

# Indirect Tax Alert

News from EY Americas Tax

## Peru simplifies procedure for foreign tourists to claim a VAT refund

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On 12 August 2020, Peru issued Supreme Decree 226-2020-EF, simplifying the procedure for foreign tourists to claim a value-added tax (VAT) refund.

Tourists who have visited Peru and have purchased goods subject to VAT in "authorized establishments" may file a request for a VAT refund with the Peruvian tax authority at the control point in the international terminals.

Supreme Decree 226-2020-EF allows tourists to file a refund request with collaborating entities authorized by the Peruvian tax authority to issue VAT refunds to tourists. The Peruvian tax authority will designate as a collaborating entity a Peruvian resident company that has a valid Tax ID, issues electronic vouchers and files tax returns on time.

The Peruvian tax authority or the collaborating entity will pay the refund on the credit or debit card designated by the foreign tourist in the application.

To claim the refund, tourists should acquire an invoice and tax-free certificate from the authorized establishments when they purchase goods with a minimum value of US\$30. The tax-free certificate may be issued for one or more invoices. Previously, a tax-free certificate was issued for each invoice.

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