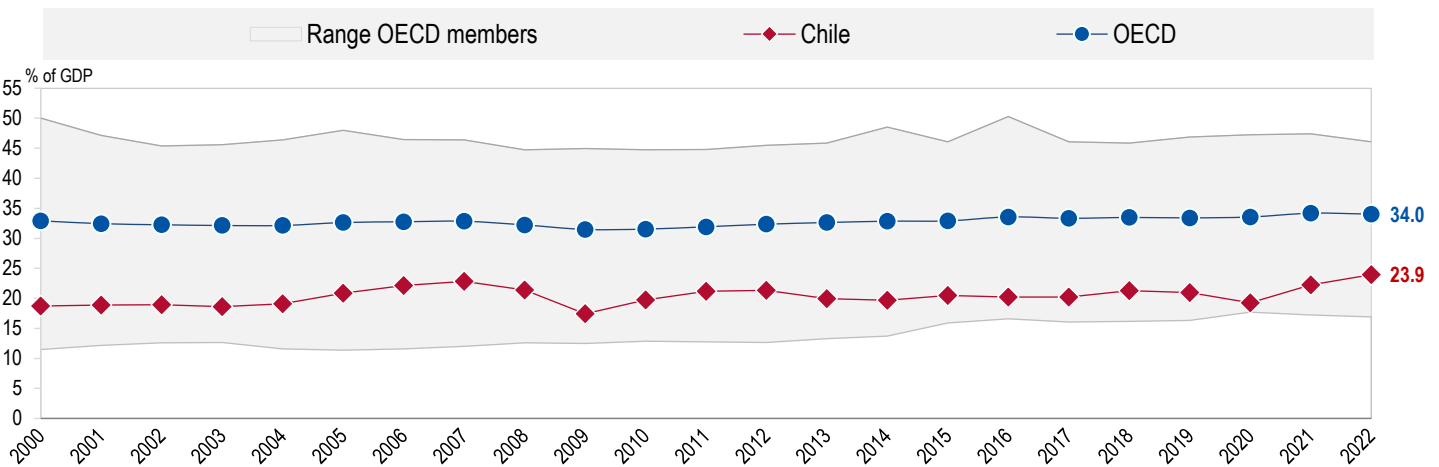


# Revenue Statistics 2023 - Chile

## Tax-to-GDP ratio

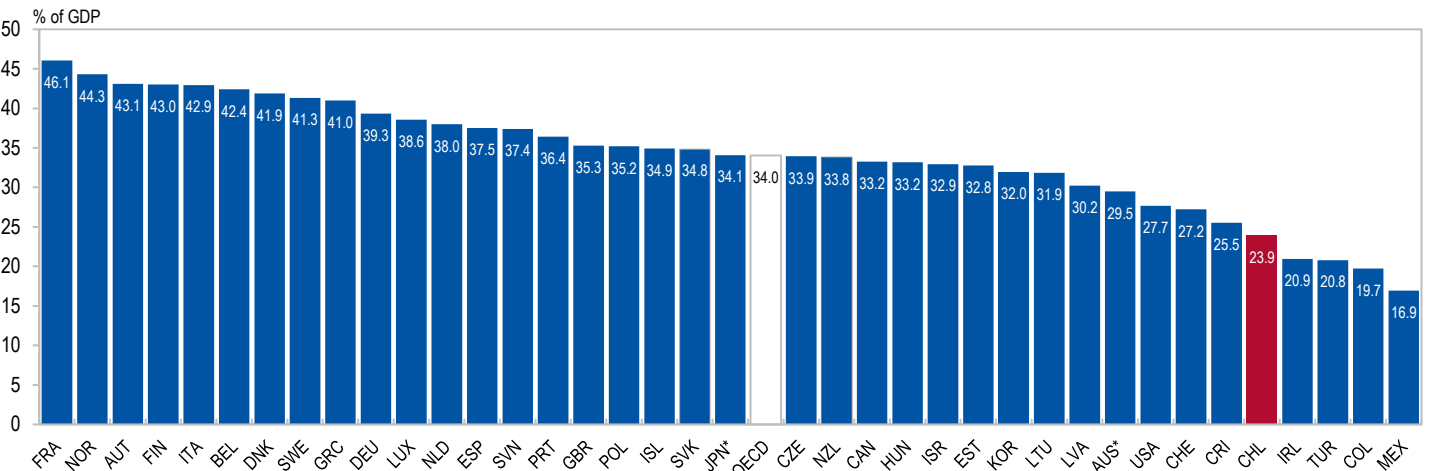
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Chile increased by 1.7 percentage points from 22.2% in 2021 to 23.9% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Chile has increased from 18.7% in 2000 to 23.9% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Chile was 23.9% in 2022, with the lowest being 17.4% in 2009.



