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ECONOMY AND FINANCE

Supreme Decree amending the Selective Consumption Tax applicable to goods described in the General Sales Tax and Selective Consumption Tax Act, New Appendix IV, and Income Tax Act Regulation TUO¹

SUPREME DECREE No. 181-2019-EF

WHEREAS the General Sales Tax and Selective Consumption Tax Act, article 61, TUO, approved by Supreme Decree No. 055-99-EF, establishes that, by Supreme Decree endorsed by the Finance Minister, rates and/or fixed amounts, as well as the goods listed in Appendices III and/or IV, may be modified;

WHEREAS the Income Tax Act, article 37, subsection w), last paragraph, TUO; approved by Supreme Decree No. 179-2004-EF; and its Regulation, article 21, subsection r), item 4; approved by Supreme Decree No. 122-94-EF, establish that, to determine third category net income, expenses incurred in category A2, A3, A4, 81.3 and 81.4 motor vehicles assigned to company management, representation, and administration activities with acquisition cost or increase in equity value greater than 30 Tax Units, depending on whether they are acquisitions for consideration or free, respectively, cannot be deducted;

WHEREAS it has been deemed appropriate to modify the Selective Consumption Tax applicable to goods listed in New Appendix IV, items A, B, and D, of the aforementioned TUO, as well as the Income Tax Act Regulation, article 21, subsection r), item 4, third paragraph; pursuant to the authority conferred by the Political Constitution of Peru, article 118, item 8, and the General Sales Tax and Selective Consumption Tax Act, article 61, TUO approved by Supreme Decree No. 055-99-EF;

THE PRESIDENT OF THE REPUBLIC DECREES:

Article 1. Selective Consumption Tax modification

¹ Single Ordered Text (Texto Único Ordenado, TUO)

1.3 The list of products with a 17% rate in the General Sales Tax and Selective Consumption Tax Act, New Appendix IV, item A, TUO, approved by Supreme Decree No. 055-99-EF, is to be modified as follows:

| TARIFF HEADINGS | PRODUCTS |
|-----------------|--|
| 2202.10.00.00 | Mineral, carbonated or flavored water with sugar or other sweetener added and a total sugar content between 0.5g/100ml and 6g/100ml |
| 2202.91.00.00 | Non-alcoholic beer with a total sugar content between 0.5g/100ml and 6g/100ml |
| 2202.99.00.00 | Other non-alcoholic beverages with a total sugar content between 0.5g/100ml and 6g/100ml Drinks with a health registration or an exceptional authorization issued by the General Office of Medicines, Supplies, and Drugs of the Ministry of Health (Dirección General de Medicamentos, Insumos y Drogas del Ministerio de Salud, DIGEMID) as pharmaceutical products, and drinks with a health registration issued by the General Office of Environmental Health and Food Safety of the Ministry of Health (Dirección General de Salud Ambiental e Inocuidad Alimentaria del Ministerio de Salud, DIGESA) and classified as food intended for special diets, are excluded. |

1.4 The list of products with a 25% rate in the General Sales Tax and Selective Consumption Tax Act, New Appendix IV, item A, TUO, approved by Supreme Decree No. 055-99-EF, is to be modified as follows:

| TARIFF HEADINGS | PRODUCTS |
|-----------------|--|
| 2202.10.00.00 | Mineral, carbonated or flavored water with sugar or other sweetener added and a total sugar content of 6g/100ml or more |
| 2202.91.00.00 | Non-alcoholic beer with a total sugar content of 6g/100ml or more |
| 2202.99.00.00 | Other non-alcoholic beverages with a total sugar content of 6g/100ml or more Drinks with a health registration or an exceptional authorization issued by the General Office of Medicines, Supplies, and Drugs of the Ministry of Health (Dirección General de Medicamentos, Insumos y Drogas del Ministerio de Salud, DIGEMID) as pharmaceutical products, and drinks with a health registration issued by the General Office of Environmental Health and Food Safety of the Ministry of Health (Dirección General de Salud Ambiental e Inocuidad Alimentaria del Ministerio de Salud, DIGESA) and classified as food intended for special diets, are excluded. |

1.5 Goods listed under the tariff headings below are to be subjected to the 12% rate indicated in the General Sales Tax and Selective Consumption Tax Act, New Appendix IV, item A, TUO, approved by Supreme Decree No. 055-99-EF:

| TARIFF HEADINGS | PRODUCTS |
|-----------------|--|
| 2202.10.00.00 | Mineral, carbonated or flavored water with sugar or other sweetener added and a total sugar content of 0.5g/100ml or less |
| 2202.91.00.00 | Non-alcoholic beer with a total sugar content of 0.5g/100ml or less |
| 2202.99.00.00 | Other non-alcoholic beverages with a total sugar content of 0.5g/100ml or less Drinks with a health registration or an exceptional authorization issued by the General Office of Medicines, Supplies, and Drugs of the Ministry of Health (Dirección General de Medicamentos, Insumos y Drogas del Ministerio de Salud, DIGEMID) as pharmaceutical products, and drinks with a health registration issued by the General Office of Environmental Health and Food Safety of the Ministry of Health (Dirección General de Salud Ambiental e Inocuidad Alimentaria del Ministerio de Salud, DIGESA) and classified as food intended for special diets, are excluded. |

Article 3. Endorsement

The Supreme Decree is endorsed by the Finance Minister.

FINAL SUPPLEMENTARY PROVISIONS

First - Effective date

The Supreme Decree is effective the day after its publication in the El Peruano Official Gazette, except as provided in article 2, which is effective January 1st, 2020.

Given at the Government House, in Lima, on the fourteenth day of the month of June of the year two thousand nineteen.

MARTÍN ALBERTO VIZCARRA CORNEJO
President of the Republic

CARLOS OLIVA NEYRA
Finance Minister

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