



Republic of Peru



Money Laundering

Tax Administration - SUNAT

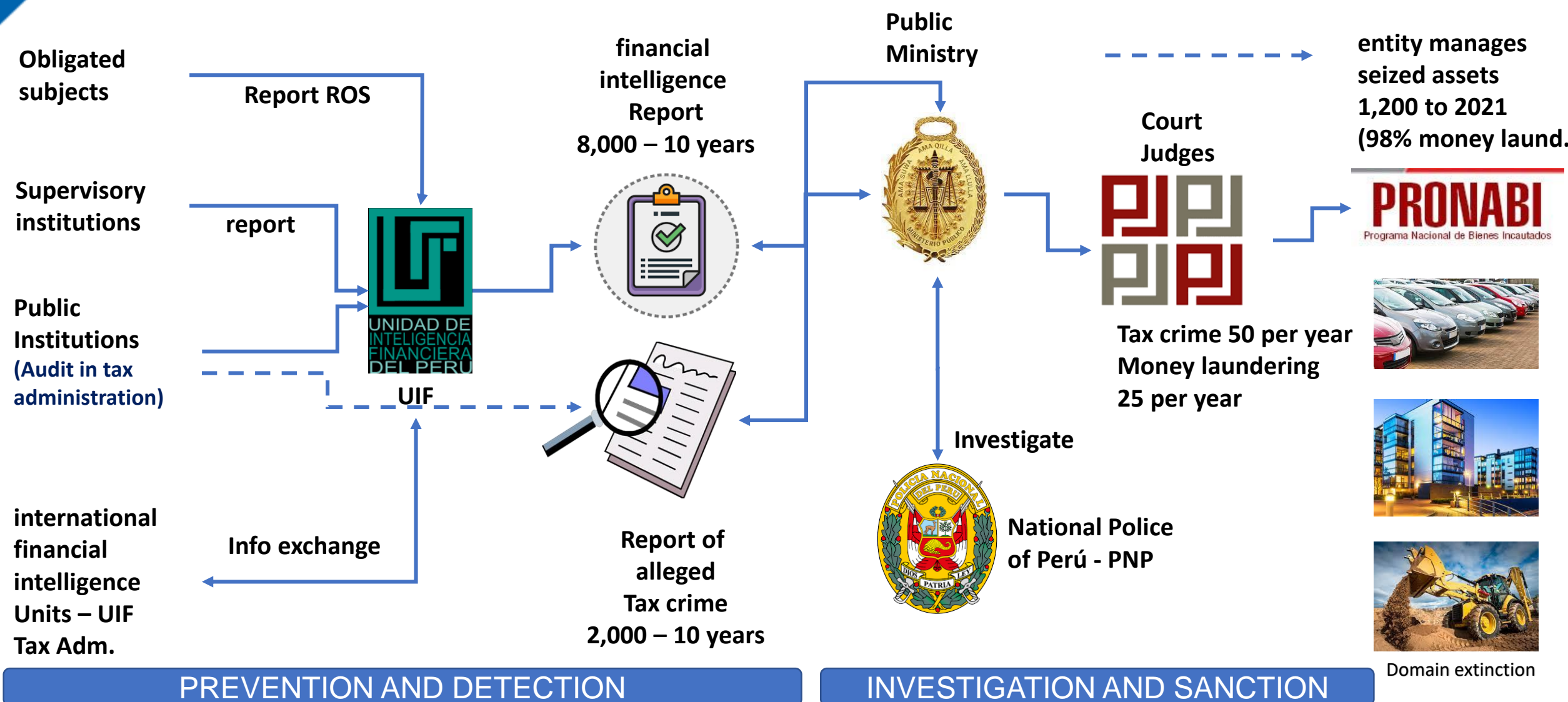
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Related regulations to the crime of money laundering