### Tax-to-GDP ratio compared to the OECD, 2022

Chile ranked 34th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Chile had a tax-to-GDP ratio of 23.9% compared with the OECD average of 34.0%. In 2021, Chile was ranked 35th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

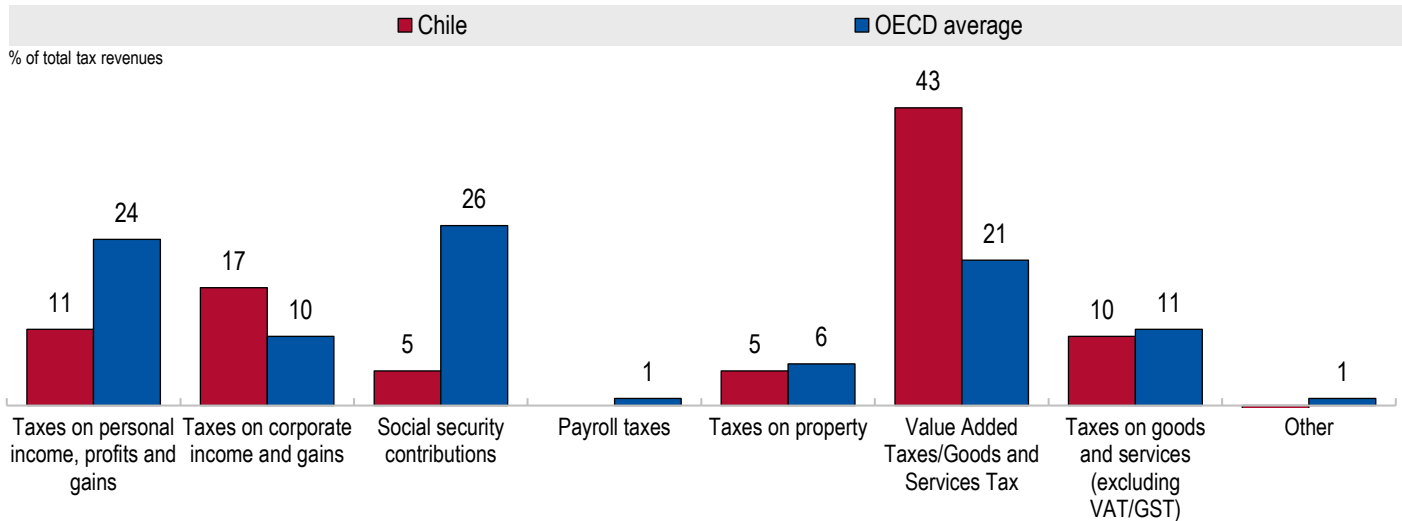
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2021

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 value-added taxes, and higher revenues from taxes on corporate income & gains.
- » A lower proportion of revenues from property taxes and goods & services taxes (excluding VAT/GST), 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		
	Chilean Peso, billions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	12 540	20 457	+ 7 917	32	38	+ 6	19th	11th	+ 8
<i>of which</i>									
<i>Personal income, profits and gains</i>	3 976	5 780	+ 1 804	10	11	+ 1	36th	34th	+ 2
<i>Corporate income and gains</i>	9 430	9 146	- 284	24	17	- 7	1st	5th	- 4
Social security contributions	3 105	2 815	- 290	8	5	- 3	35th	35th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	2 072	2 607	+ 535	5	5	-	18th	19th	- 1
Taxes on goods and services	21 275	28 370	+ 7 095	55	53	- 2	1st	1st	-
<i>of which VAT</i>	15 963	22 786	+ 6 823	41	43	+ 2	1st	1st	-
Other	- 175	- 786	- 611	-	- 1	- 1	38th	38th	-
<b>TOTAL</b>	<b>38 817</b>	<b>53 463</b>	<b>+ 14 646</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 chart and table may not sum to the total due to rounding.

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

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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