within 15 days since this Exempt Resolution No. 1179 loses its effectiveness (which should be informed in due time by the SNA);
- Authorization for remote work of customs agents and their assistants, and being understood that such places constitute their offices of habitual performance;
- Extension of the validity of customs cards that expire during the validity of this resolution, until September 30, 2020;
- Authorization for customs agents to receive by e-mail from consignors, consignees and other participants in the logistics chain, the basic documentation required to prepare and submit customs declarations. The latter, notwithstanding that within 30 calendar days after Exempt Res. 1179 loses its effectiveness, the dispatchers must collect the original documents;
- Authorization for the Request for Amendment of Customs Document (Solicitud de Modificación de Documento Aduanero, "SMDA") and all supporting documentation to be submitted electronically. The response of approval or rejection shall be informed by e-mail to the sender. Note this authorization does not apply to the refund of duties regulated in paragraph a) of numeral 2.1.4 of Chapter IV of the Payments Manual (i.e. Refunds with Reasoning of the General Comptroller of the Republic);
- Authorization for withdrawal of goods from customs warehouses by customs agencies other than those responsible for clearance, through a simple PoA issued by the agent responsible for clearance to the one who will make the withdrawal. The principal must previously authorize or ratify this operation;
- Authorization to send the documents of the Legalization of Export Declarations by the customs agent by e-mail;
- Authorization for the sending of the documents of the effective arrival of the ship-manifest, by e-mail to the box designated by each Customs Office;
- Authorization for the documents regarding the application for issuance of a passenger (i.e. document issued by the SNA authorizing the owner of a vehicle who is a resident of the Regions of Arica and Parinacota, Tarapacá,

Aysén and Magallanes, and the Province of Palena, Region of Los Lagos, to take his vehicle to the rest of the country for up to 90 calendar days, to be sent to the SNA by e-mail

(<https://www.aduana.cl/aduana-prorroga-vigencia-de-pasavantes/aduana/2020-03-24/155723.html>); and

- Suspend the accounting of the deadlines of passengers, destinations of temporary admission and exit of cars and aircraft, which may expire during the validity of the Exempt Res. No. 1179, until the latter loses its effectiveness.

Additionally, the SNA instructs the Regional Directorates and Customs Administrations to grant facilities to their users and to coordinate with foreign trade operators processing customs procedures electronically.

C. Exempt Resolution No. 1208 dated March, 19 2020: establishes internal management measures in the SNA to be carried out by its officials and the control tasks to be performed by the heads and officials responsible in the context of Covid-19 (document not available on the SNA website. It was requested by means of transparency);

D. Exempt Resolution No. 2262 dated March 20, 2020: establishes a temporary procedure for the import of goods whose FOB value exceeds USD 3,000, through International Express or Express Delivery Companies (Empresas de Envíos de Entrega Rápida o Expreso Internacional, EEER) (https://drive.google.com/file/d/1leTuyelsu2ueY0Sjbs8EU8mkzgylGJ_g/view);

E. Circular Letter No. 120 dated March 26, 2020: clarifies Exempt Res. No. 1179 to specify that e-mails registered with the SNA must be used to make corrections and/or exchange B/L (indicated in letter B. (iii) above), and keep emails stamped and/or signed in the respective folders (<https://www.aduana.cl/oficio-circular-n-120-26-03-2020/aduana/2020-03-26/160010.html>);

F. Exempt Resolution No. 1313 dated March 26, 2020: establishes a simplified procedure to import critical goods by any means of transportation and shipping company. The determination of which goods correspond to critical goods is determined by the Chilean health authority. It also provides for the application of certain rules included in the "Disaster Contingency Plan" approved by Exempt Resolution No. 3041 dated 26 April 2012 to goods donated on the occasion of a state of disaster to the State, natural or legal persons of public law, foundations or corporations of private law and universities recognized by the State and certified by the Ministry of the Interior (https://www.aduana.cl/aduana/site/docs/20200326/20200326110017/res1313_26_03_20.pdf)

and

<https://www.aduana.cl/simplifican-tramites-de-importacion-de-insumos-criticos-para-controlar/aduana/2020-03-2>

