



ELECTRONIC PARTIAL AUDIT



Purpose

To empower SUNAT to review certain aspects of the tax obligation. The audit is reduced to specific elements.



Scope

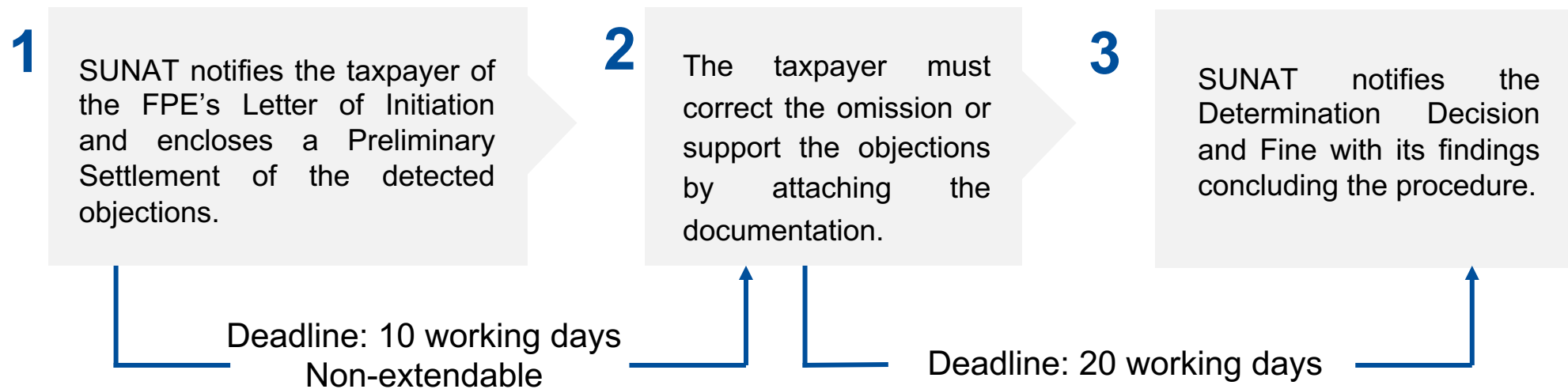
When SUNAT, by virtue of the information it maintains in its systems, determines that the debtor's statement contains errors, it may initiate an electronic partial audit..



Means

It is done exclusively electronically. The start of the audit is notified through the Electronic Mailbox. The taxpayer's response must be made through the application enabled by SUNAT in the Clave Sol.

ELECTRONIC PARTIAL AUDIT PROCEDURE (FPE)



The FPE procedure shall be completed in a total of 30 working days. After notification of the Determination and Fine Decisions, the tax debtor may initiate the tax litigation procedure.

POSSIBLE OBJECTIONS

Reduction of Tax Credit

- SUNAT, taking into account payment vouchers, e-books and information from third parties, may detect inconsistencies and observe the tax debtor's tax credit by determining observations.

Carry-over correction of Balances in Favour

- SUNAT, taking into consideration the affidavits submitted by previous years, may detect inconsistencies in the carry-over of balances and determine observations.

Various objections to the Income Tax

- SUNAT, taking into account payment vouchers, e-books and information from third parties, may detect inconsistencies and determine: omitted income and observe the tax debtor's expenses.
- SUNAT based on the statements information (Transfer Pricing Report, local report, etc.) may detect inconsistencies and determine transfer pricing adjustments.



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