

Observatory on the Protection of Taxpayers' Rights

Below you will find a questionnaire filled in by Esteban Montenegro, Partner at *Estudio Montenegro* and National Reporter of Peru.

This set of questionnaires comprise the National Reporter's assessment on the country practice during 2019 in the protection of taxpayers' rights (Questionnaire # 1), and the level of fulfilment of the minimum standards and best practices on the practical protection of taxpayers' rights identified by Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights" (Questionnaire # 2). These questionnaires were filled in considering the following parameters:

- 1. For Questionnaire # 1, an assertive assessment (yes/no) was required on the effective implementation in domestic law of 82 legal safeguards, guarantees and procedures relevant in 12 specific areas for the practical protection of taxpayers' rights, as identified by Baker & Pistone in 2015. This line of questioning aims to get an overview of the state of protection of taxpayers' rights in the country in 2019.
- 2. For Questionnaire # 2, an impartial, non-judgmental evaluation was required on the developments, either of improvement or of decline, in the level of realisation of 57 minimum standards and 44 best practices, distributed into 87 benchmarks for the practical protection of taxpayers' rights. In this regard, a summary of events occurred in 2019 (legislation enacted, administrative rulings, circulars, case law, tax administration practices), that serve as grounds for each particular assessment, was also required.

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IBFD Observatory on the Protection of Taxpayers' Rights

Dear National Reporter,

On behalf of Prof. Dr. Philip Baker and Prof. Dr. Pasquale Pistone, I would like to thank you for your participation in the IBFD's Observatory on the Protection of Taxpayers' Rights (OPTR).

As you are aware, the OPTR aims to keep track of the developments in the practical protection of taxpayers' rights around the world. We intend to do so through the valuable and timely information you are kindly supplying, as member of your country's group of experts. Practitioners, tax authorities, academics and the judiciary of each surveyed country form national groups, to obtain a neutral, balanced report on the situation of taxpayers' rights in these countries.

Following you will find two questionnaires, of twelve sections each, aiming to compile relevant information regarding the level of practical implementation of the minimum standards and best practices of 12 taxpayers' rights, as identified by Prof. Dr. Baker and Prof. Dr. Pistone in Basel, 2015. We kindly ask you to fill them out completely, according to the instructions provided at the beginning of each questionnaire.

We would be very grateful if you submit us this questionnaire, duly filled out, by no later than 17 January 2020. We remain at your disposal for any clarification you may need.

We look forward to your valuable contribution to what we believe is an extraordinary project!

Kind regards,

Prof. Dr. Carlos E. Weffe Managing Editor IBFD Observatory on the Protection of Taxpayers' Rights.

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^{*} Better if filled in using Google Chrome © or Mozilla Firefox ©

Personal info Name: * Esteban Montenegro Country: * Perú Affiliation * Taxpayers / Tax Practitioners Tax Administration Judiciary (Tax) Ombudsperson Academia Other:

Questionnaire 1 - Country Practice

Instructions:

- 1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
- 2. For assertive questions, please answer with "yes" or "no" by clicking on the corresponding button.

- 3. For questions that require you to specify a period of time (namely, Q. 23 and Q. 44), please select the time applicable in your country to carry out the procedures indicated in the questions in practice, within the options provided.
- 4. For questions with more than one possible answer (namely, Q. 56), please check all necessary boxes to reflect better the practical situation of your country regarding the issue, by clicking on them.
- 5. When completed, please submit the survey.
- 6. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.
- 7. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.
- 8. An option to quit the survey and save your answers is provided at the end of each section.
- 9. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.
- 10. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.
- 11. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

- I. Identifying taxpayers and issuing tax returns
- 1. Do taxpayers have the right to see the information held about them by the tax authority? *

•	Yes
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No

2. If yes, can they request the correction of errors in the information? *
Not applicable (click here if you answered "No" to the previous question)
Yes
○ No
3. In your country, is there a system of "cooperative compliance" / "enhanced relationship"which applies to some taxpayers only? *
○ Yes
No
4. If yes, are there rules or procedures in place to ensure this system is available to all eligible taxpayers on a non-preferential/non discriminatory/non arbitrary basis? *
Not applicable (click here if you answered "No" to the previous question)
○ Yes
○ No
5. Is it possible in your country for taxpayers to communicate electronically with the tax authority? *
Yes
○ No

6. If yes, are there systems in place to prevent unauthorised access to the channel of communication? *
Yes
○ No
7. Are there special arrangements for individuals who face particular difficulties (e.g. the disabled, the elderly, other special cases) to receive assistance in complying with their tax obligations? *
○ Yes
No
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No

II. The issue of tax assessment

8. If a systematic error in the assessment of tax comes to light (e.g. the tax authority loses a tax case and it is clear that tax has been collected on a wrong basis), does the tax authority act ex officio to notify all affected taxpayers and arrange repayments to them? *
○ Yes
No
9. Does a dialogue take place in your country between the taxpayer and the tax authority before the issue of an assessment in order to reach an agreed assessment? *
Yes
○ No
10. If yes, can the taxpayer request a meeting with the tax officer? *
Not applicable (click here if you answered "No" to the previous question)
Yes
○ No
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
No

III. Confidentiality

11. Is information held by your tax authority automatically encrypted? *
Yes
○ No
12. Is access to information held by the tax authority about a specific taxpayer accessible only to the tax official(s) dealing with that taxpayer's affairs? *
Yes
○ No
13. If yes, must the tax official identify himself/herself before accessing information held about a specific taxpayer? *
Not applicable (click here if you answered "No" to the previous question)
Yes
○ No
14. Is access to information held about a taxpayer audited internally to check if there has been any unauthorised access to that information? *
Yes
○ No

