

SUPERINTENDENCY RESOLUTION No. 000173 - 2024/SUNAT¹

**AMENDING SUPERINTENDENCY RESOLUTION NO. 210-2004/SUNAT TO
REGULATE THE VIRTUAL MECHANISM FOR THE REGISTRATION IN THE
UNIQUE TAXPAYER'S REGISTRY OF THE NON-DOMICILED ENTITIES
APPOINTED AS WITHHOLDING OR COLLECTION AGENTS IN
ACCORDANCE WITH ARTICLE 49-A OF THE LAW ON VALUE-ADDED TAX
AND EXCISE TAX**

Lima, August 29, 2024

WHEREAS

Legislative Decree No. 1623 amends the Law on Value-Added Tax or *Impuesto General a las Ventas* (IGV) and Excise Tax or *Impuesto Selectivo al Consumo* (ISC) to incorporate, among other provisions, Article 49-A, which establishes that non-domiciled entities that provide digital services, or from whom intangible goods are acquired online, under the terms set forth in said legislative decree, are designated as VAT withholding or collection agents and must register in the Single Taxpayer Registry (RUC). To facilitate the registration of these entities, the third final complementary provision of the decree stipulates that they are not required to establish domicile in the country or to appoint a representative domiciled therein;

Article 6 of the Legislative Decree No. 943, the Law on the Taxpayer's Registry (RUC), empowers SUNAT to establish, through a Superintendency Resolution, the regulations necessary for the proper functioning of said registry, including the manner, timeframe, required information, documentation and other conditions for the registration;

Superintendency Resolution No. 210-2004/SUNAT, approved the regulatory provisions of the Law on the Taxpayer's Registry (RUC) were approved. It is now necessary to amend the resolution to allow non-domiciled entities designated as tax withholding or collection agents, pursuant to Article 49-A of the Law on Value-Added Tax and Excise Tax, to register in the Taxpayer's Registry (RUC) and keep their information up to date through virtual means, given that they are not required to establish a domicile in the country or appoint a representative domiciled in the country;

By virtue of the powers conferred by Article 6 of Legislative Decree No. 943; Article 11 of SUNAT's General Law, approved by Legislative Decree No. 501; Article 5 of Law No. 29816, the Law on the Strengthening of SUNAT; and subsection k) of Article 10 of Section One of the Regulations on the Organization

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

and Functions of the National Superintendency of Customs and Tax Administration, approved by Supreme Decree No. 040-2023-EF.

RESOLVED THAT:

Article 1: Purpose and scope

The purpose of this Superintendency Resolution is to amend Superintendency Resolution No. 210-2004/SUNAT allowing non-domiciled entities designated as tax withholding or collection agents according to Article 49-A of the Law on Value-Added Tax and Excise Tax to register in the Single Taxpayer Registry and update and/or modify their information in said registry through virtual means.

Article 2. Definition

For the purposes of this Superintendency Resolution, “Resolution” refers to the Superintendency Resolution No. 210-2004/SUNAT which approves the regulatory provisions of Legislative Decree No. 943, establishing the Law on the Single Taxpayer Registry.

Article 3. Amendment to the Resolution

Amend subsection a) of Article 2, the heading of the first paragraph of Article 18, and the third paragraph of Article 24 of the Resolution, as follows:

“Article 2. Entities required to register in the RUC”

(...)

- a) Entities listed in Appendix No. 1 that acquire the status of taxpayers and/or become responsible for taxes administered and/or collected by SUNAT, as well as those who acquire the status of tax withholding or collection agents for being the non-domiciled entities referred to in Article 49-A of the Law on Value-Added Tax and Excise Tax.”

“Article 18. INFORMATION ON LEGAL REPRESENTATIVES

The information related to the Legal Representatives referred to in subsection 17.7. of the first paragraph of Article 17 is as follows:

(...).”

“Article 24. NOTIFICATION OF CHANGES TO THE SINGLE TAXPAYER REGISTRY (RUC)

(...)

When reporting the changes to data in the RUC, taxpayers and/or responsible parties and other obligated entities must declare the information regulated in this chapter, as applicable, and that has not yet been reported. In the case of the non-

domiciled entities referred to in Article 49-A of the Law on Value-Added Tax and Excise Tax, only changes to the data specified in the second paragraph of Article 17 must be reported.”

