

## Notice

### Informative Country-by-Country Reporting

In accordance with the provisions of Article 1 of Superintendency Resolution No. 054-2019/ SUNAT and the single article of Superintendency Resolution No. 155-2020/SUNAT, the deadline for filing the Informative Country-by-Country Reporting for the 2017, 2018 and 2019 fiscal years, required to be filed by taxpayers under the provisions of paragraphs 1) to 3) of subsection b) of Article 116 of the Income Tax Law Regulations, until the last business day of the month following the month when SUNAT publishes on its website that Peru has passed the assessment of the confidentiality and information security standards required by the Organization for Economic Co-operation and Development (OECD) for the automatic exchange of information.

In this regard, it is hereby announced that Peru has passed the assessment of the confidentiality and information security standards conducted by the OECD Global Forum on Transparency and Exchange of Information and has been included as a [reciprocal jurisdiction](#) for the automatic exchange of information.

Therefore, the deadline for filing the Country-by-Country Reporting for the 2017, 2018 and 2019 fiscal years by the required taxpayers and indicated in the former paragraph is the last business day of January 2021.

Lima, 2 December 2020.