

SUPERINTENDENCY RESOLUTION

000010-2025/SUNAT¹

SUPERINTENDENCY RESOLUTION, APPROVING THE VIRTUAL FORM FOR FILING AND/OR PAYING THE TAX ON REMOTE GAMBLING AND REMOTE SPORTS BETTING AND THE EXCISE TAX LEVIED ON SUCH ACTIVITIES, REGULATES THE FILING AND PAYMENT IN U.S. DOLLARS AND THE OFFSETTING OF UNDUE OR EXCESSIVE PAYMENTS OR COLLECTIONS

Lima, January 18, 2025

WHEREAS

Article 39 of Law No. 31557, Law regulating Remote Gambling and Remote Sports Betting (JDYADD, for its Spanish acronym), created the Tax on Remote Gambling and Remote Sports Betting, and based on the provisions of Articles 40 and 45 of the aforementioned law, taxpayers subject to the above mentioned tax are the legal entities incorporated in Peru under the General Corporation Law, branches established in Peru of legal entities incorporated abroad, and legal entities incorporated abroad using JDYADD developed on technological platforms which require the respective authorization for their operation; they must file a tax return for the income received each month and pay the corresponding tax within the deadlines established in the Tax Code for monthly taxes in the form, term, and conditions established by SUNAT through a superintendency resolution;

On the other hand, paragraphs d) and e) of Article 53 and Articles 63 and 63-A of the Value-Added Tax (VAT) and Excise Tax (ISC) Act state that taxpayers subject to excise tax are the organizing entities and holders of gambling and betting authorizations, which must comply with the filing and payment within the period regulated in the Tax Code and in the places and under the conditions, requirements, information, and formalities established by SUNAT; as well as players, in the case of JDYADD developed on technological platforms that are operated by legal entities incorporated abroad—holders of an authorization granted by the competent authority—which, in turn, have the status of excise tax collection agents and, as such, must comply with the filing and payment of the tax collected from players;

With regard to the filing and payment of taxes on JDYADD and ISC that shall be made by legal entities incorporated abroad, paragraph 45.2 of Article 45 of Law No. 31557 and Article 63-A of the VAT and ISC Act provide that they may be made in domestic currency or in U.S. dollars, and it is possible to execute this in the return of January or in the first return filed, if the obligation arises after that month, and remains in effect until December of that year; thus, SUNAT is empowered to regulate the filing and payment in U.S. dollars by means of superintendency resolution;

Furthermore, Article 5 of the Regulations governing the tax on JDYADD, approved by Supreme Decree No. 253-2024-EF, and Article 11 of Supreme Decree No. 254-2024-EF, regulate the offsetting of undue or excessive payments or collections for the tax on JDYADD and ISC, made by the legal entity incorporated abroad referred to in the seventh final supplementary provision of Legislative Decree No. 1644, providing that this is done in the respective monthly return, in accordance with the form and conditions established by SUNAT through superintendency resolution; further indicating that the exchange rate to be applied for such payments, when they are carried over in domestic currency and the option is made to declare and pay in United States dollars, is established in the

¹ This translation is provided for reference purposes only. In case of any discrepancy or doubt, the original Spanish version shall prevail.

superintendency resolution regulating the filing and payment in said currency;

Currently, *SUNAT Virtual* offers the My Filings and Payments service, approved by Superintendency Resolution No. 335-2017/SUNAT, in which the tax debtor prepares and files their returns, makes the respective payment, and check the filings submitted and payments made; as well as, since January 1, 2025, Tax filing and payment platform for non-domiciled entities, approved by Superintendency Resolution No. 000294-2024/SUNAT, for, among others, filing certain tax returns and payment of tax debt in domestic currency or obtaining the SUNAT payment number for transfer in order to make the payment in U.S. dollars through a SWIFT interbank transfer;

Pursuant to the aforementioned regulations, it is deemed appropriate to enable the My Filings and Payments service and the Tax Filing and Payment platform for non-residents, for the filing the tax return and payment of the JDYADD and the ISC tax levied on JDYADD, within the period established by the resolution; as well as to regulate the offsetting of undue or excessive payments or collections made for such items, the form of payment, and the exchange rate to be applied, when applicable;

Under the exception provided for in paragraph h) of section 19.2. of Article 19 of the Regulation establishing provisions on the publication and dissemination of general legal regulations, resolutions, and draft regulations, approved by Supreme Decree No. 009-2024-JUS, this Superintendency resolution is not pre-published as it is considered to be contrary to the public interest; since, in order to comply with their obligations relating to the taxes on JDYADD and ISC for the period January 2025, it is necessary that the parties concerned be aware in advance of the aforementioned rules, among other aspects, of the filing and payment of those taxes;

