

Tax Advisory

Tax Breaking News

Ruling 046-2025-SUNAT

Peruvian Tax Authority amends its position and concludes that Network technical support services and consulting services provided through IT resources do not qualify as digital services.

- 01** To qualify as a digital services, "network technical support" and "electronic access to consulting services" must be provided through internet access.
- 02** In this regard, it is emphasized that the essential aspect is not the technical or consulting service itself, but, as mentioned in the previous point, its provision through the use of the internet.
- 03** Thus, it is emphasized that services involving technical support and consulting, provided by specialized personnel in these areas, will not qualify as digital services.
- 04** Finally, it is established that **to determine whether "network technical support services" and "electronic access to consulting services" qualify as digital services, it is necessary to assess if they meet the characteristics established by the regulations. These include being provided through online access, being essentially automatic, and being unfeasible without technology.**

The Administrative Tax Court, in various resolutions, had already stated that specific digital services must also meet the general characteristics: being essentially automatic and provided through the use of information technology.



Recommendations



Review the Income Tax withholdings applied to payments for services provided by non-resident suppliers to ensure that no undue or excessive withholdings have occurred. In case of excessive withholdings, it is possible to request the respective refund from the Peruvian Tax Authority.

Peruvian Tax Authority declares its Ruling 039-2024-SUNAT (June 14, 2024) ineffective

This ruling had concluded that non-essentially automatic technical support services provided through an electronic platform and consulting services provided via video conference or email qualified as digital services.

Furthermore, it also declares ineffective the references to the aforementioned ruling in the "analysis" section of Rulings 000049-2024-SUNAT/7T0000 and 000062-2024-SUNAT/7T0000. These references should now be understood according to the criteria established in the analysis of Ruling 046-2025-SUNAT.

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