

# Chile

## Transfer Pricing Country Profile<sup>1</sup>

October 2025

		SUMMARY	REFERENCE
The Arm's Length Principle			
1	Does your domestic transfer pricing framework <sup>2</sup> make reference to the arm's length principle?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Article 41 E of the <a href="#">Chilean Income Tax Law</a>
2	Does your domestic transfer pricing framework give the OECD Transfer Pricing Guidelines any role or status (e.g. legal binding effect, subsidiary application in the absence of domestic legislation, source of interpretation of domestic legislation and/or treaty provisions, other)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  Circular No. 10 of January 30, 2025, which instructs on transfer pricing rules contained in the Income Tax Law, includes references to the OECD Transfer Pricing Guidelines (TPG): methods, comparability analysis, and use of ranges and definition of transfer prices.  However, OECD TPG do not have any administrative or legal status over domestic law.	<a href="#">Circular No. 10</a>

<sup>1</sup> Information in transfer pricing country profiles is provided directly by jurisdictions. By publishing the transfer pricing country profiles on the OECD website, the OECD does not certify the accurateness of the information provided therein. Importantly, transfer pricing country profiles published on the OECD website are made available to stakeholders for information purposes only, and are not intended to be used in substitution to a jurisdiction's legal instruments, jurisprudence, or administrative guidance or practice nor relied on as an accurate and complete description of domestic law.

<sup>2</sup> For purposes of transfer pricing country profiles, the term "domestic transfer pricing framework" refers to a jurisdiction's domestic legislation, regulations, administrative guidance or practice, jurisprudence or governing general principles in the jurisdiction.

3	<p><b>Does your domestic transfer pricing framework provide for a definition of related parties applicable for transfer pricing purposes? If so, please provide the definition contained under your domestic transfer pricing framework.</b></p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>The taxpayer domiciled and resident in Chile will be considered related to its counterpart in the following cases:</p> <p>a) When one of the parties participates directly or indirectly in the direction, control, capital, profits or income of the other party;</p> <p>b) When the same person or persons participate directly or indirectly in the direction, control, capital, profits or income of both parties, all of them being related to each other;</p> <p>c) When the operations are carried out between an agency, branch or any other form of permanent establishment with its parent company; with other permanent establishments of the same parent company; with related parties of the latter and permanent establishments of those;</p> <p>d) When, whether exists or not a direct or indirect relationship between the parties, the operations are carried out with resident, domiciled, established or incorporated parties in a listed country or territory, regardless of whether or not they are part of the same business group.</p> <p>e) Among the parties involved, when a party carries out one or more transactions with a third party which carries out, directly or indirectly, with a related party, one or more operations similar or identical to those carried out with the first, whatever the quality in which said third party and the parties intervene in such operations.</p>	<p><a href="#">Chilean Income Tax Law</a> <a href="#">Circular No. 10</a></p>												
Transfer Pricing Methods															
4	<p><b>Does your domestic transfer pricing framework provide for transfer pricing methods to be used in respect of transactions between related parties?</b></p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If affirmative, please check those provided for in your legislation:</p> <table border="1"> <thead> <tr> <th>CUP</th><th>Resale Price</th><th>Cost Plus</th><th>TNMM</th><th>Profit Split</th><th>Other (If so, please describe)</th></tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </tbody> </table>	CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (If so, please describe)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Article 41 E, Number 2, of the <a href="#">Chilean Income Tax Law</a> <a href="#">Circular No. 10</a></p>
CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (If so, please describe)										
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>										

