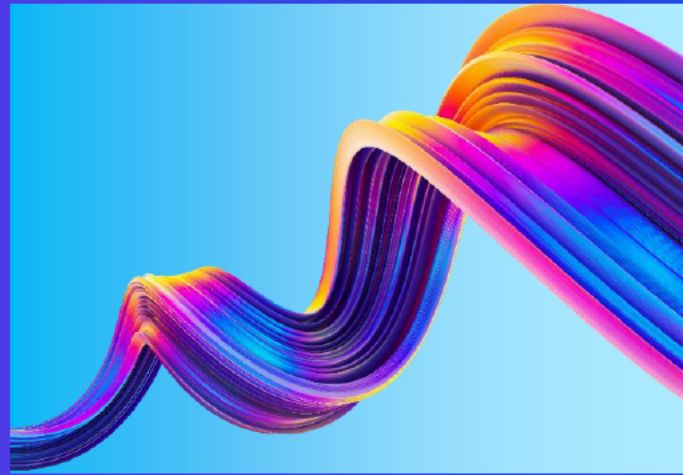


# Non-resident entities - Registration in the Single Taxpayer Registry (RUC)

Resolution No. 173-2024/SUNAT



## Peruvian Tax Authority issues regulatory provisions for the registration in the RUC of non-resident entities designated as vat withholding or collection agents



### Subject:

By means of the referenced resolution, Superintendence Resolution No. 210-2004/SUNAT, which approves the regulatory provisions of the Single Taxpayer Registry Law, has been amended to allow non-resident entities designated as VAT withholding or collection agents to register in the Single Taxpayer Registry (Registro Único de Contribuyente – RUC, in Spanish), as well as to update, and/or modify their registration data through virtual means.



### Effective Date

09/01/2024

The registration, updating and/or modification of the RUC for non-resident entities will be done online



## Provisions incorporated into the Superintendence Resolution No. 210-2004/SUNAT

01

Non-resident entities that acquire the status of VAT withholding or collection agents, as referred to in Article 49-A of the VAT Law concerning digital and intermediary services used in Peru and provided through digital platforms, are required to register in the Single Taxpayer Registry.

02

It is specified which information non-resident VAT withholding or collection agents, as well as their legal representatives or authorized agents, must communicate to the Peruvian Tax Authority.

03

It is outlined what information must be communicated to the Peruvian Tax Authority in the event of any changes.

04

Definitions are provided for (i) the Peruvian Tax Authority's virtual filing system (MPV-SUNAT) and (ii) the contact person. It is established that registration for non-resident entities will be conducted virtually and that the legal representative of the non-resident, the authorized agent, or the contact person must be identified with their identity document.



## Information to be provided by the non-resident entity

- 1) Legal name.
- 2) Country of residence.
- 3) Address in the country of residence.
- 4) Tax identification number in the country of residence.
- 5) Trade name, if applicable.
- 6) Economic activity; this information is used by SUNAT to register VAT for perceptions or withholdings, as appropriate.
- 7) Date from which the non-resident entity acquires the status of VAT withholding or collection agent.
- 8) Website address or URL (Uniform Resource Locator).
- 9) Details of the legal representative or authorized agent.
- 10) Contact person: 10.1) Full name(s), 10.2) Type and number of identity document, 10.3) Position in the company, if applicable, 10.4) Email address, 10.5) Mobile phone number, whether or not the service holder.

## Information about the legal representative or authorized agent of the non-resident entity

- 1) Full name or legal name, as applicable.
- 2) Type and number of identity document or, if not an individual, the tax identification number in the country of residence.
- 3) Position in the company.
- 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 service holder.

**The contact person will act as a communication link between the legal representative or agent and the Peruvian Tax Authority.**

## Registration Procedure

1. Visit [www.sunat.gob.pe](http://www.sunat.gob.pe)
2. Select the "Registration in the RUC – Non-Residents" option (*Inscripción en el RUC – No Domiciliados*, in Spanish).
3. Input the requested information; this information will be considered a sworn statement.
4. Attach the following documents in PDF format: (i) A document proving the existence and validity of the non-resident entity or its registration with the tax authority in its country of residence, along with a simple translation into Spanish, if applicable, (ii) Identity document of the legal representative, authorized agent, or contact person; y (iii) A document confirming the designation as the legal representative or authorized agent of the non-resident entity, and a simple translation into Spanish, if applicable.

**Peruvian Tax Authority will carry out the corresponding validations at the time of registration.**

## Contact us



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