

ESTADÍSTICAS TRIBUTARIAS
REVENUE STATISTICS

55 Asamblea General/General Assembly
GUATEMALA

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(CIAT)

Tax Studies Director/Inter-American Center of Tax
Administrations (CIAT)

CIAT
GUATEMALA
2021





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CIATData



Recaudación

Pulse en los siguientes enlaces para obtener los datos:



Base de datos
de recaudación
BID-CIAT



Estadísticas Tributarias
OCDE-CIAT-BID-CEPAL



Reporte de
Recaudación
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[Gastos tributarios](#)

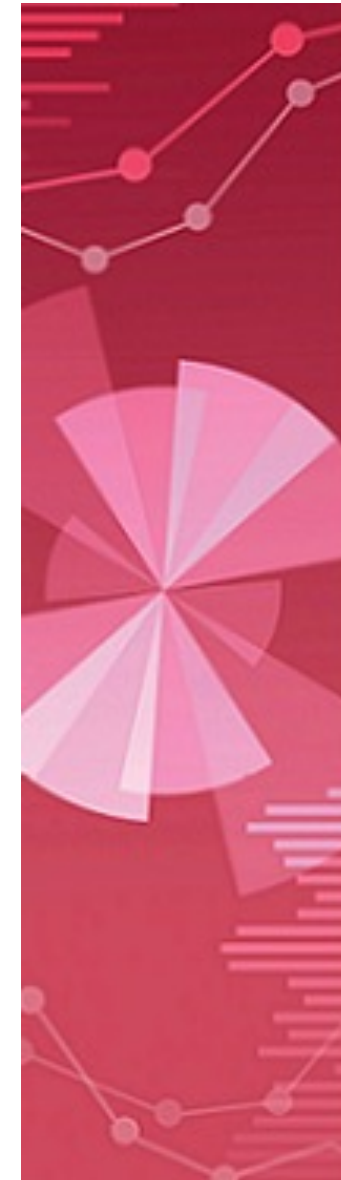
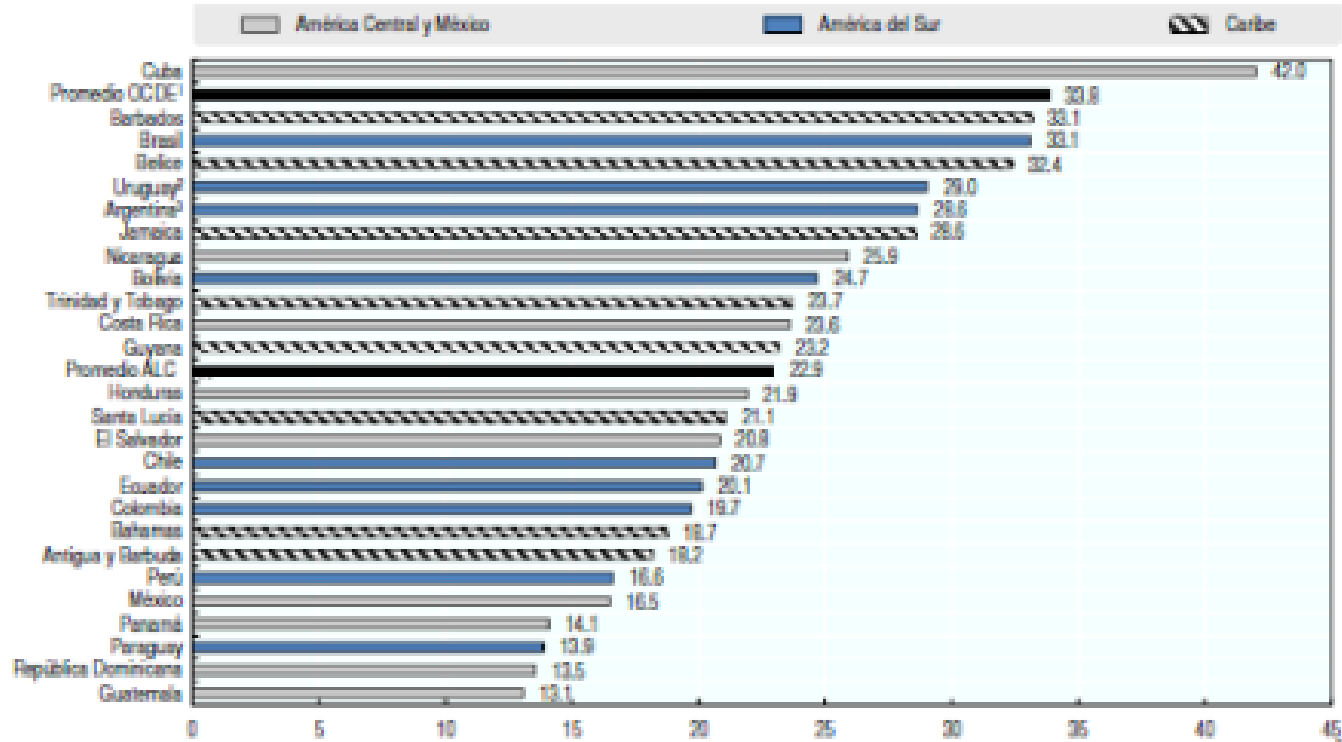
[Códigos tributarios](#)

[Tratados](#)

[Gestión tributaria](#)

Gráfico 1.1. Recaudación tributaria en América Latina y el Caribe, 2019

Total de ingresos tributarios como porcentaje del PIB



Revenue Statistics in Latin America and the Caribbean

1990-2019

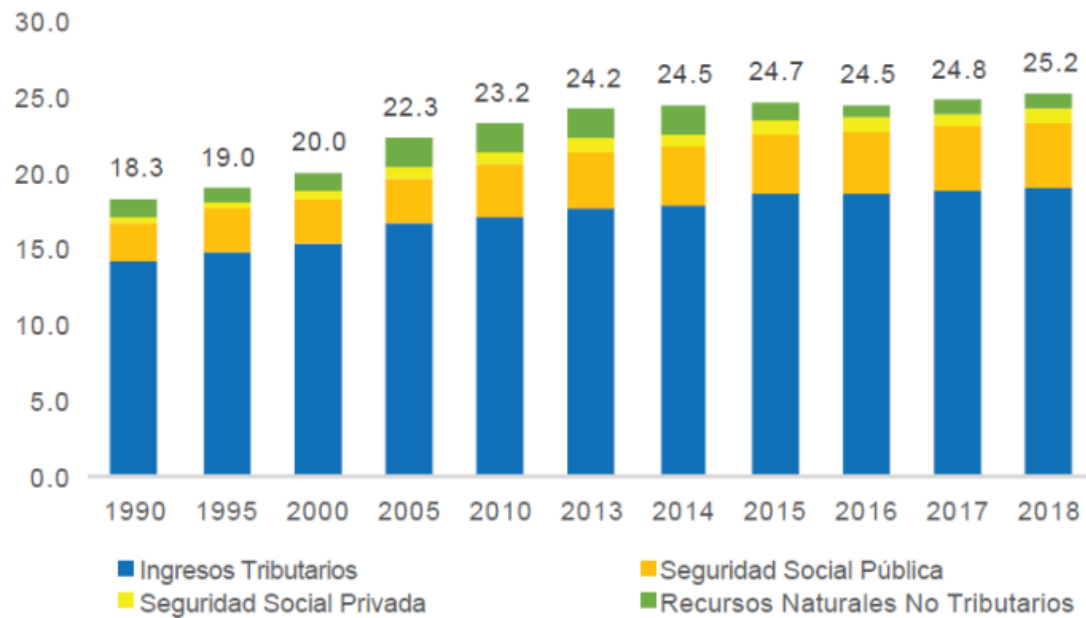
Estadísticas tributarias en América Latina y el Caribe

1990-2019



2021

Gráfico 1. Presión Fiscal Equivalente – América Latina y el Caribe
Promedio simple 25 países² (en porcentajes del PIB)



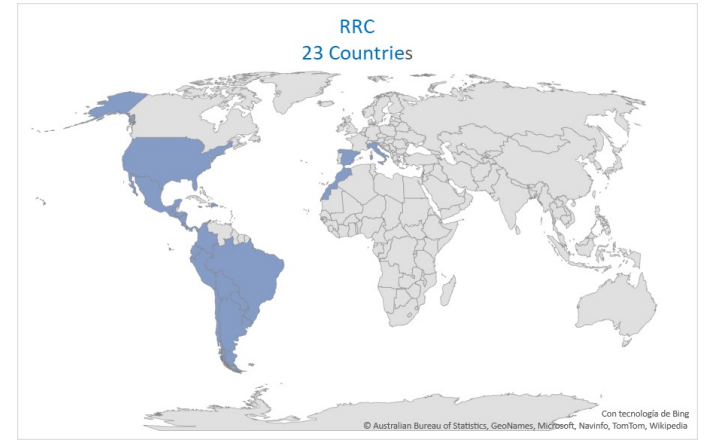
Corriente Acumulada						
	Ene 2020	Feb 2020	Mar 2020	Abr 2020	May 2020	Jun 2020
Total General 1/	44.5	43.7	41.1	33.8	29.0	27.6
ISR 2/	34.8	34.5	33.4	24.8	19.9	17.3
IVA 3/	48.8	43.1	37.3	26.8	23.9	21.6
ISC 4/	21.1	37.0	30.8	18.5	21.1	26.4
Resto	47.6	48.1	47.7	40.8	36.9	36.1

Composición Porcentual						
	Ene 2020	Feb 2020	Mar 2020	Abr 2020	May 2020	Jun 2020
Total General 1/	100%	100%	100%	100%	100%	100%
ISR 2/	78%	79%	81%	73%	69%	63%
IVA 3/	109%	99%	91%	79%	84%	78%
ISC 4/	47%	85%	75%	56%	79%	96%
Resto	107%	110%	115%	120%	127%	131%

Recaudación Porcentual Mensual													
	Enero	Febrero	Marzo	Abril	Mayo	Junio	Julio	Agosto	Septiembre	Octubre	Noviembre	Diciembre	Total
Total General 1/	7%	7%	7%	7%	9%	9%	9%	9%	8%	9%	9%	10%	100%
ISR 2/	7%	8%	8%	7%	10%	12%	9%	9%	8%	7%	8%	9%	100%
IVA 3/	7%	7%	7%	8%	8%	8%	8%	9%	9%	10%	9%	9%	100%
ISC 4/	2%	7%	7%	6%	6%	7%	7%	8%	10%	9%	11%	13%	100%
Resto	8%	7%	7%	7%	8%	8%	10%	9%	8%	9%	10%	10%	100%



