



## Peru again extends due date for filing CbC report

### Global Transfer Pricing Alert 2019-008

The Peruvian tax authority (SUNAT) on March 14 published an administrative regulation that extends in certain cases the deadline to submit the country-by-country (CbC) report corresponding to fiscal years 2017 and 2018.

#### **SUNAT Resolution**

SUNAT's Resolution No. 054-2019 provides that the due date to submit the informative CbC report -- Virtual Form N°3562 -- for fiscal years 2017 and 2018 is extended in certain cases.

The deadline for submission is extended to the last business day of the month following the date in which SUNAT publishes on its website a notice to the effect that Peru has approved the evaluation of the standard of confidentiality and security of information required by the Organization for Economic Cooperation and Development (OECD) for the automatic exchange of information. For example, if the notice is published on March 20, the due date is extended to the last business day of April.

The due date extension for the FY 2017 CbC report applies only to taxpayers domiciled in Peru that are members of a multinational group whose parent entity is not domiciled in Peru and that are included exclusively in Article 116 (b)(2) of the Income Tax Law Regulations. This article establishes the obligation to file the CbC report by those taxpayers who on the due date for filing the CbC report have a parent company domiciled or resident in a jurisdiction that has entered into an international tax treaty with Peru (or a decision of the Andean Community Commission) that authorizes the exchange of tax information, but does not have a competent authority agreement for the exchange of the CbC report in force.

For FY 2018 CbC reports, the due date extension also applies to taxpayers subject to the provisions of Article 116(b)(1) and (3), which impose an obligation to file the CbC report when the non-

domiciled parent company of the multinational group is not obliged to submit CbC report in its domicile or residence jurisdiction, and when a systematic failure in the exchange of tax information exists that has been communicated by SUNAT to the taxpayer domiciled in the country.

SUNAT had previously extended the due date for filing FY 2017 CbC reports to March 2019. For prior coverage, see [Global TP Alert 2018-33](#).

### **Entry into force**

The new regulation is effective on the day it was issued.

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