



International Assignment Services

Peru

Taxation of International Assignees



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Additional Country Folios can be located at the following website:

www.pwc.com/ias/folios



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Introduction: International assignees working in Peru

This folio was prepared by PricewaterhouseCoopers to provide foreign nationals planning to work in Peru with a general background of Peruvian tax law and other relevant issues. It reflects tax law and practice as of January 2007.

The folio traces a Peruvian assignment through seven steps. These steps address the specifics of what to do before you arrive in Peru, what to do when you are here, and what to do before you move out of Peru. Familiarity with these issues will make your assignment easier and more enjoyable.

This folio is not intended to be a comprehensive and exhaustive study of Peruvian tax law, but should be used as a guide as you prepare for your assignment in Peru. We should advise you against making any decisions without first seeking professional advice, as laws and interpretations in Peru are still, to some extent, subject to relatively frequent changes without much prior notice. This folio will give you the preliminary information you can use to define the issues that are relevant for your situation.

If we can be of assistance, please contact us at the address below.

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Step 1: Understanding basic principles

Scope of Peruvian taxation

1. The main taxes affecting a foreign national working in Peru are Income Tax and the State or Private Pension Fund - employees must choose from one of the two pension plans available. In addition, the employer must pay the Health Contribution (payable to the Peruvian Institute of Social Security).
2. There is also a general sales tax (VAT) on the sale of goods and services which is charged to the buyer at a rate of 19%.
3. No national tax is levied on the property of foreign nationals outside Peru, although there is a local tax on real estate property and car property, which would apply to foreign nationals if they purchase such goods.

Likewise, there is an obligation to file an annual return declaring real property held by individuals. Filing this return does not give rise to the obligation to pay any taxes.

The tax year

4. The Peruvian tax year is the calendar year. It runs from January 1 to December 31.

Determination of residency

5. Taxation in Peru is determined by domicile rather than by residence. However, determination of domicile is more flexible than in other jurisdictions. An alien will be considered as domiciled in Peru by civil law if Peru has become his/her regular residence. For this purpose, the alien must have a resident visa.
6. For tax purposes, however, in order to be considered domiciled an alien must be either resident or simply be present in Peru for 183 days in any twelve month period.
7. Since the 183 days period is computed from date to date (i.e., it may be completed in the middle of a fiscal year) the domiciled status applies to the taxpayer as from the beginning of the following fiscal period.
8. At first sight, it seems more advantageous to be considered as a domiciled individual, because income below 54 UIT (see paragraph 64 for information on the U.I.T. Tax Reference Unit) can be taxed at a lower rate. Nevertheless, since the domiciled status carries the obligation of reporting and paying tax on worldwide income.

Methods of calculating income tax

9. Income tax on individuals considered as domiciled taxpayers is imposed on their worldwide income in three brackets. There is no tax on an annual income of up to 7 UIT. From 7 to 27 UIT, the applicable rate is 15%; From 27 to 54 UIT, the applicable rate is 21%; for income above 54 UIT the rate is 30%. Income derived from trade, manufacturing or any other industry, or from non-professional services, carried out independently and personally, not through a company, is computed separately and imposed at a rate of 30%.
10. Non-domiciled taxpayers, on the other hand, are taxed at a flat rate of 30%, but only on their Peru source income.



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Husband and wife

11. According to Peruvian income tax law, the income of a husband and wife must be reported separately. Income from jointly owned assets may be distributed equally to each spouse or may be allocated totally to one of them.

12. Income of children in common under age must be reported by the spouse with higher income, unless income from joint assets has been allocated to one spouse only, as discussed above. In this case, the spouse to whom the income has been allocated must also report the children's income.

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Step 2: Understanding the Peruvian tax system

General remarks

13. Foreign nationals sent to work in Peru will be taxed according to their status as domiciled or non-domiciled. As discussed above, this affects the rates and the basis on which income tax is calculated.

14. Non-domiciled individuals are taxed on income generated from Peru sources, whereas domiciled individuals are taxed on their worldwide income. Domiciled individuals, however, are entitled to a foreign tax credit for the taxes paid on foreign income taxable in Peru, determined by the taxpayer's average Peruvian tax rate applied to his/her foreign income, subject to a limit of the tax actually paid abroad. Foreign nationals working in Peru will have to pay either the private or the state pension fund contributions.

