

Peru

A. Progress in the implementation of the minimum standard

Peru has eight tax agreements in force, as reported in its response to the Peer Review questionnaire, including the Decision 578 of the Andean Community Commission (Decision 578) for the members of the Andean Community.¹¹⁷

Peru signed the MLI in 2018, listing seven tax agreements.

Peru is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹⁸

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

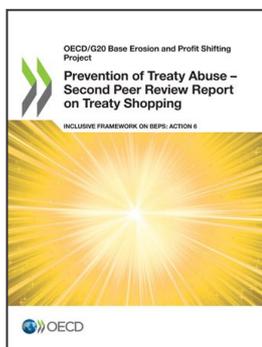
Peru indicated in its response to the Peer Review questionnaire that the Andean Community Agreement has not been listed under the MLI as it is a decision of the Andean Community Commission.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Peru.

Summary of the jurisdiction response – Peru

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Bolivia*	No	N/A	No	N/A	Andean Community (Decision 578)
2	Brazil	No	N/A	Yes	N/A	
3	Canada	No	N/A	Yes	N/A	
4	Chile	No	N/A	Yes	N/A	
5	Colombia	No	N/A	No	N/A	Andean Community (Decision 578)
6	Ecuador*	No	N/A	No	N/A	Andean Community (Decision 578)
7	Korea	No	N/A	Yes	N/A	
8	Mexico	No	N/A	Yes	N/A	
9	Portugal	No	N/A	Yes	N/A	
10	Switzerland	No	N/A	Yes	N/A	



From:
**Prevention of Treaty Abuse – Second Peer Review
Report on Treaty Shopping**
Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d656738d-en>

Please cite this chapter as:

OECD (2020), “Peru”, in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/91b60d56-en>

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