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VAT APPLICABLE TO SALES OF GOODS LOCATED ABROAD, MADE THROUGH DIGITAL INTERMEDIATION PLATFORMS, WILL ENTER INTO FORCE ON OCTOBER 25, 2025

On October 25, 2025, the amendment to the Value Added Tax Law introduced by Law No. 21,713 on Tax Compliance (the "Law") will enter into force, applying VAT to certain sales of goods located abroad made through digital intermediation platforms.

Specifically, sales of good located abroad will be subject to VAT when made by a seller or service provider not domiciled or resident in Chile, through a digital intermediation platform, to non-VAT taxpayers, provided that the goods are destined for Chile and their value does not exceed USD 500.

Additionally, the Law eliminates the VAT exemption applicable to imports of goods under USD 41.

Applicable regime:

Sales of goods located abroad with a value of ≤ USD 500:

• Subject to VAT at a 19% rate over the CIF value.

The digital platform operator must withhold, return, and pay VAT to the Chilean Internal Revenue Service ("Chilean IRS") under the simplified regime (or the general regime, if the operator has a domicile or residence in Chile).

• These goods will be exempt from VAT and customs duties upon their importation, provided the National Customs Service certifies that VAT was charged at sale pursuant to Chilean IRS Exempt Resolution No. 103 and Customs Exempt Resolution No. 3507 (2025).

Goods located abroad with a value of > USD 500 :

• Subject to a 6% customs duty (calculated over the CIF value) and a VAT at a 19% rate (calculated over the CIF value plus the applicable

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customs tariff).

To comply with the above, non-resident digital platform operators must register as VAT taxpayers, for these purposes, at the Chilean IRS under the simplified taxation regime.

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