



Latest & upcoming legal changes in Peru

SAP Globalization Services

Global Product Management for Americas
December, 2021



Agenda

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New regulations and upcoming legal changes

- ✓ Latest updates in Q4/2021 & upcoming changes expected in Q2/2022
- ✓ New regulations and due dates

02

Availability of Purchase and Sales Information + RVIE

03

Details

- ✓ R.S. 193-2020/SUNAT & 165-2021/SUNAT
- ✓ Payment Terms R.S. 193-2020/SUNAT

04

Overall process flow

- ✓ Starting Jan 1st 2022

05

Technical Overview

- ✓ XML constructs updated (193/2020 & 165/2021) – already released
- ✓ New online electronic services defined by SUNAT
- ✓ New business process flow definition from SUNAT 165/2021

06

Q&A

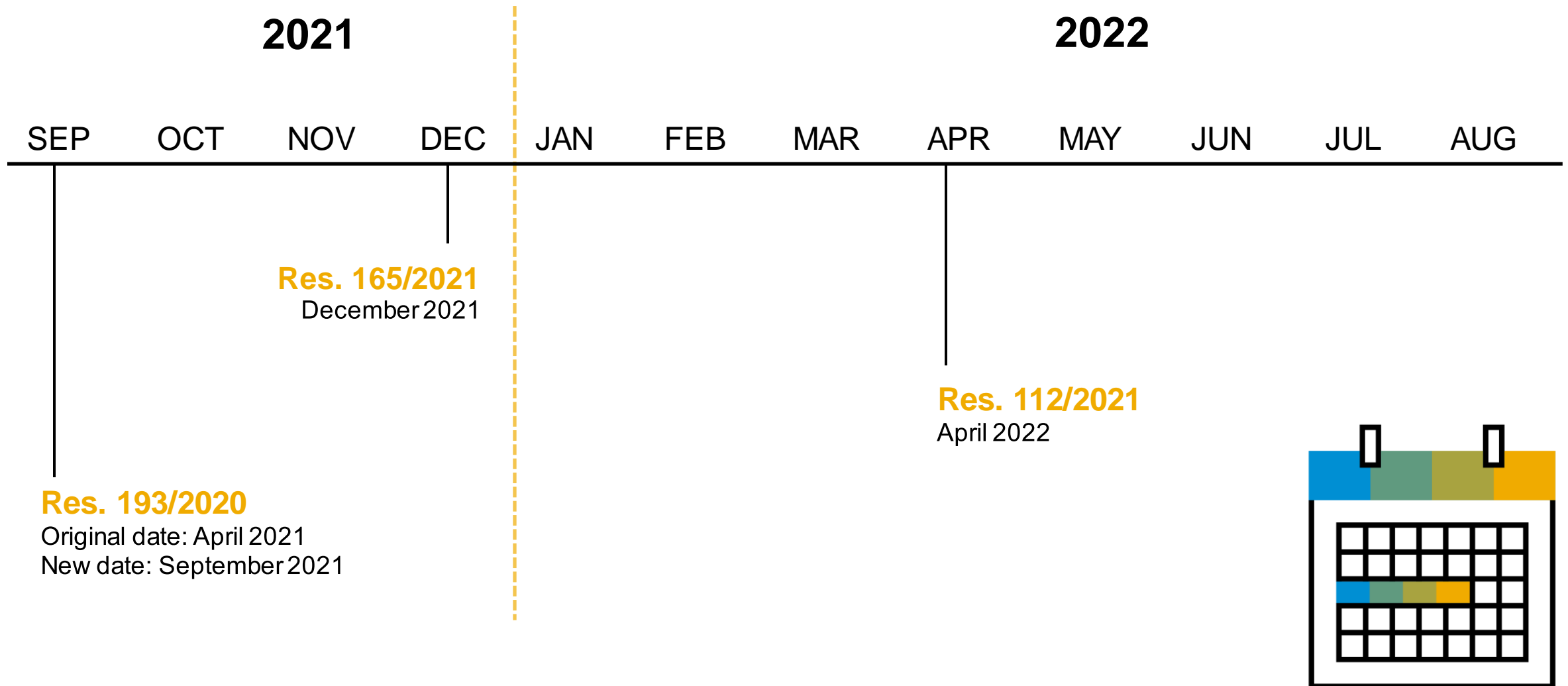


New regulations and upcoming legal changes

Resolutions from SUNAT:

