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Article

Legal Implications of the Recovery of Capital Invested in Peru

The recovery of invested capital not only represents the closing of the economic cycle of an investment, but also a process with significant legal and tax effects. In Peru, this procedure requires compliance with specific corporate and tax regulations, particularly in the case of non-resident investors. Understanding these implications is essential to avoid contingencies and to ensure the legitimate restitution of the capital effectively contributed, duly supported by the **Certificado de Recuperación de Capital Invertido (CRCI) (Certificate of Recovery of Invested Capital)** issued by the SUNAT (Peruvian Tax Authority).

IN WHICH CASES MAY THE CRCI BE REQUESTED?

The CRCI, regulated under Procedure No. 49 of the Texto Único de Procedimientos Administrativos (TUPA) (Single Text of Administrative Procedures) of SUNAT, is mainly requested when a non-resident investor in Peru seeks to recover, in whole or in part, the capital effectively invested through corporate acts or transactions that result in an economic reimbursement, such as the sale or transfer of shares or equity interests, corporate reorganizations, among others.



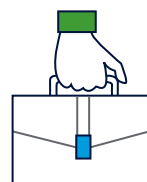
This certificate evidences before SUNAT the original value of the investment, including the initial capital as well as subsequent increases (additional capital contributions, loans capitalized, or capitalized profits), allowing such amount to be deducted from the value obtained in the transaction. Its processing is essential, as it ensures that income tax is calculated only on the actual capital gain, and not on the total amount received by the investor, in accordance with subsection g) of Article 76 of the Ley del Impuesto a la Renta (Peruvian Income Tax Law), whose Texto Único Ordenado (Consolidated Text) was approved by Supreme Decree No. 179-2004-EF.

TRANSFER PRICING IMPLICATIONS

When the sale or transfer is carried out between related parties (partes vinculadas – related parties), the transaction may be subject to the transfer pricing regime, regulated under Article 32-A of the Texto Único Ordenado de la Ley del Impuesto a la Renta and Articles 113 to 118 of its Regulations. In this context, the value assigned to the equity interest must correspond to its market value, in accordance with the methodologies established by SUNAT.

If the agreed price differs from the market value, the tax administration may adjust the taxable base and recalculate the capital gain. Therefore, the CRCI, together with technical valuation reports, constitutes a key element to support the value of the investment and to avoid tax adjustments arising from transactions between related parties.

TAX EFFECTS OF THE RECOVERY OF INVESTED CAPITAL



From a tax perspective, the recovery of invested capital through a sale or transfer generally generates Peruvian-source income subject to Income Tax.

The CRCI allows the taxpayer to evidence and deduct the amount effectively invested, so that only the net capital gain is reported. In the absence of this certificate, SUNAT presumes that the entire amount received constitutes taxable income, which significantly increases the tax burden.

Accordingly, the CRCI operates as an essential instrument of tax substantiation and defense, ensuring that the tax treatment complies with the principle of capacidad contributiva (ability-to-pay principle) and preventing overpayment or future contingencies.

This clarification is particularly relevant in the case of non-resident investors, who are subject to a 30% tax rate on capital gains, pursuant to Article 54 of the Ley del Impuesto a la Renta, making the proper accreditation of the invested amount through the CRCI decisive to optimize the tax burden and avoid double or excessive taxation.



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Article

Market Value and External Factors: From International Trade to Transfer Pricing

Six months after the start of the trade war between the United States and China, international trade continues to be shaped by geopolitical tensions and protectionist measures that still influence global pricing. Although the confrontation between both powers appears to have entered a truce, its effects are still felt in supply chains, logistics costs, and, above all, in price formation at a global level.

In this context, an increasingly relevant question arises: How are prices determined in markets influenced by political or commercial decisions? And if a company carries out transactions with related parties, how can it ensure that such prices reflect market value when the market itself is conditioned by external factors?

APPLYING THE ARM'S LENGTH PRINCIPLE IN DISTORTED MARKETS

The **principio de plena competencia (Arm's Length Principle)** reminds us that transactions between related parties must be valued as if they had been agreed upon between independent parties under comparable market conditions. However, each transaction takes place within a specific economic environment, influenced by trade policies, logistical variations, or access restrictions that, in practice, may distort observable prices.

