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RSM

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# Informative Newsletter Legal Regulations

RSM Peru Monthly Newsletter

## LEGAL REGULATIONS

### TAX

**1) APPROVAL OF THE PROGRAM FOR SENDING INFORMATION TO SUNAT CALLED PEI WEB, WHICH REPLACES THE INFORMATION SUBMISSION PROGRAM REFERRED TO IN SUPERINTENDENCY RESOLUTION NO. 159-2017/SUNAT, AND ESTABLISHES THE OBLIGATION TO REPORT TWO AUTHORIZED DOCUMENTS THROUGH THE NEW PROGRAM**

Legal Basis: Superintendency Resolution No. 000049-2026/SUNAT

Objective: The purpose of this Superintendency Resolution is to approve the program for sending information to SUNAT called PEI-WEB, replacing the one approved by Superintendency Resolution No. 159-2017/SUNAT, as well as to establish the obligation to provide SUNAT, through said program, with information regarding the authorized documents referred to in subsection h) of paragraph 6.1 and subsection a) of paragraph 6.3 of numeral 6 of Article 4 of the Payment Vouchers Regulation.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2500833-1>

**2) SUPREME DECREE AMENDING THE REGULATION OF LEGISLATIVE DECREE NO. 1535, WHICH REGULATES THE CLASSIFICATION OF TAXPAYERS BASED ON COMPLIANCE PROFILE**

Legal Basis: Supreme Decree No. 055-2026-EF

Objective: The purpose of this Supreme Decree is to amend the Regulation of Legislative Decree No. 1535, which regulates the classification of taxpayers required to comply with obligations administered and/or collected by SUNAT according to a compliance profile, as well as the effects of such classification, applicable to taxpayers generating third-category income, approved by Supreme Decree No. 320-2023-EF, in order to increase the number of trial classifications.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2504221-2>

**3) SUPREME DECREE AMENDING THE REGULATION OF THE VALUE ADDED TAX LAW AND THE SELECTIVE CONSUMPTION TAX LAW**

Legal Basis: Supreme Decree No. 069-2026-EF

Objective: The purpose of this Supreme Decree is to amend the Regulation of the Value Added Tax (VAT) and Selective Consumption Tax (ISC) Law, approved by Supreme Decree No. 29-94-EF, in order to:

- a) Make more flexible the requirement related to the filing of tax returns and payment of tax obligations applicable to taxpayers requesting registration in the Registry of Authorized Establishments (REA).
- b) Adapt the regulation to the provisions of Legislative Decree No. 1548, which amends the VAT and ISC Law regarding VAT refunds for tourists, specifically with respect to the compliance level requirements applicable to taxpayers requesting registration in the REA.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2509442-5>

### LABORAL

**1) SUPREME DECREE APPROVING THE REGULATION OF LAW NO. 30102, LAW ESTABLISHING PREVENTIVE MEASURES AGAINST THE HARMFUL HEALTH EFFECTS OF PROLONGED EXPOSURE TO SOLAR RADIATION**

Legal Basis: Supreme Decree No. 003-2026-SA

Objective: To provide for the publication of the draft Supreme Decree amending the Regulation of the Employment Promotion Law, approved by Supreme Decree No. 001-96-TR; the Regulation of the Administrative Career, approved by Supreme Decree No. 005-90-PCM; and the General Regulation of Law No. 30057, Civil Service Law, approved by Supreme Decree No. 040-2014-PCM.

Link: <https://cdn.www.gob.pe/uploads/document/file/9800230/8010935-decreto-supremo-n-003-2026-sa.pdf?v=1776177892>

**2) SUPREME DECREE AMENDING THE REGULATION OF LAW NO. 32123, LAW FOR THE MODERNIZATION OF THE PERUVIAN PENSION SYSTEM, APPROVED BY SUPREME DECREE NO. 189-2025-EF, TO ADAPT ITS CONTENT TO THE PROVISIONS ESTABLISHED IN LAW NO. 32445**

Legal Basis: Supreme Decree No. 061-2026-EF

Objective: The purpose of this Supreme Decree is to adapt the provisions of the Regulation of Law No. 32123, Law for the Modernization of the Peruvian Pension System, approved through Supreme Decree No. 189-2025-EF, in accordance with the provisions of Law No. 32445, which authorizes the extraordinary and optional withdrawal of pension funds of affiliates to the Private Pension System up to the amount of four Tax Units (4 UIT), and establishes other provisions, including the repeal of the obligation of independent workers affiliated to the system to contribute.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2506683-2>

**3) APPROVAL OF THE OPERATIONAL REGULATION FOR THE GRANTING OF RETIREMENT PENSIONS FOR FISHERY WORKERS UNDER THE PRIVATE PENSION SYSTEM (SPP), AND THE COMPLEMENTARY RESCUE PENSION (PRC) FOR SPP AFFILIATES BELONGING TO THE SPECIAL SOCIAL SECURITY REGIME FOR FISHERY WORKERS AND PENSIONERS**

