

INFOCARD ELANBiz COVID-19 SPECIAL

State of Emergency in Peru: Labor and Tax Measures

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This Infocard provides an overview on the new labor and tax measures taken during the State of Emergency, due to the spread of Coronavirus COVID-19 in Peru.

Introduction: Peru in State of Emergency

In order to face the emergence and spread of [Coronavirus COVID-19](#), the Peruvian government has declared a **State of Sanitary Emergency** effective from 12 March 2020 until 09 September 2020 (“**State of Sanitary Emergency**”)¹ as well as a **National State of Emergency** from 16 March 2020 until 31 August 2020, during which freedom of assembly and freedom of movement will be restricted in the Peruvian territory (“**National State of Emergency**”)². The main measures that concern the general population are: focused³ **mandatory social isolation, curfews⁴ and shutdown of borders and Peruvian airspace.**

The Peruvian government has also adopted some economic measures to mitigate the negative effects of the virus on the economy:

- The creation of a **Business Support Fund** of up to PEN 300,000,000.00 for Micro and Small Enterprises (**FAE-MYPE**) aimed at guaranteeing the working capital loans granted to SMEs, as well as restructuring and refinancing their debts⁵, and
- Granting of two **PEN 380 bonuses** mainly to families in poverty⁶, and an economic subsidy of PEN 760.00 for rural households in poverty or extreme poverty⁷.
- Granting of a Universal Family Bonus of PEN 760.00 for households in poverty and extreme poverty, who: **(i)** have a monthly household income of less than PEN 3,000.00, **(ii)** do not have earnings as dependent workers, whether in the public or private sector during the National State of Emergency, and **(iii)** have not received previous bonuses.⁸

¹ According to [Supreme Decree N° 008-2020-SA](#) of 11 March 2020, extended by [Supreme Decree N° 020-2020-SA](#) dated 04 June 2020.

² According to [Supreme Decree N° 044-2020-PCM](#), extended by [Supreme Decree N° 051-2020-PCM](#), [Supreme Decree N° 064-2020-PCM](#), [Supreme Decree N° 075-2020-PCM](#), [Supreme Decree N° 083-2020-PCM](#), [Supreme Decree N° 094-2020-PCM](#), [Supreme Decree N° 116-2020-PCM](#) and [Supreme Decree N° 135-2020-PCM](#).

³ Mandatory social isolation (quarantine) applies only on 06 departments and 36 provinces in the country, according to [Supreme Decree N° 139-2020-PCM](#).

⁴ Total restriction on Freedom of Movement at the national level, mainly applicable between 10:00 pm and 04:00 am of the following day. With exception of 06 departments and 36 provinces in the country where quarantine applies from 08:00 pm until 04:00 am of the following day, according to [Supreme Decree N° 139-2020-PCM](#).

⁵ Created and regulated by [Urgent Decree N° 029-2020](#) of 20 March 2020.

⁶ According to Article 2° of [Supreme Decree N° 027-2020](#) and [Article 1° of Urgent Decree N° 044-2020](#)

⁷ According to [Urgent Decree N° 042-2020](#) issued 18 April 2020.

⁸ According to [Urgent Decree N° 052-2020](#).



- Creation of the program **Reactiva Perú** in order to allow natural and legal persons access to loans granted by financial entities, with the Peruvian government as guarantor for a total amount of PEN 60'000,000,000.00, so that beneficiaries are able to handle short term payments and obligations with their workers and suppliers⁹.
- Vulnerable families are granted ease of access to acquire, build or improve their own home¹⁰, under the program “**Techo Propio**”¹¹, by means of **an exemption from the requisite of having savings of at least 0.45 Tax Units (PEN 1,935.00) to access the Family Housing Bonus**¹², granted by the MI VIVIENDA¹³ fund; until 31 December 2020.¹⁴
- Granting of an Electricity Bill Bonus of PEN 160.00 per user who: (i) had an average monthly consumption of 125 kWh, between the months of March 2019 and February 2020, and an average monthly consumption not higher than 150 kWh of during the summer season between January – February 2020; or (ii) has a registered autonomous photovoltaic supply as of March 2020.¹⁵
- The national holiday scheduled for Wednesday 29 July 2020 was rendered ineffective.¹⁶

In this context, the Peruvian government, through its competent authorities, has also adopted legal measures in the areas of labor and taxation, which will be detailed in the following paragraphs.

