

THE POWER OF BEING UNDERSTOOD
ASSURANCE | TAX | CONSULTING

RSM

N°42 | August 2025

Informative Newsletter Legal Regulations

RSM Peru Monthly Newsletter

Index

Articles

Rectifying an affidavit during a tax audit: The implications of the new Supreme Court precedent. 3

Recommendations August 2025 – Master File and Country-By-Country Report 4

Legal Regulations

Tax 5

Labor 5

Corporate 6

Case Law

7

Contact

17

Article

Rectifying an affidavit during a tax audit: The implications of the new Supreme Court precedent

The Supreme Court, through Cassation N° 03158-2022-LIMA, has established a new binding precedent that directly impacts taxpayers' right to challenge tax resolutions. According to this new criterion, if a taxpayer files an affidavit accepting the observations made by National Superintendence of Customs and Tax Administration (SUNAT by its acronym in Spanish for 'Superintendencia Nacional de Administración Tributaria') during a tax audit, they forfeit the possibility of appealing the assessment resolution subsequently issued by the Tax Administration.

BACKGROUND



In the specific case, the audited company filed an affidavit incorporating the observations made by SUNAT. Subsequently, when the assessment resolution was issued, the company attempted to challenge it, alleging discrepancies with the Tax Administration's criteria. However, both the Tax Court and the Judiciary considered that, by voluntarily amending the return, there was an implicit acceptance of the adjustments, which invalidated the possibility of filing a claim. The Supreme Court upheld this reasoning and elevated it to the status of binding precedent. This ruling redefines the interpretation of tacit consent in tax matters and establishes a new procedural standard with significant practical implications.

WHAT ARE THE IMPLICATIONS FOR TAXPAYERS?

Following this cassation ruling, taxpayers must be aware that:

- Filing an affidavit based on SUNAT's observations amounts to accepting their content.

- Consequently, taxpayers may not file appeals or challenges (administrative claims or appeals) against the assessment resolution that formalizes such adjustments.
- Any resolution issued in this context will not be subject to administrative or judicial dispute.

This represents a significant shift in tax practice, as taxpayers will no longer be able to amend returns to avoid penalties while still preserving their right to challenge the substantive merits of the adjustment.

WHAT LEGAL STRATEGIES REMAIN AVAILABLE TO TAXPAYERS?

In light of this new precedent, taxpayers must adopt a more cautious and strategic approach when interacting with SUNAT:

- Avoid filing automatic amended returns without first assessing the legal implications with their tax advisor.
- To prevent rushed decisions, taxpayers may request an extension of the audit procedure in order to thoroughly analyze the observations before amending or challenging the return.
- Before amending, seek a technical dialogue with auditors to clarify the observations or to present legal or accounting arguments.

In cases where the right to defense is deemed to have been violated, filing a constitutional amparo action could be considered as an alternative remedy.



Yolenta Guerra
Tax & Legal Team
yolenta.guerra@rsm.pe

Article

Recommendations August 2025 – Master File and Country-By-Country Report

MASTER FILE (FV 3561)

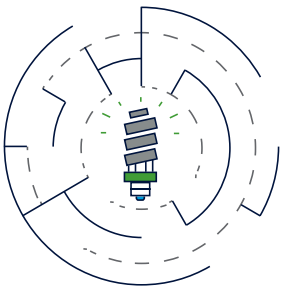
Verify the filing obligation:

Accrued income > 20,000 Tax Unit (UIT by its acronym in Spanish for 'Unidades Impositivas Tributarias') and within the scope of transfer pricing \geq 400 UIT.

ACTIONS AUGUST: Corporate Information:

- Updated consolidated organizational chart of fiscal year 2024.
- Identification of new entities and restructurings.
- Consolidated financial statements of the group.

COUNTRY-BY-COUNTRY REPORT (IR-AEOI)



VERIFY THE FILING OBLIGATION:

Consolidated parent company income \geq S/ 2,700,000,000

DESIGNATION:

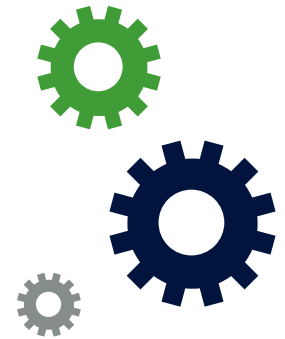
The designation must be communicated to fiscalizacioninternacional@sunat.gob.pe before September 30.

