

RESOLUTIONS NO. 40 AND 41 ISSUED BY CHILEAN IRS IN RELATION TO THE TAX MEASURES ESTABLISHED DUE TO COVID-19

On April 13, 2020, the Chilean Tax Authority issued the Resolutions No. 40 and 41, through which it refers to the tax measures adopted by the Government by means of the [Decree No. 420](#), on March 30, 2020.

In general terms, Resolution No. 40 refers to (i) taxpayers who can be exempted of the obligation to make Monthly Provisional Payments for the months of March, April and May; (ii) the deferral of the deadline to pay the taxes declared through Form No. 22; (iii) the refund of taxes withheld during the months of January and February to independent workers issuing boletas de honorarios (which are a type of invoice for personal services), and (iv) the anticipated refund of taxes requested in the annual income tax return.

In addition, Resolution No. 41 refers particularly to VAT and the deferral of the deadline for paying the tax corresponding to the months of April, May and June.

The content of the Resolution No. 40 can be reviewed [here](#).

The content of the Resolution No. 41 can be reviewed [here](#).

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