- ✓ [193/2020](#): Modifican la normativa sobre emisión electrónica en relación con la factura electrónica, el recibo por honorarios electrónico y la nota de crédito electrónica.
- ✓ [112/2021](#): Resolución de superintendencia que dicta nuevas disposiciones para el llevado del registro de ventas e ingresos en forma electrónica y modifica resoluciones de superintendencia relacionadas con dicho tema.
- ✓ [165/2021](#): Implementan la plataforma para dar conformidad a la factura electrónica y al recibo por honorarios electrónico en el marco de lo dispuesto por el decreto de urgencia N°013-2020.
- ✓ [201/2021](#): Extienden el plazo de envío de la factura y NC electrónica a la OSE o SUNAT. Hasta el 30 de junio del 2022 se tienen 3 días calendario contados desde el día siguiente de la fecha de emisión para realizar el envío.

New regulations and due dates



Latest updates in Q4/2021 & upcoming changes expected in Q2/2022



Claims + Deadlines

- Expedite approvals
- Support invoice corrections



Validations

- Automate incoming document validation
- Extra validations
- Adjustments to Catalogs (2021/12)



Distribution

- As of today - Issuer
- 2022 - SUNAT



Purchasing and Sales Record

- RVIE (audit)
- Missing distributions

Credit Notes in zero – R.S. 193-2020/SUNAT & 165-2021/SUNAT



Type 03:

- Correction for error in the description.
- Claims solved regarding goods acquired or services rendered.
- Both should be included in the description tag.



Type 13:

- Correction of information in tag “Additional information – Payment terms”.
- Net payable amount; and/or,
- Due date(s) of the one-time payment or the installments; and/or,
- Amounts related to each installment.

