ELANBiz Fact Sheet: Importing into Chile from the EU

In Chile one can import any kind of goods except those prohibited by law, i.e.: used vehicles, motorcycles and tires, asbestos, pornography, toxic industrial waste, goods that threaten the health of humans or animals, and goods prohibited by the Ministry of Health, the Agriculture and Livestock Service, and other government agencies.¹

The Customs Ordinance, the Institutional Customs Law, the Compendium of Customs Regulations, as well as various regulations and resolutions regulate customs procedures. The National Customs Service is the competent authority for all customs matters in Chile.

The only importers that are required to register in Chile are those that import substances that deplete the ozone layer. This is to ensure compliance with international obligations under the Montreal Protocol (on the control of these substances).

Imports that are free on board (FOB) and do not exceed US$1,000 can be processed by the importer. Imports with values above the threshold require the services of a customs agent to nationalise the imported goods. Customs agents must be of Chilean nationality and be accredited by the National Director of Customs.

Import regimes

¹ Further information is available on the National Customs Service’s Website: http://www.aduana.cl.
• **Definitive import**: customs regime applying to the definitive import of a good into the country. Upon completion of import procedures and payment of customs taxes the good can circulate freely in the country.

• **Temporary admission**: the regime allows for the temporary import of goods without them losing their foreign quality. The customs authority sets the timeframe for which the product can be inside the territory. An extension can only be granted once and cannot exceed one year in total. These can only be authorised by the President of Chile. Temporary admission of products are subject to a tax the amount is a variable percentage of the total customs duties and taxes that would be applied to the good at definitive import - it depends on the time period in which the good will remain in the country. The fee must be paid before the release of the goods.

Goods used in exhibitions, shows and sightseeing tours, as well as foreign ships and civil aircraft, are not subject to pay this rate. Notwithstanding, the end user, resident, or potential buyer obtains a certificate for temporary admission from Chilean customs authorities. In the event the goods do not exit the territory within the established time period they will be considered as imports and duty subject to the corresponding duties and taxes. This amount is paid in addition to the fees for temporary admission – the latter is not deducted from the former.

• **Particular storage**: the customs authority can provide temporary storage of goods for maximum 90 days and upon the request of the stakeholder. The service is not subject to payment of the duties and taxes that apply for definitive or temporary imports. This option is only available for merchandise that has a value equal to or greater than US$10,000. Produce such as fish, crustaceans and molluscs, milk and cream, vegetable oils, meat and edible offal, fruit, live plants, and floricultural plants are not eligible for particular storage. The storage of goods, except for those exempted from tariffs, accrue daily interest as of the 31st day.

• **Temporary admission for inward processing**: this regime refers to the customs procedure under which certain goods can be brought into a customs territory and relieved from payment of import duties and taxes. Such goods must be intended for re-exportation within a specific period after having undergone manufacturing, processing or repair.

• **Re-entry of goods**: the customs authority, via a resolution, can authorise the re-entry of goods free of duties and taxes given that they are of Chilean origin or have been nationalised and exited the country temporarily. Such products must be accompanied by a Declaration on the Temporary Exit of Goods or there has to be a justification for its exemption from the temporary exit conditions.

---

2 [https://www.aduana.cl/capitulo-3-ingreso-de-mercancias/aduana/2007-02-16/135454.html#vtxt_cuerpo_T16](https://www.aduana.cl/capitulo-3-ingreso-de-mercancias/aduana/2007-02-16/135454.html#vtxt_cuerpo_T16)
• **Transit:** the passage of foreign goods through the national territory intended for another market can be authorized via the governing declaration - International Cargo Manifest - Customs Transit Declaration (MIC-DTA).

• **Transhipment:** transhipments are permitted for national, nationalised and foreign products given that the aim is to reach their final destination. The transfer of cargo from one vehicle to another is authorised via a transhipment declaration that is signed by the assigned dispatcher.

• **Re-destination:** The shipping of foreign goods from one customs office to another in the same country for the purpose of immediate import or for continued storage.

Chile has systematised its customs procedures for some of these customs destinations and estimates to have in place by 2017 the import module of the Single Window for Foreign Trade (SICEX) (SICEX for exports is already functioning). Since December 2010, in some national customs offices the Declarations for transit, transhipment, and re-destination are processed electronically. The use of the electronic system is mandatory in all the customs offices of the country. Moreover, in 2012, a computer system to control the suspensive/banned material was implemented in all Chilean Customs offices.

