

Jurisdiction's name:	Peru
Information on Tax Identification Numbers	
Section I – TIN Description	
<p>Please provide here a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p>	
<p>In Peru, individuals and legal entities, as well as other entities, in accordance with the provisions of the Single Taxpayers' Registry Law - Legislative Decree 943 (regulated by Superintendence Resolution No. 210-2004/SUNAT) are registered in the Single Taxpayers' Registry (RUC), thus obtaining their tax registration. Likewise, the administration of that registry is in charge of National Superintendence of Customs and Tax Administration (SUNAT).</p> <p>Must register in the RUC those who:</p> <ol style="list-style-type: none"> To acquire the status of taxpayers and/or responsible for the taxes administered and/or collected by SUNAT. Request the refund of the General Sales Tax and/or Municipal Promotion Tax, under the provisions of Legislative Decree No. 783 and its amendments and regulations. To avail themselves of the customs regimes or special or exceptional customs regimes established in the General Customs Law. To carry out procedures, acts or operations with entities of the Peruvian public administration. <p>The RUC issued by SUNAT to each taxpayer is for the exclusive use of its holder (whether natural person, legal entity or other type of entity that must be registered).</p> <p>The use of the RUC number will be mandatory in any application, administrative procedure, contentious and/or non-contentious action and in any other document or action before SUNAT, in cases where the holder is obliged to be registered in the aforementioned registry.</p> <p>Currently, registration in the RUC can be done by the following means:</p> <ol style="list-style-type: none"> In person, at the SUNAT taxpayer services centers. Through SUNAT Virtual or the SUNAT People APP (available through the IOS and Android platforms), in the case of natural persons who have a National Identity Document (DNI), are domiciled in the country and must register in the RUC only for generating income of the first, second, third and / or fourth category of Income Tax and / or that, because they are included in the New Simplified Single Regime, will benefit from this regime. 	

This form of registration is called “RUC Digital” and it is characterized by being totally virtual, making it easier for the taxpayer to register since their physical presence is not necessary in the SUNAT taxpayer services centers. It should be noted that this form of registration was made available in response to the fight against the outbreak and proliferation of the Coronavirus (COVID - 19); as well as, attending to the need for a digital transformation in the public sector, which is aligned with the National Policy of Digital Government of the Peruvian State.

- c) With the participation of a Notary Public, in the case of entities incorporated through the online company incorporation service of the National Superintendence of Public Registries (SUNARP).
- d) Through the SACS Module (virtual platform administered by SUNARP), in the case of the Simplified Closed Joint Stock Company.

It is important to consider that SUNAT is empowered to register ex officio in the RUC, subjects who are in any of the following situations:

- a) Not having registered in the RUC, were detected carrying out activities that generate tax obligations.
- b) Acquire the status of tax debtors, for incurring in unjustified capital gains or in other cases in which presumptions established in the tax regulations apply, if applicable.
- c) Joint and several liability is attributed to them.

Likewise, SUNAT may register ex officio those subjects with respect to which, as a result of the information provided by third parties, the performance of activities generating tax obligations is established.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	[Yes/ <input checked="" type="checkbox"/>]	Entities	[Yes/ <input checked="" type="checkbox"/>]
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Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Response:

In the Peruvian case, registration in the RUC must be made to the extent that it is required to do so, in accordance with the provisions of Superintendence Resolution No. 210-2004/SUNAT. In this sense, the tax administration does not automatically register the taxpayer.

It must be specified that, as regards the registration procedure itself, when requested by the taxpayer, the RUC is issued automatically, since according to our general administrative procedure rules (Law No. 27444), registration in the RUC is an automatic approval procedure, provided that the applicant complies with the requirements, which for each case are included in Superintendence Resolution No. 210-2004/SUNAT).

Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Response:

The same answer given in the previous question.

Section II – TIN Structure

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline here the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

RUC consists of an 11-digit number.

The number is structured as follows:

- (a) Individuals identified with DNI: Prefix 10 + DNI + verification digit.
- b) Individuals identified with another type of identity document: Prefix 15 + random number + verification digit.
- c) Legal entities: Prefix 20 + random number + verification digit.

