



# Find out guidance on the **registration in the RUC of non-residents**



BICENTENARIO  
PERÚ  
2024

## Registry of Information of Non-residents:

- Enter SUNAT's website: [www.sunat.gob.pe](http://www.sunat.gob.pe)
- Enter the requested information of the non-resident.

1 2 3 4

Taxpayers' ID Registration – Non-domiciled company

Name or Business name

Company's trade name

Company's country of residence for tax purposes Tax ID number of the company in the country of residence

Select a reason to register on the Single Taxpayers' ID (RUC)

- I provide digital services to individuals in Peru through Internet or another network
  - On-line access and/or transmission of images, series, films, documentaries, short films, videos, music and any other digital content through streaming technology or any other type of technology.
  - Data storage
  - Access to social network and/or provision of content or additional functions.
  - Service provided by on-line magazines or newspapers
  - Remote conference services
  - Other digital service provided: Please, specify
- I provide digital intermediation services on the supply and demand of goods and services through internet or another network.
  - Digital intermediation services on immovable property leasing
  - Digital intermediation services on movable property leasing
  - Other digital intermediation services:
- I sell intangible assets that were acquired to be permanently downloaded by an individual in Peru through Internet or another network.

Exit Continue

- Please, attach a copy of the Article of Incorporation document. If the document is in a language other than Spanish, please, also attach a simple translation (PDF format).

1 2 3 4

Single Taxpayers' ID Registration – Non-domiciled company

Non-domiciled company details

Address of the non-domiciled company in the country of residence for tax purposes

Company's website Beginning date as VAT withholding and/or collection agent

Please, attach a copy of the article of incorporation document (pdf format)

Select file No files selected (maximum allowed size: 10 MB)

Exit Return Continue

## Registry of Information of the Legal Representative:

- Enter the requested information of the legal representative.
- Attach a copy of the ID document of the Legal Representative (PDF format).
- Attach a copy of the document of appointment as Legal Representative (PDF format).

Single Taxpayers' ID Registration – Non-domiciled company

**Legal Representative or Attorney- details**

Representative's full name

Type of ID document of the Representative

ID number of the Representative

Representative's position

If you selected "Other position" enter here the job title

Date when duties were exercised (dd/mm/yyyy)

Telephone (country code, area and number. E.g. U.S. + 12025550123)

Representative's email to be validated

Country of residence of the Representative

Representative's address

Please, attach a copy of the Representative's ID document (pdf format):

Select file No files selected (maximum allowed size: 512 KB)

Please, attach a copy of the document on appointment of the Representative (pdf format):

Select file No files selected (maximum allowed size: 1MB)

**Company's contact person details**

Person's full name

Type of ID document of the contact person

ID number of the person

Position of the contact person

If you selected "Other position", enter here the job title

Person's e-mail

Telephone (country code, area and number. E.g. U.S. + 12025550123)

Please, attach a copy of the Representative's ID document (PDF format):

Select file No files selected (maximum allowed size: 512 KB)

Exit Return Continue

- Validate the Legal Representative's e-mail.

**E-MAIL CONFIRMATION- SUNAT**

Dear Sir/Mme,

With the intention to continue with your company's data registry for the registration in the Single Taxpayers' Registry of SUNAT, please confirm the indicated e-mail: correo@correo.pe by including on-line the following verification code:

Verification code: **KAQPE**  
Created on: 26/08/2024 17:26:58

The verification code has a 4-minute validity from the moment it is created. Once this period expires without entering the code, your registration application will be considered as "non-submitted".

Truly Yours  
SUNAT

- Enter the "Verification Code" that will be sent to the confirmed Legal Representative's e-mail.

## Registry of Information of the Contact Person:

- Enter the requested information of the Contact Person.
- Attach a copy of the ID document of the Contact Person (PDF Format).

## Sending a Registration Application in the Single Taxpayers' Registry:

- Verify the information indicated in the Summary of registered information.
- Press the agreement button.
- Submit the application.

**Taxpayers' ID Registration – Non-domiciled company**

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**Statement**

By means of this statement, I hereby declare that the stated information expresses the truth and the sent information is truthful, accurate and valid to date; thus, I am responsible, as representative of the company, for the registered information and I become subject to the Peruvian Legislation if any of the details provided is untruthful.

Besides, I hereby declare that the stated contact details are accurate and verifiable and the email that I have provided is the correct means of coordination and verification of the registered information.

I acknowledge that I have fully read and agree with the abovementioned information

[Exit](#) [Return](#) [Submit](#)

- A message will arrive to the e-mail, indicating that the application has been correctly registered, and an application number will be given.

## Evaluation of the RUC Registration Application:

Once the RUC registration application of the non-resident has been evaluated by the SUNAT personnel, an email will be received by the legal representative as a result of the evaluation.

- If the result of the application is CONFORMING, the Taxpayers' Id number (RUC) will be delivered.

### CONFORMING RUC REGISTRATION APPLICATION

It is hereby stated that your Peruvian Single Taxpayers' ID (RUC) registration application under number 00373 submitted on 08/26/2024 at 16:32:42 meets the conditions established in the current regulations; thus, your RUC Number is 1234567890.

With this RUC number, you will be able to create a SOL password (CLAVE SOL) in our SUNAT website through the option "Obtain SOL Password" (Obtener Clave SOL). Accordingly, you will be able to file your tax returns, among other procedures.

Truly Yours  
SUNAT

- If the result of the registration application is NON-CONFORMING, the non-resident will be able to re-apply for RUC registration after rectifying the observations that caused the refusal.