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RSM

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# Informative Newsletter Legal Regulations

RSM Peru Monthly Newsletter

## LEGAL REGULATIONS

### TAX

#### 1) RESOLUTION APPROVING A NEW VERSION OF THE PDT ELECTRONIC PAYROLL – PLAME, VIRTUAL FORM NO. 0601

Legal Basis: Superintendency Resolution No. 000016–2026/SUNAT

Effective: February 1, 2026.

Objective: This Superintendency Resolution approves version 4.6 of the PDT Electronic Payroll – PLAME, Virtual Form No. 0601, in order to adapt the application to the change in the Tax Unit (UIT).

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2482543-1>

#### 2) LEGISLATIVE DECREE AMENDING ARTICLES 103 AND 200 OF LEGISLATIVE DECREE NO. 1053, WHICH APPROVES THE GENERAL CUSTOMS LAW

Legal Basis: Legislative Decree No. 1711

Effective: February 23, 2026.

Objective: This Legislative Decree amends Article 103 and subparagraph (k) of Article 200 of Legislative Decree No. 1053, General Customs Law, in order to allow, under certain conditions, the carrier or its representative in the country to opt for the application of a fine instead of the confiscation sanction applicable to goods on board a means of transport that are in transit to other destinations abroad or destined for the transshipment regime and that have not been declared or do not match the description stated in the cargo manifest.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2483559-3>

#### 3) RESOLUTION APPROVING THE AMENDMENT OF THE POSITION CLASSIFICATION MANUAL OF THE NATIONAL SUPERINTENDENCY OF CUSTOMS AND TAX ADMINISTRATION – SUNAT

Legal Basis: Deputy National Superintendency of Administration and Finance Resolution No. 000022–2026–SUNAT/800000

Effective: March 6, 2026.

Objective: To approve the amendment of the Position Classification Manual of the National Superintendency of Customs and Tax Administration – SUNAT, in accordance with the Annex that forms an integral part of this Resolution.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2487990-1>

### LABORAL

#### 1) SUPREME DECREE APPROVING THE REGULATION OF LAW NO. 32413, LAW AUTHORIZING THE USE OF DIGITAL WALLETS FOR THE PAYMENT OF SALARIES AND OTHER LABOR OBLIGATIONS

Legal Basis: Supreme Decree No. 011–2026–EF

Effective: February 25, 2026.

Objective: To approve the Regulation of Law No. 32413, Law authorizing the use of digital wallets to receive the payment of salaries and other labor obligations. The Regulation consists of eight (8) articles and forms an integral part of this Supreme Decree.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2484490-1>

#### 2) RESOLUTION APPROVING THE UPDATE OF ANNEXES 1 AND 2 OF THE REGULATION OF LAW NO. 31572, TELEWORK LAW, APPROVED BY SUPREME DECREE NO. 002–2023–TR

Legal Basis: Ministerial Resolution No. 051–2026–TR

Effective: March 7, 2026.

Objective: To approve the update of Annexes 1 and 2 of the Regulation of Law No. 31572, Telework Law, approved by Supreme Decree No. 002–2023–TR, which form an integral part of this Ministerial Resolution:

- **Annex 1:** Values for calculating internet service consumption for the year 2026.
- **Annex 2:** Values for calculating electricity consumption for the year 2026.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2488553-1>

## CORPORATE

### 1) RESOLUTION DECLARING ILLEGAL BUREAUCRATIC BARRIERS CONTAINED IN THE NATIONAL REGULATION ON TRANSPORT ADMINISTRATION AND IN THE TUPA OF THE MINISTRY OF TRANSPORT AND COMMUNICATIONS

Legal Basis: Resolution No. 0500-2025/SEL-INDECOPI

Effective: February 24, 2026.

Objective: This Resolution declares illegal certain bureaucratic barriers contained in the following regulations:

#### Regulations containing the declared illegal bureaucratic barriers:

Subparagraph 55.1.11 of Article 55 of the National Regulation on Transport Administration, approved by Supreme Decree No. 017-2009-MTC.