Remuneration

15. When coming to work in Peru, it is important to bear in mind that according to Peruvian labour law each employee, domiciled or non-domiciled, is entitled to 15 monthly salaries. Proper arrangements must be made in order to establish the monthly rate in accordance with the agreed yearly salary. However, it is possible for employers and employees to agree on an annual salary arrangement, in which case no legal and ordinary bonuses are due. This arrangement is possible for employees who earn monthly salaries equal to or above 2 UIT. Under this kind of salary arrangement all ordinary bonuses, CTS and other payments, except for labour profit sharing, are included in the employee's salary.

Fringe benefits

16. As part of the compensation package certain fringe benefits may be offered to foreign nationals. These include living allowance, housing, transportation (a car lease), schooling for children, club membership, business meals and entertainment expenses, etc. Some of these benefits will be exempt from income tax, as long as the scale of such benefits does not suggest that their purpose is to evade tax.

17. The following fringe benefits are exempt from income tax for foreign nationals provided that their labour contracts clearly state that they will be paid by the employer and that their foreign employee had non-domiciled status when hired abroad:

- Cost of airfares to and from Peru at the beginning and at the end of the employment contract;
- Food and accommodation in the first three months in which the employee is tax resident in Peru. After that period, the living allowance paid to the employee will be considered as part of his/her taxable salary;
- Transportation to Peru and the import of household effects at the beginning of the contract;
- Holiday airfares to the home country during the term of the contract;
- Export and transportation of personal luggage and household effects when leaving Peru.

Income tax categories

18. Peruvian income tax law divides income earned by foreign and Peruvian nationals into five categories, depending on



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source. The first, is income derived by the lease of rights and tangible property, both real estate and movables; the second, is income derived from other property, such as interest, royalties, insurance, revenue derived from the use of trade marks, etc.; the third, is income derived from business activities; the fourth, is self-employment income (independent professional services, including payment to members of a local board of directors); and the fifth, is employment income (dependent work).

Income tax on domiciled individuals

19. Income tax is imposed on domiciled foreign nationals on a progressive scale of 0%, 15%, 21% and 30%. Resident taxpayers must apply the rate of 15% on their accumulated net income from all sources between 7 UIT and 27 UIT. For income between 27 and 54 UIT the applicable rate is 21%. The rate of 30% is applied to income exceeding 54 UIT. Net income is determined separately for each source of income or income category.

Income tax on non-domiciled individuals

20. Non-domiciled individuals are taxed at a flat rate of 30% on their Peru source income, regardless of where the salary is paid from. No deductions or credits are available to non-domiciled individuals, apart from credit for taxes retained by the payers, when applicable. Net income is determined separately for each income category, as for domiciled individuals.

Employment income

21. The fifth category of income covers total employment during a tax year, before deducting contributions either to a private or the state pension fund.

22. The Peruvian employer withholds the relevant amount of income tax from each month. For domiciled employees, the employer estimates the yearly income and retains a proportional share according to the months left before the year-end. With non-domiciled employees, tax is imposed on income on a monthly basis.

23. An employee working for a company not established in Peru must make direct payments of tax due according to the rules described in paragraph 20 above.

Self-employed income

24. A non-domiciled self-employed individual is taxed on 80% of Peru sourced revenue, i.e., there is a deemed deduction of 20%. This is similar to the treatment for a domiciled individual where the law establishes a 20% deduction on all self-employment revenue. Nevertheless, the deduction for a domiciled individual must not exceed 24 UIT. See paragraph 26 for information about board of directors' members.

25. The payer for these services must retain 10% of the invoice (income tax) and pay them directly to the treasury. This withholding is considered a payment in advance so it is necessary to determine and pay a final amount at the end of the fiscal year.

26. Income derived by directors of companies established in Peru is covered by the fourth category of income. A domiciled director's income is not subject to the 20% deduction mentioned above. No such restriction exists for non-domiciled directors, who would consequently only be taxed on 80% of their income.

Other sources of income

27. Foreign nationals, both domiciled and non-domiciled, sent to work in Peru may also earn other income, such as capital gains, rent, interest, royalties, and business income.



