



# GMS Flash Alert

## Immigration Edition

2020-062 | March 17, 2020

# Peru – Tax Relief and Closing Border to Help Deal with Spread of COVID-19

The government of Peru has instituted some measures – tax relief and travel/immigration restrictions – to help the country deal with the outbreak of the coronavirus (COVID-19). Most important among these is the closing of Peru’s borders. We highlight these measures below.

These rules are intended (1) to bring some relief for taxpaying individuals and entities that are currently focused on adjusting their lives and businesses and assuming new work-place/business arrangements and (2) to control the further spread of COVID-19 in Peru.

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## WHY THIS MATTERS

Due to COVID-19 and in order to protect individual taxpayers facing liquidity/cash-flow and administrative issues, the Peruvian Tax Authority has postponed tax return filing due dates until June 24, 2020. As usual, the exact deadline is given by the last digit of the tax identification number (RUC) of the individual taxpayer. The extension should give taxpayers and tax service providers more time to organize their tax affairs.

The closing of Peru’s borders from midnight March 16 and other travel measures previously announced will impact companies with expatriate populations in terms of future assignments inbound to Peru or outbound from Peru where any of the below-mentioned countries are concerned. Employees and their families from these countries who may have received offers for an international assignment to Peru should postpone the initiation of it. This could cause some anxiety, stress, and inconvenience, especially where plans for relocation are already underway.

Companies with global presence and individuals operating across borders need to be increasingly aware of the relevant risks associated with travel, large-crowd events and conferences, and new work arrangements consequent to the COVID-19 outbreak.

# Tax

## Context

At the beginning of the year, due dates for submitting 2019 income tax returns and paying any outstanding tax liabilities would start on March 25, 2020. Bearing in mind that normally in Peru extensions are not allowed, and penalties and interest generally accrue on any outstanding tax liability that is not paid by the original filing deadline.

## New Rules

By Superintendence Resolution No. 054-2020/SUNAT dated March 13, 2020, the Peruvian Tax Authority has extended the annual income tax filing and payment deadline for the 2019 tax year in response to COVID-19. The new deadlines are between June 24 and July 9, 2020. This rule is applicable for individual taxpayers and entities that generated a net income no higher than 2,300 Tax Units during 2019 (for 2019, the value of 1 Tax Unit was PEN 4,200). [PEN 1 = EUR 0.25 | PEN 1 = USD 0.28 | PEN 1 = GBP 0.23 | PEN 1 = JPY 29.81]

# Immigration/Travel

## Closing Peru's Borders

President Martin Vizcarra announced on March 16 a State of Emergency for 15 days starting March 16, 2020. Peru's borders will be closed for 15 days from today (March 16) at 23:59pm (Peru time). Any passenger arriving Peru before that time, must be self-isolated for 15 days.<sup>1</sup>

## Other Recent Measures – Largely Superseded by the Above

- **Supreme Decree No. 008-2020-SA** – On 12 March 2020, the Peruvian government published Supreme Decree No. 008-2020-SA which states that all individuals entering Peru must submit the Health Affidavit for travelers – this is aimed at helping prevent the spread of COVID-19. In addition, any person entering Peru from any “High Risk Countries” such as Italy, Spain, France, and the People’s Republic of China must self-isolate for fourteen (14) days. The list of countries will be updated by the U.S. Centers for Disease Control and Prevention (CDC) and published by the Peruvian Health Ministry.
- **Supreme Decree No. 008-2020-MTC** – On 13 March 2020, the Peruvian government published Supreme Decree No. 008-2020-MTC that stipulates the temporary suspension of all flights coming from Europe and Asia, and going from Peru’s national territory to those destinations for a period of 30 days. This measure applies starting March 16, 2020.

## FOOTNOTE:

1 See (in Spanish) the [Supreme Decree No. 044-2020-PCM](#) (*Decreto Supremo N° 044-2020-PCM*).

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## Contact us

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**The information contained in this newsletter was submitted by the KPMG International member firm in Peru.**

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