**Documents required by the Chilean Customs**

1) In case a customs agent is not required (for imports equal to or below US$ 1,000 FOB value) the importer must submit the following documents:

   a) **Entry summary declaration:** Includes all operations related to the entry into Chile of foreign and domestic goods and consolidates into a single form the different customs destinations.

   b) **Original Bill of Lading:** This document proves the receipt of the goods shipped by the company. Furthermore, it guarantees the existence of the contract between the exporter and the shipping company, the receipt of the goods, the declaration for customs clearance, and the importer/title of the goods. For non-maritime transport such as road and air, the consignment note and airway bill are used respectively.

   c) **Original commercial invoice:** Attesting the merchandise subject to sale and its value.

   d) **Power of attorney of the importer to a third party:** The third party is empowered via this document to deliver the goods in the case of no intervention by the customs agent.

   e) **Sanitary and phytosanitary certificate:** For agricultural and food products.
f) Travel Certificate issued by the International Police: This is used when importing of a traveller’s luggage.

2) In case a customs agent is required (for imports with a FOB value greater than US$1,000):
   
   a) Entry summary declaration.
   
   b) Importer affidavit on the price of the goods in order to avoid fraud, justify "anti-dumping" measures where relevant, etc. The customs agent provides the form.
   
   c) Bill of landing.
   
   d) Original commercial invoice stating the amount of the merchandise item that is for sale.
   
   e) Endorsement of the original bill of lading on behalf of the customs agent in order to allow for the clearance of goods.
   
   f) Insurance certificate, when the value of the premium is not included in the commercial invoice.
   
   g) Expense claims with all expenses not included in the invoice.
   
   h) Permits, visas, certificates or clearances, where appropriate, such as:

   • “Packing List”, is obligatory for grouped merchandise or for those that are in containers.
   
   • Sanitary and phytosanitary certificate for agricultural and food products.
   
   • Import authorization, in case it is necessary.
   
   • Certificate of origin in the case the imported good can benefit from preferential tariff rates by virtue of a trade agreement.
   
   • Certificate of Insurance, when the value of the premiums is not included in the commercial invoice.
   
   • Expense claims, when they are not included in the invoice.

   • Proof of origin: Products originating in the EU benefit at import from the preferential tariff provisions in the framework of the EU-Chile Association Agreement. This applies as well to products of Chilean origin at import into the EU. For this, it is necessary to provide a certificate of proof of origin. There are three options to prove origin: 1) a certificate of origin for frequent exporters (“approved exporters”); 2) an invoice declaration for imports worth less than €6,000; and 3) a free movement certificate – EUR1 – in the case the exporter is not an “approved exporter“ and the exports exceeds €6,000 in value.
Required authorisations, certifications, and inspections

Chilean law does not allow the introduction of quotas (neither import nor export), thus, no quantitative restrictions are applied and import licences are not possible. However, to import certain products a seal of approval, authorisation or certificate from an official body needs to be presented to customs. These permits are issued regardless of the origin of the products and are automatically approved. The majority of these permits are required for human, animal and plant health and in some cases to meet bilateral agreements. These items, along with their competent authorities, are:\(^3\)

- Plants for the production, storage or deposit of the above goods. General Directorate of National Mobilisation (Law No. 17.798, OJ 10.21.72).
- Geographical maps, charts and other works that set out international and national borders. Direction for Borders and State Limits (DFL No. 5, OJ 08/04/67).
- Written or audio-visual material relating to martial arts destined for teaching, without limitation regarding the person, establishment or entity that carries out the activity. General Directorate of National Mobilisation (Art. 5, Law No. 18,356).
- Alcohol, alcoholic beverages and vinegars. Agricultural and Livestock Service (Art. 1 Law 18.164)
- Vegetables and goods of dangerous character for them including equipment/machines used for agricultural and forestry activities, according to Resolution No. 2979/2001 of SAG Agriculture and Livestock Service. (Art. 1, Law 18.164 Art.)
- Animals, birds, products, by-products and animal and vegetable waste. Agriculture and Livestock Service (Art. 1, Law 18.164).

\(^3\) Further information available on the National Customs Service Website:
http://www.aduana.cl/duana/site/artic/20070220/pags/20070220163407.html#vtx_cuerpo_T0;
http://www.aduana.cl/importaciones-de-productos/aduana/2007-02-28/161116.html; y
• Products or by-products of food products of animal or plant origin. Agricultural and Livestock Service (Art. 1, Law 18.164).

• Aquatic resources, regardless of their stage of development, including ornamental species. Under-Secretariat of Fisheries (Decree No. 175 of 1980 of the Ministry of Economy, Development and Reconstruction).

• Food of any kind. Health Service (Art. 2 of the Law 18.164).

• Substances toxic or hazardous to health. Health Service (Art. 2, Law 18.164).


• Fishery products. National Fisheries Service (DFL of 11.15.83).

• Species of wildlife protected by CITES. Administrative authority defined in accordance with Article IX of the Convention.

• Human remains or ashes of incineration. Ministry of Health (Health Code), (DFL No. 725/1968), (Decree No. 357/1970 of the Ministry of Health).

