

Countries to which Peru will send CbC reports (as of 31 January 2019)

From jurisdiction	To jurisdiction	Legal instrument
Peru	Andorra	CbC MCAA activated - Effective for taxable periods starting on or after 01 January 2019
Peru	Argentina	CbC MCAA activated
Peru	Australia	CbC MCAA activated
Peru	Belgium	CbC MCAA activated
Peru	Brazil	CbC MCAA activated
Peru	Bulgaria	CbC MCAA activated
Peru	Chile	CbC MCAA activated - Effective for taxable periods starting on or after 01 January 2019
Peru	Colombia	CbC MCAA activated
Peru	Croatia	CbC MCAA activated - Effective for taxable periods starting on or after 01 January 2019
Peru	Czech Republic	CbC MCAA activated - Effective for taxable periods starting on or after 01 January 2019
Peru	Denmark	CbC MCAA activated
Peru	Estonia	CbC MCAA activated
Peru	France	CbC MCAA activated

Peru	Germany	CbC MCAA activated
Peru	Greece	CbC MCAA activated
Peru	Guernsey	CbC MCAA activated
Peru	Hong Kong, China	CbC MCAA activated - Effective for taxable periods starting on or after 01 January 2019
Peru	Iceland	CbC MCAA activated
Peru	India	CbC MCAA activated
Peru	Indonesia	CbC MCAA activated
Peru	Ireland	CbC MCAA activated
Peru	Italy	CbC MCAA activated
Peru	Japan	CbC MCAA activated
Peru	Jersey	CbC MCAA activated
Peru	Korea	CbC MCAA activated
Peru	Latvia	CbC MCAA activated - Effective for taxable periods starting on or after 01 January 2019
Peru	Lithuania	CbC MCAA activated
Peru	Luxembourg	CbC MCAA activated
Peru	Malaysia	CbC MCAA activated
Peru	Malta	CbC MCAA activated

Peru	Mauritius	CbC MCAA activated - Effective for taxable periods starting on or after 01 January 2019
Peru	Mexico	CbC MCAA activated
Peru	Netherlands	CbC MCAA activated
Peru	New Zealand	CbC MCAA activated
Peru	Nigeria	CbC MCAA activated - Effective for taxable periods starting on or after 01 January 2019
Peru	Norway	CbC MCAA activated
Peru	Pakistan	CbC MCAA activated
Peru	Poland	CbC MCAA activated
Peru	Portugal	CbC MCAA activated
Peru	Slovak Republic	CbC MCAA activated
Peru	Slovenia	CbC MCAA activated
Peru	Switzerland	CbC MCAA activated
Peru	United Kingdom	CbC MCAA activated
Peru	Uruguay	CbC MCAA activated - Effective for taxable periods starting on or after 01 January 2019

Source: [OECD webpage](#) on exchange relationships (31 January 2019)