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Saturday, August 31, 2024

NATIONAL SUPERINTENDENCY OF CUSTOMS AND TAX ADMINISTRATION

Pursuant to Article 49-A of the VAT and Selective Consumption Tax Law, provisions were established in order that non-domiciled individuals designated as withholding or collection agents register in the Single Taxpayers' Registry (RUC), update and/or amend the data of such registry through virtual means.

SUPERINTENDENCY RESOLUTION 000173-2024-SUNAT

AMENDMENT OF SUPERINTENDENCY RESOLUTION 210-2024/SUNAT TO REGULATE VIRTUAL MEANS IN ORDER THAT NON-DOMICILED INDIVIDUALS DESIGNATED AS WITHHOLDING OR COLLECTION AGENTS REGISTER IN THE SINGLE TAXPAYERS' REGISTRY (RUC) AS SET FORTH IN ARTICLE 49-A OF THE VALUE ADDED TAX AND SELECTIVE CONSUMPTION TAX LAW

Lima, August 29, 2024

WHEREAS

Legislative Decree 1623 amend the Value Added Tax and Selective Consumption Tax Law in order to include, among others, article 49-A, which establishes that non-domiciled individuals providing digital services or from whom digital services are acquired through Internet within the terms established in such Legislative Decree, are designated as VAT withholding or collection agents and shall register in the Single Taxpayers' Registry (RUC), for which, in order to facilitate such registration of these individuals, the third final supplementary provision stipulates that they are not required to have a established address in the country nor designate a representative with a established domicile.

Article 6 of Legislative Decree 943, Single Taxpayers' Registry (RUC) Law empowers SUNAT to establish by means of Superintendency Resolution, the rules that enable the appropriate operation of the registry, indicating, for that purpose, the form, term, information, documentation, and other conditions for the corresponding registration.

By means of Superintendency Resolution 210-2004/SUNAT, regulatory provisions of the RUC'S law were approved, being necessary to amend it so that the above mentioned non-domiciled individuals, that were designated as withholding or collection agents, as set forth in Article 49-A of the VAT and Selective Consumption Tax, who are not required to establish an address in the country nor designate a representative with an established domicile, be able, through virtual means, to register in the RUC, as well as update the information in such registry.

By virtue of the powers granted through article 6, Legislative Decree 943, article 11 of the General SUNAT Law, approved by Legislative Decree 501, article 5, Law 29816, Strengthening Law of SUNAT and through paragraph k) of article 10 of the First Section

of the Regulations on Organization and Duties of the National Superintendency of Customs and Tax Administration, approved by Supreme Decree 040-2023-EF.

IT IS HEREBY DETERMINED,

Article 1. Purpose and Objective

This Superintendency Resolution is aimed at amending Superintendency Resolution 2010.2004/SUNAT in order that non-domiciled individuals designated as withholding or collection agents as per article 49-A of the Value Added Tax Law and Selective Consumption Tax be able to register in the Single Taxpayers' registry, update and/or amend the details of such Registry through virtual means.

Article 2. Definition

For the purposes of this Superintendency Resolution, we define Resolution as Superintendency Resolution 210-2004/SUNAT that approves regulatory provisions of Legislative Decree 943 that approved the Single Taxpayers' Registry Law.

Article 3. Resolution Amendment

To amend paragraph a) of article 2, the heading of the first paragraph, article 18 and third paragraph of article 24 of the Resolution, under the following terms:

“ARTICLE 2. INDIVIDUALS REQUIRED TO REGISTER IN THE RUC

(...)

- a) Individuals indicated in Appendix 1 that acquire the status of taxpayers and/or responsible for taxes managed and/or collected by SUNAT, as well as those acquiring the capacity of withholding and/or collection agents of the Value Added Tax for being the non-domiciled individuals referred to in article 49-A of the Value Added Tax and Selective Consumptions Tax”.

“Article 18: INFORMATION OF LEGAL REPRESENTATIVES

Information related to Legal Representatives referred to in subsection 17.7 of the first paragraph of article 17 is the following:

(...)

“Article 24: COMMUNICATION OF RUC AMENDMENTS

(...)

