

Tax and Customs Tribunals (TCT) (Chile)

The Tax and Customs Tribunals (TCT) are courts of first instance, specialized and independent of the Internal Revenue Service and the Customs Service. Dedicated to resolving the claims that natural or legal persons present against the administrative decisions taken by the Internal Tax Service (SII) or the National Customs Service, considering that are violated tax laws or customs, or that their rights are violated.

In the Customs matters, the TCT can resolve claims about following actions:

- Liquidations, positions and actions that serving the basis for fixing the amount or determining differences of duties, taxes, fees or charges.
- Classifications and / or customs valuation of export declarations practiced by the National Customs Service.
- Acts and resolutions that refuse entirely or partially the applications made under the Customs Law; and other actions that established by law.

When a claimant believes that the resolution of Customs did not fit right can:

- a. Require through an internal appeal to the Director General of Customs correction about faults or errors in the administrative act.
- b. Appeal to the TCT without any prerequisite. If the complainant also filed a motion for reconsideration before the Director General of Customs, this authority should refrain from continuing the request and solving the same claims.

The presentation of an administrative appeal does not suspend replenishment computing the statutory period for claiming before the corresponding TCT.

If you file replenishment resource, the administrative authority must notify its decision within 50 working days from the filing of the replenishment resource. If this period elapses, the claimant must understand dismissed the administrative resource appeal.

Against the judgment of first instance only proceeds an appeal resource that corresponds within 15 days, and knows the Court of Appeals that has jurisdiction over the territory of TCT which dictated the appellate fault.

The request for clarification, rectification or amendment is appropriate when you have to clarify doubtful points, solve the omissions or rectify copy errors, references or numerical calculations that appear in it.