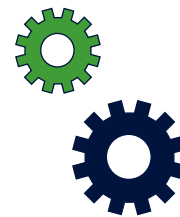
In recent years, we have seen how tariff policies and trade barriers—such as those implemented by the United States—have modified global cost and supply dynamics. Although tariffs are not directly part of the price, their impact on business decisions is undeniable: many companies were forced to seek alternative suppliers or redefine their supply chains.

These distortions, although external to the company, directly affect comparability analyses. For example, comparing transactions with a related party in China against comparables in the United States (or vice versa) may introduce material biases if differences in market access, cost structures, or commercial conditions are not properly considered.

Subsection **d) of Article 32-A of the Ley del Impuesto a la Renta** expressly reflects this premise: the analysis must capture the real economic circumstances of the transaction and not be limited to the mechanical application of a method.

TAX COURT RESOLUTION NO. 09939-1-2023: A PRACTICAL LESSON ON COMPARABILITY

This principle is clearly illustrated in **Resolución del Tribunal Fiscal (RTF) No. 09939-1-2023** (Peruvian Tax Court Resolution), which analyzed the importation of fertilizers between related parties. The taxpayer performed a comparability analysis using international urea quotations under FOB (Free on Board) terms. However, the actual transactions were carried out under CIF (Cost, Insurance and Freight) terms, which include freight and insurance.



The failure to make comparability adjustments between these conditions led the Tax Administration—and subsequently the Tax Court—to reject the analysis and confirm a significant adjustment in the determination of income tax. In this case, the difference between FOB and CIF terms was not a mere technicality: it reflected external costs and risks—transportation, insurance, and international logistics—that form an integral part of the market price.

The lesson from this case is clear: a transfer pricing analysis loses validity when it departs from the economic reality that underpins it. The challenge lies not only in correctly applying a method, but also in understanding the economic variables that make up the price.



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Legal Regulations

Tax

- Supreme Decree ratifying the “Convention between the Republic of Peru and the United Kingdom of Great Britain and Northern Ireland for the elimination of double taxation with respect to taxes on income and on capital gains and for the prevention of tax evasion and avoidance”.

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Legal Basis: Supreme Decree No. 051-2025-RE.

Objective: This Supreme Decree ratifies the “Convention between the Republic of Peru and the United Kingdom of Great Britain and Northern Ireland for the elimination of double taxation with respect to taxes on income and on capital gains and for the prevention of tax evasion and avoidance,” signed in London on March 20, 2025.



Labor

- Law amending Law No. 26790, the Law on the Modernization of Social Health Security, in order to improve health coverage for civil construction workers.

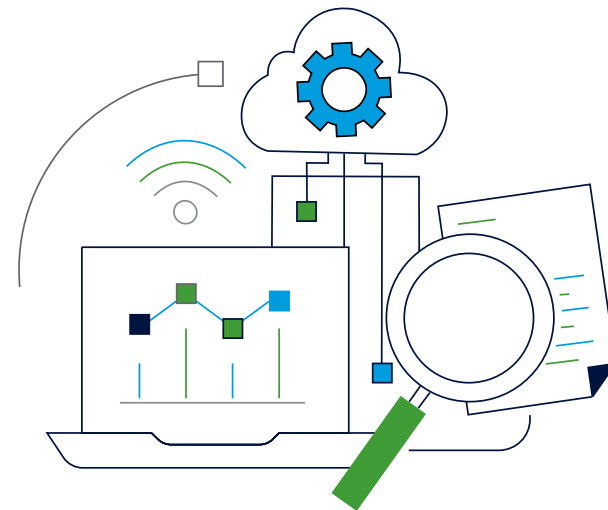
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Legal Basis: Law No. 32503.

Objective: A law has been enacted amending Law No. 26790—known as the Law on the Modernization of Social Health Security—with the purpose of expanding and improving health coverage for civil construction workers.

The amendment establishes new benefits and obligations applicable to this specific labor sector, aimed at strengthening their rights in matters of health and social security.