INFORMATION BY JURISDICTION:

- Income segregated by country.
- Profit/loss before taxes.
- Taxes paid and accrued.
- Employees and tangible assets by country.

TECHNICAL FILES:

- XML.
- System access: <https://aeoi.sunat.gob.pe>



Angela Arrieta
Transfer Pricing Team
angela.arrieta@rsm.pe

Legal Regulations

Tax

- Approval of the Specific Procedure "Guarantee System Prior to Declaration Numbering" RECA-PE.03.06 (version 2).

[Download here](#)



Legal Basis: Superintendency Resolution N° 000276-2025/SUNAT.

Effective Date: As of July 30, 2025.

Objective: To establish the guidelines for acceptance, custody, renewal, return, exchange, enforcement and release of guarantees prior to declaration numbering (hereinafter, prior guarantee). It is addressed to SUNAT officials, guarantor entities, and system users involved in the processing of prior guarantees.



Labor

- Law establishing the standardization of the single incentive (CAFAE) for administrative employees under the labor regime of Legislative Decree 276 – Law on the Bases of the Administrative Career and Public Sector Remunerations, in regional governments.

[Download here](#)



Legal Basis: Law N° 32424.

Objective: This law aims to promote the use of the digital wallet as a valid means of payment for employers to deposit salaries and other labor obligations to workers in both the public and private sectors.

Furthermore, it seeks to broaden the scope of financial inclusion tools, such as digital wallets, to all workers and citizens, in order to effectively and efficiently promote financial inclusion.

- Law amending the Consolidated Text of the Private Pension Fund Administration System Law, approved by Supreme Decree 054-97-EF, regarding general investment limits.

[Download here](#)



Legal Basis: Law N° 32428.

Objective: The amendment modifies subsection d) of Article 25-D of the Consolidated Text of the Private Pension Fund Administration System Law, approved by Supreme Decree 054-97-EF, concerning "General Investment Limits."

Corporate

- Approval of the new Regulation on the Classification and Valuation of Investments of Financial System Companies; and amendment of item 18) in Section II on serious infractions of Annex 2 of the Regulation on Infractions and Penalties.

Download here



Legal Basis: National Deputy Superintendency of Internal Taxes Resolution No. 000032-2025-SUNAT/700000.

Effective Date: As of January 1, 2027.

Objective: This Regulation applies to the companies listed under subsections A, B, and C of Article 16 of the General Law of the Financial System and the Insurance System and the Organic Law of the Superintendency of Banking and Insurance, Law No. 26702 and its amendments, as well as to the Development Finance Corporation (COFIDE), Banco de la Nación, Banco Agropecuario, and Fondo MIVIVIENDA S.A.

- Approval of the new Regulation on the Classification and Valuation of Investments of Financial System Companies; and amendment of item 18) in Section II on serious infractions of Annex 2 of the Regulation on Infractions and Penalties.

Download here



Legal Basis: Resolution No. 000085-2025-GEG/INDECOPI.

Effective Date: As of July 14, 2025.

Objective: Through this resolution, the Regulation of the Installment Benefit Regime for fines imposed by the National Institute for the Defense of Competition and Protection of Intellectual Property – INDECOPI, is approved.

- Amendment to the General Regulation of Savings and Credit Cooperatives not authorized to collect funds from the public and to the Accounting Manuals for Savings and Credit Cooperatives not authorized to collect funds from the public, Levels 1, 2 and 3.

Download here



Legal Basis: SBS Resolution N° 02926-2025.

Effective Date: As of September 1, 2025.

Objective: To amend paragraphs 27.1 and 27.2 of Article 27 of the General Regulation of Savings and Credit Cooperatives Not Authorized to Collect Funds from the Public, approved by SBS Resolution No. 480-2019 and its amendments, regarding "Share Capital," "Cooperative Reserve," among others.

