

# SUNAT ESTABLISHES GUIDELINES TO FILE THE UBO DECLARATION IN 2022 AND 2023

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Through Superintendency Resolution No. 41-2022/SUNAT, the Peruvian Tax Authority (SUNAT) has set out how to calculate the net income of the entities required to file the Declaration of Ultimate Beneficial Owners (UBO), as well as the applicable deadlines. Thus, said resolution makes reference to the following entities:

## LEGAL ENTITIES DOMICILED IN PERU

Legal entities are required to file the UBO declaration before the deadlines specified below, based on the bracket to which they belong once their net income has been calculated:

Bracket	Net Income (*)	Filing deadline Deadline to settle monthly tax obligations of:
I	More than 1000 tax units	May 2022
II	Between 500 and 1000 tax units	August 2022
III	More than 300 tax units	May 2023

(\*) The resolution referred to above explains how to calculate net income.

The entities included in Brackets I and II will be required to file the UBO declaration before the deadlines established according to the last digit of their Tax ID number, as detailed below:

### ► FOR BRACKET I

June 2022 deadlines (for monthly tax obligations of May 2022)							
Last digit of Tax ID number	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Good Taxpayers and UESP (0,1,2,3,4,5,6,7,8, and 9)
Deadline	June 14	June 15	June 16	June 17	June 20	June 21	June 22

## ► FOR BRACKET II

September 2022 deadlines (for monthly tax obligations of August 2022)							
Last digit of Tax ID number	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Good Taxpayers and UESP (0,1,2,3,4,5,6,7,8, and 9)
Deadline	September 14	September 15	September 16	September 19	September 20	September 21	September 22

The entities in Bracket III will be considered to be included in such bracket provided that these have not been previously required to file the UBO declaration. SUNAT will issue a new resolution with a schedule applicable to these entities.

**LEGAL ENTITIES REGISTERED IN THE RUC AS OF DECEMBER 31, 2022**

The registration of these entities in the Unique Taxpayers' Registry (RUC) must be valid upon filing the UBO declaration. Such declaration must be filed before the deadlines established to settle the monthly tax obligations of December 2022, according to the last digit of their Tax ID number, as detailed below:

January 2023 deadlines for the December 2022 period							
December 2022 period	0	1	2 and 3	4 and 5	6 and 7	8 and 9	Good Taxpayers and UESP (0,1,2,3,4,5,6,7,8, and 9)
Deadline	January 13	January 16	January 17	January 18	January 19	January 20	January 23

The entities which are within the scope of neither the resolution nor Article 5 of Superintendency Resolution No. 185-2019/SUNAT will be required to file the UBO declaration as set out by SUNAT in another resolution.

It is worth pointing out that the value of 1 tax unit for year 2022 is PEN 4,600.

The value of 1 tax unit to be in effect for year 2023 has not yet been published.

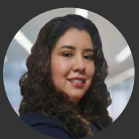
Finally, this resolution will be effective since March 25, 2022.

## FOR MORE INFORMATION:



### **CARINA DÁVILA**

Legal Manager  
Business Services & Outsourcing  
cdavila@bdo.com.pe



### **MILUSKA ROSALES**

Corporate Legal Supervisor  
Business Services & Outsourcing  
mrosales@bdo.com.pe

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