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28. Capital gains are not taxed unless earned in the normal course of a business activity. A business activity is deemed to exist in certain cases depending on the frequency of transactions.

29. 20% deduction before income tax is allowed in case of income derived from rental of real state and movables.

30. Interest and royalties are not subject to deductions if earned by a non-domiciled individual. Domiciled individuals may deduct a flat 10% before computing their tax.

31. Business profits are taxed on both domiciled and non-domiciled individuals at a rate of 30%. Certain limits exist on the deduction of business meals and entertainment expenses, allowances, expenses not supported by properly issued invoices, etc.

32. In all cases above, where no tax is withheld by the payer, a foreign national must settle his/her tax liabilities on a monthly basis.

Other taxes on salaries

33. The contributions listed below are levied on the employee's salary; some are payable by the employer and others by the employee. However, the employer is always responsible for withholding these amounts and paying them to the proper tax authority. Where the employer is non-domiciled, the employee himself is responsible. Currently Peru has a social security agreement with Spain and Chile.

Health contribution

34. This contribution is to fund health services rendered by the Peruvian Institute of Social Security, ESSALUD, to all employees registered with it. It is imposed at a rate of 9% on salaries and is payable by the employer.

State pension system

35. The state pension system funds the National Pension System carried (ONP in Spanish). The contribution is imposed at a rate of non-less 13% and is payable by the employee.

Private pension funds

36. Private funds are an alternative to the public fund. Although private, once chosen, the contribution to them is mandatory and compulsory by law and consequently, very similar to an additional tax.

37. This contribution is payable by the employee and may vary depending on the Private Pension Funds Administrator (AFP) chosen by the employee. The contribution is imposed at a rate around 12.5% and 13% depending on the fees charged by each fund (the sole contribution rate is 10%). This contribution is payable by the employee.

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Step 3: What to do before you arrive in Peru

Visas

38. It is important that you obtain the appropriate visa before coming to Peru. If you are hired abroad you should enter the country with the migratory status of "worker", for which you will be granted a non-immigrant resident visa. If, on the other hand, your work contract is going to be signed in Peru, you should enter the country with a temporary business visa, which will be exchanged for a proper non-immigrant visa by the migratory authorities on delivery of your contract. Only foreign nationals who comply with this migratory status may be hired in Peru and may be paid through the company's payroll.

39. If you enter Peru with a tourist visa, you will have to exit the country to obtain a visa suitable for working in Peru.

40. Peruvian law establishes that tourists, both foreign nationals with a tourist visa and those who do not require a visa, cannot carry on business nor be remunerated for activities performed in Peru. If you plan to do business in Peru for a short time, you must enter the country with a business visa.

41. Peruvian Income Tax Law establishes that income earned in the country by non-resident individuals temporarily in Peru before investing foreign funds, or derived from activities to supervise or control their existing investment or business (such as gathering preliminary information or meetings with people of the public or private sector), or derived from activities related to hiring local personnel and any activity related to the subscription of agreements or other similar activities, is not taxable under Peruvian income tax law.

42. Although a tourist visa is not the appropriate one for doing business in Peru, even for activities referred to in the paragraph above, you are likely to enter the country with a tourist visa to start negotiations, sign contracts, or any other business related activity with a special permit issued by the General Direction of Migrations of the Internal Affairs Ministry. This saves you from the burden of filing a tax return or an affidavit stating that you have not earned taxable income, when leaving the country, which is necessary when you enter with a business visa. Tourists are also entitled to a VAT refund on the general sales tax (GST) for all local purchases, although there is not yet a ruling on this.

43. According to Supreme Decree 23-95-RE, enacted in October 1995, Peru does not require tourist visas from many countries in South, Central and North America, the Caribbean, Europe, Asia, Africa, and Australasia (see Appendix C for more information).

44. Tourist visas are granted for up to 90 days, although they can be extended for two additional periods of 30 days in a calendar year. Exceptionally, they can be extended for an additional 30 day period.

Employment contracts

45. Your work contract must be in writing (original and two copies) and must be approved by the labour authority, specifically by the Department of Foreign Workers, according to requirements of Legislative Decree N° 689.