- Amendment to the Regulation for the Prevention of Money Laundering and Terrorism Financing applicable to notaries nationwide and to the Centralized Body for the Prevention of Money Laundering and Terrorism Financing, as well as SBS Resolution N° 1139-2025, which approved the instructions for submitting the Operations Register (RO) of the OCPLA/TF regarding information on notarial operations nationwide (RO Instructions) under the scope of SBS Resolution N° 01754-2024.

Download here



Legal Basis: SBS Resolution N° 03012-2025.

Effective Date: As of August 22, 2025.

Objective: This regulation amends the Instructions for submitting the Operations Register (RO) of the OCP LA/TF concerning the reporting of notarial operations nationwide (RO Instructions), under the scope of SBS Resolution No. 01754-2024, in the part related to wills and private documents (drafts) that have not been formalized into public instruments; as approved by Article 1 of SBS Resolution No. 1139-2025. These will be published on the SBS FTP on the date of publication of this regulation in the Official Gazette El Peruano.

Case Law

SUNAFIL

[Download here](#)



Resolution No. 0812-2025-SUNAFIL/TFL – First Chamber.

Subject: Labor inspection.

Summary: The appeal for review filed by CRIANZA ECOLÓGICA INTEGRAL S.R.L. against Intendancy Resolution No. 1655-2022-SUNAFIL/ILM, dated October 10, 2022, is declared UNFOUNDED.

Decision: To declare UNFOUNDED the appeal for review filed by CRIANZA ECOLÓGICA INTEGRAL S.R.L.

SUNAFIL

[Download here](#)



Resolution No. 0813-2025-SUNAFIL/TFL – First Chamber.

Subject: Labor inspection.

Summary: By majority, the appeal for review filed by SOUTHERN PERU COPPER CORPORATION, PERU BRANCH, against Intendancy Resolution No. 048-2023-SUNAFIL/IRE-PUN, dated May 26, 2023, is declared INADMISSIBLE.

Decision: To declare INADMISSIBLE the appeal for review filed by SOUTHERN PERU COPPER CORPORATION, PERU BRANCH.

SUNAFIL

[Download here](#)



Resolution No. 0810-2025-SUNAFIL/TFL – First Chamber.

Subject: Labor inspection.

Summary: The appeal for review filed by CLÍNICA SAN JOSÉ S.A.C. against Intendancy Resolution No. 146-2023-SUNAFIL/IRE-CUS, dated June 26, 2023, is declared UNFOUNDED.

Decision: To declare UNFOUNDED the appeal for review filed by CLÍNICA SAN JOSÉ S.A.C.

SUNAFIL

[Download here](#)



Resolution No. 0809-2025-SUNAFIL/TFL – First Chamber.

Subject: Labor inspection.

Summary: By majority, the appeal for review filed by BIABO PERÚ S.A. is PARTIALLY UPHELD. Consequently, Sub-Intendancy Sanctioning Resolution No. 1101-2022-SUNAFIL/ILM/SISA3, dated September 16, 2022, and subsequent acts and actions in the sanctioning administrative procedure under Case No. 1874-2021-SUNAFIL/ILM are declared NULL.

Decision: To declare PARTIALLY UPHELD the appeal for review filed by BIABO PERÚ S.A.

SUNAFIL

[Download here](#)



Resolution No. 0805-2025-SUNAFIL/TFL – First Chamber.

Subject: Labor inspection.

Summary: The appeal for review filed by the DISTRICT MUNICIPALITY OF PATAPO against Intendancy Resolution No. 141-2023-SUNAFIL/IRE-LAMBAYEQUE, dated May 19, 2023, is declared UNFOUNDED.

Decision: To declare UNFOUNDED the appeal for review filed by the DISTRICT MUNICIPALITY OF PATAPO.

SUNAFIL

[Download here](#)



Resolution No. 0807-2025-SUNAFIL/TFL – First Chamber.

Subject: Labor inspection.

Summary: The appeal for review filed by AUTOMOTRIZ A.S.T. S.A.C. against Intendancy Resolution No. 1739-2022-SUNAFIL/ILM, dated October 24, 2022, is declared UNFOUNDED.