15. Are there examples of tax officials who have been criminally prosecuted in the last decade for unauthorised access to taxpayers' data? *
Yes
No
16. Is information about the tax liability of specific taxpayers publicly available in your country? *
Yes
No
17. Is "naming and shaming" of non-compliant taxpayers practised in your country? *
Yes
No
18. Is there a system in your country by which the courts may authorise the public disclosure of information held by the tax authority about specific taxpayers (e.g. habeas data or freedom of information? *
Yes
○ No

19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors? *

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Yes
○ No
20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? *
Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.
Not applicable (click here if you answered "No" to the previous question)
○ Yes
No
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
○ No

IV. Normal Audits

21. Does the principle audi alteram partem apply in the tax audit process (i.e. does the taxpayer have to be notified of all decisions taken in the process and have the right to object and be heard before the decision is finalised)? *
O Yes
○ No
22. Are there time limits applicable to the conduct of a normal audit in your country (e.g. the audit must be concluded within so many months? *
○ Yes
○ No
23. If yes, what is the normal limit in months? * Choose
24. Does the taxpayer have the right to be represented by a person of its choice in the audit process? *
○ Yes
○ No
25. May the opinion of independent experts be used in the audit process? *
○ Yes
○ No

26. Does the taxpayer have the right to receive a full report on the conclusions of the audit at the end of the process? *
Yes
○ No
27. Does the principle ne bis in idem apply to tax audits (i.e. that the taxpayer can only receive one audit in respect of the same taxable period)?
○ Yes
○ No
28. If yes, does this mean only one audit per tax per year? *
Not applicable (click here if you answered "No" to the previous question)
○ Yes
○ No
29. Are there limits to the frequency of audits of the same taxpayer (e.g. in respect to different periods or different taxes)? *
○ Yes
○ No
30. Does the taxpayer have the right to request an audit (e.g. if the taxpayer wishes to get finality of taxation for a particular year)? *
○ Yes
○ No

Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
Yes
○ No
V. More intensive audits
31. Is authorisation by a court always needed before the tax authority may enter and search premises? *
○ Yes
○ No
32. May the tax authority enter and search the dwelling places of individuals? *
Yes
○ No
33. Is there a procedure in place to ensure that legally privileged material is not taken in the course of a search? *
○ No

34. Is a court order required before the tax authority can use interception of communications (e.g. telephone tapping or access to electronic communications)? *
O Yes
○ No
35. Is the principle nemo tenetur applied in tax investigations (i.e. the principle against self-incrimination? *
O Yes
○ No
36. If yes, is there a restriction on the use of information supplied by the taxpayer in a subsequent penalty procedure/criminal procedure? *
Not applicable (click here if you answered "No" to the previous question)
O Yes
○ No
37. If yes to nemo tenetur, can the taxpayer raise this principle to refuse to supply basic accounting information to the tax authority? *
Not applicable (click here if you answered "No" to question 35)
○ Yes
○ No

38. Is there a procedure applied in your country to identify a point in time during an investigation when it becomes likely that the taxpayer may be

liable for a penalty or a criminal charge, and from that time onwards the

taxpayer's right not to sen-incriminate is recognised?
○ Yes
○ No
39. If yes, is there a requirement to give the taxpayer a warning that the taxpayer can rely on the right of non-self-incrimination? *
Not applicable (click here if you answered "No" to the previous question)
○ Yes
○ No
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes
○ No

VI. Review and appeals

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

40. Is there a procedure for an internal review of an assessment/decision before the taxpayer appeals to the judiciary? *
○ Yes
○ No
41. Are there any arrangements for alternative dispute resolution (e.g. mediation or arbitration) before a tax case proceeds to the judiciary? *
○ Yes
○ No
42. Is it necessary for the taxpayer to bring his case first before an administrative court to quash the assessment/decision, before the case can proceed to a judicial hearing? *
○ Yes
○ No
43. Are there time limits applicable for a tax case to complete the judicial appeal process? *
○ Yes
○ No
44. If yes, what is the normal time it takes for a tax case to be concluded on appeal? * Choose

45. Does the taxpayer have to pay some/all the tax before an appeal can be made (i.e. solve et repete)? *
O Yes
○ No
46. If yes, are there exceptions recognised where the taxpayer does not need to pay before appealing (i.e. can obtain an interim suspension of the tax debt? *
Not applicable (click here if you answered "No" to the previous question)
O Yes
○ No
47. Does the taxpayer need permission to appeal to the first instance tribunal? *
O Yes
○ No
48. Does the taxpayer need permission to appeal to the second or higher instance tribunals? *
O Yes
○ No

49. Is there a system for the simplified resolution of tax disputes (e.g. by a determination on the file, or by e/filing)? *
O Yes
○ No
50. Is the principle audi alteram partem (i.e. each party has a right to a hearing) applied in all tax appeals? *
O Yes
○ No
51. Does the loser have to pay the costs in a tax appeal? *
○ No
52. If yes, are there situations recognised where the loser does not need to pay the costs (e.g. because of the conduct of the other party)? *
Not applicable (click here if you answered "No" to the previous question)
○ Yes
○ No
53. Are judgments of tax tribunals published? * O Yes
○ No

54. If yes, can the taxpayer preserve its anonymity in the judgment? *
Not applicable (click here if you answered "No" to the previous question)
○ Yes
○ No
55. If there is usually a public hearing, can the taxpayer request a hearing in camera (i.e. not in public) to preserve secrecy/confidentiality? *
○ No
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No

