


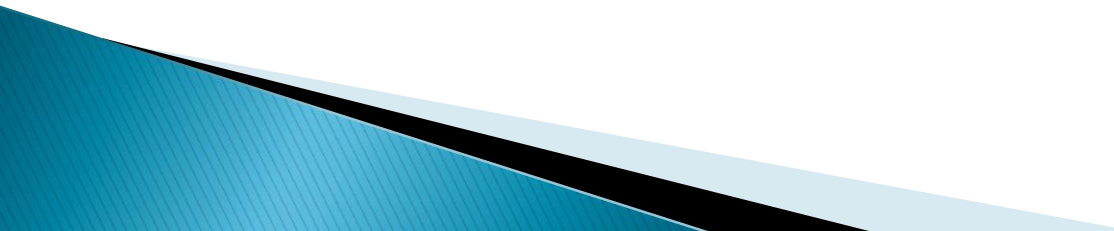
Comisión Asesora Ministerial

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SOFOFA

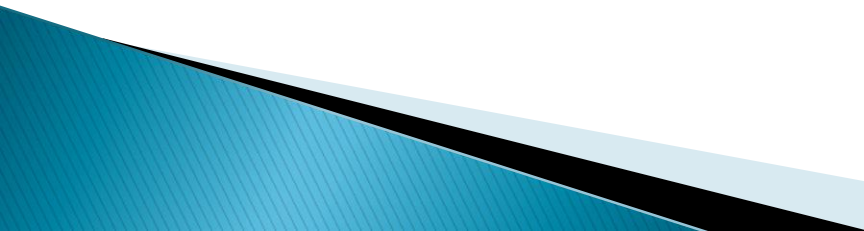
Visión de la Industria

- ▶ Absoluto apoyo a eficientes Políticas Públicas de Largo Plazo.
 - ▶ Programas nacionales y empresariales de educación.
 - ▶ Planes de Reducción de Nutrientes y modificaciones de contenidos individuales y sectoriales.
 - ▶ Información a los Consumidores (GDA)
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Consideraciones Tributarias

- ▶ Complejidad de los Sistemas Tributarios
 - ▶ Principios Tributarios
 - ▶ Finalidades de los Tributos
 - ▶ Impuestos Directos e Indirectos
 - ▶ Evidencia Internacional y Necesidad de Mayores Estudios
 - ▶ Análisis Multisectorial
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Complejidad de los Sistemas Tributarios

- ▶ Impuesto de Primera Categoría. Ley 20.780
 - ▶ Tratados Internacionales
 - ▶ IVA, Impuestos Especiales y RENTA (0% + 20%, versus 19% + 20%)
 - ▶ Coordinación entre impuestos a la renta y otros impuestos.
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Principios Tributarios

- ▶ Legalidad (Art.19 N°20 Inc.)
- ▶ Iniciativa Presidencial (Art.65 N°1 CPR)
- ▶ Justicia Tributaria (Art.19 N°20 Inc.2)
- ▶ Igualdad (Art.19 N°20 Inc.1)
- ▶ No afectación (Art.19 N°20 Inc.3 y 4)

Principios del Sistema:

- ▶ Generalidad
- ▶ Fuente o Domicilio-Residencia
- ▶ Integración

Finalidades de los Tributos

▶ RECAUDACIÓN

- Incluso diseñados con otra finalidad:
 - Impuesto Especial a la Minería. Leyes 20.026 y 20469
 - Impuesto al Tabaco. Ley 20.780

▶ Otras Finalidades... Difícil construcción y escasa evidencia favorable.

- Promoción de Regiones
- Promoción de Actividades
- Compensar Externalidades
- Promover Determinadas Políticas Públicas...
Complejidades... Impuestos Verdes...

Impuestos Directos e Indirectos

▶ Impuesto Directos:

- Gradualidad traspaso a consumidor
- Desplazamiento hacia ingredientes y elementos de menor costo
- Efectos en competitividad y productividad.
- Aumento Carga Tributaria de 18 a 27% en 7 años.

▶ Impuestos Indirectos:

- Ad Valorem o Específicos
- Regresivos
- Efectos Inflacionarios
- Desplazamiento hacia bienes alternativos de menor costo

Evidencia Internacional y Necesidad de Mayores Estudios

- ▶ “The effectiveness of a taxation policy to curb obesity is doubtful and available evidence in most studies is not very straightforward due to the multiple complexities in consumer behavior and the underling substitution effects”

A systematic review of the effectiveness of taxes on nonalcoholic beverages and high-in-fat foods as a means to prevent obesity trends. (Nikolaos Maniadaakis et al)

Evidencia Internacional y Necesidad de Mayores Estudios

“What does this leave us with for evidence for policy? Well, it tells us that we do not really know how a population would respond to a tax on foods.”

