

House of Representatives approves the Tax Compliance Obligation Bill and advances to the Senate

Tax Newsletter – April 12, 2024

On Wednesday, April 10th, following the amendments submitted by the Government, the **Bill of Tax Compliance Obligations Law, within the Pact for Economic Growth, Social Progress, and Fiscal Responsibility**, called the “Tax Compliance Bill”, **Bulletin 16621-05**, was approved in the House of Representatives, advancing its first legislative process. Specifically, with 120 votes in favor, 18 against, and 3 abstentions, the initiative was approved in general. Subsequently, it proceeded to be voted on in detail. Thus, the initiative moved on to its second legislative process in the Senate.

However, while the bill advanced, **some important issues were rejected**, and the Executive Branch will have to discuss them again in the Senate, for which it should submit a new set of amendments.

Among these controversial issues, the **House of Representatives approved the substance of the General Anti-Avoidance Rule but rejected its administrative application, opting for judicial jurisdiction instead**. Nevertheless, the **creation of the Advisory Panel was approved, which would apply this anti-avoidance rule in the administrative area**.

Likewise, the **provisions that eliminated the jurisdiction of the Customs Tax Courts regarding anti-avoidance rules were rejected**, maintaining their application in judicial proceedings. However, it was approved the provision stipulating that, concerning the anti-avoidance rule, judicial proceedings are initiated only upon the complaint of the administratively sanctioned taxpayer.

On another note, regarding the **bank secrecy rule, the entire provision was approved, except for the special procedure allowing the taxpayer to oppose lifting it**.

Finally, it is worth mentioning that some governance provisions related to the Chilean IRS (SII) were specified and rejected. Below, we analyze and summarize the main aspects of this proposal approved in the House of Representatives, along with the matters that were subject to amendments and modifications.



I. Modifications to the Tax Code:

1. General Anti-Avoidance Provision:

The bill modifies a series of articles of the Tax Code in this matter, in the sense that the General Anti-Avoidance Provision ("GAARs" or "NGA" for its Spanish acronym) will be subject to both clarity and coherence and substantive modifications.

In this regard, the concept of both "**abuse**" and "**simulation**" incorporates the element of **generating the consequence of accessing tax franchises or benefits in an "improper" manner**. The initiative emphasizes that the essence of abuse lies in being "improper," i.e., when legal forms used do not align with the economic effect desired by the taxpayer.

Furthermore, the "**principle of specificity**" is redefined, establishing as a rule that the application of the general norm excludes the eventual application of a special norm, and vice versa. The general anti-avoidance provision will apply when, through abuse or simulation, the application of a special norm is evaded. It states that the legal consequences of declaring avoidance will be governed by the provisions of the evaded special norm. Additionally, in the case of a series of consecutive acts or events resulting in avoidance, even if one or more of them should be subject to special norms, the general norm may be applied to the whole.

It is also specified that the **statute of limitation will begin to run from the achievement of the last** of this series of acts or facts.

Regarding the latest modifications, following the indications made by the Government, the House of Representatives **approved the substance of the General Anti-Avoidance Rule**. However, the substitution of **Article 4 quinquies** of the Tax Code **was rejected**. **This article stated that the existence of abuse or simulation should be declared administratively by the SII through a**

reasoned resolution of the Director when the Anti-Avoidance Committee establishes the application of Articles 4 ter or 4 quater, along with their respective procedures, with the participation of the Advisory Panel.

Related to the above, **the elimination of Article 160 bis, which deals with the judicial declaration procedure of the existence of abuse or simulation and the determination of respective liability, was rejected.**

Lastly, the suppression of Article 119, which **stipulates that the Tax and Customs Court shall have jurisdiction over both the declaration of abuse or simulation and the determination and application of the fine contemplated in Article 100 bis, was rejected.**