VII. Criminal and administrative sanctions

56. Does the principle ne bis in idem apply in your country to prevent either:
The principle does not apply in my country
The imposition of a tax penalty and the tax liability
The imposition of more than one tax penalty for the same conduct
The imposition of a tax penalty and a criminal liability
57. If ne bis in idem is recognised, does this prevent two parallel sets of court proceedings arising from the same factual circumstances (e.g. a tax court and a criminal court)? *
Not applicable (click here if you answered "No" to the previous question)
O Yes
○ No
58. If the taxpayer makes a voluntary disclosure of a tax liability, can this result in a reduced or a zero penalty? *
○ Yes
○ No
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes
○ No

VIII. Enforcement of taxes

59. Does the taxpayer have the right to request a deferred payment of taxes or a payment in instalments (perhaps with a guarantee)? *
○ Yes
○ No
60. Is a court order always necessary before the tax authorities can access a taxpayer's bank account or other assets? *
○ Yes
○ No
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No

IX. Cross-border procedures

65. Does the taxpayer have the right to challenge before the judiciary the exchange of information relating to him with another country? *
○ Yes
○ No
66. Does the taxpayer have the right to see any information received from another country that relates to him? *
○ Yes
○ No
67. Does the taxpayer have the right in all cases to require a mutual agreement procedure is initiated? *
○ Yes
○ No
68. Does the taxpayer have a right to see the communications exchanged in the context of a mutual agreement procedure? *
○ Yes
○ No
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
○ Yes
○ No

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69. Is there a procedure in your country for public consultation before the adopting of all (or most) tax legislation? *
○ Yes
○ No
70. Is tax legislation subject to constitutional review which can strike down unconstitutional laws? *
○ Yes
○ No
71. Is there a prohibition on retrospective tax legislation in your country? *
Yes
○ No
72. If no, are there restrictions on the adoption of retrospective tax legislation in your country? *
Not applicable (click here if you answered "Yes" to the previous question)
○ Yes
○ No

Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
O Yes
○ No
XI. Revenue practice and guidance
73. Does the tax authority in your country publish guidance (e.g. revenue manuals, circulars, etc.) as to how it applies your tax law? *
○ Yes
○ No
74. If yes, can taxpayers acting in good faith rely on that published guidance (i.e. protection of legitimate expectations)? *
Not applicable (click here if you answered "No" to the previous question)
○ Yes
○ No

75. Does your country have a generalised system of advanced rulings available to taxpayers? *
○ Yes
○ No
76. If yes, is it legally binding? *
Not applicable (click here if you answered "No" to the previous question)
Yes
○ No
77. If a binding rule is refused, does the taxpayer have a right to appeal? *
○ Yes
○ No
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
○ Yes
○ No

XII. Institutional framework for protecting taxpayer's rights

78. Is there a taxpayers' charter or taxpayers' bill of rights in your country? * Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.
○ Yes
○ No
79. If yes, are its provisions legally effective? * Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.
Not applicable (click here if you answered "No" to the previous question)
○ Yes
○ No
80. Is there a (tax) ombudsman / taxpayers' advocate / equivalent position in your country? *
○ Yes
○ No
81. If yes, can the ombudsman intervene in an on-going dispute between the taxpayer and the tax authority (before it goes to court)? *
Not applicable (click here if you answered "No" to the previous question)
○ Yes
○ No

82. If yes to a (tax) ombudsman, is he/she independent from the tax authority? *
Not applicable (click here if you answered "No" to question 80)
○ Yes
○ No
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No

Questionnaire 2 - Standards of protection

Instructions:

- 1. Please answer all questions. The form will not allow you to continue/submit your responses until you have answered all questions.
- 2. All questions are two or three-tiered (namely, either with parts "A" and "B" or "A", "B" and "C"). They comprise a minimum standard and /or a best practice, and a "summary of relevant facts in 2019", a space for providing a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way.
- 3. Please Indicate, by clicking on the corresponding button, whether there was an improvement or a decrease of the level of compliance of the relevant standard/best practice in your country in 2019. If there were no changes, please indicate so by clicking on the corresponding button.
- 4. In all cases, please refer the relevant novelties in the space provided under "summary of relevant facts in 2019", for each question. Please give a summarized account on facts (legislation enacted, administrative rulings, circulars, case law, tax administration practices), in a non-judgmental way. Specify if some content is no longer applicable, due to other developments. If applicable, indicate whether the fact reported is under a minimum standard or fully complies with the best practice. In case there is nothing to report for a given minimum standard/best practice, please indicate so briefly.

- 5. If any, make additional, non-judgmental commentaries at the space provided under "summary of relevant facts in 2019".
- 6. Back up your assertions with the relevant documentary materials, if possible. While it is not mandatory, a short summary of such materials in English is appreciated. You are welcomed to send us these materials to our email: optr@ibfd.org and c.weffe@ibfd.org.
- 7. When completed, please submit the survey.
- 8. Once you have submitted the survey, you will receive an email acknowledging your participation in the OPTR and providing a backup of your answers.
- 9. The email will also include an "edit your survey" link, in case you want to modify any of your answers. You will receive this email every time you submit partial responses.
- 10. An option to guit the survey and save your answers is provided at the end of each section. This part of the survey has 12 sections.
- 11. If answering partially, please select "Yes" at the end of the section in which you are to submit your partial answers to the survey. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this survey.
- 12. For editing your answers, please use the last "edit your response" link provided to you via email. Please bear in mind that this is the only way the system will acknowledge your previous answers. If you use a link other than the last one provided, some (or all) changes might not be retrieved by the system.
- 13. When clicking on the last "edit your response" link, the system will lead you to the front page of the survey. Click on "Next" as many times as needed to get to the section you want to continue in. Once you have reached said section, please remember to change your answer to the question "Do you want to save your results and quit?" to "No", in order to be able to continue.

