

VAT FILING AND PAYMENT DEADLINE SCHEDULE

Maximum Deadline for VAT Filing and Payment for Non-Domiciled Entities - 2025

MONTH (**)	MAXIMUM DEADLINE (*)
December 2024	January 15, 2025
January 2025	February 14, 2025
February 2025	March 14, 2025
March 2025	April 14, 2025
April 2025	May 15, 2025
May 2025	June 13, 2025
June 2025	July 14, 2025
July 2025	August 15, 2025
August 2025	September 12, 2025
September 2025	October 15, 2025
October 2025	November 14, 2025
November 2025	December 16, 2025
December 2025	January 15, 2025

Note:	(*) The filing deadline is up to the tenth business day of the month following the day in which the tax obligation arises (Saturdays, Sundays, and national holidays are not counted).
(**)	It includes the non-domiciled entities that provide digital services to natural persons without business activity and who are designated as VAT withholding and/or collection agents. It also includes non-domiciled companies required to file and pay the tax on remote gaming and sports betting, and who are designated as Excise Tax collection agents.
Legal basis:	Superintendency Resolution N°294-2024/SUNAT , published on December 26, 2024. Superintendency Resolution N° 010-2025/SUNAT , published on January 21, 2025.