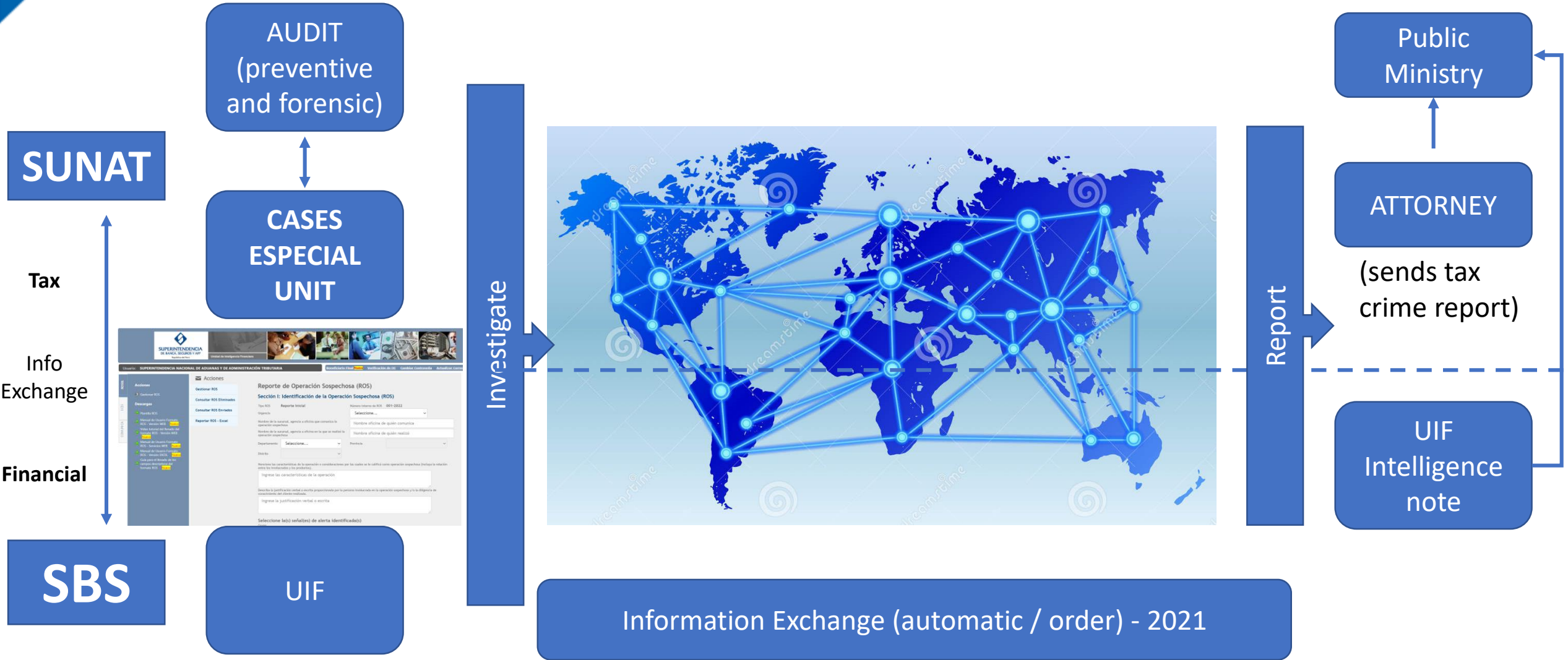
1. The Political Constitution of Peru.
2. Law N° 29158, Organic Law of the Executive Power.
3. Law N° 27693, Law that creates the Financial Intelligence Unit-Peru (FIUPeru), and its amending regulations.
4. Law N° 26702, General Law of the Financial and Insurance Systems and Organic Law of the SBS.
5. Law N° 30424, Law that regulates the administrative responsibility of legal persons for transnational active bribery, as amended by Legislative Decree N° 1352 that broadens the administrative responsibility of legal persons.
6. Supreme Decree N° 017-93-JUS, Single Structured Text of the Organic Law of the Judiciary.
7. Legislative Decree N° 52, Organic Law of the Office of the Attorney General.
8. Legislative Decree N° 1267, Law of the Peruvian National Police Force.
9. Legislative Decree N° 1106, Legislative Decree for the Effective Combat against Money Laundering and other Crimes Related to Illegal Mining and Organized Crime, and its amending regulations.
10. Legislative Decree N° 1249, legislative decree that sets out measures to strengthen prevention, detection and sanctioning of money laundering and terrorism.
11. Decree Law N° 25475, Decree Law that sets out the sanction for terrorist crimes and the procedures for investigation, indictment and trial, and its amending regulations

National Organizations that make up the National System against Money Laundering



JOINT WORK UIF – SUNAT (TAX ADM.)