Decision: To declare UNFOUNDED the appeal for review filed by AUTOMOTRIZ A.S.T. S.A.C.

JUDICIARY

[Download here](#)



Judgment N° 2147-2022 – Lima Norte.

Subject: Adverse possession.

Summary: In this case, continuous, peaceful, and public possession for the required period of 10 years is proven, meeting the conditions for extraordinary (long-term) usucapión. Since possession is not presumed, the appellant provided sufficient evidence to demonstrate the existence of the factual situation, in order to obtain acquisitive prescription of ownership.

Decision: To declare WELL-FOUNDED the cassation appeal filed by Victor Julio Palomeque Flores.

JUDICIARY

[Download here](#)



Judgment N° 2301-2021 – Sullana.

Subject: Damages compensation.

Summary: The contractual performance of the defendant was subject to the claimant's prior requirement. Since the claimant did not comply with its obligation, the breach alleged to trigger contractual liability was not established.

Decision: To declare UNFOUNDED the cassation appeal filed by the claimant Droguería Digical Medical of Perú S.A.C.

JUDICIARY

[Download here](#)



Judgment N° 5505–2022 – Tacna.

Subject: Monetary obligation.

Summary: As the defendant is a legal entity, and service of process was made at its registered address, the company was duly notified of the proceedings. It is the company's responsibility to appear through a representative with the appropriate powers.

Decision: To declare WELL-FOUNDED the cassation appeal filed by Banco de Crédito del Perú.

JUDICIARY

[Download here](#)



Judgment N° 1079–2021 – Lima.

Subject: Damages compensation.

Summary: The Supreme Chamber found incongruent reasoning, which arises when the court leaves claims unanswered or diverts the decision from the scope of the judicial debate, generating defenselessness. Such a situation is present in this case.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the Public Attorney of the Ministry of Health, representing the National Institute of Neoplastic Diseases (INEN).

JUDICIARY

[Download here](#)



Judgment N° 3505–2022 – Arequipa.

Subject: Nullity of legal act.

Summary: An improper de facto union does not generate legal effects, as it is not recognized by Peruvian law. However, this does not mean it is entirely unprotected: the disadvantaged partner may file an unjust enrichment claim against the partner who benefited economically at their expense, under Article 1954 of the Civil Code, subject to judicial determination.

Decision: To declare UNFOUNDED the cassation appeal filed by co-defendant Juan Felipe Silva Silva.

JUDICIARY

[Download here](#)



Judgment N° 56519–2022 – Moquegua.

Subject: Nullity of administrative resolution.

Summary: The Superior Chamber incurred a legal violation by failing to apply the principle of material truth. It validated the authority's rejection of the plaintiff's written filing on March 3, 2019, despite being required to ascertain the facts underpinning the alleged administrative responsibility.

Decision: To declare WELL-FOUNDED the cassation appeal filed by Walter Alfredo Ccopa Checalla.

JUDICIARY

[Download here](#)



Judgment N° 49311-2022 – Lima.

Subject: Due reasoning of judgments.

Summary: In a constitutional state governed by the rule of law, judges have the duty to justify their decisions by providing reasons that substantiate them.

Decision: To declare UNFOUNDED the cassation appeal filed by the claimant Electronoroeste S.A.

JUDICIARY

[Download here](#)



Judgment N° 56515-2022 – Lima.

Subject: Principle of predictability.

Summary: While administrative bodies should act predictably by applying consistent precedents, they may alter criteria in light of specific circumstances or new legal developments. For the Registry Tribunal, Article 33(b)(2) of the General Regulations on Public Registries allows for the convening of an Extraordinary Plenary Session to establish which precedent should prevail.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the claimant Monasterio de la Concepción.

SUNAFIL

[Download here](#)



Resolution No. 0858-2025-SUNAFIL/TFL – First Chamber.

Subject: Social security.

Summary: The appeal for review filed by S.G NATCLAR S.A.C. is declared WELL-FOUNDED. Accordingly, Intendancy Resolution No. 1650-2022-SUNAFIL/ILM dated October 6, 2022, and all subsequent acts in Administrative Sanctioning Case No. 5692-2020-SUNAFIL/ILM, are declared NULL.

