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Law2,850

2026

Tax Transient Measures

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1 **Temporary VAT exemption** for housing purchases



From: December 1st, 2026 To: December 1st, 2027

2 **Access to 5% single tax** for DFL2 new housing

Period for executing purchase agreements:

From: October 17th, 2026 To: October 17th, 2027

Taxation under the 5% single tax:

From: January 1st, 2027



3 **Relief from interest and penalties** on debts due as of December 31st, 2025 (transitional regime)



From: October 17th, 2026
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Election period: October 17th, 2026
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From: January 1st, 2027 To: December 31st, 2027

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1



Temporary VAT exemption
for housing purchases

From: December 1st, 2026
To: December 1st, 2027

Transitional Article 4

For one year, the first sale of new housing with final municipal approval issued before October 17th, 2026 is exempt from VAT, with no price or surface-area cap, when the sale is executed by public deed within the pertinent period or emerges from a promise agreement signed within that period. The exemption is optional for the real estate company, which retains the input VAT credit generated by goods and services acquired or used for the construction and/or sale of housing. For VAT-taxed sales formalized by public deed between the date of the bill's original message (April 22nd, 2026) and November 30th, 2026, the real estate company may refund the VAT to the purchaser and subsequently request reimbursement from the SII (SII Exempt Resolution No. 146 of 2026, Form F3298).

2



Access to 5% single tax
for DFL2 new housing

Period for executing purchase agreements:
From: October 17th, 2026
To: October 17th, 2027

Taxation under the 5% single tax:
From: January 1st, 2027

Transitional Article 18

On a temporary basis, new DFL 2 housing of up to 140 m², rather than 90 m², may qualify for the 5% single tax on rental income if purchased from an unrelated seller within the 12 months following publication of the law. Rental income from those homes is subject to tax from January 1, 2027. This creates a period for investors purchasing larger new housing.

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Relief from interest and penalties on debts due as of December 31st, 2025 (transitional regime)

From: October 17th, 2026
To: April 15th, 2027

Transitional Article 2

For 180 days following publication of the law, individuals and micro, small, and medium-sized enterprises may regularize tax debts owed as of December 31st, 2025 with the General Treasury of the Republic. If paid in full, up to 100% of interest and 80% of penalties are forgiven. If entered as a payment agreement, with a minimum 10% down payment and up to 48 installments, relief may reach 95% of interest and 75% of penalties. This is a limited opportunity to regularize tax debts at a lower cost.

4



Full relief from interest and penalties on unpaid municipal charges

Aplications from: December 1st, 2026
To: December 1st, 2027

Transitional Article 10

Taxpayers with unpaid debts for vehicle registration permits, commercial or industrial business licenses, waste collection charges, and other municipal charges for 2023, 2024, and 2025 may apply for a regularization procedure that exempt 100% of the interest and penalties applicable to late payment. The application must be filed with the municipality within the 12 months following December 1st, 2026. If approved, the taxpayer will have 12 months from the date of the relevant resolution to pay the full over due principal, free of interest and penalties..

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5



50% reduction in Donation tax

From: December 1st, 2026
To: December 1st, 2027

Transitional Article 1

For one year, donation tax to forced heirs and beneficiaries of the disposable fourth assigned for improvements is reduced by half. The benefit may be used only once per donor, and the donation may not exceed 50% of the donor's net worth. The donation process is also simplified by requiring a public deed and eliminating the judicial authorization procedure. The tax may be financed through loans granted by public deed or promissory notes notarized by the company whose shares are donated or by related companies, without applying Article 21 of the Income Tax Law, provided they are denominated in UF (Unidad de Fomento in Spanish) and have a maximum term of ten years. This creates a period for lower-cost lifetime succession planning.

6



10% single tax on balances in the FUR and STUT registers and excess withdrawals from the FUT

Election period: October 17th, 2026
To: June 17th, 2027

Transitional Articles 11 and 12

Until June 17th, 2027, companies may elect to pay a 10% single substitute tax on balances in the FUR (Fondo de Utilidades Reinvertidas in Spanish) and STUT (Saldo Total de Utilidades Tributables in Spanish) registers, which relate to historical retained earnings, and on excess withdrawals, determined as of December 31st, 2025 or December 31st, 2026, without the right to use the IDPC credit. Once the tax is paid, those amounts are released from final taxes, namely the Global Complementary Tax or Additional Tax. Each case should be reviewed to determine whether electing this single substitute tax is more beneficial than the ordinary tax regime.

7



Voluntary and extraordinary disclosure of foreign assets and income (10% or 7% single tax)

From: January 1st, 2027
To: December 31st, 2027.

Transitional Article 3

During 2027, taxpayers holding foreign assets or income not reported in Chile may normalize them by paying a 10% single substitute tax on their value, or 7% if the assets are brought into Chile before October 17th, 2029 and remain invested for at least five years. If those conditions are not met, the difference plus a penalty must be paid. The assets must have been acquired before January 1st, 2026, and the eligible income is income derived from those assets through the filing date. This is the third such window, following those offered in 2015 and 2024. The provision also allows income with pending taxation, because the triggering requirements have not yet occurred, to qualify for the single tax, thereby expanding eligibility beyond taxpayers currently in tax non-compliance.

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