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Link of Spanish version: https://orientacion.sunat.gob.pe/sites/default/files/inline-files/RS_041-2022_Sujetos%20obligados%20a%20presentar%20DJ%20BF%20en%202022%20y%202023_0.pdf

NATIONAL SUPERINTENDENCY OF CUSTOMS AND TAX ADMINISTRATION

Superintendency Resolution establishing the taxpayers that shall file the beneficial owner affidavit in years 2022 or 2023

SUPERINTENDENCY RESOLUTION No. 000041-2022/SUNAT

SUPERINTENDENCY RESOLUTION ESTABLISHING THE TAXPAYERS THAT SHALL FILE THE BENEFICIAL OWNER AFFIDAVIT IN YEARS 2022 OR 2023

Lima, March 22, 2022

WHEREAS

In accordance with Legislative Decree 1372, the obligation of legal persons and/or legal arrangements to inform about the identification of beneficial owners has been regulated; thus, establishing among others, that taxpayers shall file before SUNAT an informative affidavit based on statutory regulations and under the form, term and conditions established by Superintendency Resolution;

In Sections 4 and 9 of the Regulation of the above-mentioned legislative decree approved by Supreme Decree 003-2019-EF, the data that shall appear in the above-mentioned affidavit are indicated, as well as assumptions and deadlines subject to which the beneficial owner data declared before SUNAT shall be updated.

By means of Superintendency Resolution 185-2019/SUNAT the form, term and conditions for filing the beneficial owner affidavit has been established; also, provisions are issued so that notaries verify such filing and inform SUNAT about non-compliance of taxpayers; thus indicating, among others, that such filing is made gradually, that legal persons that had the quality of principal taxpayers as of November 30, 2019 should have filed it in December 2019; and other legal persons and legal arrangements file it within the deadline determined by SUNAT by means of Superintendency Resolution.

In this sense, it is deemed appropriate to establish the taxpayers required to file the beneficial owner affidavit in years 2022 or 2023;

Pursuant to the powers conferred in section 3 of Legislative Decree 1372 regulating the obligation of legal persons and/or legal arrangements to inform about the identification of beneficial owners, paragraph 4.4 of section 4 of the Regulation on Legislative Decree 1372, approved by Supreme Decree 003-2019-EF; paragraph 15 of section 87 of the Tax Code; with Single Revised Text approved by Supreme Decree 133-2013-EF, section 11 of Legislative Decree 501, General Act of SUNAT; section 5 of Law 29816, Strengthening Law of SUNAT and subparagraph k) of section 8 of the Document of Organization and Provisional Duties of SUNAT approved by Superintendency Resolution 0000065-2021/SUNAT;

IT IS HEREBY DETERMINED:

Section 1.- Definitions

The following terms shall have the definition set forth below:

- a) Beneficial Owner: The individual that effectively and ultimately owns or controls legal persons or legal arrangements as established in subparagraph a) of paragraph 2.1 of Section 2 of the regulation.
- b) Affidavit: Informative affidavit of the beneficial owner referred to in subparagraph c) of paragraph 2.1 of Section 2 of the regulation.
- c) Legal Arrangement: One of the taxpayers required to file the beneficial owner affidavit defined in subparagraph d) of paragraph 3.1 of section 3 of Legislative Decree 1372 regulating the obligation of legal persons and/or legal arrangements to inform about the identification of beneficial owners.
- d) Income Tax Law: Legislative Decree 774 with a Single Revised Text that has been approved by Supreme Decree 179-2004-EF.
- e) Regulation: Regulation of Legislative Decree 1372 approved by Supreme Decree 003-2019-EF.
- f) UIT: Applicable Tax Unit

Section 2.- Taxpayers that shall file the affidavit of years 2022 or 2023 and filing deadline

The following parties shall file the affidavit of year 2022 or 20223 as detailed below:

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- a) Legal persons domiciled in the country as set forth in subparagraph 7 of the Income Tax Law that based on estimated net income as set forth in subparagraph 3 are included in the following brackets:

Brackets	Net income	Filing deadline: until the maturity dates for compliance with monthly obligations of:
I	Over 1000 tax units	May 2022 (1)
II	From more than 500 tax units to 1000 tax units	August 2022 (1)
III	Over 300 tax units (2)	May 2023 (3)

- (1) Based on the schedule detailed in Annex I of Superintendency Resolution 000189-2021/SUNAT or if it were the case, its renewals.
 (2) As long as there is no obligation to file in advance the affidavit.
 (3) Based on the schedule that, for such purpose, has been established by Superintendency Resolution.

