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Article

Prevention Culture: reflections on the World Day for Safety and Health at Work

Every April 28, World Day for Safety and Health at Work is commemorated, a date that seeks to raise awareness of the importance of anticipating, recognizing, assessing and controlling **occupational risks** in organizations. This year, the focus is **“Revolutionizing health and safety: the role of AI and digitalization at work”**, which invites us to reflect on how technology can transform safety management, promote comprehensive well-being and adapt to new regulatory challenges.

In this context, occupational health and safety is consolidating as a key management within organizations, since implementing preventive policies not only protects the physical and mental well-being of employees but also improves the work environment and positions the company as an attractive environment for retaining and attracting talent.

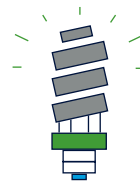
HOW TO PROMOTE OSH IN YOUR ORGANIZATION? HERE ARE SOME TIPS

- **Promote Personal Protective Equipment (PPE):** Ensure that employees use PPE correctly, as its use reduces the likelihood of occupational injuries and illnesses.
- **Promotes a culture of order, cleanliness and prevention:** Train and motivate employees on the importance of working in a safe, orderly and incident-prevention manner.
- **Commitment to physical activity in the workplace:** Set up rest areas, incorporate active breaks and promote movement challenges among teams.



- **Encourages open and effective communication:** Establish accessible channels for employees to report risks, suggest improvements and actively participate in the continuous improvement of OSH.
- **Invest in improving working conditions:** Identify potential hazards in the work environment, modernize facilities, renew equipment and periodically review working environment conditions
- **Implement an OSH management system:** Adopt a structured approach based on national and international standards to manage OSH in an efficient and sustainable manner.
- **Leverages technology for workplace safety:** Incorporate tools such as risk management software, apps and e-learning platforms.

REMEMBER!



Being at the forefront of OSH trends is not only a matter of regulatory compliance, but also an opportunity to improve productivity, strengthen corporate reputation and build a safer and more humane work environment.



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Article

United States vs. China: Peru facing the new trade war

What began as a measure by Donald Trump to “liberate” the US economy has escalated into a trade conflict of global proportions. Last April 2, **Trump announced new tariffs** against dozens of countries including China, the European Union, India and, yes, also Peru. He called it “Liberation Day”, with the aim of reviving US industry and reducing the trade deficit.

As expected, China was quick to respond with tariffs of up to 125% on U.S. products, which in turn responded with tariffs of up to 145%.

In parallel, Trump announced a 90-day pause before applying the measures (excluding China). More than a pause, it is a countdown and a window to renegotiate under pressure, where the free market is losing ground to geopolitics.

In reality, this is not a simple trade dispute, but a proxy war that puts the rules of the free market at stake. And small or developing countries – like ours – do not dictate the rules, but they do feel the consequences.

WHAT DOES THIS MEAN FOR PERU?



Many might think that this trade war is just an issue between great powers. However, such reading would be too superficial.

For Peru, the base tariff would be 10%. Exports to the U.S. represent about 14% of the total –about 3% of Gross Domestic Product (GDP) –, and approximately 70% of those exports could be directly affected. The Peruvian Central Reserve Bank (BCRP by its acronym in Spanish for ‘Banco Central de Reserva del Perú’) has indicated that it is still premature to make precise estimates but anticipates a moderate direct impact on GDP and inflation.

However, the effects of a trade war are rarely felt immediately or in a linear fashion. What becomes more expensive in one country can disrupt supply chains in others, delay investment and disrupt margins. The volatility they generate can have more lasting consequences than the tariffs themselves. For an economy like Peru's, where copper and agro-industrial products are export mainstays, an eventual global recession could also reduce demand for our key products, severely affecting our exports.

Although we are not in the eye of the storm, we could be swept up in the domino effect of this trade war.

