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Informative Newsletter Legal Regulations

RSM Peru Monthly Newsletter

LEGAL REGULATIONS

TAX

1) RESOLUTION REGULATING THE PAYMENT AND/OR OFFSETTING OF VAT AND MUNICIPAL PROMOTION TAX (IPM) APPLICABLE TO THE USE OF SERVICES PROVIDED BY NON-RESIDENTS, AS WELL AS VAT AND IPM WITHHELD IN TRANSACTIONS INVOLVING PURCHASE LIQUIDATIONS, AND AMENDING DECLARA FÁCIL 617 – OTHER WITHHOLDINGS AND THE REGULATIONS ON THE REVERSAL OF SUCH LIQUIDATIONS

Legal Basis: Superintendency Resolution No. 000047-2026/SUNAT

Objective: This Superintendency Resolution establishes provisions regarding the payment and/or offsetting of Value Added Tax (VAT) and Municipal Promotion Tax (IPM) levied on the use within the country of services provided by non-residents, as well as the payment of VAT and IPM withheld in transactions involving purchase liquidations and auction or bidding award certificates. It also amends the deadline for the reversal of electronic purchase liquidations.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2500291-1>

2) RESOLUTION REGULATING THE ELECTRONIC ISSUANCE OF AUTHORIZED DOCUMENTS FOR AIRPORT SERVICES PROVIDED TO PASSENGERS AND ATTRIBUTION DOCUMENTS, DESIGNATING ELECTRONIC ISSUERS UNDER THE ELECTRONIC ISSUANCE SYSTEM, AND AMENDING RELATED REGULATIONS

Legal Basis: Superintendency Resolution No. 000048-2026/SUNAT

Objective: This Superintendency Resolution establishes the use of the Electronic Issuance System (SEE), created by Superintendency Resolution No. 300-2014/SUNAT, for the issuance of: (i) the authorized document referred to in subparagraph (g) of paragraph 6.2 of numeral 6 of Article 4 of the Payment Vouchers Regulation; and (ii) the attribution document referred to in Article 2 of Superintendency Resolution No. 022-98/SUNAT. It also designates as electronic issuers those taxpayers required to issue such documents.

Link:

<https://epdoc2.elperuano.pe/EpPo/VistaNLSE.asp?Referencias=MjUwMDc5NC0xMjAyNjAzMzE=>

LABORAL

1) SUPREME DECREE AMENDING THE REGULATION OF THE EMPLOYMENT PROMOTION LAW, THE REGULATION OF THE ADMINISTRATIVE CAREER, AND THE GENERAL REGULATION OF THE CIVIL SERVICE LAW, TO ALIGN THEM WITH THE AMENDMENTS INTRODUCED BY LAW NO. 32431

Legal Basis: Ministerial Resolution No. 062-2026-TR

Objective: To provide for the publication of the draft Supreme Decree that amends the Regulation of the Employment Promotion Law, the Regulation of the Administrative Career, and the General Regulation of the Civil Service Law, in order to align them with the amendments introduced by Law No. 32431.

Link: <https://www.gob.pe/institucion/mtpe/normas-legales/7863474-062-2026-tr>

2) LAW REGULATING THE RIGHTS AND OBLIGATIONS OF PUBLIC SERVANTS SUBJECT TO THE LABOR REGIME OF LEGISLATIVE DECREE NO. 1057

Legal Basis: Ministerial Law No. 32563

Objective: This law amends the CAS regime (Legislative Decree No. 1057) with the purpose of strengthening the labor rights of public sector employees under this modality. In summary, it introduces economic benefits such as bonuses for National Holidays and Christmas and Compensation for Length of Service (CTS), partially aligning them with other labor regimes. It also clarifies hiring modalities (indefinite-term, fixed-term, and trust positions), establishes limits on the renewal of fixed-term contracts (maximum of five years), sets rules to address fraud or excessive use of temporary contracts, and ensures that CAS contracts previously recognized as indefinite retain such status. Implementation is to be financed within each public entity's budget without generating additional expenses for the Public Treasury.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2499155-1>

CORPORATE

1) RESOLUTION AMENDING THE REGULATION ON ELECTRONIC MONEY OPERATIONS AND THE REGULATION ON BASIC ACCOUNTS

Legal Basis: SBS Resolution No. 00704-2026

Objective: To amend the Regulation on Electronic Money Operations, approved by SBS Resolution No. 6283-2013 and its amendments, including the replacement of subparagraphs (b), (c), (d), and (e) of Article 5.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2494159-1>

2) SUPREME DECREE APPROVING THE REGULATION OF LAW NO. 29230, LAW PROMOTING REGIONAL AND LOCAL PUBLIC INVESTMENT WITH PRIVATE SECTOR PARTICIPATION

Legal Basis: Supreme Decree No. 038-2026-EF

Objective: This Regulation establishes the implementing provisions for Law No. 29230, which promotes regional and local public investment with private sector participation, regulating the "Works for Taxes" mechanism.

