

➤ Chilean tax authority grants fine waiver for late filings

On Wednesday March 21st, the **Chilean tax authority** issued Exempt Resolution No. 32/2018, which **grants an automatic fine waiver ascending to 100% of the fines applied to the late filing of affidavits** contained in Tax Forms Nos. 1923, 1924, 1926, 1938, 1939, 1940, 1941, 1942 and 1943, or corrections thereto, related to the new tax regimes established in articles 14 A) (attributed income regime), 14 B) (partially integrated regime), 14 C) (simplified accounting regime), 14 ter (simplified taxation regime for small and medium enterprises) and 34 (presumed income) of the Chilean Income Tax Law.

The referred waiver will be applied for a certain period of time established in the resolution, which may vary depending of the tax regime associated with the corresponding affidavit or correction.

For more information, please [click here](#)

AUTHOR: *Jessica Power.*

This news alert is provided by Carey y Cía. Ltda. for educational and informational purposes only and is not intended and should not be construed as legal advice.

*Carey y Cía. Ltda.
Isidora Goyenechea 2800, 43rd
Floor
Las Condes, Santiago, Chile.
www.carey.cl*