

# Chile



Source:WCO/National Customs Service Chile

29.05.2020

## 1. Measures aiming to Facilitate the Cross-border Movement of Relief and Essential Supplies

1.1. Instructions for the simplified entry of goods that are declared by the health authority as critical supplies to face the emergency caused by the Covid-19 disease are approved:

- Imports for which Customs has been informed by the Health Authority that fall on goods destined by the importer for the prevention and control of the Covid-19 disease, requiring their entry to the territory with preferential character. The document in which such circumstance is reported may consist of a corporate email from the professional designated for these purposes by the Health Authority, sent to the box [emergencias@aduana.cl](mailto:emergencias@aduana.cl) and it should be added as basic clearance document.

- The importation will be carried out by the interested party before Customs or by a customs broker, authorizing the processing of an Import Declaration and Simultaneous Payment (DIPS Form F-17) or a DIPS Freight and Exemption, whether of a normal or advance process, regardless of the FOB value of the consignment.

- This simplified processing does not exempt from the obligation to have the authorizations and endorsements required by the competent authorities, prior to the entry of the goods, unless such authorities have exempted the importer, all of which shall be accredited at the time of the removal of the goods.

- Imports of supplies made by private entities that do not have the declaration of relief supplies by the Health Authority, may be eligible for facilities granted through the Exempt Resolution No. 1179/2020, for which they shall process the respective DIN (Entry Declaration) or DIPS (Entry Declaration and Simultaneous Payment) through a Customs Broker.

- Regional Customs Directorates and Customs Administrations shall take all the appropriate measures to assure both the agility in the processing of goods and their expedited release, safeguarding customs control through proper risk management.

1.2. For goods donated on the occasion of the catastrophe, to the State, to natural or legal persons of public law or to private law foundations or corporations and to universities recognized by the State with a certification issued by the Ministry of the Interior, the provisions of number 4.9.3 of the procedure contained in "Plan de Contingencia ante una declaración de catástrofe", approved by Exempt Resolution No. 3041 of 26.04.2012, shall be applied. The control and supervision on imports covering donated goods will be safeguarded, since the provisions of Exempt Resolution No° 2415 of 20.02.2014 of the Undersecretary of the Interior (Acting), which approve the "Manual de Procedimientos de la Utilización de los Recursos y los Bienes en caso de Emergencia o Catástrofe" in accordance with the provisions of

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Forthcoming

Chapter IV, number 3.1, also govern in respect of them. Regarding donations, Law No. 16.282 of the Ministry of Finance establishes Tax and Tariff Benefits, freeing imports of donated goods from all kinds of taxes, duties, or other charges collected by Customs, as well as freeing them from unloading/loading, movement, storage, complementary operations fees or others.

1.3. A list of the tariff classification is provided in the National Customs Tariff of relief goods to face the health emergency of Covid-19, on a referential basis, based on information published by the World Customs Organization (WCO) and an internal information collection. The specific classification will depend on the characteristics of each good and the application of the General Rules for the Interpretation of the Tariff Nomenclature.

1.4. A tariff reduction list applicable to relief goods to face the health emergency of Covid-19, for each trade agreement signed by Chile, is made available to users.

1.5. Existing instructions are systematized regarding the procedure to which imports of donations made in the event of a catastrophe or public calamity must be submitted in their processing before the National Customs Service.

## **2. Measures aiming at Supporting the Economy and Sustaining Supply Chain Continuity**

2.1. The validity of customs carnets expiring during the validity of the Exempt Resolution No. 1179/2020 is extended until September 30th 2020, without the need to go to the National Customs Service offices.

2.2. Customs brokers are authorized to receive, through e-mail from the consignors, consignees and other agents in the supply chain, the base documents required to prepare and present for processing the respective customs destinations before the Customs Administration, the prior without prejudice to the fact that, within 30 calendar days after Exempt Resolution No. 1179/2020 ceases to be in effect, those customs dispatchers shall obtain the original background information from such actors.