By communicating the amendment of data of the RUC, taxpayers and/or responsible parties, and liable parties shall declare the information regulated in this chapter, as applicable that has not been informed yet. Concerning non-domiciled individuals referred to in article 49-A of the VAT and Selective Consumption Tax Law, only the amendment of the above mentioned data of the second paragraph, article 17 shall be informed.

Article 4. Additions to the Resolution

To include subsections v) and w) in the second paragraph of article 1, the paragraph 5.6 in the first paragraph and subparagraph d) in the second paragraph of article 5, a second

paragraph in article 15, a second paragraph in article 17 and a second paragraph in article 18 of the Resolution.

“Article 1. DEFINITIONS

(...)

v) MPV-SUNAT: Virtual Registry Office of SUNAT created by article 1 of Superintendency Resolution 077-2020/SUNAT.

w) Contact Person: Individual designated by the non-domiciled individual referred to in article 49-A of the Value Added Tax and Selective Consumption Tax Law, when registering in the RUC as stated in Appendix 1-E. Such designation provides authorization to act as a communication link between the representative or attorney-in-fact and SUNAT, when deemed necessary”.

“Article 5. SITES AND MEANS TO REGISTER IN THE RUC, AND IF APPLICABLE, TO BECOME A USER OF “SUNAT ON-LINE OPERATIONS” (SUNAT OPERACIONES EN LINEA).

(...)

5.6 Only, through SUNAT VIRTUAL, regarding non-domiciled individuals, referred to in article 49-A of the Value Added Tax and Selection Consumption Tax Law, as set forth in Appendix 1-E.

(...)

d) Regarding non-domiciled individuals referred to in article 49-A of the Value Added Tax and Selection Consumption Tax Law, through MPV-SUNAT, to update and/or amend RUC data or request the deregistration from the RUC. In such case, it would be necessary to enclose supporting documentation indicated in paragraph d) of Appendix 1-E, if applicable.

“Article 15. DOCUMENTS VERIFYING THE IDENTITY OF INDIVIDUALS REQUESTING THE REGISTRATION, AMENDMENT OR UPDATE OF RUC.

(...)

Legal Representatives of non-domiciled individuals referred to in article 49-A of the Value Added Tax and Selection Consumption Tax Law, if they are individuals, their representatives and the contact person declared by them are identified with the corresponding identity document in conformity with the Country’s regulations where they are issued.

“Article 17: INFORMATION TO BE INFORMED BY TAXPAYERS AND/OR RESPONSIBLE PARTIES

(...)

Regarding non-domiciled individuals referred to in Article 49-A of the Value Added Tax and Selection Consumption Tax Law, when requesting the RUC registration, they shall mandatorily inform, within the terms detailed in Appendix 1-E, the information on the below details, enclosing the documents indicated in such Appendix:

- 1) Identification details: Corporate Name or Registered name
- 2) Country of Residence

- 3) Address of the country of residence
- 4) Number of tax identification of the country of residence
- 5) Trade name, if applicable
- 6) Business activities, from which SUNAT enters the Value Added Tax for the collections or withholdings, as applicable.
- 7) Date from which the non-domiciled individual acquires the capacity of withholding or collection agent of the Value Added Tax as set forth in Article 49-A of the Value Added Tax and Selection Consumption Tax Law.
- 8) Web site or URL (Uniform Resource Locator)
- 9) Legal representative or attorney-in-fact details, as indicated in the second paragraph of article 18.
- 10) Contact person
 - 10.1 Name and last name
 - 10.2 Type and number of identity document
 - 10.3 Position at the company, if applicable
 - 10.4 e-mail
 - 10.5 Mobile phone if Holder of the phone service.

“Article 18: INFORMATION OF LEGAL REPRESENTATIVES

(...)

Information relating to legal representatives or attorney-in-fact of non-domiciled individuals referred to in paragraph 9) of the second paragraph of article 17 is as follows:

- 1) Name and last name, corporate name or registered name, as applicable
- 2) Type and number of ID document, or if they are not individuals, the tax identification number in the country of residence.
- 3) Position
- 4) Date on which the position was assumed
- 5) Address in the country of residence
- 6) E-mail
- 7) Mobile phone, either they are or not the holder of the phone service

Article 5. Addition of Appendix 1-E to the Resolution

To include Appendix 1-E into the Resolution according to the following details:

