

KPMG AEOI Updates & Tracking Service CRS Alert

Date: 25 April 2023

Alert Type: Announcement

Country: Peru

Regime: CRS

Peru: Issued Updates Related to CRS Reporting Deadlines

In April 2023, the National Superintendency of Customs and Tax Administration (SUNAT) issued updates to the Common Reporting Standards (CRS) reporting deadlines for the 2023 reporting year. Reporting Financial Institutions (FIs) must annually submit the reportable data during the period from 2 January to 31 May of the year following the year to which the data to be reported corresponds. For the 2023 reporting year, FIs should submit reportable data to SUNAT, pertaining to the following accounts:

- Pre-existing accounts of individuals and entities as on 31 December 2022.
- New accounts of individuals and entities as on 31 December 2022.

The submission deadlines for the April tax period of the taxable year, following the year to which the declaration corresponds, are as below:

- 11th business day of May 2023 for taxpayers with Unique Taxpayer Registration Number ending with 0.
- 12th business day of May 2023 for taxpayers with Unique Taxpayer Registration Number ending with 1.
- 13th business day of May 2023 for taxpayers with Unique Taxpayer Registration Number ending with 2 and 3.
- 14th business day of May 2023 for taxpayers with Unique Taxpayer Registration Number ending with 4 and 5.
- 15th business day of May 2023 for taxpayers with Unique Taxpayer Registration Number ending with 6 and 7.
- 16th business day of May 2023 for taxpayers with Unique Taxpayer Registration Number ending with 8 and 9.
- 17th business day of May 2023 for good taxpayers and

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<p>Executing Units of the Public Sector.</p>	
<p>Reference: CRS Reporting Deadlines</p> <p>For information on KPMG's global AEOI network professionals, please email GO-FM AEOI Program Support.</p> <p>For more information on KPMG AEOI Updates & Tracking Service, please see here.</p> <p>For additional summaries of the latest AEOI developments, please visit KPMG's TaxNewsFlash-FATCA/IGA/CRS Insights page, here.</p>	

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