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Global Tax Alert

News from EY Americas Tax

Peruvian tax authorities announce exchange of tax and financial information with more than 130 countries in 2021

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After passing the confidential protocols evaluation performed by the Organisation for Economic Co-operation and Development (OECD), the Peruvian tax authorities announced on 21 October 2020, that they will start to exchange taxpayers' financial and tax information with more than 130 countries beginning in 2021. The information will be exchanged in accordance with the following instruments:

- ▶ Common Reporting Standard (CRS) of the OECD, which was implemented in Peru through regulations in November 2018
- ▶ Multilateral Convention on Mutual Administrative Assistance in Tax Matters, which entered into force in Peru in September 2018

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