Decision: To declare WELL-FOUNDED the appeal for review filed by S.G NATCLAR S.A.C.

SUNAFIL

[Download here](#)

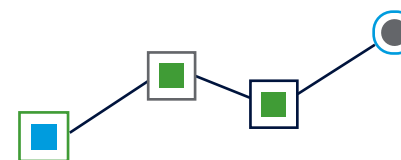


Resolution No. 0860-2025-SUNAFIL/TFL – First Chamber.

Subject: Labor inspection.

Summary: The appeal for review filed by FUJI & TOKU S.R.L. against Intendancy Resolution No. 084-2023-SUNAFIL/IRE-ICA, dated June 27, 2023, is declared UNFOUNDED.

Decision: To declare UNFOUNDED the appeal for review filed by FUJI & TOKU S.R.L.



JUDICIARY

[Download here](#)



Judgment N° 17144–2024 – Lima.

Subject: Nullity or annulment of tax administrative act.

Summary: Pursuant to Article 109(2) and Article 150 of the Tax Code, when the tax administration issues acts entirely disregarding the legal procedure or in violation of laws or regulations, the resolution must be annulled, and the process restored to the point of issuing a new determination, provided that due process is respected.

Decision: To declare UNFOUNDED the cassation appeals filed by the Deputy Public Attorney of the Ministry of Economy and Finance, on behalf of the Tax Court.

JUDICIARY

[Download here](#)



Judgment N° 53593–2022 – San Martín.

Subject: Reasoning of judicial resolutions.

Summary: The Superior Court violated Article 139(3) of the Constitution by failing to rule on an essential issue raised by the defendant, thereby infringing due process guarantees.

Decision: To declare WELL-FOUNDED the cassation appeal filed by the defendant, the Provincial Municipality of San Martín.

JUDICIARY

[Download here](#)



Judgment N° 1585–2022 – Cusco.

Subject: Monetary obligation.

Summary: In cassation proceedings, it is not appropriate to reassess factual findings or reevaluate evidence from the lower courts. The focus is whether the decision is justified with concrete and sufficient arguments, consistent with the controversy to be resolved.

Decision: To declare UNFOUNDED the cassation appeal filed by defendant Norma Salinas Revilla.

JUDICIARY

[Download here](#)



Judgment N° 2313–2022 – Lima Norte.

Subject: Better property right.

Summary: The judge, as director of the process, has the duty to verify the facts presented by the parties. The legal framework authorizes the judge to incorporate and admit evidence ex officio, to reach an objective legal truth and issue a substantive ruling in accordance with the legal order.

Decision: To declare WELL-FOUNDED the cassation appeal filed by claimant Mary Luz Reyes Cabello.

SUNAFIL

[Download here](#)



Plenary Resolution No. 007–2025–SUNAFIL/TFL.

Subject: Occupational safety and health.

Summary: The appeal for review filed by COMPAÑÍA DE SEGURIDAD PROSEGUR S.A. is declared UNFOUNDED against Intendancy Resolution No. 1339–2022–SUNAFIL/ILM, dated August 11, 2022. This ruling sets binding administrative precedents concerning the duty to monitor workers' health, which also includes mental health.

Decision: To declare UNFOUNDED the appeal for review filed by COMPAÑÍA DE SEGURIDAD PROSEGUR S.A.

SUNAFIL

[Download here](#)



Plenary Resolution No. 008–2025–SUNAFIL/TFL.

Subject: Occupational safety and health.

Summary: Sets binding administrative precedents regarding:

i) Definition of infringing conduct linked to non-payment of accrued vacation pay. ii) Criteria for accumulation of sanctioning procedures under Article 160 of the General Administrative Procedure Law (TUO of LPAG). iii) Classification of hostile acts against members of the Occupational Safety and Health Committee. iv) Anti-union employer practices and their impact on union freedom. v) Break in the causal link when determining employer liability for workplace accidents: employee participation and exogenous factors.

JUDICIARY

[Download here](#)



Judgment N° 53621–2022 – Cusco.

Subject: Nullity of administrative resolution.

Summary: Private agreements between companies limiting liability regarding workers' safety and health do not exempt them from joint liability as established by the Occupational Safety and Health Law. Private autonomy in this area is limited.