<p>RUC REGISTRATION THROUGH SUNAT VIRTUAL FOR NON-DOMICILED INDIVIDUALS DESIGNATED AS WITHHOLDING OR COLLECTION AGENTS OF THE VALUE ADDED TAX AS SET FORTH IN ARTICLE 49-A OF THE VALUE ADDED TAX AND SELECTIVE CONSUMPTION TAX LAW</p>
<p>In order to register in the RUC, the non-domiciled individuals referred to in subparagraph 5.6. of the first paragraph of article 5 shall:</p> <ol style="list-style-type: none"> a) Enter the SUNAT Virtual website (www.sunat.gob.pe). b) Select the option “RUC Registration - Non-Domiciled”. c) Enter or select the following data:

Nº	DATA	INFORMATION TO ENTER OR SELECT
1.	IDENTIFICATION DATA	The corporate name or registered name
2.	COUNTRY OF RESIDENCE	The country of residence for tax purposes
3.	ADDRESS	The address in the country of residence
4.	TAX IDENTIFICATION NUMBER	The tax identification number in the country of residence.
5.	TRADE NAME	The trade name, if any
6.	BUSINESS ACTIVITY	The business activity linked to Peru that motivates its registration in the RUC, being possible to select one or more of the options provided by the system
7.	BEGINNING DATE	The date from which the non-domiciled individual acquires the capacity of withholding or collection agent of the Value Added Tax in accordance with the provisions of article 49-A of the Value Added Tax and Selection Consumption Tax Law
8.	WEB ADDRESS OR URL (Uniform Resource Locator)	The location of a web site, online resource or Internet site within the World Wide Web structure of the individual requesting registration.
9.	REPRESENTATIVE LEGAL OR ATTORNEY-IN-FACT	
9.1.	IDENTIFICATION DATA	- Name(s) and last name(s) or, if not an individual, the corporate name or registered name. - Type and number of identity document or, if not an individual, the tax identification number in the country of residence.
9.2.	POSITION	If applicable, the position held in the company.
9.3.	DATE FROM WHICH THE POSITION WAS ASSUMED	
9.4.	ADDRESS	The address in the country of residence.
9.5.	EMAIL	E-mail Address.
9.6.	MOBILE PHONE	Mobile phone number, including country code.
10.	CONTACT PERSON	
10.1.	IDENTIFICATION DATA	- The name(s) and last name(s). - Type and number of identity document.
10.2.	POSITION	If applicable, position held in the company.
10.3.	E-MAIL	E-mail address.
10.4.	MOBILE PHONE	Mobile phone number, including the country code.
The information provided under this subsection shall be considered as a sworn statement.		

d) The following documents must be attached in PDF format, taking into account the size, timeliness, and other instructions indicated by the system.

1) Document that proves the existence and validity of the non-domiciled individual or that proves their registration before the tax administration of the country of residence. If the document is in a language other than Spanish, additionally attach the non-sworn translation into Spanish language.

2) Document that proves the identity of the legal representative or attorney-in-fact and contact person.

3) Document stating the designation of the legal representative or attorney-in-fact of the non-domiciled individual whose registration in the RUC is requested. If the document is in a language other than Spanish, additionally attach the non-sworn translation into Spanish.

Once the above data and documents have been entered, the system validates the e-mail address of the legal representative or attorney-in-fact, for which the verification code sent to the e-mail address must be entered. If it is not validated according to the instructions of the system, the application cannot be submitted.

If the e-mail address of the legal representative or attorney-in-fact is validated, the declared data must be confirmed in the system, after which SUNAT will send an acknowledgement receipt to the e-mail of the legal representative or attorney-in-fact, in which the information provided and the files to be attached are kept.

Once the data indicated in paragraph c) has been completed and the corresponding documents have been attached, SUNAT informs by e-mail the RUC number to the legal representative or attorney-in-fact. The non-domiciled individual can obtain the RUC from SUNAT Online Operations. This system is accessed with the Clave SOL (SOL password), which is generated by the means indicated in said e-mail.

In case of failure to comply with the above paragraph, the request is considered as not submitted, and the individual will have the right to submit another one.

FINAL SUPPLEMENTARY PROVISION

Single. Effective date

This Resolution comes into force the day after its publication.

Let it be recorded, notified and published

IVONNE SOPHIA CHUGO NUÑEZ

National Superintendent (e)

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