

# Global Tax Alert

News from EY Americas Tax

## Peru extends deadline for applying for new deferral and installment payment regime for tax debts

### EY Tax News Update: Global Edition

EY's Tax News Update: Global Edition is a free, personalized email subscription service that allows you to receive EY Global Tax Alerts, newsletters, events, and thought leadership published across all areas of tax. Access information about the tool and registration [here](#).

### EY Americas Tax

EY Americas Tax brings together the experience and perspectives of over 10,000 tax professionals across the region to help clients address administrative, legislative and regulatory opportunities and challenges in the 33 countries that comprise the Americas region of the global EY organization. Access more information [here](#).

On 28 September 2020, Peru's Executive Power issued Supreme Decree No. 285-2020-EF, extending from 30 September 2020 to 31 December 2020, the deadline for taxpayers to apply for the new deferral and installment payment regime for tax debts.

The regime was established in Legislative Decree 1487 on 9 May 2020, and applies to the following tax debts:

- ▶ Any tax debt (e.g., income tax, value-added tax (VAT), customs tax, etc.) that is due at the time the taxpayer files an application for the new regime
- ▶ Advanced income tax payments
- ▶ Fines accrued up to the time the taxpayer files an application for the new regime
- ▶ Pending payments of previous deferrals of tax debt or installment payments of tax debts, including customs tax debts

The application deadline was originally 31 August 2020 and was then extended up to 30 September 2020. The new deadline is 31 December 2020.

For additional information with respect to this Alert, please contact the following:

**Ernst & Young Asesores S.C.R.L, Lima**

- ▶ Roberto Cores [roberto.cores@pe.ey.com](mailto:roberto.cores@pe.ey.com)
- ▶ Ramón Bueno-Tizón [ramon.bueno-tizon@pe.ey.com](mailto:ramon.bueno-tizon@pe.ey.com)

**Ernst & Young LLP (United States), Latin American Business Center, New York**

- ▶ Ana Mingramm [ana.mingramm@ey.com](mailto:ana.mingramm@ey.com)
- ▶ Enrique Perez Grovas [enrique.perezgrovas@ey.com](mailto:enrique.perezgrovas@ey.com)
- ▶ Pablo Wejcman [pablo.wejcman@ey.com](mailto:pablo.wejcman@ey.com)

**Ernst & Young Abogados, Latin America Business Center, Madrid**

- ▶ Jaime Vargas [jaime.vargas.c@es.ey.com](mailto:jaime.vargas.c@es.ey.com)

**Ernst & Young LLP (United Kingdom), Latin American Business Center, London**

- ▶ Lourdes Libreros [lourdes.libreros@uk.ey.com](mailto:lourdes.libreros@uk.ey.com)

**Ernst & Young Tax Co., Latin American Business Center, Tokyo**

- ▶ Raul Moreno [raul.moreno@jp.ey.com](mailto:raul.moreno@jp.ey.com)

#### About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit [ey.com](https://ey.com).

EY Americas Tax

© 2020 EYGM Limited.  
All Rights Reserved.

EYG no. 006777-20Gbl

1508-1600216 NY  
ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

**[ey.com](https://ey.com)**