What are the main measures in the area of labor?

The measures taken mainly consist of: **(1)** specifying how freedom of movement is restricted for workers, **(2)** how remote work will be implemented, **(3)** application of full suspension of work by employers, **(4)** granting benefits or suspending the obligations of employers and workers, and **(5)** the implementation of sanitary protocols for the restart of certain economic activities

1. Restrictions of Workers’ Freedom of Movement

A difference is made between:

⁹ Created and regulated by [Legislative Decree N° 1455](#) and its rules of procedure, passed by [Ministry Resolution N° 134-2020-EF/15](#).

¹⁰ According to Law N° 27829, amended by [Supreme Decree N° 009-2020-VIVIENDA](#), the house must have a maximum value of twenty (20) Tax Units (PEN 85,700.00).

¹¹ A program aimed at family with a monthly household income not exceeding PEN 3,538 to **purchase** and PEN 2,627 to **build** or improve their home, which will have basic services such as electricity, water and sewage.

¹² **The Family Housing Bonus – BFH** is a direct subsidy that the State gives a family for free **as a reward for their effort in saving and is not subject to reimbursement**. The value of the Bonus varies according to the modality to which the family applies for: **a)** To **buy** their home the Bonus is **PEN 34,400**, **b)** to **build** their home the Bonus can be **PEN 23,435**, and **c)** to **improve** their home the Bonus is **PEN 9,890**.

¹³ The **Mivivienda Fund** is, as its name implies, a **fund** registered with the Ministry of Housing, Construction and Sanitation of the Peruvian government, which is supervised by the Superintendency of Banking, Insurance and AFP (SBS) whose main objective is to finance the acquisition, improvement and construction of housing for vulnerable Peruvian families.

¹⁴ According to [Legislative Decree N° 1464](#) issued 18 April 2020.

¹⁵ According to [Urgent Decree N° 074-2020](#).

¹⁶ According to Article 3° of [Urgent Decree N° 081-2020](#).



- **Workers who perform Non-Essential Activities**, who should not physically attend their workplace during the **State of Sanitary Emergency**, unless they are able to **work remotely** from their home or their residential place of isolation, and
- **Workers who perform Essential Activities¹⁷ or Restarted Activities¹⁸**, who must physically attend their workplace, unless the employer has opted to continue implementing working remotely from home. The following have been deemed as Essential Activities and Restarted Activities:

- **Water, sanitation, electricity, gas, hydrocarbons, mining¹⁹, telecommunications, cleaning and waste removal.**
- Manufacture, storage and sale to the public of **food, pharmaceutical products and basic necessities.**
- **Health services.**
- **Assistance and care for the elderly** and vulnerable people.
- **Financial entities, insurance and pensions.**
- **Hotel and accommodation services**, used to comply with the **quarantine.**
- **Media services and call centers**, only for services related to the State of Emergency.
- **Public sector workers** whose **services are necessary** to deal with the COVID-19 emergency.
- **Transport of cargo, merchandise and related activities.**
- Transportation services for drivers dedicated to Urban Mass Transportation.
- **Burial** services.
- **Manufacturing and industrial sectors** deemed as **absolutely necessary** by the Ministry of Economy and Finance (MEF) in coordination with the competent sector.
- **Complementary or related services** to those mentioned above; and
- **Economic Activities resumed under Phase 1** of the reactivation of the economy listed in the Annex of [Supreme Decree N° 080-2020-PCM](#); and the economic activities listed in the Annex of [Supreme Decree N° 094-2020-PCM](#); and
- **Economic Activities resumed under Phase 2** of the reactivation of the economy listed in the Annex of [Supreme Decree N° 101-2020-PCM](#).
- **Economic Activities resumed under Phase 3** of the reactivation of the economy listed in the Annex of [Supreme Decree N° 117-2020-PCM](#).

¹⁷ According to Articles 2° and 4° of [Supreme Decree N° 044-2020-PCM](#), and amended by Article 1° of [Supreme Decree N° 046-2020-PCM](#).