Do you want to save your results and guit? *

If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link ser your email after submitting this form. If not, click "Next" to continue.	nt to
○ Yes	
○ No	

I. Identifying taxpayers and issuing tax returns

1 (A). Implement safeguards to prevent impersonation when issuing a unique identification number *
No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
1 (B). Summary of relevant facts in 2019
2 (A). The system of taxpayer identification should take account of religious sensitivities *
○ No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
2 (B). Summary of relevant facts in 2019
3 (A). Impose obligations of confidentiality on third parties with respect to information gathered by them for tax purposes * No changes
Shifted away from the minimum standardShifted towards / improved the minimum standard

3 (B). Summary of relevant facts in 2019				
4 (A). Where tax is withheld by third parties, the taxpayer should be excluded from liability if the third party fails to pay over the tax *				
O No changes				
O Shifted away from the best practice				
O Shifted towards / match the best practice				
4 (B). Summary of relevant facts in 2019				
5 (A). Where pre/populated returns are used, these should be sent to taxpayers to correct errors. *				
No changes				
No changesShifted away from the minimum standard				

about them, and a right to correct inaccuracies. *
O No changes
Shifted away from the minimum standard
O Shifted towards / improved the minimum standard
6 (B). Publish guidance on taxpayers' rights to access information and correct inaccuracies *
No changes
Shifted away from the best practice
Shifted towards / matched the best practice
6 (C). Summary of relevant facts in 2019
7 (A). Where communication with taxpayers is in electronic form, institute systems to prevent impersonation or interception *
systems to prevent impersonation or interception *
systems to prevent impersonation or interception * No changes

8 (A). Where a system of "cooperative compliance" operates, ensure it is available on a non-discriminatory and voluntary basis *				
No changes				
Shifted away from the minimum standard				
Shifted towards / improved the minimum standard				
8 (B). Summary of relevant facts in 2019				
9 (A). Provide assistance for those who face difficulties in meeting compliance obligations, including those with disabilities, those located in remote areas, and those unable or unwilling to use electronic forms of communication *				
O No changes				
Shifted away from the minimum standard				
Shifted towards / improved the minimum standard				
9 (B). Summary of relevant facts in 2019				
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No				

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10 (A). Establish a constructive dialogue between taxpayers and revenue authorities to ensure a fair assessment of taxes based on equality of arms *
O No changes
Shifted away from the best practice
O Shifted towards / matched the best practice
10 (B). Summary of relevant facts in 2019
11 (A). Use e-filing to speed up assessments and correction of errors, particularly systematic errors *
O No changes
Shifted away from the best practice
O Shifted towards / matched the best practice
11 (B). Summary of relevant facts in 2019

Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
○ Yes
○ No
III. Confidentiality
12 (A). Provide a specific legal guarantee for confidentiality, with sanctions for officials who make unauthorised disclosures (and ensure sanctions are enforced). *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
12 (B). Encrypt information held by a tax authority about taxpayers to the highest level attainable. *
O No changes
Shifted away from the best practice
Shifted towards / matched the best practice

12 (C). Summary of relevant facts in 2019
13 (A). Restrict access to data to those officials authorised to consult it. For encrypted data, use digital access codes. *
O No changes
Shifted away from the minimum standard
O Shifted towards / improved the minimum standard
13 (B). Ensure an effective fire-wall to prevent unauthorised access to data held by revenue authorities. *
O No changes
Shifted away from the best practice
O Shifted towards / matched the best practice
13 (C). Summary of relevant facts in 2019

14 (A). Audit data access periodically to identify cases of unauthorised access. *

No change:	S
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- Shifted away from the minimum standard
- Shifted towards / improved the minimum standard

14 (B). Summary of relevant facts in 2019
15 (A). Introduce administrative measures emphasizing confidentiality to tax officials. *
No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
15 (B). Appoint data protection/privacy officers at senior level and local tax offices. *
O No changes
Shifted away from the best practice
O Shifted towards / matched the best practice
15 (C). Summary of relevant facts in 2019
16 (A). Where pre/populated returns are used, these should be sent to taxpayers to correct errors. *
No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard

16 (B).	Summary	of relevant	t facts i	n 2019

17 (A). If a breach of confidentiality occurs, investigate fully with an appropriate level of seniority by independent persons (e.g. judges). *		
No changes		
O Shifted away from the minimum standard		
O Shifted towards / improved the minimum standard		
17 (B). Summary of relevant facts in 2019		
18 (A). Introduce an offence for tax officials covering up unauthorised disclosure of confidential information. *		
· ,		
disclosure of confidential information. *		
disclosure of confidential information. * No changes		

19 (A). Exceptions to the general rule of confidentiality should be explicitly stated in the law, narrowly drafted and interpreted. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
19 (B). Summary of relevant facts in 2019
20 (A). If "naming and shaming" is employed, ensure adequate safeguards (e.g. judicial authorisation after proceedings involving the taxpayer). *
No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
20 (B). Summary of relevant facts in 2019
21 (A). No disclosure of confidential taxpayer information to politicians, or where it might be used for political purposes. * No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard

21 (B). Parliamentary supervision of revenue authorities should involve independent officials, subject to confidentiality obligations, examining specific taxpayer data, and then reporting to Parliament. *
O No changes
Shifted away from the best practice
Shifted towards / matched the best practice
21 (C). Summary of relevant facts in 2019 *
22 (A). Freedom of information legislation may allow a taxpayer to access information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. *
information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an
information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. *
information about himself. However, access to information by third parties should be subject to stringent safeguards: only if an independent tribunal concludes that the public interest in disclosure outweighs the right of confidentiality, and only after a hearing where the taxpayer has an opportunity to be heard. * No changes

23 (A). If published, tax rulings should be anonymised and details that might identify the taxpayer removed. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
23 (B). Anonymise all tax judgments and remove details that might identify the taxpayer
O No changes
Shifted away from the best practice
O Shifted towards / matched the best practice
23 (C). Summary of relevant facts in 2019
24 (A). Legal professional privilege should apply to tax advice. * Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.
O No changes
O Shifted away from the minimum standard
O Shifted towards / improved the minimum standard

24 (B). Privilege from disclosure should apply to all tax advisors (not just
lawers) who supply similar advice to lawyers. Information imparted in
circumstances of confidentiality may be privileged from disclosure. *

Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

\bigcirc	No changes	
\bigcirc	Shifted away from the best practice	
\bigcirc	Shifted towards / matched the best practice	
Plea: legis	24 (C). Summary of relevant facts in 2019 * Please provide separately (via optr@ibfd.org) an annex with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.	
ma pro Pleas exce	(A). Where tax authorities enter premises which may contain privileged terial, arrangements should be made (e.g. an independent lawyer) to tect that privilege. * se provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant rpts of your country's legislation regarding this matter. Technically accurate translations of such material into sh, if possible, would be very appreciated. Thank you.	
0	No changes	
0	Shifted away from the minimum standard	
\bigcirc	Shifted towards / improved the minimum standard	

25 (B). Summary of relevant facts in 2019 *

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
○ Yes
○ No
IV. Normal audits
26 (A). Audits should respect the following principles: (i) Proportionality. (2) Ne bis in idem (prohibition of double jeopardy). (3) Audi alteram partem (right to be heard before any decision is taken). (4) Nemo tenetur se detegere (principle against self/incrimination). Tax notices issued in violation of these principles should be null and void. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
26 (R) Summary of relevant facts in 2010

27 (A). In application of proportionality, tax authorities may only request for information that is strictly needed, not otherwise available, and must impose least burdensome impact on taxpayers. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
27 (B). Summary of relevant facts in 2019
28 (A). In application of ne bis in idem the taxpayer should only receive one audit per taxable period, except when facts that become known after the audit was completed. *
O No changes
Shifted away from the best practice
Chifted towards / metabod the heat practice
Shifted towards / matched the best practice
28 (B). Summary of relevant facts in 2019 *

29 (A). In application of audi alteram partem, taxpayers should have the right to attend all relevant meetings with tax authorities (assisted by advisors), the right to provide factual information, and to present their views before decisions of the tax authorities become final. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
29 (B). Summary of relevant facts in 2019
30 (A). In application of nemo tenetur, the right to remain silent should be respected in all tax audits. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
30 (B). Summary of relevant facts in 2019

31 (A). Tax audits should follow a pattern that is set out in published guidelines. *
O No changes
Shifted away from the best practice
Shifted towards / matched the best practice
31 (B). Summary of relevant facts in 2019 *
32 (A). A manual of good practice in tax audits should be established at the global level. *
O No changes
Shifted away from the best practice
Shifted towards / matched the best practice
32 (B). Summary of relevant facts in 2019
33 (A). Taxpayers should be entitled to request the start of a tax audit (to obtain finality). *
O No changes
Shifted away from the best practice
Shifted towards / matched the best practice

33 (B). Summary of relevant facts in 2019					
34 (A). Where tax authorities have resolved to start an audit, they should inform the taxpayer *					
O No changes					
Shifted away from the minimum standard					
O Shifted towards / improved the minimum standard					
34 (B). Where tax authorities have resolved to start an audit, they should hold an initial meeting with the taxpayer in which they spell out the aims and procedure, together with timescale and targets. They should then disclose any additional evidence in their possession to the taxpayer.					
O No changes					
Shifted away from the best practice					
Shifted towards / matched the best practice					

34 (C). Summary of relevant facts in 2019

35 (A). Taxpayers should be informed of information gathering from third parties. *					
O No changes					
O Shifted away from the minimum standard					
Shifted towards / improved the minimum standard					
35 (B). Summary of relevant facts in 2019					
36 (A). Reasonable time limits should be fixed for the conduct of audits. *					
O No changes					
Shifted away from the best practice					
Shifted towards / matched the best practice					
36 (B). Summary of relevant facts in 2019					
37 (A). Technical assistance (including representation) should be available at all stages of the audit by experts selected by the taxpayer. *					
O No changes					
Shifted away from the minimum standard					
O Shifted towards / improved the minimum standard					

37 (B). Summary of relevant facts in 2019				
38 (A). The completion of a tax audit should be accurately reflected in a document, notified in its full text to the taxpayer. *				
O No changes				
Shifted away from the minimum standard				
Shifted towards / improved the minimum standard				
38 (B). The drafting of the final audit report should involve participation by the taxpayer, with the opportunity to correct inaccuracies of facts and to express the taxpayer's view. *				
O No changes				
Shifted away from the best practice				
Shifted towards / matched the best practice				

