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EXECUTIVE DECREE 003-2019-EF

APPROVAL OF THE REGULATIONS ON LEGISLATIVE DECREE 1372, WHICH REGULATES THE OBLIGATION OF LEGAL PERSONS AND/OR LEGAL ARRANGEMENTS TO REPORT ON THE IDENTITY INFORMATION OF BENEFICIAL OWNERS

WHEREAS:

Legislative Decree 1372, which regulates the obligation of legal persons and legal arrangements to report on the identity information of beneficial owners, establishes the definition of beneficial owner applicable to the anti-money laundering system and financing of terrorism, as well as for the fight against tax evasion and avoidance; the criteria for determining the beneficial owner of legal persons and legal arrangements; the mechanisms for obtaining and preserving the beneficiary's information and its use; and the measures to ensure the submission of information on the beneficial owner;

Meanwhile, item 15.3 of Section 87 of the Tax Code establishes that taxpayers must submit informative affidavits to the National Superintendency of Customs and Tax Administration (SUNAT) for the fulfillment of mutual administrative assistance in the manner, term and conditions established by means of a Superintendence Resolution. It adds that such obligation includes information on the identity and ownership of the beneficial owner, as set forth by means of the corresponding Executive Decree;

Likewise, the First Final Supplementary Provision of Legislative Decree 1372 provides that the Executive Branch, within a period not exceeding one hundred and twenty (120) days, must issue an Executive Decree in order to regulate the detailed information that must be gathered and declared about the beneficial owner; as well as the actions to be carried out and implemented by legal persons and/or legal arrangements obliged to submit the beneficial owner affidavit so that they can access, provide and keep said information;

Thus, in use of the powers conferred by item 8 of Section 118 of the Peruvian Constitution, item 15.3 of Section 87 of the Tax Code, approved by Legislative decree 816, the latest Consolidated Text of which was approved by Executive Decree 133-2013-EF; and the First Final Supplementary Provision of Legislative Decree 1372;

THE PRESIDENT OF THE REPUBLIC OF PERU HEREBY DECREES AS FOLLOWS:

Section 1. Purpose

Approval of the Regulations on Legislative Decree 1372, which regulates the obligation of legal persons and legal arrangements to report on the identity information of beneficial owners and comprises ten (10) sections.

Section 2. Publication

This Executive Decree and the Regulations approved in Section 1 are published in the Official Gazette "El Peruano," on the Peruvian State Portal (www.peru.gob.pe) and on the Institutional Portal of the Ministry of Economy and Finance (www.mef.gob.pe).

Section 3. Countersigning

This Executive Decree is countersigned by the Minister of Economy and Finance and the Minister of Justice and Human Rights.

Issued in the House of Government, in Lima, this 7th day of January, 2019.

MARTÍN ALBERTO VIZCARRA CORNEJO
President of the Republic of Peru

CARLOS OLIVA NEYRA
Minister of Economy and Finance

VICENTE ANTONIO ZEBALLOS SALINAS
Minister of Justice and Human Rights

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REGULATIONS ON LEGISLATIVE DECREE 1372, WHICH REGULATES THE OBLIGATION OF LEGAL PERSONS AND/OR LEGAL ARRANGEMENTS TO REPORT ON THE IDENTITY INFORMATION OF BENEFICIAL OWNERS

Section 1. Purpose

This instrument regulates the obligation of legal persons and/or legal arrangements to report on the identity information of the beneficial owners referred to in item a.1) of paragraph 3.1. of Section 3 of Legislative Decree 1372.

