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Informative Newsletter Legal Regulations

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LEGAL REGULATIONS

TAX

1) SUPREME DECREE AMENDING THE REGULATIONS OF LEGISLATIVE DECREE NO. 1053 APPROVING THE GENERAL CUSTOMS LAW AND THE TABLE OF SANCTIONS APPLICABLE TO INFRINGEMENTS PROVIDED UNDER THE GENERAL CUSTOMS LAW

Legal Basis: Supreme Decree No. 076–2026–EF

Objective: The purpose of this Supreme Decree is to incorporate and amend provisions of the Regulations of Legislative Decree No. 1053 approving the General Customs Law, approved by Supreme Decree No. 010–2009–EF, as well as to replace and incorporate infringement scenarios in the Table of Sanctions applicable to infringements provided under the General Customs Law, approved by Supreme Decree No. 418–2019–EF. These amendments aim to implement the provisions set forth in Legislative Decree No. 1711, which modifies Articles 103 and 200 of Legislative Decree No. 1053, and to further adapt and improve customs regulations in order to facilitate foreign trade operations and ensure adequate customs control.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2511708-1>

2) MONETARY ADJUSTMENT INDICES ESTABLISHED FOR PURPOSES OF DETERMINING THE TAX BASIS OF REAL ESTATE TRANSFERS CARRIED OUT BY INDIVIDUALS, UNDIVIDED ESTATES, OR MARITAL PARTNERSHIPS THAT HAVE ELECTED TO BE TAXED AS SUCH

Legal Basis: Vice–Ministerial Resolution No. 009–2026–EF/15.01

Objective: For transfers of real estate carried out by individuals, undivided estates, or marital partnerships that have elected to be taxed as such, from the day following the publication of this Vice–Ministerial Resolution until the publication of the resolution establishing the monetary adjustment indices for the subsequent month, the acquisition or construction value, as applicable, shall be adjusted by applying the monetary correction index corresponding to the month and year in which the property was acquired, in accordance with the Annex attached to this Resolution.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2512345-1>

3) SUPERINTENDENCY RESOLUTION ESTABLISHING GUIDELINES FOR THE APPLICATION OF SANCTIONS FOR INFRINGEMENTS PROVIDED UNDER THE GENERAL CUSTOMS LAW AND THE CONSOLIDATED TEXT OF THE LAW FOR THE FIGHT AGAINST TAX EVASION AND THE FORMALIZATION OF THE ECONOMY

Legal Basis: Superintendency Resolution No. 000084–2026/SUNAT

Objective: The purpose of this Resolution is to establish the guidelines to be considered when applying sanctions for infringements classified under the General Customs Law, Legislative Decree No. 1053, and Article 3–A of the Consolidated Text of the Law for the Fight Against Tax Evasion and the Formalization of the Economy, approved by Supreme Decree No. 150–2007–EF. These infringements are listed in the sole annex attached to the Resolution and shall be applied in accordance with Article 194 of the General Customs Law and Article 248 of its Regulations, approved by Supreme Decree No. 010–2009–EF.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2513786-1>

4) ESTABLISHES THE FORM, DEADLINES, AND CONDITIONS UNDER WHICH THE MINISTRY OF AGRARIAN DEVELOPMENT AND IRRIGATION MAKES AVAILABLE TO SUNAT THE INFORMATION CONTAINED IN THE REGISTER OF AGRICULTURAL PRODUCERS AND THEIR ORGANIZATIONS IN VALUE CHAINS FOR THE APPLICATION OF LAW NO. 32434

Legal Basis: Superintendency Resolution No. 000086-2026/SUNAT

Objective: The purpose of this Superintendency Resolution is to regulate the form, deadlines, and conditions under which the Ministry of Agrarian Development and Irrigation provides SUNAT with the information contained in the Register of Agricultural Producers and their Organizations in Value Chains, in order to enable SUNAT to apply the provisions of Law No. 32434, which promotes the productive, competitive, and sustainable transformation of the agricultural sector with social protection measures aimed at modern agriculture.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2514456-1>

5) ESTABLISHES THE FORM, DEADLINES, AND CONDITIONS UNDER WHICH THE MINISTRY OF AGRARIAN DEVELOPMENT AND IRRIGATION MAKES AVAILABLE TO SUNAT THE INFORMATION CONTAINED IN THE REGISTER OF AGRICULTURAL PRODUCERS AND THEIR ORGANIZATIONS IN VALUE CHAINS FOR THE APPLICATION OF LAW NO. 32434

