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“A MODERN VISION OF THE TAX ADMINISTRATION”

Case Study 1.3

THE PROMOTION OF TAXPAYER SERVICES

**Internal Taxes Service
Chile**

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Case Study 1.3: THE PROMOTION OF TAXPAYER SERVICES

EXECUTIVE SUMMARY

Through this document, the Chilean Internal Tax Service (SII, in Spanish) explains how it has put into practice the new strategic point of view that will allow it to better approach taxpayers with the purpose of facilitating tax fulfillment and, consequently, reducing tax evasion.

The field of taxpayer services has been defined as one of the key aspects to achieve improved voluntary tax fulfillment of citizens and economic agents at large and thus generate a better acceptance of taxes.

Training and education actions can be carried out early in a taxpayer's life that will impact positively on tax fulfillment control in the long term. On the other hand, rendered services tied to taxpayer's tax-commercial operation will allow facilitating tax fulfillment and generating awareness on economic agent information in the hands of the Tax Administration with relation to market transactions, which in turn will disseminate the feeling of task risk in evading tax obligations.

Among the projects concerning the foregoing stand out:

- The Civic-Tax Education Portal SIIeduca and children's website PlanetaSII, which are very relevant tools within the education project conducted by SII, intended to build awareness on the importance of taxes as a social good among future taxpayers.
- The Tax Portal MIPYME (www.portalmipyme.cl), which delivers timely information, assistance and services through the Internet to small and medium-sized taxpayers, e.g.: the Electronic Billing System and the Simplified Accountability System.
- The Assistance Platform in offices: a new quality assistance model that allows providing an identity to taxpayer, facilitating diligences for tax fulfillment, delivering assistance and training through self-assistance tools available on the Internet.
- The Virtual Office www.sii.cl and the creation of "Mi SII", an initiative that draws on the successful development of Internet services, in agreement with the assistance model that allows taxpayer to interact on a differentiated and personalized basis with SII.

These and other projects being developed by the Internal Tax Service contribute in all to address the needs of current taxpayers and to reinforce their commitment with society to remaining as a modern, efficient and effective institution.

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INTRODUCTION

The social and technological environment is leading changes to occur faster than in previous years; therefore, there is a need to enhance the ability to respond to the requirements of the environment with the celerity demanded by the circumstances surrounding the Tax Administration.

Public as well as private organizations must adapt to this changing scenario and undergo adjustment processes in order to function efficiently and effectively. The Internal Tax Service (SII), like other tax administrations in the world, is immersed into this constant need of readjustment in order to fulfill its objectives successfully.

The way things have been performed so far must be reoriented, because the country, the people and the business sector have changed; everything has grown more sophisticated, complex, interconnected and full of particularities, and taxpayers have special demands and needs. There are also new areas of risk that want detection and must be addressed timely in order to minimize tax evasion and crime. To provide a qualified response to an environment so different from that of one or two decades ago, we must make organizational changes, do things with another approach and also change the way that the Service's officers interact with taxpayers.

SII's NEW STRATEGIC APPROACH

SII is launching a new strategic approach for management and user's satisfaction to address the challenges faced by the country resulting from the changes observed in taxpayers, i.e., the development of more sophisticated and global businesses, persons demanding higher assistance quality and new services, demands for the provision of personalized, specific and highly reliable information, new risks of tax evasion and crime and changes in the legal environment.

This new management style contemplates, among other objectives, to continue offering facilities for tax fulfillment and quality assistance both on-line and personally. In addition, the decision to implement this new approach requires a constant enhancement of the Service's ability to reduce tax evasion.

A system for providing timely, true, specialized and reliable information to taxpayers, public institutions and the Government is required, as well as providing continuity with highly specialized tax fulfillment services in line with the particularities and needs of each taxpayer segment, and even personalized services in the case of individuals.

The foregoing scenario demands focus to be placed, among many other things, on:

Education and timely information:

- Early education to future and current taxpayers
- Integral and timely information

Facilitation of tax fulfillment by enhancing taxpayer services:

- Improved assistance quality
- Reduction of tax fulfillment costs
- Increased use of e-government solutions
- Independent Tax Courts

PROJECTS TO ENHANCE TAXPAYER SERVICES PROVIDED BY SII

Within the SII's new strategic approach we could highlight the projects concerning education and facilitation of spontaneous tax fulfillment at offices and on-line, which implies enhancing and diversifying taxpayer services.