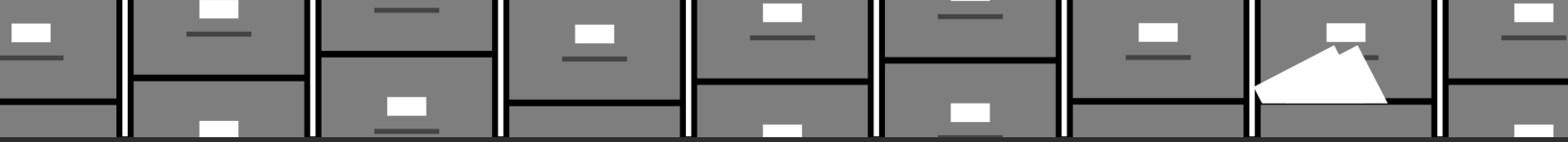
2. Multijurisdiction – Governance norms related to the SII:

The bill also establishes a series of rules that **will empower the Chilean IRS to allow a territorial unit (Regional Directorate) to cover taxpayers outside its jurisdiction**, safeguarding their guarantees.

This type of inspection may be carried out by remote means. In addition, any action by the Chilean IRS must be registered on the taxpayer's website. Likewise, the right of the taxpayer to be assisted, remotely if necessary, from the territorial unit where he has his domicile registered, is established.

Likewise, the initiative establishes the mandatory electronic file.

In this context, the positions of **Deputy Directors of Departmental Sub-departments** are **included** in the Public High Management System, at the second hierarchical level.



In addition, it is formalized in the Organic Law of the SII the **legal existence of the Sub-directorates of Audit, Legal, and Regulatory Affairs** (which participate in collegial decisions at the national level). One sub-directorate will be in charge of **information technologies**, and another sub-directorate will be responsible for those related to **internal audit**. This latter one will aim to control compliance with internal regulations, process disciplinary proceedings, and contribute to preserving ethics and administrative probity, among other measures.

The **Institutional Interest Cases Committee is established**, with a **national level** (national director, sub-directors of Audit, Regulatory Affairs, and Legal) and a **regional level**, with a regional director, and legal and audit heads.

The **National Committee** shall pronounce on:

- a) Filing of complaints exceeding 1,200 UTA.
- b) Approval of extrajudicial settlements.
- c) Decisions that may have institutional impact, for example, those that allow for the unification of administrative interpretation criteria.

On the other hand, the **Regional Committee** will be responsible for deciding on matters classified as relevant or of institutional interest cases.

3. Modifications on business groups and tax sustainability:

The bill seeks to modify article 8 of the Code, specifically paragraph 14, which referred to the Securities Market Law to **define a business group**. In replacement, a definition is incorporated that not only contemplates ownership or management relationships, but also **adds debt relationships, and leaving the possibility for the SII to determine the existence of a group through resolution**, considering certain qualified circumstances. Among the modifications in this matter, the bill states that:

- It is established that every business group must designate a “**business group representative**”, this being understood as the natural person designated by the group to maintain communications and coordination with the SII, for the purposes of carrying out collaboration measures.
- Regarding **relationship provisions**, family relationships (spouse, civil partner, ascendant, descendant and relatives up to the second degree by consanguinity or affinity), are included in the definition, **excluding as a general rule, as related parties to the siblings**, according to the amendment.
- The concept of “**tax sustainability**” is incorporated, which seeks to positively recognize taxpayers who have cooperative and transparent actions with the tax administration.

4. Notification system and legal representative:

Notification by email is established as a general rule - protecting cases in which it is not possible - and the possibility is used for taxpayers to designate a “digital representative”, who will be understood to be empowered to carry out all types of actions through the SII website using the corresponding personal password.

Likewise, the form of notification of resolutions that modify real estate appraisals or real estate tax is also modified, establishing that in these cases it will also be by e-mail.

In addition to this, the modifications proposed by the Executive Branch, which aim to **amend the validity of this new system by postponing it from 3 months** after the approval of the bill **until May 2025, have been added**.

