

The Political Economics of Tax Reform in Chile

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Resumen

This paper explores the political economy at the time of the 2012 tax reform, which paved the way for a radical tax increase in 2014. Both were an explicit response to demands to improve public education. As opposed to the 2014 reform, the 2012 tax adjustment was an unplanned decision made in the wake of a pact of long-term fiscal stability during the government's last year in office and was partially negotiated with student associations and pressure groups. We hypothesise that the existing institutions were not strong enough to meet emerging social demands through formal channels. We will show evidence for the hypothesis that the government's incorporation of students' demands in its agenda was mainly a response to the role of the media, the fact that it is not difficult for students to organise themselves and express their demands, the support of students' families and the ruling government's fear of missing out on a second term in office.

Palabras clave

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