Section III – Where to find TINs

Please list here the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

Once the RUC registration process has been completed, SUNAT issues the taxpayer with the Registered Information Voucher (CIR) containing the assigned number, as well as the information declared for registration, in accordance with the data that must be provided for registration in Superintendence Resolution No. 210-2004/SUNAT.

As an example, we attach images of a CIR:

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Datos de Ficha RUC- CIR(Constancia de Información Registrada)



FICHA RUC : 10101459450

Número de Transacción : 488276685

CIR - Constancia de Información Registrada

Información General del Contribuyente

Apellidos y Nombres ó Razón Social	:	[REDACTED]
Tipo de Contribuyente	:	01- PERSONA NATURAL SIN NEGOCIO
Fecha de Incripción	:	25/06/2021
Fecha de Inicio de Actividades	:	25/06/2021
Estado del Contribuyente	:	ACTIVO
Dependencia SUNAT	:	0023 - INTENDENCIA LIMA
Condición del Domicilio Fiscal	:	HABIDO
Emisor electrónico desde	:	23/04/2013
Comprobantes electrónicos	:	RECIBO POR HONORARIO (desde 23/04/2013)

Datos del Contribuyente

Nombre Comercial	:	-
Tipo de Representación	:	-
Actividad Económica Principal	:	8530 - ENSEÑANZA SUPERIOR
Actividad Económica Secundaria 1	:	-
Actividad Económica Secundaria 2	:	-
Sistema Emisión Comprobantes de Pago	:	COMPUTARIZADO
Sistema de Contabilidad	:	COMPUTARIZADO
Código de Profesión / Oficio	:	01- ABOGADO
Actividad de Comercio Exterior	:	SIN ACTIVIDAD
Número Fax	:	-
Teléfono Fijo 1	:	-
Teléfono Fijo 2	:	-
Teléfono Móvil 1	:	-
Teléfono Móvil 2	:	-
Correo Electrónico 1	:	[REDACTED]
Correo Electrónico 2	:	-

Actividad Económica	Domicilio Fiscal		
Departamento	: 8530 - ENSEÑANZA SUPERIOR		
Provincia	:		
Distrito	:		
Tipo y Nombre Zona	:		
Tipo y Nombre Vía	:		
Nro	:		
Km	:		
Mz	:		
Lote	:		
Dpto	:		
Interior	:		
Otras Referencias	:		
Condición del inmueble declarado como Domicilio Fiscal	: PROPIO		

Datos de la Persona Natural			
Documento de Identidad	: DNI		
Cond. Domiciliado	: DOMICILIADO		
Fecha de Nacimiento o Inicio Sucesión	:		
Sexo	: Femenino		
Nacionalidad	: PERUANA		
País de procedencia	:		

Registro de Tributos Afectos				
Tributo	Afecto desde	Marca de Exoneración	Exoneración	
RENTA-4TA. CATEGOR.-CTA.PROPIA	25/06/2021	-	Desde	Hasta

<https://e-menu.sunat.gob.pe/cl-ti-itmenu/MenulInternet.htm?pestana=&agrupacion=>

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4/11/21 12:12 Datos de Ficha RUC- CIR(Constancia de Información Registrada)

Importante
La SUNAT se reserva el derecho de verificar el domicilio fiscal declarado por el contribuyente en cualquier momento.
Documento emitido a través de SOL - SUNAT Operaciones en Línea, que tiene validez para realizar trámites Administrativos, Judiciales y demás

Section IV – TIN information on the domestic website

Please provide here hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

In the following links of the official SUNAT web page (www.sunat.gob.pe) you will find information regarding the registration in the RUC, both for individuals and legal entities:

<https://orientacion.sunat.gob.pe/ruc-personas>
<https://orientacion.sunat.gob.pe/ruc-empresas>

The following link can be accessed to consult RUC numbers:

<https://e-consultaruc.sunat.gob.pe/cl-ti-itmrconsruc/FrameCriterioBusquedaWeb.jsp>

Section V – Contact point for further information

Please provide here the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

National Intendancy of Process Management
Regulatory Services Management
Mr. Paul Rodríguez Jara
prodrigu@sunat.gob.pe