- b) Legal arrangements registered in the Single Registry of Taxpayers until 12.31.2022 and that have not been deregistered as of the date when they are required to file the affidavit, shall file it at the deadlines set for monthly tax obligations of December 2022 in Annex I of Superintendency Resolution 000189-2021/SUNAT, or if it were the case, its renewals.

The affidavit shall contain the beneficial owner information on the last day of the calendar day of the tax period referred to in previous subparagraphs.

Section 3.- Estimation of Net Income

3.1 For the estimation of net income, the following shall be considered:

- a) If during the taxable year prior to the year when the affidavit shall be filed, the legal person is included in the general income tax system or in the tax system for small and medium-sized companies, the net income would be the higher value resulting from the following transactions:
- i) The addition of the amounts indicated in boxes 461 (net sales or income from services), 473 (accrued financial income), 475 (other accrued income), 476 (other unaccrued income) and 477 (disposal of securities or capital assets) of the On-line Form 710: Simplified Annual Income - Third Category or the On-line Form 710 - Annual Income - Complete- Third Category and Tax on Financial Transactions.
 - ii) The addition of the amounts indicated in boxes 100 (accrued net sales), 105 (unaccrued sales), 112 (other sales), 127 (Exports shipped during the period) and 160 (Sales, Act 27037), less the amounts indicated in boxes 102 (granted discounts and sales refund), 126 (granted discounts and/or refund of sales - sales assumed by the State) and 162 (discounts and tax refunds Law 27037) of the Forms "Declaración Facilitada" 621 IG - Monthly Income, or if it were the case, PDT 621 IG - Monthly Income.
 - iii) The addition of the amounts indicated in the box 301 (net income) of the Forms "Declaración Facilitada" 621 IG - Monthly Income, or if it were the case, the PDT 621 IG - Monthly Income.
- b) If in one or more periods of the taxable year before the one when the affidavit shall be filed, the legal person would have been subject to the special income tax system and included in others, in the general system of such tax or in the tax system of small and medium-sized companies, the net income is considered the higher value resulting from the following transactions:
- i) The addition of the amounts indicated in boxes 461 (net sales or service income), 473 (accrued financial income), 475 (other accrued income), 476 (other unaccrued income) and 477 (disposal of securities and capital assets) of the On-line Form 710: Simplified Annual Income - Third Category or the on-line Form 710: Annual Income - Complete - Third Category and Tax on Financial Transactions plus the amounts indicated in box 301 (net income) of the Forms "Declaración Facilitada" 621 IG - Monthly Income or the PDT 621 IG - Monthly Income of monthly instalments of the special income tax system, corresponding to the periods when it was in the special income tax system.

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- ii) The addition of the amounts indicated in boxes 100 (accrued net sales), 105 (unaccrued net sales), 112 (other sales), 127 (exports shipped during the period) and 160 (sales Law 27037) less the amounts indicated in boxes 102 (discounts granted and sales refund), 126 (granted discounts and/or sales refund - sales assumed by the State) and 162 (discounts and refund Law 27037) of the Forms "*Declara Facil*" 621 IGV- Monthly Income, or if it were the case, PDT 621 IGV- Monthly Income.
- iii) The addition of amounts indicated in box 301 (net income) of the Forms "*Declara Facil*" 621 IGV - Monthly Income, or, if it were the case, PDT 621 IGV - Monthly Income corresponding to monthly instalments of the income tax special system and advanced payments of income tax of the periods when it was subject to the special income tax system and the general system of such system or in the tax system of small and medium-sized companies, as appropriate.
- c) By virtue of the transactions indicated in subparagraphs a) and b) in order to establish whether the legal person is within bracket I or II referred to in subparagraph a) of section 2, it is necessary to consider the income tax return corresponding to period 2021 and the monthly returns of period January to December 2021 filed until April 30, 2022, including the rectifying returns taking effect up to such date. In the case of bracket III, it is necessary to consider the income tax return corresponding to period 2022 and monthly returns of periods January to December 2022 filed until April 30, 2023 including rectifying returns taking effect up to such date.

3.2 The Tax Unit that shall consider the legal person included in brackets I or II is the one that corresponds to year 2021 and the one included in bracket III shall consider the tax unit in force for year 2022.

Section 4. Taxpayers that shall subsequently file the affidavit

Taxpayers not included in this resolution nor in paragraph 5.2 of Section 5 of Superintendency Resolution 185-2019/SUNAT shall file the affidavit within the deadline established by SUNAT by means of Superintendency Resolution.

FINAL SUPPLEMENTARY PROVISION

Single Period of Validity

This Resolution becomes effective one day after its publication in the Official Gazette "El Peruano".

To be registered, notified and published

LUIS ENRIQUE VERA CASTILLO
National Superintendent

2050568-1