Corporate

- Provision maintaining for a period of five (5) years the validity of antidumping duties imposed by Resolution No. 116-2010/CFD-INDECOPI and others on imports of pure biodiesel (B100) and blends containing more than 50% biodiesel (B50) originating in the United States of America.

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Legal Basis: Resolution No. 201-2025/CDB-INDECOPI.

Objective: This regulation provides for the maintenance, for an additional five-year period, of the antidumping duties applied to imports of pure biodiesel (B100) and blends containing more than 50% biodiesel (B50) originating from the United States of America, in accordance with Resolution No. 116-2010/CFD-INDECOPI.

The measure seeks to prevent the recurrence of dumping practices and the harm to the domestic industry that would occur if such duties were removed. The decision is based on a sunset review procedure that confirmed the likelihood of persistence of these practices. Through this measure, the Peruvian State strengthens trade defense and the protection of local production against unfair imports.

- Law amending Law No. 29571, the Consumer Protection and Defense Code, to include digital e-commerce platforms in the obligation to maintain a Complaints Book.

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Legal Basis: Law No. 32495.

Objective: This regulation amends Law No. 29571, the Consumer Protection and Defense Code, to require digital e-commerce platforms to maintain a "complaints book," whether physical or virtual.

It establishes that such complaints book must be displayed in a visible and easily accessible location within the digital platform, through a permanent link. The amendment updates Articles 150 and 151 of the Code, imposing the obligation equally on physical and digital establishments. Additionally, it provides that the Executive Branch will adapt the corresponding regulation within a specified timeframe to ensure the effective implementation of this mechanism.



Case Law

JUDICIARY

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Judgment No. 5757–2023 Lima.

Subject: Mischaracterization of Contract and Related Matters.

Summary: Dismissal constitutes a multi-offensive act. A claim for moral damages due to the employer's failure to perform its obligations is unfounded when the employee has already been compensated—either directly upon termination of the employment relationship or through judicial proceedings—by means of the statutory severance compensation provided for in Article 34 of Supreme Decree No. 003-97-TR, unless the employee proves that an additional infringement of another legally relevant right (a fundamental right), distinct from the right to work, has occurred.

Decision: To declare PARTIALLY WELL-FOUNDED the cassation appeal filed by Petróleos del Perú.

JUDICIARY

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Judgment: Cassation No. 19681–2021 Junin.

Subject: Labor Reinstatement.

Summary: There is a violation of due process in its aspect of judicial reasoning when the appellate judgment lacks sufficient arguments to identify the grounds of the decision, or when the insufficiency of reasoning is evident in light of the subject matter decided, showing a manifest lack of justification.

Decision: To declare FOUNDED the cassation appeal filed by the Huancayo Charitable Society.

SUNAFIL

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Judgment: Resolution No. 1456–2025–SUNAFIL/TFL – First Chamber.

Subject: Labor Inspection.

Summary: The review appeal filed by GRUPO RENTAL SOCIEDAD COMERCIAL DE RESPONSABILIDAD LIMITADA against Intendancy Resolution No. 151–2023–SUNAFIL/IRE–LIM, dated September 6, 2023, is declared unfounded.

Decision: To declare UNFOUNDED the review appeal filed by GRUPO RENTAL SOCIEDAD COMERCIAL DE RESPONSABILIDAD LIMITADA.

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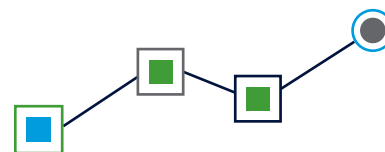


Judgment: Resolution No. 1453–2025–SUNAFIL/TFL – First Chamber.

Subject: Labor Inspection.

Summary: The review appeal filed by VERIFICACIONES DE CALIDAD E.I.R.L. is declared partially well-founded and, consequently, the PARTIAL NULLITY of Sub-Intendancy Resolution No. 899–2022–SUNAFIL/IR–LL/SISA, dated August 25, 2022, issued in the administrative sanctioning proceeding under Sanctioning File No. 005–2022–SUNAFIL/IRE–LIB, is declared.

