

SUNAT warns non-residents offering digital services without paying VAT

Did you know... SUNAT IS ALERTING NON-RESIDENT ENTITIES THAT PROVIDE DIGITAL SERVICES OR SELL INTANGIBLE GOODS OVER THE INTERNET FOR FAILING TO PAY VAT
Below is a message that SUNAT recently sent to a non-domiciled entity:

"Dear Sirs,

One of the objectives of the Peruvian Tax Administration is to provide guidance and assistance necessary for the timely and correct compliance with tax and customs obligations.

In this sense, it is important to inform you that non-domiciled subjects who provide digital services or sell intangible goods through the internet and acquire the status of withholding or collection agents of the General Sales Tax, must register in the Single Taxpayers Registry (RUC).

In this regard, non-domiciled digital platforms will be able to register from anywhere in the world through SUNAT Virtual, the procedure is 100% digital, by entering the following link: <https://www.sunat.gob.pe/ol-ti-itpreinscripnodomic/registro>

Likewise, we inform you that Virtual Form No. 623 – IGV – DIGITAL ECONOMY is available, on the platform "Declaration and payment for non-domiciled persons", located in SUNAT Virtual (www.sunat.gob.pe), through which they must file the declaration and make the payment of the taxes withheld and/or received within the first 10 business days of the following month.

We invite you to access our specialized portal:

<https://orientacion.sunat.gob.pe/non-domiciled-taxation>, where you will find procedural guides, frequently asked questions and more information on the subject.

Finally, for any questions about the registration process, please contact the following email: inscripcionruc_nd@sunat.gob.pe"

Let's analyze SUNAT's message:

- **Non-domiciled subjects who provide digital services or sell intangible goods through the internet and acquire the status of withholding or collection agents of the General Sales Tax, must register in the Single Taxpayers Registry (RUC)**

According to Superintendency Resolution No. 000173-2024/SUNAT, which amends Resolution No. 210-2004/SUNAT, non-domiciled entities that provide digital services or sell intangible goods over the Internet—under the terms set out in the relevant legislative decree—are designated as VAT withholding or collection agents and must register in the RUC.

- **Non-domiciled digital platforms will be able to register from anywhere in the world through SUNAT Virtual**

Although non-domiciled entities are not physically located in Peru, they can register in the RUC from anywhere in the world through www.sunat.gob.pe

- **We inform you that Virtual Form No. 623 – IGV – DIGITAL ECONOMY is available, through which they must file the declaration and make the payment of the taxes withheld and/or received within the first 10 business days of the following month.**

At RSM, as Tax specialists, we provide professional support to regularize outstanding tax filings and unpaid VAT before SUNAT, as well as assistance in resolving applicable penalties, such as:

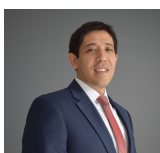
- Failure to register in the RUC: Fine of 1 UIT (UIT 2025 = S/ 5,350).
- Failure to declare VAT: Fine equal to 50% of the omitted VAT.
- Failure to withhold or collect VAT: Fine equal to 50% of the omitted VAT.



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