A reference list of these critical goods and a list of tariff reduction applicable to such critical goods pursuant to trade agreements executed by Chile can be found at the following link:

<https://www.aduana.cl/listado-referencial-de-clasificacion-arancelaria-de-mercancias-criticas/aduana/2020-03-2>

G. Circular Letter No. 121 dated March 26, 2020: repeats and clarifies certain instructions on the processing of certificates of origin to request tariff preferences currently in force and effect

(https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/of__circ__121__26_03_2020_sdt.pdf);

H. Circular Letter No. 129 dated April 1, 2020: complements instructions for the customs reimbursements set forth in Exempt Res. No. 5394 dated November 22, 2019. The SNA instructs the Customs Offices and Customs Administrators to send to certain emails the cases of resolutions under which the refund of customs duties proceeds and that have not been made, so that the Chilean Treasury can regularize this situation for the benefit of the taxpayer

(https://www.aduana.cl/aduana/site/docs/20200401/20200401155454/oficio_n__129__01_04_2020.pdf);

I. Circular Letter No. 131 dated April 1, 2020: complements Circular Letter No. 121 dated March 26, 2020 mentioned above, informing new measures adopted by certain countries regarding certificates of origin and how the SNA shall operate (https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/oficio_circular_131.pdf);

J. Exempt Resolution No. 1377 dated April 1, 2020: modifies Exempt Resolution No. 1179 mentioned above, including a new article 2 that allows the submission of applications to the SNA, by individuals and State Administration bodies, by e-mail (oficinapartesdna@doc.aduana.cl). The measure will remain in force and effect until the issuance of a resolution by the National Director by means of which losses it effectiveness

(https://www.aduana.cl/aduana/site/docs/20200103/20200103160956/1377_2020_oficina_de_partes.pdf);

K. Exempt Resolution No. 1409 dated April 3, 2020: authorizes Empresa Nacional del Petróleo (ENAP) to carry out measurements of crude oil and derivative tanks without the physical presence of inspection agencies, which will perform discharge calculations remotely. It also orders that a copy of this resolution must be included in the corresponding dispatch folders and that the

Declarations of Entry (DIN) must include an observation named "Contingency COVID-19". The instructions of this Exempt Resolution are effective as of April 3, 2020
(<https://www.aduana.cl/resolucion-exenta-1409-03-04-2020/aduana/2020-04-03/083826.html>);

L. Circular Letter No. 134 dated April 8, 2020: informs on the application of Exempt Resolution No. 2415 dated February 20, 2014 issued by the Undersecretary of the Interior (S) to the goods donated on the occasion of the state of disaster, whose import procedure is temporarily regulated by the Exempt Resolution No. 1313 abovementioned. The circular letter would include certain pages of the Exempt Res. of the Undersecretary of the Interior (S)
(<https://www.aduana.cl/oficio-circular-n-134-08-04-2020/aduana/2020-04-08/111153.html>);

M. Circular Letter No. 135 dated April 13, 2020: standardizes the instructions for customs processes of donations in a state of disaster
(<https://www.aduana.cl/oficio-circular-n-135-13-04-2020/aduana/2020-04-13/141533.html>);

N. Circular Letter No. 139 dated April 16, 2020: complements Circular Letter No. 121 dated March 26, 2020 and Circular Letter No. 131 dated April 1, 2020 mentioned above, informing new measures adopted by certain countries regarding certificates of origin and how the SNA shall operate

(https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/of_circ_139_de_16_04_2020.pdf);