Pursuant to the powers conferred by Article 29 and Article 88.1 of the Tax Code, approved by Legislative Decree No. 816, which Consolidated Text (TUO) was approved by Supreme Decree No. 133-2013-EF; Article 45 of Law No. 31557, which regulates the use of JDYADD; Articles 29, 30, 63, 63-A, and 67 of the VAT and ISC Act, approved by Legislative Decree No. 821, which Consolidated Text (TUO) was approved by Supreme Decree No. 055-99-EF; Article 5 of the Regulations governing the Tax on JDYADD, approved by Supreme Decree No. 253-2024-EF, and Article 9 and paragraphs 11.3 and 11.4 of Article 11 of Supreme Decree No. 254-2024-EF; Article 11 of the General Act on SUNAT, approved by Legislative Decree No. 501; Article 5 of Act No. 29816, Act on Strengthening SUNAT, and by paragraph k) of Article 10 of Section One of the Regulations on the Organization and Functions of the National Superintendency of Customs and Tax Administration, approved by Supreme Decree No. 040-2023-EF;

IT IS HEREBY DETERMINED:

Chapter I

GENERAL PROVISIONS AND APPROVAL OF THE VIRTUAL FORM

Article 1. Purpose and objective

1.1. This Superintendency Resolution aims:

- a) To approve the virtual form for the determinative return for tax on JDYADD and ISC, which must be filed by domiciled taxpayers, non-domiciled taxpayers, and non-domiciled collection agents, by the appropriate means in accordance with subsection b) or c), within the period specified in this resolution.
- b) To provide that the Tax Filing and Payment Platform for non-domiciled entities, approved by Superintendency Resolution No. 000294-2024/SUNAT, become the means by which non-domiciled taxpayers and non-domiciled collection agents

comply with the filing of determinative tax returns referred to in the previous subsection and pay the tax debt in domestic currency or obtain the SUNAT payment number for transfer in order to make the payment in U.S. dollars.

- c) To establish that the My Filings and Payments service, approved by Superintendency Resolution No. 335-2017/SUNAT be the means by which domiciled taxpayers comply with filing their JDYADD and ISC tax returns and paying their tax debts.
- d) To regulate the offsetting of undue or excessive payments or collections for tax on JDYADD and ISC, made by non-domiciled taxpayers or non-domiciled collection agents; as well as the exchange rate to be applied for such offset, that is, when, there are undue or excess payments or collections filed in one currency, the taxpayer chooses to file and pay the respective tax in a different currency.

1.2. The purpose of this resolution is to provide domiciled taxpayers, non-domiciled taxpayers, and non-domiciled collection agents with a means of complying with their obligations related to the tax on JDYADD and the ISC, and to enable non-domiciled taxpayers to offset their undue or excessive payments or collections.

Article 2. Definitions

For the purposes of this resolution, the following definitions apply:

- a) Non-domiciled collection agent: A Legal entity incorporated abroad that operates remote gambling and/or remote sports betting on technological platforms, with respect to the ISC tax levied on such activities, if the bets are applied by a player whose usual residence is located in the country pursuant to second paragraph of Article 63-A of the IGV and ISC Law.
- b) Domiciled taxpayer:
 - i) With respect to the ISC, the organizing entity and holder of gambling and betting licenses, pursuant to subsection d) of Article 53 of the Value Added Tax and Excise Tax Act.
 - ii) With regard to the tax on JDYADD, the legal entity incorporated in Peru in accordance with the provisions of the General Corporation Act and the branch established in Peru from a legal entity incorporated abroad that must request authorization to operate remote gambling and/or remote sports betting developed on technological platforms, in accordance with Article 40 and paragraph 7.1 of Article 7 of Law No. 31557.
- c) Non-domiciled taxpayer: A legal entity incorporated abroad that request authorization to operate remote gambling and/or remote sports betting developed on technological platforms in Peru, in accordance with Article 40 and Article 7.2 of Law No. 31557.
- d) Determining tax return: The tax return submitted to establish the tax obligation and, where applicable, the tax debt.