Article 4. Additions to the Resolution

Add subsections v) and w) to the second paragraph of Article 1, section 5.6 to the first paragraph, and subsection d) to the second paragraph of Article 5, a second paragraph in Article 15, a second paragraph in Article 17; and a second paragraph to Article 18 of the Resolution:

“Article 1. DEFINITIONS

(...)

- | | |
|--------------------|---|
| v) MPV-SUNAT: | The Virtual Filing Desk (MPV) of SUNAT created by Article 1 of Superintendency Resolution No. 077-2020/SUNAT. |
| w) Contact person: | The natural person designated as such by the non-domiciled entity referred to in Article 49-A of the Law on Value-Added Tax and Excise Tax, upon registration in the Single Taxpayer Registry (RUC), in accordance with Annex No. 1-E. This designation authorizes the contact person to act as a communication liaison between the representative or attorney-in-fact and SUNAT, whenever SUNAT deems it necessary.” |

“Article 5. PLACES AND MEANS FOR REGISTRATION IN THE SINGLE TAXPAYER REGISTRY (RUC) AND, IF APPLICABLE, FOR BECOMING A SUNAT ONLINE TRANSACTIONS USER.

(...)

5.6 Exclusively through SUNAT Virtual, in the case of non-domiciled entities referred to in Article 49-A of the Law on Value-Added Tax and Excise Tax, in accordance with Annex No. 1-E.

(...)

- b) d) In the case of non-domiciled entities referred to in Article 49-A of the Law on Value-Added Tax and Excise Tax, updates and/or modifications to RUC information or requests for deregistration from the RUC, must be submitted

through MPV-SUNAT. In such cases, the supporting documentation specified in subsection d) of Annex No. 1-E must be attached, where applicable.”

“Article 15. DOCUMENTS THAT VERIFY THE IDENTITY OF ENTITIES REQUESTING REGISTRATION, MODIFICATION, OR UPDATE OF THE RUC.

(...)

The legal representatives of non-domiciled entities referred to in Article 49-A of the Law on the Value-Added Tax and Excise Tax, if they are natural persons, as well as their attorneys-in-fact and the declared contact person, must be identified using the ID that certifies their identity, in accordance with the regulations of the country in which it was issued.”

“Article 17. INFORMATION TO BE PROVIDED BY TAXPAYERS AND/OR RESPONSIBLE PARTIES

(...)

In the case of non-domiciled entities referred to in Article 49-A of the Law on Value-Added Tax and Excise Tax, when such entities request to be registered in the RUC, they must mandatorily provide the following information, in accordance with the terms detailed in Annex No. 1-E, where applicable, attaching the documents specified in said Annex:

- 1) Identification details: Company name or business name
- 2) Country of residence
- 3) Address in the country of residence.
- 4) Tax Identification number in the country of residence.
- 5) Business name, if applicable.
- 6) Business activity(ies), information used by SUNAT to register an entity under the Value-Added Tax regime for purposes of tax withholdings or collections, as applicable.
- 7) Date from which the non-domiciled entity acquires the status of tax withholding or collection agent in accordance with Article 49-A of the Law on Value-Added Tax and Excise Tax.
- 8) Website or URL (Uniform Resource Locator).
- 9) Details of the legal representative or attorney-in-fact, as indicated in the second paragraph of Article 18.
- 10) Contact person:
 - 10.1) Given name (s) and surname(s).
 - 10.2) Type and number of ID.
 - 10.3) Position in the company, if applicable.
 - 10.4) Email address.

10.5) Mobile phone number, whether or not the individual is the account holder.”

“Article 18. INFORMATION ON LEGAL REPRESENTATIVES

(...)

The information concerning the legal representatives or attorneys-in-fact of the non-domiciled entities referred to in item 9) of the second paragraph of Article 17, is as follows:

- 1) Given name(s) and surname(s), company name or business name, as applicable.
- 2) Type and number of ID or, if not a natural person, the tax identification number in the country of residence.
- 3) Position held.
- 4) Date from which the position is held.
- 5) Address in the country of residence.
- 6) Email address.
- 7) Mobile phone number, whether or not the individual is the account holder.”

Article 5. Incorporation of Annex No. 1-E into the Resolution

Annex No.1-E shall be incorporated into the Resolution, in accordance with the following details:

“ANNEX No. 1-E

Registration in the RUC via SUNAT Virtual System for Non-Domiciled Entities designated as VAT withholding or collection agents under Article 49-A of the law on Value-Added Tax and Excise Tax.