Revenue Report COVID-19 CIAT

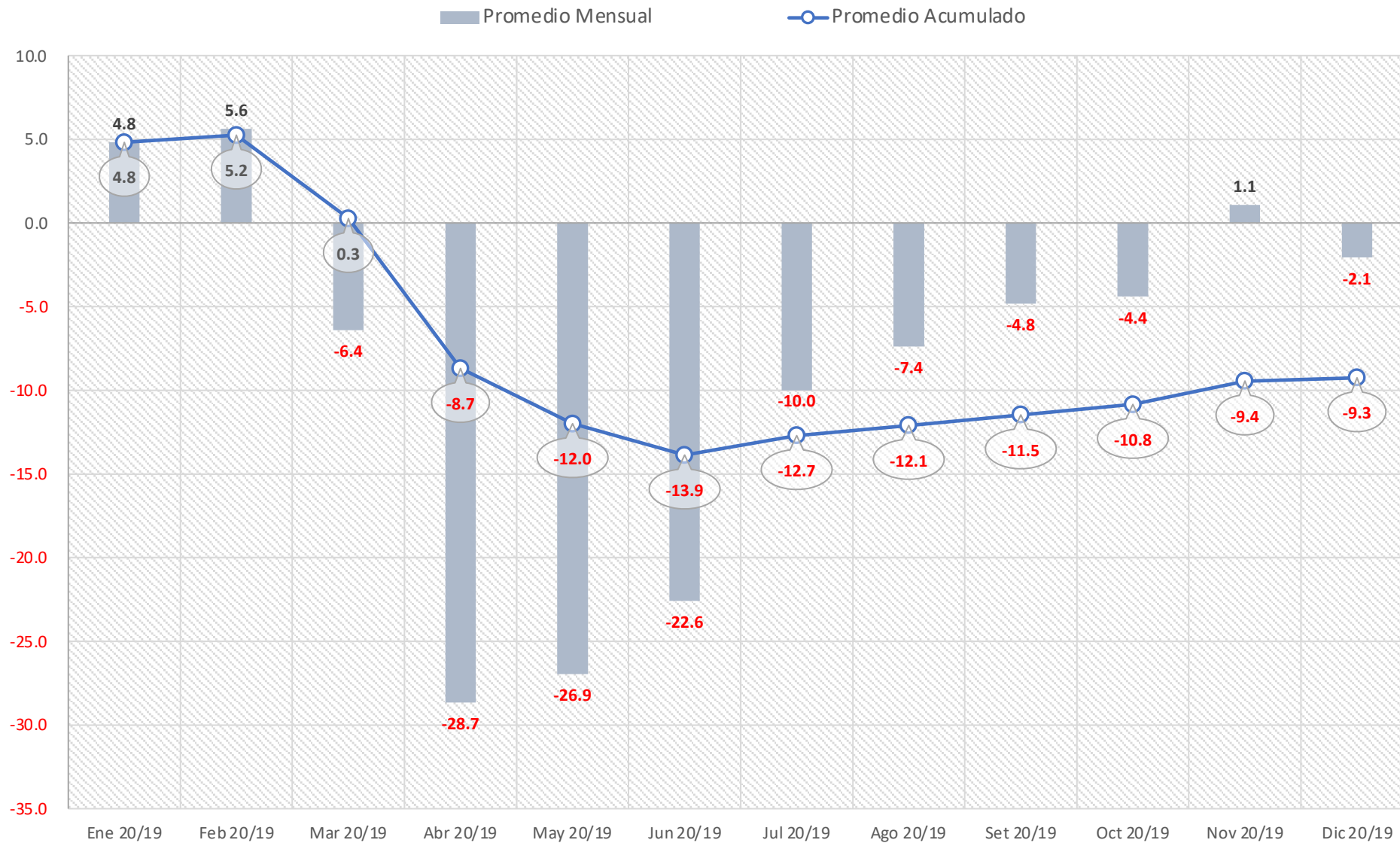


Total - Variación Porcentual Total Constante						
	Ene 2019	Feb 2019	Mar 2019	Abr 2019	May 2019	Jun 2019
Argentina	44.5	42.7	36.2	11.9	14.6	21.1
Bolivia/1	-3.7	-3.9	-12.6	-80.0	-41.3	-30.8
Brazil	6.8	1.0	1.3	-23.9	-23.1	-22.1
Chile	17.4	1.3	2.7	-37.8	-28.0	-32.6
Colombia	13.4	11.2	4.6	-23.4	-17.2	-13.3
Costa Rica	-2.7	16.1	4.6	-23.4	-30.0	-36.4
Ecuador	4.9	-7.8	6.3	-34.9	-24.8	-26.3
El Salvador	4.0	5.3	0.0	-31.2	-29.9	-2.4
España	6.1	4.2	16.9	-30.0	-21.8	-26.7
EU/11	9.5	12.4	3.5	-44.8	-26.1	-27.9
Guatemala	10.0	8.7	-28.2	11.6	-24.3	-16.7
Honduras	8.9	2.7	-10.6	-24.4	-40.8	-46.6
Italia	4.1	5.1	-4.4	-20.4	-27.8	—
México	16.5	15.5	4.0	-30.9	-28.1	-5.2
Paraguay	4.2	7.1	-7.8	-53.7	-33.8	0.8
Perú	6.0	1.4	-14.4	-36.3	-18.6	-37.6
Rep. Dominicana	8.3	7.1	-13.6	-48.4	-38.0	—
Trinidad & Tobago	-3.2	-13.0	-36.2	-22.2	-11.9	—
Uruguay	10.1	4.7	-3.2	-2.1	-19.3	6.7
Promedios	8.6	6.5	-2.4	-30.1	-26.1	-20.5

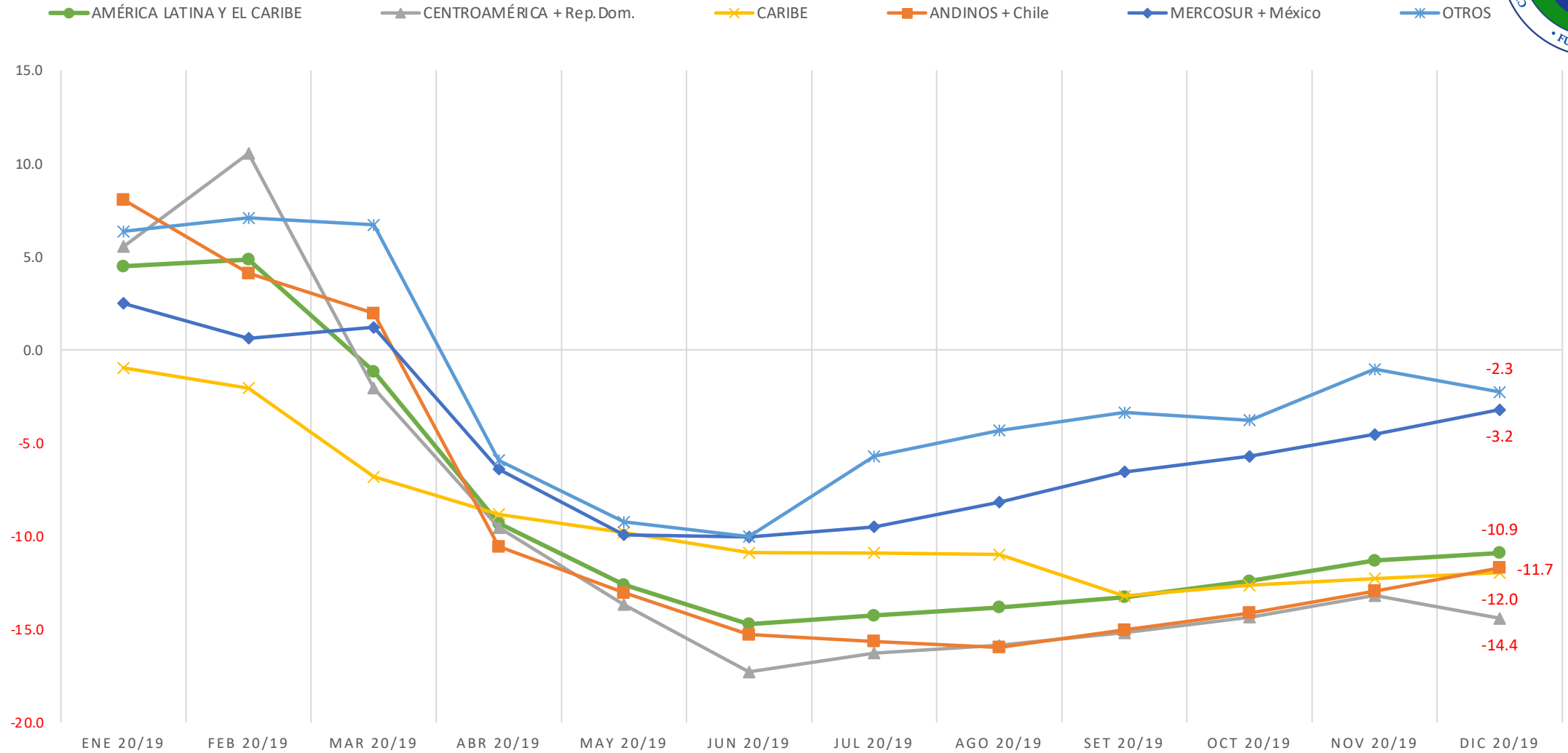


VARIACIONES MENSUALES Y ACUMULADAS RECAUDACIÓN CIAT (23)

MONTHLY AND CUMULATIVE COLLECTION VARIATIONS CIAT (23)