46. Your work contract must be for a fixed term. The term cannot exceed three years, but can subsequently be renewed indefinitely for further terms of up to three years.

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Step 4: What to do when you arrive in Peru

Importing personal possessions

47. You may decide to bring your personal belongings with you as accompanied baggage. According to customs regulations, certain items brought in are not subject to any customs duty. Unaccompanied baggage coming from your country or countries you have visited will receive treatment similar to that of accompanied baggage, as long as it reaches Peru within one month prior to or six months after your arrival.

48. You may also want to bring household effects with you, but you will have to pay customs duty on them. As part of your compensation package, your employer may agree to pay the customs duty and transportation of your household effects and deduct it for income tax purposes.

Opening bank accounts

49. Interests from deposits in the Peruvian banking system are exempt from income tax until December 31, 2008. Exemption includes interest from bank certificates in foreign currency and nominative bonds issued by local companies on a public offer for a term no longer than a year.

50. Normally, only resident individuals may open an account in a Peruvian bank. However, checks drawn on foreign banks can be cashed at most local banks and are accepted by the business community.

51. Law N° 28194 establishes a tax to be applied to all financial transactions in Peru (ITF). This tax affects any debit or credit made into any account of the financial system. Currently, the rate applicable until December 31, 2007 is 0.08%. Operations in salary accounts are exempt from ITF, for this purpose local banks must be informed of the nature of these accounts.

52. Remittances from abroad, either of salary if your employer has no local establishment or of other funds, have no direct tax. Remittances of money to and from Peru through the banking system are not regulated and may be carried out without prior approval.

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Step 5: What to do at the end of the tax year

Filing tax returns

53. If you earned only employment income and are employed by a company established in Peru, you are not required to file an income tax return because your employer is responsible for computing, retaining, and paying your tax. All other taxpayers must file a tax return according to the schedule established by the Peruvian tax authority.

Payment of income tax

54. You must meet your income tax obligations yearly if you are domiciled in Peru and monthly if you are non-domiciled. However, domiciled individuals must make monthly estimated payments to meet annual income tax obligations.

55. Domiciled employees with no additional income source or non-domiciled employees with no additional Peru source income are not required to file tax returns or to pay income tax directly. The local employer takes care of both. When leaving the country an official form issued by the local employer must be handed to the migratory authorities.

56. Nevertheless, if you are being paid from abroad you must pay your taxes directly (monthly) and must file a sworn statement when leaving the country. (See paragraph 58 for more detailed information).

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Step 6: What to do when you leave Peru

Tax payment

57. In due course, by the time you leave Peru all your taxes should have been paid by you or withheld by your employer.

Tax return

58. If you enter Peru temporarily with a business visa and develop activities that generate Peru source income, you must file a tax return in which the total amount of such income is reported. Also, if you had a non-resident employer who did not withhold tax, when leaving the country you must handle an official Form to the migratory authorities, (Form 1494), reporting the amount perceived and the tax paid. A copy of the payment receipt must be attached to the aforementioned form.

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Step 7: Other matters requiring consideration

Severance payment

59. Severance pay or compensation for time of service (CTS) is equivalent to one additional month's salary per year, payable at the end of the contract. To guarantee the payment at the end of the contract term, an employer must deposit in May and in November half a month's salary in a special restricted bank account in the name of the employee. The employee may only take the severance pay from the bank when he resigns, but may get advances of up to 50% without restrictions about its destiny.

60. CTS is not taxable according to income tax law, either when deposited or when received from the bank.

UIT

61. UIT is the tax reference unit used as a reference for most taxes. It serves as a reference to apply scale rates. Currently (January 2007) it has a value of S/. 3,450 (soles), approximately US \$1,078. It is subject to an annual adjustment. For that reason most taxes are increased whenever the UIT is increased.

Salary structure

62. Peruvian labour regulations establish that the monthly salary is the basis for computing holiday pay, severance payment, and legal bonuses. According to law, each individual working in Peru, regardless of who pays for him, should receive legal bonuses of an additional monthly salary in July and in December.

63. Severance payments must also be paid in two halves (May and November), meaning in effect that employees receive 15 monthly salaries a year.