Section 2. Definitions

2.1. For the purposes of this Executive Decree, the following terms shall have the definitions set forth below:

- | | |
|---|---|
| a) Beneficial owner: | It means the individual who actually and ultimately owns or controls legal persons or legal arrangements, as established in item a.1) of paragraph 3.1. of Section 3 of Legislative Decree 1372. |
| b) Tax Code: | It means the Code approved by Legislative Decree 816, which Consolidated Text has been approved by Executive Decree 133-2013-EF. |
| c) Beneficial owner affidavit: | It means the informative affidavit submitted to SUNAT referred to in item b) of paragraph 3.1. of Section 3 of Legislative Decree 1372, which contains information on the beneficial owner. |
| d) Legislative Decree: | Legislative Decree 1372, which regulates the obligation of legal persons and/or legal arrangements to report on the identity information of beneficial owners. |
| e) Income Tax Act: | It means Legislative Decree 774, the Consolidated Text of which has been approved by Executive Decree 179-2004-EF. |
| f) Law 26702: | It means the Financial and Insurance System and Institutional Act of the Superintendency of Banking and Insurance. |
| g) Parties required to submit the beneficial owner affidavit: | It means the legal persons and legal arrangements required to submit said affidavit in accordance with item c) of paragraph 3.1. of Section 3 of Legislative Decree 1372. |
| h) RUC: | It means the Tax ID Number register administered by SUNAT. |
| i) Capital Stock: | It means, indistinctly, the capital stock or corporate equity of the legal person, as appropriate. |
| j) Relative: | It means the person with a relationship up to the second degree of consanguinity or the first degree of affinity. |
| k) NIT: | The tax identification number considered as such according to foreign law. |
| l) Document with Validated Date: | It means the document issued by a public official in the exercise of his or her powers; the public deed and other documents executed before or by a notary public, according to the laws on the matter; and any document to which special laws grant said condition; among others, such as certificates or other documents that certify the ownership of securities issued by the securities clearing and settlement institutions, or the intermediation agents or the share certificates of fund management companies in accordance with the provisions of applicable regulations. |

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m) SUNAT: It means the National Superintendency of Customs and Tax Administration.

2.2. When reference is made to a section without mentioning the legal provision to which it belongs, it shall be understood as referring to the Regulations. Likewise, when reference is made to paragraphs, subsections or subparagraphs or sub-items without indicating the section or paragraph or item to which they belong, they are understood to refer to the section or paragraph or item in which they are mentioned, respectively.

Section 3. Parties required to submit the beneficial owner affidavit

3.1. Legal persons domiciled in the country in accordance with the provisions of Section 7 of the Income Tax Act, or legal arrangements incorporated in the country are obliged to submit the beneficial owner affidavit.

3.2. The obligation to submit the beneficial owner affidavit is also applicable to non-domiciled legal persons and legal arrangements incorporated abroad, to the extent that:

- a) They have a branch, agency or other permanent establishment in the country, in accordance with the provisions of Section 7 of the Income Tax Act.
- b) The individual or legal person that manages the independent equity or foreign investment funds or the individual or legal person that has the role of protector or administrator is domiciled in the country, in accordance with the provisions of Section 7 of the Income Tax Act.

Foreign investment funds are understood to be those of a similar nature to investment funds covered in Legislative Decree 862, Act on Investment Funds and their Management Companies.

- c) When any of the members of a consortium is domiciled in Peru, in accordance with the provisions governing income tax.

Section 4. Contents of the beneficial owner affidavit

4.1. Parties required to submit the beneficial owner affidavit must include the following information on the beneficial owner:

- a. Individual holding at least 10% of the capital stock of a Legal Person:
 - (i) Full name,
 - (ii) Country of residence,
 - (iii) Date of birth,
 - (iv) Nationality,
 - (v) Type and number of identity document (National Identity Card – DNI, Alien Registration Card – CE or any other similar form of identification),
 - (vi) NIT, in case the individual is a foreigner and has one. In case the individual has a RUC number, he or she must provide it,
 - (vii) Marital status, with identification of the spouse and conjugal property system, or identification of the other partner in the event of a common-law partnership, if applicable,
 - (viii) Relationship with the legal person,
 - (ix) Share percentage in the capital stock of the legal person,
 - (x) Par value and type of shares, ownership interests or rights, or other equivalent rights in the capital stock of the legal person,
 - (xi) Contact information: e-mail address and phone numbers,
 - (xii) Validated date on which he or she acquires the status of beneficial owner in the legal person,
 - (xiii) Address (street, avenue, road or other, number, urbanization, town or district, province and postal code),
 - (xiv) Place where the shares, ownership rights or other equivalent rights are deposited or in custody, if they are not in the country of residence of the beneficial owner.
- b. Individual who exercises effective control by means different than those indicated in item a):
 - (i) Full name,