VARIACIONES ACUMULADAS RECAUDACIÓN/CUMULATIVE COLLECTION VARIATIONS

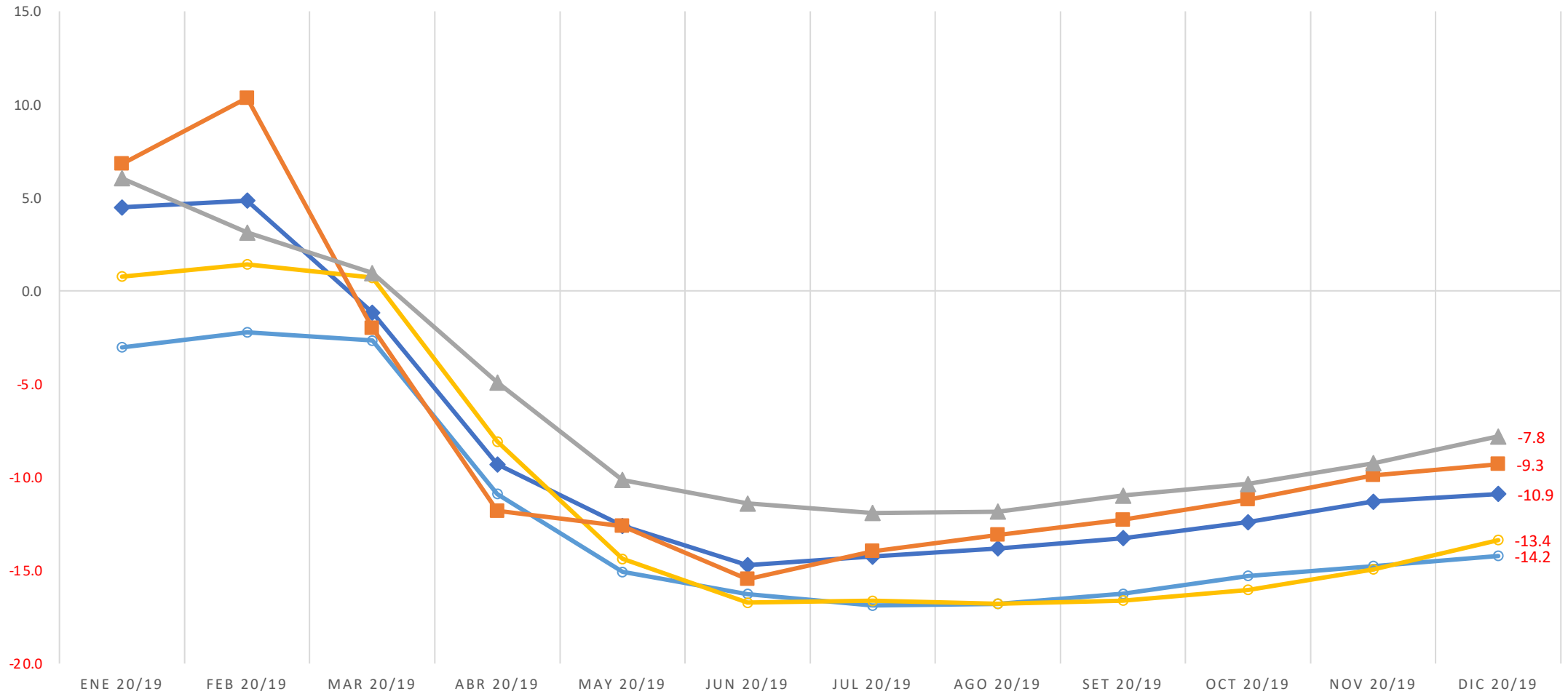


ALC VARIACIÓN ACUMULADA POR IMPUESTOS

LAC CUMULATIVE COLLECTION VARIATIONS BY TAX



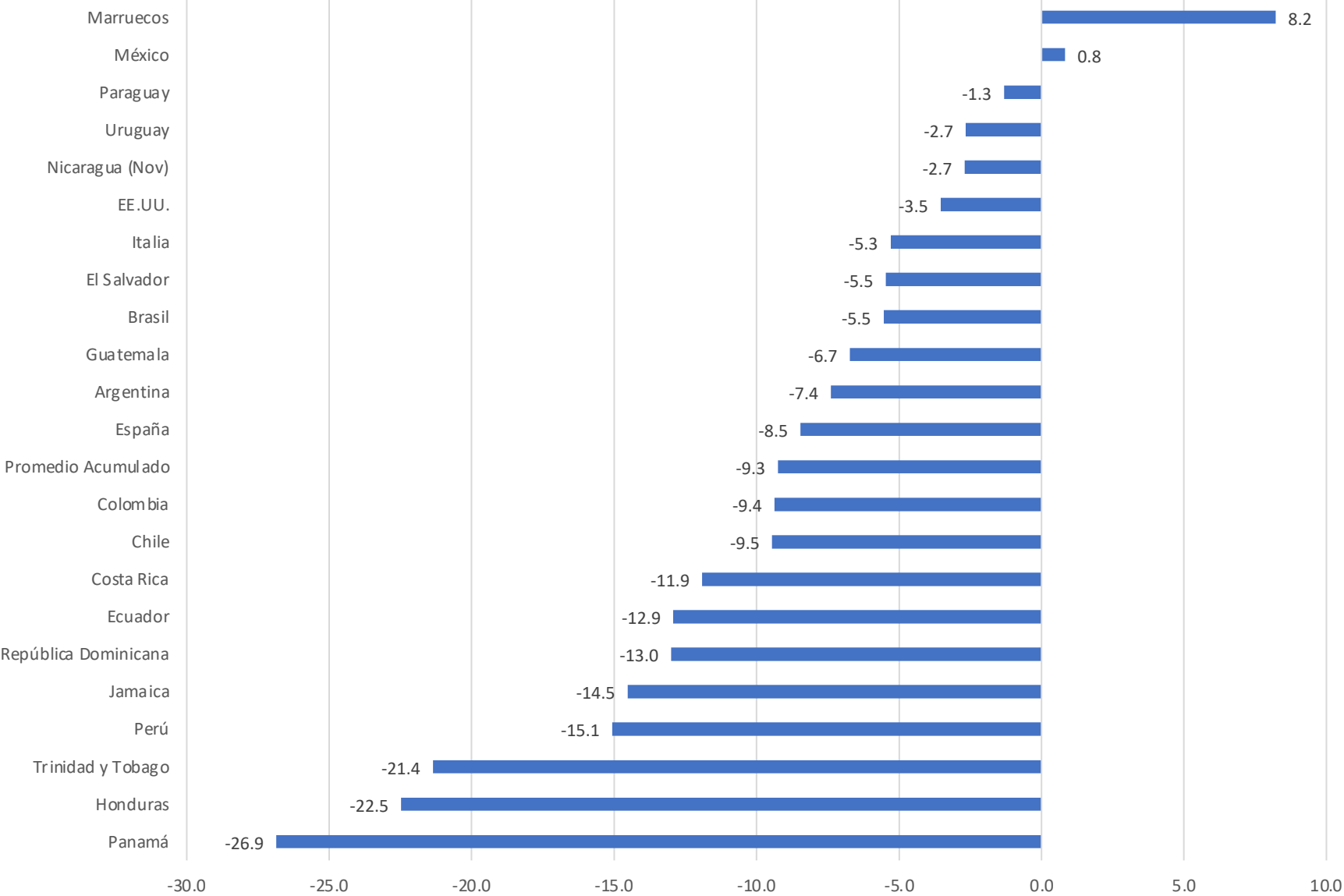
◆ TOTAL
 ○ OTROS
 ○ ISC
 ■ ISR
 ▲ IVA



- ISC (IMPUESTOS SELECTIVOS CONSUMO) = EXCISES
- ISR (IMPUESTO SOBRE LA RENTA) = INCOME TAXES
- IVA = VAT
- OTROS = OTHER

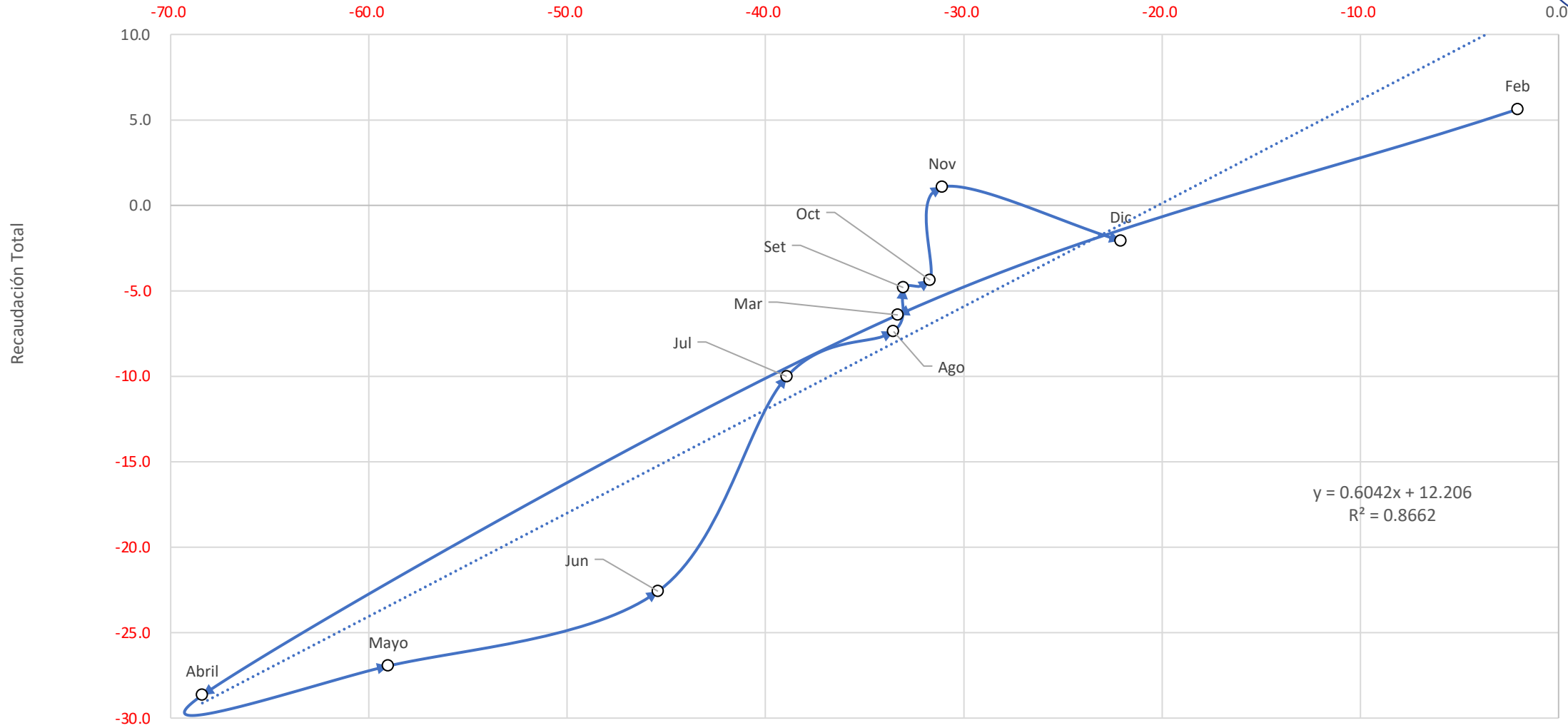
VARIACIONES ACUMULADAS RECAUDACIÓN POR PAÍS

CUMULATIVE COLLECTION VARIATIONS BY COUNTRY





Movilidad Tiendas y Ocio





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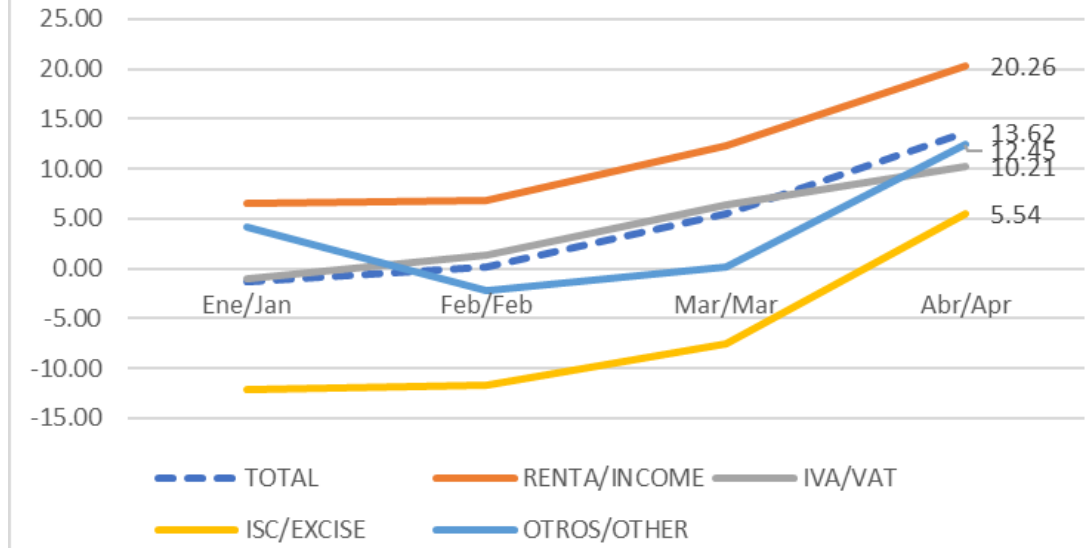


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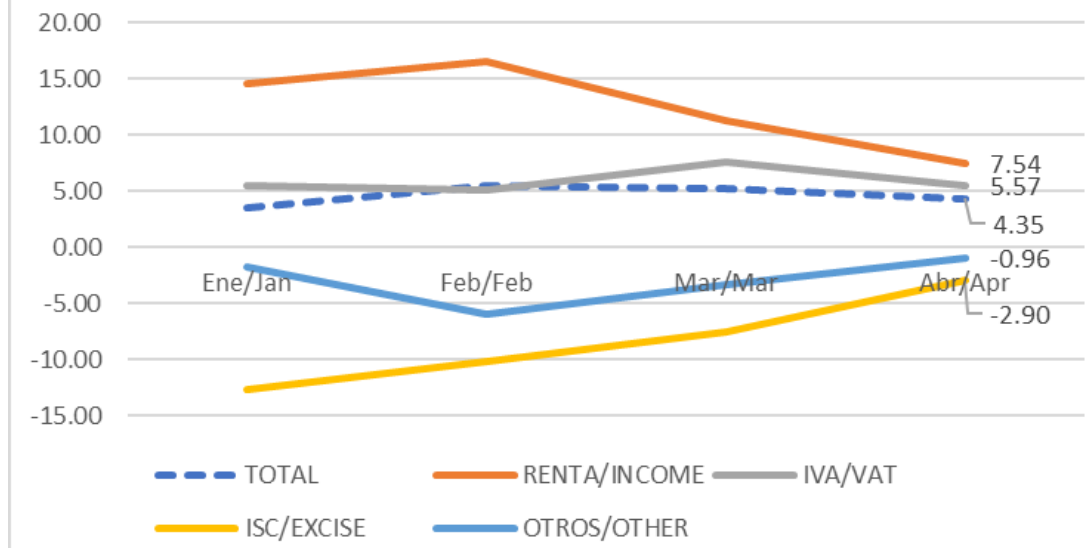
2021