TAX AND FINANCIAL CRIME



PRINCIPAL TYPES OF MONEY LAUNDERING IN PERU:



1. Funds transfer companies
2. Tax amnesty
3. Acquisition of winning lotteries and games of chance
4. Concealment under legal business
5. Use of third-party accounts
6. Collective funds
7. Overinvoice of exports
8. Structure for "smurf work"

9. Facade company
10. Complicity of an official or organization
11. Misuse of regular customer lists
12. Electronic transfers
13. Change the form of illicit products through purchases of goods or monetary instruments: cashier's checks or traveler's checks
14. Fraudulent sales of real property

FINANCIAL CRIME INVESTIGATION AND DETERMINATION WORKFLOW – CASE 1 (only one gold exporter)



Flow of related people

Flow of cash

Criminal organization

Criminal organization

Illegally sourced gold

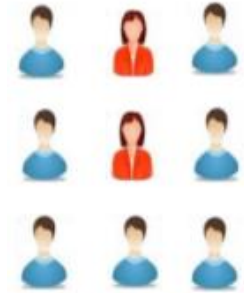
Foreign customer



gold hoarders

gold hoarders

Export company



Illegally sourced gold

Exporting Company

Shareholders



Checks \$ 2.5 M



Interbak transfers \$ 2.5 M



Cash \$ 2.5 M

Asset purchase \$ 2.5 M

\$ 10 M

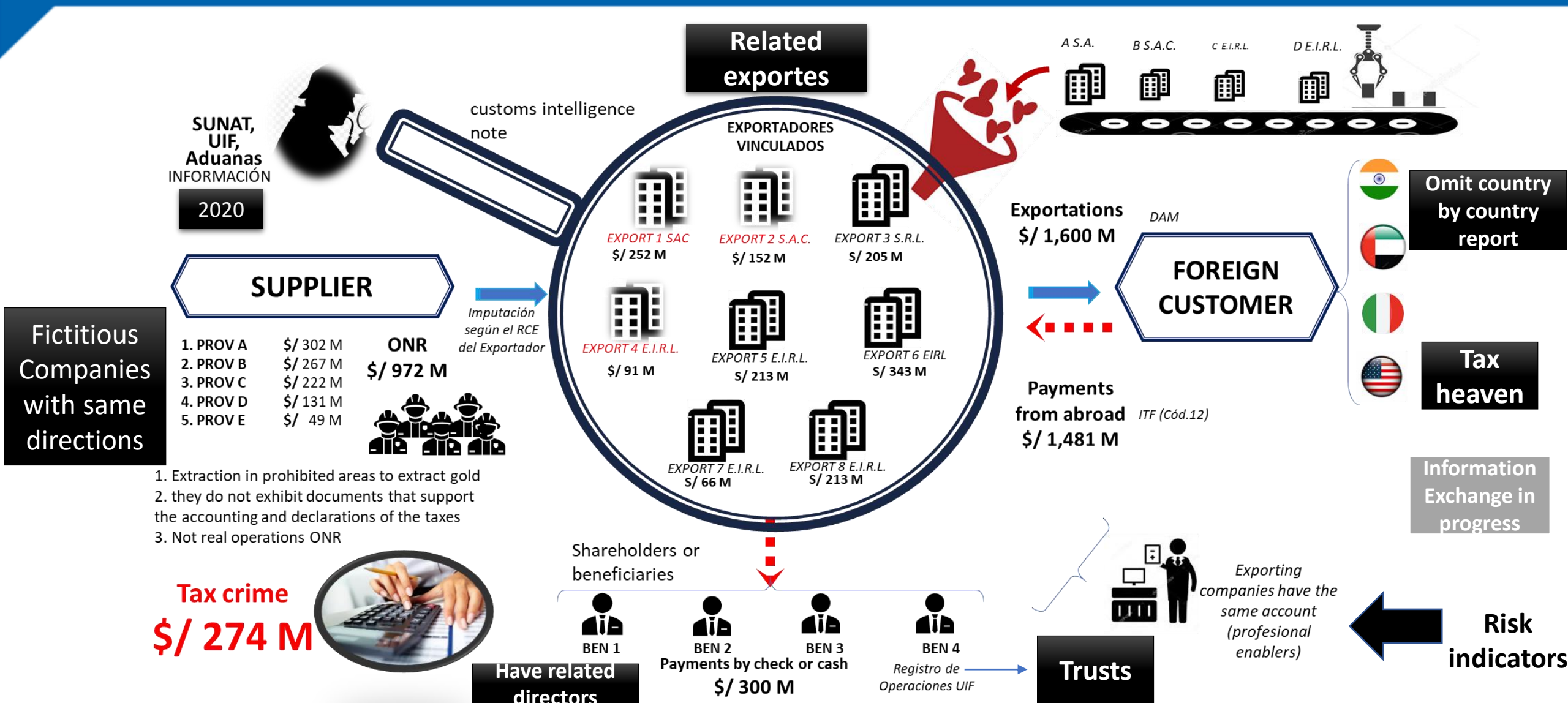
Foreign transfer

\$ 10 M

Illegally sourced gold



TAX CRIME INVESTIGATION AND DETERMINATION WORKFLOW – CASE 1 (including all glods exporters)