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- (ii) Country of residence,
 - (iii) Date of birth,
 - (iv) Nationality,
 - (v) Type and number of identity document (National Identity Card – DNI, Alien Registration Card – CE or any other similar form of identification),
 - (vi) NIT, in case the individual is a foreigner and has one. In case the individual has a RUC number, he or she must provide it,
 - (vii) Marital status, with identification of the spouse and conjugal property system, or identification of the other partner in the event of a common-law partnership, if applicable,
 - (viii) Relationship with the legal person,
 - (ix) Share percentage in the capital stock of the legal person,
 - (x) Contact information: e-mail address and phone numbers,
 - (xi) Validated date on which he or she becomes a beneficial owner,
 - (xii) Address (street, avenue, road or other, number, urbanization, town or district, province and postal code).
- c. When no beneficial owner can be identified under the preceding scenarios a) and b), the identification information of the individual who holds a senior administrative position, who performs the duties of business administration and/or management, is recorded in the beneficial owner affidavit in accordance with the provisions of paragraph 5.5 of Section 5.

The foregoing is likewise applicable in the case of non-domiciled legal persons in which the beneficial owner cannot be precisely determined because they have bearer shares and/or because in their jurisdiction there is no legal mechanism to identify them accurately, in which case the legal person must declare such circumstance to SUNAT. In addition, the parties required to submit the beneficial owner affidavit may need a copy of the articles of incorporation of the legal person domiciled abroad duly certified by the competent authority that allows verifying that the shares are bearer shares, or the shareholders' resolution for the modification of shares to bearer shares; and the legal persons domiciled in the country may call a shareholders' meeting to summon and request the aforementioned shareholders to comply with communicating information on the identity of beneficial owners.

- d. In the case of the individuals referred to in items a) and b) of paragraph 4.2. of Section 4 of the Legislative Decree, the following information must be provided:
- (i) Full name,
 - (ii) Country of residence,
 - (iii) Date of birth,
 - (iv) Nationality,
 - (v) Type and number of identity document (National Identity Card – DNI, Alien Registration Card – CE or any other similar form of identification),
 - (vi) NIT, in case the individual is a foreigner and has one. In case the individual has a RUC number, he or she must provide it,
 - (vii) Marital status, with identification of the spouse and conjugal property system, or identification of the other partner in the event of a common-law partnership, if applicable,
 - (viii) Position that he or she holds within the legal arrangement,
 - (ix) Contact information: e-mail address and phone numbers,
 - (x) Validated date on which he or she becomes a beneficial owner,
 - (xi) Address (street, avenue, road or other, number, urbanization, town or district, province and postal code).

4.2. If the legal person or legal arrangement holds the status of shareholder or partner in another legal person or has the status of participant in a legal arrangement, it must provide the data of its beneficial owners, in accordance with the provisions of subsection 4.1 above.

4.3. In the cases of chains of ownership referred to in Section 5, the following data must be provided for legal persons or, if applicable, legal arrangements:

- (i) Corporate name or name,
- (ii) Country of origin (organization, incorporation or registration),
- (iii) Country of residence,
- (iv) NIT with which it operates, and RUC if it has one,
- (v) Address (street, avenue, road or other, number, urbanization, town or district, province and postal code).

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4.4. The information indicated in the preceding paragraphs must be included in the beneficial owner affidavit, according to the form, term and conditions that SUNAT establishes by means of a superintendence resolution.