Ñ. Exempt Resolution No. 1156 dated April 17, 2020: amends Exempt Resolution No. 1556. Particularly: (a) complements number 3 of Article 1 (i.e. Bill of Lading (B/L) exchanges and its corrections are sent electronically); and (b) provides special instructions with respect to the breaches of the particular warehouse regime (regimen de almacén particular) derived from Covid-19, which will be considered as force majeure (caso fortuito) –SNA's previous analysis-, and that the abandonment presumption of article 136 and subsequent articles of the Customs Ordinance may not be applied, or, if already applied, exempt or reduce the additional charge of article 154 of the same Ordinance
(<https://www.aduana.cl/aduana/site/docs/20200103/20200103160956/res1556.pdf>);

O. Exempt Resolution No. 1559 dated April 17, 2020: establishes instructions for the deferred payment of Value Added Tax ("VAT") by certain importers as provided by Supreme Decree No. 420 of the Ministry of Finance published in the Official Gazette on April 1, 2020 (i.e. (i) micro, small and medium sized companies under article 14 letter D of the Income Tax Law, who may defer payment of VAT in 12 payments beginning in July 2020; and (ii) VAT payers whose annual income exceeds 75,000 Unidades de Fomento ("UF") and does not exceed 350,000 UF, who may defer payment of VAT in 6 payments beginning in July 2020). The SNA provides that the Chilean Internal Revenue Service (Servicio de Impuestos

Internos, “SII”) must previously inform the SNA the list of taxpayers who will be eligible for this benefit, and that this form of deferred VAT payment may be made for all import declarations, with the sole exception of Import Declarations and Simultaneous Payments (Declaraciones de Importación y Pago Simultáneo, DIPS) from courier companies. Finally, this Resolution states that those importers who have processed an import declaration between April 1 and the date of entry into force of Exempt Res. No. 1559, which is unpaid and who meet the requirements for deferred payment of VAT, may modify their import declaration by means of an SMDA (<https://www.aduana.cl/resolucion-exenta-1559-17-04-2020/aduana/2020-04-20/125554.html>);

P. Exempt Resolution No. 1628 dated April 23, 2020: modifies Exempt Resolution No. 1179 abovementioned. Particularly, it incorporates a new numeral 14 to Article 1 of such Resolution, to allow the hearings referred to in numeral 2.3.1.7 of Chapter III of the Payments Manual (i.e. SNA procedures regarding fines and charges derived from import operations) to be conducted by videoconference or other equivalent means (<https://www.aduana.cl/resolucion-exenta-1628-23-04-2020/aduana/2020-04-23/141258.html>);

Q. Circular Letter No. 144 dated April 23, 2020: complements instructions of the abovementioned Exempt Resolution No. 1559. Particularly, it states that regarding numeral 7 of Exempt Resolution No. 1559, only those import declarations that are unpaid between 1 and 17 April 2020, and whose importer/taxpayer complies with the requirements for deferred payment of VAT, may manually process an SMDA to benefit from the provisions of numeral 4 of Exempt Resolution No. 1559 and send the documents to the mails defined by each Regional Customs Office (<https://www.aduana.cl/oficio-circular-n-144-23-04-2020/aduana/2020-04-23/172239.html>);

R. Circular Letter No. 155 dated April 30, 2020: complements Circular Letter No. 121 dated March 26, 2020, Circular Letter No. 131 dated April 1, 2020, and Circular Letter No. 139 dated April 16, 2020 mentioned above, informing new measures adopted by certain countries regarding certificates of origin (<https://www.aduana.cl/oficio-circular-n-155-30-04-2020/aduana/2020-05-04/132402.html>);

S. Circular Letter No. 167 dated May 19, 2020: complements Circular Letter No. 121 dated March 26, 2020, Circular Letter No. 131 dated April 1, 2020, Circular Letter No. 139 dated April 16, 2020, and Circular Letter No. 155 dated April 30, 2020 mentioned above, informing new measures adopted by certain countries regarding certificates of origin

(https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/oficio_circular_167_de_19_05_2020_cor