Decision: To declare PARTIALLY WELL-FOUNDED the review appeal filed by VERIFICACIONES DE CALIDAD E.I.R.L.



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Judgment: Resolution No. 1454–2025–SUNAFIL/TFL – First Chamber.

Subject: Labor Relations.

Summary: The review appeal filed by OPTICAS GMO PERU SOCIEDAD ANÓNIMA CERRADA is declared partially well-founded and, consequently, Sub-Intendancy Resolution No. 274–2023–SUNAFIL/IRE–LIM/SISA, dated July 7, 2023, as well as the subsequent acts and proceedings in the administrative sanctioning procedure under Sanctioning File No. 056–2023–SUNAFIL/IRE–LIM, are declared NULL.

Decision: To declare PARTIALLY WELL-FOUNDED the review appeal filed by OPTICAS GMO PERU SOCIEDAD ANÓNIMA CERRADA.

JUDICIARY

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Judgment: Cassation No. 1175–2021 La Libertad.

Subject: Compensation for Damages.

Summary: The right to due reasoning of judicial decisions constitutes both a principle and a constitutional guarantee of the judicial function. It materializes through a ruling resulting from the legal reasoning carried out by the judge based on the facts and the joint assessment of the evidence. In the present case, the Superior Court failed to comply with its duty to provide proper reasoning, as it set out only generic arguments in its decision.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the defendant, Pedro Eduardo Villarreal Ruiz.

JUDICIARY

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Judgment: Cassation No. 3519–2022 Arequipa.

Subject: Nullity of Legal Act.

Summary: Pursuant to Article VII of the Civil Procedure Code, the judge must apply the law applicable to the case even if it has not been invoked by the parties or has been invoked incorrectly. In the present case, the lower courts applied the iura novit curia principle while guaranteeing the right to adversarial proceedings and, at the same time, respecting the constitutional right to due process.

Decision: To declare UNFOUNDED the cassation appeal filed by the defendant party, Iglesia Nueva Apostólica Perú.

JUDICIARY

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Judgment: Cassation No. 2679–2022 Lambayeque.

Subject: Granting of Public Deed.

Summary: No evidence is found of the alleged regulatory infringements, since an examination of the appellate judgment shows that the Superior Court did take into account the impact of the proceedings identified as Case File No. 2155–2011 on the present case, clearly and reasonably explaining why the outcome of that case does not undermine the obligation of the defendant to grant the requested public deed.

Decision: To declare UNFOUNDED the cassation appeal filed by María Artemia Muro Barboza de Montenegro.

JUDICIARY

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Judgment: Cassation No. 3575–2021 Lima.

Subject: Annulment of Arbitral Award.

Summary: The alleged regulatory infringements lack legal basis, as the Superior Court did not rule on the merits of the dispute addressed in the arbitration proceedings that concluded with the issuance of the award contained in Resolution No. 34 dated August 28, 2019. Consequently, there is no violation of Article 62(2) of Legislative Decree No. 1071, the Arbitration Act. The court's ruling addressed other arbitral decisions that do not form part of the merits of the dispute and which fall under the grounds of non-arbitrability established in the second paragraph of Article 23 of Law No. 27785, the Organic Law of the National Control System and the Office of the Comptroller General of the Republic, which prohibits submitting to arbitration disputes subject to the prior and mandatory approval of the Comptroller General.

Decision: To declare UNFOUNDED the cassation appeal filed by Consorcio Vial Huaura.

JUDICIARY

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Judgment: Cassation No. 3097–2022 Junín.

Subject: Eviction Due to Precarious Occupation.

Summary: With respect to the title of possession, it has been stated that such title may arise from any legal act or circumstance; however, this cannot be interpreted broadly, since in order to grant possession of real property, the person must be duly entitled or legally authorized. Accordingly, the judge is empowered to assess and examine the title submitted by the defendant and determine whether it is precarious vis-à-vis the claimant. It can therefore be concluded that there is a limitation on the type of title that may be submitted by the defendant for purposes of qualifying the occupation as precarious, taking into account the particular circumstances of the case.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the claimant, Johnnie Marcos Poma Romero.