Legal Basis: SBS Resolution No. 01120-2026

Objective: To approve the Operational Regulation for granting Retirement Pensions to fishery workers under the Private Pension System (SPP), and the Complementary Rescue Pension (PRC) for SPP affiliates belonging to the Special Social Security Regime for Fishery Workers and Pensioners, referred to in Law No. 30003, its Regulation approved by Supreme Decree No. 007-2014-EF and its amendments.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2506277-1>

**4) AMENDMENT OF THE "PROVISIONS FOR THE IMPLEMENTATION OF THE REGISTRY OF MANUFACTURERS, IMPORTERS, MARKETERS AND/OR DISTRIBUTORS OF PAINTS AND OTHER COATING MATERIALS CONTAINING LEAD"**

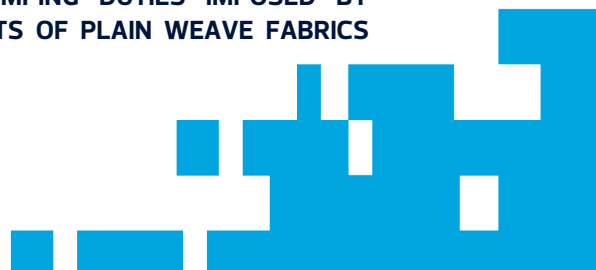
Legal Basis: Ministerial Resolution No. 000109-2026-PRODUCE

Objective: To amend numeral 4.5 of Article 4 and Articles 7 and 8 of the "Provisions for the implementation of the Registry of manufacturers, importers, marketers and/or distributors of paints and other coating materials containing lead," approved through Ministerial Resolution No. 00271-2022-PRODUCE.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2510336-1>

**CORPORATE**

**1) MAINTENANCE OF THE VALIDITY OF THE ANTI-DUMPING DUTIES IMPOSED BY RESOLUTION NO. 273-2021/CDB-INDECOPI ON IMPORTS OF PLAIN WEAVE FABRICS**



## **MADE EXCLUSIVELY OF POLYESTER STAPLE FIBERS AND COTTON ORIGINATING FROM THE PEOPLE'S REPUBLIC OF CHINA**

Legal Basis: Resolution No. 058-2026/CDB-INDECOPI

Objective: To maintain, for a period of five (5) years, the anti-dumping duties imposed by Resolution No. 273-2021/CDB-INDECOPI on imports of plain weave fabrics made exclusively of polyester staple fibers and cotton (where polyester accounts for more than 50% by weight), raw, white/bleached and single-color dyed, with a width of up to 1.80 meters and unit weight between 80 gr/m<sup>2</sup> and 130 gr/m<sup>2</sup>, regardless of declared use, originating from the People's Republic of China. The five-year term shall be counted from November 20, 2026, the expiration date of the anti-dumping duties established in the investigation procedure concluded through Resolution No. 273-2021/CDB-INDECOPI.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2504611-1>

## **2) SUPREME DECREE APPROVING THE CONSOLIDATED TEXT OF LAW NO. 27444, GENERAL ADMINISTRATIVE PROCEDURE LAW**

Legal Basis: Supreme Decree No. 006-2026-JUS

Objective: The purpose of this Supreme Decree is to approve the Consolidated Text of Law No. 27444, General Administrative Procedure Law, which compiles, organizes, and systematizes all regulatory amendments made to said law, so that Public Administration entities and administered parties may have a single text as an informative source that facilitates its application and interpretation.

Link:

<https://epdoc2.elperuano.pe/EpPo/VistaNLSE.asp?Referencias=MjUxMTI2My0xMjAyNjA0MzA=>

## **CASE LAW**

### **1. SUNAFIL**

Resolution No. 0522-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The EX OFFICIO NULLITY of Resolution No. 0911-2025-SUNAFIL/TFL-First Chamber, notified on August 14, 2025, is declared, as it falls under the grounds for nullity established in numeral 2 of Article 10 of the Consolidated Text of Law No. 27444, General Administrative Procedure Law, approved by Supreme Decree No. 004-2019-JUS; and the review appeal filed by SERVICENTRO PIZARRO S.A.C. against Intendancy Resolution No. 1819-2022-SUNAFIL/ILM, notified on November 7, 2022, is declared UNFOUNDED.

Link: [https://drive.google.com/file/d/1sWqtKgTj\\_8yrDaQ1bDwS1wvW0yorFa/view](https://drive.google.com/file/d/1sWqtKgTj_8yrDaQ1bDwS1wvW0yorFa/view)

### **2. SUNAFIL**

Resolution No. 0521-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Relations

Summary: The review appeal filed by THE GOOD NORTH FISH E.I.R.L. against Intendancy Resolution No. 021-2024-SUNAFIL/IRE CUS, dated January 19, 2024, is declared PARTIALLY FOUNDED.