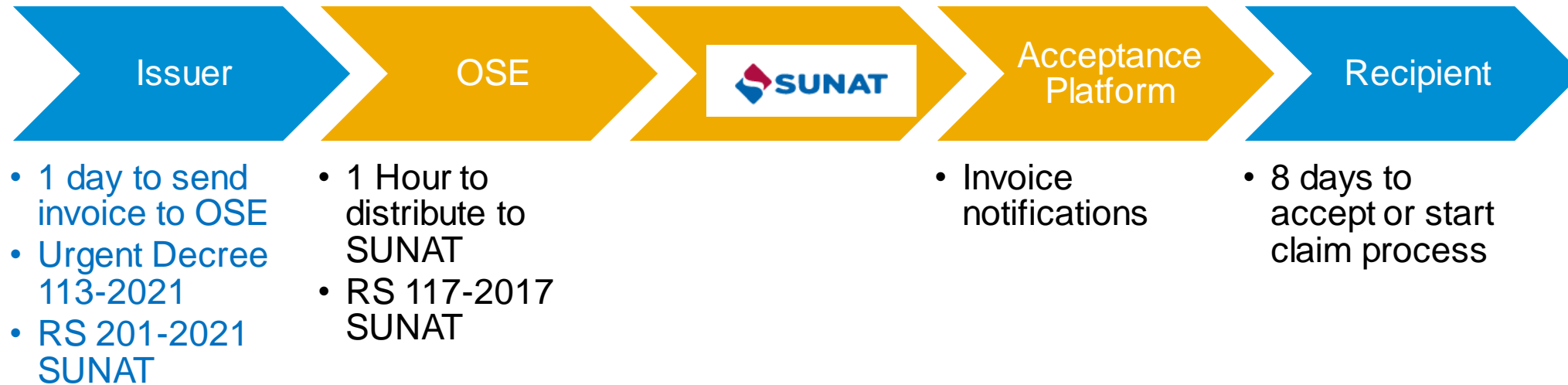
Payment Terms R.S. 193-2020/SUNAT

ANEXO I

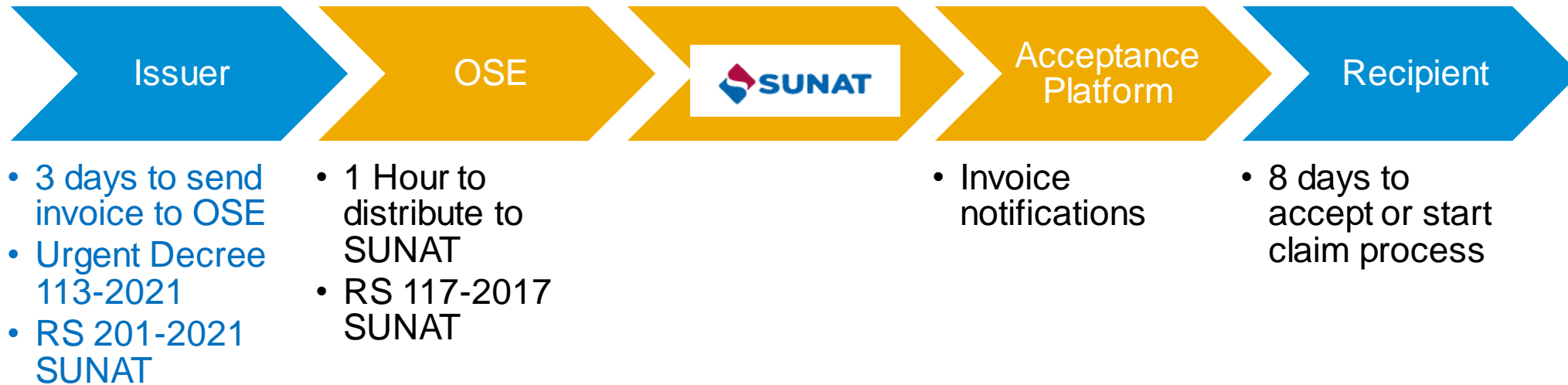
Anexo N.º 1: Factura Electrónica

N.º	CAMPO	CONDICIÓN DE EMISIÓN (1) (2)	REQUISITO MÍNIMO (3)	REPRESENTACIÓN IMPRESA - INFORMACIÓN MÍNIMA DEL RESUMEN	VALIDACIÓN	DESCRIPCIÓN (4)
(...)						
DATOS ADICIONALES GENERALES						
49-A	Forma de pago	X	X		Dato de 7 caracteres.	Al contado: Si el importe total de la venta, cesión en uso o del servicio se paga en la fecha de emisión de la factura electrónica. Al crédito: Si el importe total de la venta, cesión en uso o servicio se paga total o parcialmente en fecha posterior a la de su emisión.
(...)						
DATOS ADICIONALES - FORMA DE PAGO AL CRÉDITO						
64-A	Monto neto pendiente de pago	X				Es obligatorio cuando la forma de pago de la factura electrónica sea al crédito. Es el saldo pendiente de pago del campo importe total de la venta, cesión en uso o del servicio descontando las retenciones del IGV, detracciones que deba efectuar el adquirente o usuario y otras deducciones a las que pueda estar sujeto el comprobante de pago. No es aplicable la nota (4).
64-B	Monto(s) y fecha(s) de vencimiento del pago único o de las cuotas	X			El dato de la fecha de pago es alfanumérico de 10 posiciones con formato yyyy-mm-dd.	Es obligatorio cuando la forma de pago de la factura electrónica sea al crédito. No es aplicable la nota (4).
DATOS ADICIONALES PARA EL TRASLADO DE BIENES						

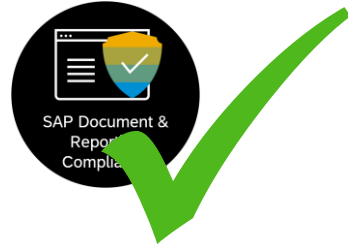
Overall process flow – Starting July 1st 2022