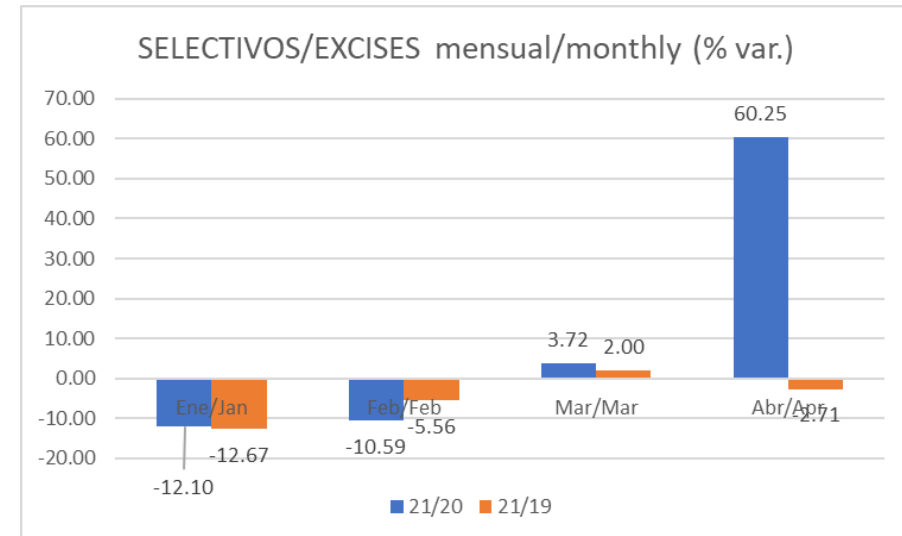
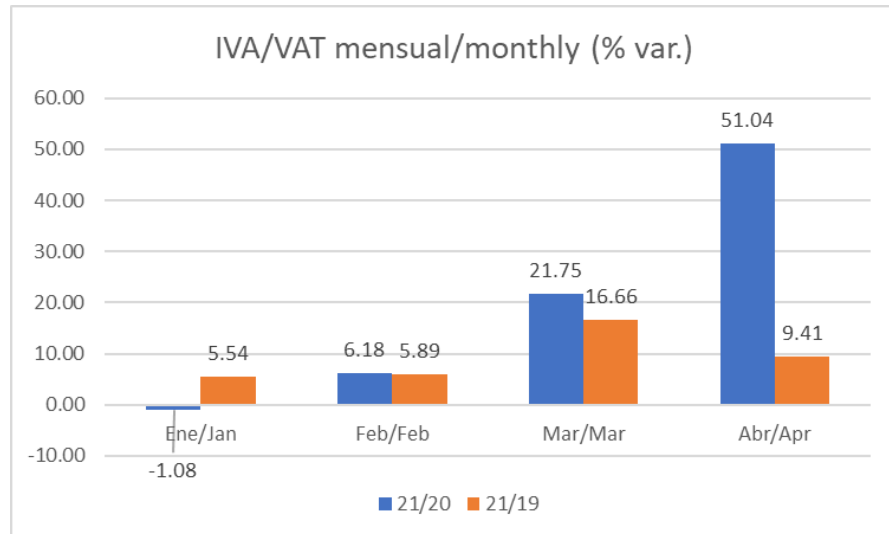
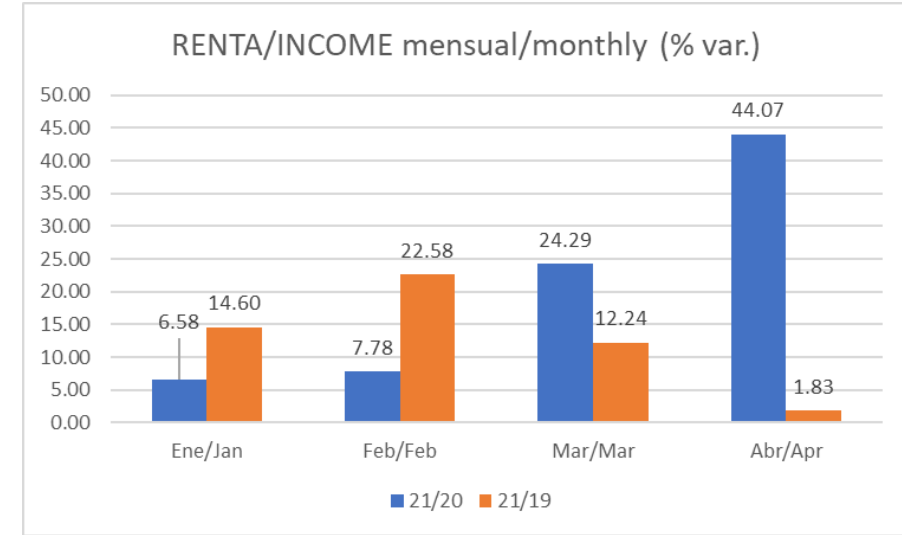
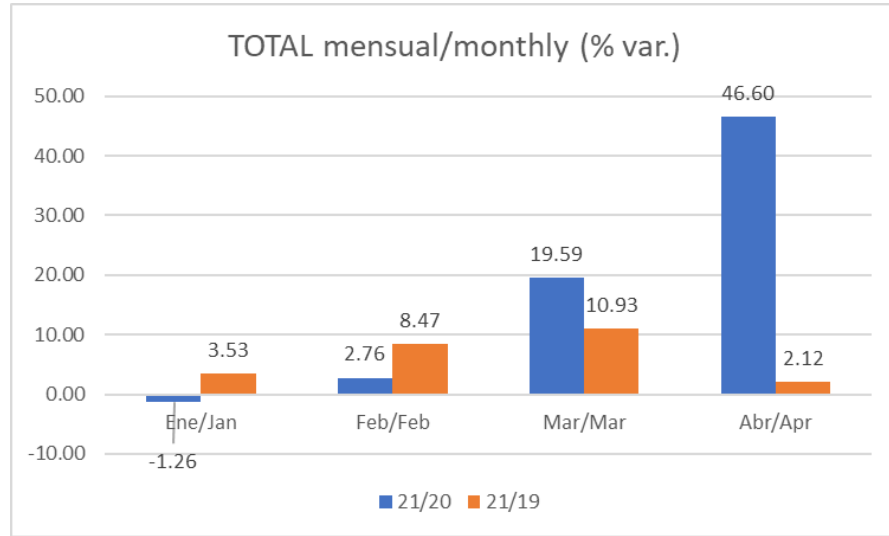
1er Cuatrimestre/1st Quarter

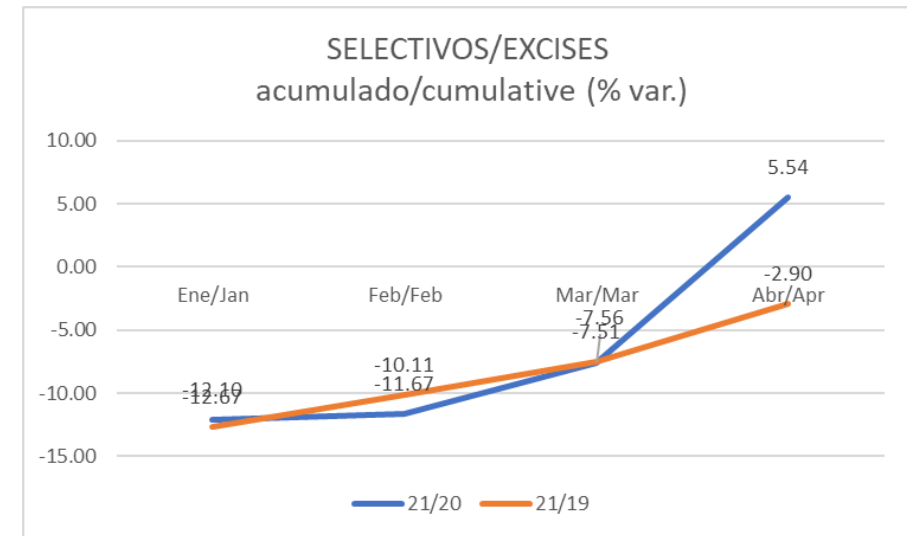
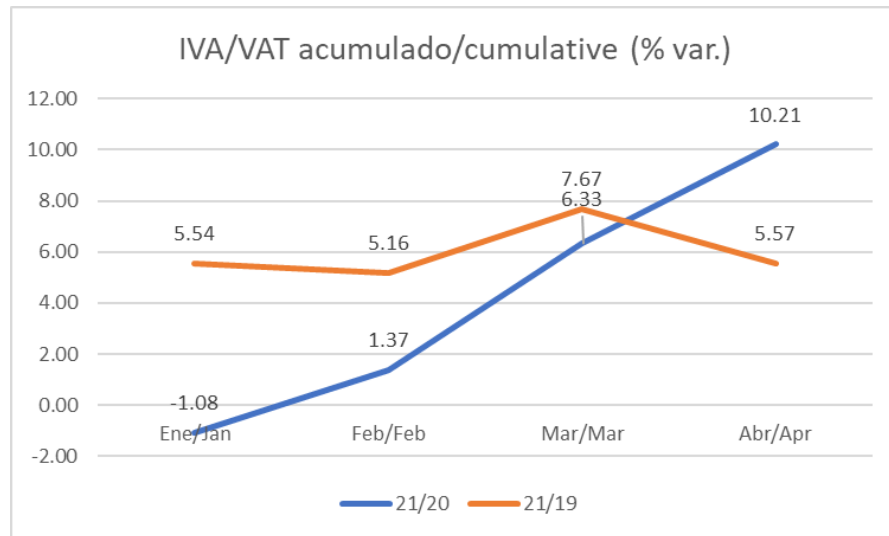
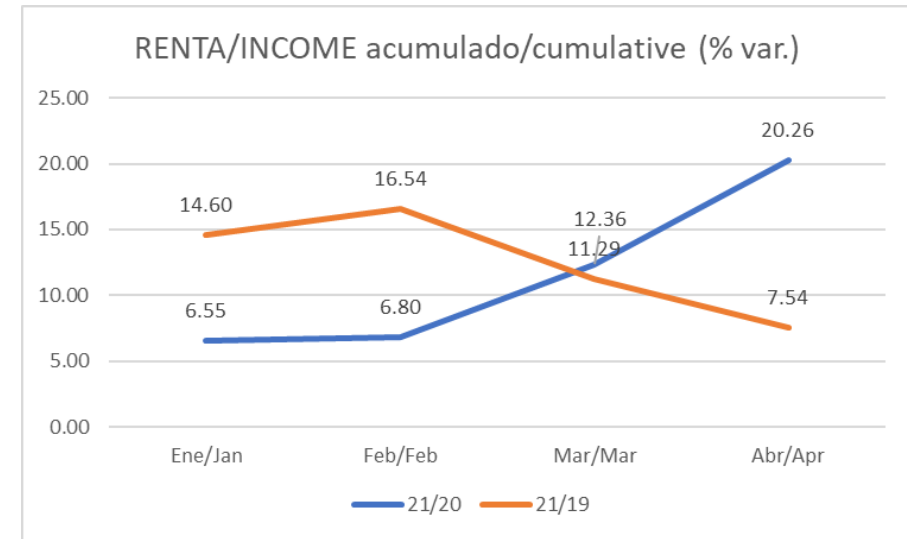
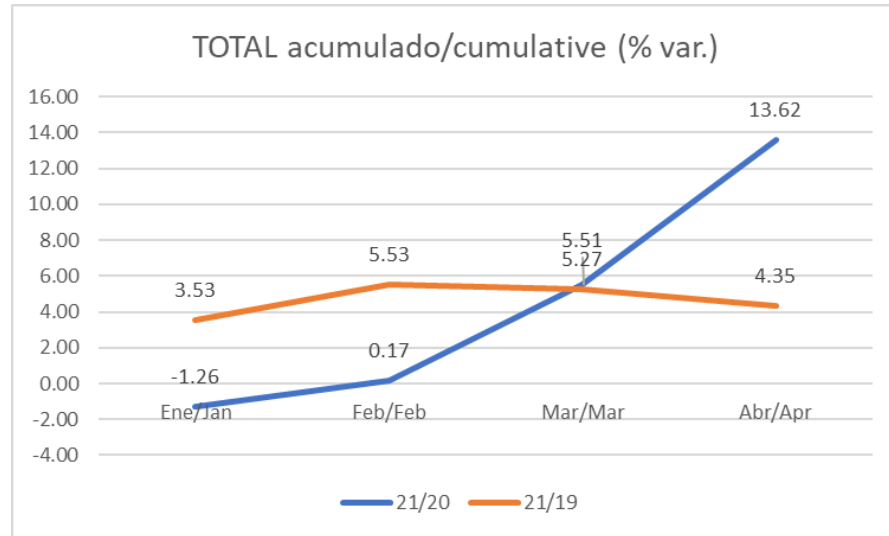
ACUMULADO/CUMULATIVE 21/20 (% var)



