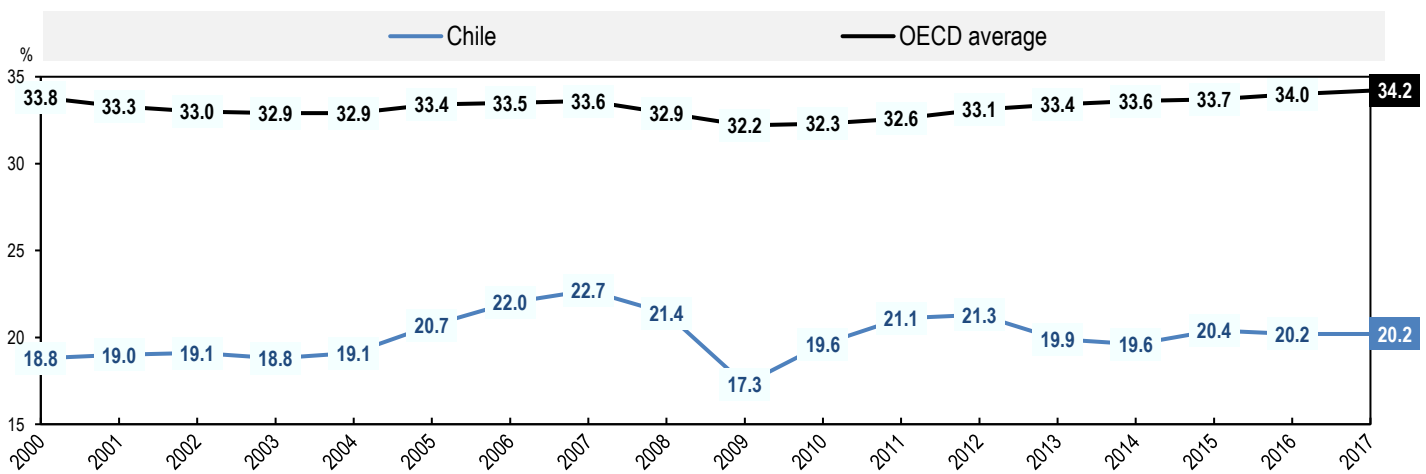


# Revenue Statistics 2018 - Chile

## Tax-to-GDP ratio

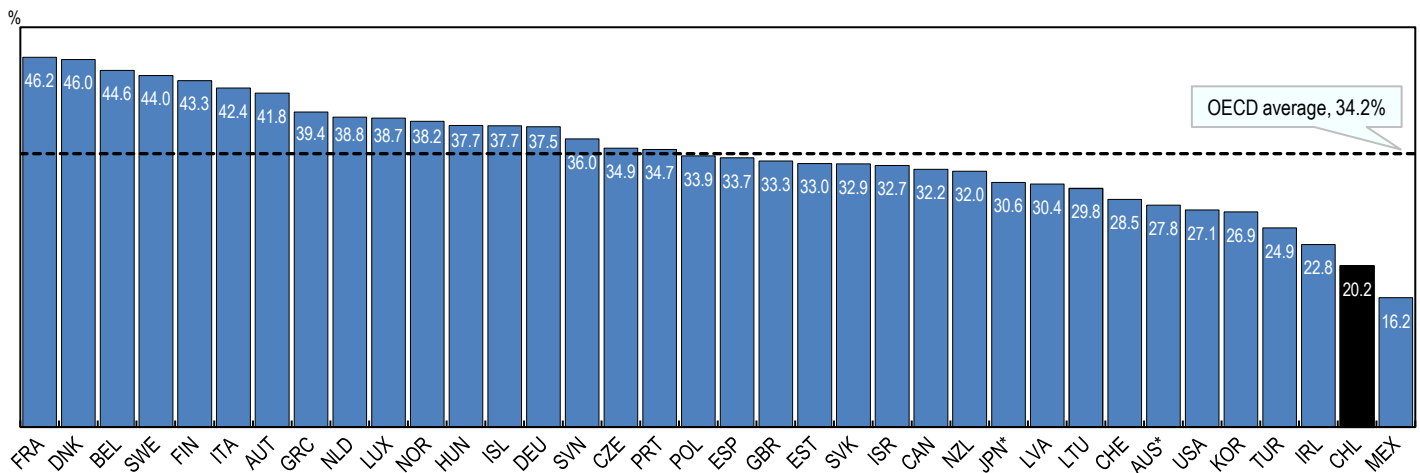
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Chile did not change between 2016 and 2017. The tax-to-GDP ratio remained at 20.2%. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2%. Since the year 2000, the tax-to-GDP ratio in Chile has increased from 18.8% to 20.2%. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in Chile was 22.7% in 2007, with the lowest being 17.3% in 2009.