Section 5. Criteria for determining the status of beneficial owners of legal persons

5.1. The criteria established in items a) and b) of paragraph 4.1. of the Legislative Decree are not alternative options, but gradual measures. Thus, with respect to the same individual, each of them may be used when the previous criterion has already been applied and it has not been possible to identify the beneficial owner.

5.2. The chain of ownership referred to in item a) of paragraph 4.1. of the Legislative Decree is understood to comprise those cases in which indirect ownership is exercised through other legal persons.

a. It is presumed, unless proven otherwise, that there is indirect ownership in the following cases:

- (i) Indirect ownership by an individual is that which he or she exercises through his or her relatives or spouse, or the other partner of a common-law partnership, if applicable; as well as the direct or indirect ownership that corresponds to the legal person in which the aforementioned individual or his or her relatives or spouse or other partner of the common-law partnership, if applicable, own a minimum shareholding percentage of 10% in total.
- (ii) Indirect ownership by a legal person is that it has through other legal persons in which the former owns a minimum shareholding percentage of 10%; as well as the indirect ownership that the latter have, in turn, through other legal persons, provided that they also own have a minimum shareholding percentage of 10% therein. This criterion is applied successively, provided that there is a chain of ownership and a minimum shareholding percentage of 10%.
- (iii) It is also considered that there is indirect ownership when it is exercised through agents, duly commissioned without representation powers in accordance with the provisions of Section 1809 *et seq.* of the Civil Code, whose appointment and powers are recorded in a document with validated date, and whose commission is in full force and effect; as well as, when indirect ownership is exercised through a commission, or any legal act by which powers are granted under similar conditions according to foreign legislation.

Shareholding is determined by multiplying or adding the shareholding percentages that each intermediary individual or legal person has in the legal person, pursuant to the procedure established in the following item.

b. The shareholding percentage that an individual has in the capital stock of a domiciled legal person through relatives or a spouse or the other partner of a common-law partnership, or agent, if applicable, or through legal persons is determined as follows:

- (i) The direct shareholding percentage that each individual or legal person has in the other legal person is calculated.
- (ii) The direct shareholding percentage that the individual has in the intermediary legal person is multiplied by the direct shareholding percentage that the latter has in the capital stock of the domiciled legal person whose shares or ownership interests are allocated to the individual. If there are two or more intermediary individuals, the different shareholding percentages are successively multiplied until the shareholding percentage that the individual has in the domiciled legal person is determined.
- (iii) If the individual has a shareholding percentage through one or more other legal persons, the procedure described above is followed independently by each of the latter and then added to the percentages obtained.

When a legal arrangement holds direct or indirect ownership of a legal person, in accordance with the provisions of the preceding paragraphs, the beneficial owner is the individual referred to in paragraph 4.2. of Section 4 of the Legislative Decree, including those mentioned in Section 6, if applicable.

5.3. For the purpose of the provisions of item b) of paragraph 4.1. of Section 4 of the Legislative Decree, control is understood to be the dominant and continuous influence in the decision-making of the governing bodies of a legal person. In other words, the beneficial owner is the person who has powers, by means other than ownership, to adopt and impose decisions, regardless of whether or not he or she holds formal positions in the legal person, even when he or she does so through a relative or spouse or the other partner of a common-law partnership, representative, if applicable, and they are the decision-makers.

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5.4. The chain of control referred to in item b) of paragraph 4.1. of the Legislative Decree is understood to comprise those cases in which indirect control is exercised through other legal persons or legal arrangements.

It is presumed, unless proven otherwise, that there is direct or indirect control, respectively, in the following cases:

- a. There is direct control when the individual exercises more than half of the voting powers in the administrative or management bodies or equivalent bodies that have decision-making powers, in a legal person.
- b. There is indirect control when an individual has the power to appoint, remove or veto the majority of the members of the administrative or management bodies or equivalent bodies of the legal person, as appropriate, to exercise the majority of the votes in the meetings of said bodies and thus approve financial, operational and/or commercial decisions, or is responsible for strategic decisions in the legal person, including decisions on the materialization of the legal person's purpose and its continuity.