- e) Virtual Form: The Virtual form approved in Article 3.
- f) Tax on JDYADD: Tax on Remote Gambling and Remote Sports Betting.
- g) Excise Tax (ISC): The Excise Tax (*Impuesto Selectivo al Consumo*, in Spanish) regulated under the Value-Added Tax and Excise Tax Act.
- h) JDYADD: Refers to Remote Gambling and Remote Sports Betting (*Juegos a distancia y apuestas deportivas a distancia*, in Spanish)
- i) VAT and ISC Act: Refers to the Value-Added Tax and the Excise Tax Act, enacted by Legislative Decree No. 821, its Unique Orderly Text was approved by Supreme Decree No. 055-99-EF.
- j) Law No. 31557: Refers to the Law regulating the operation of Remote Gambling and Remote Sports Betting.
- k) SBS: Refers to the Superintendency of Banking, Insurance and Private Pension Fund Administrators (*Superintendencia de Banca, Seguros y Administradoras Privadas de Fondos de Pensiones*, in Spanish).
- l) Carryforward balance: Refers to the balance of undue or excess payments of the Tax on Remote Gambling and Remote Sports Betting (JDYADD) or the Excise Tax, as well as the balance of Excise Tax collections made unduly or in excess that have not been applied through the compensation mechanism referred to in the first, second, or third paragraph of the seventh supplementary final provision of Legislative Decree No. 1644.
- m) SUNAT Online Transactions: Or *SUNAT Operaciones en Línea*, refers to the digital system available on the Internet that enables telematic transactions between the user and SUNAT, pursuant to subsection (a) of Article 1 of Superintendency Resolution No. 109-2000/SUNAT.
- n) SUNAT Virtual: Refers to SUNAT's online portal, available at <http://www.sunat.gob.pe>.

Article 3. Approval of the Virtual Form

Virtual Form No. 0696 – Remote Gambling, Remote Sports Betting and Excise Tax is hereby approved and made available on:

- a) The Tax Filing and Payment Platform for non-domiciled entities, approved by Superintendency Resolution No. 000294-2024/SUNAT, to file and/or pay:
 - i) The Excise Tax levied on JDYADD amounts collected, in the capacity of a non-domiciled collection agent, and
 - ii) The tax on JDYADD, in the capacity of a non-domiciled taxpayer.
- b) The “My Tax Returns and Payments” (*Mis Declaraciones y Pagos*, in Spanish) service approved by Superintendency Resolution No. 335-2017/SUNAT, allows to declare and pay, in the capacity of a domiciled taxpayer:
 - i) The Excise Tax (ISC) levied on JDYADD, and
 - ii) The tax on JDYADD.

Chapter II

SPECIAL FEATURES FOR THE SUBMISSION OF THE VIRTUAL FORM THROUGH THE TAX FILING AND PAYMENT PLATFORM FOR NON-DOMICILED ENTITIES

Article 4. Virtual Form enabled in the Tax Filing and Payment Platform for Non-Domiciled Entities

To submit the determining tax return and/or pay the items referenced in section a) of Article 3, within the first ten (10) business days of the month following the one in which the tax obligation arises, entities shall consider the following:

- a) They must submit, through the “Tax Filing and Payment Platform for Non-Domiciled Entities” (*Declaración y pago para no domiciliados*, in Spanish), the virtual form corresponding to the applicable period and the item(s) to be declared, in their capacity as a non-domiciled taxpayer of the tax on JDYADD and/or as a non-domiciled collection agent, in the case of the Excise Tax (ISC).

To that end, the following must be considered:

- i) In their capacity as non-domiciled taxpayers of the tax on JDYADD, they must declare the income received each month and/or the refunds and awards granted during that month, and/or the balance resulting from such refunds and awards granted in previous months. They are not required to file a declaration if no such income, refunds, awards or balances exist.
- ii) In their capacity as non-domiciled collection agents, they must declare the amount collected each month. They are not required to file a declaration if no amounts have been collected.