- **Food taxes: what type of evidence is available to inform policy development? Hawkes, Corinna, 2012.**

Evidencia Internacional y Necesidad de Mayores Estudios

- ▶ “This paper finds weak evidence in the available academic literature in support of SFBTs as measures to raise significant overall government revenue or to address public health concerns with regard to non-communicable diseases (NCDs) and their associated risk factors”.
- ▶ “[...] the overall impact on consumption of products subject to SFBTs may be negligible, in which case the impact of the tax in encouraging more healthful outcomes would also be negligible”
 - “The Impacts of Selective Food and Non-Alcoholic Beverages Taxes” International Tax & Investment Center, Oxford Economics, 2013.

Evidencia Internacional y Necesidad de Mayores Estudios

- ▶ *“The considerable uncertainty about the causes of obesity suggests that hard interventions, such as taxes or subsidies on specific goods and services, would be difficult to justify. Further, the practical challenges of designing taxes on specific goods and services limit the likelihood of them being effective in addressing obesity (and may lead to perverse outcomes)”*
 - *Childhood Obesity: An Economic Perspective*, Australian Government, Productivity Commission Working Paper, Melbourne 2010. Crowle, Jacqueline & Turner, Erin, 2010.

Evidencia Internacional y Necesidad de Mayores Estudios

- ▶ *“[...] fiscal measures aimed specifically to change behavior are complex to design and enforce; their impact may be unpredictable as the price elasticity of demand varies across individuals and population groups; they can bear more heavily on low-income groups than on those with higher incomes, and substitution effects are not always obvious”*
 - OECD, 2010. *Healthy Choices*, OECD Health Ministerial Meeting, Paris, 7–8 October 2010, Session 2, Paris 2010

Evidencia Internacional y Necesidad de Mayores Estudios

- ▶ “A case for the taxation of selected foods and non-alcoholic beverages can also be made, but the arguments for it are less clear-cut. In particular, externalities are less evident than in the case of tobacco and alcohol, which means that possible welfare losses may be more of a concern for policy makers... Regressive effects may also be important... there is also a suggestion that food prices may be increased....”
 - The Role of Fiscal Policies in Health Promotion. OECD Health Working Papers N°66

Evidencia Internacional y Necesidad de Mayores Estudios

- ▶ To what extent changes in consumption resulting from a food tax actually lead to public health improvements is still widely debated and evidence from academic literature is inconclusive and sometimes contradictory...”
 - European Competitiveness and Sustainable Industrial Policy Consortium. June 2014
 - Estudio encargado por la Comisión Europea

Evidencia Internacional y Necesidad de Mayores Estudios

- ▶ “Recent OECD work on fiscal policies concluded that taxes on food and non – alcoholic beverages need to be carefully designed to achieve their intended effects. As the examples of Denmark and Ireland illustrate, the use of taxes for health promotion remains a politically sensitive subject...”
- ▶ OECD, Obesity Update, June 2014

Evidencia Internacional y Necesidad de Mayores Estudios

- ▶ The academic community is increasingly looking into taxation as an instrument to change dietary consumption patterns. Although some academics support tax-based approaches, a large number of scientific studies express serious doubts about the effectiveness and appropriateness of taxes on foodstuffs...
- ▶ So far there is no consensus among scientists about the utility of using fiscal measures to promote healthy diets.
 - Food and Drinks Tax, Europe

Evidencia Internacional y Necesidad de Mayores Estudios

- ▶ As health motivated food taxes are relatively recent policy initiative and public health studies require long-term data to assess effects on diet, obesity and non-communicable diseases, impacts of food taxes on public health will need to be further researched and assessed over the longer term...”
 - European Competitiveness and Sustainable Industrial Policy Consortium. June 2014
 - Estudio encargado por la Comisión Europea