JUDICIARY

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Judgment: Cassation No. 4417–2021 Junín.

Subject: Compensation.

Summary: The right to due process was infringed by failing to issue a ruling regarding the potential contradiction among the evidentiary means, which required a joint and reasoned assessment thereof.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the representative of the defendant party.

JUDICIARY

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Judgment: Cassation No. 3685–2022 Lima Este.

Subject: Eviction Due to Precarious Occupation.

Summary: The cassation appeal is unfounded, as the alleged procedural infringements contained in the challenged judgment were not proven. The decision adequately supported the declaration of the appellant as a precarious occupant, given that it was not demonstrated that the appellant held any right or title legitimizing the possession exercised over the disputed property; therefore, the appellant is deemed a precarious occupant.

Decision: To declare UNFOUNDED the cassation appeal filed by Asociación Solaris Perú.

JUDICIARY

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Judgment: Cassation No. 11518–2023 Lima.

Subject: Due Process.

Summary: Regarding the content of the right to evidence, linked to the right of defense, it may be noted that it is a complex right comprising the right to offer the evidentiary means deemed necessary; to have them admitted and examined; to ensure the preservation of the evidence; and to have such evidence assessed appropriately and with due reasoning, in order to assign it the corresponding evidentiary value.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the claimant, Transportes y Service Canadá Sociedad Anónima.

JUDICIARY

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Judgment: Cassation No. 53696–2022 Lima.

Subject: Article 7 of the Regulations of Law No. 28320, as amended by Supreme Decree No. 020–2006–TR.

Summary: The appellate judgment is duly reasoned and aligned with the constitutional principles of legality, legal certainty, and due administrative procedure. The harmonious application of Article 36 of Law No. 27444, Article 7 of the Regulations of Law No. 28320, and other relevant provisions necessarily leads to the conclusion that EsSalud acted outside the legal framework by requiring documents not provided for in the Single Text of Administrative Procedures (TUPA).

Decision: To declare UNFOUNDED the cassation appeal filed by the Social Health Insurance (EsSalud).

JUDICIARY

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Judgment: Cassation No. 6785–2023 Piura.

Subject: Mischaracterization of Contract and Related Matters.

Summary: The right to due reasoning of judicial decisions—an integral component of the right to due process—requires that judges, when resolving cases, set out the objective reasons or justifications leading them to adopt a specific decision.

Decision: To declare WELL-FOUNDED the cassation appeal filed by José Miguel Ancajima Alburqueque.

JUDICIARY

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Judgment: Cassation No. 21214–2023 Del Santa.

Subject: Reinstatement and Related Matters.

Summary: The appellate judgment was issued in observance of the due reasoning of judicial decisions, as an integral part of the right to due process, since no defect is identified that would undermine said constitutional procedural guarantee.

Decision: To declare UNFOUNDED the cassation appeal filed by James Harold Nuñuvero Morales.

JUDICIARY

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Judgment: Cassation No. 06237–2023 Loreto.

Subject: Reinstatement and Related Matters.

Summary: In employment contracts based on an increase in activity, the object of the contract must be expressly stated as an essential requirement; that is, the objective reasons, duration, and grounds giving rise to the hiring must be explained, or alternatively, the condition determining the termination of the employment contract.

Decision: To declare UNFOUNDED the cassation appeal filed by Embotelladora La Selva Sociedad Anónima.

JUDICIARY

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Judgment: Cassation No. 11113–2023 Lima.

Subject: Mischaracterization and Related Matters.

Summary: Workers who hold the status of municipal laborers, such as Serenazgo personnel, are subject to the private-sector labor regime governed by the Consolidated Text of Legislative Decree No. 728, the Labor Productivity and Competitiveness Law, approved by Supreme Decree No. 003–97–TR, pursuant to Article 37 of Law No. 27972, the Organic Law of Municipalities. Consequently, they cannot be considered as employee staff.

Decision: To declare UNFOUNDED the cassation appeal filed by the Metropolitan Municipality of Lima.

JUDICIARY

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Judgment: Cassation No. 5840–2023 Lima.

Subject: Reinstatement for Unjustified Dismissal and Related Matters.