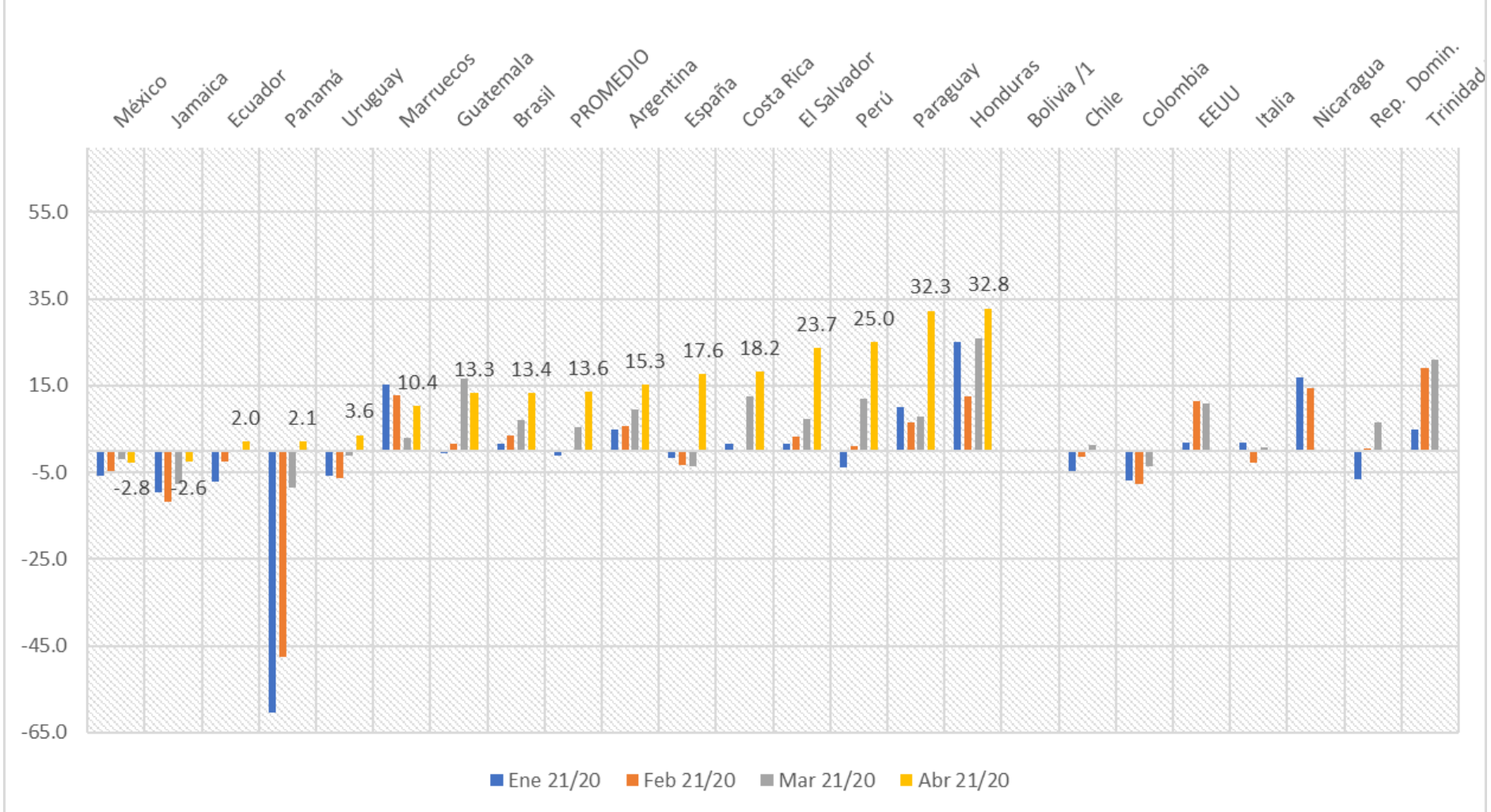
ACUMULADO/CUMULATIVE 21/19 (% var)



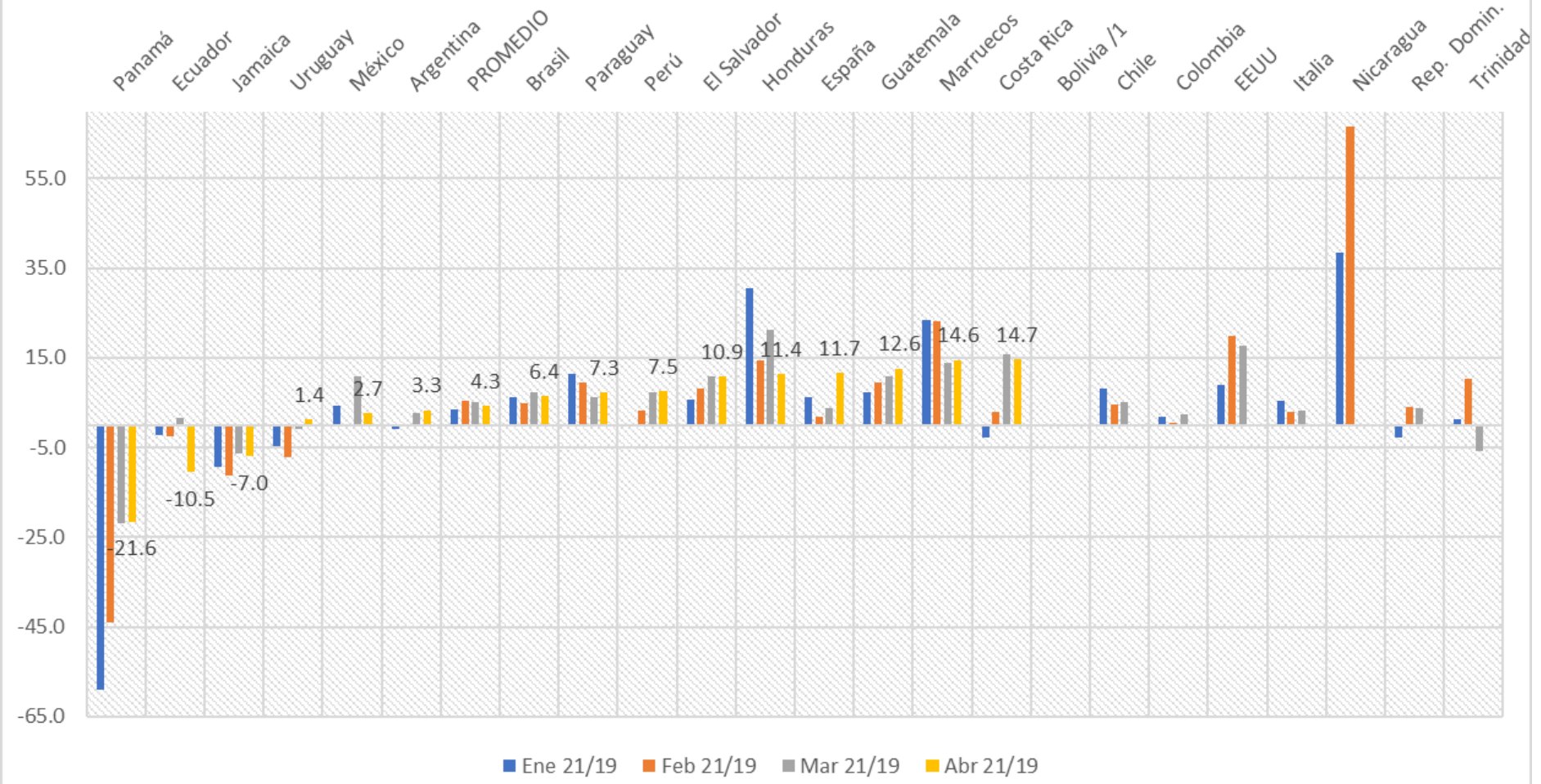




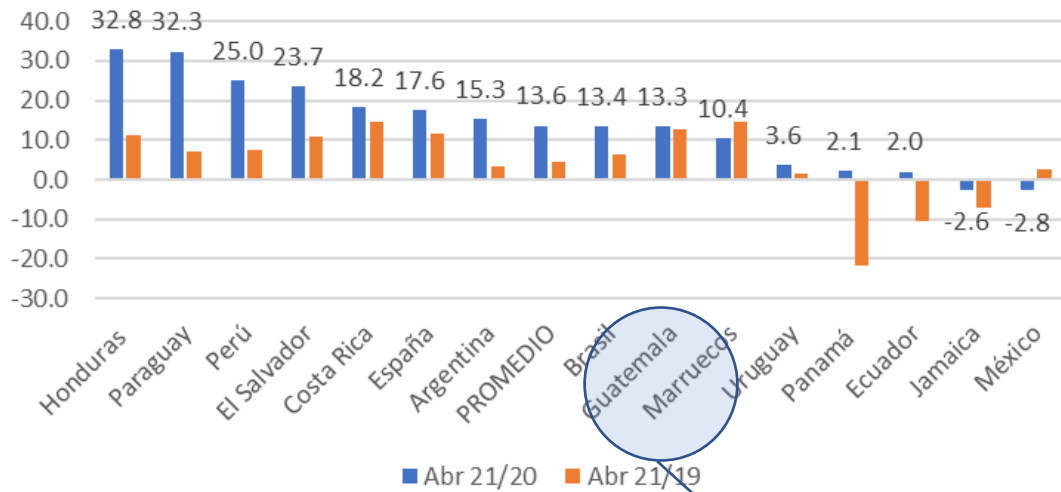
TOTAL ACUMULADA/CUMULATIVE 21/20 (% var)



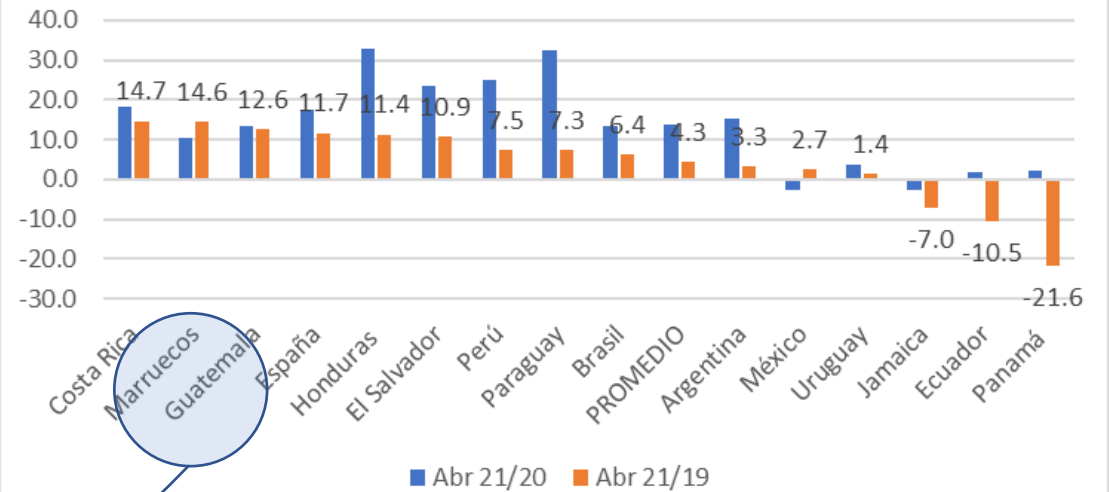
TOTAL ACUMULADA/CUMULATIVE 21/19 (% var)