5. Inspection/audit procedures:

A series of rules and adjustments are established to optimize the inspection processes, and their coherence with the special process of the GAARs. Some of these measures are:

- The **definition of actions that do not involve an inspection/audit process is adjusted**, and it is established that the same operations, transactions or events that have already been the subject of an inspection process may not be reviewed again, except for qualified exceptions (e.g. existence of tax crime). To do this, it will be required that said process has contained a "Citation" (defined in art. 63 of the Tax Code), unless it has concluded with a collection, liquidation, resolution or rectification.
- A new **article 59 ter** is incorporated whose purpose is **to regulate the inspection procedures of business groups**, expressly allowing the SII to develop unified inspections or for the taxpayer himself to request that the inspection be based at the domicile of his parent company.
- In article 63, which regulates the **procedure for subpoenaing taxpayers**, a modification is introduced that provides clarity to the procedure to be followed when, on the **occasion of responding to a subpoena, facts that may be classified as abuse or simulation become known**.
- A new **article 65 bis** is introduced that regulates cases where a **regional directorate resolves regarding taxpayers outside its jurisdictional territory**, an issue that occurs when there is an intragroup audit or when it is an audit of operations that could give rise to abuse or simulation and which includes taxpayers from different regional directorates.
- Limitation periods are extended for failing to comply with reporting obligations of business groups. Thus, in the event that a taxpayer does not comply with the obligation to report operations, it is established, together with the respective fine, that if the taxpayer belongs to a

business group, or registers more than 50,000 UF of annual income, **the limitation period for the tax obligation will be extended for 12 months** and in respect of all taxpayers who participated in the uninformed operation. The increase in the limitation period is counted from the moment the taxpayer reports the operation, or from the moment the SII detects it. **The maximum limitation period may not exceed 10 years.**

- It is established that certain taxpayers or organizations **must require the started-up activities from people who interact with them in commercial operations or transactions.**
- **Furthermore:** the tax crime outlined in Number 17 of Article 97 of the Tax Code, **which allows for the seizure of goods transported without fulfilling tax obligations**, whether they are counterfeit or prohibited from commercialization, is modified.
- On the other hand, the **SII's authority is expanded to establish the obligation to implement traceability procedures for any type of goods** (which, until now, has been restricted to goods subject to specific taxes).

6. Interest Calculation:

The bill completely modifies the **formula for determining the penal interest of tax debts**, to move to a **semi-annual determination based on operations of 1 year or more, readjustable in local currency, less than or equal to 2,000 UF**, reported by the CMF, **plus 3.5%** (currently 1.5%).

7. Banking secrecy:

In this regard, the bill incorporated modifications to the bank secrecy procedure, **shifting the burden of initiating the procedure to the taxpayer if they wish to oppose the lifting of secrecy.**

On the other hand, a **new tool is created that aims to compel banks and financial institutions to report when a person receives a series of transfers from different individuals** within certain deadlines.

According to the amendments presented, it is **established as a general rule to require judicial authorization for lifting bank secrecy**, except in certain exceptional cases (such as transfer pricing audits, excessive indebtedness, etc.), where special judicial authorization will be required without the possibility of opposition from the taxpayer.

Additionally, **the penalty for officials who fail to maintain confidentiality is increased**, and there is an **obligation to remove information that is not relevant to tax auditing or collection.**

Finally, it should be noted that **the substitution of Article 62 bis of the Tax Code, which outlines the special procedure for taxpayers to oppose the lifting, was rejected.** Due to the inconsistency between the existing and approved articles, the Government should present new indications.

8. Assessment power and business reorganizations :

The initiative completely reformulates the rule governing the SII's power to assess transactions (Article 64 of the Tax Code), establishing objective valuation methods and redefining the cases in which business reorganizations (national or international) will be considered tax-neutral (limiting the power to assess).

In this context, through various amendments, what was initially proposed by the Executive has been modified in the following aspects:

- **The explicit enumeration of valuation methods is removed.** It is incorporated that the SII may suggest the use of valuation methods by resolution
- It is established that **taxpayers may substantiate with all the evidence they possess that the transaction was conducted at market values.**
- Lastly, concerning **corporate reorganizations, those involving the transfer of ownership of shares or rights to tax havens or entities exempt from keeping accounts** according to generally applicable standards **are excluded.**

9. End-up of activities:

The bill establishes an **exception to the prohibition on the SII from auditing once the end-up of activities of business has been approved: when evasive operations are detected and the special procedure of the General Anti-Avoidance Rule (NGA) is applied in this regard.**

On the other hand, a **simplified end-up of activities procedure for SMEs** is added, and the cases in which the SII can decree the termination of business of taxpayers are also specified.