Civic-Tax Education

The SII has developed a Civic-Tax Education project with the cooperation of the Ministry of Education, which promotes the delivery of contents and information to citizens, specifically regarding tax issues.

This long-term project will allow covering a great part of future taxpayers, generating greater tax awareness among them in order to encourage voluntary fulfillment of tax obligations, in view that education is considered an effective means given its influence on the development of values, the development of attitudes and behavior, the transmission of knowledge and the promotion of desired behavior for improved individual and collective life quality.

Nowadays the project is targeted at elementary education students, children between 6 and 13 years old, disseminating civic values to nearly 2 million students. The aim is to contribute to their development through hands-on experience applicable to everyday life, and thus build communication bridges with the future new users of our services.

Within the education project stands out the on-line Portal SIleduca (www.siieduca.cl), targeted at teachers, and the children's website PlanetaSII (www.planetasii.cl), both aimed at promoting values, civic-tax education and learning the importance and the meaning of being a good citizen-taxpayer.

SIleduca is a portal of interest for teachers, whose contents support the elementary education syllabus and programs set forth by the Ministry of Education. The material therein is used by teachers to teach the required civic topics entertainingly and encourage students to use new information technologies through the website PlanetaSII.

PlanetaSII is a website dedicated specially to children between 6 and 13 years old, whose contents are presented through games, videos, contests and songs for children to learn while playing.

Both portals feature navigation spaces specially designed, in content and graphics, to satisfy the needs of information, materials and entertainment of each group of recipients.

Image of Portal SIIeduca, www.siieduca.cl:



Image of children's website PlanetaSII, www.planetasii.cl:



Tax Portal MIPYME

With a view to delivering timely, assistance and service-related information and facilitate taxpayer fulfillment according to category and size, a Tax Portal has been designed on the Internet, targeted at Small and Medium-sized taxpayers, www.portalmipyme.cl, intended to: facilitate the use of information and communication technologies (ICT), develop managerial capacities in companies by enhancing their tax and accounting management, reduce the costs of tax fulfillment by articulating it with the development of businesses, and promoting greater inclusion of this type of companies in the “formal market”.

Among its tools stands out the Electronic Billing System, specially conceived and designed for micro and small-sized companies having a low volume of tax document issue; and the Simplified Tax System, to which individuals and individual limited liability companies may enroll, allowing them to carry their accounting records smoothly and simply.

The **Electronic Billing System** allows issuing and receiving: invoices, tax-exempted invoices, credit notes, debit notes and bills of lading electronically, referred to generically as electronic tax documents (DTE, in the Spanish acronym). Issued and received electronic documents are directly recorded in accounting books and non-electronic tax documents are digitalized directly into the system. Besides, the system allows generating the electronic files required to assign Electronic Invoices intended to obtain financing rapidly, safely and economically.

The system is ultimately intended to provide companies with a basic function to operate with electronic tax documents, giving them a new opportunity to know, learn about and profit from the reduction of printing and storage costs, improved order of business management and efficiency gains resulting from the incorporation of information technologies into the production world, in this case through tax fulfillment.

The **Simplified Tax System** allows relieving the relevant taxpayers from having to perform certain tax obligations, e.g.: carry a full accountability, prepare balance sheets, applying monetary correction, depreciations and preparation of inventories; and provides the following facilities:

- Declaration and payment of the First Category Tax and the Supplementary Global Tax based on their accrued net annual income (revenues less expenses)
- Simplification of the calculation of Monthly Provisional Payments (fixed at 0.25% of monthly gross sales)
- Immediate deduction of expenses, investments and purchases
- Automatic generation of income and expense records required by the System, and immediate calculation of the taxable base for the First Category Tax, based therefrom
- Generation of a proposal for the Monthly VAT Return (Form 29) and for the Annual Income Tax Return (Form 22)
- Generation, in addition, of proposals for Salary (1887) and Fee (1879) Affidavits

- Creation of financial reports on the results obtained by the company for presentation to third parties; for example, to request financing

Finally, it should be pointed out that the use of one or both systems provides a greater term for delivery of the VAT return and payment of such tax, extending the term from the 12 to the 20 of each month.

