

智利税收居民身份认定规则

一、个人

根据《所得税法案》第 3 条规定，住所和居所位于智利境内的个人应就来源于境内外的所有收入承担纳税义务。根据《税法》(Tax Code) 第 8 条的规定，在一个纳税年度在智利境内停留超过六个月或连续两个纳税年度内在智利境内累计停留超过六个月的个人视为智利税收居民。根据《民法》第 59 条，“居所”一词是指根据个人的活动和社会关系可以推定其有意图长期居住于智利境内。

《所得税法案》第 4 条进一步规定，个人临时离境或在智利暂不居住不停止计算其在智利境内拥有居所的时间。

根据 CRS 要求，既是智利税收居民又是其他税收辖区税收居民的个人，其信息应报送至智利税务机关。

二、实体

根据《所得税法案》第 3 条的规定，在智利境内注册成立的法人应就其来源于境内外所有收入承担纳税义务。根据《所得税法案》第 38 条的规定，外国实体的分支机构或常设机构在智利境内开展活动应按照上述规定就其来源于境内外并归属于该分支机构或常设机构的所有收入承担纳税义务。

以下为智利实体：

1. 法人团体,包括有限责任公司、个人有限责任公司、股份有限公司、合资公司(Commandite limited by shares)、个人独资公司(Simple Commandite)、集体公司;
2. 基金会及非营利组织;
3. 根据智利法律设立的公司;
4. 根据智利法律设立的其他实体,如教会等。

根据《所得税法案》第 5 条和《民法》第 955 条的规定,智利税收居民或居所在智利的人去世后的未分割遗产应缴纳所得税。

根据 CRS 要求,既是智利税收居民又是其他税收辖区税收居民的实体,应视为智利税收居民,其信息应报送至智利税务机关。

三、不视为税收居民的实体

根据 CRS 及其评述(VIII 章第 108 条),就 CRS 报告目的而言,外国实体和法律安排(如基金、合伙企业、信托和基金会等没有税务居民身份的实体),实际管理机构位于智利境内的,也视为智利税收居民。

四、联系方式

无

智利纳税人识别号编码规则

一、纳税人识别号介绍

根据《税法》第 66 条的规定，如个人或实体在智利境内发生应税活动，必须通过纳税人识别号注册系统 (RUT/TIN) 进行纳税登记。上述要求适用于在智利开展商业活动，提供独立或非独立的个人劳务以及债券或股票投资等。

纳税人识别号注册系统于 1969 年根据财政部第 3 号法令创建，该法令同时明确了纳税人识别号的规定。

纳税人识别号注册系统由智利国内收入局 (SII) 管理。所有实体不论是否智利居民都应向国内收入局提交纳税人识别号注册申请。移民法定义的非居民外国个人也应向国内收入局申请纳税人识别号（如在投资股票前）。对于智利公民和在智利的外国居民，由民政局颁发的身份注册号码 (RUN) 也可以作为纳税人识别号使用。民政局会将相关信息与国内收入局进行共享。

纳税人识别号仅供个人使用且不能转让给他人，因此：

- 一个号码仅分配给一个个人或实体；
- 纳税人识别号在其合法存续期间保持不变；
- 纳税人识别号的合法存续期终了后，该号码永远不会被重新分配给其他个人或实体。

纳税人识别号/身份证号码在机构办理业务、签订合同或任何正式协议时使用，在日常活动中也常用到。

是否自动为所有税收居民发放纳税人识别号

智利不会自动为法人或实体发放纳税人识别号，纳税人必须向国内收入局申请纳税人识别号。申请纳税人识别号可以通过现场或在线完成。纳税人识别号的相关管理遵循 2007 年第 31 号通知和 1999 年第 13 号通知的规定。

个人*：是 否

*对于智利的税收居民个人来说，民政局发放给智利公民的身份证号码（RUN）与纳税人识别号相同。

实体：否

二、纳税人识别号编码规则

纳税人识别号由两部分构成：序列号，“-”和校验码（合计 9 位数字，形式为 xx.xxx.xxx-x）。校验码通过特定的运算程序确定（有 0-9 或字母 K）并用来验证纳税人识别号的有效性。

校验码使用 module 11 程序对“-”前的数字进行运算。运算公式为各数相乘再乘以 10 除以 11。

如果上述运算结果与校验码相符，即纳税人识别号有效。校验码分为三种情况：

- 运算结果与校验码相同，则校验码介于 1 至 9 之间；
- 运算结果是 10，则校验码为 K；

- 计算结果是 11，则校验码为 0。

三、如何找到纳税人识别号

- 身份证;
- 驾驶执照;
- 契约文书;
- 合同;
- 发票;
- 进出口相关文件。

四、国内网站信息

更多纳税人识别号信息参见:

http://www.sii.cl/pagina/registro_contribuyentes/ayudas_inicio_actividades.htm

纳税人识别号在线验证:

