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Link of Spanish version: <https://orientacion.sunat.gob.pe/sites/default/files/inline-files/RS%20278-2022%20%28Postergaci%C3%B3n%20de%20entes%20jur%C3%ADdicos%29.pdf>

## **NATIONAL SUPERINTENDENCY OF CUSTOMS AND TAX ADMINISTRATION**

**The deadline established in Superintendency Resolution 000041-2022/SUNAT has been amended so that legal arrangements file the beneficial owner affidavit**

### **SUPERINTENDENCY RESOLUTION No. 000278-2022/SUNAT**

**THE DEADLINE ESTABLISHED IN SUPERINTENDENCY RESOLUTION 000041-2022/SUNAT HAS BEEN AMENDED SO THAT LEGAL ARRANGEMENTS FILE THE BENEFICIAL OWNER AFFIDAVIT**

Lima, December 21, 2022

WHEREAS

In accordance with Legislative Decree 1372, the obligation of 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;

Sections 4 and 9 of the Regulation of the above-mentioned legislative decree approved by Supreme Decree 003-2019-EF, regulate the data that should be indicated in the above-mentioned affidavit, as well as assumptions and deadlines when the beneficial owner data declared before SUNAT should be updated.

By means of Superintendency Resolution 185-2019/SUNAT the form and conditions for filing the beneficial owner affidavit has been established; it has been indicated that such filing is made gradually and stated which legal persons should have filed it in December 2019.

Superintendency Resolution 000041-2022/SUNAT indicate the taxpayers that shall file the beneficial owner affidavit in 2022 or 2023; thus, establishing that legal arrangements registered in the Single Registry of Taxpayers until 12.31.2022 that have not been deregistered as of the date when they should file the affidavits, shall file it at the deadline set for monthly tax obligations of December 2022 stated in Appendix I of Superintendency Resolution 000189-2021/SUNAT or if applicable, in its renewals.

Since the number of beneficial owners for legal arrangements could be larger than the number for legal persons; thus, data collection related to them, as well as the validation and processing of information that such beneficial owners shall file in physical format might be more arduous as per section 7 of the Regulation on Legislative Decree 1372, it is deemed appropriate to extend the deadline so that such taxpayers file the beneficial owner affidavit while other means are implemented so that beneficial owners can provide the corresponding information and optimize the On-line Form 3800- Beneficial Owner Affidavit;

Based on paragraph 3.2 of section 14 of the Regulation establishing provisions related to advertising, publication of draft bills and disclosure of general legal standards approved by Supreme Decree 001-2009-JUS, this Resolution has not been pre-published because it was considered impractical since the modification of the deadline shall be in force as soon as possible.

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 approved by Legislative Decree 816 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 10 of the Document of Organization and Provisional Duties of SUNAT approved by Superintendency Resolution 000042-2022/SUNAT;

IT IS HEREBY DETERMINED:

#### **Section 1.- Purpose**

This resolution extends the deadline so that legal arrangements file the beneficial owner affidavit.

#### **Section 2.- Amendment of Superintendency Resolution 000041-2022/SUNAT**

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2.1 The title of Superintendency Resolution 000041-2022/SUNAT shall be modified according to the following information:

“Superintendency Resolution establishing the taxpayers that shall file the beneficial owner affidavit in years 2022, 2023 or 2024.

2.2 Subsection of Section 2 of Superintendency Resolution 000041-2022/SUNAT and the heading and subparagraph b) of the first paragraph of such section shall be modified, according to the following:

“Section 2. The Taxpayers that shall file the affidavit of years 2022, 2023 or 2024 and the filing deadline

The following parties shall file the affidavit of year 2022, 2023 or 2024 as detailed below:

(...)

b) Legal arrangements registered in the Single Registry of Taxpayers until 12.31.2023 and that have not been deregistered as of the date when they should file the affidavit, shall file it at the deadlines set for the compliance with affidavit obligations and tax payment obligations managed and/or collected by SUNAT corresponding to the period December 2023, or if it were the case, its renewals.”

#### **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