38 (C). Summary of relevant facts in 2019

39 (A). Following an audit, a report should be prepared even if the audit does not result in additional tax or refund. *					
O No changes					
Shifted away from the best practice					
O Shifted towards / matched the best practice					
39 (B). Summary of relevant facts in 2019					
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No					
V. More intensive audits					
40 (A). More intensive audits should be limited to the extent strictly necessary to ensure an effective reaction to non-compliance. *					
O No changes					
Shifted away from the best practice					
O Shifted towards / matched the best practice					

40	(B).	Summary	of relevant	t facts	in	2019
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41 (A). If there is point in an audit when it becomes foreseeable that the taxpayer may be liable for a penalty or criminal charge, from that time the taxpayer should have stronger protection of his right to silence, and statements from the taxpayer should not be used in the audit procedure. *					
O No changes					
Shifted away from the minimum standard					
Shifted towards / improved the minimum standard					
41 (B). Summary of relevant facts in 2019					
42 (A). Entering premises or interception of communications should be authorised by the judiciary. *					
O No changes					
Shifted away from the minimum standard					
Shifted towards / improved the minimum standard					
42 (B) Summary of relevant facts in 2019					

43 (A). Authorisation within the revenue authorities should only be in cases of urgency, and subsequently reported to the judiciary for ex-post ratification. *					
O No changes					
Shifted away from the minimum standard					
Shifted towards / improved the minimum standard					
43 (B). Summary of relevant facts in 2019					
44 (A). Inspection of the taxpayer's home should require authorisation by the judiciary and only be given in exceptional cases. *					
O No changes					
Shifted away from the minimum standard					
Shifted towards / improved the minimum standard					
44 (B). Where tax authorities intend to search the taxpayer's premises, the taxpayer should be informed and have an opportunity to appear before the judicial authority, subject to exception where there is evidence of danger that documents will be removed or destroyed. *					
O No changes					
Shifted away from the best practice					
Shifted towards / matched the best practice					

44 (C). Summary of relevant facts in 2019					
45 (A). Access to bank information should require judicial authorisation. *					
O No changes					
O Shifted away from the best practice					
O Shifted towards / matched the best practice					
45 (B). Summary of relevant facts in 2019					
46 (A). Authorisation by the judiciary should be necessary for the interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to supervise these actions. *					
interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to					
interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to					
interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to supervise these actions. *					
interception of telephone communications and monitoring of internet access. Specialised offices within the judiciary should be established to supervise these actions. * No changes					

49 (A). Where invasive techniques are applied, they should be limited in time to avoid a disproportionate impact on taxpayers. *					
O No changes					
Shifted away from the minimum standard					
O Shifted towards / improved the minimum standard					
49 (B). Summary of relevant facts in 2019					
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No					

VI. Review and appeals

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

50 (A). E-filing of requests for internal review to ensure the effective and speedy handling of the review process. *					
O No changes					
Shifted away from the best practice					
Shifted towards / matched the best practice					
50 (B). Summary of relevant facts in 2019					
51 (A). The right to appeal should not depend upon prior exhaustion of administrative reviews. *					
O No changes					
O Shifted away from the minimum standard					
Shifted towards / improved the minimum standard					
51 (B). Summary of relevant facts in 2019 *					
E2 (A) Daviews and appeals about pot exceed two years *					
52 (A). Reviews and appeals should not exceed two years. *					
O Shifted away from the heat practice					
Shifted away from the best practice					
Shifted towards / matched the best practice					

52 ((B).	. Summary	of relevant	facts	in 201	19
\	· –					

53 (A). Audi alteram partem should apply in administrative reviews and judicial appeals. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
53 (B). Summary of relevant facts in 2019
54 (A). Where tax must be paid in whole or in part before an appeal, there must be an effective mechanism for providing interim suspension of payment. *
must be an effective mechanism for providing interim suspension of
must be an effective mechanism for providing interim suspension of payment. *
must be an effective mechanism for providing interim suspension of payment. * No changes
must be an effective mechanism for providing interim suspension of payment. * No changes Shifted away from the minimum standard
must be an effective mechanism for providing interim suspension of payment. * No changes Shifted away from the minimum standard Shifted towards / improved the minimum standard
must be an effective mechanism for providing interim suspension of payment. * No changes Shifted away from the minimum standard Shifted towards / improved the minimum standard 54 (B). An appeal should not require prior payment of tax in all cases. *

54 (C). Summary of relevant facts in 2019
55 (A). The state should bear some or all of the costs of an appeal, whatever the outcome.
O No changes
O Shifted away from the best practice
O Shifted towards / matched the best practice
55 (B). Summary of relevant facts in 2019
56 (A). Legal assistance should be provided for those taxpayers who cannot afford it. *
56 (A). Legal assistance should be provided for those taxpayers who cannot afford it. * No changes
cannot afford it. *
cannot afford it. * No changes

57 (A). Taxpayers should have the right to request the exclusion of the public from a tax appeal hearing. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
57 (B). Summary of relevant facts in 2019
58 (A). Tax judgments should be published. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
58 (B). Summary of relevant facts in 2019
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No

١	/	1	Crir	ninal	and	adm	inis	trative	sanctions

59 (A). Proportionality and ne bis in idem should apply to tax penalties. *					
O No changes					
Shifted away from the minimum standard					
Shifted towards / improved the minimum standard					
59 (B). Summary of relevant facts in 2019					
60 (A). Where administrative and criminal sanctions may both apply, only one procedure and one sanction should be applied. *					
No changes					
Shifted away from the best practice					
Shifted towards / matched the best practice					
60 (B). Summary of relevant facts in 2019					
61 (A). Voluntary disclosure should lead to reduction of penalties. *					
O No changes					
Shifted away from the best practice					
Shifted towards / matched the best practice					