Decision: To declare WELL–FOUNDED the cassation appeal filed by the defendant, National Superintendency of Labor Inspection – SUNAFIL.

JUDICIARY

[Download here](#)



Judgment N° 2794–2022 – Puno.

Subject: Femicide.

Summary: The Court emphasized that judgments must be legally reasoned, while minor defects of legality should be corrected by the Court of Review. The control is not linked to the length of the reasoning but to the adequacy given the circumstances.

Decision: NOT TO ANNUL the appealed judgment.

JUDICIARY

[Download here](#)



Judgment N° 3887-2024 – Lima Norte.

Subject: Deadline to file and substantiate an appeal against judgments in expedited proceedings.

Summary: For immediate process judgments, Article 401(4) of the Criminal Procedure Code establishes two scenarios: if the defendant attends the reading hearing, the appeal must be filed orally at that moment; if absent, written formalization is required.

Decision: NOT TO ANNUL the appealed judgment.

CONSTITUTIONAL COURT

[Download here](#)



File No. 00010-2024-AA/TC.

Subject: Constitutional grievance appeal.

Summary: For a merely formal requirement to validly restrict fundamental rights, it must pass proportionality and reasonableness tests. Judges must apply this analysis in each case, as only by considering its specific circumstances can true justice be achieved.

Decision: To declare the claim PARTIALLY WELL-FOUNDED.

JUDICIARY

[Download here](#)



Appeal No. 327-2023 – Amazonas.

Subject: Exception of inadmissibility of action.

Summary: The appeal filed by the defendant against Resolution No. 9, dated November 2, 2023, issued by the Superior Court of Preliminary Investigation of the Amazonas Superior Court of Justice, which declared unfounded the exception of inadmissibility of action in the case for the alleged crime of prevarication.

Decision: To declare WELL-FOUNDED the appeal.

LABORAL COURT

[Download here](#)



Plenary Resolution No. 009-2025-SUNAFIL/TFL.

Subject: Labor inspection.

Summary: The appeal for review filed by BANCO DE CRÉDITO DEL PERÚ is declared PARTIALLY WELL-FOUNDED against Intendancy Resolution No. 84-2023-SUNAFIL/IRE-LIM, dated June 16, 2023. This ruling sets binding administrative precedents stating that specific requirements in inspection orders must be based on conduct expressly classified as infractions, respecting the principles of Legality and Typicity.

Decision: To declare PARTIALLY WELL-FOUNDED the appeal for review filed by BANCO DE CRÉDITO DEL PERÚ.

SUNAFIL

[Download here](#)



Resolution No. 0898–2025–SUNAFIL/TFL – First Chamber.

Subject: Occupational safety and health.

Summary: By majority, the appeal for review filed by GAS POINT S.A.C. is declared PARTIALLY WELL-FOUNDED. Consequently, Sub-Intendancy Sanctioning Resolution No. 325–2022–SUNAFIL/ILM/SIRE4, and subsequent acts in Sanctioning Case No. 798–2020–SUNAFIL/ILM, are declared NULL.

Decision: To declare PARTIALLY WELL-FOUNDED the appeal for review filed by GAS POINT S.A.C.

SUNAFIL

[Download here](#)



Resolution No. 0897–2025–SUNAFIL/TFL – First Chamber.

Subject: Occupational safety and health.

Summary: The appeal for review filed by CONSTRUCTORA RIVERA FEIJOO S.A.C. against Intendancy Resolution No. 210–2023–SUNAFIL/IRE-LIB, dated June 22, 2023, is declared INADMISSIBLE.

Decision: To declare INADMISSIBLE the appeal for review filed by CONSTRUCTORA RIVERA FEIJOO S.A.C.

JUDICIARY

[Download here](#)



Judgment N° 37450–2023 – Arequipa.

Subject: Nullity of administrative resolutions.

Summary: Judicial reasoning must be sufficient to explain the legal and factual basis of the decision, even if not every argument raised is addressed explicitly.

Decision: To declare UNFOUNDED the cassation appeal filed by Senon Fredy Gutiérrez Bedoya and another.

