



## Safeguard Policy Filter Report

### Operation Information

Operation		
PE-L1239 Project for the Improvement of the Efficiency of Tax and Customs Management through Digital Transformation		
Environmental and Social Impact Category	High Risk Rating	
C		
Country	Executing Agency	
PERU	PE-SUNAT - SUPERINTENDENCIA NACIONAL ADMINISTRACIONTRIBUTARIA - US-IDB - INTER-AMERICAN DEVELOPMENT BANK - PE-SUNAT - SUPERINTENDENCIA NACIONAL ADMINISTRACIONTRIBUTARIA	
Organizational Unit	IDB Sector/Subsector	
Fiscal Management Division	FISCAL POLICY FOR SUSTAINABILITY AND GROWTH	
Team Leader	ESG Primary Team Member	
JOSE I. LARIOS		
Type of Operation	Original IDB Amount	% Disbursed
Loan Operation	\$50,000,000	0.000 %
Assessment Date	Author	
17 Sep 2018	marianac Project Assistant	
Operation Cycle Stage	Completion Date	
ERM (Estimated)	26 Jun 2018	
QRR (Estimated)	17 Sep 2018	
Board Approval (Estimated)	24 Oct 2018	
Safeguard Performance Rating		
Rationale		



## Safeguard Policy Filter Report

### Potential Safeguard Policy Items

[No potential issues identified]

### Safeguard Policy Items Identified

#### B.1 Bank Policies (Access to Information Policy– OP-102)

The Bank will make the relevant project documents available to the public.

#### B.2 Country Laws and Regulations

The operation is expected to be in compliance with laws and regulations of the country regarding specific women's rights, the environment, gender and indigenous peoples (including national obligations established under ratified multilateral environmental agreements).

#### B.3 Screening and Classification

The operation (including [associated facilities](#)) is screened and classified according to its potential environmental impacts.

#### B.7 Supervision and Compliance

The Bank is expected to monitor the executing agency/borrower's compliance with all safeguard requirements stipulated in the loan agreement and project operating or credit regulations.

#### B.17. Procurement

Suitable safeguard provisions for the procurement of goods and services in Bank financed operations may be incorporated into project-specific loan agreements, operating regulations and bidding documents, as appropriate, to ensure environmentally responsible procurement.

### Recommended Actions

Operation has triggered 1 or more Policy Directives; please refer to appropriate Directive(s). Complete Project Classification Tool. Submit Safeguard Policy Filter Report, PP (or equivalent) and Safeguard Screening Form to ESR.

### Additional Comments

[No additional comments]



## Safeguard Screening Form

### Operation Information

Operation		
<b>PE-L1239</b> Project for the Improvement of the Efficiency of Tax and Customs Management through Digital Transformation		
Environmental and Social Impact Category	High Risk Rating	
C		
Country	Executing Agency	
PERU	PE-SUNAT - SUPERINTENDENCIA NACIONAL ADMINISTRACION TRIBUTARIA - US-IDB - INTER-AMERICAN DEVELOPMENT BANK - PE-SUNAT - SUPERINTENDENCIA NACIONAL ADMINISTRACION TRIBUTARIA	
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## Safeguard Screening Form

### Operation Classification Summary

Overriden Rating	Overriden Justification
Comments	

### Conditions / Recommendations

No environmental assessment studies or consultations are required for Category "C" operations.

Some Category "C" operations may require specific safeguard or monitoring requirements (Policy Directive B.3). Where relevant, these operations will establish safeguard, or monitoring requirements to address environmental and other risks (social, disaster, cultural, health and safety etc.)

The Project Team must send the PP (or equivalent) containing the Environmental and Social Strategy (the requirements for an ESS are described in the Environment Policy Guideline: Directive B.3) as well as the Safeguard Policy Filter and Safeguard Screening Form Reports.

### Summary of Impacts / Risks and Potential Solutions

### Disaster Risk Summary

Disaster Risk Level

**C**

Disaster / Recommendations

### Disaster Summary

Details

Actions



## Safeguard Screening Form

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Safeguard Screening Form to ESR.