2.3. Regional Directorates and Customs Administrations are instructed to grant, to the extent of their possibilities, the greatest facilities pertaining to the various procedures that users must carry out, for the fast and expeditious operation processing, avoiding, where appropriate, the physical presence of the users before the Customs Units, tending to the electronic submission of the different requests made. Likewise, they shall coordinate with other foreign trade operators, such as port terminals, warehouse keepers and issuers of transport documents, procedures allowing the processing to be completed electronically, such as the remote endorsement of declarations and the endorsement of documentation (DUS-Guía [Single Exit Document Guide]) of loose cargoes in off-port facilities, among others.

2.4. Consider that in the event of non-compliances detected in respect to the term for which a private warehouse regime has been granted, on the occasion of the effects of the viral outbreak of Covid-19, are sufficiently justified by a fortuitous case, so it is not possible, by its virtue, the presumption of abandonment referred to in Articles 136 and

subsequent of the Customs Ordinance of the goods in question.

2.5. Regarding private warehouses that have expired and incurred a presumption of abandonment, Regional Directors or Customs Administrators may exempt or reduce them from the application of the surcharge of article 154 of the Customs Ordinance, weighing each situation in its merit. This will not imply relieving those who incur in such breaches of the other duties and responsibilities that they have to satisfy as beneficiaries of the above-mentioned regime.

2.6. It is provided that, as a very exceptional measure, in the case of imports and exports to and from China, regarding the modifications that may take place as a result of the effects that may be caused in the respective process, due to the above-mentioned Coronavirus emergency, and after evaluating each case, the Customs - within the scope of their competence- refrain from initiating the sanctioning procedures for regulatory offences that would be applied in a regular situation, and they are urged to grant the best facilities that may be appropriate to the fast and expeditious processing of such modifications.

2.7. The instructions for deferring the value added tax (VAT) on imports are approved under the provisions of number 8 of the Resolution No. 41 of 13.04.2020 of the Internal Revenue Service. These instructions will be applied to import declarations made during April, May and June of the current year, processed from the date of entry into force of the Exempt Resolution No. 1559/2020.

2.8. It is authorized that the Customs Document Modification Requests (SMDA) that currently must be submitted manually before Customs, may be submitted through email, scanned, as with all supporting documentation. The response and approval or rejection of these requests will be notified through email to the remitter.

2.9. It is authorized sending through email the documents that must be accompanied to the requests for the issuance of a customs permit (pasavante), submitting any other information that may be relevant to the issuance of such document, which once processed will be sent to the applicant electronically to the box designated in its request.

2.10. The recording of the effective date of the customs permits (pasavantes) that may expire during the validity of Exempt Resolution No. 1179/2020 is suspended. The same provision shall govern for the terms for which the destinations for temporary admission and exit of motor vehicles and aircraft have been authorized.

2.11. It is authorized that both the exchange of the Bill of Lading (B/L) and its corrections are sent to Customs Brokers electronically by their issuer. The customs dispatcher shall keep in the clearance folder the scanned B/L with the corresponding corrections, as well as the exchanged B/L. These documents shall be signed or stamped by the staff dependent of the respective Customs Broker authorized before the National Customs Service. In 30 calendar days since the Exempt Resolution No. 1179/2020 is left without effect, the customs dispatcher shall obtain the originals from the issuer of the B/L in order to attach them to the transaction folder. In the case of maritime transport, Customs Brokers may prepare the entry declarations based on a non-negotiable copy of the bill of lading sent through email to the Ship Agency that issued such document, when the bills of lading are issued in Chile.

2.12. It is authorized granting mandate to the respective Customs Broker to clear, through an email from whoever has enough power to represent the natural or legal person in question. The mandate granted in this way shall be ratified by the represented party, through the subsequent granting of one of the instruments mentioned in Article 197 of the Customs Ordinance, within 15 days from the date the Exempt Resolution No. 1179/2020 ceases to be in effect.

### **3. Measures aiming at Protecting Customs administrations' Staff**

3.1. The notification of responses to requests from Customs Brokers is authorized, through email, to the email box that the respective customs dispatcher has registered at the National Customs Service.

3.2. It is authorized that the Customs Document Modification Requests (SMDA) that currently must be submitted manually before Customs, may be submitted through email, scanned, as with all supporting documentation. The response and approval or rejection of these requests will be notified through email to the remitter.

