



U N I T A X

# Fischer y Cía.

Fischer y Cía. is a modern and efficient firm, that maintains its recognized national and international leadership in the Tax and Business practice.

We create long-term relationships with our clients, based on nearness, understanding, trust that delivers a tailored advice, for every particular need and requirement.

Our Tax Compliance advisory is key to our Firm. The increasing complexity and sophistication required to comply with tax laws and regulations today is crucial and requires the greatest synchronicity of all practices, which is achieved through the leadership and joint work of the partners.

Likewise, the Business area allows to grant a vision and comprehensive legal advice and accompany our clients in all aspects related to corporate legal requirements, with a commercial focus and suitable to the business strategies presented. Correspondingly, the Merges & Acquisitions, and Banking & Finance area advises on the broad scope of transactions for the acquisition of companies and assets, mergers, divisions, reorganizations and, in general, in all related operations as well as in the processes of financing of the same, whether these are banks, through capital markets or private.

As well, we have a tax litigation team that handles complex and high-profile matters, with conflict resolution focus, and that in recent years has achieved important milestones and agreements that confirm its business emphasis.

We offer the compromise and talent of a legally sound, unified and solid team of excellence, prepared to respond creatively, efficiently and proactively to the challenges that arise.

# Tax Compliance and Accounting

The Tax Compliance area of Fischer y Cía. has the name of UNITAX and its objective is to take advantage of the synergy generated between the legal practice and the respective accounting advice that our clients require.

We practice a personalized work methodology, adding value to management and going beyond the determination of values, as we provide complete answers and strategic solutions to each requirement.

Our tax compliance area is firmly consolidated in the market and constitutes a pillar within the study, since it delivers continuity and a complete compliance of each advice or instruction.

Our professionals exhibit a vast experience in large auditing and macro companies as well as postgraduate tax and accounting studies.

Among others, our team offers advice on:

- Corporate and Personal Income Operation.
- Business income records.
- Affidavits associated with the Income Operation process.
- Monthly tax compliance (VAT and withholding taxes)
- Special Tax Regimes.
- Determination of passive income (Art. 41 G LIR)
- Local Tax Services.
- Representation before the Internal Revenue Services.
- Monthly Advisory Service.
- Tax Diagnosis.
- Tax Audits.
- Tax Due Diligence.

Accounting area

- Accounting for investment companies.

# Tax Compliance and Accounting team

Our team integrates auditors of excellence, committed to each challenge that arises, who works with criteria, creativity, sophistication and who deliver value-added proposals, anticipating the needs of our clients.

## □ Tax Compliance and Accounting team



Partner

**Boris León**

Tax Compliance and Accounting

[bleon@fischerycia.cl](mailto:bleon@fischerycia.cl)

### Academic Background

- Master in Tax Management, Universidad Adolfo Ibáñez, Santiago, 2007
- Tax Certificate, Universidad de Chile, Santiago, 2000
- Business Degree, Universidad de Santiago de Chile, Santiago, 1997
- Certified Public Accountant, Universidad Tecnológica Metropolitana, Santiago, 1993
- Professor, Master Degree, School of Economics, Universidad de Chile, Santiago, since 2016
- Professor, Tax Planning Diploma , School of Economics, Universidad de Chile, Santiago, since 2011

### Work Experience

- Partner, Fischer y Cia. ( former BF&C ), Santiago, since 2016
- Partner, Consulting and Tax Compliance, EY Chile, Santiago, 2015-2016
- Partner, Tax and Legal, KPMG Chile, Santiago, 2013-2015
- Director of Tax Audit, Carey y Cia., Santiago, 2008-2013
- Group Head Large National Companies, Tax Administration (Servicio de Impuestos Internos), Santiago, 1999-2008

## □ Tax Compliance and Accounting team



Partner

### Hernán Fuentes

Cumplimiento Tributario y Contabilidad

[hfuentes@fischerycia.cl](mailto:hfuentes@fischerycia.cl)

#### Academic Background

- Master in Taxation, Universidad de Chile, Santiago, 2007.
- Training courses in tax matters, Training School, Chilean Internal Revenue Service, Santiago, 2001 – 2007.
- Diploma in Tax Specialization, Universidad de Chile, Santiago, 2000.
- Certified Public Accountant, Universidad Diego Portales, Santiago, 1997.
- Professor of Tax Diploma, Universidad de Chile, Santiago, since 2020.

#### Work Experience

- Partner, Fischer y Cía., Santiago, since 2021.
- Partner, Cabello & Cía. Abogados Tributarios, Santiago, 2017 -2021.
- Tax Audit Director, Cabello, Letonja & Cía., Santiago, 2015 – 2017.
- Tax Manager, Carey & Cía., Santiago, 2009 – 2015.
- Tax Manager, Tax Advisors Ltda., 2008 – 2009.
- Auditor, Chilean Internal Revenue Service, Santiago, 1999 – 2008.
- Auditor of financial statements, Ernst & Young Chile, Santiago, 1997 – 1999.



