

Advance ruling of Chilean Customs

The advance ruling is the official and binding ruling, issued writing by the National Customs Service, before processing an import destination, export or re-entry, or submitting a request for repayment of taxes, respect of any of the following matters:

- a. Tariff classification of goods
- b. Application of Criteria and method valuation
- c. recognition of the right to a tariff preference or evaluation of the original character of a commodity, determined under a trade agreement signed by Chile
- d. application of rules on deductibility or exemption from payment of customs duties
- e. Duty drawback and other customs duties
- f. other matters of Customs character

The advance ruling may be requested by eventual importer, exporter or producer of the goods, that for if or through a customs agent or a legally authorized representative, requires the issuance of an advance ruling in respect at own operations.

The applicant may request confidentiality of information, whose disclosure would cause significant harm to its competitive position, must identify and substantiate the reasons for confidentiality. However, the data processing will be governed by the Law 20.285 on access to public information

Regarding the force the advance ruling will be valid for three years from the date of issue or from a later date specified in the resolution itself, provided they have not changed the terms and conditions that led to the rules and laws and regulations in which the decision was based.

The advance ruling shall be binding on the Customs and the applicant, while has not been altered the terms and conditions that led or legal rules and regulations in which the decision was based.

Contrary to advance ruling is issued, that which terminates the proceedings and resolution to amend or revoke an advance ruling, may be brought administrative and judicial resources that established by legislation force.

Customs publishes on its website advance rulings, amendments and revocations respecting the conditions of confidentiality.

<http://www.aduana.cl/resoluciones-anticipadas-clasificacion-ano-2014/aduana/2014-01-09/154028.html>

The detailed procedure of advance rulings are published in:

http://www.aduana.cl/aduana/site/artic/20140103/asocfile/20140103170904/resoluci__n_4378_31_07_2014_de_nuevo_procedimiento_para_emisi__n_de_resoluciones_antici_padas.pdf