3.3. Assistants of a customs agency different to the customs agency responsible for the clearance of the goods, are authorized to remove the goods that are in customs warehouses. For this purpose, with the prior authorization from their superior, or with their subsequent ratification, the customs broker shall issue a simple power of attorney letter to the agent in charge of the release of the goods, and all the parties involved must adopt control and enforcement measures for the due protection of said document and its copies.

3.4. Physical inspections without the presence of the assistants of Customs Brokers are authorized, upon request of the respective Customs Broker. Such request shall arise from the email box that the respective dispatcher has registered at the Customs Service and shall be addressed to the Enforcement Director of the jurisdiction of the corresponding Customs Office.

3.5. It is authorized sending through email the documents that must be accompanied to the requests for the issuance of a customs permit (pasavante), submitting any other information that may be relevant to the issuance of such document, which once processed will be sent to the applicant electronically to the box designated in his request.

3.6. It is authorized that both the exchange of the Bill of Lading (B/L) and its corrections are sent to Customs Brokers electronically by their issuer. The customs dispatcher shall keep in the clearance folder the scanned B/L with the corresponding corrections, as well as the exchanged B/L. These documents shall be signed or stamped by the staff dependent of the respective Customs Broker authorized before the National Customs Service. In 30 calendar days since the Exempt Resolution No. 1179 /2020 ceases to be in effect, the customs dispatcher shall obtain the originals from the issuer of the B/L in order to attach them to the transaction folder. In the case of maritime transport, Customs Brokers may prepare the entry declarations based on a non-negotiable copy of the bill of lading sent through email to the Ship Agency that

issued such document, when the bills of lading are issued in Chile.

3.7. It is authorized granting mandate to the respective Customs Broker to clear, through an email from whoever has enough power to represent the natural or legal person in question. The mandate granted in this way shall be ratified by the represented party, through the subsequent granting of one of the instruments mentioned in Article 197 of the Customs Ordinance, within 15 days from the date the Exempt Resolution No. 1179/2020 ceases to be in effect.

3.8. It is authorized that Customs Agencies provide, through email and in PDF format, the documentation sent by the exporters to carry out the process of Legalization of Export Declarations.

3.9. It is authorized, in cabotage, the electronic document delivery upon the effective arrival of the manifest-ship, by sending an email to the box that will be duly informed by each Customs Administration, indicating the list of documents and, in case that the latter exceeds the capacity to be sent or received through email, it will suffice to indicate a direct access link to them.

3.10. Regional Directorates and Customs Administrations are instructed to grant, to the extent of their possibilities, the greatest facilities pertaining to the various procedures that users must carry out, for the fast and expeditious operation processing, avoiding, where appropriate, the physical presence of the users before the Customs Units, tending to the electronic submission of the different requests made. Likewise, they shall coordinate with other foreign trade operators, such as port terminals, warehouse keepers and issuers of transport documents, procedures allowing the processing to be completed electronically, such as the remote endorsement of declarations and the endorsement of documentation (DUS-Guía [Single Exit Document Guide]) of loose cargoes in off-port facilities, among others.

3.11. Individuals and State Administration Bodies are authorized to make their presentations to the National Customs Service by sending an email to [oficinapartesdna@do.c.aduana.cl](mailto:oficinapartesdna@do.c.aduana.cl), indicating the number of pages and accrediting the identity of the applicant. The attached documents shall be sent in PDF format and not exceed 8 megabytes.

3.12. The holding of hearings referred to in number 2.3.1.7 of Chapter III of the Payments Manual (Manual de Pagos), through videoconference or another equivalent digital media, is authorized. The minutes that is taken in their regard shall be sent to the participants at the end of the hearing, so that they approve it through email, and the digital hearing will not be considered finished until the approved minutes have been received.

#### **4. Measures aiming at Protecting Society**

4.1. Customs Brokers and their assistants are authorized to carry out their duties through remote work.

4.2. Physical inspections without the presence of the assistants of Customs Brokers are authorized, upon request of the respective Customs Broker. Such request shall arise from the email box that the respective dispatcher has registered at the Customs Service and shall be addressed to the Enforcement Director of the jurisdiction of the corresponding Customs Office.