Regarding **the procedure to cancel the end-up of activities procedure by the SII**, when the taxpayer has not submitted all the relevant documents, the SII must grant a period of 5 days to provide them. If not provided, the SII will issue a resolution canceling the procedure, expressly stating the documents not provided.

10. Tax Crimes:

In this matter, the bill proposes a detailed update of tax regulations. Specifically, **various modifications are introduced to article 97 of the Tax Code**, such as:

- Penalties for those who prepare, sell, or facilitate false tax documentation, as well as for those who do so to enable or facilitate the commission of offenses regulated in Number 4 of Article 97.
- Greater fines for hindering the inspection when the taxpayer registers sales greater than 50,000 UF annually.
- The sanction for clandestine commerce is modified to clarify that it also applies to digital commerce.
- Increase in the sanction of closure of digital commerce, preventing the issuance of tax documents and even contemplating the suspension of the web domain, or suspension of access to the payment provider.
- Article 97 No. 22 is updated, referring to the crime committed by an official, punishing with minor imprisonment in its maximum degree and a fine of up to 10 UTA, who authorizes electronic tax documents knowing that they will be used to defraud the Treasury..
- A new crime is added: the intentional distraction or decrease of assets in order to avoid the collection of tax debts.

11. Tax Anonymous informant :

The bill introduced the concept of substantial collaboration and also defined that of the anonymous informant.

The reward for these anonymous informants remains, as its elimination was not approved by the Finance Commission. **Penalties for maliciously false accusations are maintained.**

Finally, **lawyers who have provided their services within the 3 years prior** to the complaint are included as a limitation to the status of anonymous informants.

12. Procedures before the Tax and Customs Courts:

The bill makes some adjustments regarding which court is competent when the administrative act being challenged was issued by a regional office different from the taxpayer's domicile. Other adjustments are aimed at modernizing procedures related to electronic files and notifications and introducing **modifications to procedures to facilitate better resolution of lawsuits**. Notably, **the special procedure for appealing real estate assessments has been eliminated**, transitioning to the general appeals procedure, which also implies the termination of Special Courts of Appeal.

However, in this regard, the following modifications to the procedure were established to readjust it as follows:

- It is explicitly recognized that the **deadline for appeals regarding general assessment processes will be 180 days from the publication of the assessments**
- On the other hand, the **procedures for appealing individual modifications are not subject to the grounds for general procedures** but rather maintain their current status.

13. Actions before the Treasury:

A series of measures are established to update the procedure before the Treasury with its SII counterpart, along with modernizing some aspects. These are some of the highlighted measures:

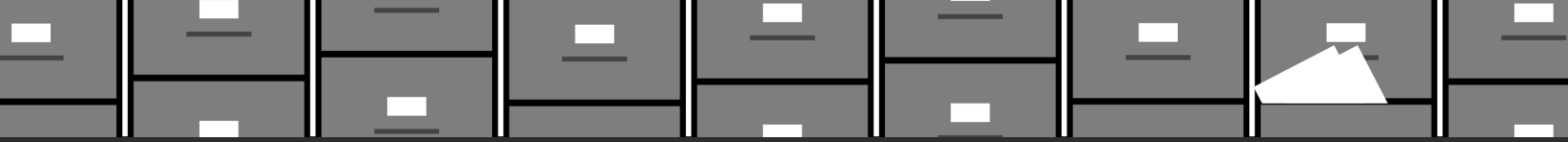
- In terms of notifications, it is established that default notification will be via email.
- It is specified that the components of collection administrative files will be considered electronic or digitized documents, as appropriate.
- There is permission to extend agreement periods up to 3 years based on objectively applied criteria.
- For small and medium-sized enterprises (SMEs), they can always access agreements up to 18 months with an initial payment not exceeding 5% of the debt and with interest and fines waived.
- The articles allowing the restructuring of the uncollectible debt declaration system are reorganized to enhance efficiency. It is explicitly stated that after the 3-year period (1 for SMEs) from the declaration of uncollectibility, any action by the tax authorities will be time-barred.
- At the administrative level, it will be possible to request the prescription of tax debts in cases where the Treasury has not initiated the collection process.