## □ Tax Compliance and Accounting team



Cartagena, José

- Master's Degree , taxation. Universidad de Chile, Santiago, 2017
- Diploma in Tax Planning, Universidad de Chile, Santiago, 2016
- Auditor, Universidad de Chile, Santiago, 2014
- Undergraduate professor, Universidad de Chile, Facultad de Economía y Negocios. Catedra de Rentas Personales, Santiago, 2019



Delgado, Catalina

- Public Accountant Auditor, University of Chile, Santiago, 2020.
- Assistant "Taxation III: Business Income", Universidad de Chile, since 2020.
- Teaching Assistant "Tax Economics", "Business Income", "Advanced Accounting and 'Accounting Analysis ", Universidad de Chile, 2017-2019.
- Winter Program at Audencia Business School, Nantes, France, 2019.



Delgado, Viviana

- Auditor, Universidad de Chile, Santiago, 2020.



Figueroa, Tamara

- Diploma in Tax Planning, Universidad de Chile, Santiago, 2014
- Certified Public Accountant, Universidad de Valparaíso, Chile, 2005-2009



León, Marvello

- Accountant Auditor, Pontificia Universidad Católica de Valparaíso, 2019
- Auditor, Pontificia Universidad Católica de Valparaíso, 2019.



Marchant, Jorge

- Accountant Auditor career, Universidad de Chile, Santiago, 2020.
- Assistant Teacher, Accounting I, Universidad de Chile, since 2018.
- Assistant Teacher, Audit I: Risk Management, 2020.
- Professor of Accounting Analysis, Universidad de Chile, 2019.

## □ Tax Compliance and Accounting team



Millar, Javiera

- Public Accountant Auditor, University of Chile, Santiago, 2020.
- Assistant "Accounting analysis course", Universidad de Chile, Santiago, 2017.



Núñez, Alvara

- Diploma in Tax Management and Planning, Universidad de Chile, Santiago, 2016
- Auditor, Universidad de Chile, Santiago, 2014



Ortiz, Juliette

- Medium Level Accounting Technician, Liceo Profesional Abdón Cifuentes, Santiago, 2007



Prouvay, Michel

- Diploma in Tax Management, Universidad Católica Silva Henríquez, Santiago, 2016.
- Diploma in Convergence to IFRS (IFRS), Universidad Central de Chile, Santiago, 2013.
- Diploma in Financial Management and Strategies, Universidad de Chile, Santiago, 2001.
- Business degree, Universidad Tecnológica Metropolitana, Santiago 1997
- Certified Public Accountant, Universidad Tecnológica Metropolitana, Santiago, 1996.



Quezada, Victor

- Auditor Public Accountant, IP AIEP, Santiago, 2020



Riquelme, Andrea

- Tax Planning Certificate, Universidad de Chile, Santiago, 2016
- Certified Public Accountant and Auditor, Universidad de Santiago de Chile, Santiago, 2013



## □ Tax Compliance and Accounting team



Vera, Rhexner

- Public Accountant and Auditor, University of Santiago de Chile, Santiago, 2015



Vidal, Karla

- Diploma in Tax Planning and Management, Universidad de Chile, Santiago, 2016
- Public Accountant and Auditor, Universidad de Valparaíso, Valparaíso, 2016

## □ Acknowledgments



Carolina Collantes

**CHAMBERS & PARTNERS**

Tax Band 3 (LA)

**BEST LAWYERS**

Tax Law

**LEGAL 500**

Leading Lawyer

**LEADERS LEAGUE**

Corporate Tax

**WORLD TAX REVIEW**

Tax Controversy Leaders: Tax Leader



Gerardo Cruzat

**CHAMBERS & PARTNERS**

Up and Coming, Banking & Finance (LA)

**LEGAL 500**

Next Generation Lawyer, Banking & Finance  
Recommended Lawyer, Corporate and M&A  
Recommended Lawyer, Projects and TMT

## □ Acknowledgments



Isabel Espinoza

**CHAMBERS & PARTNERS**

Tax: Up and Coming

**BEST LAWYERS**

Tax Law

**LEGAL 500**

Tax: Next Generation Lawyer

**LEADERS LEAGUE**

Corporate Tax



Alex Fischer

**CHAMBERS & PARTNERS**

Tax: Band 1 (LA)

High Net Worth: Band 1

**BEST LAWYERS**

Insolvency and Reorganization Law

Litigation

Tax Law

**LEGAL 500**

Tax: Leading Lawyer

**LEADERS LEAGUE**

Corporate Tax

Wealth Management

**WORLD TAX REVIEW**

Tax Controversy Leaders: Tax Leader

**LATIN LAWYER NATIONAL**

Tax Leader

## □ Acknowledgments



Cristóbal Herrera

**BEST LAWYERS**

Banking & Finance  
Capital Markets Law  
Corporate and M&A  
Venture Capital  
Derivatives



Juan Cristóbal Ortega

**BEST LAWYERS**

Tax Law

**LEGAL 500**

Tax: Next Generation Lawyer

# Fischer y Cía. Acknowledgments



Chambers & Partners HNW

High Net Worth: Band 1



Chambers & Partners Global

Tax: Band 1



Chambers & Partners LA

Tax: Band 1



Best Lawyers

Tax: Best Law Firm of the Year





+562 3210 4500  
comunicaciones@fischerycia.cl  
**fischerycia.cl**