¹⁸ The Peruvian Government has listed the economic activities that may be resumed during the State of National Emergency, through the following regulations: Supreme Decree N° 080-2020-PCM, Supreme Decree N° 094-2020-PCM, and Supreme Decree N° 101-2020-PCM.

¹⁹ Mining and related activities have been included as essential services by the Ministry of Economy and Finance, by means of their [Official Notice N° 059-2020-EF/10.01](#) and [Notification of the Ministry of Energy and Mining \(MINEM\)](#).



2. Implementation of Remote Work

According to Article 3°, sub-section a) of [Supreme Decree N° 010-2020-TR](#), **remote work** is a form of providing labor services from the workers' home or residential place of isolation, using any tools or means at their disposal which may allow them to perform their work away from their workplace, as long as the nature of the work allows it. The implementation of **remote work** must be adopted for workers deemed as belonging to **At-Risk Groups** by the Ministry of Health (MINSA); unless they want to attend the workplace to render services in the authorized activities, in which case they shall sign a Sworn Statement Assuming Personal Responsibility, according to the format approved by the Annex to [Ministry Resolution N° 099-2020-TR](#).²⁰

Concerning **Workers who Perform Non-Essential Activities** who are unable to **work remotely**, they will be granted **Paid Leave subject to Future Compensation**²¹ or be subject to a suspension of their labor contract until 07 October 2020.²²

The Paid Leave subject to Future Compensation means that employers must continue to pay salary to the workers who are unable to render services during the **National State of Emergency**, who in turn must compensate this with overtime after the **National State of Emergency** is lifted, or as agreed between the workers and employers.

3. Application of Full Suspension of Work

According to [Urgent Decree N° 038-2020](#), in order to mitigate the negative impact on revenue, the employers may, on an exceptional and temporary basis, suspend all labor contracts entered with their workers **from 15 April 2020 until 07 October 2020**²³, provided that this is duly communicated to the Ministry of Labor and Promotion of Employment (MTPE).²⁴

Once this has been communicated to the Ministry, the Peruvian authority of labor oversight (SUNAFIL) has a period of 30 business days to verify that the application of the Full Suspension of Work complies with the law.

It should be noted that the aforementioned suspension may be implemented as long as employers are **unable to: i) implement Remote Work, or ii) grant their workers paid leave; either because of the nature of their activities or because of the level of economic impact suffered by the employer.**

In addition, **before applying the Full Suspension of Work, the employer must first exhaust the possibility of applying the alternative measures**, established in Article 4° of [Supreme Decree N° 011-2020-TR](#):

²⁰ According to Article 8° of [Supreme Decree N° 083-2020-PCM](#) and [Ministry Resolution N° 126-2020-TR](#).

²¹ Workers' compensation shall take place according to Article 26° of [Urgent Decree N° 029-2020](#).

²² According to [Urgent Decree N° 038-2020-PCM](#).

²³ The full suspension of work may not exceed 30 calendar days after the conclusion of the Sanitary State of Emergency.

²⁴ This notice must be given using a Sworn Statement Form, available at the digital platform of the Ministry of Labor and Promotion of Employment.



N°	ALTERNATIVE MEASURES ²⁵
01	Granting pending paid vacations.
02	Granting, with consent of the employee through physical or virtual means, an advance of future paid vacations.
03	Reducing, with consent of the employee through physical or virtual means, the work day or work week, and proportionally reducing the salary.
04	Lowering salaries, with consent of the employee through physical or virtual means. ²⁶
05	Adopting other measures regulated by the current legal framework, as long as they allow the fulfillment of Urgent Decree N° 038-2020's objective.

Prior to the implementation of the alternative measures indicated in the table above, the employer must inform the workers' union or, in its absence, the workers' elected representatives or affected workers; letting them know the reasons for adopting these measures so that both parties can negotiate terms which may satisfy them both. The employer will need proof of having informed their workers of the adoption of these measures as well as the summons for negotiation.

Concerning workers considered as belonging to **At Risk Groups**, agreements to preserve their labor relation (paid leave, discounts and others) must be prioritized, given that they cannot be subject to a Full Suspension of their labor contract.