II. **Modifications to the Income Tax Law (ITL)**

The modifications to the ITL are limited to the control rules for **aggressive international tax planning**.

1. In Article 10, concerning **indirect sales**, the exclusion clause is specified. In cases of the alienation of entities from preferential tax regimes with underlying Chilean assets, exclusion occurs if **there are no individuals** with a domicile or residence in Chile who directly or indirectly hold 5% or more of the rights or shares being alienated. .
2. The **principle of full competition (arm's length)** is expressly incorporated as a guiding factor in transfer pricing. In this context, the SII may question prices, values, or returns used in transactions between related parties if they have not been conducted at normal market prices, values, or returns.
3. **The procedure for Advance Pricing Agreements is modified**, adjusting it to operational reality to prevent it from becoming an obstacle to agreement signing. These changes align with the latest OECD recommendations (BEPS Actions 8 and 10), including the introduction of a voluntary or consultation stage.

Here, it was further specified through amendments from the Executive Branch, establishing that **adjustments determined within an Advance Pricing Agreement will not be subject to the special rate under Article 21 regarding disallowed expenses**, so as not to penalize taxpayers who voluntarily enter into agreements with the tax administration

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4. **The passive income rule is amended**, altering the recognition of profits generated abroad. For calculating the limit of foreign-earned income triggering its application, related parties must be considered.

Additionally, it was approved that, regarding Article 41 G concerning passive income in the Income Tax Law, **profits generated in a company that the regulation considers as passive will always be recognized on an accrual basis when the entity is domiciled or resident in a country or territory classified as a tax haven, even if they do not exceed UF 2,400 in total at the end of the respective fiscal year.**

5. New regulations on **transfer pricing adjustments** are established.
6. The possibility of **"self-adjustments" in transfer pricing** is introduced.
7. In line with the recommendations of the Global Forum for Transparency and Exchange of Information for tax purposes and BEPS Action 5, **the criteria for qualifying a jurisdiction with a preferential tax regime are modified.**

III. **Modifications to the VAT Law**

1. **VAT on the acquisition of goods abroad**

In general terms, the **existing regime for digital services also applies to sales of goods located abroad** (and to remote services in general). Therefore:

- The operator of a digital intermediation platform is considered a VAT taxpayer as if they were a regular seller or service provider, unless the respective buyer or user is a VAT taxpayer. In that case, a purchase invoice must be issued.
- If more than one platform jointly or simultaneously facilitates the respective operation, the platform authorizing or

processing the payment for the taxed operation will be considered the taxpayer.

- Those determined taxpayers without domicile or residence in Chile will be subject to the simplified taxation system already in place for digital service providers.
- The possibility of designating payment card issuers or payment systems as withholding agents is extended when foreign providers do not adhere to the simplified system.
- It is established that movable tangible assets located abroad, acquired remotely by a non-domiciled or non-resident individual in Chile, by a person without the character of a seller or service provider, will be considered located in national territory when destined for it, provided their price does not exceed USD 500.
- The **exemption for imported goods with a value below USD 41 is eliminated.**

2. **VAT on digital services**

Due to the above, the special provisions of the digital VAT are repealed (art. 8 letter n), this because **all services become taxed with VAT without distinction** (except for specific exemptions). The word "digital" is replaced by "remote" in the definition of art. 5th.

3. VAT on real estate

The bill establishes two special anti-avoidance rules regarding real estate:

- Business reorganizations: the SII may assess and collect VAT on movable and immovable tangible assets that form part of the immobilized assets, carried out by the company that creates or subsists on the occasion of a business reorganization, when the main purpose of this has been to avoid the payment of the tax.
- Reclassification of sale of intangible assets: the SII may reclassify as a sale of immobilized assets, the sale of shares, social rights, quotas, bonds or other securities convertible into shares, quotas or social rights, **if it is the case that at least 50 % of the market value of these comes from the value of the immobilized asset** (real estate), which is property, direct or indirect, whose titles are sold, and **the sale is carried out with the main objective of avoiding the tax that would have been generated if sold directly the underlying asset**. Other described requirements must also be met.