		Other Methods, when the characteristics and circumstances of the case are met, it is not possible to apply any of the aforementioned methods (CUP, Resale Price, Cost Plus, TNMM or Profit Split), the taxpayer may determine the prices or values of his operations using other methods that reasonably allow to determine or estimate the prices or normal values of market that have or would have agreed to independent parties in comparable transactions and circumstances. In such qualified cases, the taxpayer must justify that the characteristics and special circumstances of the operations do not allow applying the foregoing methods.	
5	<b>Which criterion is provided for in your domestic transfer pricing framework for the application of transfer pricing methods?</b>	<p>Please check all that apply:</p> <p><input type="checkbox"/> Hierarchy of methods</p> <p><input checked="" type="checkbox"/> Most appropriate method</p> <p><input type="checkbox"/> Other (<i>if so, please explain</i>)</p> <p>In Chilean legislation, the taxpayer must use the most appropriate method considering the characteristics and circumstances of the particular case.</p>	<p>Article 41 E, Number 2, of the <a href="#">Chilean Income Tax Law</a></p> <p><a href="#">Circular No. 10</a></p>
6	<b>Does your domestic transfer pricing framework contain specific guidance on commodity transactions?</b>	<p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed.</p> <p><input type="checkbox"/> Domestic transfer pricing framework provides for the use of a specific method for controlled transactions involving commodities (<i>if so, please explain</i>)</p> <p><input checked="" type="checkbox"/> No</p> <p>For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed.</p>	
<b>Comparability Analysis</b>			
7	<b>Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?</b>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Paragraph 5.1 of Circular 10 of 2025 states that for further information on conducting comparability analysis, please refer to paragraph 3.4 of the 2022 OECD TPG.</p>	<a href="#">Circular No. 10</a> , Paragraph 5.1: Comparability analysis.

8	Is there a preference in your jurisdiction for domestic comparables over foreign comparables?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9	Does your domestic transfer pricing framework permit the use of secret comparables for transfer pricing assessment purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
10	Does your domestic transfer pricing framework allow or require the use of an arm's length range and/or statistical measure (e.g. the interquartile range or other percentiles) for determining arm's length remuneration?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  Chile's legislation allows the use of an arm's length range and statistical measures for determining arm's length remuneration.	Article 41 E, Number 4, of the <a href="#">Chilean Income Tax Law</a>
11	Are comparability adjustments required under your domestic transfer pricing framework?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  The use of comparability adjustments is allowed if they improve comparability.	
Intangible Property			
12	Does your domestic transfer pricing framework contain guidance specific to the pricing of controlled transactions involving intangibles?	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VI of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No  Chile follows the recommendations of Chapter VI of the OECD TPG.	

13	<b>Are there any other rules outside your transfer pricing framework that are relevant for the pricing of controlled transactions involving intangibles?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Hard-to-Value Intangibles<sup>3</sup></b>			
14	<b>Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?<sup>4</sup></b>	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow the guidance on HTVI in Chapter VI of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	
<b>Intra-group Services</b>			
23	<b>Does your domestic transfer pricing framework provide guidance specific to intra-group services transactions?</b>	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VII of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	
		Chile follows the recommendations of Chapter VII of the OECD TPG.	
24	<b>Does your domestic transfer pricing framework provide for or allow the application of a simplified approach for low value-adding intra-group services?</b>	<input type="checkbox"/> Yes. If so, does it follow (largely follow) the low value-adding services approach in Chapter VII? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	

<sup>3</sup> Please note that questions in this section are imported from the HTVI questionnaire and integrated into this TPCP to centralise all jurisdiction-related transfer pricing information.

<sup>4</sup> In the case of jurisdictions that do not apply the HTVI approach (i.e. they responded “no” to question 14), it is not necessary to respond to the remaining questions in the HTVI section and these questions will not be published as part of jurisdiction’s transfer pricing country profile.

25	Are there any other rules outside your transfer pricing framework for pricing intragroup services?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Financial Transactions			
26	Does your domestic transfer pricing framework provide guidance specific to financial transactions?	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter X of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	
		Chile follows the recommendations of Chapter X of the OECD TPG.	
27	Are there any other rules outside your transfer pricing framework that are relevant for the tax treatment of financial transactions? (e.g. whether your jurisdiction has implemented the measures in BEPS Action 4 to limit interest deductions and other financial payments or any similar rules)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>A 35% withholding tax normally applies to the gross interest payment, i.e. without any deductions allowed. However, under Article 59 of the LIR, a 4% rate is applicable in the case of loans granted from abroad by foreign or international banking or financial institutions.</p> <p>The Chilean taxpayer should maintain a threshold of debt to equity of 3:1.</p>	Article 59 of the and Article 41 F of the <a href="#">Chilean Income Tax</a>
Cost Contribution Arrangements			
28	Does your jurisdiction allow cost contribution arrangements?	<input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VIII of the TPG? <input type="checkbox"/> Yes <input type="checkbox"/> No (please provide further explanations below) <input checked="" type="checkbox"/> No	
		Chile follows the recommendations of Chapter VIII of the OECD TPG.	