64. It is possible for employers and employees to agree on an annual salary arrangement, in which case no legal and ordinary bonuses are due. This arrangement is possible for employees who earn monthly salaries equal to or above 2 UIT. Under this type of salary arrangement all ordinary bonuses, CTS and other payments, except for labour profit sharing, are included in the employee's salary.

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Appendix A: Double taxation agreements

Double taxation agreements

At present, Peru has double taxation agreements in force with the following countries.

Andean Pact countries:

- Ecuador
- Colombia
- Bolivia

Canada

Chile

Sweden

Peru has signed double taxation agreements with Spain and Brazil. Ratification of these agreements is on stand-by.

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Appendix B: Typical tax calculations

Typical tax calculations

All amounts expressed in soles, the Peruvian national currency.

Official exchange rate as of January 10, 2007 US\$1 = S/. 3.230.

(i) A fifth category domiciled taxpayer contributing to the State pension system.

Payroll taxes S/.

Annual income	200,000
Health contribution (9%)	18,000
State pension system (13%)	26,000
Total payroll taxes payable by the employer	18,000
Total payroll taxes payable by the employee	26,000

Income tax

Annual income	200,000
7 UIT deduction	<u>(24,150)</u>
	175,850
Income below 27 UIT (93,150 x 15%)	13,773
Income below 54 UIT (82,700 x 21%)	<u>17,367</u>
Income tax	31,140

Employee's total tax burden

Income tax	31,140
Payroll taxes	<u>26,000</u>
	57,140

(ii) A fifth category domiciled taxpayer contributing to a private pension fund.

Payroll taxes S/.

Annual income	200,000
Health contribution (9%)	<u>18,000</u>
Sub-total	18,000



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Payroll taxes payable by the employee

Private pension system Pension fund (12.5%)	25,000
Pps sub-total	25,000
Total payroll taxes	43,000

Income tax

Annual income	200,000
7 UIT deduction	<u>(24,150)</u>
	175,850
Income below 27 UIT (93,150x 15%)	13,773
Income below 54 UIT (82,700 x 21%)	<u>17,367</u>
Income tax	31,140

Employee's total tax burden

Income tax	31,140
Payroll taxes	<u>25,000</u>
	56,140

(iii) A fifth category non-domiciled taxpayer registered in a local payroll contributing to the State pension system

Payroll taxes

Annual income	200,000
Health contribution (9%)	18,000
State pension system (13%)	26,000
Total payroll taxes payable by the employer	18,000
Total payroll taxes payable by the employee	26,000

Income tax

Annual income	200,000
Deductions *	Nil
30% flat rate	60,000
Total income tax	60,000

* No deductions are allowed for non-domiciled taxpayers.



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Employee's total tax burden

Income tax	60,000
Payroll taxes	<u>26,000</u>
	86,000

(iv) A fourth category non-domiciled taxpayer.

Income tax

Annual income	200,000
Determination of net income (20%)	<u>(40,000)</u>
Net income	160,000

Deductions (1)	Nil
30% flat rate	48,000

Total income tax	48,000
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Total tax burden

Income tax	<u>48,000</u>
	48,000

Notes:

1. No deductions are allowed for non-domiciled taxpayers.

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Appendix C: Countries exempt from visa requirement

Countries exempt from visa requirement

South America	Tourist Until 90 days	Business Until 90 days	Student Until 90 days	Transport Until 2 days
Argentina	No	Yes	Yes	No
Bolivia	No	Yes	Yes	No
Brazil	No	Yes	Yes	No
Colombia	No	Yes	Yes	No
Chile	No	Yes	Yes	No
Ecuador	No	Yes	Yes	No
Guyana	No	Yes	Yes	No
Paraguay	No	Yes	Yes	No
Surinam	No	Yes	Yes	No
Uruguay	No	Yes	Yes	No
Venezuela	No	Yes	Yes	No
North America				
Canada	No	Yes	Yes	No
United States of America	No	Yes	Yes	No
Central America and The Caribbean				
Antigua & Barbuda	No	Yes	Yes	No
Bahamas	No	Yes	Yes	No
Barbados	No	Yes	Yes	No
Belize	No	Yes	Yes	No
Dominica	No	Yes	Yes	No
Grenada	No	Yes	Yes	No
Haiti	No	Yes	Yes	No
Jamaica	No	Yes	Yes	No
Dominican Republic	No	Yes	Yes	No
San Cristobal & Nevis	No	Yes	Yes	No
Santa Lucia	No	Yes	Yes	No
San Vicente & Grenadines	No	Yes	Yes	No
Trinidad & Tobago	No	Yes	Yes	No