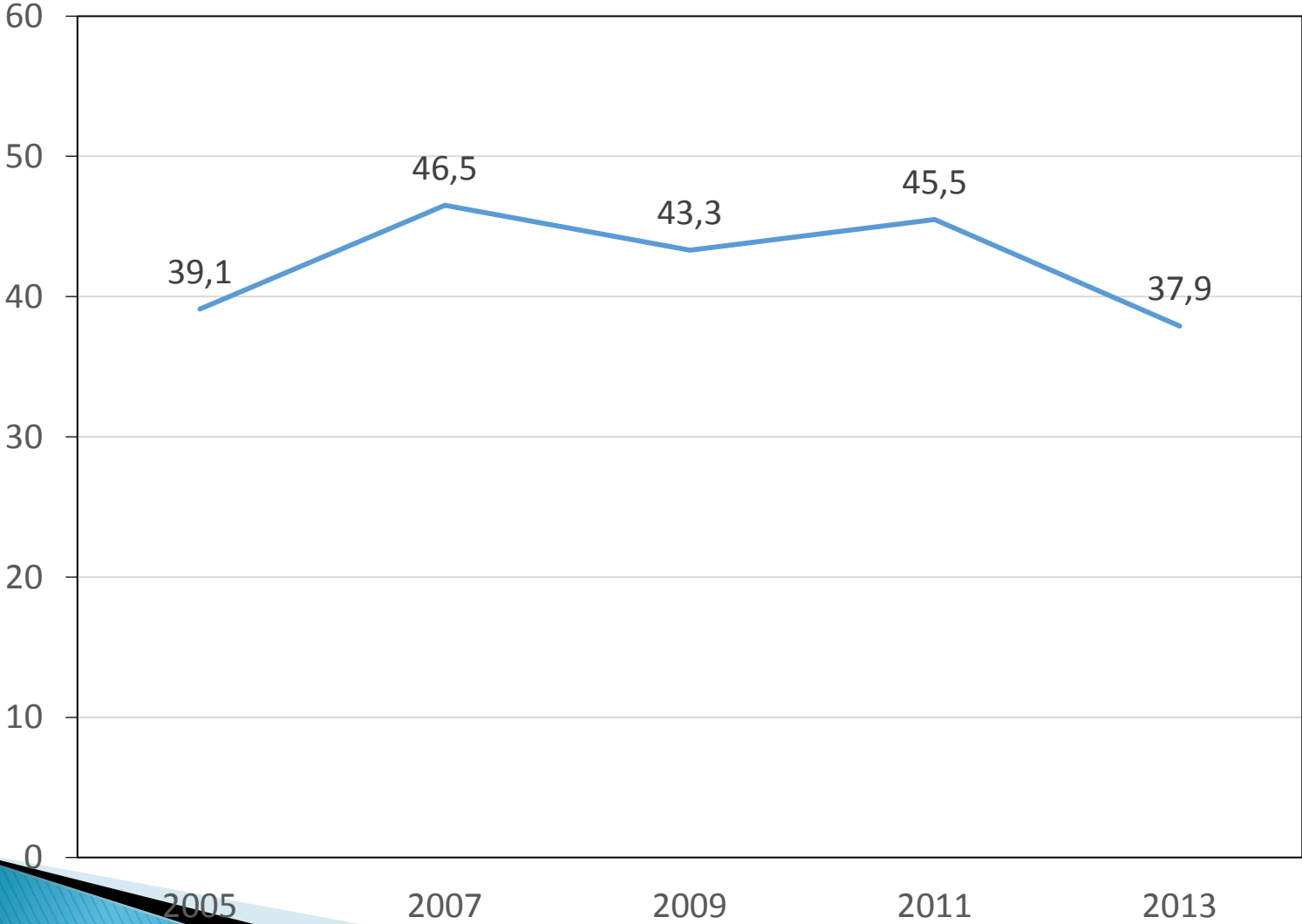
AZUCAR

El consumo de azúcar ha sido fluctuante, con una tendencia a la baja. En 2005 su consumo alcanzaba 50,45 kilos por habitante, mientras que hoy ronda por 37,9 kilos por habitante. Esta disminución se explica en gran parte por el aumento en el consumo de endulzantes sustitutos, ya sean artificiales o naturales....


Fuente: Evolución de consumo aparente de los principales alimentos en Chile. 2003-2013 Publicado por ODEPA en Sept. 2014

Evolución del Consumo Promedio de Azúcar

kg/habitante



Análisis Multisectorial

- ▶ Salud
 - ▶ Hacienda
 - ▶ Economía
 - ▶ Relaciones Exteriores
 - ▶ Agricultura
 - ▶ Educación
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- ▶ Otras Alternativas fiscales: Subsidios, disminución de impuestos, etc.
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