5.5. For the purpose of the provisions of item c) of paragraph 4.1. of Section 4 of the Legislative Decree, the General Management or the Management Offices acting in their stead, or the Board of Directors or any substitute body, or the body or area that leads the functional or management structure of legal person, is considered a senior administrative position. Individuals who assume or hold the offices corresponding to the aforementioned positions are considered to be beneficial owners.

In the case of chartered bodies or bodies with more than one member or one position, each of its members are considered beneficial owners.

Section 6. Determination of the status of beneficial owner of the legal arrangements referred to in paragraph 4.2. of Section 4 of the Legislative Decree

6.1 Pursuant to paragraph 4.2. of Section 4 of the Legislative Decree, the beneficial owners of legal arrangements are individuals who hold a position in a legal arrangement, as appropriate, similar or equivalent to:

- Settlor,
- Trustee,
- Trust Beneficiary or group of beneficiaries, and
- Any other individual who has the status of participant or investor who exercises final effective control of the equity or has the right to the profits of the legal arrangement.

6.2 Final effective control is understood to be the dominant and continuous influence in decision-making by the management or governing bodies of the legal arrangement.

6.3 In the event that the beneficial owners of the trusts are yet to be appointed, the individual for the benefit of whom it has been created or any individual who ultimately exercises control of the trust, whether through direct or indirect control, is considered as the beneficial owner thereof.

Section 7. Mechanisms that legal persons or legal arrangements must adopt to obtain and keep updated information on the beneficial owner referred to in item a.1) of paragraph 3.1. of Section 3 of the Legislative Decree

7.1 The parties required to submit the beneficial owner affidavit implement the following mechanisms to obtain and keep updated information on their beneficial owners:

- a) In order to access the identity information of the beneficial owner, they implement the form, which is attached hereto and is an integral part of these Regulations, in which the beneficial owners must enter their identity information in accordance with paragraph 4.1. of Section 4, as well as the information indicated in paragraph 4.3., if applicable, and for which purpose they must consider the ownership and control criteria set forth in Sections 5 and 6, as appropriate.

The aforementioned form may be printed; in this case, it must have the signature of the beneficial owners duly authenticated by a notary public or consul, or be recorded in other means, provided that these allow the beneficial owner to be reliably identified in accordance with the guidelines established by SUNAT by means of a superintendence resolution; as well as be kept within the terms provided in subsections 7 and 8 of Section 87 of the Tax Code.

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- b) They notify the individual for whom they have reasonable indications about their status as beneficial owner, in order to submit the form referred to in item a) of paragraph 7.1.
- c) Without prejudice to whether or not the individual who qualifies as beneficial owner complies with submitting the aforementioned form, the legal person or legal arrangement is obliged to provide information about its beneficial owners to SUNAT.
- d) Validate the information and/or documentation provided by the beneficial owner referred to in item a) with the information that appears in the records or databases of the National Registry of Identification and Vital Statistics – RENIEC, the National Superintendency of Public Records Offices – SUNARP, the Superintendency of Banking, Insurance and Private Pension Fund Management Companies – SBS, and with the RUC data that appears on the SUNAT website, among other sources of information.
- e) For the purposes of keeping adequate and precise information on the beneficial owner available, they must file and keep the documentation that the beneficial owner provides to support and/or prove his or her status, such as:
 - (i) Copy of the document that supports its legal incorporation into the legal person as beneficial owner, such as: preliminary deed of incorporation; copy of the deed of incorporation of the legal person in which he or she is listed as partner, shareholder or holder of ownership interests; resolution with validated date on the transfer of shares or ownership interests in the legal person; copy of the resolution of the body of the legal person empowered to authorize the transfer of shares in the capital stock or ownership rights of the legal person whose data is recorded in the preliminary deed; or private agreements that support the acquisition of such status;
 - (ii) Proof of payment or the payment method used in the transaction that originates the acquisition of the status of beneficial owner in order to: (i) prove the trustworthiness of the transaction and (ii) that there is no impediment for the beneficial owner to exercise their rights within the legal person;
 - (iii) Proof of the distribution of dividends or any performance by the legal person; including your payment.
 - (iv) Copy of the title or certificate that certifies his or her condition as partner, shareholder or holder of ownership interests, or copy of the material representation of shareholding in the capital stock of the legal person;

