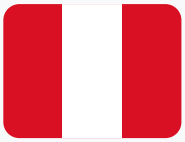
CompanyFormationWiki
The free encyclopedia of company formation
companyformationwiki.com

Company formation in Peru

From CompanyFormationWiki, the free encyclopedia of company formation · Last updated 25 November 2026

Company formation in Peru



Flag



Coat of arms

Common form	SAC (sociedad anónima cerrada) or SRL [1]
Registry	National Superintendency of Public Registries (SUNARP) [1]
Minimum capital	None [1]
Directors	1 general manager [1]
Local director	A legal representative resident in Peru is required for tax registration [1]
Corporate tax	29.5% [2]
VAT / sales tax	18% (16% IGV plus 2% municipal tax) [2]
Typical timeline	Usually 1–3 weeks [1]
Tax treaties	Domestic rates and treaty list [7]
Currency	Peruvian sol (PEN)

In short: To set up a company in Peru, most founders form an SAC, registered with the National Superintendency of Public Registries (SUNARP). [1] Minimum capital: none. Corporate tax: 29.5%. Registration: usually 1–3 weeks (as of November 2026).

Short guide. Tax figures come from PwC Worldwide Tax Summaries (reviewed 13 July 2026); company-law details summarise official guidance and can change. Confirm requirements with the National Superintendency of Public Registries (SUNARP) before filing.

Most companies in **Peru** are a **SAC** or an **SRL**, incorporated before a notary and registered with **SUNARP**. Corporate tax is 29.5%, and dividends paid to non-residents bear 5% withholding.

Business structures

Most founders in Peru form an SAC, registered with the National Superintendency of Public Registries (SUNARP). [1] **Other forms are listed below.**

- **SAC** – the usual company form for private businesses

Requirements

Minimum share capital in Peru (2026): none. Directors required: 1 general manager. Local resident director: a legal representative resident in Peru is required for tax registration. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 general manager.
- Local residency: a legal representative resident in Peru is required for tax registration.
- A registered office address in Peru.
- Articles of association signed before a notary.

Registration process

Typical time to register a company in Peru (2026): usually 1–3 weeks. [1] **The usual steps are:**

1. Choose the company form and check that the name is available.
2. Sign the articles of association before a notary.
3. File the registration with the National Superintendency of Public Registries (SUNARP).

4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the National Superintendency of Customs and Tax Administration (SUNAT).

Taxation

The corporate tax rate in Peru in 2026 is 29.5%. [2] **Standard VAT or sales tax: 18% (16% IGV plus 2% municipal tax).** [2]

Tax	Rate and notes
Corporate income tax	29.5%
VAT / indirect tax	18% (16% IGV plus 2% municipal tax)
Withholding tax on dividends to non-resident companies	5%

Ongoing compliance

Annual compliance in Peru: Companies file annual financial statements and tax returns with the National Superintendency of Customs and Tax Administration (SUNAT), and keep their details up to date with the National Superintendency of Public Registries. [1]

Double tax treaties

Peru has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-resident companies

Dividends	Interest	Royalties
5%	4.99%	30%

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for Peru lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in Peru?

Typical registration time in Peru: usually 1–3 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in Peru?

Minimum share capital in Peru: none (as of November 2026).

What is the corporate tax rate in Peru in 2026?

The corporate tax rate in Peru in 2026 is 29.5%. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in Peru?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in Peru: a legal representative resident in Peru is required for tax registration.

What withholding tax applies to dividends paid from Peru?

Peru withholds 5% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

Official registries and resources

- National Superintendency of Public Registries (SUNARP)
- National Superintendency of Customs and Tax Administration (SUNAT)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United States
- Company formation in Canada
- Company formation in Mexico
- Company formation in Brazil
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official National Superintendency of Public Registries (SUNARP) . Government of Peru. Accessed November 2026.
2. Official National Superintendency of Customs and Tax Administration (SUNAT) . Government of Peru. Accessed November 2026.
3. Peru: Corporate – Taxes on corporate income (reviewed 13 July 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
5. Quick charts: Value-added tax (VAT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Quick charts: Withholding tax (WHT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
7. Peru: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.

Source: https://companyformationwiki.com/company-formation/peru/
Version: last updated 25 November 2026. Check the online version for later changes.

© 2026 CompanyFormationWiki. CompanyFormationWiki is a free encyclopedia of company formation, business structures and international tax across 222 jurisdictions. General information, not legal or tax advice. Confirm with the official registry, the tax authority or a qualified adviser before acting.