THE CHALLENGE FOR PERUVIAN COMPANIES

From the perspective of the companies, the scenario is also complicated. For those that import inputs, the dilemma is clear: if costs go up and they cannot pass them on to the customer, they lose margin; if they do, they lose competitiveness.

Let us now consider a Peruvian company whose supplier is its own parent company abroad. The challenge is greater: not only the relationship with customers is at stake, but also the pricing between related parties and compliance with the arm's length principle.

How is the effect of a tariff shared among related parties? What margins are reasonable when costs suddenly increase? How does a pricing policy adjusted for external events stand up to the tax administration?

These are not theoretical questions. In contexts such as today's, transfer pricing management becomes a key tool, not only to comply with regulations, but also to protect the profitability of the business. It is no longer enough to view compliance as an annual closing; planning, flexibility and responsiveness are needed.



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Legal Regulations

Tax

- Amendment to Superintendency Resolution N° 000240–2024/SUNAT, which modifies the regulations on shipment guides to improve the traceability of goods related to foreign trade operations

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Legal basis: Superintendent's Resolution N° 000133–2025/SUNAT

Effective date: As of April 28, 2025.

Purpose: To amend the Sole Final Complementary Provision of Superintendence Resolution N° 000240–2024/SUNAT, which modifies the regulations on shipment guides to improve the traceability of goods related to foreign trade operations.



- Legislative resolution that approves the multilateral Convention to implement Tax Treaties Related measures to Prevent Base Erosion and Profit Shifting

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Legal basis: Legislative Resolution N° 32285

Effective date: As of April 4, 2025.

Purpose: To approve the "Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting", adopted on November 24, 2016 in Paris, French Republic, and subscribed by the Republic of Peru on June 27, 2018, with the following reservations and notifications to be made by the Republic of Peru at the time of depositing the instrument of ratification in accordance with paragraph 5 of Article 28 and paragraph 1 of Article 29 of the Convention.

- Supreme Decree that approves the Regulation of the tax refund of the Value Added Tax (IGV by its acronym in Spanish for 'Impuesto General a las Ventas') provided by Law N° 31666, Law for the Promotion and Strengthening of Aquaculture

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Legal basis: Supreme Decree N° 065–2025–EF

Effective date: As of May 1, 2025.

Purpose: To establish the regulations for the application of the tax reimbursement of the Value Added Tax provided for in Law N° 31666, Law for the Promotion and Strengthening of Aquaculture.

Labor

- Law amending Law N° 27728 – Public Auctioneer Law, Law N° 30229 – Law that adapts the use of information and communication technologies in the judicial auctions system and in the notification services of judicial rulings, and that amends the Organic Law of the Judiciary, the Civil Procedure Code, the Constitutional Procedure Code, and the Labor Procedure Law – and the Civil Procedure Code, in order to clarify and incorporate provisions regarding the Public Auctioneer

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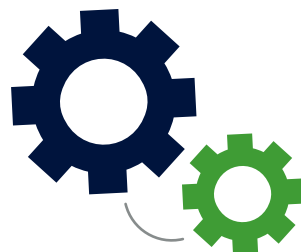
Legal basis: Law N° 32297

Effective date: As of April 12, 2025.

Purpose: To amend Articles 1, 12, 13, 15 and 16 of Law 30229, Law that adapts the use of information and communication technologies in the judicial auction system and in the services of notifications of judicial resolutions, and that amends the Organic Law of the Judicial Branch, the Civil Procedural Code, the Constitutional Procedural Code and the Labor Procedural Law, in the following terms:

“Article 1. Purpose of the Law

This law regulates judicial auctions ordered by judicial bodies that are carried out through electronic means by a qualified Public Auctioneer, establishing its scope of application, accessibility, the rights and obligations of bidders, the goods, the conditions and modalities for electronic judicial auctions via the internet, restrictions and absences, adjudication, annulments, and the electronic notification of judicial rulings.
[...]