The documentation that contains the information of the beneficial owner, as well as the one that supports the beneficial owner affidavit, is kept for the period established in Section 87 of the Tax Code, which applies only for tax purposes and mutual administrative assistance in tax matters. This period applies even when the conservation of the information is the responsibility of third parties.

- f) In order to keep the information of the beneficial owner updated, they continuously monitor the identity information of the beneficial owner. For this purpose, it must update the documentation of the beneficial owners at least at the end of each fiscal year, without prejudice to the obligation to declare to SUNAT the changes of beneficial owners in accordance with the provisions of Section 9.
- g) Register and/or record the information of the beneficial owner in the event that he or she has the status of partner, shareholder or holder of ownership interests in the books and/or records that, according to the legislation on the matter, they are obliged to keep.

7.2. The mechanisms established in these Regulations are understood to be without prejudice to the provisions of other laws and provisions of a legal nature, such as those contemplated in the Business Corporations' Act.

7.3. When legal persons or legal arrangements do not know their beneficial owner after having applied the criteria set forth in items a) and b) of paragraphs 4.1. or 4.2. of Section 4 of the Legislative Decree, and in paragraphs 5.1. to 5.4. of Section 5 or in Section 6, they must publish this fact on the home page of their website on a permanent basis, and in case it does not have a website, by publishing a notice only once in each fiscal year. This notice is published in the legal sections of the newspaper with the largest circulation in the locality where the legal person or legal arrangement has established its address for tax purposes, as appropriate.

Section 8. Obligation of beneficial owners to provide information on their identity to legal persons or legal arrangements

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8.1. In accordance with the provisions of items a) and b) of paragraph 6.2 of Section 6 of the Legislative Decree, beneficial owners must provide legal persons or legal arrangements with the information and supporting documentation of their identity that proves their status as such.

8.2. The information and/or documentation provided by the beneficial owners refers to:

- a) The information provided for in Section 4, without prejudice to completing and signing the form referred to in item a) of paragraph 7.1. of Section 7.
- b) Additionally, any other information that proves its status of beneficial owner, in accordance with the provisions of item e) of paragraph 7.1. of Section 7.

8.3. In the case of trusts, investment funds and mutual funds for investment in securities, the beneficial owners must provide their identity information to trust companies and to the entities that manage said funds.

8.4. When there are changes in the ownership or control of legal persons or legal arrangements, or in the data communicated to them through the form referred to in item a) of paragraph 7.1. of Section 7, including the assumption in which the beneficial owner ceases to have such status, the beneficial owners must inform the legal persons or legal arrangements through the aforementioned form within a period of thirty (30) business days, counted from the date on which the aforementioned change occurs, except when a different term is expressly established.

Section 9. Updating of information on the beneficial owner

9.1. When the parties required to submit the beneficial owner affidavit detect that the information of the latter has changed or the cases envisaged in paragraph 8.4. of Section 8 arise, they must update the information provided to SUNAT by submitting a new affidavit within a period of thirty (30) business days counted from the day following the submission date of the forms referred to in item a) of paragraph 7.1. of Section 7 and paragraph 8.4. of Section 8 or, failing that, of the communication to which item b) of paragraph 7.1. of Section 7 refers.