T. Exempt Resolution No. 1924 dated May 28, 2020: authorizes Empresa Correos de Chile to redirect its postal shipments from the ports of Valparaíso and San

Antonio to the Metropolitan Customs Office (Aduana Metropolitana). The redestination procedure described in the regulation will be transitory, and will enter in force and effect from its publication in the Official Gazette (https://www.aduana.cl/aduana/site/docs/20200103/20200103160956/resol_postal.pdf);

U. Circular Letter No. 174 dated May 29, 2020: informs certain regulations of the Chilean Institute of Public Health (Instituto de Salud Pública, "ISP") for the importation of goods subject to sanitary control. The SNA informs the ISP regulations for the importation of medicines, cosmetics, medical devices, pesticides for sanitary use, diagnostic tests/kits to detect Covid-19, soaps, alcohol gel, masks, etc., for commercial and/or personal use, and whether they require or not a Certificate of Customs Destination (Certificado de Destinación Aduanera, "CDA") -and the authorization/resolution authorizing the Use and Disposal in case of commercial distribution of such goods-, as well as the platforms to be used by the importers (<https://www.aduana.cl/oficio-circular-n-174-29-05-2020/aduana/2020-05-29/150918.html>);

V. Circular Letter No. 185 dated June 9, 2020: instructs on the scope of Exempt Res. No. 1556 dated April 17, 2020. Particularly, the official letter states that Regional Directors and Customs Administrators of the SNA may assess to reduce or exempt from the surcharge provided for in article 154 of the Customs Ordinance, considering that Covid-19 is a circumstance that may qualify as a force majeure, those particular warehouses (i) that are expired on April 17, 2020 - date of Exempt Res. No. 1556 - and (ii) that expire after April 17, 2020 (https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/185_2020_circular.pdf);

W. Exempt Resolution No. 2082 dated June 15, 2020: temporarily regulates the instructions for filling out import documents under certain systems (i.e. DIPS Cargo and Franchises, DIPS Travelers, DIPS Courier and SICOMEXIN), for goods entering the country by air and which are subject to sanitary control by the ISP. The Exempt Res. refers to the following goods: (i) goods of a commercial nature, which will be distributed to third parties or which correspond to medical devices other than those in numbers (ii) and (iii) below; (ii) goods of a non-commercial nature, destined for the personal use of individuals, public institutions or companies for the care and protection of their workers (i.e. diagnostic tests, soap, alcohol gel, gloves, safety glasses and thermometers); and (iii) goods of a non-commercial nature which ISP has exempted from the obligation to obtain a CDA (i.e. masks, cosmetics in a quantity of less than 10 units and up to 3 imports per year) (<https://www.aduana.cl/resolucion-exenta-2082-15-06-2020/aduana/2020-06-16/105209.html>);

X. Circular Letter No. 196 dated June 18, 2020: specifies certain

instructions regarding numeral 14 of Exempt Res. No. 1179, included by means of Exempt Res. No. 1556 above. It reiterates that the consideration of a force majeure to evaluate a presumption of abandonment of particular warehouses may apply to import warehouses that have expired as of the date of the Exempt Res. No. 1556, as well as to those that will expire during the health contingency. It also establishes certain procedures to respond to requirements related to this matter
(<https://www.aduana.cl/oficio-circular-n-196-18-06-2020/aduana/2020-06-18/142832.html>).

Y. Circular Letter No. 200 dated June 23, 2020: complements Circular Letter No. 121 dated March 26, 2020, Circular Letter No. 131 dated April 1, 2020, Circular Letter No. 139 dated April 16, 2020, Circular Letter No. 155 dated April 30, 2020 and Circular Letter No. 167 dated May 19, 2020 mentioned above, informing new measures taken by Indonesia regarding certificates of origin

(https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/oficio_circular_200_23_06_2020.pdf);