STRATEGIES AND CHALLENGES: REGULATIONS

RULE XVI OF THE TAX CODE



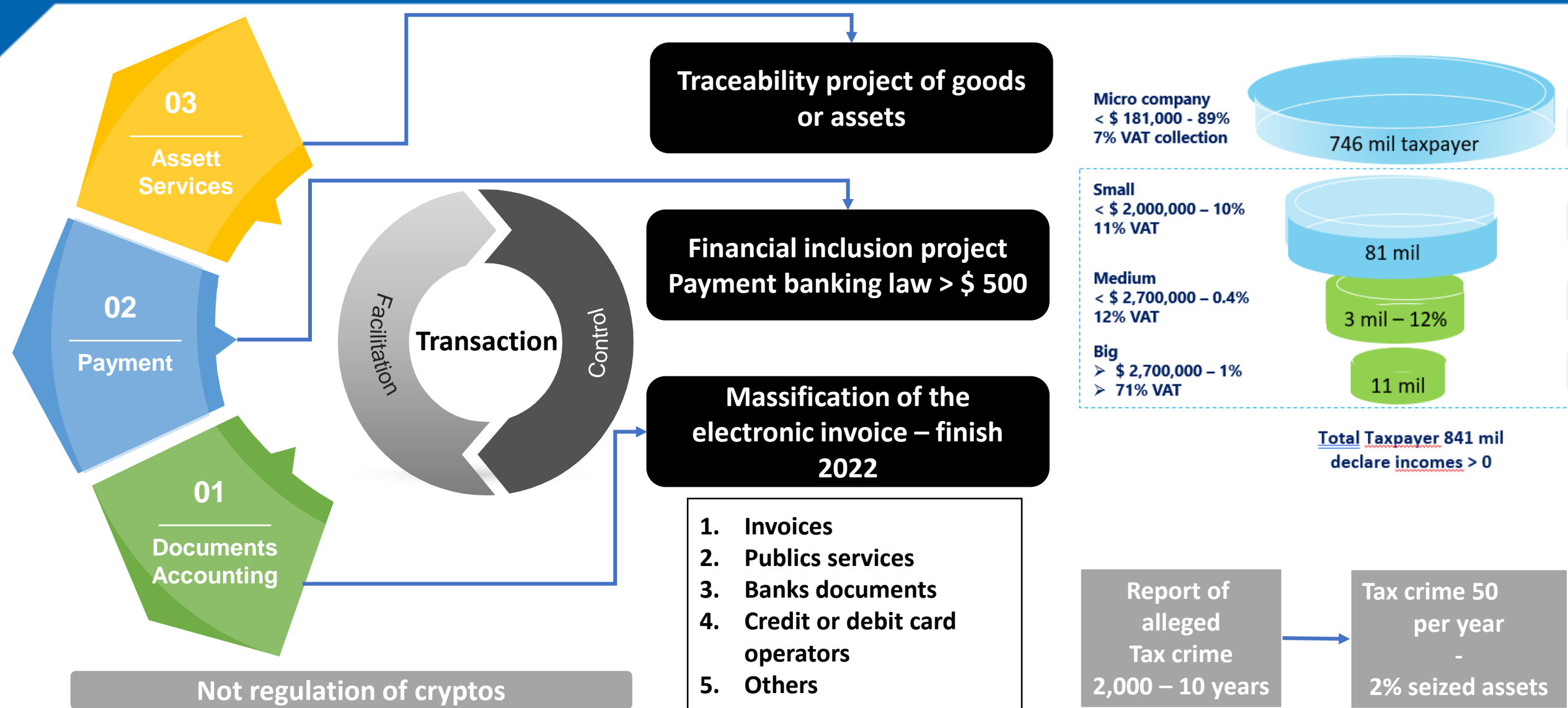
General anti-avoidance clause

Qualification of tax avoidance, simulation and fraud

Rule XVI is a tool that seeks to combat tax elusion, it was incorporated in Peru in 2012, but has been suspended since 2014. but it is currently in effect

Rule XVI empowers the tax administration to disregard the legal figures that taxpayers have adopted. And then, the tax crime.