## Transfer Pricing Documentation

29	<p><b>Does your domestic transfer pricing framework require the taxpayer to prepare transfer pricing documentation?</b></p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><i>If affirmative, please check all that apply:</i></p> <p><input checked="" type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG</p> <p><input checked="" type="checkbox"/> Local file consistent with Annex II to Chapter V of the TPG</p> <p><input checked="" type="checkbox"/> Country-by-country report consistent with Annex III to Chapter V of the TPG</p> <p><input type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return)</p> <p><input checked="" type="checkbox"/> Other (specify):</p> <p>Chilean legislation requires a specific transfer pricing affidavit, Form 1907.</p>	
30	<p><b>Please briefly explain the relevant requirements related to each transfer pricing documentation requirement (i.e. timing for preparation or submission, languages, etc.)</b></p>	<p><b>Master File (Form 1950)</b></p> <p>- Threshold: a) if the revenues of entities of an MNE Group that are part of said group in Chile and abroad, exceeded the amount of EUR 750 million at the time of closing the consolidated financial statements according to the exchange rate observed as of January 1, 2015, determined by the Central Bank of Chile in accordance with No. 6 of Chapter I of the Compendium of International Exchange Rules; or well b) to the entity that integrates or belongs to the GEM, that has residence in Chile for tax purposes, and that has been designated by the parent or controlling entity of said group as the only substitute for it for purposes of presenting "Country by Country Report" in its country of tax residence, on behalf of the parent or controlling entity.</p> <p><b>Local File (Form 1951)</b></p> <p>- Threshold: must be submitted by the taxpayers who, as of December 31 of the reporting year, meet the following copulative conditions: a) Belong to the Large Companies segment; b) Its parent or controlling entity of the MNE has had to submit the Country-by-Country Report to the Internal Revenue Service or other Tax Administration for the respective year; and, c) That in said year they have carried out one or more operations with related parties that do not have domicile or residence in Chile, in accordance with the regulations established in article 41 E of the Income Tax Law, for amounts greater than CLP 200 000 000 (two hundred million Chilean pesos) or its equivalent according to the exchange parity between the national currency and the foreign currency in which said operations were carried</p>	<p><a href="#">Resolución Exenta N° 96, 2025</a></p> <p><a href="#">Master File Instructions as of 2020</a></p> <p><a href="#">Local File Instructions as of 2025</a></p> <p><a href="#">CbC File Instructions as of 2025</a></p> <p><a href="#">Transfer pricing affidavit file as of 2025</a></p>

