

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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