JUDICIARY

[Download here](#)



Judgment N° 37937–2023 – Lima.

Subject: Article 139, subsections 3 and 5 of the Political Constitution of Peru.

Summary: A violation of due process occurs when judicial decisions lack proper reasoning, whether due to insufficient justification, misapplication of law, or an apparent motivation inconsistent with Article 197 of the Civil Procedure Code.

Decision: To declare WELL-FOUNDED the cassation appeal filed by Saúl Salazar Puchuri.

JUDICIARY

[Download here](#)



Judgment N° 217–2022 – Lima.

Subject: Monetary obligation – eviction due to precarious occupation.

Summary: In eviction cases based on precarious occupation, complexity arises when evidence provided by both parties prevents a straightforward determination of the required conditions. Since the procedure is expedited (summary), if the case proves complex, it must be referred to a fuller procedure.

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

JUDICIARY

[Download here](#)



Judgment N° 2517–2022 – ICA.

Subject: Damages compensation.

Summary: The nullity of procedural acts is not intended to safeguard formality, but rather the right of defense. Therefore, procedural defects alleged without real harm lack merit under the principles of relevance and preservation of procedural acts.

Decision: To declare UNFOUNDED the cassation appeal filed by the defendant, Consorcio Marcilla & Yáñez.

JUDICIARY

[Download here](#)



Judgment N° 2569–2022 – La Libertad.

Subject: Damages compensation.

Summary: Literal interpretation of legal norms was insufficient; systematic interpretation consistent with the overall legal framework (financial leasing legislation and its regulations) provided the correct outcome.

Decision: To declare UNFOUNDED the cassation appeal filed by Banco Interamericano de Finanzas – BanBif.

JUDICIARY

[Download here](#)



Judgment N° 17207–2021 – Piura.

Subject: Due process and effective judicial protection.

Summary: Articles 139(3) of the Constitution guarantee due process and effective judicial protection, obligating judges to respect procedural rights and issue legally founded rulings.

Decision: To declare WELL-FOUNDED the cassation appeal filed by Edgar García Tizón.

JUDICIARY

[Download here](#)

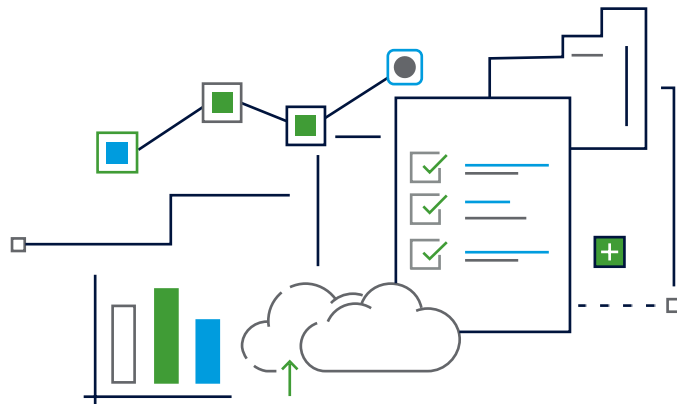


Judgment N° 22030-2021 – Madre de Dios.

Subject: Compensation for Time of Services.

Summary: Under the principle of immediate application of the law, legal provisions apply to the consequences of existing relationships from their entry into force, without retroactive effect (except in criminal matters). Severance pay is granted upon termination and must comply with the law in force at that time.

Decision: To declare UNFOUNDED the cassation appeal filed by Mariano Concepción Silva Lazo.



If you want more information or have any questions,
contact us:



Ricardo Lazarte
Tax & Legal Manager
RSM Perú
ricardo.lazarte@rsm.pe



Diego Castro
Tax & Legal Manager
RSM Perú
diego.castro@rsm.pe



Angela Arrieta
Transfer Pricing
Manager
angela.arrieta@rsm.pe



Yolenta Guerra
Tax Compliance Analyst
yolenta.guerra@rsm.pe



Meylin Lilen
Tax & Legal Analyst
meylin.lilen@rsm.pe

Av. De la Floresta 497, Office 203
Chacarilla del Estanque, San Borja
Lima, Peru
T +51 (1) 6128383

