

# Global Tax Alert

News from EY Americas Tax

## Peruvian tax authorities announce new collaborative compliance plan

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On 29 September 2020, the Peruvian tax authorities announced in a press conference a new project for the collection of tax debts, called the "Collaborative Compliance Plan," which would consist of new measures to facilitate compliance with the tax filing requirements and payments of tax liabilities. The tax authorities indicated that they expect to adopt the new plan in the near future.

The Collaborative Compliance Plan would implement a mutual agreement procedure between taxpayers and the Peruvian tax authorities to collect tax debts. For those purposes, the Tax Code and the Income Tax Law are expected to be amended to include this procedure.

The Peruvian tax authorities also would publish a list of tax planning schemes that would be characterized as aggressive tax planning, subject to the application of the general anti-avoidance rule.

Additionally, the plan would allow the tax authorities to exchange tax information with more than 130 countries under the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, which has been in force for Peru since September 2018. For those purposes, the Organisation for Economic Co-operation and Development will evaluate the Peruvian tax authorities confidential protocols. Once the protocols are approved, the Peruvian tax authorities will start the exchange of information.

The plan also would:

- ▶ Promote Advance Pricing Agreements (APAs)
- ▶ Make private rulings available to a wider scope of taxpayers, as they are currently restricted to taxpayers that meet certain requirements, such as having an investment contract with the Government
- ▶ Reduce the time to issue public rulings requested on a no-name basis (i.e., public rulings requested by associations or trade unions without disclosing the taxpayers' tax ID numbers)

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