

2 October 2020

Global Tax Alert

News from EY Americas Tax

Peru-Japan double tax treaty is sent to Peruvian Congress for approval

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On 22 September 2020, Peru's Ministry of Foreign Affairs issued Supreme Resolution 091-2020-RE sending the double tax treaty between Peru and Japan and its protocol to the Peruvian Congress for approval. For more information about the treaty, see EY Global Tax Alert, [Peru and Japan sign Double Tax Treaty](#), dated 21 November 2019.

Peru and Japan signed the double tax treaty on 18 November 2019. The double tax treaty will enter into force on the 30th day after the date of receipt of the last notification confirming internal procedures have been completed by both governments. The treaty will be effective on or after 1 January of the calendar year following the year in which the treaty enters into force.

Approval by the Peruvian Congress will complete the internal procedure for Peru.

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EYG no. 006786-20GbI

1508-1600216 NY
ED None

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