- iii) The virtual form must also be submitted during the period in which, in accordance with section c), the entity must select the type of currency or offset the amounts referred to in subsections i), ii) and iii) of section e).
- b) The determination of each item included in the Virtual Form is independent.
- c) The selection of the type of currency (local or U.S. dollars) for the filing and payment of each item is made:
 - i) In the determining tax return corresponding to the January period of each year, even if the entity is not required to file in that period; or
 - ii) In the first determining tax return filed during the year, if the obligation to file the determining tax return arises after the January period of that year.
 - iii) The selected currency remains applicable for the filing and payment of subsequent periods through the December period of that same year.
- d) The general provisions regarding the tax return and payment referred to in Chapter II of the Superintendency Resolution No. 000294-2024/SUNAT, except for paragraph 5.2 of article 5, and considering for that purpose the definitions provided in sections b), f), g) and h) of Article 2 of said resolution.
- e) To apply the offsets referred to in the seventh final supplemental provision of Legislative Decree No. 1644:
 - i) In the case of undue payments or overpayments of tax on JDYADD, as referenced in the first paragraph of the aforementioned final supplemental provision, the non-domiciled taxpayer must take into account the provisions of Article 5 of the Regulations governing the tax on JDYADD, approved by Supreme Decree No. 253-2024-EF, and follow the platform's instructions to apply the corresponding offsetting against the payments due for that tax in the subsequent months.
 - ii) In the case of Excise Tax collections made from players, which were declared and paid incorrectly or in excess, as referenced in the second paragraph of the aforementioned final supplemental provision, the non-domiciled collection agent must consider the provisions of Article 10 of Supreme Decree No. 254-2024-EF and follow the platform's instructions to: ii.1) record in the corresponding tax return the amount refunded to the player; and ii.2) offset that amount against the collections made for that month, or, if not fully offset, in the subsequent months.
 - iii) Regarding incorrect or excess payments of the Excise Tax referenced in the third paragraph of the aforementioned final supplemental provision, the non-domiciled collection agent must consider the provisions of Article 11 of Supreme Decree No. 254-2024-EF and follow the platform's instructions to offset the corresponding amount for that month or, if the incorrect or excess payments are not fully offset, continue offsetting them in the subsequent months.
 - iv) In the case of filing and payment in local currency, if the carryforward balance was previously declared in U.S. dollars, the conversion must be carried out based on the period in which the balance was generated, using the weighted average selling exchange rate published by the Superintendency of Banking, Insurance and Private Pension Fund Administrators (SBS) on its website or in the Official Gazette *El Peruano*, corresponding to the latest date by which the tax return for that period should have been filed.

- v) In the case of filing and payment in U.S. dollars, if the carryforward balance was previously declared in local currency, the conversion must be carried out based on the period in which the balance was generated, using the weighted average purchasing exchange rate published by the Superintendency of Banking, Insurance and Private Pension Fund Administrators (SBS) on its website or in the Official Gazette *El Peruano*, corresponding to the latest date by which the tax return for that period should have been filed.
- f) The Schedule for complying with monthly tax obligations, as referenced in Superintendency Resolution No. 000281-2022/SUNAT or any schedule that replaces it, does not apply.

Chapter III

SPECIAL FEATURES FOR THE SUBMISSION OF THE VIRTUAL FORM IN THE “MY TAX RETURNS AND PAYMENTS” SERVICE

Article 5. Virtual Form enabled in the “My Tax Returns and Payments”

For the filing of the determining tax return and/or payment of the items referred to in section b) of Article 3, during the dates indicated in the schedule for compliance with monthly tax obligations approved by SUNAT, the domiciled taxpayer must consider the following:

- a) The taxpayer shall submit the virtual form through My Tax Returns and Payments, considering the following:
 - i) In their capacity as domiciled taxpayers of the tax on JDYADD, they must declare the income received each month and/or the refunds and awards granted during that month and/or the balance resulting from such refunds and awards granted in previous months. They are not required to file a declaration if no such income, refunds, awards or balances exist.
 - ii) In their capacity as Excise Tax domiciled taxpayers, they must declare the income received each month. They are not required to file a declaration if no income is received.
- b) The determination of each item included in the Virtual Form is independent.
- c) The general provisions regarding the tax return and payment referred to in Chapter II of the Superintendency Resolution No. 335-2017/SUNAT, with the exception of section b) of paragraph 6.1 of Article 6, and taking into account for that purpose the definitions provided in paragraphs 6, 7 and 12 of Article 2 of such resolution. Any reference to the “Easy Tax Filing” (*Declara Facil*, in Spanish) Form shall be understood to refer to the Virtual Form approved by this Resolution.

FINAL SUPPLEMENTARY PROVISIONS

First. Effective date

This resolution shall enter into force on February 1, 2025.

Second. Availability of Virtual Form No. 0696 - Remote Gambling, Remote Sports Betting and Excise Tax

Virtual Form No. 0696 - Remote Gambling, Remote Sports Betting and Excise Tax is available from February 1, 2025, on the Tax Filing and Payment Platform for non-domiciled entities and in the "My Tax Returns and Payments" service, for submitting the determining tax returns for the January 2025 period onward, in accordance with the applicable deadline or schedule.

Third. Approval of Tax Codes

The following tax codes are hereby approved:

- a) 7122 - Tax on Remote Gambling
- b) 7123 - Tax on Remote Sports Betting.
- c) 2081 - Excise Tax - Remote Gambling
- d) 2082 - Excise Tax - Remote Sports Betting
- e) 2083 - Excise Tax - Collection on Remote Gambling
- f) 2084 - Excise Tax - Collection on Remote Sports Betting

Record, notify and publish.

VÍCTOR MEJÍA NINACÓNDOR
National Superintendent
NATIONAL SUPERINTENDENCY OF CUSTOMS
AND TAX ADMINISTRATION