Article 12. Conditions for internet auction

Judicial electronic auction through Judicial Electronic Auction (REMAJU by its acronym in Spanish for 'Remate Electrónico Judicial') proceeds upon compliance with the following requirements:

[...]

c) That, once the preceding conditions have been verified, the judge issues the resolution ordering the judicial electronic auction, identifying therein a descriptive summary of the asset, including charges and auctions, if applicable, and the amount of its valuation, naming the Public Auctioneer in sequential order.

[...]

If any of the parties or legitimated third parties, as applicable, oppose the electronic auction modality provided by this law, the judge, by reasoned resolution, shall order that the auction be conducted in person or by the applicable auction modality, which may be carried out by a qualified Public Auctioneer, in accordance with the provisions of the Civil Procedure Code.

Article 13. Absence of bids

13.1 In the event that no bidding users have registered or no bids higher than the base price have been entered, the Public Auctioneer in charge declares it deserted. In this case, the Judicial Electronic Auction (REMAJU) must reschedule a second call with a fifteen percent reduction on the base price of the asset or assets subject to the judicial electronic auction.

[...]

Article 15. Phases of the judicial electronic auction

The judicial electronic auction procedure comprises the following phases:

[...]

b) Notice of call. [...]

Additionally, the Public Auctioneer, the enforcement creditor or the judgment debtor may carry out additional publicity on their own on the internet or by other means.

[...]

Article 16. Award

[...]

Once payment and the identity of the winning bidding user have been verified, as well as payment of fees to the Public Auctioneer, REMAJU issues and delivers the digital certificate of winning bidder, which contains the formalities of article 738 of the Civil Procedure Code authenticated by the Public Auctioneer or sworn IT notary, and which has the same validity and effects as the auction record regulated by the aforementioned Code. A copy of the certificate is attached to the file.

-
- Approve the update of Annexes 1 and 2 of the Regulation of Law N° 31572, Telework Law, approved by Supreme Decree N° 002 2023 TR

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Legal basis: Ministerial Resolution N° 053 2025 TR

Effective date: As of April 9, 2025.

Purpose: Approve the update of Annexes 1 and 2 of the Regulation of Law N° 31572, Telework Law, approved by Supreme Decree N° 002 2023 TR, which forms an integral part of this Ministerial Resolution:

- **Annex 1:** Values for the calculation of internet service consumption for 2025.
- **Annex 2:** Values for the calculation of electricity consumption for 2025.

Intellectual Property

- Declare illegal bureaucratic barrier literal a) of article 31 of the Annex of Supreme Decree N° 007 2017 IN, Regulation of Legislative Decree 1350, Legislative Decree on Migration, as modified by Supreme Decree N° 009 2023 IN

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Legal basis: Resolution N° 0146-2025/SEL-INDECOPI

Effective date: As of April 28, 2025.

Purpose: The Specialized Chamber on Elimination of Bureaucratic Barriers issued a resolution on April 11, 2025, declaring illegal the requirement of the Ministry of the Interior to have only a virtual appointment to process the Ordinary Electronic Passport. This bureaucratic barrier, contained in literal a) of Article 31 of the Annex to Supreme Decree 007-2017-IN, as amended by Supreme Decree 009-2023-IN, violates the right of administrative petition, as it prevents those who physically attend from obtaining an appointment or appointment. The resolution emphasizes that face-to-face appointments should be an available option along with virtual ones.



Case Law

STATE PROPERTY REVIEW BODY

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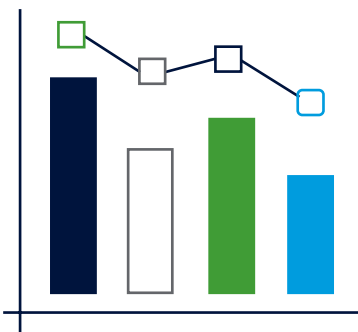


Jurisprudence: Resolution N° 0009-2025/SBN-ORPE.