	<p>out, in force on the last day of December of the reported fiscal year, according to the publication made by the Central Bank of Chile.</p> <p><b>CbC (Form 1937)</b></p> <p>- Threshold: a) if the revenues of the set of entities of an MNE Group that are part of said group in Chile, exceeded the amount of EUR 750 million at the time of closing the consolidated financial statements according to the exchange rate observed as of January 1, 2015, determined by the Central Bank of Chile in accordance with No. 6 of Chapter I of the Compendium of International Exchange Rules; or well b) to the entity that integrates or belongs to the MNE, that has residence in Chile for tax purposes, and that has been designated by the parent or controlling entity of said group as the only substitute for it for purposes of presenting "Country by Country Report" in its country of tax residence, on behalf of the parent or controlling entity.</p> <p><b>Transfer pricing affidavit (Form 1907)</b></p> <p>- Threshold: a) Taxpayers who, as of December 31 of the reporting year, belong to the Medium-Sized or Large-Sized Enterprise segments and who, during that year, have carried out transactions with related parties that are not domiciled or resident in Chile, in accordance with the rules established in Article 41 E of the Income Tax Law; b) Taxpayers who, not being included in the segments indicated in letter a) above, during the reporting period, have carried out transactions with related parties without domicile or residence in Chile, in accordance with the rules established in Article 41 E of the Income Tax Law, including also those transactions carried out with persons domiciled, resident, established, or incorporated in a country, territory, or jurisdiction referred to in Article 41 H of the Income Tax Law (preferential tax regimes), transactions that together exceed CLP 500 000 000 (five hundred million Chilean pesos), or its equivalent according to the exchange rate between the national currency and the foreign currency in which said transactions were carried out, in effect as of December 31 of the reporting year, according to the publication made by the Central Bank of Chile.</p> <p><b>Master/Local/CbC/Transfer pricing affidavit</b></p> <p>- Timing: the timing to submit the Master/Local/CbC/ Transfer pricing file sworn statements and their annexes, will expire on the last business day of the month of June of each year, with respect to the operations carried out during the immediately preceding business year, a term that may be extended once, for up to three months, in accordance with the provisions of number 6 of Article 41 E of the Chilean Income Tax Law.</p> <p>- Language: the documentation must be submitted in Spanish or English, and the Internal Revenue Service may expressly require their translation into Spanish, when</p>	
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		<p>so determined in one or more particular cases, in accordance with what is indicated in the final part of letter e), of No. 4, of Article 8 bis of the Tax Code.</p> <p>In the case of Form 1907 Transfer pricing affidavit, must be submitted in Spanish.</p>	
31	Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or compliance incentives regarding transfer pricing documentation?	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>Chilean legislation has specific penalties regarding transfer pricing documentation. Article 41E N°6 mentions that non-submission, erroneous, incomplete or late submission will be sanctioned with a fine.</p> <p>Specific penalties are found in Circular 29 of 2022.</p>	<p>Article 41 E, Number 6, of the <a href="#">Chilean Income Tax Law</a></p> <p><a href="#">Circular 29 of 2022</a></p>
32	Does your domestic transfer pricing framework provide for exemption from transfer pricing documentation obligations?	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>All thresholds are detailed in question N°30.</p> <p>Additionally, in the case of transfer pricing studies or reports, Article 41E, N° 3 of the Income Tax Law establishes that submitting a transfer pricing study for transactions with related parties is not an obligation. Taxpayers are required to keep supporting information on their transactions and make them available to the tax authority upon request.</p>	<p>Article 41 E, Number 3, of the <a href="#">Chilean Income Tax Law</a></p>
Administrative Approaches to Avoiding and Resolving Disputes			
33	Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?	<p>Please check those that apply:</p> <p><input type="checkbox"/> Rulings</p> <p><input type="checkbox"/> Enhanced engagement or cooperative compliance programmes</p> <p><input checked="" type="checkbox"/> Advance Pricing Agreements (APA)</p> <p style="padding-left: 20px;"><input checked="" type="checkbox"/> Unilateral APAs</p> <p style="padding-left: 20px;"><input checked="" type="checkbox"/> Bilateral APAs</p> <p style="padding-left: 20px;"><input checked="" type="checkbox"/> Multilateral APAs</p> <p><input checked="" type="checkbox"/> International Compliance Assurance Programme (ICAP)</p> <p><input checked="" type="checkbox"/> Mutual Agreement Procedures</p>	<p><a href="#">Chile's MAP Profile</a></p>