STRATEGIES AND CHALLENGES: DIGITAL TRANSFORMATION FOR THE TAX ADMINISTRATION



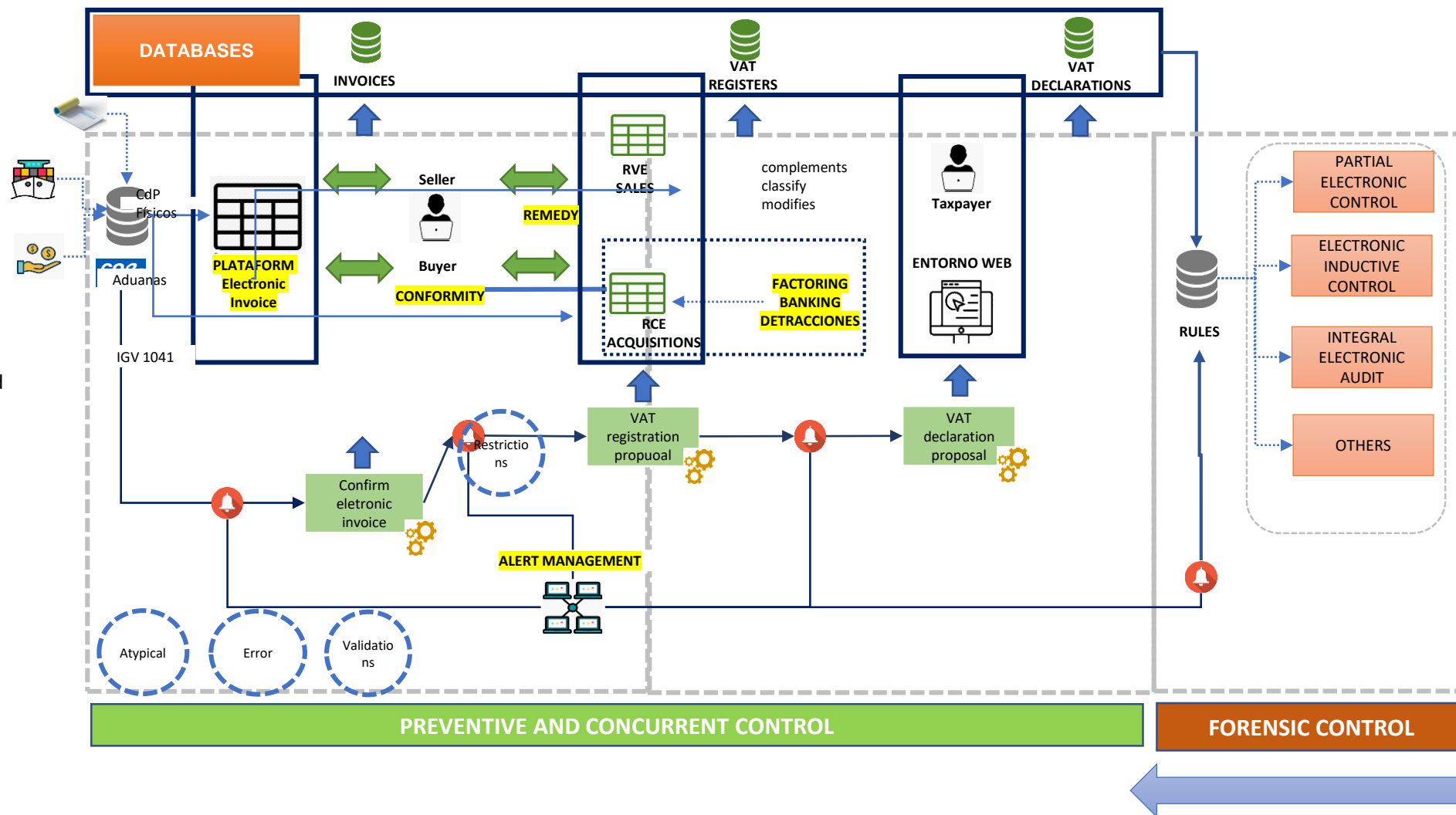
STRATEGIES AND CHALLENGES: ACCOUNTING TRAZABILITY

AUDIT PROCESS VAT (PREVENTIVE AND FORENSIC)



Electronic Invoice:

1. Invoices
2. Public services
3. Banks documents
4. Credit or debit card operators
- Others



Thank you

