

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

PERU

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification and in a Note Verbale from the Embassy of Peru in France, deposited simultaneously with the Secretary General of the OECD on 28 May 2018 - Or. Engl. (*in force since 1 September 2018*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Income Tax.
- . **Article 2, paragraph 1.b.ii:**
 - . Contributions to social security - ESSALUD;
 - . Contributions to the national pension system - ONP.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Selective Consumption Tax.
- . **Article 2, paragraph 1.b.iii.E:** Recreational Boat Tax.
- . **Article 2, paragraph 1.b.iii.G:**
 - . Tax on Financial Transactions;
 - . Temporary Tax on Net Assets.

ANNEX B – Competent Authorities

The National Superintendence of Customs and Tax Matters - SUNAT.

ANNEX C – Definition of the word "national" for the purpose of the Convention

All natural persons who have Peruvian nationality and all legal entities, partnerships, associations and other entities constituted in accordance with the legislation of the Republic of Peru.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>