### Tax-to-GDP ratio compared to the OECD, 2017

Chile ranked 35th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Chile had a tax-to-GDP ratio of 20.2% compared with the OECD average of 34.2%. In 2016, Chile was also ranked 35th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



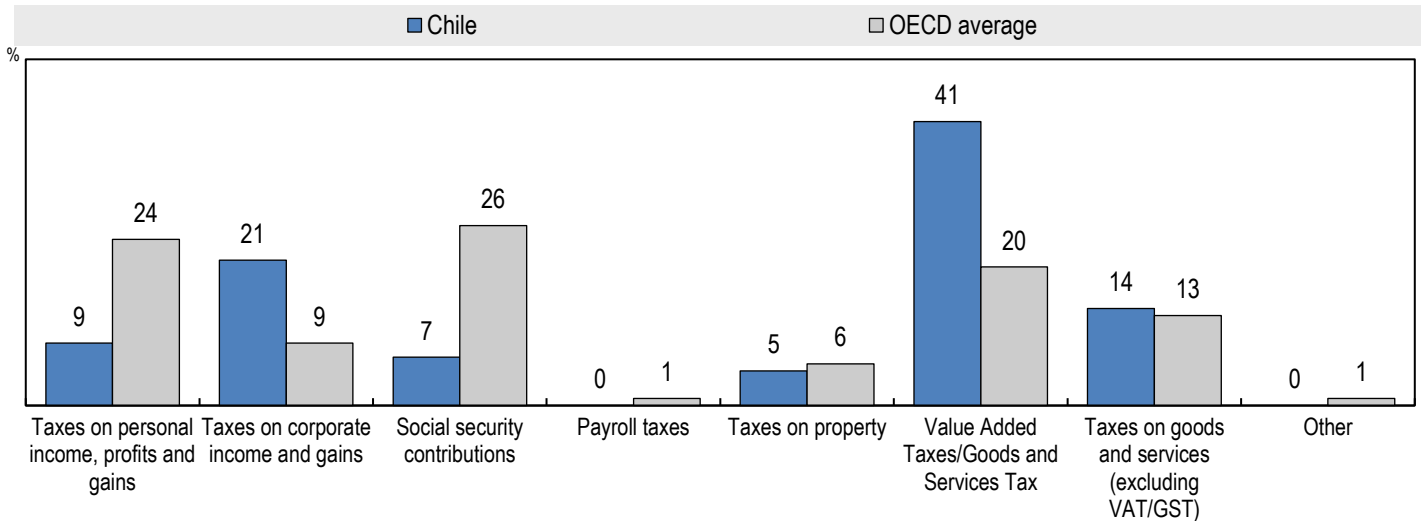
\* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average

The structure of tax receipts in Chile compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Chile is characterised by:

- » Substantially higher revenues from taxes on corporate income & gains and value-added taxes, and higher revenues from goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from property taxes, and substantially lower revenues from taxes on personal income, profits & gains; and social security contributions.
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in Chile			Position in OECD <sup>2</sup>		
	Chilean Peso, billions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains <sup>1</sup>	11 445	11 841	- 396	34	36	- 2	16th	11th	- 5
<i>of which</i>									
<i>Personal income, profits and gains</i>	2 991	3 200	- 209	9	10	- 1	36th	35th	- 1
<i>Corporate income and gains</i>	7 147	6 839	+ 308	21	21	-	2nd	1st	- 1
Social security contributions	2 441	2 252	+ 189	7	7	-	32nd	33rd	+ 1
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	1 732	1 421	+ 310	5	4	+ 1	18th	19th	+ 1
Taxes on goods and services	18 630	17 597	+ 1 032	55	54	+ 1	1st	1st	-
<i>of which VAT</i>	14 073	13 274	+ 799	41	41	-	1st	1st	-
Other	- 118	- 579	+ 461	-	- 2	+ 2	36th	36th	-
<b>TOTAL</b>	<b>34 129</b>	<b>32 532</b>	<b>+ 1 597</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2018 <http://oe.cd/revenue-statistics>

### Contacts

#### David Bradbury

Centre for Tax Policy and Administration  
Head, Tax Policy and Statistics Division  
David.Bradbury@oecd.org

#### Michelle Harding

Centre for Tax Policy and Administration  
Head, Tax Data & Statistical Analysis Unit  
Michelle.Harding@oecd.org