Subparagraph 3 of Procedure DSTT-028 and subparagraph 6.4 of Form 003/17.2 of the Single Text of Administrative Procedures (TUPA) of the Ministry of Transport and Communications, approved by Supreme Decree No. 009-2022-MTC and amended by Ministerial Resolution No. 040-2024-MTC/01.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2484566-1>

### 2) LEGISLATIVE DECREE AMENDING LAW NO. 29571, CONSUMER PROTECTION AND DEFENSE CODE, TO STRENGTHEN COMPLAINT HANDLING AND PREVENT AND SANCTION COERCIVE COMMERCIAL PRACTICES IN ELECTRONIC COMMERCE

Legal Basis: Legislative Decree No. 1729

Effective: March 1, 2026.

Objective: This Legislative Decree amends Law No. 29571, Consumer Protection and Defense Code, by incorporating paragraphs 24.4 and 24.5 into Article 24 and subparagraph (h) into paragraph 56.1 of Article 56, in order to strengthen the handling of consumer complaints and to prevent and sanction coercive commercial practices in the field of electronic commerce, in accordance with international recommendations and standards on consumer protection and e-commerce.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2486266-3>

### 3) RESOLUTION AMENDING ANNEX NO. 06 "CREDIT REPORT OF DEBTORS (RCD)" OF CHAPTER V "SUPPLEMENTARY INFORMATION" OF THE ACCOUNTING MANUAL FOR FINANCIAL SYSTEM COMPANIES AND ISSUING OTHER PROVISIONS

Legal Basis: SBS Resolution No. 00493-2026

Effective: March 7, 2026.

Objective: To replace the instructions for field B-11 contained in Annex No. 06 "Credit Report of Debtors (RCD)" of Chapter V "Supplementary Information" of the Accounting Manual for Financial System Companies, approved by SBS Resolution No. 895-98 and its amendments.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2488518-1>

## CASE LAW

### 1. Judiciary

#### Cassation No. 36685-2022 Cusco

Subject: Non-compliance with Labor Regulations

Summary: The fundamental right to remuneration, specifically its component of salary intangibility, is violated when the employer unilaterally reduces the remuneration previously received by the employee, thereby breaching the provisions of Law No. 9463.

Decision: To declare WELL-FOUNDED the cassation appeal filed by Wilson Quispe Quispe.  
 Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=Q0EyMDI2MDIwMw==>

**2. Judiciary**

**Cassation No. 47299-2022 Lima**

Subject: Reinstatement and Others

Summary: For job abandonment to constitute a serious misconduct justifying termination of the employment relationship under Article 25(h) of Supreme Decree No. 003-97-TR, it must be duly proven through reliable evidence demonstrating the abandonment or lack of justification for the employee's absences. In cases alleging fraudulent dismissal based on false facts, the analysis focuses on the employer's fraudulent conduct rather than on the existence of the alleged serious misconduct.

Decision: To declare WELL-FOUNDED the cassation appeal filed by SERRAMON S.A.

Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=Q0EyMDI2MDIwMw==>

**3. Judiciary**

**Cassation No. 2141-2023 Moquegua**

Subject: Compensation for Damages

Summary: In cases involving compensation for damages derived from dismissal, the amount of compensation must be determined equitably, considering the specific circumstances of the case, such as the employee's remuneration, the duration of the dismissal and the circumstances surrounding the judicial process that ordered the employee's reinstatement.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the Regional Government of Moquegua.

Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=Q0EyMDI2MDIwMw==>

**4. Judiciary**

**Cassation No. 33385-2024 Callao**

Subject: Compensation for Damages

Summary: Law No. 27803 establishes an extraordinary program to compensate workers who were irregularly dismissed, including mechanisms such as reinstatement and economic compensation. In this case, the claimant chose reinstatement, which implies that the damage caused by the irregular dismissal was already compensated.

Decision: To declare UNFOUNDED the cassation appeal filed by Fidel Antonio Loayza Negrón.

Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=Q0EyMDI2MDIwMw==>

**5. Judiciary**

**Cassation No. 25653-2022 La Libertad**

Subject: Mischaracterization of Employment Contract

Summary: Labor intermediation that allowed the claimant to work as an assistance data entry clerk for ESSALUD was deemed mischaracterized because the activities performed, such as scheduling medical appointments and assisting affiliates, constitute core functions of ESSALUD. Consequently, the claimant must be considered a direct employee of ESSALUD during the period she was assigned to the entity, pursuant to Article 5 of Law No. 27626.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the Social Health Insurance – ESSALUD.

Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=Q0EyMDI2MDIwMw==>

**6. Judiciary**

**Cassation No. 11496-2022 Junín**

Subject: Reinstatement

Summary: Since the claimant performed duties as a laborer for the defendant entity, he was not part of the administrative career system; therefore, the provisions of Article 5 of Law No. 28175, Framework Law of Public Employment, are not applicable.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the Regional Directorate



of Transport and Communications of the Regional Government of Junín.  
 Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=Q0EyMDI2MDIwMw==>

**7. Judiciary**

**Cassation No. 28549–2022 Lima**

Subject: Compensation for Damages

Summary: Law No. 27803 recognizes reinstatement as a form of reparation for workers who were irregularly dismissed, aiming to restore the situation prior to the dismissal. This measure forms part of the concept of "full reparation" under international law, which seeks complete compensation for the harm suffered.

Decision: To declare PARTIALLY WELL-FOUNDED the cassation appeal filed by the National Penitentiary Institute – INPE.

Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=Q0EyMDI2MDIwMw==>

**8. Judiciary**

**Cassation No. 9819–2023 Lima**

Subject: Salary Reinstatement

Summary: Differences in supplementary economic benefits do not constitute salary discrimination or violate the principle of equal pay for work of equal value when the disparity is based on an objective and reasonable justification, such as the existence of different collective bargaining agreements resulting from different union affiliations, provided that the basic remuneration remains identical.

Decision: To declare UNFOUNDED the cassation appeal filed by Elvira Mamani Mamani.

Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=Q0EyMDI2MDIwMw==>

**9. Judiciary**

**Cassation No. 31758–2023 Cajamarca**

Subject: Reinstatement and Others

Summary: Fixed-term contracts for a specific project or service are considered mischaracterized when the contract does not expressly specify the objective reasons that justify the temporary hiring, particularly the specific purpose or service that supports such modality.

Decision: To declare WELL-FOUNDED the cassation appeal filed by Adolfo Carrasco Villanueva.

Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=Q0EyMDI2MDIwMw==>

**10. Judiciary**

**Cassation No. 7593–2023 Lima**

Subject: Non-compliance with Labor Regulations and Others

Summary: Union membership as a requirement to receive collective benefits becomes irrelevant when the employee was fraudulently hired and therefore not recognized as a permanent employee, which also prevented the worker from joining the employer's union organization.

Decision: To declare UNFOUNDED the cassation appeal filed by the District Municipality of San Isidro.

Link:

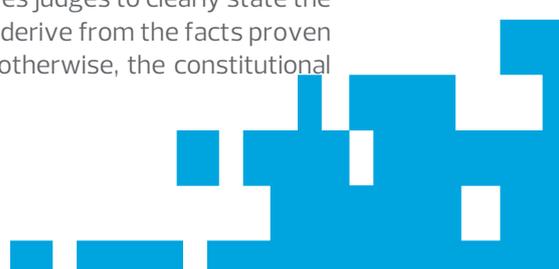
<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=Q0EyMDI2MDIwMw==>

**11. Judiciary**

**Cassation No. 29501–2023 Loreto**

Subject: Nullity of Administrative Resolution

Summary: The right to due reasoning in judicial decisions requires judges to clearly state the objective reasons supporting their rulings. Such reasons must derive from the facts proven in the proceedings and from the applicable legal framework; otherwise, the constitutional



principle established in Article 139(3) and (5) of the Peruvian Constitution is violated.  
Decision: To declare WELL-FOUNDED the cassation appeal filed by the National Superintendence of Labor Inspection – SUNAFIL.

**Link:**

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=Q0EyMDI2MDIwMw==>

#### 12. **SUNARP**

Resolution of the President of the Registry Tribunal No. 0038-2026-SUNARP/PT  
Subject: Binding Precedent Approved in Extraordinary Session No. 315  
Summary: Article 28.1 of the Regulation of the Registry Tribunal establishes that binding precedents arise from agreements adopted in plenary sessions of the Tribunal that expressly interpret, with general effect, the legal provisions governing registrable acts and rights as well as the registry procedure.