Image of Tax Portal MIPYME, www.portalmipyme.cl:

Portal Tributario MIPYME **SII online** www.sii.cl
Facilitando el cumplimiento tributario

Amplíe para el día 20 de cada mes

Información Especializada **Oficina Virtual** **Asistencia al Empresario**

SOCIOS ESTRATÉGICOS PORTAL TRIBUTARIO MIPYME

Infórmese Aquí
Portal MIPYME
Estatuto MIPYME
 CONSULTA CIUDADANA

NOTICIAS MIPYME
 SII completa "Ciclo de Vida Tributario 100% Internet" y lanza campaña de capacitación a 10.000 Mipymes en uso de factura electrónica (09/01/2006)
 SII introduce modificaciones parciales al Formulario 29 (09/01/2006)

Módulo de Fomento

CONOZCA MAS SOBRE EL AMBITO TRIBUTARIO
 - Normas y Procedimientos Factura Mérito Ejecutivo
 - Suplemento Preguntas Frecuentes sobre Factura Mérito Ejecutivo
 - Descripción de los impuestos
 - Columnas de asistencia tributaria del SII en prensa
 - Presentaciones del director
 - Suplemento sobre Factura Electrónica

LINKS A ORGANISMOS DE INTERES PARA LAS MIPYME

¡Declare por Internet!
Lugares de acceso público a internet en Chile

INICIO DE UNA MIPYME

- ¿Cómo organizar una empresa? (formas de organización)
- ¿Qué tipo de tributación afecta a cada forma de organización?
- ¿Qué Sistema de Contabilidad se puede escoger?
- ¿Cómo y cuándo presentar ante el SII el aviso de Inicio de Actividades e inscripción al RUT?
- Verificaciones del SII posteriores al Inicio de Actividades

LA MIPYME YA FUNCIONANDO

- Tributación Simplificada **NEW**
- Facturación electrónica
- Timbraje de Documentos y Registros
- Modificaciones y/o actualización de la Información
- Declaraciones de Impuesto
- Declaraciones de entrega de información de terceros (Declaraciones Juradas)
- Peticiones, consultas y solicitudes
- ¿Qué hacer en caso de pérdida de documentos y/o registros?

TERMINO DE LA ACTIVIDAD DE UNA MIPYME

- Por iniciativa propia de la MIPYME
- Por propuesta del SII

MIPYME POR SEGMENTO

- Agricultores, ganaderos, silvicultores
- Talleres Artesanales
- Cooperativas
- Comerciantes (Mayoristas, minoristas, Suplementeros)
- Subcontratistas de empresas constructoras
- Elaboradores de productos (Industria Manufacturera)
- Mineros, pirquineros
- Hoteleros y dueños de restaurantes
- Pescadores
- Prestadores de Servicios
- Profesionales
- Transportistas

INFÓRMESE UD. MISMO:

- SISTEMA FACTUR@CIÓN ELECTRONICA PORTAL MIPYME
- PREGUNTAS FRECUENTES
- FORMULARIOS
- DICCIONARIO BASICO TRIBUTARIO CONTABLE

CONTACTENOS

Cartola Tributaria

Assistance Platform in offices

As regards personal assistance related to administrative diligences, the aim is to facilitate the diligence itself. The new assistance model, reinforced and provided by personnel trained in the new strategic approach, with improved abilities and supporting technical tools, allows profiting from the facilitation of diligences to small-sized taxpayers, the training of such taxpayers and, overall, of all taxpayers, in the use of tools that cut down the costs of transactions with the tax administration, and the facilitation of the voluntary fulfillment of their obligations.

This new structure is called Taxpayer Assistance Platform, whose objectives, structure and benefits for taxpayers and officers are explained below.