9.2. When parties required to submit the beneficial owner affidavit supervised by the Stock Market Superintendency detect that the information of the beneficial owner of legal arrangements has changed, they must update said information on the last calendar day of each month and declare it to SUNAT submitting a new affidavit within a period of five (5) business days of the following month, without prejudice to the fact that beneficial owners of legal arrangements must comply with the submission of the forms referred to in item b) of paragraph 7.1. of Section 7 and paragraph 8.4. of Section 8 or, failing that, of the communication to which item b) of paragraph 7.1. of Section 7 refers.

Section 10. Obligations of notaries public

In the case of legal persons or legal arrangements that have been recently incorporated, the notary public shall only require, in accordance with the provisions of item d) of Section 16 of Legislative Decree 1049, the Notaries Act, the form referred to in item a) of paragraph 7.1. of Section 7.

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Annex
FORM TO BE COMPLETED BY THE INDIVIDUAL THAT QUALIFIES AS BENEFICIAL OWNER
(subparagraph a) of paragraph 7.1. of Section 7 of the Regulations of Legislative Decree 1372)

Form Completion Date	
Status of Beneficial owner	Individual – Legal Person – Ownership (item a) of paragraph 4.1. of Section 4 of Legislative Decree 1372)
	Individual – Legal Person – Control (item b) of paragraph 4.1. of Section 4 of Legislative Decree 1372)
	Individual – Legal Person (item c) of paragraph 4.1. of Section 4 of Legislative Decree 1372)
	Individual – Legal Arrangement (paragraph 4.2. of Section 4 of Legislative Decree 1372)

1. Identification Information of Individuals ¹	
a) Full name	
b) Country of Residence	
c) Date of Birth	
d) Nationality	
e) Type and Number of Identity Document	
e.1) National Identity Card (DNI)	
e.2) Alien Registration Card (CE)	
e.3) Passport	
f) NIT (if foreigner)	
g) RUC (if applicable)	
h) Marital Status	
h.1) Single	
h.2) Married	
h.3) Divorced	
h.4) Widow or Widower	
h.5) Common-Law Partnership	
i) Full Name of Spouse	
j) Type and Number of Identity Document of Spouse	
j.1) National Identity Card (DNI)	
j.2) Alien Registration Card (CE)	
j.3) Passport	
k) Conjugal Property System or others	
k.1) Community Property since: yyyy/mm/dd	
k.2) Separation of Property since: yyyy/mm/dd	
k.3) Common-law Partnership since: yyyy/mm/dd	
l) Relationship with the Legal Person	
m) Contact Information	
m.1) E-mail address	
m.2) Phone number	
n) Address (street, avenue, road or other, urbanization, district, province and postal code).	

2. Beneficial owner – Direct Ownership ²					
Number of Shares, Ownership Interests or Rights	Shareholding %	Unit Par Value ³	Type of Shares ⁴ (classification)	Validated date ⁵ (yyyy/mm/dd)	Place of deposit or custody ⁶

3. Beneficial owner – Indirect Ownership ⁷			
Are there individuals or legal persons through which you indirectly own or control at least 10% of the legal person's capital stock?	YES	NO	

3.1. Indicate through which person or legal person you exercise indirect ownership	
a. Individual ⁸	
a.1) Relatives – Up to the second degree of consanguinity	
a.2) Relatives – First degree of affinity	
a.3) Spouse – Common-Law Partner	
a.4) Agent ⁹	
b. Legal person ¹⁰	

3.2. Chain of Ownership

¹ Section 4 of the Regulations on Legislative Decree 1372.

² Item a) of paragraph 4.1 of Section 4 of Legislative Decree 1372.

³ Shares, Ownership Interests or Rights.

⁴ Whether they are common shares or grant preferential rights regarding entitlement to vote. If there is a classification of shares within the organization, in accordance with the provisions of Section 88 of the Business Corporations' Act.

⁵ Date on which he or she acquires the status of beneficial owner in the legal person.

⁶ Place where the shares, ownership rights or other rights are deposited or in custody, if they are not in the country of residence of the beneficial owner.