ACUMULADO/CUMULATIVE (% var)
CLAS. POR/BY 21/20



ACUMULADO/CUMULATIVE (% var)
CLAS. POR/BY 21/19





- LA RECUPERACIÓN ESTÁ EN MARCHA / RECOVERY IS UNDERWAY
- TODAVÍA EXISTE GRAN INCERTIDUMBRE / STILL GREAT UNCERTAINTY
- DATOS PROVISIONALES/PROVISIONAL DATA
- EL ANÁLISIS ES COMPLEJO (POR PERIODO, IMPUESTO, PAÍS) / ANALYSIS IS COMPLEX (BY TIME PERIOD, TAX, COUNTRY)



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ESTADÍSTICAS TRIBUTARIAS
REVENUE STATISTICS

MUCHAS GRACIAS A TODOS LOS PAÍSES Y SUS
FUNCIONARIOS POR SU COLABORACIÓN

THANK YOU VERY MUCH TO ALL COUNTRIES AND
THEIR PUBLIC SERVANTS FOR THEIR SUPPORT

CIAT
GUATEMALA
2021





**CHILEAN EXPERIENCE IN THE
IMPLEMENTATION OF VAT ON DIGITAL
SERVICES (VAT DS)**

CIAT - Guatemala 2021





REGULATORY ASPECTS



REGISTRATION– DECLARATION – PAYMENT



LEGAL CONTROL MECHANISMS



RESULTS

REGULATORY ASPECTS

New letter n) of
article 8th of the VAT
Law



Law 21.210 which
modernizes tax
legislation,
enacted as of
February 2020

New paragraph 7°
bis, of the VAT Law



- Law 21.210 established new VAT taxable events starting June 1° 2020.
- The new letter n) of article 8th of the VAT Law included four taxable services rendered by non resident service suppliers.
- A Simplified Registration and Compliance Regime exclusively for nonresident service suppliers is created

**New letter n) of
article 8th of the
VAT Law**

**New
Taxable
Services**

1. Platforms that intermediate underlying services rendered in Chile - any kind of service - or sales of Chilean or imported goods.
2. Download or streaming of digital entertainment content (movies, videos, music, games, texts, books, newspapers, magazines, etc.).
3. Download of software, SaaS, PaaS, IaaS (storage, platforms, or computing infrastructure).
4. Advertising regardless of how it is executed (digitally or by other means)

Taxpayers and tax rate

Liable Taxpayers

Non resident suppliers of services of the new letter n) of article 8th of the VAT Law.



Tax Rate

VAT, with a 19% rate, is applied on price paid for services of the new letter n) of article 8th of the VAT Law.



Simplified Registration and Compliance Regime of paragraph 7° bis of the VAT Law

¿What is it?



It is a simplified tax regime established in article 35 A of paragraph 7 bis of the VAT Law, which can be used instead of the ordinary tax regime, by nonresident suppliers who meet certain requirements.

¿Which
taxpayers can
use this
regime?



1. Non resident suppliers.
2. That render services levied in the new letter n) of article 8th of the VAT Law.
3. Services must be used in Chile by individuals or legal entities that are not VAT taxpayers.

Nonresident suppliers that provide services, other than those indicated in the new letter n), of article 8th of the VAT Law, may also apply this regime if they request it.

Simplified Registration and Compliance Regime

Tax period in
which VAT must
be declared and
paid



1 month or 3 consecutive months, payable until the 20th of the first following month. VAT can be paid in USD, Euros or Chilean \$.

Deduction of
input VAT?



The nonresident supplier cannot deduct input VAT and is released from issuing invoices and other tax documentation.

Regulations

**Circular 42
(11.06.2020)**

Provides instructions on VAT taxation and administration of digital services

**Res. Exta. SII N° 55
(20.05.2020)**

Regulates registration in the Simplified Registration and Compliance Regime

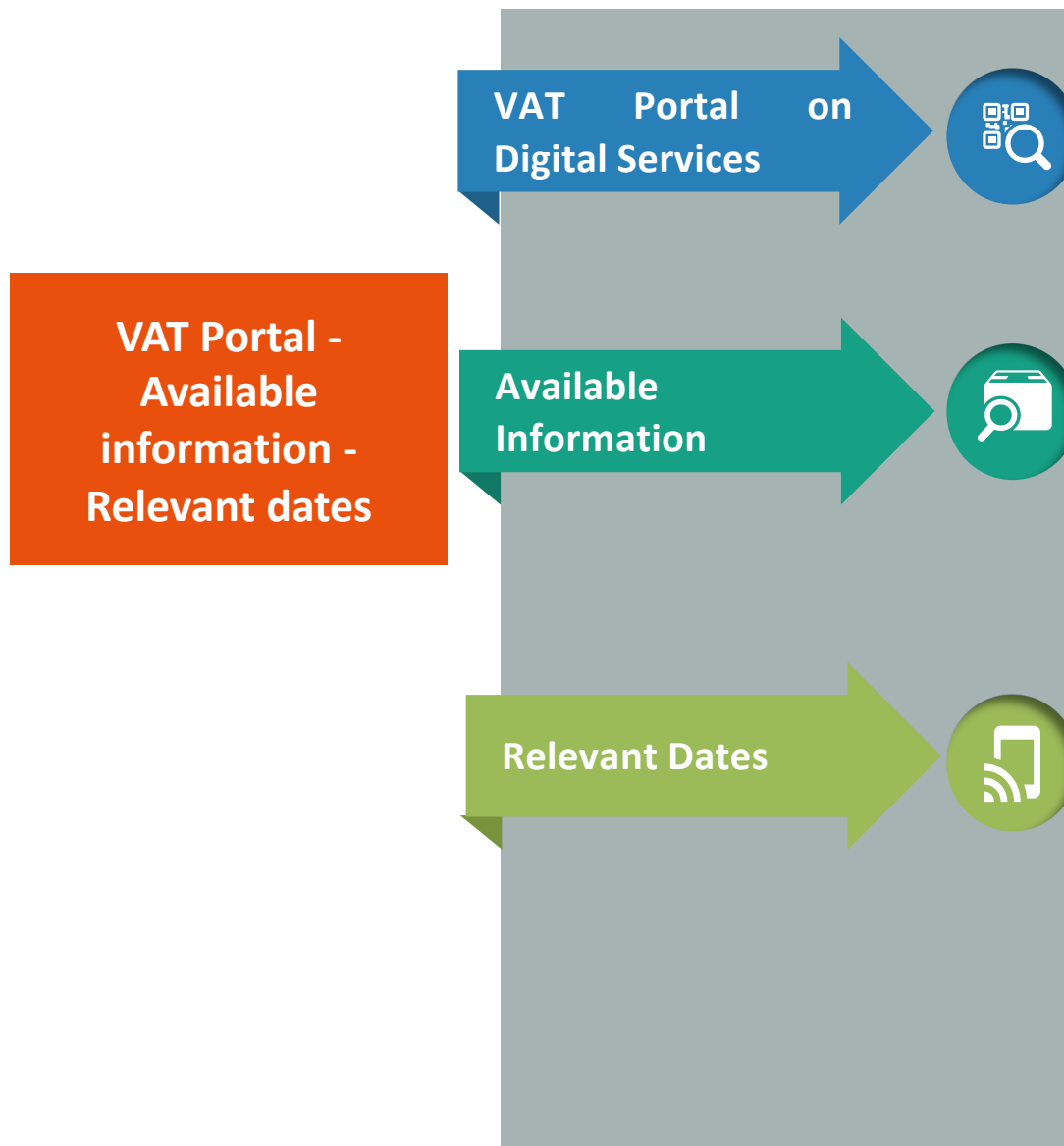
**Res. Exta. SII N° 67
(25.06.2020)**

Regulates the procedure for non resident suppliers to declare and pay VAT.

**Res. Exta. SII N° 91
(21.08.2020) y N° 167
(20.12.2020)**

Reporting obligations on offshore payments with credit cards and other online payment means

REGISTRATION – DECLARATION – PAYMENT



VAT Portal on Digital Services is available on the web site sii.cl.

The platform contains relevant information regarding VAT on digital services, both in English and Spanish.

1. VAT surcharged on services rendered since June 1st 2020
2. Declaration and payment since:
 - July 1st 2020 (monthly tax period)
 - Octubre 1st 2020 (quarterly tax period)

(January-March / April-June / July-September / October - December)

Ingresar a Mi Sii



Mi Sii

Servicios online ▾

Ayuda

Contacto ▾



Préstamo Solidario

Solicítalo entre el 8 y el último día de cada mes. Revisa el estado de tus solicitudes aquí.

Consultar

Accesos directos

- Cesión de documentos electrónicos
- Declarar F29
- Emitir Boleta de honorarios electrónica
- Emitir Factura electrónica y DTE
- Pagar Contribuciones
- Registro de Compras y Ventas
- Sobretasa al impuesto territorial
- VAT Portal, Digital Services



Ayuda

- Formularios
- Preguntas frecuentes
- ¿Cómo se hace para?
- Calendario Tributario
- Oficinas y horarios
- Mesa de ayuda
- Ver toda la Ayuda

SELECT THE LANGUAGE:

- Spanish
- English



VAT ON DIGITAL SERVICES

From **JUNE 1**

Law No. 21,210, of February 24, 2020, established that remote remunerated services provided by non-residents not domiciled in Chile, must pay Value Added Tax (VAT), from July 1st 2020.

¿Who must pay VAT on Digital Services?

This tax obligation is only for foreign taxpayers, without domicile or residence in Chile, who provide remote services to be used in national territory by natural or legal persons who are not taxpayers of VAT.

- The Intermediaries of services rendered in Chile, whatever their nature, or of sales made in Chile or abroad, provided that the latter give rise to an import.
- Those who supply or deliver digital entertainment content, such as videos, music, games or other analogues, through download, streaming or other technology, including for these purposes, texts, magazines, newspapers and books.
- Those who supply software, storage, platforms or computer infrastructure.
- Those who carry out advertising, regardless of the medium or medium through which it is delivered, materialized or executed.

Declaration and payment

[Send Declaration](#)

[Check Status](#) [Check Debt](#)

Enrollment and Registration

We will send you an email with a verification code that you must use to register and create your account.

[Registration Form](#)

[Modify my data](#)

Once the account is created, you will get the User Number to declare

How the Declaration and Payment will be (from July 1, 2020).

Validity and Deadlines	Declaration	Help and Documents
------------------------	-------------	--------------------

Registration Form



Nonresident suppliers can file online the registration form for the Simplified Registration and Compliance Regime.

Requirements



- Have a valid email
- Confirm email (verification code)
- Create a password

User Number



After the email is confirmed, a User Number that identifies the taxpayer and allows browsing through the site is generated.



VAT ON DIGITAL SERVICES

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[Registration Form](#)

[Modify my data](#)

Once the account is created, you will get the **User Number** to declare

[Sending the List](#)

List VAT or Withholding Tax taxpayers

Registration Form



Step 1 – Registration information

Fill the following information of your Company/organization to registration on the Digital Services VAT Portal.

*Full legal name of the organization

Trade name of the organization [?](#)

*Headquarters address [?](#)

*City

*State or province

*Country

*Postcode or zipcode

*Website URL

[BACK](#)[NEXT](#)

**Declare Form 129
(F129)**



The taxpayer must enter:

- **Number of transactions for the period**
- **Tax base**
- **Rebates**

The system will automatically calculate 19% VAT

If the taxpayer carries a debt, the outstanding amount will show so it can be paid in F129

VAT ON DIGITAL SERVICES (F129) FORM

Declaration for remote services provided by non-Chilean entities without domicile or residency in Chile.