Z. Circular Letter No. 213 dated July 3, 2020: regarding Exempt Resolution No. 1559 and Circular Letter No. 144 mentioned above, the SNA states that under Decree No. 1043 of the Ministry of Finance published in the Official Gazette on July 3, 2020, which amends Decree No. 402 of the Ministry of Finance, the deadlines for payment of VAT of July, August and September 2020 are extended for certain taxpayers whose average operations declared before the SII during April, May and June 2020, adjusted, have decreased by at least 30% with respect to the average operations declared in the same period of 2019. Considering the foregoing, the SNA notes that it expects to receive from the SII the payroll of those taxpayers who may defer the payment of VAT on imports made between July, August and September 2020, and that it will extend the term of Exempt Resolution No. 1559 in due time
(<https://www.aduana.cl/oficio-circular-n-213-03-07-2020/aduana/2020-07-03/152647.html>);

AA. Exempt Resolution No. 2294 dated July 9, 2020: approves certain electronic procedure for the distribution of the remainder regulated in paragraph 3.10, Section A, Appendix X, Chapter III of the Compendium of Customs Regulations, referring to the hearings for the allocation of the remainder to natural or legal persons registered in the Registry of Importers and Exporters of Substances that Deplete the Ozone Layer and/or the Registry of Importers and Exporters of Controlled Substances, as applicable
(https://www.aduana.cl/aduana/site/docs/20200103/20200103160956/2294_20.pdf);

BB. Exempt Resolution No. 2308 dated July 13, 2020: modifies Exempt Resolution No. 1559 abovementioned, according to Resolution No. 77 of 2020 of the SII. In particular, the SNA states that SMEs whose average operations

declared before the SII during April, May and June 2020, adjusted, have decreased at least 30% with respect to their average sales declared in the same period of 2019, may defer the payment of VAT in the import declarations accepted for processing during July, August and September 2020, as follows (i) those taxpayers who, as of July 3, 2020, comply with article 14 letter D) of the Income Tax Law, may pay VAT in 12 equal and adjusted monthly installments as of October 2020; and (ii) those VAT taxpayers whose income exceeds 75,000 UF but does not exceed 350,000 UF, may pay VAT in 6 equal and adjusted monthly installments as of October 2020. The SII will report the list of taxpayers that fulfill these requirements. Finally, the procedure to access the deferral of VAT payment before the SNA is regulated by Exempt Resolution No. 1559 (<https://www.aduana.cl/resolucion-exenta-2308-13-07-2020/aduana/2020-07-14/114058.html>);

CC. Exempt Resolution No. 2363 July 21, 2020: modifies the Compendium of Customs Regulations and Exempt Resolution No. 3300 dated July 31, 2018. Exempt Resolution No. 2363: (i) extends the deadline for submission of SMDA for import destinations carried out in 2018 and 2019 that must adjust the value of goods for royalties and license fees, until September 30, 2020, which may be submitted electronically as of August 24, 2020; and (ii) SMDAs that have been submitted manually to the SNA, are considered validly submitted and must be processed. This resolution shall enter in force and effect since its publication in the Official Gazette

(<https://www.aduana.cl/resolucion-exenta-2363-21-07-2020/aduana/2020-07-24/140724.html>);

DD. Circular Letter No. 235 dated July 28, 2020: complements Circular Letter No. 121 dated March 26, 2020, Circular Letter No. 131 dated April 1, 2020, Circular Letter No. 139 dated April 16, 2020, Circular Letter No. 155 dated April 30, 2020, Circular Letter No. 167 dated May 19, 2020, Circular Letter No. 200 dated June 23, 2020 abovementioned, and certain exempt resolutions, informing new measures adopted by certain countries regarding certificates of origin

(https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/of__circular_235_de_28_07_2020.pdf);

EE. Circular Letter No. 253 dated August 11, 2020: informs on new measures taken by Turkey regarding certificates of origin

(https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/of__circular_253_de_11_08_2020.pdf);