<https://zeus.sii.cl/cvc/stc/stc.html>

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资料来源:

智利税收居民身份认定规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Chile-Residency.pdf>

智利纳税人识别号编码规则:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Chile-TIN.pdf>

Chile-Criteria for Individuals to be considered a tax resident

Section I – Criteria for Individuals to be considered a tax resident

According to Article 3 of the Income Tax Act, individuals resident or domiciled in Chile are liable to tax on their worldwide income. Article 8 of the Tax Code provides that any individual that is present in Chile for more than 6 months in a given calendar year or more than 6 months in the aggregate over a period of 2 consecutive tax years, shall be deemed to be a resident of Chile for tax purposes. The term domicile is defined in Article 59 of the Civil Code, which provides that an individual is domiciled in Chile if it can be assumed from his or her activities or relationships that such a person has the intention to maintain his/her residency in Chile.

Furthermore, Article 4 of the Income Tax Act provides that the mere absence from the country or the lack of residency in Chile is not a reason that determines the cessation of domicile in Chile, for purposes of this Act.

An individual who is considered a tax resident of Chile according to the rules above and who is also a tax resident of another jurisdiction, shall be considered a tax resident of Chile for purposes of reporting to Chile under the CRS.

De acuerdo al artículo 3 de la Ley sobre Impuesto a la Renta, las personas naturales domiciliadas o residentes en Chile están afectas a impuestos por sus rentas de cualquier origen. El artículo 8 del Código Tributario dispone que “toda persona natural que permanezca en Chile más de seis meses en un año calendario o más de seis meses en total, dentro de dos años tributarios consecutivos” debe ser considerada residente de Chile para efectos tributarios. El concepto de domicilio está contenido en el Artículo 59 del Código Civil, el cual establece que una persona natural está domiciliada en Chile si puede asumirse de las actividades o relaciones establecidas por dicha persona que ésta tiene la intención de mantener su residencia en Chile.

Además, el Artículo 4 de la Ley sobre Impuesto a la Renta dispone que “La sola ausencia o falta de residencia en el país no es causal que determine la pérdida de domicilio en Chile, para los efectos de esta ley.”

Una persona natural que es considerada residente tributario de Chile de acuerdo a las disposiciones anteriores y que también es residente tributario de otra jurisdicción, debe ser considerada residente tributario de Chile para propósitos de comunicación de información a Chile bajo el CRS.

Section II –Criteria for Entities to be considered a tax resident

According to the provisions of Article 3 of the Income Tax Act, legal persons incorporated in Chile are liable to tax on their worldwide income. Article 38 of the

Income Tax Act provides that branches or other permanent establishments of foreign enterprises carrying on activities in Chile are liable to tax on their worldwide income attributable, in accordance with the said Article, to such branch or permanent establishment in Chile.

The following types of entities are amongst the legal persons that can be created or incorporated in Chile:

1. Corporations (Sociedad Anónima), Limited liability company (Sociedad de Responsabilidad Limitada), Single person limited liability enterprise (Empresa Individual de Responsabilidad Limitada), Company limited by shares (Sociedad por Acciones), Commandite limited by shares (Sociedad Comandita por Acciones), Simplea.

2. Foundations and Corporaciones (non for profit legal persons).

3. Enterprises created by Law.

4. Other legal persons ruled by public law (eg. Churches).

According to Articles 5 of the Income Tax Act and 955 of the Civil Code, the undivided estate of a decedent that was a resident or domiciled in Chile, is liable to tax in Chile.

An entity that is liable to tax on its worldwide income in Chile and that is a tax resident in another jurisdiction, shall be considered a tax resident of Chile for purposes of reporting to Chile under the CRS.

De acuerdo a las disposiciones del artículo 3 de la Ley sobre Impuesto a la Renta, las personas jurídicas constituidas en Chile están afectas a impuestos por sus rentas de cualquier origen. El artículo 38 de la Ley sobre Impuesto a la Renta dispone que las sucursales u otros establecimientos permanentes de empresas extranjeras que operen en Chile están afectas a impuestos por sus rentas de fuente chilena y extranjera que sean atribuibles, en conformidad a lo dispuesto en dicho artículo, a esa sucursal o establecimiento permanente en Chile.