4.3. Assistants of a customs agency different to the customs agency responsible for the clearance of the goods, are authorized to remove the goods that are in customs warehouses. For this purpose, with the prior authorization from their superior, or with their subsequent ratification, the customs broker shall issue a simple power of attorney letter to the agent in charge of the release of the goods, and all the parties involved must adopt control and enforcement measures for the due protection of said document and its copies.

#### **5. Other Measures**

5.1. All documents sent to Customs Service in compliance with the provisions of Exempt Resolution N° 1179/2020, shall be scanned and in PDF format.

The previous table shows the measures indicated by:

<p>Exempt Resolution No. 1179 18.03.2020</p>	<p><a href="http://www.aduana.cl/aduana/site/docs/20200319/20200319112817/resolucion_n_1179_de_18_03_20.pdf">http://www.aduana.cl/aduana/site/docs/20200319/20200319112817/resolucion_n_1179_de_18_03_20.pdf</a></p> <p> Broken image</p> <p> Broken image</p>
<p>Exempt Resolution No. 1377 01.04.2020</p>	<p><a href="http://www.aduana.cl/aduana/site/docs/20200103/20200103160956/1377_2020_oficina_de_partes.pdf">http://www.aduana.cl/aduana/site/docs/20200103/20200103160956/1377_2020_oficina_de_partes.pdf</a></p> <p> Broken image</p>
<p>Exempt Resolution No. 1313 26.03.2020</p>	<p><a href="http://www.aduana.cl/aduana/site/docs/20200326/20200326110017/res1313_26_03_20.pdf">http://www.aduana.cl/aduana/site/docs/20200326/20200326110017/res1313_26_03_20.pdf</a></p> <p> Broken image</p>
<p>Referential list of classification and tariff reduction of relief goods</p>	<p><a href="http://www.aduana.cl/listado-referencial-de-clasificacion-arancelaria-de-mercancias-criticas/aduana/2020-03-26/162444.html">http://www.aduana.cl/listado-referencial-de-clasificacion-arancelaria-de-mercancias-criticas/aduana/2020-03-26/162444.html</a></p> <p> Broken image</p> <p> Broken image</p>
<p>Exempt Resolution No. 1556 17.04.2020</p>	<p><a href="http://www.aduana.cl/aduana/site/docs/20200103/20200103160956/res1556.pdf">http://www.aduana.cl/aduana/site/docs/20200103/20200103160956/res1556.pdf</a></p> <p> Broken image</p>
<p>Exempt Resolution No. 1559 17.04.2020</p> <p> Broken image</p>	<p> Broken image</p> <p><a href="http://www.aduana.cl/aduana/site/docs/20200420/20200420125554/res__1559_2020.pdf">http://www.aduana.cl/aduana/site/docs/20200420/20200420125554/res__1559_2020.pdf</a></p> <p> Broken image</p>
<p> Broken image</p> <p>Exempt Resolution No. 1628 23.04.2020</p>	<p><a href="http://www.aduana.cl/aduana/site/docs/20200423/20200423141258/res__1628__23_04_2020.pdf">http://www.aduana.cl/aduana/site/docs/20200423/20200423141258/res__1628__23_04_2020.pdf</a></p> <p> Broken image</p> <p> Broken image</p>

