

Chile

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 6 months following the end of the reporting fiscal year

Local filing required: No

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

The domestic legal and administrative framework

Chile has revised its penalty provisions to include penalties for incomplete or incorrect filing of a CbC report.¹

Chile confirms that its rules have not changed and continue to be applied effectively. Chile continues to meet all terms of reference.

The exchange of information framework

Chile notified some late exchanges of CbC reports after the deadline, due to error. Chile has introduced measures to address the issue underlying this error. As Chile has taken steps to address this issue, no recommendation is made but this aspect will be monitored.

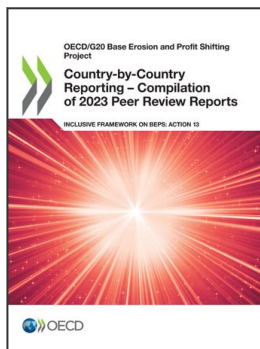
Chile confirms that its rules have not changed and continue to be applied effectively. Chile continues to meet all terms of reference.

Appropriate use of CbC reports

Chile confirms that its rules have not changed and continue to be applied effectively. Chile continues to meet all terms of reference.

Note

¹ https://www.sii.cl/normativa_legislacion/circulares/2022/circu29.pdf.



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