FF. Exempt Resolution No. 2575 dated August 19, 2020: updates the SMDA's electronic proceeding instructions, including a new Appendix 4 to Chapter V of the Compendium of Customs Regulations and certain provisions of the Payments Manual. The latter is in connection with Exempt Res. No. 1179 above and Exempt

Res. No. 2189 dated June 30, 2020. Exempt Res. No. 2575 enters into force on August 24, 2020
(<https://www.aduana.cl/resolucion-exenta-2575-19-08-2020/aduana/2020-08-20/151815.html>);

GG. Official Letter No. 266 dated August 21, 2020: informs amendments to the Compendium of Customs Regulations and the Manual of Payments made by Exempt Res. No. 2575 above. Informs operational proceedings of the SNA to process the SMDAs presented in electronic form
(<https://www.aduana.cl/oficio-circular-n-266-21-08-2020/aduana/2020-08-21/140522.html>). Additionally, at the following link you can review further details of this matter:

<https://www.aduana.cl/facilitacion-del-comercio-exterior-aduanas-automatiza-nuevo-tramite/aduana/2020-08-22>

HH. Official Letter No. 272 dated August 26, 2020: informs on new measures taken by Ecuador regarding certificates of origin

(https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/oficio_circular_272_del_26_08_2020.pdf);

II. Exempt Resolution No. 2681 dated August 31, 2020: regulates the import of goods that are subject to the benefits established by the Law on Donations for Micro, Small and Medium-sized Enterprises (SMEs)
(<https://www.aduana.cl/resolucion-exenta-2681-31-08-2020/aduana/2020-08-31/171159.html>);

JJ. Official Letter No. 278 dated September 2, 2020: informs manual of electronic application of SMDA, complementing the regulations of the Exempt Res. N° 2575 and the Official Letter N° 266 mentioned above
(<https://www.aduana.cl/oficio-circular-n-278-02-09-2020/aduana/2020-09-02/160730.html>);

KK. Official Letter No. 284 dated September 9, 2020: informs on new measures taken by Colombia regarding certificates of origin

(https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/oficio_284_09_09_2020.pdf);

LL. Official Letter No. 296 dated September 21, 2020: communicates instructions to fill in the SMDA for the field "Customs" in the declarations of entry that remain in a pending state in the computer system "Sicomexin", complementing the information indicated in the Exempt Res. N° 2575 and the Circular Letter N° 266 mentioned above
(<https://www.aduana.cl/oficio-circular-n-296-21-09-2020/aduana/2020-09-23/115738.html>);

MM. Exempt Resolution No. 2865 dated September 24, 2020: modifies Exempt Res. N° 1179 mentioned above. In particular, Exempt Res. No. 2865: (i) modifies

numeral 6° of Article 1, extending the validity of the customs cards until 15 days after Exempt Res. N° 1179 is left without effect; and (ii) includes a new numeral 14 to Article 1, allowing those operators subject to the disciplinary jurisdiction of the SNA, to make presentations by electronic means in the disciplinary proceedings against them. Exempt Resolution No. 2865 enters into force and effect as of its publication in the Official Gazette

(https://www.aduana.cl/aduana/site/docs/20200103/20200103160956/resol_2865_24_09_2020.pdf);

NN. Exempt Resolution No. 2870 dated September 25, 2020: updates the instructions for processing SMDAs for exit declarations in "Authorized for Processing (Autorizado a Trámite)" status (DUS-AT). The submission of documentation supporting the SMDA will be subject to the provisions of Exempt Resolution N° 1179. Once said resolution ends its effectiveness, and until an alternative means of sending documentation is established, users shall submit the request by the Filing Offices (Oficinas de Partes). These instructions enter into force on September 30, 2020

(<https://www.aduana.cl/resolucion-exenta-2870-25-09-2020/aduana/2020-09-25/114402.html>);

ÑÑ. Circular Letter No. 305 dated September 30, 2020: communicates the entry into force of Exempt Res. No. 2870, and attaches a manual for the application of this regulation