<p> Broken image</p> <p>Circular Letter No. 67 by the National Customs Director 11.02.2020</p> <p> Broken image</p>	<p><a href="http://www.aduana.cl/aduana/site/docs/20200212/20200212172414/oficio_circular_n_67__11_02_20_20.pdf">http://www.aduana.cl/aduana/site/docs/20200212/20200212172414/oficio_circular_n_67__11_02_20_20.pdf</a></p> <p> Broken image</p> <p> Broken image</p>
<p>Circular Letter No. 134 by the National Customs Director 08.04.2020</p>	<p><a href="http://www.aduana.cl/aduana/site/docs/20200408/20200408111153/of__134__08_04_2020.pdf">http://www.aduana.cl/aduana/site/docs/20200408/20200408111153/of__134__08_04_2020.pdf</a></p> <p> Broken image</p> <p> Broken image</p>
<p> Broken image</p> <p> Broken image</p> <p>Circular Letter No. 135 by the National Customs Director 13.04.2020</p>	<p><a href="http://www.aduana.cl/aduana/site/docs/20200413/20200413141533/of__135__13_04_2020.pdf">http://www.aduana.cl/aduana/site/docs/20200413/20200413141533/of__135__13_04_2020.pdf</a></p>
<p> Broken image</p> <p>Circular Letter No. 67 by the National Customs Director 11.02.2020</p> <p> Broken image</p>	<p><a href="http://www.aduana.cl/aduana/site/docs/20200212/20200212172414/oficio_circular_n_67__11_02_20_20.pdf">http://www.aduana.cl/aduana/site/docs/20200212/20200212172414/oficio_circular_n_67__11_02_20_20.pdf</a></p> <p> Broken image</p> <p> Broken image</p>
<p>Circular Letter No. 134 by the National Customs Director 08.04.2020</p>	<p><a href="http://www.aduana.cl/aduana/site/docs/20200408/20200408111153/of__134__08_04_2020.pdf">http://www.aduana.cl/aduana/site/docs/20200408/20200408111153/of__134__08_04_2020.pdf</a></p> <p> Broken image</p> <p> Broken image</p>
<p> Broken image</p> <p> Broken image</p> <p>Circular Letter No. 135 by the National Customs Director 13.04.2020</p>	<p><a href="http://www.aduana.cl/aduana/site/docs/20200413/20200413141533/of__135__13_04_2020.pdf">http://www.aduana.cl/aduana/site/docs/20200413/20200413141533/of__135__13_04_2020.pdf</a></p> <p> Broken image</p> <p> Broken image</p>



**Source: National Customs**

April 28, 2020: Resolution number 1,629: Approves the new procedure for the issuance of advance rulings and introduces changes in annexes 18 and 35 of the Compendium of Customs Regulations

April 17, 2020, Resolution No. 1,556: Modifies Exempt Resolution No. 1,179 dated 03/18/2020, on facilitation measures by the Regional Directorates, Customs Administrations and the other bodies of this National Service, in order to adequately attend to the emergency caused by COVID-19

March 26, 2020, Resolution No. 1,313: Instructions for the simplified entry of goods that are declared by the health authority as critical supplies to face the emergency caused by the disease COVID-19.

March 18, 2020, Resolution No.1179: Authorizes some procedures carried out before this Service by email and presentation of documents by electronic means, (scan of B/L or certificates of origin in PDF) as well as the suspension of the expiration terms of some customs destinations that may not be met before the end of the COVID-19 outbreak.

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28 Abril del 2020: Resolución número 1.629: Aprueba el nuevo procedimiento para la emisión de resoluciones anticipadas e introduce cambios en los anexos 18 y 35 del Compendio de Normas Aduaneras

17 de abril del 2020, Resolución N° 1.556: Modifica la Resolución Exenta N° 1.179 de fecha 18.03.2020, sobre medidas de facilitación por parte de las Direcciones Regionales, Administraciones de Aduana y los demás órganos de este Servicio Nacional, con objeto de atender adecuadamente la emergencia producida por el COVID-19

26 de marzo 2020, Resolución N° 1.313: Instrucciones para el ingreso simplificado de mercancías que sean declaradas por la autoridad sanitaria como insumos críticos para afrontar la emergencia provocada por la enfermedad COVID-19.

18 de marzo 2020, Resolución No.1179: Autoriza la tramitación de diversos procedimientos ante este Servicio por correo electrónico y la presentación de documentos por medios electrónicos, (scan de documentos B/L o certificados de origen en PDF ) así como la suspensión de plazos de vencimiento de algunas destinaciones aduaneras que no podran ser cumplidas antes del fin del brote del COVID-19.

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**More information:**

<https://www.aduana.cl/resoluciones-2020/aduana/2020-01-03/160956.html>



**Source: Finance Ministry**

April 24, 2020: Exempt Decree number 117, of 2020.- Applies reductions of customs duties for the import of raw sugar, refined sugar grades 1 and 2, and refined sugar grades 3 and 4, and substandard

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24 Abril del 2020: Decreto exento número 117, de 2020.- Aplica rebajas de derechos de aduana para la importación de azúcar cruda, azúcar refinada grados 1 y 2, y azúcar refinada grados 3 y 4, y subestándares

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**More information:**

[diariooficial.interior.gob.cl/edicionelectronica/](http://diariooficial.interior.gob.cl/edicionelectronica/)