

# Global Tax Alert

News from EY Americas Tax and  
Transfer Pricing

## Peru's Tax Authority postpones filing of CbC report for 2019 tax year

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On 28 September 2020, the Peruvian Tax Authority published Ruling No. 000155-2020, which indefinitely postpones the filing of the Country-by-Country (CbC) reports for the 2019 tax year, for Peruvian taxpayers that are members of a multinational enterprise (MNE) group whose ultimate parent entity (UPE) is a nonresident related party. Specifically, the due date is postponed for taxpayers that meet any of the following conditions:

- ▶ Taxpayers whose nonresident parent entity is not required to file the CbC report in their jurisdiction of residence
- ▶ Taxpayers resident in Peru that had to submit the CbC report because the jurisdiction of the parent's residence has an international treaty or Andean Community decision (i.e., a decision from the free trade area comprising Bolivia, Colombia, Ecuador and Peru) in effect with Peru that authorizes the exchange of tax information, but does not have a qualifying competent authority agreement in effect with Peru for the exchange of the CbC report
- ▶ Taxpayers with a UPE resident in a jurisdiction (i) with an international treaty or Andean Community decision (ii) with an agreement in effect between competent authorities and (iii) in which systematic failure of the tax information exchange has been communicated by Peruvian tax authorities to the taxpayer resident in Peru

The deadline for submitting the 2019 CbC reports is now aligned to the 2017 and 2018 postponements. For the three tax years of 2017, 2018 and 2019, the due date will be the last business day of the month following the month in which the Peruvian tax authority publishes on its website that Peru has met the standard of confidentiality and security for information, as required by the Organisation for Economic Co-operation and Development.

Unlike tax years 2018 and 2019, the postponement for tax year 2017 applied only to taxpayers resident in Peru that had to submit the CbC reports because the jurisdiction of the UPE's residence has an international treaty or Andean Community decision in effect with Peru that authorizes the exchange of tax information, but does not have a qualifying competent authority agreement in effect with Peru for the exchange of the CbC report.

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

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

- ▶ Marcial García [marcial.garcia@pe.ey.com](mailto:marcial.garcia@pe.ey.com)
- ▶ Ricardo Leiva [ricardo.leiva@pe.ey.com](mailto:ricardo.leiva@pe.ey.com)
- ▶ Jose Quiroz [jose.quiroz@pe.ey.com](mailto:jose.quiroz@pe.ey.com)
- ▶ Frida Llanos [frida.llanos@pe.ey.com](mailto:frida.llanos@pe.ey.com)
- ▶ Dionis Arvanitakis [dionis.arvanitakis@pe.ey.com](mailto:dionis.arvanitakis@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)

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