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Company formation in Chile

From CompanyFormationWiki, the free encyclopedia of company formation · Last updated 25 November 2026

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Flag



Coat of arms

Common form	SpA (sociedad por acciones) [1]
Registry	Companies Register (Registro de Empresas y Sociedades, “Tu empresa en un día”) [1]
Minimum capital	No statutory minimum [1]
Directors	1 administrator [1]
Local director	A legal representative resident in Chile is required for tax registration [1]
Corporate tax	27% (25% under the SME regime) [2]
VAT / sales tax	19% [2]
Typical timeline	Often 1 day online [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Chilean peso (CLP)

In short: To set up a company in Chile, most founders form a SpA, registered with the Companies Register (Registro de Empresas y Sociedades, “Tu empresa en un día”). [1] Minimum capital: no statutory minimum. Corporate tax: 27% (25% under the SME regime). Registration: often 1 day online (as of November 2026).

A Chilean **SpA** can be registered in a day through the government's online **Companies Register** (“Tu empresa en un día”). It can have a single shareholder and flexible articles. The general corporate tax rate is 27%.

Business structures

Most founders in Chile form a SpA, registered with the Companies Register (Registro de Empresas y Sociedades, “Tu empresa en un día”). [1] Other forms are listed below.

- **SpA** – simplified stock company, the usual choice
- **SRL / Ltda** – limited liability company
- **S.A.** – corporation
- **EIRL** – single-owner limited liability business

Requirements

Minimum share capital in Chile (2026): no statutory minimum. Directors required: 1 administrator. Local resident director: a legal representative resident in Chile is required for tax registration. [1]

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 administrator.
- Local residency: a legal representative resident in Chile is required for tax registration.
- A registered office address in Chile.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the beneficial owner information filed with the SII.

Registration process

Typical time to register a company in Chile (2026): often 1 day online. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.

3. File the registration with the Companies Register (Registro de Empresas y Sociedades, “Tu empresa en un día”).
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Internal Revenue Service (SII).

Taxation

The corporate tax rate in Chile in 2026 is 27% (25% under the SME regime). [2] Standard VAT or sales tax: 19%. [2]

Tax	Rate and notes
Corporate income tax	27% (25% under the SME regime)
VAT / indirect tax	19%
Withholding tax on dividends to non-resident companies	35%

Ongoing compliance

Annual compliance in Chile: Companies file monthly VAT returns and an annual income tax return (Form 22) with the SII. [1]

Double tax treaties

Chile has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
35%	4 or 35%	30%

Treaty relief is available; the dividend rate is a final tax credited against corporate tax already paid.

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Chile lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Chile?

Typical registration time in Chile: often 1 day online (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Chile?

Minimum share capital in Chile: no statutory minimum (as of November 2026).

What is the corporate tax rate in Chile in 2026?

The corporate tax rate in Chile in 2026 is 27% (25% under the SME regime). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Chile?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Chile: a legal representative resident in Chile is required for tax registration.

What withholding tax applies to dividends paid from Chile?

Chile withholds 35% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- Companies Register (Registro de Empresas y Sociedades, “Tu empresa en un día”)
- Internal Revenue Service (SII)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United States
- Company formation in Canada
- Company formation in Mexico
- Company formation in Brazil
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Companies Register (Registro de Empresas y Sociedades, “Tu empresa en un día”) . Government of Chile. Accessed November 2026.
2. Official Internal Revenue Service (SII) . Government of Chile. Accessed November 2026.
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4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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Source: https://companyformationwiki.com/company-formation/chile/
Version: last updated 25 November 2026. Check the online version for later changes.

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