

Peru

# Tax Authority Postpones Launch Date for New Tax Return for Withholding Tax on Income Paid to Freelancers

12 December 2023

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Tax Authority (SUNAT) has postponed the launch date of the optional tax return that taxpayers can use to declare the income paid out to freelancers (i.e. fourth category income tax) to 1 January 2024 (previously, 30 November 2023).

As a background, Superintendency Resolution No. 000201-2023/SUNAT introduced the option for taxpayers that hire the services of freelancers to use a simplified tax return to declare the payments to freelancers and apply withholding tax. This simplified form, named "Virtual Form N° 0601 - PLAME Web" must be filed - and the withholding tax paid – on a monthly basis.

According to the Resolution, the option to use the simplified form is available only to taxpayers that have hired up to 10 service providers. If there are more service providers, the company receiving the service must use the regular tax form, known as PDT Electronic Payroll - PLAME.

The Superintendency Resolution No. 000240-2023/SUNAT was published in the Official Gazette on 26 November 2023. The Superintendency Resolution No. 000240-2023/SUNAT can be accessed [here](#) (in Spanish only).

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