Subject: Opposition against the special procedure of legal physical reorganization of the act of clarification of ownership.

Binding Precedent: The new municipality created by law may apply the special procedure of legal physical reorganization invoking literal l) of numeral 22.1 of Article 22 of the Single Ordered Text (TUO by its acronym in spanish for 'Texto Único Ordenado') N° 29151, on the urban equipment lots (park/garden) located in its jurisdiction established by its law of creation, in order to modify the municipal entity benefiting from the affectation in use.

Decision: To declare inadmissible the opposition filed by the subdirector of administration of state patrimony of the national superintendence of state assets against the special procedure of legal physical reorganization of the act of clarification or modification of the beneficiary of affectation in use, processed by the district municipality of alto Trujillo.



JUDICIARY

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Judgment N° 32065 – 2022 TACNA

Subject: Replenishment and others.

Summary: From the case files, it is observed that the plaintiff's engagement corresponds to a permanent contract, since the tasks performed are inherent to the organization and operation of the defendant entity, as well as to the services it provides. Therefore, the nature of the services rendered corresponds to ordinary activities, having carried out the functions entrusted for more than one year; and, in light of the principles of primacy of reality and causality that govern every employment relationship, we may conclude that the appellant falls within the protective scope of Law N° 24041.

Decision: To uphold the appeal filed by the plaintiff, Mercedes Bianca Mamani Lequeleque.

JUDICIARY

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Judgment N° 12452-2022 TACNA

Summary: The judgment in question violates the due process of law in its aspect of the due motivation of the judicial resolutions because it contains insufficient motivation by omitting to analyze the facts invoked in the lawsuit, as well as what was provided in the administrative procedure, in violation of paragraphs 3 and 5 of Article 139 of the Political Constitution of the State, Article 12 of the Organic Law of the Judiciary and Articles 50, paragraph 6 and 122, paragraph 4 of the Code of Civil Procedure.

Decision: Declare the appeal of Cassation filed by the Public Prosecutor of the Judiciary to be well founded.

JUDICIARY

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Judgment N.º 34376–2019 LA LIBERTAD

Subject: Granting of the Increase.

Summary: Grant the plaintiff the increase set forth in Decree Law N° 25981, corresponding to 10 % of the portion of his monthly salary that, as of January 1993, was subject to contribution to the National Housing Fund (FONAVI by its acronym in spanish for 'Fondo Nacional de Vivienda'), having established that the employment relationship with the defendant was in force as of December 31, 1992, and that his remuneration was subject to FONAVI contributions.

Decision: Declare founded the appeal filed by the plaintiff, Eleuterio Francisco Vicente Jaico (deceased), with Procedural Succession in favor of: Yaira Josefa Sánchez Cárdenas, Widow of Vicente.

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Judgment N.º 18631–2024 LIMA

Subject: Suspension of the statute of limitations.

Summary: Articles 45 and 46 of the Tax Code, which contain the grounds for interruption and suspension of the limitation period, must be interpreted with observance of the administrative procedure regulated in numeral 1.2 of article IV of the Preliminary Title of Law N° 27444 – General Administrative Procedure Law, in accordance with numeral 3 of article 139 of the Political Constitution of Peru. Therefore, having declared the nullity of the assessment and penalty resolutions for having been issued without observance of the legally established procedure, as appears from Tax Court Resolution N° 01011–9–2020 dated January 24, 2020, the declaration of nullity entails all administrative actions carried out in the procedure. In the present case, Presentation Letter N° 04001123580–01–SUNAT and Requirement N° 0240088 notified on June 14, 2004, cannot interrupt the limitation period when they originated within an arbitrary procedure.

Decision: To declare unfounded the appeal filed by the co-defendant Public Prosecutor's Office of the National Superintendence of Customs and Tax Administration (SUNAT by its acronym in spanish for 'Superintendencia Nacional de Administración Tributaria').

JUDICIARY

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Judgment N.º 27162–2023 LA LIBERTAD

Subject: Reimbursement of personal bonus and others.