Finally, by means of [Superintendency Resolution N° 74-2020-SUNAFIL](#), dated April 24, SUNAFIL passed [Protocol N° 003-2020-SUNAFIL/INII](#), specifying its functions and actions during inspections concerning compliance with labor regulations issued in the framework of the State of Sanitary Emergency and the State of National Emergency.

4. Granting of Benefits and Suspension of the Employers' and Workers' Obligations

In order to mitigate the negative economic impact on employers and workers, the government has ordered some **benefits and suspended labor obligations** during the **National State of Emergency**, mainly:

²⁵ The implementation of measures may not, in any event, affect fundamental worker rights such as union freedom and non-discriminatory treatment.

²⁶ In no event can the salary be lowered below the minimum wage.



EMPLOYERS	
<p>35% Subsidy for the Payment of the Monthly Worker Payroll²⁷</p>	<p>Employers will receive a subsidy of 35% to pay the salary of each worker earning up to PEN 1,500.00 (One Thousand Five Hundred and 00/100 Soles), registered in the company's payroll up until January 2020 and whose contract doesn't expire before 15 March 2020.</p> <p>Employers who owe civil damages to the Peruvian government because they were convicted of corruption and related felonies, as well as those who have coercive tax debts greater than 5 Tax Units (UIT) or are under liquidation, shall not receive the subsidy.</p>
<p>Suspension of the Mandatory Contribution to the Private Pension System (SPP)²⁸</p>	<p>Concerning the salary payment for April 2020, the employer's obligation to withhold and pay the following components of the contribution for workers affiliated to the SPP has been suspended: (i) Mandatory contribution of 10% of the gross monthly salary and (ii) charges on flow.</p> <p>It should be noted that the employer will not be subject to penalties or fines for this suspension. Moreover, the contributions not paid to the SPP must be paid directly to the workers.</p>
<p>Postponement of Unemployment Insurance (CTS) deposit for the Workers²⁹</p>	<p>The Unemployment Insurance (CTS) deposit, including accrued interests, for the months of May to November 2020³⁰ may be postponed, except in the following cases:</p> <ul style="list-style-type: none"> • For workers with a gross monthly salary of up to PEN 2,400.00, and • For workers under Full Suspension of Work. <p>In such cases the CTS should be paid by the employer in May 2020.</p>

²⁷ According to articles 14°, 15° and 16° of [Urgent Decree N° 033-2020](#).

²⁸ According to Article 10° of [Urgent Decree N° 033-2020](#).

²⁹ According to Article 11° numeral 11.1 of [Supreme Decree N° 038-2020](#)

³⁰ If the postponement of Unemployment Insurance (CTS) is adopted, the employer must inform the worker, through physical or digital means that allow proof of reception for said notice.



WORKERS	
Advance Payment of Unemployment Insurance (CTS) and Bonuses	Workers under Full Suspension of Work, with no balance on their Unemployment Insurance (CTS) account, may request their employer the payment of their unemployment insurance for the month of May 2020 as well as the legal bonus for July 2020, as calculated at the date of payment.
Access to Unemployment Insurance (CTS)³¹	Upon simple request before the banks, workers may gain access to their unemployment insurance fund (CTS) and may freely withdraw up to PEN 2,400.00 (Two Thousand Four Hundred and 00/100 Soles) .
Withdrawal of up to PEN 2,000.00 from the Private Pension Fund (AFP)³²	Withdrawal of up to PEN 2,000 from the Private Pension Fund (AFP) , for workers who were not registered in the workers' payroll during the last six (06) months, counted until 31 March 2020.
Health Social Security (ESSALUD)³³	Concerning workers whose labor contract has been suspended, the Peruvian government guarantees the continuity of health services and coverage during the suspension; benefitting the workers and their dependents.
Exceptional withdrawal of up to PEN 2,000.00 from their Private Pension Fund (AFP)³⁴	Exceptional withdrawal of up to PEN 2,000.00 in the three following cases: <ol style="list-style-type: none"> 1. If the worker's labor contract is suspended; 2. If the worker has not made deposits for February and March 2020; or 3. If the worker made deposits for February and March 2020 and their last declared salary is less than or equal to PEN 2,400.00.
Exceptional withdrawal of up to 25% from their Private Pension Fund (AFP)³⁵	Affiliates to the Private Pension Fund are authorized to withdraw up to 25% from their accrued funds in their private account. The maximum amount of withdrawal is established as 3 Tax Units (UIT) and the minimum amount is 1 Tax Unit (UIT) . If the affiliate has an accrued balance of less than 1 Tax Unit (UIT) , they may withdraw 100% of their balance.