Objectives

- To provide a tax identity to the economic agent (taxpayer)
 - a. To assure the quality of the information provided by taxpayer
 - b. To categorize taxpayers and their obligations

- To assist taxpayer with the fulfillment of their tax obligations
 - a. To inform their obligations
 - b. To facilitate diligences with low-cost self-assistance tools and timely and transparent information
 - c. To provide the service of tax document authorization (stamping).

Structure

The Assistance Platform is composed of:

a. An Information and Assistance Center

The officers in this area are in charge of receiving, informing and guiding the taxpayers arriving at SII's offices, promoting on-line self-assistance through the computers available for self-assistance purposes. They are the institution's visible face and the first contact of the arriving person with the Service.

b. An assistance desk for General Diligences

It constitutes the first line of assistance, dealing with diligences related to RIAC (in the Spanish acronym [RUT* and Origination Activities]), Business Termination Notice (TG, in the Spanish acronym), Document Stamping and Administrative Requests. In this area, taxpayers with no special situations can complete their mandatory administrative diligences expeditiously.

c. A staff of examiners for Specific Diligence Assistance. This section deals with diligences deriving from the General Diligence Assistance Area.

It is composed of examiners located outside the General Diligence Assistance area, who receive the diligences deriving from such desk. These officers are responsible

* Translator's note: Single Tax Registration Number.

for resolving more complex diligences requiring special attention and greater time for their resolution, and upon the following situations:

- Orders being objected to or with interpretation problems
- Annotations obstructing the diligence, detected directly by the system
- Special requests not contemplated in the regulation
- Unsatisfied taxpayers

Benefits

The Assistance Platform facilitates the performance of taxpayer's obligations by way of simple, expedite processes having controls adapted to each request. This allows reducing the current cost of having to undergo a diligence with controls throughout the process which are the same for all taxpayers, whether they exhibit good or bad tax behavior.

In this area, taxpayer's data are updated and quality information is provided to the areas responsible for examining taxpayer's behavior. The assistance and examination process is thus enhanced as a result of the specialization of the diverse areas.

It allows establishing assistance quality standards in order to improve taxpayer's satisfaction with the delivered service.

It gives the opportunity to provide better information and assistance to taxpayers and thus increase the number of users of self-assistance applications available on the Internet.

It makes sure that taxpayers are knowledgeable of their rights and obligations, and access rapidly and easily the information on their fiscal situation and have the necessary support to fulfill their obligations properly and timely.

It collaborates actively with tax education by making people aware on the importance of taxes for the country's development.

Virtual office www.sii.cl and creation of "Mi SII"

The development of the Internet, within the frame of the SII's new strategic approach, keeps current with the update of services intended to facilitate taxpayer fulfillment. The innovation tied to this sector is aimed at offering adequate tools to each type of taxpayers, applying a segmentation of views as per user's profile and thus facilitating their use by inexperienced users while being very versatile to expert users. In this sense, the offer made to the average taxpayer is changed for one that provides everything that is available as a result of the modality of delivering tools adjusted to the logged-in user.

This allows achieving user's loyalty of on-line office, establishing a win-win relationship between taxpayer and the Tax Administration. The transaction costs for taxpayers are cut down; the 24x7 platform availability allows taxpayer to perform diligences freely and flexibly. The Tax Administration profits from the possibility of effectively exercising the mission of safeguarding the fulfillment of tax obligations, reflected in 98% of tax revenues voluntarily reported by taxpayers.

The redesign of the on-line Office is intended to provide services in accordance with an assistance model that allows taxpayers to interact in a transactional portal adjusted to their characteristics. This facilitates and promotes voluntary tax fulfillment.

The on-line office has over 4 million registered users; it is one of the three most visited webpages in the country. The frequency of visits of some users is tied to the income tax return, with these users showing a low level of knowledge and experience with the site; whereas the high percentage of traffic derives from expert users, among which stand out accountants.

Hence, the analysis of the designed product focused on knowing the users' opinion regarding the tool, segmenting them by individuals, small and micro companies, medium and large companies, accountants and officers at the SII itself; as well as on the institutional interests regarding the promotion of tools available on the Internet for each of these segments.

With a view to carrying out this project as soon as possible and delivering benefits to taxpayers, the main page will be redesigned and a personal and differentiated service will be in place for the segments of individuals and companies, so when a taxpayer enters their RUT and password a differentiated page is displayed containing personal information and the diligences then available to them on the SII's website according to their characteristics.