Overall process flow – Up to June 30, 2022



XML constructs updated (193/2020 & 165/2021) – already released



```

<cac:AccountingSupplierPart
<nl:AccountingCustomerParty
<nl:TaxTotal xmlns:nl="urn:
<nl:LegalMonetaryTotal xmlns
  <n2:LineExtensionAmount
  <n2:TaxInclusiveAmount
  <n2:PayableAmount curru
</nl:LegalMonetaryTotal>
<nl:InvoiceLine xmlns:nl="u
</Invoice>
    
```

```

<nl:InvoiceLine xmlns:nl="urn:oasis:names:s
  <n2:ID>10</n2:ID>
  <n2:InvoicedQuantity unitCode="EA" unit
  <n2:LineExtensionAmount currencyID="USD
  <nl:PricingReference>
    <nl:AlternativeConditionPrice>
      <n2:PriceAmount currencyID="USD
      <n2:PriceTypeCode listAgencyNam
    </nl:AlternativeConditionPrice>
  </nl:PricingReference>
  <nl:Delivery>
  <nl:TaxTotal>
  <nl:Item>
  <nl:Price>
    
```

```

  <n2:TaxAmount currencyID="PEN">0.00</n
  <nl:TaxSubtotal>
    <n2:TaxableAmount currencyID="PEN"
    <n2:TaxAmount currencyID="PEN">0.0
  <nl:TaxCategory>
    <n2:ID>Z</n2:ID>
    <n2:Percent>18</n2:Percent>
  <nl:TaxScheme>
    <n2:ID schemeName="Codigo
    <n2:ID schemeAgencyName="P
    <n2:ID schemeIRT="urn:neig
    
```

```

<cac:AccountingCustomerParty>
<cac:PaymentTerms>
  <cbc:ID>FormaPago</cbc:ID>
  <cbc:PaymentMeansID>Credito</cbc:PaymentMeansID>
  <cbc:Amount currencyID="USD">720.00</cbc:Amount>
</cac:PaymentTerms>
<cac:PaymentTerms>
  <cbc:ID>FormaPago</cbc:ID>
  <cbc:PaymentMeansID>Cuota001</cbc:PaymentMeansID>
  <cbc:Amount currencyID="USD">370.71</cbc:Amount>
  <cbc:PaymentDueDate>2022-01-31</cbc:PaymentDueDate>
</cac:PaymentTerms>
<cac:PaymentTerms>
  <cbc:ID>FormaPago</cbc:ID>
  <cbc:PaymentMeansID>Cuota002</cbc:PaymentMeansID>
  <cbc:Amount currencyID="USD">359.00</cbc:Amount>
  <cbc:PaymentDueDate>2022-02-28</cbc:PaymentDueDate>
</cac:PaymentTerms>
<cac:TaxTotal>
    
```

Legal Monetary Totals

- LMTLEAMTV1: eDc Hd Ttl
Amt +Disc noTax
discounts and global surcharges must be added
- LMTATAMTV1: eDc Hd Ttl
Dsc noTax
only those not affecting the taxable amount
- LMTCTAMTV1: eDc Hd Ttl
Src noTax
only those not affecting the taxable amount

Gross Unit Price PRACPR1V1

- eDc It TTLUnPrc+Tax
Unit price and tax, no surcharges or discounts

Tax Total

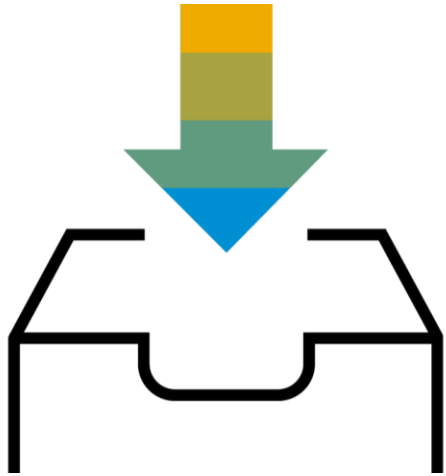
TAXTOTAL

- eDc Hd Sum Tax
noGrant & eDc It Ttl
Tax noGrant
For free of charge items concepts must not be added

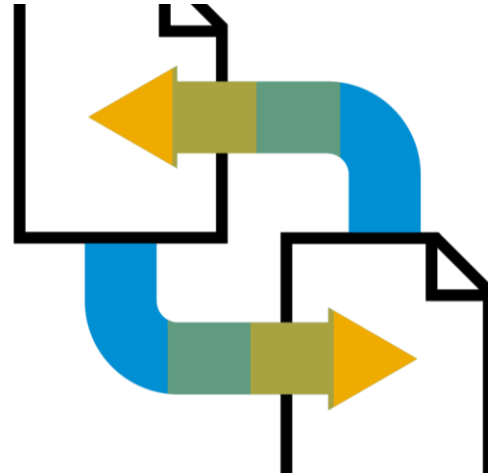
Payment Terms

- Installments must match total amount.

