/Carey

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LEGAL ALERT

Resolution No. 61/202 of Chilean Tax Authority amends instructions on Certificate No. 66 on donations and expenses associated with the global outbreak of Covid-19

On June 17, the Internal Revenue Service issued the Resolution No. 61 through which it modified the Resolution No. 49, which creates the certificate that recipients must issue for the donations they receive in the context of the health crisis produced by Covid-19.

According to Resolution No. 61: (i) the issuance of certificates No. 66 are exempt from authorization before the SII and prior control of pages and stamps, and each recipient is obliged to maintain control of their issuance and custody, and (ii) certificates corresponding to donations made before the effective date of this new instruction may be issued until August 31, 2020.

The content of Resolution No. 66 can be reviewed here.

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