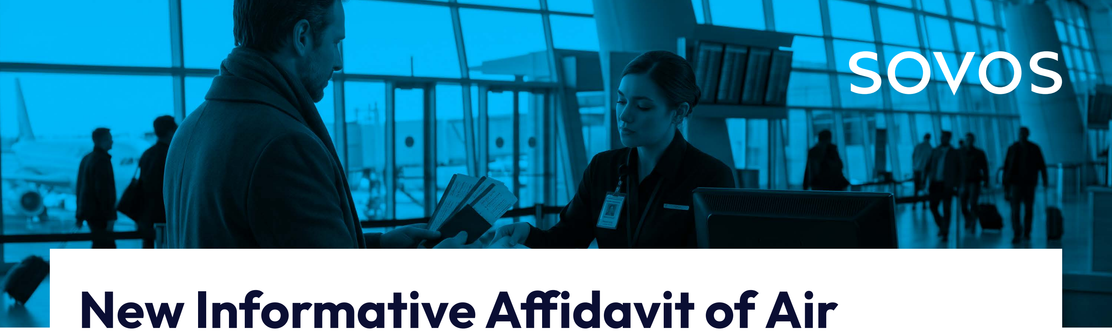


# New Informative Affidavit of Air Transportation Tickets

Superintendency Resolution No. 000033-2026/SUNAT
Superintendency Resolution No. 000140-2026/SUNAT – Postponement

## What does it establish?

A new Informative Affidavit of Air Transportation Tickets that replaces PDT No. 3540.

**Objective:** To automate the submission process and obtain detailed service information (itinerary, flight, fare, traceability).

Amendments to Superintendency Resolution No. 166-2004/SUNAT: Articles 6, 7, 8, 11, 12, and 13 are amended, and Annexes I and II are incorporated (XML/UBL 2.1 format).

## Obligated parties

**Who is subject to the requirements?**

- Commercial airlines providing scheduled passenger air transportation services.
- Tickets for domestic flights (subject to IGV).
- Tickets for international flights departing from or arriving in Peru.
- Tickets purchased abroad for travel originating in Peru.

## Key deadlines

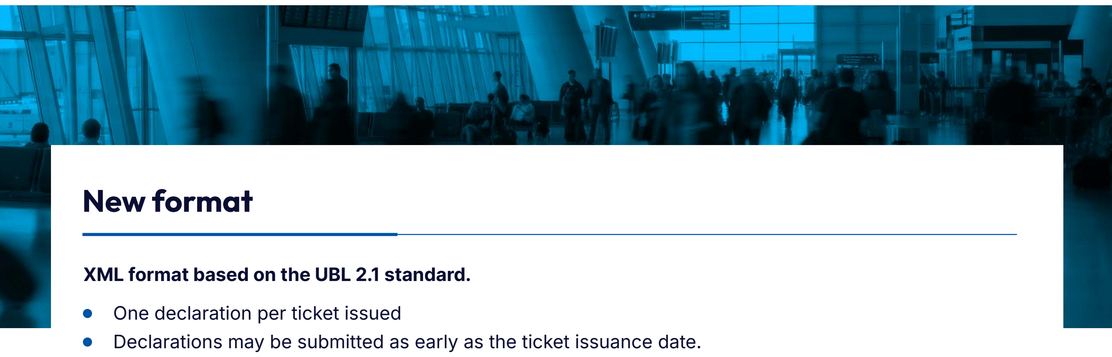
**Effective date:** August 1, 2026.

**Monthly declaration deadline:** by the 7th calendar day of the month following issuance.

**January 2027:** mandatory use of the Informative Affidavit in XML/UBL 2.1 format

**August–December 2026 (transition period):** exceptional use of PDT No. 3540 is permitted to report air transportation tickets issued during this period.

**Amended/replacement declarations:** for July 2026 and earlier periods, PDT No. 3540 continues to apply.



## New format

**XML format based on the UBL 2.1 standard.**

- One declaration per ticket issued
- Declarations may be submitted as early as the ticket issuance date.

## New required data

- Flight number.
- Booking code/number
- Arrival date and time.
- Fare.
- Complete itinerary (domestic/ international).

## How Sovos Helps

Sovos combines technology and regulatory expertise to help companies adapt their electronic invoicing processes and systems to SUNAT's new requirements related to the Informative Affidavit of Air Transportation Tickets.

**Adapt your processes to SUNAT's new requirements with the support of Sovos.**

Talk to a Specialist