The ideal site would be a Virtual Regional Office covering the largest possible number of diligences performed at the physical Regional Offices, providing differentiated services to each segment of taxpayers: Individuals, Micro and Small Companies, Medium and Large Companies.

Redesign of the virtual office: www.sii.cl

The redesign of SII's virtual office and its flag product, the personal and customized service called "Mi SII", have been developed based on modern, user-friendly tools that facilitate both tax fulfillment and the execution of projects with a sophisticated standard of reliability and confidentiality. In addition, it fulfills the rules of technological usability and modernization set forth by the Chilean Government and the State.

The design proposal is intended to be more user-friendly, to facilitate use by inexperienced users, and to maintain the same functions an expert user would require.

The new design maintains the tools currently available, but changes the site's aesthetics for improved use.

The most important aspect is its simplicity, grouping the information at SII's website by sections, facilitating navigation of less expert taxpayers. Search is thus facilitated and the navigation routes of users operating with the SII's Virtual Office

on a permanent basis are also faster. Besides, it uses the current menus that taxpayers know and use to submit their tax returns or make electronic payments, which are displayed on the upper horizontal margin for improved access and navigation.

Among the sections stand out tax news, taxpayer assistance information such as: Frequently Asked Questions, What can I do to...?, educational demos, in addition to step-by-step guides of SII's main diligences and products available to users.

Other important redesigns aim at providing easy access to the main thematic sites: Tax Portal Mipyme, Information Portal for Foreign Investors and Tax Education Portal. In each of them, the user is provided with information and services prepared by SII for specific types of taxpayers. Such is the case of the Tax Portal Mipyme, a technological tool that allows from initiating activities to issuing cost-free Electronic Invoices to this type of companies and enrolling in the Simplified Tax System; both bets intended for the growth of small and medium-sized entrepreneurs.

As for the "News" section, this concentrates the whole current information delivered by the institution to the community and the media, whereas the option "More Information" compiles data and information relevant for the calculation of tax operations and fulfillment, such as, for example, the effective legislation and regulation, the addresses of SII's offices in the country, other institutions' sites of interest, Internet public access sites and key data for each taxpayer's usual operations.

Image of the main page at www.sii.cl:

The screenshot shows the SII online website interface. At the top, there is a navigation bar with links for 'Ayuda', 'Formularios', 'Contáctenos', and 'Buscar'. Below this is a secondary navigation bar with 'Identificar Nuevo Contribuyente' and 'Cerrar Sesión'. The main navigation menu includes: 'Mi SII', 'Registro de Contribuyentes', 'Impuestos Mensuales', 'Factura Electrónica', 'Renta', 'Tributación Simplificada', 'Boleta de Honorarios', 'Situación Tributaria', 'Libros Contables', 'Declaraciones Juradas', 'Bienes Raíces', and 'Denuncias y Condonaciones'. The user is currently on the 'Mi SII' page, which features a login form with fields for 'RUT' (with an example 'ej: 12345678-K') and 'Clave', and an 'Ingresar' button. Below the login form are links for 'Obtener Clave Secreta' and 'Recuperar Clave Secreta'. The 'Portales' section lists: 'Portal Tributario MIPYME', 'Portal Tributario para Inversionistas Extranjeros', and 'Portal de Educación Tributaria'. The 'Gobierno Transparente' logo is also present. The 'Novedades' section is titled 'SII realiza Seminario Internacional de Factura Electrónica con 17 administraciones tributarias' (dated 3 December) and lists three news items: 'Cuarta cuota de contribuciones 2008 vence el 1 de diciembre [24 Noviembre]', 'Acciones de contingencia del SII cumplieron objetivo de garantizar atención a los contribuyentes [21 Noviembre]', and 'SII mantiene y refuerza medidas para atención de urgencia [19 Noviembre]'. A 'Ver más...' link is provided. The 'Más información' section is divided into two columns: the left column includes 'Legislación, Normativa y Jurisprudencia', 'Valores y Fechas', 'Sobre el SII', 'Tasación de vehículos', 'Aprenda Sobre los Impuestos', and 'Principales Procesos tributarios'; the right column includes 'Sitios de Interés', 'Aplicaciones para organismos relacionados', 'SII Contrata Personal', 'Lugares de Acceso Público a Internet', 'Oficinas del SII', and 'SII en Prensa'. At the bottom, there are 'Indices Económicos al 13-1-2009' (UTM Febrero, IPC undefined, Dólar obs., UF) and a footer with 'Términos Generales de Uso del Sitio Web del Servicio de Impuestos Internos' and 'Todos los derechos reservados'.