Summary: In the instant case, since it has been determined that the personal bonus provided for in Article 51 of Legislative Decree N° 276 should be reimbursed, taking into account the basic remuneration provided for in Emergency Decree N° 105–2001, therefore, it is also necessary to order the recalculation of the vacation compensation, since it is calculated with the aforementioned basic remuneration.

Decision: Declare the appeal filed by the plaintiff Dora Pilar Espejo Vásquez well founded.

JUDICIARY

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Judgment N.º 40742–2023 LIMA

Subject: Principle of causality in the payment of commissions.

Summary: Not all expenses incurred by the taxpayer can be considered as deductible income tax expenses, but only those for which a linkage with the company's activities has been reasonably demonstrated and that are intended to generate income; likewise, for an expense to be considered deductible in order to determine net third-category income, it must necessarily comply with the so-called principle of causality, which is regulated in article 37 of the Income Tax Law. In this case, the commission paid in favor of Mitsui & Co. Ltd. corresponds to an obligation assumed by the appellant as a consequence of the commission agreement entered into by its parent company, in order to guarantee the obligations incurred by the latter under a loan agreement. In this sense, the commission in favor of Mitsui & Co. Ltd. constitutes a deductible expense, since it is directly related to the copper sales contract; thus, such payments are linked to the generation of taxable income, being commissions that were agreed at the time to secure long term mineral sales, as well as the granting of a line of credit in favor of the plaintiff.

Decision: Declare partially uphold the appeal filed by the plaintiff Southern Peru Copper Corporation, Peru Branch.

JUDICIARY

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Judgment N.º 27761-2023 JUNÍN

Subject: Labor replacement.

Summary: Rule N° 7. On the period indicated in the law: (i) For the purposes of computing more than one year of service, brief interruptions (a few days) in the work must not be taken into account. (...).

Rule N° 8 on the nature of support work: (i) To determine the status of a support worker, criteria such as the years of service of the worker must be used. The greater the amount of time, the nature of the work cannot be assumed to be support, since provisionality and not permanence is inherent to this type of activity. (ii) What is also stated in the entity's management instruments must be taken into account, which must be presented at the time of answering the claim by the party that asserts that the activities are support work. In the present case, the work carried out by the plaintiff has not been permanent and uninterrupted for one year, therefore it does not reach the protection provided by article 1 of Law N° 24041.

Decision: To declare the cassation appeal filed by the defendant entity, the Regional Government of Huancavelica, well founded.

JUDICIARY

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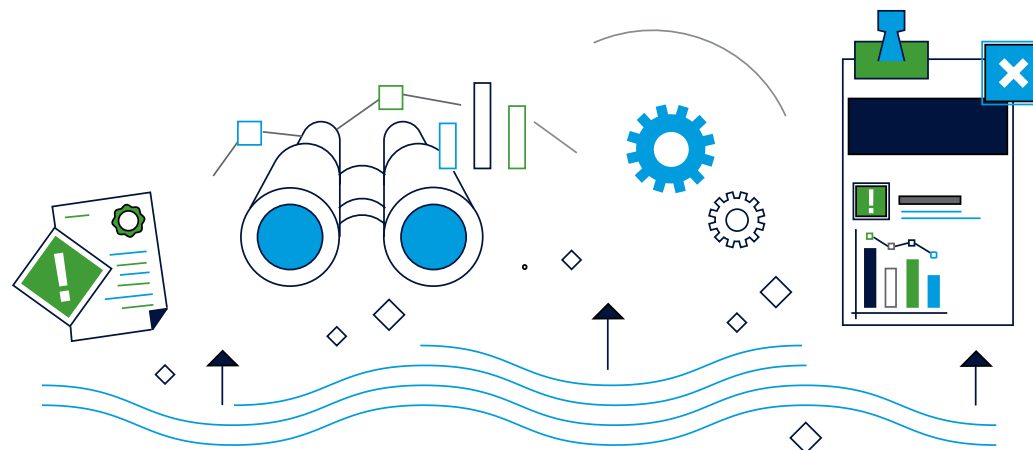


Judgment N.º 2434-2024 LIMA

Subject: Transfer Pricing – Comparability Analysis.