Legal Basis: Superintendency Resolution No. 000086-2026/SUNAT

Objective: The purpose of this Superintendency Resolution is to regulate the form, deadlines, and conditions under which the Ministry of Agrarian Development and Irrigation provides SUNAT with the information contained in the Register of Agricultural Producers and their Organizations in Value Chains, in order to enable SUNAT to apply the provisions of Law No. 32434, which promotes the productive, competitive, and sustainable transformation of the agricultural sector with social protection measures aimed at modern agriculture.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2514456-1>

6) AMENDMENT TO THE SPECIFIC PROCEDURE “VALUATION OF GOODS UNDER THE WTO CUSTOMS VALUATION AGREEMENT” DESPA-PE.01.10a (VERSION 7)

Legal Basis: Superintendency Resolution No. 000102-2026/SUNAT

Objective: This Resolution amends several provisions of Sections VI and VII of the Specific Procedure “Valuation of Goods under the WTO Customs Valuation Agreement” DESPA-PE.01.10a (Version 7), approved by Superintendency Resolution No. 000239-2023/SUNAT, in order to update and improve the customs valuation framework applicable to imported goods.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2519641-1>

7) SUPREME DECREE RATIFYING THE “FREE TRADE AGREEMENT BETWEEN THE REPUBLIC OF PERU AND THE REPUBLIC OF GUATEMALA” AND THE “PROTOCOL TO THE FREE TRADE AGREEMENT BETWEEN THE REPUBLIC OF PERU AND THE REPUBLIC OF GUATEMALA”

Legal Basis: Supreme Decree No. 023-2026-RE

Objective: This Supreme Decree ratifies the “Free Trade Agreement between the Republic of Peru and the Republic of Guatemala,” signed on December 6, 2011, in Guatemala City, Republic of Guatemala, as well as the “Protocol to the Free Trade Agreement between the Republic of Peru and the Republic of Guatemala,” signed on April 23, 2025, in Lima, Republic of Peru.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2520332-2>



CORPORATE

1) SUPREME DECREE INCORPORATING FINANCIAL LEASING COMPANIES NOT SUBJECT TO LAW NO. 26702, THE GENERAL LAW OF THE FINANCIAL SYSTEM, THE INSURANCE SYSTEM, AND THE ORGANIC LAW OF THE SUPERINTENDENCY OF BANKING AND INSURANCE, AS REPORTING ENTITIES TO THE FINANCIAL INTELLIGENCE UNIT OF PERU (UIF-PERU)

Legal Basis: Supreme Decree No. 008-2026-JUS

Objective: The purpose of this Supreme Decree is to incorporate Financial Leasing Companies that are not within the scope of Law No. 26702, the General Law of the Financial System and the Insurance System and the Organic Law of the Superintendency of Banking and Insurance, as reporting entities to the Financial Intelligence Unit of Peru (UIF-Peru), pursuant to paragraph 3.3 of Article 3 of Law No. 29038, which incorporated the UIF-Peru into the Superintendency of Banking, Insurance and Private Pension Fund Administrators. These entities will be supervised by the UIF-Peru regarding compliance with anti-money laundering (AML) and counter-terrorist financing (CTF) regulations.

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2517608-2>

2) APPROVAL OF THE CONSULTATION MODULE FOR BINDING PRECEDENTS AND RESOLUTIONS OF THE REGISTRAR TRIBUNAL, AND THE CONSULTATION MODULE FOR RESOLUTIONS OF THE REGISTRY TECHNICAL DIRECTORATE, AS COMPONENTS OF THE SUNARP AI PLATFORM "JULIO", INCLUDING THEIR USER MANUALS

Legal Basis: Resolution of the National Superintendency of Public Registries No. 00072-2026-SUNARP/SN

Objective: This Resolution approves the Consultation Module for Binding Precedents and Resolutions of the Registrar Tribunal, as well as the Consultation Module for Resolutions of the Registry Technical Directorate, as integral components of the SUNARP AI Platform "JULIO", previously approved by Resolution No. 163-2024-SUNARP/SN. The Resolution authorizes their deployment into production and enables access for registry officers nationwide, as well as for citizens, lawyers, notaries, and other users of the registry system through the Online Services Portal available on the digital platform of the National Superintendency of Public Registries:

