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Link of Spanish version: https://orientacion.sunat.gob.pe/sites/default/files/inline-files/Fe%20de%20erratas_DS%20003-2019-EF.pdf

ERRATUM PAGE

EXECUTIVE DECREE 003-2019-EF

By means of Official Letter 000083-2019-DP/SCM, the Secretariat of the Council of Ministers requests the Publication of the Erratum Page of the Regulation on Legislative Decree 1372 approved by Executive Decree 003-2019-EF and published in the edition dated January 8th, 2019.

IT READS:

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

(...)

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

1.3 When the legal persons or legal arrangements do not know their beneficial owner after having applied the criteria set forth in subparagraphs 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 section 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.

IT SHALL READ:

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

(...)

7.2 The mechanisms established in these Regulations are understood 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 the legal persons or legal arrangements do not know their beneficial owner after having applied the criteria set forth in subparagraphs 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 section 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.

IT READS:

Annex

FORM TO BE COMPLETED BY THE INDIVIDUAL THAT QUALIFIES AS BENEFICIAL OWNER

(...)

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

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	Individual – Legal Arrangement (subparagraph d) of paragraph 4.1. of Section 4 of Legislative Decree 1372)
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IT SHALL READ

Annex

**FORM TO BE COMPLETED BY THE INDIVIDUAL THAT QUALIFIES AS BENEFICIAL OWNER
(...)**

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

(...)

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