New online electronic services defined by SUNAT



Incoming documents Information



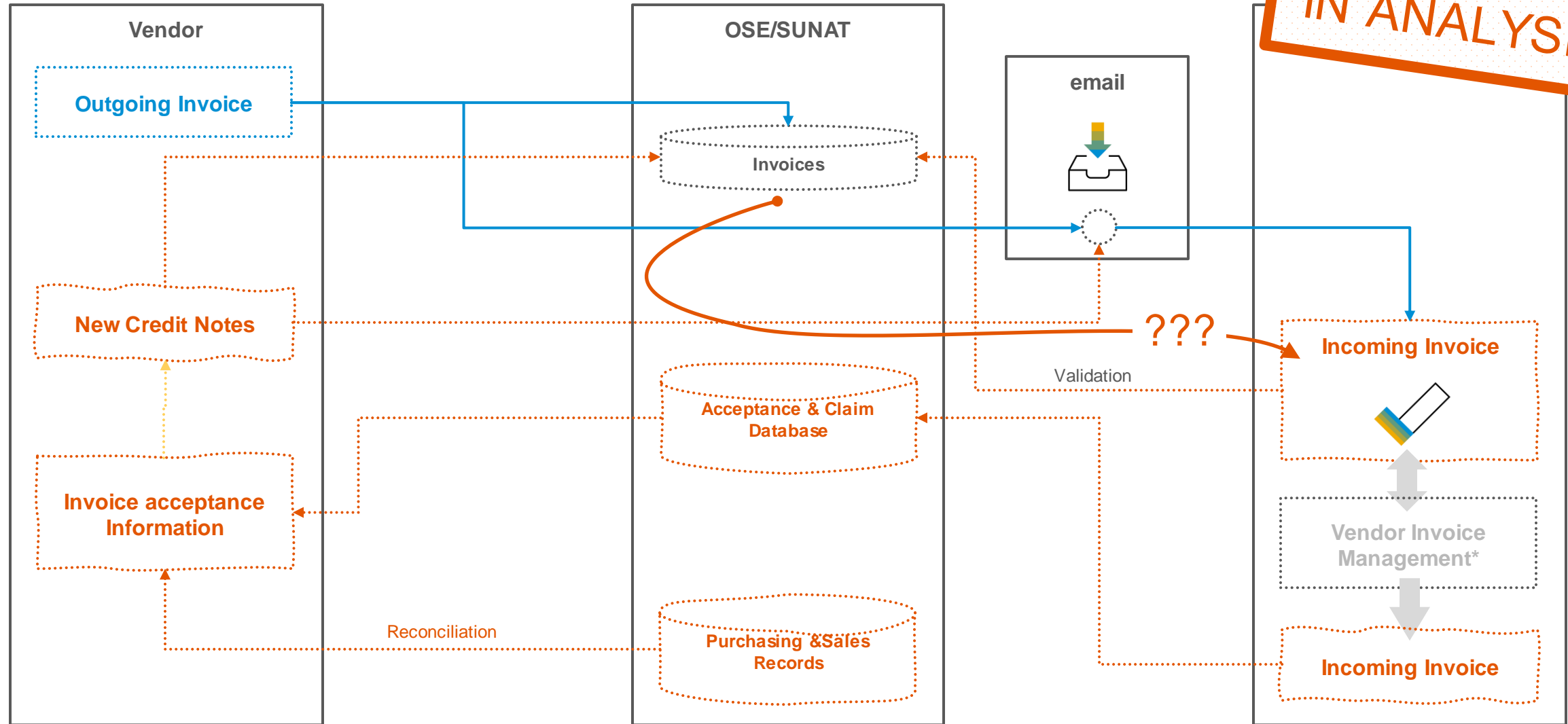
Purchasing and Sales Record



Acceptance and Claims



New business process flow definition from SUNAT 165/2021





Q&A

Announcement of Legal Change

Chek the latest regulations and legal changes for Peru in LCNaaS:

<https://launchpad.support.sap.com/#/legalchange/notification>



DRC: Changes in e-accounting books

Country/Region: **Peru (PE)**

Planned Delivery Date:

Component:

SAP Solution Status: [In Ana](#)

Complexity:

BASIC

PREREQUISITE NOTES

Introduction

- This announcement contains information about the legal change resolutions "conformidad para la factura electrónica (...)", published on November 16, 2021.
- This information is based on legislation and regulations that are subject to change. Information will be updated as and when required.

Business Background/Impact

SUNAT has defined new procedures to accept or claim electronic documents (invoices).

SUNAT is currently updating the document exchange and e-accounting books process.

SAP is currently analyzing the new and upcoming Peruvian legal changes to determine the impact on SAP.

Reference

Legal change [Resolution 165-2021/SUNAT](https://www.sunat.gob.pe/legislacion/sunat/2021/165-2021/SUNAT) [https://www.sunat.gob.pe/legislacion/sunat/2021/165-2021/SUNAT]

Legal change [Resolution 165-2021/SUNAT] <https://www.sunat.gob.pe/legislacion/sunat/2021/165-2021/SUNAT>

Thank you.



Daniel Bianchin

LPM F/LO Chile&Perú

daniel.bianchin@sap.com



Línoly Flores

LPM F/LO Chile&Perú

linoly.flores@sap.com



Melissa Tonarely

LPM F/LO Canadá-Chile&Perú

melissa.tonarely@sap.com