Link: [https://drive.google.com/file/d/11pgAdXdv3bVN8rrZFplZa2Lc0cW2K\\_hh/view](https://drive.google.com/file/d/11pgAdXdv3bVN8rrZFplZa2Lc0cW2K_hh/view)

### 3. **SUNAFIL**

Resolution No. 0515-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by GLOBAL MEGA SOCIEDAD ANONIMA CERRADA against Intendancy Resolution No. 853-2023-SUNAFIL/ILM, notified on July 3, 2023, is declared UNFOUNDED.

Link: [https://drive.google.com/file/d/10HI0K1xrip\\_3QN\\_48Pma00w\\_J6teJep8/view](https://drive.google.com/file/d/10HI0K1xrip_3QN_48Pma00w_J6teJep8/view)

### 4. **SUNAFIL**

Resolution No. 0517-2026-SUNAFIL/TFL-First Chamber

Subject: Occupational Health and Safety

Summary: The review appeal filed by KALLPA GENERACION S.A. against Intendancy Resolution No. 002-2024-SUNAFIL/IRE-HVCA, notified on January 29, 2024, is declared PARTIALLY FOUNDED.

Link: [https://drive.google.com/file/d/1C4uBAfWDsiV7PpLc08Q2kp0tyy\\_0SHb6/view](https://drive.google.com/file/d/1C4uBAfWDsiV7PpLc08Q2kp0tyy_0SHb6/view)

### 5. **SUNAFIL**

Resolution No. 0519-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by PACIFIC SECURITY INTERNATIONAL S.A.C. against Intendancy Resolution No. 126-2023-SUNAFIL/IRE-TAC, notified on December 28, 2023, is declared UNFOUNDED.

Link: [https://drive.google.com/file/d/1E1sGszaM7K3osSd8MyOlQTEa\\_mK8eBGf/view](https://drive.google.com/file/d/1E1sGszaM7K3osSd8MyOlQTEa_mK8eBGf/view)

### 6. **SUNAFIL**

Resolution No. 0521-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Relations

Summary: The review appeal filed by THE GOOD NORTH FISH E.I.R.L. against Intendancy Resolution No. 021-2024-SUNAFIL/IRE CUS, dated January 19, 2024, is declared PARTIALLY FOUNDED.

Link: [https://drive.google.com/file/d/11pgAdXdv3bVN8rrZFpIza2Lc0cW2K\\_hh/view](https://drive.google.com/file/d/11pgAdXdv3bVN8rrZFpIza2Lc0cW2K_hh/view)

### 7. **SUNAFIL**

Resolution No. 0498-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by the DISTRICT MUNICIPALITY OF COMAS is declared PARTIALLY FOUNDED, and consequently, Sub-Intendancy Resolution No. 00419-2023-SUNAFIL/ILM/SISA5, notified to the Attorney's Office on February 2, 2023, as well as the subsequent acts and proceedings issued within the sanctioning administrative procedure under sanctioning file No. 6436-2021-SUNAFIL/ILM, are declared NULL AND VOID.

Link: [https://drive.google.com/file/d/16D5\\_Zn59-R-7T\\_jccl\\_wRHG8-mDukuuS/view](https://drive.google.com/file/d/16D5_Zn59-R-7T_jccl_wRHG8-mDukuuS/view)

### 8. **SUNAFIL**

Resolution No. 0499-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by the MUNICIPALITY OF SAN ISIDRO against Intendancy Resolution No. 885-2023-SUNAFIL/ILM, dated July 5, 2023, is declared UNFOUNDED.

Link: [https://drive.google.com/file/d/1UE1jc\\_26BH7EIlhnDrsnndgBsTMuDNpl/view](https://drive.google.com/file/d/1UE1jc_26BH7EIlhnDrsnndgBsTMuDNpl/view)

## REPORTS

### 1) **SUNAT**

Report No. 000020-2026-SUNAT/7T0000

Subject: Institutional inquiry regarding the meaning and scope of tax regulations.

Conclusion:

The exemption provided under subsection g) of Article 2 of the Consolidated Text of the VAT Law is not applicable to pilot instruction services rendered by CIACs duly authorized and certified by the DGAC of the MTC.

Link:

<https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000020-2026-7T0000.pdf>

## 2) SUNAT

Report No. 000021-2026-SUNAT/7T0000

Subject: Institutional inquiry regarding the meaning and scope of tax regulations.

Conclusion:

The lease of real estate carried out by Charity Societies in exchange for consideration is subject to VAT.

Link:

<https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000021-2026-7T0000.pdf>

## 3) SUNAT

Report No. 000023-2026-SUNAT/7T0000

Subject: Institutional inquiry regarding the meaning and scope of tax regulations.

Conclusion:

Considering the criterion contained in the first conclusion of Report No. 000062-2025-SUNAT/7T0000 regarding the depreciation of fixed assets acquired through financial leasing for a project qualified as R&D&I, for purposes of the additional deduction established in Article 1 of Law No. 30309, it is possible to apply, on an exceptional and optional basis, the depreciation determined pursuant to the provisions of Legislative Decree No. 299.

Link:

<https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000023-2026-7T0000.pdf>



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