<https://www.sunarp.gob.pe/serviciosonlinea/portal/index.html>

Link: <https://busquedas.elperuano.pe/dispositivo/NL/2517611-1>

CASE LAW

1. SUNAFIL

Resolution No. 0568-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Relations

Summary: The review appeal filed by EMPRESA ELECTRICIDAD DEL PERÚ – ELECTROPERU S.A. is declared PARTIALLY WELL-FOUNDED. Consequently, Sub-Intendancy Resolution No. 084-2023-SUNAFIL/IRE-SISA-HCA, notified on May 26, 2023, is declared NULL AND VOID, as well as all subsequent acts and proceedings carried out within the administrative sanctioning procedure under Sanctioning File No. 009-2023-SUNAFIL/IRE-HCA.

Link: <https://drive.google.com/file/d/18NgyNKxOBTuNjyFg7kUqKQRO459spPjx/view>

2. SUNAFIL

Resolution No. 0567-2026-SUNAFIL/TFL-First Chamber

Subject: Labor Inspection

Summary: The review appeal filed by AVIANCA PERÚ S.A. IN LIQUIDATION against Intendancy Resolution No. 769-2023-SUNAFIL/ILM, notified on June 19, 2023, is declared PARTIALLY WELL-FOUNDED.

Link: https://drive.google.com/file/d/1jVnWOrovSFikDE_G8d4UN6DjHnnbouJD/view

3. TAX COURT

Tax Court Resolution No. 03975-11-2026

Subject: Joint and Several Liability

Summary: An appeal was filed against Resolution No. XXXXXXXXXXXXXXXX issued by SUNAT, which declared unfounded the claim filed against Joint and Several Liability Assessment Resolution No. XXXXXXXXXXXXXXXX. Through the latter, the appellant was held jointly and severally liable for the tax debts of XXXXXXXXXXXXXXXX arising from the September 2022 advance Income Tax payment, VAT liabilities corresponding to March, April, and May 2021, and fines imposed for infringements provided under subsections 5 of Article 177 and 1 of Article 178 of the Tax Code.

Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=SIUyMDI2MDUwNg==>

4. DISCIPLINARY COURT

Disciplinary Proceeding File No. 208-2024

Subject: Administrative Disciplinary Liability

Summary: The administrative expiration of the disciplinary proceeding initiated by Resolution No. One dated December 27, 2024, against attorney Nory Marilyn Vega Caro, in her capacity as Deputy Ad Hoc Public Prosecutor for the Odebrecht case, is declared ex officio. Consequently, Final Resolution No. 183-2025-JUS/PGE-OCF-US dated November 13, 2025, is declared null and void. Additionally, this decision is declared a binding administrative precedent pursuant to Article VI of the Preliminary Title of the Consolidated Text of the General Administrative Procedure Law, approved by Supreme Decree No. 006-2026-JUS.

Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=SIUyMDI2MDUwOA==>

5. TAX COURT

Executive Presidency Resolution No. 000076-2026-SERVIR-PE

Subject: Binding Technical Report on the Application of the Maximum Duration of Fixed-Term Administrative Service Contracts (CAS)

Summary: SERVIR establishes that the maximum term of five (5) years set forth in paragraph 5.2 of Article 5 of Legislative Decree No. 1057, as amended by Law No. 32563, applies exclusively to fixed-term administrative service contracts governed by the new legal framework introduced by Law No. 32563, as well as to their extensions and renewals.

Link: <https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=SIUyMDI2MDUxNg==>

6. Judiciary

Cassation No. 36773–2023

Subject: Overtime Compensation

Summary: In a labor context characterized by asymmetry and precariousness, the statutory obligation to retain attendance records for five (5) years does not constitute a limitation on the admissibility of evidence in judicial proceedings, nor does it exempt employers from their duty to cooperate with the court. Where an employee provides prima facie evidence of having performed overtime work, an employer's refusal to produce attendance records on the grounds that the legal retention period has expired constitutes procedural misconduct. Such conduct triggers the judicial presumption established in Article 29 of the New Labor Procedure Law (LPT) in favor of the employee, and the court must determine the corresponding amount under the Principle of Reasonableness.

