
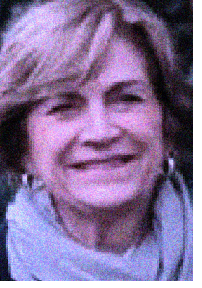


Candidate/ Matter	 Eduardo Artes	 Jeannette Jara	 Harold Mayne- Nicholls	 Marco Enríquez- Ominami	 Franco Parisi	 Evelyn Matthei	 José Antonio Kast	 Johannes Kaiser
TAX	<p>Tax reform to create a more progressive system (no details provided)</p> <p>Tax system based on the actual economic activity of companies.</p> <p>Adoption of measures to enable high-income companies and individuals to return capital invested abroad. Penalties imposed for non-compliance with the measures.</p> <p>Tax breaks for companies that are part of the "country's industrialization" process.</p>		<p>Increase taxes on corporate emissions, reinvesting the revenue in the energy transition.</p> <p>Review regressive tax exemptions.</p> <p>Reduce taxes on profits reinvested in national productive sectors</p>		<p>Suspension of payment of First Category Tax for new ventures with annual sales under 5,000 UF. Duration: first 12 months.</p> <p>Creation of an Angel Capital network with a tax incentive that allows companies to offset a percentage of the investment made in certified startups against their First Category Tax.</p> <p>Review and simplify the mechanisms of the R&D Law, making it more accessible for small and medium-sized businesses. Increase the tax deduction percentage. Greater incentives for investments aligned with strategic challenges.</p> <p>Income from the Rental of Subsidized Housing Subject to Income Tax. The rental of housing acquired with a subsidy is permitted, and this income would be subject to income tax.</p>	<p>Reduction of the rate from 27% to 23%, with the goal of reaching 18% in 10 years for medium-sized and large companies.</p> <p>Reduction of the SME tax to 10%.</p> <p>Tax invariability contracts for up to 20 years for large investments.</p> <p>Integrated income tax regime to encourage savings and reinvestment of profits.</p> <p>Incorporation of a negative income tax or direct transfers to low-income individuals with formal employment.</p>	<p>Reduction of the tax rate from 27% to 23% for medium-sized and large companies.</p> <p>Reduction from 23% to 20% for companies that hire workers at risk of falling into informality, through a tax credit associated with the payment of salaries with contributions.</p> <p>Elimination of the capital gains tax on the sale of shares with low market presence.</p> <p>Gradually resume the integration of the tax system.</p> <p>New status for national and foreign investors regarding large or high-impact projects, such as technology and human capital development.</p> <p>Maintain the 12.5% SME tax.</p>	<p>0% corporate tax on profits reinvested in the same business.</p> <p>15% flat tax on profit distributions.</p> <p>Unification of tax regimes.</p> <p>Monthly declaration and payment before the 10th of the following month.</p> <p>Exemption from dividend withholding for non-residents, except in specific cases or according to treaties.</p> <p>100% integrated system.</p> <p>Instant depreciation for most assets.</p> <p>Incentive to finance the company through contributed capital (deduction based on a fictitious interest rate).</p> <p>Elimination of the 10% flat tax on capital gains on publicly traded financial instruments.</p> <p>Reform of the Second Category Flat Tax. Exemption for monthly incomes under \$500,000, then five brackets from a marginal rate of 1.5% to 35%.</p> <p>Reform of the Global Complementary Tax. Incomes under \$6,000,000 per year, marginal rate: 1.5%. Maximum marginal rate: 35%.</p> <p>Universal and mandatory income tax return for all adults and legal entities.</p> <p>Extension of the income tax return deadline to June 30.</p> <p>Strategic support for mining growth. Reduction of corporate tax to a range between 12.5 and 15%. Instant and accelerated depreciation. Maintenance of the Additional Tax of 35%. Tax stability for 50 years.</p>
VAT	<p>Gradual reduction, until its complete elimination.</p>	<p>There's no information.</p>	<p>There's no information.</p>		<p>VAT on medicines: first stage, temporary refund, and second stage, establishment of a 0% VAT rate on medicines for human use, maintaining the tax credit throughout the entire production and distribution chain. (Control by ISP and SERNAC of the effective transfer of the benefit to consumers)</p> <p>Universal refund of VAT on the Basic Food Basket. With a monthly cap of between \$25,000 and \$35,000.</p> <p>Suspension of VAT payment for new businesses with annual sales of less than 5,000 UF. Duration: first 12 months.</p>	<p>Temporarily exempt from VAT on the purchase of a first home.</p>	<p>Improving VAT payment terms and conditions.</p>	<p>End of VAT on Professional Services</p> <p>Differential VAT ranging from 0% to 10% depending on the type of property.</p> <p>Elimination of VAT on first-time homes.</p>
Property Tax Regulation	<p>There's no information.</p>	<p>Review of property tax regulations: The percentage of contributions made by wealthier municipalities to the Municipal Common Fund for this purpose will be increased.</p> <p>Improvements will be made to the benefit for senior citizens in the payment of contributions, including an exemption for those in the income tax exemption bracket. This measure will be implemented without affecting the resources of the Municipal Common Fund.</p>	<p>Exemption from Land Tax for most people over 65 years of age, with respect to their first home.</p>			<p>There's no information.</p>		<p>Total elimination of contributions.</p>