Los siguientes tipos de entidades están entre las personas jurídicas que pueden ser creadas o constituidas en Chile:

1. Sociedades Anónimas, Sociedades de Responsabilidad Limitada, Empresas Individuales de Responsabilidad Limitada, Sociedades por Acciones (SpA), Sociedades Comandita Simple, Sociedades Comandita por Acciones, Sociedades Colectivas.

2. Corporaciones y Fundaciones (entidades sin fines de lucro).

3. Empresas creadas por ley.

4. Otras personas jurídicas de derecho público (ej. Iglesias)

De acuerdo a los Artículos 5 de la Ley sobre Impuesto a la Renta y 955 del Código Civil, el patrimonio hereditario indiviso de una persona que era residente o domiciliada en Chile, está afectada a impuestos en Chile.

Un entidad afecta a impuestos en Chile por sus rentas de fuente chilena y extranjera y que es residente tributario de otra jurisdicción, debe ser considerada residente tributario de Chile para propósitos de comunicación de información a Chile bajo el CRS.

Section III –Entity types that are as a rule not considered tax residents

For the purposes of reporting under the terms of the Common Reporting Standard, foreign entities and legal arrangements, such as funds, partnerships, trusts and foundations, which have no residency for tax purposes, shall be treated as residents in Chile if their place of effective management is situated in Chile pursuant to the Commentaries to the CRS (Section VIII, paragraph 108).

Para los efectos de comunicación de información en conformidad con los términos del Common Reporting Standard, entidades legales extranjeras, tales como fondos, partnerships, trusts y fundaciones, que no tengan residencia para efectos tributarios, deben ser tratadas como residentes de Chile si su lugar de administración efectiva está situado en Chile, de acuerdo a los Comentarios al CRS (Sección VIII, párrafo 108).

Chile-Information on Tax Identification Numbers

Section I –TIN Description:

All individuals and entities that, due to their activities or condition, are or may be taxed in Chile, must be registered in the Rol Unico Tributario (RUT or TIN Registry- Article 66 of the Tax Code). This requirement applies to the carry-on of business activities in Chile, performance of dependent or independent personal services within the country, and investments in debt and equity instruments, amongst others.

The TIN Registry was created in 1969 through Decree No. 3 of the Ministry of Finance, which also establishes its rules.

The TIN Registry is maintained by the Internal Revenue Service (SII). Entities, whether or not resident in Chile, shall request their registration in the TIN Registry to the SII. Foreigners that are not resident in Chile under immigration law provisions, shall also request the TIN number to the SII (e.g. prior to investing in shares). In the case of Chileans and of foreigners resident in Chile, the National Identity Number (RUN) given by the Civil Registry also serves as Tax Identification Number (RUT). The Civil Registry provides the Internal Revenue Service with information on the National Identity Numbers allocated to such individuals.

The Tax Identification Number is personal and not transferable, therefore:

- Each number will be assigned to one particular person or entity.
- The number's holder keeps the same number throughout its legal existence.
- Once the holder's legal existence expires, the number is never reassigned.

The TIN/National Identity Number is the identification number used when acting in front of an authority, or signing a contract or any formal agreement or application, and it is usually also requested for day to day activities.

Automatic issuance of TINs to all residents for tax purposes:

There is no automatic procedure for issuing TINs to legal persons or entities, as they must register with the Internal Revenue Service. The registration procedure for granting TIN can be performed both onsite or through the web site and is regulated in Circular N°31 of 2007 and N°13 of 1999.

Individual* : yes no

* The RUN given by the Civil Registry is the same as the RUT in the case of individuals resident in Chile.

Entities (as defined by the CRS): no

If no, instances where Entities are not being automatically issued a TIN are: see above.

Section II –TIN Structure:

The TIN consists of two parts: the serial number, a dash (-) and the check digit, (xx.xxx.xxx-x) which is obtained through an algorithm that consist of one digit ranging from 0 to 9 or letter K. The check digit serves to validate the TIN, since this number may only have one check digit.

To verify that a TIN is right, a formula called the algorithm module 11 should be applied to the number that comes before the hyphen. This is an arithmetic formula wherein the sum of the multiplication is multiplied by 10 and divided by 11.

If the result of the above operation matches the check digit, the TIN structure is valid. The check digit has three fundamental rules:

- If it is equal to the result it is between 1 and 9;
- K if the result is 10;
- 0 (zero) if the result is 11.

Section III – Where to find TINs?

- National Identity Card
- Driver's license
- Deeds
- Contracts
- Invoices
- Import and export documents

Section IV –TIN information on the domestic website

TIN information:

http://www.sii.cl/pagina/registro_contribuyentes/ayudas_inicio_actividades.htm

TIN verification: <https://zeus.sii.cl/cvc/stc/stc.html>

Section V – Contact point for further information

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