“Mi SII”

The primary innovation in the redesign of the Virtual Office is called “Mi SII”, which concentrates the whole tax information of each taxpayer and puts it at their disposal, and allows easy access to all the electronic applications and diligences you need to undergo to fulfill your tax obligations.

“Mi SII” is taxpayer’s entrance door for accessing their personal and customized information, by entering their RUT and secret password. This new tool allows accessing safely each tax background under full confidentiality. Additionally, the new service has been built to deliver information and work tools according to user’s profile, whether an individual or a corporate.

a. Mi SII for individuals

In the section called “My Tax Information”, taxpayers can see a detail of their tax situation, lodged tax returns, ownership of real property, authorization of documents, etc.

In addition, in the section “My Tools” the user can find what they need to carry out on-line operations with SII. These options can be a notice of initiation of activities, tax returns and payments, inquiries about current tax situation, issuance of electronic fee bills, among other technological applications available to individuals.

Image of “Mi SII” for individuals:

The screenshot displays the 'Mi SII' web interface. At the top, there is a navigation bar with the SII logo and links for 'Ayuda', 'Formularios', 'Suscripciones', and 'Buscar'. The user's RUT is 61957800-7, and there are buttons for 'Identificar Nuevo Contribuyente' and 'Cerrar Sesión'. Below this, the user's profile information is shown: RUT 61957800-7, Nombre/Razón Social RUT DE PRUEBA BENTA 20, Domicilio WDFJ #1242 Depto. Villa Pobl. SANTIAGO REGION METROPOLITANA, Comuna INDEPENDENCIA, Email MECHEVER@SII.CL, and a button to 'Actualizar Mis Datos'. A 'Portal de Educación Tributaria' banner is also visible. The main content area is divided into two sections: 'Mi Información Tributaria' and 'Mis Datos'. 'Mi Información Tributaria' includes links for 'Mis Datos', 'Mi Situación Tributaria', 'Estado de Mis Declaraciones' (Anuales F22, Mensuales F29, Mensuales F58), 'Mis documentos autorizados', and 'Mis Bienes Raíces'. 'Mis Datos' contains a table with the following information:

Inicio de actividades	Término de giro	Teléfono	Fax
21-03-2002	NO	0	NO
Actividades económicas vigentes	Código	Categoría tributaria	Afecta IVA
OTRAS ACTIVIDADES DE SERVICIOS PERSONALES N.C.P.	930990	2	SI
Descripción general de Actividad indicada por el contribuyente	..		
Oficinas del SII para trámites presenciales	ALONSO OVALLE 680, SANTIAGO		

Below the table, there is a link: 'Para modificar datos ir a Modificaciones y Avisos'. At the bottom, there is a footer with 'Términos Generales de Uso del Sitio Web del Servicio de Impuestos Internos' and 'Todos los derechos reservados'.

b. Mi SII for corporates

As in the case of individuals in the section called “My Tax Information”, taxpayers can see a detail of their tax situation, lodged tax returns, ownership of real property, authorization of documents, etc.

In the section “Other Options”, users can find information relative to the legislation and regulation, data and values, required to fulfill a company’s tax obligations.

Because companies have to use a larger number of technological applications and with a view to preserving the accessibility site and easiness of operation by expert users, these are displayed on the upper bar, unlike in the case of individuals.