To register in the RUC, the Non-Domiciled Entities referred to in subsection 5.6 of the first paragraph of Article 5 must:

- a) Access the SUNAT Virtual website (www.sunat.gob.pe).
- b) Search for option “RUC Registration – Non-Domiciled Entities”.
- c) Enter or select the following data:

No.	DATA	DATA TO BE ENTERED OR SELECTED
1.	IDENTIFICATION DATA	Company name or business name
2.	COUNTRY OF RESIDENCE	Country of residence for tax purposes
3.	ADDRESS	Address in the country of residence

4.	TAX IDENTIFICATION NUMBER	Tax identification number issued in the country of residence
5.	BUSINESS NAME	Business name, if applicable.
6.	BUSINESS ACTIVITY	Business activity linked to Peru that justify the registration in the RUC. One or more options may be selected from those provided by the system.
7.	START DATE	The date on which the non-domiciled entity acquires the status of withholding or VAT collection agent, in accordance with Article 49-A of the Law on Value-Added Tax and Excise Tax.
8.	WEBSITE OR URL (UNIFORM RESOURCE LOCATOR).	The location of the entity's website, online resource, or internet site within the structure of the World Wide Web.
9.	LEGAL REPRESENTATIVE OR ATTORNEY-IN-FACT	
9.1.	IDENTIFICATION DETAILS	– Given name(s) and surname(s), or if not a natural person, the company name or business name. – Type and number of identity document or, in case of not being a natural person, the tax identification number issued in the country of residence.
9.2.	POSITION	If applicable, the position held in the company.
9.3.	DATE THE POSITION WAS ASSUMED	
9.4.	ADDRESS	Address in the country of residence.
9.5.	EMAIL ADDRESS	
9.6.	MOBILE PHONE NUMBER	A mobile phone number that includes the country code.
10.	CONTACT PERSON	
10.1.	IDENTIFICATION DETAILS	– Given name(s) and surname(s). – Type and number of identity document.
10.2.	POSITION	If applicable, the position held within the company.
10.3.	EMAIL ADDRESS	Email address
10.4.	MOBILE PHONE NUMBER	A mobile phone number that includes the country code.
The information provided under this section shall be considered a sworn statement. d) The entity must attach the following documents in PDF format, considering the file size, timing and any other instructions indicated by the system:		

- 1) A document that proves the existence and legal validity of the non-domiciled entity or that certifies its registration with the Tax Authority of the country of residence. If the document is in a language other than Spanish, a simple translation into Spanish must also be attached.
- 2) A document that verifies the identity of the legal representative or attorney-in-fact, as well as the contact person.
- 3) A document that confirms the appointment of the legal representative or attorney-in-fact of the non-domiciled entity applying for registration in the RUC. If the document is in a language other than Spanish, a simple translation into Spanish must also be attached.

Once the required data and documents have been submitted, the system will validate the email address of the legal representative or attorney-in-fact, to complete this step, a verification code sent to that email address must be entered. If the email is not validated in accordance with the system's instructions, the application cannot be submitted.

If the email address of the legal representative or attorney-in-fact is successfully validated, the declared information must be confirmed in the system. Once this information is confirmed, SUNAT will send an acknowledgment of receipt to the email address of the legal representative or attorney-in-fact, which will include the submitted information provided and a list of the attached files.

After verifying that the required data has been completed and the corresponding documents have been attached as indicated in section c), SUNAT will notify the RUC number to the email address of the legal representative or attorney-in-fact. The non-domiciled entity may obtain the CIR through SUNAT Online Transactions (*SUNAT Operaciones en Línea*). Access to this system is granted using the SOL password, which is generated through the method specified in the aforementioned email.

In case the requirements outlined in the previous paragraph are not met, the application will be considered not submitted. However, the entity retains the right to submit a new application.

FINAL COMPLEMENTARY PROVISION

Sole Article. Entry into force

This resolution shall enter into force on the day following its publication.

Register, communicate and publish.

IVONNE SOPHIA CHUGO NUÑEZ
NATIONAL SUPERINTENDENT (e)

NATIONAL SUPERINTENDENCY OF CUISTOMS AND TAX
ADMINISTRATION