³¹ According to Article 9° of [Urgent Decree N° 033-2020](#).

³² According to [Urgent Decree N° 034-2020](#).

³³ According to Article 6° of [Urgent Decree N° 038-2020](#).

³⁴ According to Article 10° of [Urgent Decree N° 038-2020](#).

³⁵ According to [Law N° 31017](#).

WORKERS	
Additional Disposal of Unemployment Insurance (CTS)³⁶	If the worker's labor contract has been suspended, they may exceptionally access and dispose of up to one Gross Monthly Salary from their unemployment insurance account, each month.
Economic Assistance for Social Protection during the COVID-19 Emergency³⁷	<p>For workers under the SME (MYPE) regime, whose monthly income is less than or equal to PEN 2,400.00, ESSALUD shall directly grant them a monthly economic assistance of PEN 760.00 during the suspension of their labor contract, for up to a maximum of 3 months. This bonus shall not apply for those workers whose home benefitted from other monetary subsidies granted by Urgent Decree N° 052-2020, Urgent Decree N° 027-2020, Urgent Decree N° 033-2020 and Urgent Decree N° 042-2020.</p> <p>Such assistance must be requested by the workers, digitally, through ESSALUD's website.</p>

5. Implementation of sanitary protocols for the restart of certain economic activities

During the **National State of Emergency**, the Peruvian government has established a plan for the gradual and progressive restart of economic activities; which will be executed in four (04) phases, which will include a variety of economic sectors.³⁸ Thus, the Ministry of Health (**MINSA**) has passed "[Guidelines for the surveillance, prevention and control of the health of workers at risk of exposure to COVID-19](#)" which establishes the obligation of all employers to draft, implement and enforce sanitary protocols in their workplace, in order to prevent infection among their workers. Said protocols must be approved by **MINSA** and competent sectoral authorities, before the employer is allowed to resume activities.³⁹ The guidelines establish the obligation to implement at least seven (07) measures:

GUIDELINES FOR THE SURVEILLANCE, PREVENTION AND CONTROL OF COVID-19	
01	Cleaning and disinfection of the workplace.
02	Assessment of the worker's health condition prior to returning or being reinstated in the workplace.
03	Mandatory hand washing and disinfection.
04	Spreading awareness on the prevention of contagion in the workplace.
05	Preventive measures of collective application.
06	Personal protection measures.
07	Surveillance of workers' health in the context of COVID-19.

³⁶ According to Article 7° numeral 7.1 of [Urgent Decree N° 038-2020](#), amended by [Urgent Decree N° 072-2020](#) and [Supreme Decree N° 017-2020-TR](#).

³⁷ According to Article 7° numeral 7.3 of [Urgent Decree N° 038-2020](#).

³⁸ According to [Supreme Decree N° 080-2020-PCM](#).

³⁹ According to [Ministry Resolution N° 448-2020-MINSA](#).

What are the main measures in the area of taxation?

They consist primarily in: **1)** Extensions on Yearly Tax Obligations, **2)** Extensions on Monthly Tax Obligations, **3)** A new Special Depreciation Regime, **4)** Main additional tax benefits and obligations and **5)** the creation of SUNAT's Digital Reception Bureau.