61 (B). Summary of relevant facts in 2019
62 (A). Sanctions should not be increased simply to encourage taxpayers to make voluntary disclosures. *
O No changes
Shifted away from the minimum standard
O Shifted towards / improved the minimum standard
62 (B). Summary of relevant facts in 2019
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No

VIII. Enforcement of taxes

63 (A). Collection of taxes should never deprive taxpayers of their minimum necessary for living. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
63 (B). Summary of relevant facts in 2019
64 (A). Authorisation by the judiciary should be required before seizing assets or bank accounts *
O No changes
Shifted away from the best practice
Shifted towards / matched the best practice
64 (B). Summary of relevant facts in 2019
65 (A). Taxpayers should have the right to request delayed payment of arrears. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard

65 (B). Summary of relevant facts in 2019
66 (A). Bankruptcy of taxpayers should be avoided, by partial remission of the debt or structured plans for deferred payment. * No changes
Shifted away from the best practice
O Shifted towards / matched the best practice
66 (B). Summary of relevant facts in 2019
67 (A). Temporary suspension of tax enforcement should follow natural disasters. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
67 (B). Summary of relevant facts in 2019

Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to
your email after submitting this form. If not, click "Next" to continue.
○ Yes
○ No
IX. Cross-border procedures
68 (A). The requesting state should notify the taxpayer of cross-border requests for information, unless it has specific grounds for considering that this would prejudice the process of investigation. The requested state should inform the taxpayer unless it has a reasoned request from the requesting state that the taxpayer should not be informed on grounds that it would prejudice the investigation. *
O No changes
Shifted away from the minimum standard
O Shifted towards / improved the minimum standard
68 (B). The taxpayer should be informed that a cross-border request for information is to be made. *
O No changes
Shifted away from the best practice
O Shifted towards / matched the best practice

68 (C). Summary of relevant facts in 2019
69 (A). Where a cross-border request for information is made, the requested state should also be asked to supply information that assists the taxpayer. *
O No changes
O Shifted away from the best practice
O Shifted towards / matched the best practice
69 (B). Summary of relevant facts in 2019
70 (A). Provisions should be included in tax treaties setting specific conditions for exchange of information. *
O No changes
O Shifted away from the best practice
O Shifted towards / matched the best practice
70 (B). Summary of relevant facts in 2019

71 (A). If information is sought from third parties, judicial authorisation should be necessary. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
71 (B). Summary of relevant facts in 2019
72 (A). The taxpayer should be given access to information received by the requesting state. *
O No changes
Shifted away from the best practice
Shifted towards / matched the best practice
72 (B). Summary of relevant facts in 2019
73 (A). Information should not be supplied in response to a request where the originating cause was the acquisition of stolen or illegally obtained information.
O No changes
Shifted away from the best practice
Shifted towards / matched the best practice

73 (B). Summary of relevant facts in 2019
74 (A). A requesting state should provide confirmation of confidentiality to the requested state. *
O No changes
O Shifted away from the best practice
O Shifted towards / matched the best practice
74 (B). Summary of relevant facts in 2019
75 (A). A state should not be entitled to receive information if it is unable to provide independent, verifiable evidence that it observes high standards of
data protection. *
/ \ No abangaa
O No changes
Shifted away from the minimum standard

76 (A). For automatic exchange of financial information, the taxpayer should be notified of the proposed exchange in sufficient time to exercise data protection rights. *
No changes
Shifted away from the best practice
O Shifted towards / matched the best practice
76 (B). Summary of relevant facts in 2019
77 (A). Taxpayers should have a right to request initiation of mutual agreement procedure. *
O No changes
Shifted away from the best practice

procedure by being heard and being informed as to the progress of the procedure. *	
O No changes	
Shifted away from the minimum standard	
Shifted towards / improved the minimum standard	
78 (B). Summary of relevant facts in 2019	
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue. Yes No	

X. Legislation

79 (A). Retrospective tax legislation should only be permitted in limited circumstances which are spelt out in detail. *
O No changes
O Shifted away from the minimum standard
O Shifted towards / improved the minimum standard
79 (B). Retrospective tax legislation should ideally be banned completely. *
O No changes
O Shifted away from the best practice
O Shifted towards / matched the best practice
79 (C). Summary of relevant facts in 2019
80 (A). Public consultation should precede the making of tax policy and tax law. *
O No changes
Shifted away from the best practice
O Shifted towards / matched the best practice
80 (B). Summary of relevant facts in 2019

Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
○ Yes
○ No
XI. Revenue practice and guidance
81 (A). Taxpayers should be entitled to access all relevant legal material, comprising legislation, administrative regulations, rulings, manuals and other guidance. *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
81 (B). Summary of relevant facts in 2019

82 (A). Where legal material is available primarily on the internet, arrangements should be made to provide it to those who do not have access to the internet. *
No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
82 (B). Summary of relevant facts in 2019
83 (A). Binding rulings should only be published in an anonymised form *
O No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard
83 (B). Summary of relevant facts in 2019
84 (A). Where a taxpayer relies upon published guidance of a revenue authority which subsequently proves to be inaccurate, changes should apply only prospectively. *
No changes
Shifted away from the minimum standard
Shifted towards / improved the minimum standard

84 (B). Summary of relevant facts in 2019
Do you want to save your results and quit? * If "Yes", please submit the form. To edit/complete your answers later, please use the "edit your response" link sent to your email after submitting this form. If not, click "Next" to continue.
○ Yes
○ No

XII. Institutional framework for protecting taxpayers' rights

Please provide separately (via optr@ibfd.org and c.weffe@ibfd.org) an annexe with the actual wording of relevant excerpts of your country's legislation regarding this matter. Technically accurate translations of such material into English, if possible, would be very appreciated. Thank you.