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Europe	Tourist Until 90 days	Business Until 90 days	Student Until 90 days	Transport Until 2 days
Germany	No	Yes	Yes	No
Andorra	No	Yes	Yes	No
Austria	No	Yes	Yes	No
Belgium	No	Yes	Yes	No
Bielorrussian	No	Yes	Yes	No
Bulgaria	No	Yes	Yes	No
Cipre	No	Yes	Yes	No
Croatia	No	Yes	Yes	No
Denmark	No	Yes	Yes	No
Slovenia	No	Yes	Yes	No
Slovakia	No	Yes	Yes	No
Spain	No	Yes	Yes	No
Estonia	No	Yes	Yes	No
Russian Federation	No	Yes	Yes	No
Finland	No	Yes	Yes	No
France	No	Yes	Yes	No
Great Britain and Northern Ireland	No	Yes	Yes	No
Greece	No	Yes	Yes	No
Hungary	No	Yes	Yes	No
Ireland	No	Yes	Yes	No
Iceland	No	Yes	Yes	No
Italy	No	Yes	Yes	No
Letonia	No	Yes	Yes	No
Liechtenstein	No	Yes	Yes	No
Lithuania	No	Yes	Yes	No
Luxembourg	No	Yes	Yes	No
Macedonia	No	Yes	Yes	No
Malta	No	Yes	Yes	No
Moldavia	No	Yes	Yes	No
Monaco	No	Yes	Yes	No
Norway	No	Yes	Yes	No
Netherlands	No	Yes	Yes	No
Poland	No	Yes	Yes	No
Portugal	No	Yes	Yes	No
The Czech Republic	No	Yes	Yes	No
The Serbia & Montenegro Republic	No	Yes	Yes	No
San Marino	No	Yes	Yes	No
Santa Sede	No	Yes	Yes	No



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	Tourist Until 90 days	Business Until 90 days	Student Until 90 days	Transport Until 2 days
Sweden	No	Yes	Yes	No
Switzerland	No	Yes	Yes	No
Ukraine	No	Yes	Yes	No
Asia				
Brunei Darussalam	No	Yes	Yes	No
Philippine	No	Yes	Yes	No
Indonesia	No	Yes	Yes	No
Israel	No	Yes	Yes	No
Japan	No	Yes	Yes	No
Malaysia	No	Yes	Yes	No
Republic of Korea	No	Yes	Yes	No
Singapore	No	Yes	Yes	No
Thailand	No	Yes	Yes	No
Oceania				
Australia	No	Yes	Yes	No
Fiji	No	Yes	Yes	No
Cook Island	No	Yes	Yes	No
Marshall Island	No	Yes	Yes	No
Salomon Island	No	Yes	Yes	No
Kiribati	No	Yes	Yes	No
Micronesia	No	Yes	Yes	No
Nauru	No	Yes	Yes	No
Niue	No	Yes	Yes	No
New Zealand	No	Yes	Yes	No
Palau	No	Yes	Yes	No
New Guinea Papua	No	Yes	Yes	No
Samoa	No	Yes	Yes	No
Tonga	No	Yes	Yes	No
Tuvalu	No	Yes	Yes	No
Vanuatu	No	Yes	Yes	No
Africa				
Republic of South Africa	No	Yes	Yes	No
Other Territories				
Hong Kong	No	Yes	Yes	No
Taiwan	No	Yes	Yes	No

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human resource services

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International Assignment Taxation Folio

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PRICEWATERHOUSECOOPERS 

Peru

Appendix D: Principal IAS contacts

Office address and principal contacts in Peru:

PricewaterhouseCoopers
Av. Canaval y Moreyra 380
San Isidro
Lima - Perú

Tel: (51)-(1) 211-6500
Fax: (51)-(1) 442-6522

Rudolf Roeder

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Monica Nieva

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