1. Extensions on Yearly Tax Obligations

New deadline schedule for the Annual Income Tax Returns and Tax on Financial Transactions (ITF)⁴⁰ applicable to all **natural and legal persons** with net income of up to **5,000 Tax Units (UIT) (PEN 21,000,000.00)** in 2019:

PERSONS DEEMED AS MAIN CONTRIBUTORS											
Last Digit of the Tax ID (RUC)	0	1	2	3	4	5	6	7	8	9	Timely Taxpayers/Not obligated to register with the RUC
Deadline	24	25	26	30	1	2	3	6	7	8	9
	June 2020				July 2020						

OTHER TAX DEBTORS											
Last Digit of the Tax ID (RUC)	0	1	2	3	4	5	6	7	8	9	Timely Taxpayers/Not obligated to register with the RUC
Deadline	21	22	23	24	30	21	3	4	5	6	7
	July 2020				August 2020						

2. Extensions on Monthly Tax Obligations

The deadlines for **natural and legal persons**, who had a net income of up to **PEN 9,660,000.00 (Nine Million Six Hundred and Sixty Thousand and 00/100 Soles)**, concerning some tax obligations due on **February 2020⁴¹** have been extended as follows:

❖ Declaration and payment of monthly tax obligations of the February 2020 period

Last Digit of the Tax ID (RUC)	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	2	3	6	7	8	9
	July 2020					

❖ Declaration of the Monthly Payroll PDT – PLAME (Digital Form 0601) for February 2020

Last Digit of the Tax ID (RUC)	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	2	3	6	7	8	9
	July 2020					

⁴⁰ According to [Superintendence Resolution N° 061-2020/SUNAT](#).

⁴¹ According to Article 1° of [Superintendence Resolution N° 065-2020/SUNAT](#)

❖ **Declaration of the Monthly Payroll PDT – PLAME (Digital Form 0601) for March 2020**

Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	15	18	19	20	21	22	25
May 2020							

❖ **Maximum deadlines for the closing of the Registry of Sales and Income and the Registry of Digital Purchases established by Annex II to the Superintendence Resolution N° 269-2019/SUNAT for February 2020**

Last Digit of the Tax ID (RUC)	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	2	3	6	7	8
July 2020					

The deadlines for **natural and legal persons**, not deemed as Main Contributors, who had a net income of up to **PEN 21,000,000.00 (Twenty One Million and 00/100 Soles)**, concerning tax obligations due on **January, February, March and April⁴²**, have been extended as follows:

❖ **Declaration and Payment of monthly tax obligations due on the months of March through August 2020, including the declaration and payment of the Temporary Tax on Net Assets (ITAN)**

March 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	10	13	14	15	16	17	20
July 2020							
April 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	5	6	7	10	11	12	13
August 2020							

May 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	14	17	18	19	20	21	24
August 2020							

⁴² According to Article 2° of [Superintendence Resolution N° 065-2020/SUNAT](#)



June 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	3	4	7	8	9	10	11
September 2020							

July 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	14	15	16	17	18	21	22
September 2020							

August 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	5	6	7	12	13	14	15
October 2020							

- ❖ **Maximum deadlines for the closing for the Registry of Sales and Income and Registry of Digital Purchases established by Annex II to the Superintendence Resolution N° 269-2019/SUNAT for the months of March through August 2020**

March 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	9	10	13	14	15	16	17
June 2020							
April 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	4	5	6	7	10	11	12
June 2020							



May 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	13	14	17	18	19	20	21
August 2020							

June 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	2	3	4	7	8	9	10
September 2020							

July 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	11	14	15	16	17	18	21
September 2020							

August 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	2	5	6	7	12	13	14
September 2020							

- ❖ **Maximum deadlines for the closing for the Registry of Sales and Income and the Registry of Digital Purchases established by Annex III to the Superintendence Resolution N° 269-2019/SUNAT for March and April 2020**

January 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	9	10	13	14	15	16	17
July 2020							



February 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	9	10	13	14	15	16	17
June 2020							

March 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	4	5	6	7	10	11	12
August 2020							

April 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	13	14	17	18	19	20	21
August 2020							

May 2020 Tax Obligations							
Last Digit of the Tax ID (RUC)	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Timely Taxpayers (0,1,2,3,4,5,6,7,8 and 9)
Deadline	2	3	4	7	8	9	10
September 2020							

3. New Special Depreciation Regime

The government has, exceptionally and temporarily, established a special depreciation regime for tax payers subject to the General Regime of Income Tax, in order to promote private investment. This regime shall be effective as of the fiscal year 2021, and will apply to certain goods:⁴³

⁴³ According to [Legislative Decree N° 1488](#).



