

Chile

ARTICLE 3: ADVANCED RULINGS

An advance Ruling is an official and binding ruling, issued in writing by the National Customs Service, before processing an import, export or re-entry destination, respect of any of the following matters:

1. Tariff classification of goods.
2. Application of criteria or methods of valuation.
3. Compliance assessment of an origin requirement or criterion for the recognition of the right to a tariff preference, determined in accordance with a trade agreement signed by Chile or the regime established in subsection 2 of Article 1 of Law No. 18,687 for goods originating from Least Developed Countries, and may refer to one of the following matters:
 - a. If the good qualifies as originating, in accordance with all the applicable rules of origin
 - b. If the good complies with the product specific rules;
 - c. If the good satisfies the applicable regional value content;
 - d. If the operation complies with the applicable transit or non-alteration rules;
or
 - e. Any other requirement or criterion related to the origin of the goods.

Advance rulings can be requested by the importer, exporter or producer of the merchandise, directly or through a Customs Agent or a legally authorized representative, regarding its own operations.

Advance rulings are binding on the Customs and the applicant for 3 years, as long terms and conditions of the request and laws and regulations in which the decision was based remain unchanged.

The advance ruling, its amendments or revocation, as well as the termination of the procedure, can be subject to the administrative and judicial review procedures established by the law.

The advance rulings, amendments and revocations are published in the National Customs Service of Chile's website, respecting the conditions of confidentiality, in the following link: <https://www.aduana.cl/aduana/site/edic/base/port/normativas.html?filtro=20181129001601>
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The current procedure was established by Exempt Resolution No. 1.629, dated 04.23.2020 and published in the Official Gazette on 04.28.2020. The resolution and the respective forms can be found published in the National Customs Service of Chile's website, under the following link: <http://www.aduana.cl/procedimiento-resoluciones-anticipadas/aduana/2020-07-23/140907.html> (in Spanish)