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NEW CUSTOMS REGULATIONS APPLICABLE TO THE ENTRY OF LEASED GOODS INTO CHILE

On January 7, 2025, the Exempt Resolution No. 4,359 ("Resolution") issued by the Chilean Customs Service (Servicio Nacional de Aduanas) entered into full force and effect, regulating the importation of leased goods into Chile.

Main amendments introduced by the Resolution:

Documentation required for the entry of leased goods to Chile:

• The Resolution amends Chapter III of the SNA´s Compendium of Customs Regulations, specifying the required documents for the importation of leased goods.
• The Resolution provides that the customs entry form (Declaración de Ingreso - DIN) for these goods must include, among others, the following documentation: (i) a copy of the lease agreement; (ii) a pro-forma invoice (instead of the commercial invoice), clearly indicating that the goods are leased; and (iii) a sworn affidavit for leased goods "Declaración Jurada para mercancía en arrendamiento o leasing".

Customs valuation for Leased Goods:

• As a general rule, the value of imported goods declared to the Chilean Customs Service (Servicio Nacional de Aduanas) is subject to the valuation methods established in Chapter II of the Compendium of Customs Regulations.
• The Resolution establishes that if these valuation methods cannot be applied to leased goods, the importer must use reasonable criteria to determine their value (e.g., using current list prices, the value determined by an expert (perito), etc.).
• Further, the importer may request the Chilean Customs Service (Servicio Nacional de Aduanas) to assess the application of the valuation methods to determine the value of the leased goods.

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