(<https://www.aduana.cl/oficio-circular-n-305-30-09-2020/aduana/2020-09-30/153052.html>);

OO. Circular Letter No. 312 dated October 8, 2020: informs on new measures taken by Colombia regarding certificates of origin

(https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/oficio_circular_312_de_08_10_2020.pdf);

PP. Circular Letter No. 329 dated October 19, 2020: informs on new measures taken by Colombia regarding certificates of origin

(https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/circular_329_de_19_10_2020.pdf);

QQ. Circular Letter No. 337 dated October 26, 2020: informs on the legal pronouncement of the SNA regarding the impossibility of accepting a SMDA to pay in one single payment the VAT, which payment had been previously deferred by means of the regulations issued by the SII related with Covid-19. The latter is notwithstanding to the powers of the General Treasury of the Republic (Tesorería General de la República), as VAT collector, to accept the waiver of the right to defer the payment of VAT and receive the payment thereof

(<https://www.aduana.cl/oficio-circular-n-337-26-10-2020/aduana/2020-10-26/165452.html>);
and

RR. Circular Letter No. 8 dated January 6, 2021: informs on new measures taken by Colombia regarding certificates of origin

(https://www.aduana.cl/aduana/site/docs/20210104/20210104153226/oficio_circular_8_de_06_01_2021_contin

Import or export of goods

To date, there is no formal resolution issued by the SNA restricting the import of goods into Chile. However, considering the regulations and/or measures adopted by the Chilean health authority, note the SNA could issue particular import regulations related with Covid-19.

Market practice

The SNA would have adopted the use of masks in the port and air systems. Additionally, there would have been a strengthened control on truckers/transporters entering into Chile after the border closure on March 18, 2020 and the sanitary cordons that have been set up in the country.

On the other hand, please note Exempt Resolution No. 487 dated January 31, 2020, which regulates the submission and conservation of dispatch folders (carpetas de despacho) by customs agents, consignors and consignees with a license to clear, and cabotage and export agents electronically, prior accreditation with the SNA

(https://www.aduana.cl/aduana/site/docs/20200103/20200103160956/resol_n_487_31_01_2020.pdf). This resolution will enter in force and effect on March 31, 2020.

Through Exempt Res. No. 1380 of April 1, 2020, the SNA amended Exempt Res. No. 487 regarding the request and receipt of electronic dispatch folders ("EDF"), and the digitization of the backside of documents only if they have content. This Exempt Res. No. 1380 entered into force retroactively on March 31, 2020

(https://www.aduana.cl/aduana/site/docs/20200103/20200103160956/resol_n_1380_01_04_2020_cde.pdf).

In the following link you can access the amended and restated text of the Exempt Res. No. 487

(<https://www.aduana.cl/texto-refundido-de-la-res-n-487-del-31-01-2020/aduana/2020-04-03/173253.html>).

By means of Exempt Res. No. 2583 dated August 20, 2020, the SNA amends Exempt Res. No. 487 above to (i) authorize the use of EDF to those applicants that have obtained a qualification of "With objections (A-)", subject to the correction of the detected gaps; and (ii) grant more time for the adaptation to the EDC.

Exempt Resolution No. 2583 entered into force retroactively on March 31, 2020, together with Exempt Resolution No. 487
(https://www.aduana.cl/aduana/site/docs/20200103/20200103160956/resol__2583_2020.pdf).