N°	GOODS	CONDITIONS	DEPRECIATION
01	Buildings and constructions	<ul style="list-style-type: none"> • Goods totally dedicated to the creation of revenue levied with 3rd category income tax; • Built from 01 January 2020 onwards; • 80% of the work must be completed by 31 December 2022, at the very least. 	20% annual, until its total depreciation.
02	Equipment for the processing of data	<ul style="list-style-type: none"> • Goods dedicated to the creation of levied revenue; • Acquired during the fiscal years of 2020 and 2021. 	50% annual, until its total depreciation.
03	Equipment and machinery	<ul style="list-style-type: none"> • Goods dedicated to the creation of levied revenue; • Acquired during the fiscal years of 2020 and 2021. 	20% annual, until its total depreciation.
04	Land transport vehicles ⁴⁴	<ul style="list-style-type: none"> • Goods dedicated to the creation of levied revenue; • Acquired during the fiscal years of 2020 and 2021. 	33.3% annual, until its total depreciation.
05	Hybrid land transport vehicles ⁴⁵	<ul style="list-style-type: none"> • Goods dedicated to the creation of levied revenue; • Acquired during the fiscal years of 2020 and 2021. 	50% annual, until its total depreciation.

4. Main Benefits and Additional Tax Obligations

- ❖ **Access to the Balance of the “Detraction Account” (SPOT)⁴⁶:** All **natural and legal persons** may request, only once, the free access and disposal of the amounts deposited to their “**detraction account**”. This shall apply to the balance accrued in the detraction account up to 15 March 2020 and the request shall be submitted through SUNAT’s website (*Operaciones en Línea*) between 23 March 2020 and 7 April 2020.
- ❖ **The deferrals and/or fractionings and/or refinancing of outstanding Tax Debts, granted by SUNAT until 15 March 2020⁴⁷, will not be deemed void** if there is a lack of payment of the installments due on March and April 2020, as long as said installment is paid, alongside the accrued interests, **by 29 May 2020**.
- ❖ **Grace Period on Sanctions⁴⁸:** SUNAT shall not impose fines for tax violations committed by natural and legal persons during the **National State of Emergency**. This shall include the violations committed or detected from 16 March 2020 until 30 June 2020.

⁴⁴ With the exception of railways, with EURO IV, Tier II and EPA 2007 technology (which are subject to what is established in Supreme Decree N° 010-2017-MINAM), employed by authorized companies which provide transport services for persons and/or merchandise, at the provincial, regional and national level.

⁴⁵ With the exception of railways, hybrids (with piston and electric motors) or electric (with electric motors).

⁴⁶ According to [Superintendence Resolution N° 058-2020/SUNAT](#).

⁴⁷ According to [Superintendence Resolution N° 065-2020/SUNAT](#).

⁴⁸ See: <http://www.sunat.gob.pe/legislacion/superAdjunta/rsnati/2020/rsnati-008-2020.pdf> amended by [Resolution of the Attached National Superintendence of Internal Revenue N° 011-2020-SUNAT/700000](#).

- ❖ **Amendment of the Interest Rates applicable to Taxes collected and managed by SUNAT⁴⁹: (i) the Default Interest Rate (TIM) applicable to tax debts in national currency shall be 1% monthly; and in foreign currency 0.50% monthly; (ii) The “Refund” Interest Rate in national currency for undue payments or payments in excess shall be 0.42% monthly. This interest rate shall not apply in the case of undue payments or payments in excess made as a consequence of payment requests issued by the Tax Administration, nor to the refund of withholding and collection of the Value Added Tax (IGV); and c) The “Refund” Interest Rate for undue payments or payments in excess in foreign currency shall be 0.25% monthly.**
- ❖ **Amendment to the Procedure for the Elimination of Products concerning Income Tax deductibles on account of Inventory Shrinkage and Waste:⁵⁰ Effective from 21 April 2020, concerning the shrinkage and waste of inventory, SUNAT will deem the participation of either a Public Notary or a Justice of the Peace as proof of the elimination of products to be claimed as an income tax deductible. This measure shall apply as long as SUNAT is previously informed at least **two (2) business days** before the scheduled elimination. The notice shall be sent to comunicaciones_desmedros@sunat.gob.pe. In addition, when the cost of the products to be eliminated added to the cost of products previously eliminated during that fiscal year equals at least ten (10) Tax Units, SUNAT will accept a legal report as proof of elimination.⁵¹**
- ❖ **Extension of the deadline to submit financial information corresponding to fiscal years 2018 and 2019:** Companies of the financial system, obligated to provide SUNAT with information on passive operations with their clients, concerning average or higher than average balances and/or accrued sums, as well as generated revenue, during a determined period of time, will have until 31 July 2020 to submit such information.⁵²
- ❖ **Suspension of the Tax Administration’s deadline to file legal action in order to establish tax obligations and apply sanctions, as well as the deadline to file legal action in order to request or carry out compensation, and apply for tax returns;** due to the National State of Emergency. The suspension shall be effective from 16 March 2020 and during the time in which the Tax Administration is impeded from carrying out activities related to these functions.⁵³