Link: <https://cdn.www.gob.pe/uploads/document/file/9614868/7867843-ds-038-2026-ef.pdf?v=1773690395>

CASE LAW

1. SUNAFIL

Resolution No. 0276-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Relations

Summary: The review appeal filed by GEMINIS SECURITY S.A. was partially upheld, resulting in the partial nullity of Sub-Intendancy Resolution No. 670-2022-SUNAFIL/IR-UCA/SISA, dated November 30, 2022, as well as subsequent actions within the sanctioning administrative procedure under file No. 001-2019-SUNAFIL/IRE-UCA.

Link: <https://drive.google.com/file/d/1jqHFZcYT2e67XCWeOoTb5FzZ1pSiUeyO/view>

2. SUNAFIL

Resolution No. 0280-2026-SUNAFIL/TFL-First Chamber

Subject: Occupational Health and Safety

Summary: The review appeal filed by CONSORCIO SACYR against Intendancy Resolution No. 213-2023-SUNAFIL/IRE-LIM, notified on December 29, 2023, was partially upheld.

Link: https://drive.google.com/file/d/1aMlsrbCd9oQmIsd0vnSBY0wqKKz3K_ql/view

3. SUNAFIL

Resolution No. 0271-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by TIME TELEMETRY S.A.C. against Intendancy Resolution No. 1565-2023-SUNAFIL/ILM, notified on December 4, 2023, was dismissed.

Link: <https://drive.google.com/file/d/1ETobYgKRM-ZUrp6D0pkbU4abmlchBPZs/view>

4. SUNAFIL

Resolution No. 0273-2026-SUNAFIL/TFL-First Chamber

Subject: Occupational Health and Safety

Summary: The review appeal filed by PESQUERA HAYDUK S.A. against Intendancy Resolution No. 039-2024-SUNAFIL/IRE-ANC, notified on February 13, 2024, was dismissed.

Link: https://drive.google.com/file/d/1ZJ4a2Oo9-lOjyJi_WUYVv_MAb3koM7Zu/view

5. SUNAFIL

Resolution No. 0286-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Relations

Summary: The review appeal filed by AGROINDUSTRIAL DEL PERU S.A.C. against Intendancy Resolution No. 266-2023-SUNAFIL/IRE-AQP was partially upheld.

Link: https://drive.google.com/file/d/19mBVV_9vLiC4QzRkMLHvWQW9onamDi9y/view

6. SUNAFIL

Resolution No. 0285-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by the PROVINCIAL MUNICIPALITY OF CORONEL PORTILLO against Intendancy Resolution No. 111-2023-SUNAFIL/IRE-UCA, notified on July 4, 2023, was partially upheld.

Link: <https://drive.google.com/file/d/1ElhgDOo2gGXt-aeAoO9LjcWKmhLVKgf5/view>

7. SUNAFIL

Resolution No. 0295-2026-SUNAFIL/TFL-First Chamber

Subject: Occupational Health and Safety

Summary: The review appeal filed by EMPRESA DE TRANSPORTES ANTICONA S.R.L. against Intendancy Resolution No. 392-2023-SUNAFIL/IRE-LIB, dated November 30, 2023, was partially upheld.

Link: <https://drive.google.com/file/d/1LPwIBRyillw2sed053ols9PX4JKHBzMm/view>

8. SUNAFIL

Resolution No. 0292-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by MASERG S.A.C. against Intendancy Resolution No. 375-2023-SUNAFIL/IRE-LIB, notified on November 23, 2023, was dismissed.

Link: <https://drive.google.com/file/d/1rcuWJpyftTO6EbUkiyGKqbsJZsGhqD31/view>

9. SUNAFIL

Resolution No. 0364-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by EMPRESA DE TRANSPORTES REY LATINO E.I.R.L. against Intendancy Resolution No. 297-2023-SUNAFIL/IRE-AQP, notified on December 20, 2023, was dismissed.

Link: <https://drive.google.com/file/d/1sEfuR86nsVqYblgpMpw-bFo-GjwSH2MP/view>

10. SUNAFIL

Resolution No. 0365-2026-SUNAFIL/TFL-First Chamber

Subject: Occupational Health and Safety

Summary: The review appeal filed by LIDERMIX S.A.C. against Intendancy Resolution No. 0026-2023-SUNAFIL/ILM, dated January 12, 2023, was partially upheld.

Link: https://drive.google.com/file/d/1PXO3gm4QRUEVz3tt49_XBTKwPAK6DBrv/view

11. SUNAFIL

Resolution No. 0357-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by BANCO DE CREDITO DEL PERU against Intendancy Resolution No. 292-2023-SUNAFIL/IRE-AQP, notified on December 6, 2023, was partially upheld.

Link: <https://drive.google.com/file/d/1T0DcN9vTI6MOGcGvovRFvMGrhMwHolhM/view>

12. SUNAFIL

Resolution No. 0360-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by INDUSTRIA PROVEEDORES MINEROS S.R.L. against Intendancy Resolution No. 126-2023-SUNAFIL/ILM, notified on February 16, 2023, was dismissed.

