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Global Tax Alert

News from Americas Tax Center

Peru amends Income Tax Law regulations on tax havens

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On 17 January 2018, the Peruvian Government published Supreme Decree 007-2018-EF, amending the Income Tax Law regulations on tax havens.

The Decree establishes that the members of the Organisation for Economic Co-operation and Development (OECD) will not qualify as tax havens.

The amendment is effective 1 January 2019.

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