⁷ Item a) of paragraph 4.1 of Section 4 of Legislative Decree 1372.

⁸ In table 3.2.1, you must detail the individuals related to the beneficial owner, add their corresponding shareholding percentage, and verify if this amount is equal to or greater than 10% of the capital stock of the legal person (item a) of paragraph 4.1. of Section 4 of Legislative Decree 1372). If this is the case, all such individuals qualify as beneficial owners.

⁹ An agent without representation powers, in accordance with the provisions of Section 1809 of the Civil Code.

¹⁰ Complete tables 3.2.1. and 3.2.2. In table 3.2.1, list all the shareholders of the legal person. In table 3.2.2, detail all intermediary legal persons and/or legal arrangements and/or individuals, until reaching the individual that qualifies as the beneficial owner.

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Link of Spanish version: <https://www.mef.gob.pe/en/por-instrumento/decreto-supremo/18954-decreto-supremo-n-003-2019-ef/file>

3.2.1. Summarized table of individuals holding shares in the capital stock of a legal person						
Order Number	Validated date (yyyy/mm/dd)	Full name	Declared par value	direct shareholding % over the legal person's capital stock	Is this individual the Beneficial owner? (Yes / No)	Remarks

3.2.2. Table of individuals comprised in the chain of ownership							
Order Number	Type (Chain / BO – Chain / BO – Others / No BO)	Full name ¹¹	Intermediary	shareholding % over the intermediary	indirect shareholding % over the legal person's capital stock	Is this individual the Beneficial owner? (Yes / No)	Remarks

3.3. Information on the legal person or legal arrangement ¹²	
a)	Name or Corporate Name
b)	Country of origin
	b.1) Organization
	b.2) Incorporation
	b.3) Registration
c)	Country of residence
d)	NIT (if foreigner)
e)	RUC (if applicable)
f)	Address (street, avenue, road or other, urbanization, district, province and postal code)

4. Beneficial owner – Control ¹³	
If you exercise indirect control over the legal person by means different than ownership, to adopt and impose decisions, regardless of whether or not you hold formal positions in the legal person, in accordance with the provisions of paragraph 5.4. of Section 5 of the Regulations, please provide the following information, as well as the identification data from Table 1 and Table 2, if applicable.	
Type of control:	
Direct control When the individual exercises more than half of the voting powers in the administrative or management bodies or equivalent bodies that have decision-making powers, in a legal person.	
Indirect control When an individual has the power to appoint, remove or veto the majority of the members of the administrative or management bodies or equivalent bodies of the legal person, as appropriate, to exercise the majority of the votes in the meetings of said bodies and thus approve financial, operational and/or commercial decisions, or is responsible for strategic decisions in the legal person, including decisions on the materialization of the legal person purpose and its continuity.	

5. Beneficial owner of a legal arrangement ¹⁴	
In accordance with the provisions of items a) and b) of paragraph 4.2. of Section 4 of Legislative Decree 1372, the following identification information must be provided:	
<ul style="list-style-type: none"> - Information on the settlor, trustee, trust beneficiary or group of beneficiaries and any other person who, having the status of participant, exercises final effective control over the equity or profits of the trust or investment fund, as appropriate. - In other types of legal arrangements, the person who holds positions similar to those described above and in the case of the trust, additionally the protector or administrator. 	
a.	Position that he or she holds within the legal arrangement
b.	Validated date on which he or she becomes a beneficial owner

Signature of the Beneficial owner¹⁵
Identity Card Number

¹¹ In case they are legal persons, the name or corporate name must be provided.

¹² Provide information on all the intermediary legal persons and/or legal arrangements in the chain of ownership.

¹³ Item b) of Paragraph 4.1 of Section 4 of Legislative Decree 1372.

¹⁴ Paragraph 4.2 of Section 4 of Legislative Decree 1372.

¹⁵ In case of using electronic means, its validation must be carried out with a digital signature.