85 (A). Adoption of a charter or statement of taxpayers' rights should be a minimum standard. *

\bigcirc	No changes
0	Shifted away from the minimum standard
\bigcirc	Shifted towards / improved the minimum standard

85 (B). A separate statement of taxpayers' rights under audit should be provided to taxpayers who are audited. *		
O No changes		
Shifted away from the best practice		
Shifted towards / matched the best practice		
85 (C). Summary of relevant facts in 2019		
86 (A). A taxpayer advocate or ombudsman should be established to scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. *		
scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal		
scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal		
scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. *		
scrutinise the operations of the tax authority, handle specific complaints, and intervene in appropriate cases. Best practice is the establishment of a separate office within the tax authority but independent from normal operations of that authority. * No changes		

87 (A). The organisational structure for the protection of taxpayers' rights should operate at local level as well as nationally. *
O No changes
Shifted away from the best practice
Shifted towards / matched the best practice
87 (B). Summary of relevant facts in 2019

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19. Is there a system of protection of legally privileged communications between the taxpayer and its advisors? *

Peruvian constitution, article 2.18

"Fundamental rights of every person

Article 2.- Every person has the following rights:

18. To maintain the confidentiality of their convictions, whether political, philosophical, religious or of any other type, as well as maintaining professional secrecy."

20. If yes, does this extend to advisors other than those who are legally qualified (e.g. accountants, tax advisors)? *

Generally, it is included in the ethics statutes of professional associations sanctioned by law (those in which membership is required to practice the profession), such as lawyers and accountants. Peru does not have a centralized professional association for lawyers, therefore most regions (groups of cities) have their own association and statutes.

VI. Review and appeals

Tax Code, article 124

"Article 124.- STAGES OF THE CONTENTIOUS TAX PROCEDURE

The stages of the Contentious-Tax Procedure are:

- a) The claim before the Tax Administration.
- b) The appeal before the Tax Court.

When the resolution on the claims has been issued by a body subject to hierarchy, the claimants must appeal to the hierarchical superior before resorting to the Tax Court.

In no case may there be more than two instances before resorting to the Tax Court".

78. Is there a taxpayers' charter or taxpayers' bill of rights in your country? *

Tax Code Article 92

"Article 92.- RIGHTS OF THE TAXPAYERS

Taxpayers have the right, among others, to:

- a) Be treated with respect and consideration by the staff at the service of the Tax Administration;
- b) Demand the reimbursement of undue or excessive payments, in accordance with current regulations.

The right to the return of undue or excessive payments, in the case of natural persons, includes the heirs and successors of the taxpayer who may request it under the terms established by Article 39.

Likewise, natural persons who receive income from fourth and/or fifth categories, regardless of whether they have the obligation or not to file the annual income tax return, have the right to ex officio reimbursement of excess payments that originate as a consequence of the annual deductions established in article 46 of the Income Tax Law or other reasons.

- c) Replace or rectify their tax returns, in accordance with the provisions on the subject;
- d) Filing a claim, appeal, contentious-administrative claim, and any other challenge means established in this Code;
- e) Know the status of the procedures to which they are a party of as well as the identity of the authorities of the Tax Administration in charge of them and under whose responsibility they are processed.

Likewise, access to the files is governed by the provisions of Article 131.

- f) Request the clarification of the resolutions issued by the Tax Court;
- g) Request the non-application of interests, of the update based on the Consumer Price Index, if applicable, and of sanctions in cases of reasonable doubt or dual criteria according to the provisions of Article 170.
- h) File a complaint for omission or delay in resolving tax procedures or for any other breach of the rules established in this Code;
- i) Formulate consultation in accordance with the provisions of Articles 93 and 95-A, and obtain proper guidance regarding their tax obligations;
- j) The confidentiality of the information provided to the Tax Administration in the terms indicated in Article 85;
- k) Request a copy of the declarations or communications submitted by him to the Tax Administration;
- I) Not to provide the documents already submitted and that are in the possession of the Tax Administration;
- m) Have the particular advice they deem necessary when their appearance is required, as well as to be given the copy of the respective minutes, after the end of the act, at their verbal or written request.
- n) Request deferral and/or payment in installments of tax debts in accordance with the provisions of Article 36;
- o) Request to the Tax Administration the application of the statute of limitations to its tax obligations in accordance with article 43, even when there is no debt pending collection.

- p) Have an efficient service by the Administration and adequate means for necessary for the fulfillment of its tax obligations, in accordance with the regulations in force.
- q) Appoint up to two (2) representatives during the audit procedure, in order to have access to the information of independent third parties used as comparable by the Tax Administration as a result of the application of transfer pricing rules.

Likewise, in addition to the aforementioned rights, they may exercise those conferred by the Constitution, by this Code or by specific laws".

79. If yes, are its provisions legally effective? *

Yes, because they are part of the tax code.

- 24 (A). Legal professional privilege should apply to tax advice. *
- 24 (B). Privilege from disclosure should apply to all tax advisors (not just lawyers) who supply similar advice to lawyers. Information imparted in circumstances of confidentiality may be privileged from disclosure. *

Generally, it is included in the ethics statutes of professional associations sanctioned by law (those in which membership is required to practice the profession), such as lawyers and accountants. Peru does not have a centralized professional association for lawyers, therefore most regions (groups of cities) have their own association and statutes.