Institutional Design (tax)	<p>Strengthen the role of the IRS to prevent tax avoidance and evasion</p>	<p>Payment Registration System in the IRS: The creation of a payment registration system managed by the Internal Revenue Service (SII) is proposed as part of the improvements to the 30-day payment law.</p> <p>Lifting Bank Secrecy for the UAF: The lifting of bank secrecy will be decisively promoted, allowing the Financial Analysis Unit (UAF) to access the banking information of individuals accused of carrying out suspicious transactions that lack economic or legal justification.</p> <p>Strengthening Suspicious Transaction Reporting: The responsibility of those legally required to file Suspicious Transaction Reports (STRs) will be strengthened, increasing penalties for institutions that fail to comply with their obligation.</p> <p>Strengthening Tax Collection and Combating Evasion: As part of fiscal policy, the collection of tax revenue will be strengthened, including the review of tax expenditures and the implementation of measures to reduce evasion and avoidance.</p>	<p>Strengthening tax evasion and avoidance controls with the support of technology.</p>		<p>Redesign of the SII website, making it easier for taxpayers to use.</p> <p>Strengthen the principle of database interoperability and dynamic centralization of public data.</p>	<p>Strengthen coordination with the IRS in the context of the Comprehensive Security Strategy plan.</p>	<p>Strengthen tax evasion control.</p>	<p>DEDECON becomes a subsidiary of the Justice Department and may assume some pro bono defenses.</p> <p>Incorporation of the "Taxpayer's Bill of Rights."</p> <p>Eliminates the obligation to report when there are more than 50 electronic transfers from different people in a day, week, or month, or if more than 100 transfers are received from different people in a six-month period.</p> <p>The SII, the TGR, and Customs are merged into a new Autonomous Tax Agency.</p> <p>The Autonomous Fiscal Council will be empowered to review, evaluate, and rule on any legal initiative that involves ongoing expenditures.</p> <p>End external double taxation through the signing of double taxation treaties and reduction of withholding taxes on profits abroad.</p>
Others	<p>Assess taxes on large fortunes and assets, large inheritances, transfers of funds, withdrawals of funds from the country, and withdrawals of profits (without details).</p> <p>Eliminate taxes on food and books.</p>	<p>Tax disincentives for late payments: for those who fail to comply with the 30-day payment deadline under the 30-day payment law.</p> <p>Funding programs with confiscated assets: The abandoned property recovery initiative will provide municipalities with tools and resources financed with assets seized from organized crime. While not a direct tax, this initiative is related to the recovery of assets that likely evaded taxes.</p> <p>Tax benefits will be granted to corporate contributions to Sectoral Innovation Boards (ISJ), corporations voluntarily established by companies to address common challenges through joint research, development, innovation, and technology transfer initiatives.</p> <p>The Law on Tax Incentives for Research and Development will be expanded. This will include a reformulation to enhance access for SMEs, an increase in the tax credit limit, and simplification to facilitate access.</p>	<p>Elimination of exemptions that allow tax-free exports of palladium, rhenium, cobalt, platinum, etc.</p> <p>Creation of an "Innovation Royalty" to incentivize mining companies to invest in plants and technology to produce manufactured goods, especially in the energy transition, electromobility, and the digital economy.</p>		<p>Review of low-impact social exemptions to finance VAT changes.</p> <p>Tax incentives for companies participating in dual training and hiring EMTP graduates.</p> <p>Expand the universe of eligible donors to benefit from sports donations.</p> <p>Tax incentives for companies that sponsor sporting tournaments or events.</p> <p>Tax benefits for companies that adopt technologies developed within a FONDEF.</p> <p>Tax benefits in the context of the development of the Attractive Bidding Plan.</p>	<p>Tax benefits for mortgage loans.</p> <p>Tax benefits in the context of the National Strategy for Scientific and Technological Development, promoting research and the use of AI.</p>		<p>Stimulation of private participation in culture through tax exemptions.</p> <p>All inheritances and donations within active family businesses are exempt from tax, provided the assets are not sold within a defined period.</p> <p>Corporate Tax Invariability for 50 years.</p> <p>Encourage private participation in the healthcare system through tax benefits.</p> <p>Increase revenue from the exploitation of lithium and other minerals by focusing on rent collection through taxes and royalties.</p> <p>Elimination of taxes on the purchase and sale of homes.</p> <p>Benefits for owners who rent out their homes.</p> <p>Tax benefits for companies that invest in the improvement and maintenance of green areas.</p> <p>Tax benefits for companies that promote active breaks or employee wellness plans.</p> <p>Tax benefits that encourage citizen participation in concessions, primarily for social impact projects.</p> <p>Tax incentives to promote urban densification in well-located areas with access to services.</p>