• Used clothes, toys, shoes, and vehicles. Agricultural and Livestock Service (Art. 1, Law No. 18.164, Order No. 1101/24.02.12 SAG)


Import prohibitions

Chile has some import bans to protect the environment, and human, animal and plant health, as stipulated in by constitutional law and international commitments. The prohibitions apply regardless of the good’s origin. Chile prohibits the import of used cars and motorcycles as well as used and re-treaded tires (excluding wheel rims). According to authorities, the purpose of the ban is for road safety reasons and to protect health and the environment. Some products are exempted from this prohibition. The import of used tires is prohibited to prevent the introduction into the country of the aedes albopictus mosquito that transits diseases such as dengue and yellow fever.

---

5 Online queries can be made on the official Website of Chile’s Internal Revenue Service [http://www.sii.cl/aprenda_sobre_impuestos/impuestos/impuestos_indirectos.htm](http://www.sii.cl/aprenda_sobre_impuestos/impuestos/impuestos_indirectos.htm).
Also prohibited for public health reasons is the import of products such as those containing asbestos, dangerous goods such as certain pesticides for agricultural use, toys and articles for infant that contain toluene, and solvent based adhesives. In addition, for reasons related to animal and plant health, Chile can apply temporary bans, as is the case for example with live pigs.

According to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), Chile prohibits importation of animals and plants threatened with extinction. Under the Basel Convention, Chile prohibits the import of toxic and hazardous wastes under the Montreal Protocol (Annexes A, B and Group II of Annex C), of controlled substances that deplete the ozone layer, and products containing CFCs.

The Ministry of Finance has the authority to prohibit, via supreme decrees, the imports of goods from or originating in countries that have imposed trade restrictions on Chile.

To what taxes are imports subjected?\(^6\)

- Imports are subject to the payment of the ad-valorem duty or tariff (in Chile the most favoured nation tariff is 6%) that is calculated on the CIF value (cost of goods + insurance coverage + freight transfer value).

- In the case of goods originating in a country with which Chile has signed a trade agreement, they may be exempted from ad-valorem tariffs or preferential rate. Almost all imports into Chile from the EU enter tariff free. See ELANbiz fact sheet: EU-Chile Association Agreement.

- The value-added tax of 19% is calculated on the CIF value plus the ad-valorem duty and is applicable to all imported products.

- In some cases, depending on the nature of the goods (e.g. luxury goods, alcoholic beverages), it is necessary to pay excise duty.

- Used goods, in cases where their imports are authorised, pay a surcharge on their CIF value plus corresponding taxes.

- The Chilean National Customs Service charges 1% of the CIF value for the services rendered during the import process and to store goods entered under temporary admission.

The National Customs Service is in charge of collecting the duties and taxes.

---

\(^6\) Online queries can be made on the National Custom Service Website: http://www.sii.cl/aprenda_sobre_impuestos/impuestos/impuestos_indirectos.htm.
Import procedure of samples without commercial value

The Customs Tariff establishes a special tariff treatment for goods entering the country as samples.

These goods must be unused prior to their import, except in the case of goods such as chemicals or others that does not tolerate its deactivation without detriment to their identity or inherent properties. The products cannot be for commercial use and must be authorised in advance by the Regional Customs Director or Customs Manager.

Samples of goods intended for official international trade fairs only entail those that are necessary to illustrate the operating capacities of the machines and equipment that are displayed (i.e., advertising material). The value of these samples is up to US$200 FOB per showcase. Although the sample is free of tariffs it must pay the VAT.

Useful Links

- **Chile’s National Customs Service**: An autonomous agency of the State affiliated with the Ministry of Finance. It beholds the large majority of information required for the entry of goods into the Chilean territory.
  http://www.aduanas.cl

- **Chile’s Internal Revenue Service**: State body in charge of the nation’s tax legislation.
  http://www.sii.cl

- **Agricultural and Livestock Service (SAG)**: Official state agency under the Ministry of Agriculture. Its principle responsibility is to support the development of agriculture, forestry, and livestock through the protection and improvement of the health of animals and plants.
  http://www.sag.cl

- **Under-Secretary of Fisheries**: State agency under the Ministry of Economy with the mission to regulate and manage fisheries and aquaculture activities.
• **Integrated Foreign Trade System**: Website designed to inform and support people and companies in their import and export formalities. It includes links to national and international websites related to the topic. [http://www.sicex.cl/](http://www.sicex.cl/)

• **Delegation of the European Union to Chile**: queries can be directed to the Delegation and/or referrals can be to other European trade representatives that could be of assistance.


**DISCLAIMER**

“The positions expressed are those of the authors and do not necessarily reflect the official opinion of the European Union. Neither the European Union nor any person acting on behalf of the European Union is responsible for the use which might be made of this information. Neither the European Union nor the ElanBiz consortium members are responsible or may be held accountable for any loss suffered as a result of reliance upon the content of this Fact Sheet.”