Tax period:			User number	Filing Number
15	MONTH	YEAR	03	07

Registration information [?](#)



Services provided [?](#)

Amount of transactions	101	<input type="text"/>	?
Tax Base	102	<input type="text"/>	+ ?
Value Added Tax	103	<input type="text"/>	= ?
Rebates	104	<input type="text"/>	- ?

VAT Remnants [?](#)

VAT Remnants from previous periods	VAT Remnants accumulated for subsequent periods
201 <input type="text"/>	202 <input type="text"/>

Total tax determined

547

Total to be paid in Legal Term	91	<input type="text"/>	=
Fine and interests	93	<input type="text"/>	-
Total to be paid with surcharge	94	<input type="text"/>	= USD

Tax debt, previous tax periods [?](#)

You can check the detail of the amount due at code [300] and pay it in this tax return.

Amount due previous month	300	<input type="text"/>	=	See Detail
Total to pay	301	<input type="text"/>	=	USD

Payment of F129



- Declarations in foreign currency (EUR or USD) must be paid through a SWIFT transfer.
- Declarations in national currency (CLP) can be paid online.

Check F129 Status



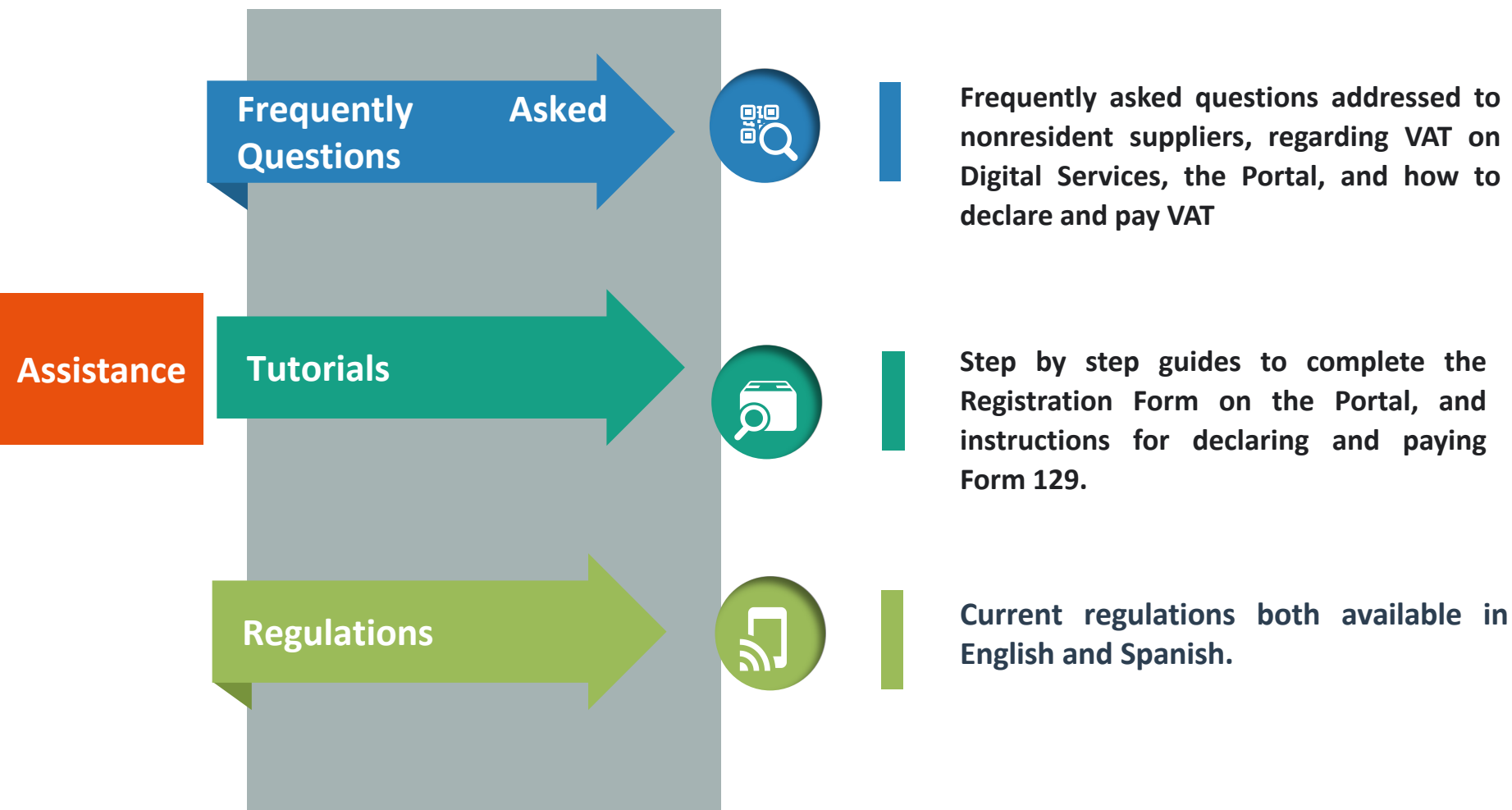
The VAT Portal on digital services shows the status of the tax return (current or not current) and the status of payments made (full, partial or no payment).

Additionally, the taxpayer can amend current tax returns.

Check Outstanding Amounts



If there are tax periods with outstanding amounts, the taxpayer will be able to know the details of such debt.



Help VAT of Digital Services

Frequently Asked Questions ▾

1.- VAT on Digital Services and Simplified Tax Regime

2.- Digital Services VAT Portal

3.- Filling and payment of the VAT on Digital Services

Tutorials

Documents and Normative ▲

Catalogue of Foreign Taxpayers ▲

Frequently Asked Questions

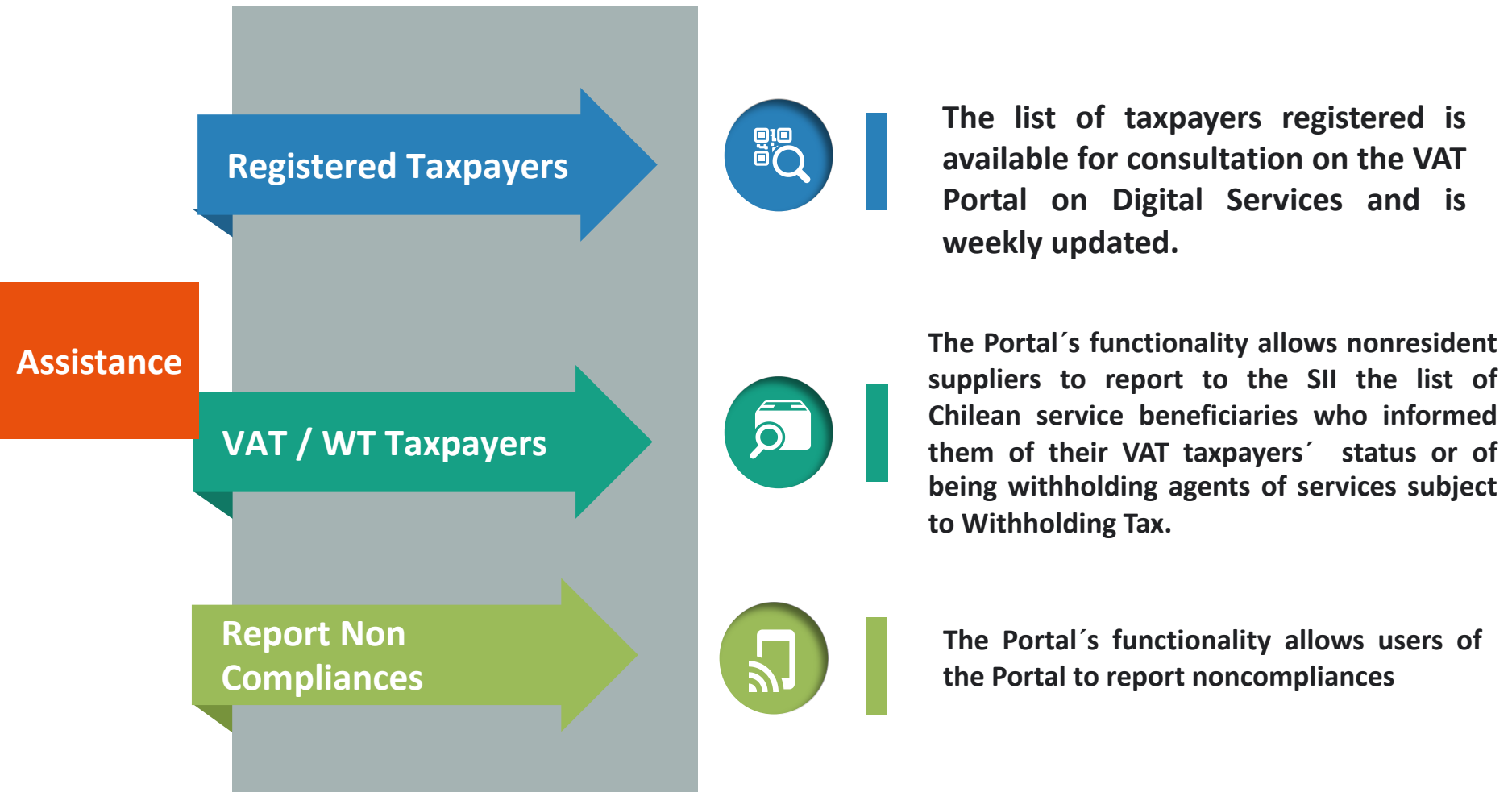
1.- VAT on Digital Services and Simplified Tax Regime

- Intermediation of services rendered in Chile, whatever its nature, or of sales made in Chile or abroad provided that the latter give rise to an import.
- Provision or delivery of digital entertainment contents such as videos, music, games or analogues, through download, streaming, or another technology, including texts.
- The provision of software, storage, platforms or computing infrastructure.
- Advertising, regardless of the via through which it is delivered, materialized or executed.

The providers of these services will be subject to a **Simplified Tax Regime**.

1.- What are the essential elements of this Simplified Tax Regime? ▾

Assistance



LEGAL CONTROL MECHANISMS

**Withholding by the
Issuer of Online
Payment Means**



The SII may order the issuers of credit cards, debit cards, or other similar on line payment systems, to withhold in whole or in part taxes with respect to all or part of the operations carried out by nonresident suppliers who have failed to register in the Simplified Registration and Compliance Regime.



Audit



The SII may use all available technological means to verify the taxable events of article 8th letter n), of the VAT Law independent of the jurisdiction.

Article 35 i of the VAT Law.

**Information
Regarding
Underlying
Providers**



Information can be requested:

- a) Taxpayers who intermediate can be required to identify of sellers or service providers for which they intermediate.**
- b) The amounts that are paid or made available to such sellers or service providers.**

The exercise of this legal authority is aimed at obtaining information regarding the underlying operations or the object of the intermediation, and therefore the tax compliance in Chile of the sellers or service providers, and does not necessarily imply the initiation of an audit procedure with respect to the nonresident service provider.