Summary: Since the employment relationship was extinguished due to the expiration of the employment contract, it cannot be alleged that it was suspended due to medical leave, particularly when such leave was submitted on October 30, 2013—that is, 19 days after the contract had already expired.

Decision: To declare UNFOUNDED the cassation appeal filed by Edgar Yunior Huamán Imbertis.

JUDICIARY

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Judgment: Cassation No. 6170–2023 Áncash.

Subject: Harmonization of Remuneration and Related Matters.

Summary: Observance of due process requires that judges, when resolving cases, set out the objective reasons and justifications leading them to adopt a specific decision, applying the applicable legal provisions to the specific case.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the Provincial Municipality of Huaraz.

JUDICIARY

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Judgment: Cassation No. 15551–2023 Cusco.

Subject: Recognition of Employment Relationship.

Summary: A violation of due process exists when the judge bases the decision on unproven facts that bear no logical relationship to the arguments put forward by the parties in the proceedings, in application of the principle of procedural congruence.

Decision: To declare WELL-FOUNDED the cassation appeal filed by Rosa Elena Mendoza Sánchez.

JUDICIARY

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Judgment: Cassation No. 7940–2023 Lima.

Subject: Nullity of Administrative Resolution.

Summary: When the decision of the Superior Court meets the standards required with respect to the right to proper reasoning of judicial decisions—by substantiating its ruling and responding to the essential arguments raised by the parties in the proceedings—it does not incur any defect in reasoning.

Decision: To declare UNFOUNDED the cassation appeal filed by the Ministry of Labor and Employment Promotion.

JUDICIARY

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Judgment: Cassation No. 1697–2023 Lima.

Subject: Sanctioning Authority of Municipalities.

Summary: With respect to the sanctioning authority of municipalities, Article 46 of Law No. 27972 provides that: (i) municipal regulations are mandatory and non-compliance gives rise to the corresponding sanctions; (ii) ordinances establish the regime of administrative sanctions for violations of municipal provisions, including fine scales according to the seriousness of the offense, as well as non-monetary sanctions; and (iii) ordinances regulate the types of sanctions that municipalities may impose, such as fines, suspension of authorizations or licenses, closures, seizures, retention of products and equipment, among others.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the Metropolitan Municipality of Lima.

JUDICIARY

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Judgment: Cassation No. 19927–2015 Lima Este.

Subject: Right to Due Process and Reasoning of Judicial Decisions.

Summary: Paragraphs 3 and 5 of Article 139 of the Political Constitution enshrine the right to due process and, within it, the right to obtain duly reasoned decisions. This mandate requires that judicial decisions contain clear, coherent, and reasoned grounds based on facts duly proven in the proceedings. Accordingly, insufficient, apparent, non-existent, or contradictory reasoning constitutes a direct violation of this fundamental right.

Decision: To declare WELL-FOUNDED the cassation appeal filed by Ana Reyes Caraza de Arizaga.

JUDICIARY

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Judgment: Cassation No. 18585–2024 Lima.

Subject: Adjustment Factor for Updating Tax Debt.

Summary: The tax administration applied an incorrect adjustment factor to update tax debt and fines by disregarding the official variations published in Chief Resolutions No. 069–2008–INEI and No. 201–2010–INEI. Instead, SUNAT generated its own calculation in pursuit of a “base–year consistency” that lacks tax regulatory support, resulting in a factor that does not comply with the law.

Decision: To declare UNFOUNDED the cassation appeal filed by Supermercados Peruanos Sociedad Anónima.

JUDICIARY

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Judgment: Cassation No. 14134–2025 Lima.

Subject: Municipal Service Fees.

Summary: The case file shows that no violation of the provision whose non–application was alleged occurred, since the Superior Court held that the issuance of a decision on the merits by the Tax Court in cases such as the one under analysis does not entail, nor could it entail, the exercise of diffuse constitutional review with respect to Ordinance No. 022–2018–MDMM.

Decision: To declare UNFOUNDED the cassation appeals filed by the District Municipality of Magdalena del Mar.

JUDICIARY

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Judgment: Cassation No. 1152–2025 Lima.

