

# Payet Rey Cauvi Pérez

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### **The Tax Administration Authority Approved the Use of Discretionary Powers by Certain Customs Intendancies to Not Initiate Proceedings or Sanctions on Certain Customs Infractions**

Due to the extension of the National State of Emergency and the migration from a full to a localized social isolation in the regions of Arequipa, Ica, Junín, Huánuco, San Martín, Madre de Dios and Ancash, Superintendent Resolution N°013-2020-SUNAT/300000 (the "Resolution") was published on July 5, 2020. Under this Resolution, the Tax Administration Authority (*Superintendencia Nacional de Aduanas y de Administración Tributaria* – "**SUNAT**") approved the use of discretionary powers by the Customs Intendancies in said areas where the quarantine has been extended to not initiate proceedings or sanction certain customs infractions established in the General Customs Law.

The Resolution only applies to the Customs Intendancies of Chimbote, Mollendo, Pisco, Puerto Maldonado y Tarapoto, provided that the following requirements are met:

1. The infraction was committed either:
  - (i) From July 1, 2020 to July 12, 2020, and such infraction is included in Appendix I of the Resolution.
  - (ii) From July 13, 2020 to July 31, 2020, and such infraction is included in Appendix II of the Resolution.
2. The infraction was committed by a foreign trade operator, an intervening operator or a third party included in Appendix I and II of the Resolution.
3. The omitted or correct information has been transmitted or registered.

According to the Resolution, compensation or reimbursement of payments made by taxpayers related to the infractions covered by the Resolution, shall not be admissible.

**Note:** This article is intended to be a general summary of the Resolution. However, it does not constitute legal advice. You should consult with counsel to determine applicable legal requirements in a specific situation.

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