Resolución N° 91 and N° 167 de 2020



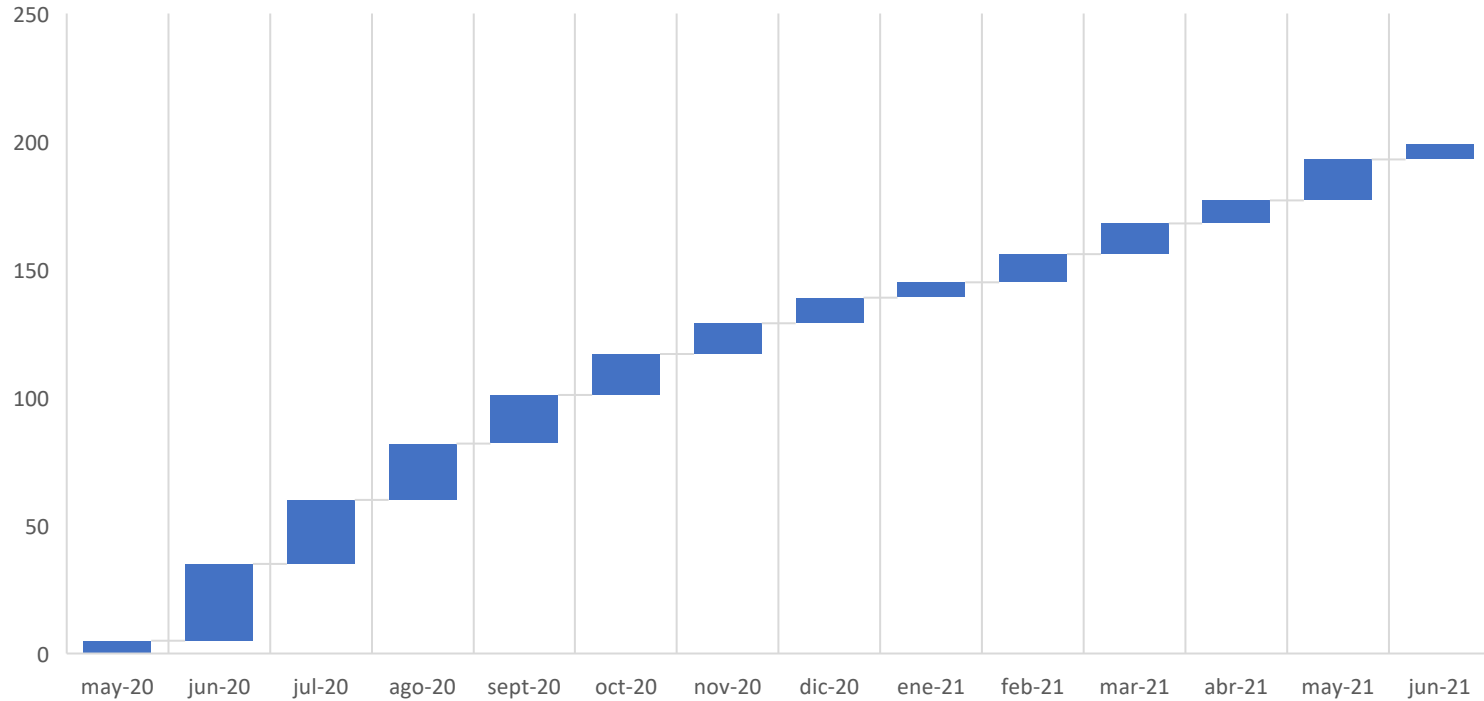
In use of the powers granted and in order to access relevant information to detect noncompliance, the SII issued Resolution No. 91 of 2020 and No. 167 of 2020, which required bank and non-bank issuers, respectively, of credit, debit, payment cards with provision of funds or other similar online payment systems, periodically inform the SII of the acquisitions of goods or provision of services made by nonresident sellers or service providers.

Banks cover 95% of transactions made through credit cards.

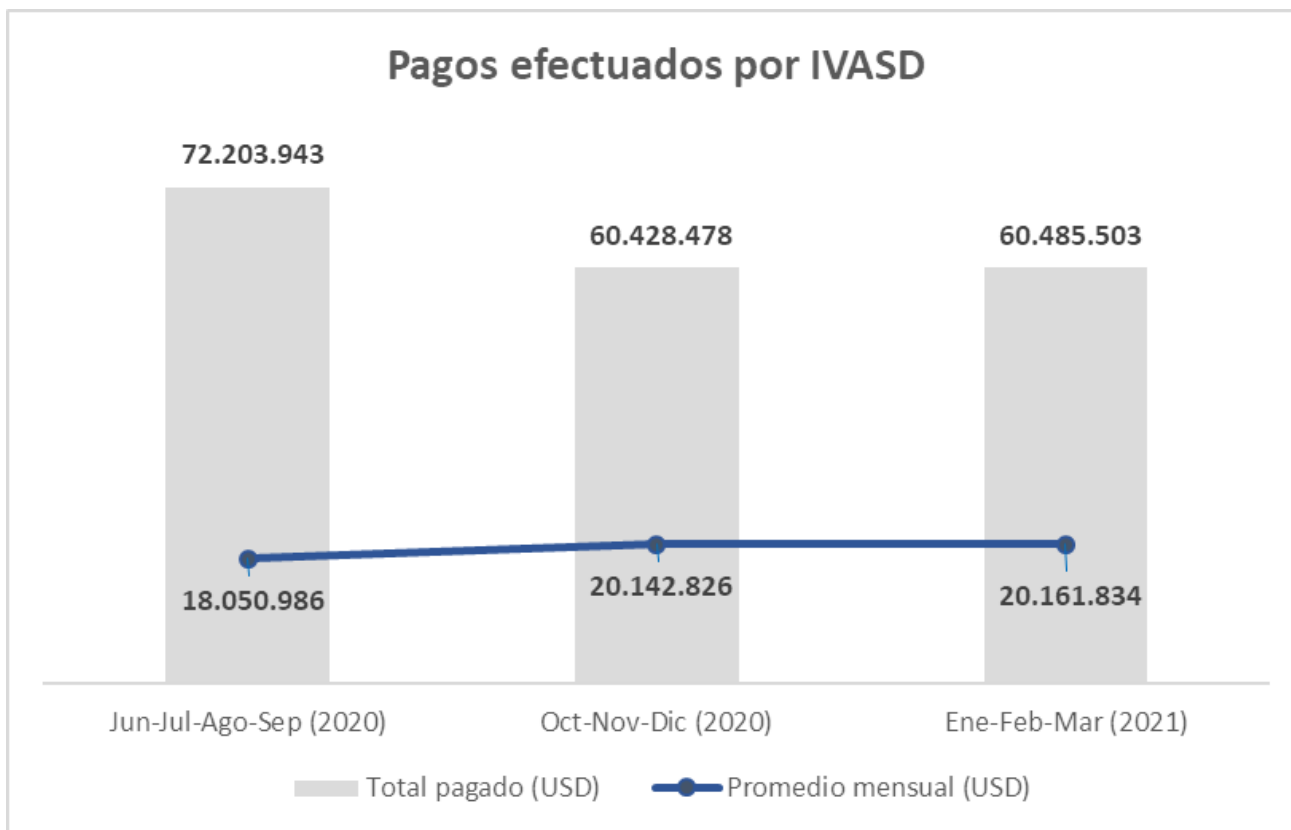
The information is sent to the SII through a "Payment Cards Report".

THE OUTCOME

Non Resident Service Providers Registered on Monthly Basis
(Total 199)



Report as of June 14, 2021



Period	Total paid in the period (USD)	Monthly average mensual (USD)	Total tax returns filed	Monthly average paid per tax return (USD)
Jun-Jul-Agu-Sep (2020)	72.203.943	18.050.986	136	132.728
Oct-Nov-Dec (2020)	60.428.478	20.142.826	138	145.963
Jan-Feb-Mar (2021)	61.027.791	20.342.597	152	133.832

Report as of June 14 2021



CHILEAN EXPERIENCE IN THE IMPLEMENTATION OF VAT ON DIGITAL SERVICES (VAT DS)

CIAT - Guatemala 2021

Uruguay

El Impuesto al Valor Agregado en los servicios digitales



Ministerio
**de Economía
y Finanzas**

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El Impuesto al Valor Agregado en los servicios digitales

- Introducción
- Generalidades del Impuesto al Valor Agregado en Uruguay
- Desafíos de los servicios digitales
- Medidas normativas que abordan la problemática identificada
- Acciones de fiscalización en la materia
- Reflexiones finales

El Impuesto al Valor Agregado en Uruguay

- País pionero en la introducción del impuesto (año 1967).
- Tasa general: 22% (tasa reducida del 10% / exoneraciones).
- **Ámbito espacial:**
 - Operaciones internacionales de bienes: criterio de destino.
 - Operaciones internacionales de servicios: criterio de territorialidad + figura de “exportación de servicios” (listado taxativo).

Desafíos de los “servicios digitales”

- Incremento exponencial de operaciones internacionales.
 - En particular:
 - transacciones B2C;
 - “productos digitales” (intangibles y servicios digitales); y
 - prestadores no residentes sin EP en el país.
- Evitar competencia desleal con modalidades tradicionales.
- Prevenir la erosión de la base imponible del impuesto.

Medidas normativas que abordan la problemática

- Ley N° 19.535 de 25/09/2017 y reglamentación.
- Disposiciones
 - de carácter sustantivo y formal;
 - sobre tributación de *ciertos* servicios digitales.
- Garantizar seguridad y previsibilidad a los contribuyentes.
- Facilitar el cumplimiento tributario de los contribuyentes.
- Diálogo cooperativo: fisco, contribuyentes y otras partes

Medidas normativas (cont.)

Servicios digitales de transmisión de contenido audiovisual

(plataformas digitales de películas y series, música, etc.)

cuando “tengan por destino, sean consumidos o utilizados económicamente en el país”, se consideran realizados íntegramente dentro del territorio nacional.

Medidas normativas (cont.)

- **Definición de “contenido audiovisual”.**
- **Exclusiones:**
 - **servicios de publicidad y propaganda y de carácter técnico;**
 - **servicios de enseñanza a distancia;**
 - **servicios contratados correspondientes a “Plan Ceibal” y “Plan Ibirapitá”.**

Medidas normativas (cont.)

Servicios digitales de intermediación en la prestación de servicios
(plataformas digitales que intermedian en transporte, alojamiento, etc.)

- en los que oferente y demandante “se encuentren en el país” se consideran realizados íntegramente dentro del territorio nacional.
- en los que oferente o demandante “se encuentre en el exterior” se consideran realizados en un 50% dentro del territorio nacional.

Medidas normativas (cont.)

- ***Proxy* para localizar a oferente y demandante del servicio subyacente en el país**
 - **Oferente: el servicio subyacente se preste en territorio nacional.**
 - **Demandante: dirección IP, dirección de facturación, administración de medios de pago en territorio nacional.**

Medidas normativas (cont.)

- **Medidas de carácter formal:**
 - Posibilidad de prescindir de designación de representante.
 - Pagos trimestrales.
 - Posibilidad de presentar declaración jurada y realizar pagos en dólares estadounidenses.
 - Validación de documentación emitida según normativa del país de residencia del prestador.

Acciones de fiscalización en la materia

- **Fiscalización en su definición amplia.**
- **Medidas han de ser:**
 - permanentes;
 - omnicomprensivas;
 - sistemáticas; y
 - eficientes.
- **Foco en control preventivo.**

Acciones de fiscalización en la materia (cont.)

- **Fiscalizaciones automatizadas.**
- **Proceso de diseño e implementación.**
 - **Efectos de la irrupción de la COVID-19.**
 - **Plan de Control Tributario 2021.**
- **Cruces de información proporcionada por terceros (administradores de medios de pago electrónicos).**
 - **Identificación e inscripción de prestadores.**
 - **Desafíos y oportunidades.**

Acciones de fiscalización en la materia (cont.)

- Auditorías tributarias.
- Desafíos propios de la ausencia de presencia física en el país.
- Equipos multidisciplinarios.
- Relevancia del “representante” (vocero) local.
- Ausencia de litigios/riesgo reputacional o prohibiciones de la actividad.

Reflexiones finales

- Alcance a *ciertos* servicios digitales.
- Primer acercamiento en la materia.
- Solución exitosa a la problemática identificada.
- Caso del transporte terrestre de pasajeros: rol de las plataformas digitales.
- Uso de tecnologías al interior de la AT y reingeniería de procesos.

Muchas gracias por su atención.



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