4. Authority to assess VAT

The option is introduced for a taxpayer to request the assessment of the VAT to be paid when they provide information indicating that they are unable to determine it themselves.

5. VAT Refund for Acquisition of Fixed Assets (Article 27 bis)

After a taxpayer has received an early refund of tax credit for the acquisition of fixed assets, **a minimum refund for the following years is established, amounting to 1/10 of the sums received per year**. If, by December, the tax debits for the year do not exceed this amount, the difference must be added in the declaration for that month to meet the minimum refund

requirement.

In subsequent discussions and amendments, it was specified that **the obligation to annually repay at least one-tenth of the VAT refunded under Article 27 bis of the VAT law will be counted from the commercial year in which the taxpayer begins to carry out taxable operations subject to VAT**.

Likewise, **the deadline for repayment will be a maximum of 15 years from the year following the one in which the refund requested by the taxpayer occurred**.

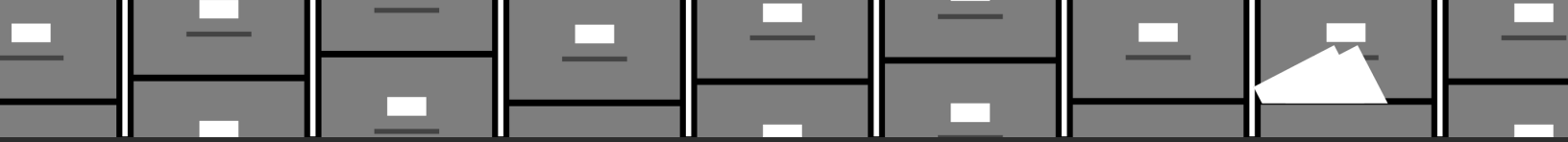
6. Export VAT:

Modifications are incorporated in this matter in the sense that it is established **that the amount of the refund must be determined by applying to the total tax credit for the corresponding period, the percentage that represents the value of exports with the right to recovery of the tax in relation to the total sales of goods and services**, considering in both cases, the last twelve consecutive tax periods.

IV. **Modifications to the Inheritance, Allocations and Donations Tax Law**

These modifications seek to update the asset valuation rule for inheritance tax purposes and close spaces for aggressive tax planning:

1. It is specified that **revocable donations are also subject to tax**, as well as the allocation of assets located or registered in Chile, or acquired with resources from the country. In both cases, the donee must have a domicile or residence in Chile.



In this matter, the amendments establish that the taxpayer is expressly granted the possibility of **requesting from the Treasury the refund of the tax paid on a revoked donation, with a period of 3 years.**

It is also stated that the **tax borne** by a revocable donation **will be a credit against the inheritance tax applicable to the donated property.**

- 2. Benefits are established for certain donations.** In this regard, **the possibility of making tax-exempt donations up to 20% of the global net income is maintained.**

However, this benefit will not apply to donations made to individuals classified as legitimate heirs or beneficiaries of the donor's fourth of betterment. Donations to related parties will also not enjoy this exemption.

- 3. Asset valuation:** Article 46 is restructured to provide valuation rules in as many cases as possible, ensuring greater certainty in the applicable norms. This particularly applies to rights, shares, or interests held in Chilean or foreign companies that are not publicly traded.

V. Modifications to the Customs Ordinance

- 1.** Incorporates the **safeguard resource** (*"recurso de resguardo"*) that, at an administrative level, safeguards the rights of those interacting with this agency. A catalog of rights susceptible to this resource is introduced.

- 2. Notifications:** As mentioned earlier, **email notification is established as the default notification** in the absence of express regulations. Additionally, the authority is granted to establish other notification mechanisms regarding customs brokers.

- 3. Statute of limitations for filing charges:**

The period for **filing charges related to customs clearances** resulting in higher duties, taxes, fees, or levies is extended from **two to three years.**

- 4. Transfer pricing:** In line with amendments to the Income Tax Law, an explicit provision is introduced outlining the functions of the National Customs Service (SNA) within Advance Pricing Agreements.