Link: <https://drive.google.com/file/d/1OknUARuiA4CldnhIGtZt4TLXF6fBRT53/view>

13. SUNAFIL

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

Subject: Labor Relations

Summary: The Labor Inspection Tribunal established that an infringement is not considered remedied when its effects are irreversible. Only those infringements whose effects can be fully corrected—restoring the situation to its prior state—may be remedied. Conversely, if the damage has already materialized and cannot be fully reversed, the infringement remains non-remediable, preventing the reduction or avoidance of the corresponding sanction.

Link: https://drive.google.com/file/d/1xywszYMNvedlhoT_ZMZVstWpCWehJ8qQ/view

14. SUNAFIL

Resolution No. 0397-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by INVERSIONES MANEJO S.A.C. against Intendancy Resolution No. 191-2023-SUNAFIL/IRE-JUN, notified on December 27, 2023, was partially upheld by majority vote.

Link: <https://drive.google.com/file/d/1cRdNvW51LkGlpt9XhLYnzz0fmCaZE2I8/view>

15. SUNAFIL

Resolution No. 0398-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by the DISTRICT MUNICIPALITY OF WANCHAQ against Intendancy Resolution No. 281-2023-SUNAFIL/IRE-CUS, notified on January 9, 2024, was dismissed.

Link: https://drive.google.com/file/d/1p_kU2CI7j-JAZO4E0mQZ_Zc0bHTXmyg/view

16. SUNAFIL

Resolution No. 0394-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by SHOUGANG HIERRO PERU S.A.A. against Intendancy Resolution No. 002-2024-SUNAFIL/IRE-ICA, notified on January 10, 2024, was dismissed.

Link: https://drive.google.com/file/d/1gty4nb1m9ryrH_4HhXgSPZfaX_iOyUTE/view

17. SUNAFIL

Resolution No. 0395-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by INVERSIONES EL HORNERO S.A.C. against Intendancy Resolution No. 797-2023-SUNAFIL/ILM, notified on June 23, 2023, was declared inadmissible.

Link: <https://drive.google.com/file/d/14pqplyyW4O7KAV0u4W0HrjTPe4Q-K8zW/view>

18. SUNAFIL

Resolution No. 0187-2026-SUNAFIL/TFL-First Chamber

Subject: Occupational Health and Safety

Summary: This resolution establishes a precedent whereby compliance with the obligation to identify hazards and assess workplace risks (IPER) must be verified through a comprehensive review of all occupational health and safety documentation, rather than relying on a single document. The Tribunal emphasizes that verification must be substantive rather than merely formal, allowing an infringement to be dismissed if the overall documentation proves that risks were properly identified, even if an individual document is incomplete.

Link: https://drive.google.com/file/d/1UM_PejZl6-yhCP58RhLtfJKmg2HfmsWj/view

REPORTS

1) SUNAT

Report No. 000016-2026-SUNAT/7T0000

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

Conclusion:

In order to apply the VAT exemption provided under subparagraph (w) of Article 2 of the VAT Law, the client under a works contract structured as a turnkey and lump-sum agreement cannot be the importer of the goods supplied by the contractor and, therefore, cannot qualify as the VAT taxpayer under the terms established in the aforementioned provision.

Link: <https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000016-2026-7T0000.pdf>

2) SUNAT

Report No. 000017-2026-SUNAT/7T0000

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

Conclusion:

Under Article 3 of Supreme Decree No. 009-92-EF, in cases where the IRO paid upon import exceeds the IRO applicable to the local sale of gasohols, generating an "unused IRO balance," such balance cannot be carried forward to subsequent periods until exhausted.

Link: <https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000017-2026-7T0000.pdf>

3) SUNAT

Report No. 000019-2026-SUNAT/7T0000

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

Conclusion:

Professional associations are not included within the definition of "company" under paragraph 2 of Article 1 of the Regulation of the Amazon Law; therefore, they are not eligible for the tax benefits established in paragraph 13.1 of Article 13 of said Law.

Link: <https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000019-2026-7T0000.pdf>

4) OECE

Resolution No. Plenary Agreement No. 01-2026/TCP

Subject: Criteria for determining and imposing the minimum amount of fines in administrative sanctioning procedures under the jurisdiction of the Public Procurement Tribunal.

Conclusion:

- Regarding fines imposed on micro and small enterprises for violations under the Law, and pursuant to paragraph 89.2 of Article 89 thereof, in no case may the fine be lower than one (1) Tax Unit (UIT).
- Regarding fines applicable to violations committed in the context of minor contracts, as well as those arising from procurements carried out through electronic catalogues under framework agreements whose value corresponds to minor contracts, in no case may the fine be lower than one (1) Tax Unit (UIT), in accordance with paragraph 89.2 of Article 89 of the Law.

Link: <https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=SIUyMDI2MDMwNg==>

If you want more information or have any questions,
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