Subject: Suspension of the Limitation Period.

Summary: Pursuant to the First Complementary Transitory Provision of Legislative Decree No. 1311, as well as the Supreme Court's holding in Cassation No. 11947–2022–Lima, the amendment to the penultimate paragraph of Article 46 of the Tax Code applies only to claims filed after its entry into force and, where applicable, to appeals against the resolutions deciding such claims or against deemed denials.

Decision: To declare WELL–FOUNDED the cassation appeal filed by the National Superintendency of Customs and Tax Administration (SUNAT).

JUDICIARY

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Judgment: Cassation No. 24743–2023 La Libertad.

Subject: Recovery of Ownership and Accession.

Summary: The challenged ruling does not specify under which of the grounds for inadmissibility set forth in Article 427 of the Civil Procedure Code the claim would fall. In the statement of facts, it first alleges a lack of connection between the relief sought and the proven facts and then implicitly refers to the physical impossibility of the claim; however, in neither case does it specify the justificatory reason supporting the inhibitory ruling, instead setting out only arguments related to the lack of merits of the claim.

Decision: To declare WELL–FOUNDED the cassation appeal filed by the claimant, Mirtha Marleni Peralta Aguilar.

JUDICIARY

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Judgment: Cassation No. 773–2023 Tumbes.

Subject: Division and Partition.

Summary: Although the rights acquired by a person through judicial recognition of a de facto union are comparable to those of a spouse, this does not automatically entail recognition of the forced share while disregarding the nature of the assets at issue. Pursuant to Article 302 of the Civil Code, separate property consists of assets acquired prior to the commencement of the community property regime. Consequently, when such assets form part of the decedent's estate, they must be distributed equally among the forced heirs, in accordance with the succession rules established by law.

Decision: To declare WELL-FOUNDED the cassation appeal filed by Dolores Rosalía Ortega Contreras.

JUDICIARY

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Judgment: Cassation No. 10199–2023 Lima.

Subject: Registration of Property in Favor of the State.

Summary: Article 23 of Law No. 29151 recognizes that the National Superintendency of State Assets has jurisdiction to carry out the initial registration of properties that meet the conditions set forth therein. Accordingly, for purposes of achieving such registration, the provisions governing that registration procedure are validly applicable, including the Property Registry Registration Regulations approved by SUNARP Resolution No. 248–2008–SUNARP–SN.

Decision: To declare UNFOUNDED the cassation appeal filed by Southern Perú Copper Corporation – Peru Branch.

JUDICIARY

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Judgment: Cassation No. 56137–2022 Lima.

Subject: Advertising in Areas of the Metropolitan Road System.

Summary: The appellate judgment contravenes the principle of typicity set forth in Article 230(4) of Law No. 27444, the General Administrative Procedure Act, by erroneously concluding that the infringement consisting of "Constructing or occupying areas of the Metropolitan Road System," code 08–0309, provided for in Ordinance No. 984–MML and its amendments, refers exclusively to works for installing household connections to public services. Properly construed, the infringement encompasses any activity involving construction or occupation of areas of the Metropolitan Road System.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the Metropolitan Municipality of Lima.



JUDICIARY

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Judgment: Cassation No. 52937–2022 Del Santa.

Subject: Reasoning of Judicial Decisions.

Summary: All judicial bodies are required to address every request for the protection of rights or legitimate interests of the parties through an appropriate process in which not only the procedural guarantees of the claimant but also those of the defendant are respected, and to issue a reasoned decision consistent with the relief sought. Such decision must result from a reasoned deduction of the facts of the case, the evidence submitted, and their joint assessment, in observance of the principle of procedural congruence.

Decision: To declare UNFOUNDED the cassation appeal filed by the defendant, Santiago Caldas Orlando Justo.