- 5. Adjustments are made to the rules on judicial procedures** regarding notification, electronic files, conciliation eligibility, and appeals against final judgments, ensuring that judicial procedures before the Tax and Customs Courts regulated in the Tax Code and the Customs Ordinance are fully standardized.

- 6. Donation and destruction of goods:** The National Director is empowered to authorize the donation of goods that would otherwise need to be destroyed. Additionally, in the case of goods subject to a criminal investigation lasting more than one year, their destruction may be authorized except for a sample that remains during the investigation.

- 7. Fines and infractions:** Fines for errors in export customs clearances are reformulated, with the maximum fine increased from 5 to 10 UTM, along with other sanctions.

VI. Modifications to the Taxpayer Ombudsman's Office (DEDECON)

The **powers of the Taxpayer Ombudsman's Office (DEDECON, for its Spanish acronym) are increased**, mainly:

- Its scope of action is expanded to include the General Treasury of the Republic and the National Customs Service, and its role is extended to any type of administrative submission. Additionally, it can request tax information from the SII and the Treasury for better performance of its functions.
- Its authority to guide and accompany is extended beyond the protection of taxpayer rights, incorporating all aspects of tax compliance.
- The regulation is improved for greater effectiveness in the mediation process.
- It is expanded to cover the submission of complaints for the violation of taxpayers' rights.

VII. Modifications to the tax on highly valued goods "Luxury Tax"

The bill incorporates modifications whose purpose is **to provide greater certainty in the application of its rules**, eliminating the large number of elements that were regulated by regulation and that have made the application of the tax difficult.

- The General Directorate of Civil Aeronautics, the General Directorate of Maritime Territory and Merchant Marine, and the Civil Registry are added to the list of public entities required to provide the SII with information about certain assets of the taxpayer.
- Exemptions for sailboats are regulated.
- It is clarified that when the valuation rules for

motor vehicles are not applicable, the SII will apply the normal market value.

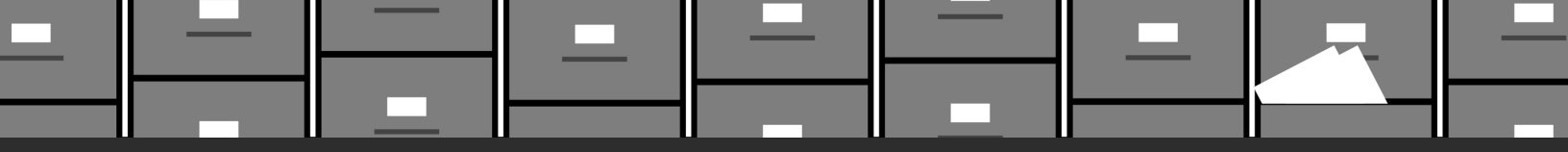
- In the case of co-ownership of a property, co-owners will be jointly responsible for the tax, and the assessment can be issued to any of them (who will have the right to recover).
- The SII's authority to review and appeal assessments is regulated.

VIII. Transitory tax compliance measures

Regarding **transitory measures**, the bill proposes:

- (1) A **procedure to declare capitals held abroad and not reported in Chile**, through the **payment of a substitute tax with a rate of 12%**, fulfilling all outstanding tax obligations. Domiciled, resident, or established contributors in Chile before January 1, 2023, can opt for this regarding their assets and incomes abroad. These assets, having been subject to taxes in the country, must not have been timely declared or taxed in Chile. Additionally, the assets must have been acquired before January 1, 2023, and the incomes derived from them until December 31, 2023.

There is no obligation to repatriate the declared assets or incomes, but those who choose to do so must go through banking institutions following the instructions of the Central Bank (when applicable).

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- (2) The possibility is established for a taxpayer to request, regarding **an ongoing tax lawsuit** (excluding those involving tax crimes), an **early termination** with the **benefit of not being subject to accrued interest and fines**.

There is also an opportunity during 2024 for the **signing of preferential payment agreements with the Treasury**, allowing a maximum of 48 installments and forgiveness of interest and fines. Finally, as a one-time and exceptional measure, **the uncollectibility and prescription of tax debts older than 10 years** will be declared, considering the limited possibility of recovery.

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