5. SUNAT’s Digital Reception Bureau

By means of [Resolution of Superintendence N° 077-2020/SUNAT](#), issued on 8 May 2020, SUNAT has

⁴⁹ According to [Superintendence Resolution N° 066-2020/SUNAT](#).

⁵⁰ Supreme Decree N° 086-2020-EF.

⁵¹ The Report must contain: **a)** Identification, quantity and cost of the products to be eliminated. Scheduled place, **b)** date and time of start and end of the elimination, **c)** Method of elimination to be employed, **d)** If applicable, identification of the elimination service provider: name or Company name and Tax ID number (RUC), **e)** Motive for the elimination and a technical report indicating why the involved products are deemed unusable, specifying the circumstances and characteristics that led the products to such condition, **f)** Signature of the taxpayer or their legal representative and of the persons responsible for the elimination; as well as the full names and identity documents of the latter.

⁵² According to [Supreme Decree N° 088-2020-EF](#).

⁵³ According to [Report N° 039-2020-SUNAT/7T0000](#).

created its Digital Reception Bureau (**MPV**), with the intent of allowing taxpayers to submit their documents digitally.

The **MPV** is available through SUNAT's website (www.sunat.gob.pe) and it allows users to submit documents related to various procedures, such as:

N°	TYPE OF PROCEDURE
01	Enrollment with the Taxpayer Registry (RUC)
02	Enrollment with the Registry of Entities Exempt from Income Tax
03	Reimbursement of improper payments and payments in excess
04	Early VAT Recovery
05	Submitting claims and appeals

It should be noted that on 07 August 2020 the Peruvian Government appointed Mr. Walter Roger Martos Ruiz⁵⁴ as the new President of the Council of Ministers as well as a new Cabinet of Ministers, who obtained the vote of confidence by the Congress of the Republic of Peru on 11 August 2020. In that sense, this new cabinet of ministers has announced new complementary measures in order to continue with the reactivation of the economy and manage the State of Sanitary Emergency and the National State of Emergency.

This infocard will be regularly updated.

Useful Links

- **Ministry of Labor and Promotion of Employment - MTPE**
<https://www.gob.pe/mtpe>
- **Ministry of Health - MINSA**
<https://www.gob.pe/minsa/>
- **Ministry of Energy and Mining - MINEM**
<https://www.gob.pe/minem>
- **Ministry of the Interior - MININTER**
<https://www.gob.pe/mininter>
- **Ministry of Defense - MINDEF**
<https://www.gob.pe/mindef>
- **National Superintendence of Customs and Tax Administration – SUNAT**
<http://www.sunat.gob.pe/>
- **AFP Association**
<http://asociacionafp.pe/>
- **Ministry of Economy and Finance – MEF**
<https://www.gob.pe/mef>
- **Presidency of the Council of Ministers – PCM**
<https://www.gob.pe/pcm>

⁵⁴ According to [Supreme Resolution N° 101-2020-PCM](#)

- **Ministry of Housing, Construction and Sanitation - VIVIENDA**
<https://www.gob.pe/vivienda>
- **Ministry of Health – MINSA**
<https://www.gob.pe/minsa/>

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