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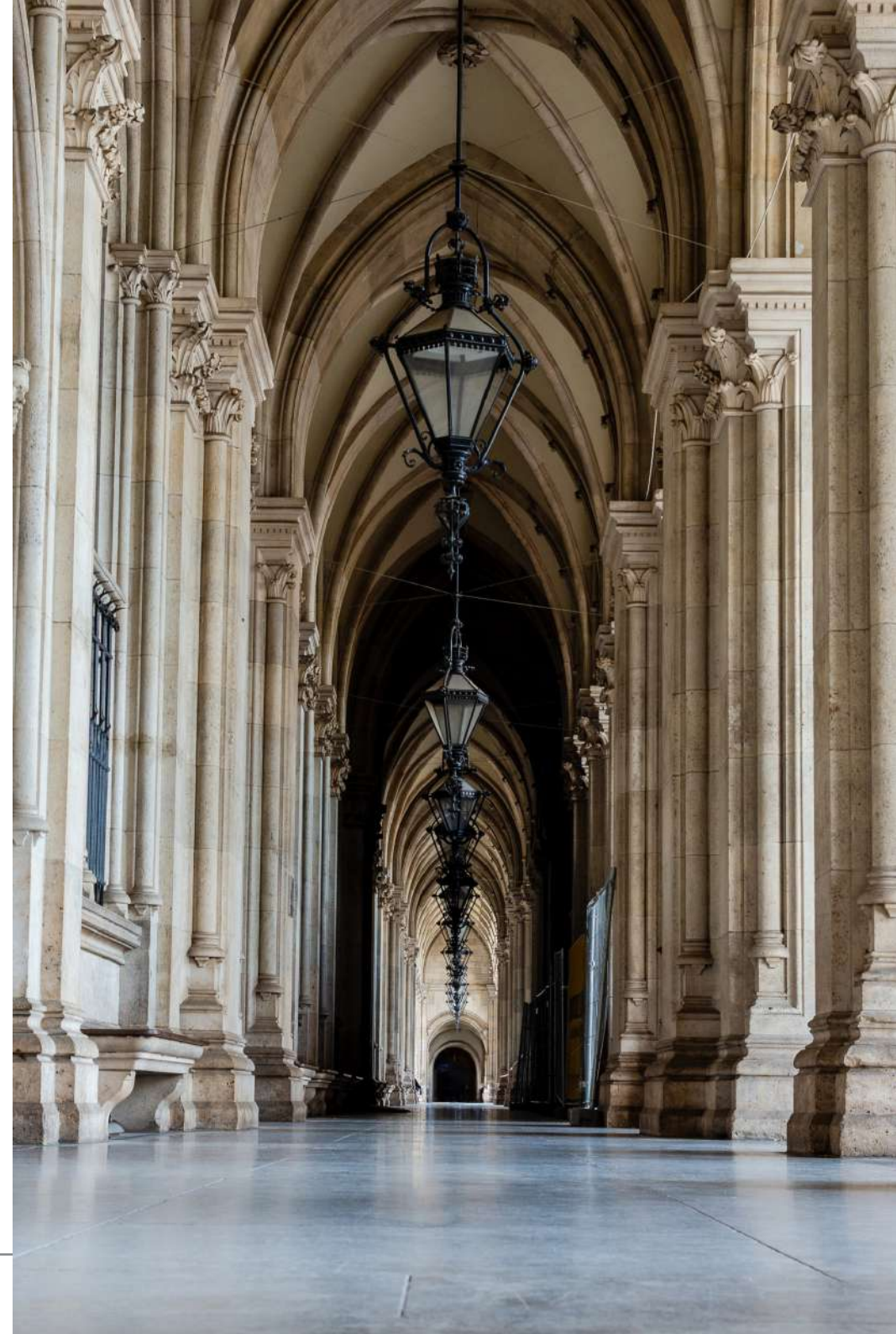


Judgment: Cassation No. 56137–2022 Lima.

Subject: Immediate Application of the Law.

Summary: For the application of the binding criterion established in Cassation No. 11947–2022, it is necessary that the fine resolution be notified after the entry into force of Legislative Decree No. 1311. Likewise, for the infringement under Article 178(1) of the Tax Code, as amended by said decree, to be configured, there must be damage to the Treasury (tax unpaid).

Decision: To declare PARTIALLY WELL-FOUNDED the cassation appeal filed by the claimant, Shougang Hierro Perú S.A.A.



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