		<input type="checkbox"/> Other ( <i>please specify</i> ):	
		Specific information about APA programme is published in Chile MAP profile.	
Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities			
34	Does your domestic transfer pricing framework allow the application of the simplified and streamlined approach for baseline marketing and distribution activities in the relevant Annex of Chapter IV of the TPG?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Other (please elaborate)	
35	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, how is it implemented?	<input type="checkbox"/> In-scope tested parties resident within the jurisdiction can elect to apply the simplified and streamlined approach (i.e. safe harbour) <input type="checkbox"/> In-scope tested parties resident within the jurisdiction are required to follow the simplified and streamlined approach for in-scope qualified transactions and tax administrations are allowed to impose the application of the simplified and streamlined approach to in-scope qualified transactions of tested parties resident within their jurisdiction (i.e. rule) <input checked="" type="checkbox"/> N/A	
36	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, what is the operating expense to sales (OES) upper bound chosen by your jurisdiction regarding scoping criterion 13.b?	<input type="checkbox"/> 20% <input type="checkbox"/> 30% <input type="checkbox"/> Other (please specify) <input type="checkbox"/> N/A	
37	Does your jurisdiction respect the outcome of the application of the simplified and streamlined approach by a covered jurisdiction in line with the Inclusive Framework political commitment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

38	<b>If your domestic transfer pricing framework allows the application of the simplified and streamlined approach for resident in-scope tested parties, does your jurisdiction respect the outcome of the application of such approach by another jurisdiction that is not a covered jurisdiction?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Safe Harbours and Other Simplification Measures</b>			
39	<b>Does your jurisdiction provide for any safe harbours or other simplification measures in respect of certain industries, types of taxpayers, or types of transactions (not listed in other sections of this questionnaire)?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>Other Legislative Aspects or Administrative Procedures</b>			
40	<b>Does your domestic transfer pricing framework allow downward corresponding adjustments in the absence of a mutual agreement procedure (e.g. unilateral corresponding adjustments)?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
41	<b>Does your domestic transfer pricing framework allow or require taxpayers to make year-end adjustments?</b>	<input type="checkbox"/> Yes. Year-end adjustments are required. <input type="checkbox"/> Yes. Year-end adjustments are allowed. <input checked="" type="checkbox"/> No	
42	<b>Does your domestic transfer pricing framework provide for secondary adjustments?</b>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

## Attribution of Profits to Permanent Establishments

43	<b>Which version of Article 7 of the OECD Model Tax Convention on Income and on Capital do your tax treaties contain?</b>	<input checked="" type="checkbox"/> Article 7 as it read before 2010.  <input type="checkbox"/> If so, please indicate in how many treaties: 37  <input type="checkbox"/> Article 7 as it reads after 2010.  <input type="checkbox"/> If so, please indicate in how many treaties:  <input type="checkbox"/> Other (please provide additional details)  <hr/> Chile follows the AOA to the extent that it is compatible with the wording of Article 7 OECD MTC prior to the changes in 2010.	
44	<b>For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)?</b>	<input type="checkbox"/> Yes  <input checked="" type="checkbox"/> No (please explain the approach used and which tax treaties are concerned)  Chile has reserved its right to use the previous version of Article 7. All Chilean tax treaties (37) thus include rules for the allocation of business profits based on the “old” Article 7 OECD MTC.	
45	<b>Does your domestic transfer pricing framework contain specific guidance for the attribution of profits to permanent establishments of non-resident entities? If so, please provide a summary of the main features of this guidance.</b>	<input type="checkbox"/> Yes, they follow the AOA as described in the 2008 Report on the Attribution of Profits to Permanent Establishments  <input type="checkbox"/> Yes, they follow the AOA as described in the 2010 Report on the Attribution of Profits to Permanent Establishments  <input checked="" type="checkbox"/> Yes, they do not follow the AOA (please provide a summary of the main features of these rules)  <input type="checkbox"/> No  <hr/> The domestic regulation for permanent establishments is mainly contained in the articles 2 and 38 of the Chilean Income Tax Law (LIR) and in Circular No. 40 of 2021 of the Internal Revenue Service.	<a href="#">Income tax law</a>  <a href="#">Circular 40/2021</a>

Other Relevant Information			
46	<b>Other legislative aspects or administrative procedures regarding transfer pricing</b>	N/A	
47	<b>Other relevant information</b> (e.g. <i>whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire</i> )	N/A	

For more information, please visit: <https://www.oecd.org/en/topics/sub-issues/transfer-pricing/transfer-pricing-country-profiles.html>