Image of “Mi SII” for companies:

The screenshot displays the 'Mi SII' web portal interface. At the top, there is a navigation bar with links for 'Ayuda', 'Formularios', 'Contáctenos', and 'Buscar'. Below this, a search bar contains the RUT '27777777-0' and buttons for 'Identificar Nuevo Contribuyente' and 'Cerrar Sesión'. A horizontal menu lists various services: 'Mi SII', 'Registro de Contribuyentes', 'Impuestos Mensuales', 'Factura Electrónica', 'Renta', 'Tributación Simplificada', 'Boleta de Honorarios', 'Situación Tributaria', 'Libros Contables', 'Declaraciones Juradas', 'Bienes Raíces', and 'Denuncias y Condonaciones'. The main content area shows user details for RUT 27777777-0, including the company name 'RUT DE PRUEBA FACTURA ELECTRONICA DR1', address 'BANDERA #580 Depto. Villa/Obel., Comuna FREIRINA, SAN PEDRO REGION ATACAMA', and email 'DESTAY@SII.CL'. A 'Portal Tributario MIPYME' logo is also visible. Below the user info, there is a 'Mis Datos' section with a table of tax information:

Fecha constitución	Inicio de actividades	Término de giro	Teléfono	Fax
99-99-9999	29-12-2005	NO	0	NO

Below the table, there is a section for 'Actividades económicas vigentes' with columns for 'Código', 'Categoría tributaria', and 'Afecta IVA'. The activities listed include 'CULTIVO DE TRIGO', 'FABRICACION DE PAN, PRODUCTOS DE PANADERIA Y PASTERIA', and 'OBRAS MENORES CONSTRUCCION (CONTRATISTAS, ALBANILES, CARPINTEROS)'. The 'Descripción general de Actividad indicada por el contribuyente' is 'RDDHSFD'. The 'Oficinas del SII para trámites presenciales' are located at 'PLAZA O'HIGGINS 2 LC. 12, VALLENAR'. A footer note states: 'Para modificar datos ir a Modificaciones y Avisos'. At the bottom, there is a footer with 'Términos Generales de Uso del Sitio Web del Servicio de Impuestos Internos' and 'Todos los derechos reservados'.

FINAL COMMENTS

The SII is addressing the challenges faced by the country resulting from the changes in taxpayers, which require greater assistance quality and more services provided through a new strategic managerial approach aimed at, among a great many other things, educating, timely informing, assisting and facilitating taxpayers’ tax fulfillment.

In this sense, the Assistance Platform plays a key role, in that it focuses on delivering assistance quality apt to encourage voluntary tax fulfillment while assuring the quality of taxpayer-associated information.

To achieve this, one of its functions is the education or training of taxpayers, informing them on tax obligations and terms, providing them with free tools available on the Internet or else a personal assistance that facilitates diligences.

Obviously, one of the primary objectives is to help taxpayers meet their obligations on-line, being this the reason that the personal assistance is aimed at continually training taxpayers on this modality.

An example of this, which also shows the impact pursued with this new strategic approach, is the promotion of the use of the Electronic Invoice among taxpayers, where the free-cost tools available on the portal MYPYME feature an electronic invoice module whose analogous assistance in the offices is stamping.

The personal assistance scenario poses a great challenge to on-line assistance, mostly if we consider the great success of SII's Virtual Office, being one of the most-visited pages and where Chile has hit world records, as is the case of the Annual Income Tax Return, which records 97.74% of Internet lodgment. Additionally, fulfillment-oriented diligences have increased, such as the issue of Electronic Invoices, whose number of issuing companies went up by 68.4% in 2008 and by 18.1% in the case of taxpayers issuing Electronic Fee Bills.

This is the frame for the Virtual Office's redesign, which intends to bring the taxpayer experience to a level based on taxpayer type, facilitating its use and enhancing sporadic taxpayer-user visits, while keeping the service levels usually provided to frequent or expert users.

The set of these measures and transformations in taxpayer assistance, and the commitment to contributing to the civic-tax education of new and future users of our services, will increasingly facilitate the enrollment, the voluntary fulfillment of tax obligations and the examination of taxpayers, a key part of the new strategic management approach being implemented by Chile's Internal Tax Service.

Now, to conclude this paper, we could affirm with the certainty resulting from our experience with the Chilean Internal Tax Service, that today the enhancement of taxpayer services must constitute, with no doubt, a flag Project in the Master Plan of modern Tax Administrations.