**Link:** <https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=SIUyMDI2MDIxOA==>

#### 13. **SUNAFIL**

##### **Resolution No. 0282-2026-SUNAFIL/TFL-First Chamber**

Subject: Labor Relations

Summary: The review appeal filed by ASOCIACION IMPORTADORA Y EXPORTADORA ASIA PERU against Intendancy Resolution No. 283-2023-SUNAFIL/IRE-AQP was upheld.  
Decision: To declare WELL-FOUNDED the review appeal filed by ASOCIACION IMPORTADORA Y EXPORTADORA ASIA PERU.

**Link:** [https://drive.google.com/file/d/1xywszYMNvedlhoT\\_ZMZVstWpCWehJ8qQ/view](https://drive.google.com/file/d/1xywszYMNvedlhoT_ZMZVstWpCWehJ8qQ/view)

#### 14. **SUNAFIL**

##### **Resolution No. 0283-2026-SUNAFIL/TFL-First Chamber**

Subject: Labor Inspection

Summary: The review appeal filed by SCOTIABANK PERU S.A.A. against Intendancy Resolution No. 284-2023-SUNAFIL/IRE-AQP was dismissed.

Decision: To declare UNFOUNDED the review appeal filed by SCOTIABANK PERU S.A.A.

**Link:** [https://drive.google.com/file/d/1Tv\\_uGdL\\_zwzI4iDmXaW9HiRN1Wg4qz72/view](https://drive.google.com/file/d/1Tv_uGdL_zwzI4iDmXaW9HiRN1Wg4qz72/view)

## REPORTS

#### 1) **SUNAT**

Report No. 000010-2026-SUNAT/7T0000

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

Conclusion:

- If, at the time the list of SSCO is published, a definitive or partial (non-electronic) tax audit for non-prescribed tax periods is already in progress and was initiated before the resolution attributing the SSCO status becomes final, the determination of the right to the VAT tax credit, or any other right or benefit derived from VAT and/or the cost or expense for Income Tax purposes, must be assessed within the respective audit procedure. In such cases, the effects provided under paragraph 9.1 of Article 9 of Legislative Decree No. 1532 do not apply.
- If, within the first thirty (30) business days following the publication of the SSCO list, a taxpayer requests the review of payment vouchers and complementary documents issued by the SSCO prior to such publication, which leads SUNAT to initiate a partial audit procedure, the effects established in paragraph 9.1 of Article 9 of Legislative Decree No. 1532 will not apply.
- If the taxpayer does not request such review within the thirty (30) business days following the publication of the SSCO list, the effects provided under paragraph 9.1 of Article 9 of Legislative Decree No. 1532 will apply in any subsequent audit procedure.

**Link:** <https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000010-2026-7T0000.pdf>

## 2) SUNAT

Report No. 000012-2026-SUNAT/7T0000

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

Conclusion:

- A legal entity located in the Amazon region that complies with the requirements established under Law No. 27037 (Amazon Investment Promotion Law) and Supreme Decree No. 103-99-EF may apply the Income Tax benefits provided by such law when it primarily engages in the acquisition and collection of coffee parchment beans from local producers, the processing of such coffee in the Amazon region, and the subsequent sale of processed coffee and its by-products in domestic and international markets.

Link:

<https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000012-2026-7T0000.pdf>

## 3) SUNAT

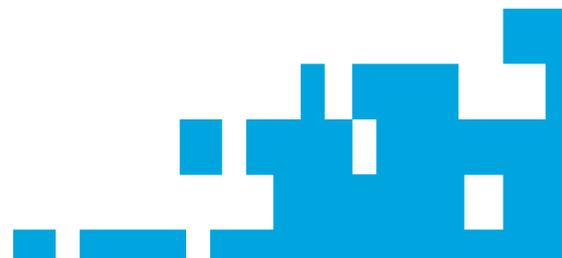
Report No. 000013-2026-SUNAT/7T0000

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

Conclusion:

- Peruvian nationals domiciled in Peru who are contracted by the Inter-American Development Bank (IDB) to provide independent services as technical personnel, whose income is exempt from Income Tax under the applicable agreement, must issue fee receipts for the income received from the IDB.
- Such individuals are not required to declare their monthly income obtained from the IDB through Virtual Form No. 616.
- Likewise, they are not required to include such fourth-category income in the annual Income Tax return, as they are not obliged to file said declaration.

Link: <https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000013-2026-7T0000.pdf>



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