7TH INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS

“TAX CLINIC/OMBUDS/ADVOCATE WORKSHOP”

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INTRODUCING NEW CHILE’S TAXPAYER ADVOCATE OFFICE (DENACON).

- WHO WE ARE. WHAT CAN WE DO.
- CREATING DENACON FROM THE BEGINNING.
- CHALLENGES AND NEXT STEPS
DENACON

What is the Taxpayer Advocate’s Office in Chile?

- Congress approved in 2020 a tax reform which included the creation of DENACON. Institutions such as Mexican PRODECON, US Tax Advocate Office amongst others, were considered during Congress discussions.

- DENACON has a sole legal purpose consisting in protecting taxpayers' rights. Its services may relate to all type of taxes (Income Tax, VAT, Inheritance Tax, Tax on Real Estate etc) and within the administrative stages with the Chilean tax authority –after filing tax returns and until tax litigation before courts-.

- DENACON is not part of the Chilean tax authority. It is an independent public office related with the Ministry of Finance. According to 2022 Budget, its personnel will account 42 public servants in total.

- According to law, it must focus its activity on Small and Mid-size Enterprises and also on economically less advantaged individuals.
During its installation phase DENACON website allows to receive taxpayer requests of services and to intervene before the tax authority acting on its behalf. Requests presented in paper forms will soon begin for those areas with no internet connectivity.

An initial group of professionals (20 soon!!!) begun working in January and the website including a ticket software application was launched February 24th.

Also initial flows of work were determined and an initial program to announce DENACON’s existence and capabilities was launched.
Website content

- Begins February 2022, website is in operation:

  www.denacon.cl

- It provides information to taxpayers in need of assistance.

*This is also our ticket platform to render services. No paper forms are yet received and neither telephone assistance is available.
Website content

- Using simple and direct language taxpayers may find an explanation of each of our services.

- There is a “frequently asked questions” section that along time will become robust.
To click in “a particular service or to click in “I don’t know, I am not clear”.

Two different “requesters”: Tax practitioners vs entrepreneurs without tax knowledge and legal assistance.
Request of Services

Access to the Tax File from the Tax Authority

- Integration with the tax authority is work in progress. This is crucial to become massive.
- As a temporary solution, we can access the “Carpeta Tributaria”, a solution created for financial institutions including Banks when analysing a client for financing purposes.
Ability to Follow-Up Request

Once request was filed

- Taxpayer can follow-up and access the request status in “Seguimiento de Solicitud”
Many many challenges and steps ahead and much to learn!!! Some of them:

- Urgent: Complete information integration with the tax authority.
- To provide the website with the online authenticication password for all government agencies.
- To complete the 42 positions and over 80 positions for next year as scheduled in 2021.
- Using mass communication media and social media –e.g. twitter-
- Generation of statistics and information on recurring tax problems and to publish best solutions for them.
THANKS!