



This guide covers only the taxation of digital services. If you sell goods, this guide does not apply.

VAT Standard rate

The standard VAT rate in Peru in 2023 is 21%.

Threshold

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E-services list

Article 88 specifies which services are digital:

- Delivery and hosting of computer sites and web pages, as well as any other services consisting of offering or facilitating the presence of companies or individuals on the electronic network;

- Delivery of digitized products in general, including, but not limited to, computer programs, their modifications, and updates, as well as access and/or download of digital books, designs, components, templates, etc;

- Reports, financial or market analyses;

- Data and manuals;

- Automatic remote maintenance of programs and equipment;

- Remote system administration and online technical support;

- Web services, including, but not limited to, remote or online data storage, memory services, and online advertising;

- Software services, including, but not limited to, software services provided over the Internet (“software as a service” or “SaaS”) via cloud downloads;

- Access and/or download images, text, information, videos, music, and games, including gambling.

This section includes, among other services, downloading movies and other audiovisual content to devices connected to the Internet, online downloading of games, including with multiple players connected remotely, broadcasting music, movies, betting, or any other digital content;

Content – even if it is created using streaming technology, without the need to download to a storage device – receiving jingles, mobile ringtones and music, viewing online news, traffic information, and weather forecasts – even through satellite functions, weblogs, and website statistics;

Providing access to databases and any service automatically created from a computer, via the Internet or an electronic network, in response to a specific data entry made by the client;
Services of online clubs or dating sites;
Services are provided by online blogs, magazines, or newspapers;
Provision of Internet services;
Distance learning or tests or exercises performed or corrected automatically;
Granting for consideration the right to sell a product or service on an Internet site that functions as an online market, including online auction services;
Processing and calculation of data via the Internet or other electronic networks.

Pieces of evidence

The service will be considered delivered in Argentina if at least one of the following conditions is met:

- The IP address of the device used by the client or the country code of the sim card;
- Client billing address;
- Bank account.

Registration procedure

Obtaining an RUC number is required. To do this, you can submit an application via the Virtual Party Table (MPV) or submit it personally, through your legal representative or an authorized third party, and have fulfilled some requirements.

Tax representative

In Peru is no mandatory requirement to appoint a tax representative for registration.

VAT filing and payment date

VAT returns must be submitted monthly. Do not forget that it is necessary to submit declarations between the 7th and 16th business days of the month following the reporting period.

Penalties

Fines for not declaring taxable sales are 50% of the VAT amount, plus a monthly payment of 1.2% (0.04% per day).

Smaller companies may ask for a 3-month grace period.



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