On July 28, 2020, Exempt Resolution No. 1629 dated April 23, 2020 entered in force and effect, by means of which the SNA regulates a new procedure for the issuance of anticipated rulings (Resoluciones Anticipadas, i.e. official and binding pronouncements of the SNA prior to the processing of an import, export or re-entry destination on certain customs matters), which aims to reduce the deadlines for responses to applicants and to comply with the criteria of the World Customs Organization (WCO). A copy of the resolution and a notice of the SNA can be accessed at the following links:

https://www.aduana.cl/aduana/site/docs/20200103/20200103160956/res__1629_con_apendice_y_anexos.pdf
and

<https://www.aduana.cl/nuevo-procedimiento-para-emision-de-resoluciones-anticipadas-de-aduanas/aduana/202007281629>

On August 26, 2020, the SNA issued **Exempt Resolution No. 2640** by means of which it gives instructions on the electronic processing of requests for authorization of temporary exit and temporary exit for outward processing, applicable to the goods of subparagraph i) and final paragraph of Article 114 of the Customs Ordinance (i.e. goods noted by the National Director of Customs and certain goods, which even though they cannot be identified in kind, are authorized by a founded resolution of the National Director of Customs). This regulation enters into force on August 31, 2020 for the Arica, Metropolitan and National Directorate customs; and on September 30, 2020 for the other customs (<https://www.aduana.cl/resolucion-exenta-2640-26-08-2020/aduana/2020-08-26/172603.html>). Furthermore, by means of **Official Letter No. 273 dated August 28, 2020**, the SNA informs the partial entry into force and effect of Exempt Res. No. 2640 and clarifies certain matters regarding such regulation (<https://www.aduana.cl/oficio-circular-n-273-28-08-2020/aduana/2020-08-28/165456.html>).

By means of **Exempt Resolution No. 2871 dated September 25, 2020**, the SNA updated the Compendium of Customs Regulations to include the procedure for processing applications indicated in Exempt Resolution No. 2640 abovementioned, which enters into force on September 30, 2020 (<https://www.aduana.cl/resolucion-exenta-2871-25-09-2020/aduana/2020-09-25/114957.html>). Likewise, by means of **Circular Letter No. 304 dated September 30, 2020**, the SNA communicates the entry into force of Exempt Res. No. 2871 (<https://www.aduana.cl/oficio-circular-n-304-30-09-2020/aduana/2020-09-30/152257.html>).

Authorized points and customs operations to be carried out at these points

Please note that Exempt Resolution No. 1276 dated March 24, 2020, modifies Annex I of the Compendium of Customs Regulations regarding "Authorized points and customs operations to be performed before them". In this regard, the SNA updated the kinds of authorized points, the customs operations that can be performed through them and the respective customs office to which each point is subject (<https://www.aduana.cl/resolucion-exenta-1276-24-03-2020/aduana/2020-03-24/113523.html>).

Other relevant regulations

Pursuant to the publication in the Official Gazette of September 3, 2020 of ****Decree No. 157** dated September 26, 2019 issued by the Ministry of Foreign Affairs**, the Sixty-third Additional Protocol ("63rd Additional Protocol") to the Economic Complementation Agreement No. 35 (Acuerdo de Complementación Económica, "ACE 35") between Mercosur and Chile was enacted (<https://www.diariooficial.interior.gob.cl/publicaciones/2020/09/03/42747/01/1810143.pdf>).

Likewise, the SNA through **Circular Letter No. 279** and ****Circular Letter No. 280****, both issued on September 3, 2020, informs (i) the instructions for the application of the new Annex 13 of said 63rd Additional Protocol, which refers to the origin regime, and (ii) the enactment and national entry into force and effect of said protocol, respectively

(https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/oficio_279_de_03_09_2020___instruccion and https://www.aduana.cl/aduana/site/docs/20200102/20200102101702/of_280_pa_63.pdf).

Among other aspects, Circular Letter No. 279 specifies that the publication of the 63rd Additional Protocol also implies the entry into force of the 60th Additional Protocol to ACE 35, which adopts the new nomenclature of the 2012 Harmonized Commodity Description and Coding System (Sistema Armonizado de Designación y Codificación de Mercancías, Naladisa 2012) for the application of tariff preferences, replacing the former Naladisa 1993 and 1996 versions.

Additionally, the 63rd Additional Protocol repeals the 52nd Additional Protocol in relation to Annex 13 on the origin regime.

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