Link:

<https://epdoc2.elperuano.pe/EpPo/Descarga.asp?Referencias=SIUyMDI2MDUyNw==>

REPORTS

1) SUNAT

Report No. 000024–2026–SUNAT/7T0000

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

Conclusion:

In the case of a non–resident holding company that directly and indirectly owns shares representing the capital of a legal entity domiciled in Peru, and which has transferred its place of effective management from the country of incorporation to a third foreign country—without such transfer resulting in the liquidation or dissolution of the holding company in the country of incorporation or the creation of a different legal entity in the third country—the change in the place of effective management does not constitute, for Income Tax purposes, a direct or indirect transfer of the shares representing the capital of the Peruvian domiciled entity.

Link: <https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000024-2026-7T0000.pdf>

2) SUNAT

Report No. 000025–2026–SUNAT/7T0000

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

Conclusion:

In the case of a non–resident holding company (“Company A”) that, through a dissolution, liquidation, and termination process carried out abroad, distributes its remaining assets among its non–resident shareholders after settling its liabilities and prior to its extinction, where such assets consist of: (i) a financial asset (account receivable) with no connection to Peru, which constitutes its principal asset; and (ii) 55% of the shares of a non–resident company (“Company B”), which in turn owns 75% of the shares of a company incorporated in Peru (“Company C”), such distribution does not qualify as an indirect transfer of shares of Company C pursuant to subsection e) of Article 10 of the Income Tax Law.

Link:

<https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000025-2026-7T0000.pdf>

3) SUNAT

Report No. 000029-2026-SUNAT/7T0000

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

Conclusion:

In the case of a non-resident entity ("Entity A") established as a legal arrangement that, under the laws of its country of origin:

- i. Is created through a contractual agreement and does not constitute a legal entity separate from the contracting parties;
- ii. Does not possess its own legal personality; and
- iii. Does not hold legal title to the assets contributed to it, as ownership remains with the parties contributing such assets.

Where, under the contractual arrangement, one of the parties contributes shares issued by a non-resident company ("Company B"), which directly or indirectly owns shares in a company domiciled in Peru ("Company C"), the termination of the contractual arrangement that gave rise to Entity A does not constitute an indirect transfer of shares of Company C for Income Tax purposes.

Link: <https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000029-2026-7T0000.pdf>

4) SUNAT

Report No. 000031-2026-SUNAT/7T0000

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

Conclusion:

The exemptions established under the Basic Agreement between the Government of the Republic of Peru and the Inter-American Institute of Agricultural Sciences concerning the Institute's privileges and immunities, as well as the Convention on the Inter-American Institute for Cooperation on Agriculture (IICA), apply to income earned by Peruvian nationals in their capacity as international professional staff of the Institute for services rendered in Peru, provided that the Director General of the Institute notifies the Government of the names of such personnel entitled to the privileges and immunities recognized under the Agreement.

Link: <https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000031-2026-7T0000.pdf>

5) SUNAT

Report No. 000032-2026-SUNAT/7T0000

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

Conclusion:

In the case of a company domiciled in Peru ("Company A") that acquires shares of a non-resident company ("Company B") and incurs: (i) financing expenses (interest and commissions) related to the acquisition; (ii) legal advisory fees associated with the acquisition; and (iii) financial advisory fees related to the acquisition structure, and provided that Company A generates foreign-source income exclusively from passive investments abroad and carries on unrelated business activities in Peru, SUNAT concludes that:

1. Financing expenses incurred for the acquisition of Company B's shares are deductible in accordance with Article 51-A of the Income Tax Law, without being subject to the limitation established in subsection a) of Article 37 thereof.
2. Financing expenses, legal advisory fees, and financial advisory fees must be deducted from the gross income generated by the shares of Company B in the fiscal year in which the corresponding payments are made or made available to the service providers.
3. Legal and financial advisory expenses related to services rendered by advisors domiciled in Peru are deductible against foreign-source income, provided they are directly linked to the acquisition of Company B's shares.
4. If no foreign-source income is generated from the shares of Company B during a taxable year, the financing, legal advisory, and financial advisory expenses will generate losses that may be offset against other foreign-source income generated by Company A, including income derived from the transfer of securities issued abroad other than the shares of Company B.

Link: <https://www.sunat.gob.pe/legislacion/oficios/2026/informe-oficios/i000032-2026-7T0000.pdf>

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A large, abstract graphic design at the bottom of the page. It features a series of horizontal lines that create a sense of depth and movement, transitioning from yellow and orange on the left to red and purple on the right. The lines are of varying lengths and thicknesses, creating a dynamic, almost architectural feel.