Literal d) of article 32 A of the Single Ordered Texts of the Income Tax Law provides that the transactions referred to in numeral 4 of article 32 are comparable to one carried out between independent parties, under equal or similar conditions. In the present case, the tax administration – despite having already determined the period of 03 years (2007 to 2009) to analyze the financial information of the 06 companies selected as comparable – used only the financial information of the 2009 fiscal year of the 06 comparable companies, stating that said period is the most representative of the sector's profitability given the context of the economic crisis, without first having carried out the comparability analysis again starting from the first step, where the temporal framework to be applied was established, which is important since it corresponds to the tax administration to determine that the comparable transactions of the selected companies reflect to a greater extent the economic reality of such transactions.

Decision: Declare well founded the appeal dated January 12, 2024, filed by the National Superintendency of Customs and Tax Administration.



JUDICIARY

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Judgment N.° 44034–2022 LIMA

Subject: Recognition of Occupational Disease Pension.

Summary: It is evident that the lower courts did not incur a legal infringement of article 81° of Decree Law N° 19990, since the plaintiff was granted a pension for occupational illness as of May 14, 2019, the date on which the last medical evaluation was conducted, which determined that he suffers from Pneumoconiosis with a 69% impairment.

Decision: Declare unfounded the appeal filed by the appellant entity the Pension Standardization Office (ONP by its acronym in spanish for 'Oficina de Normalización Previsional')

JUDICIARY

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Judgment N.° 26222–2023 ANCASH

Subject: Recalculation of Compensation for Time of Services (CTS by its acronym in spanish for 'Compensación por Tiempo de Servicios').

Summary: This Supreme Court Chamber notes that the plaintiff, in section 7.7 of the complaint, stated the following: '(...) the challenged decision disregards that UNASAM has Resolution N° 062–2005–UNASAM/P dated March 3, 2005, by which it ordered the standardization of the salaries of ordinary university professors of the University, applicable from the effective date of Article 53 of Law N° 23733, that is, from January 1, 1984 (...).' In this regard, the Superior Court did not conduct any discussion regarding Resolution N° 062–2005–UNASAM/P dated March 3, 2005, in order to issue a substantive ruling in relation to the plaintiff's claim, which is the subject of the dispute.

Decision: Declare well founded the appeal filed by the procedural successors of the plaintiff Orestes Delfin Alvarado Castillo.

JUDICIARY

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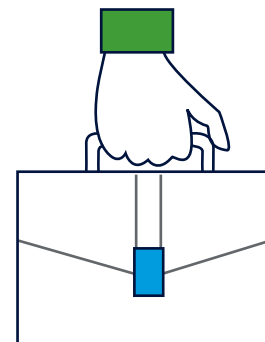


Judgment N.° 16838–2024 LIMA

Subject: Unjustified Increase in Assets.

Summary: In the appellate judgment, an assessment was made of all the evidence presented both during the administrative and judicial stages, without infringing the principles of ex officio promotion and material truth, as well as the auditing authority established in article 62 of the Tax Code. In order to determine whether a judicial decision has violated the constitutional right to due process in its essential element of reasoning, the analysis must begin with the very grounds or reasons on which it was based; therefore, the examination must focus on the motives or justifications stated in the decision under appeal review, clarifying that the other procedural documents or evidence in the case may only be evaluated to counter the reasons stated in the contested ruling, but may not be subject to a new assessment or analysis. Through the appeal, a reassessment of evidence made by the lower courts is not allowed.

Decision: Declare unfounded the appeal filed by Enrique Francisco Espinoza Becerra.



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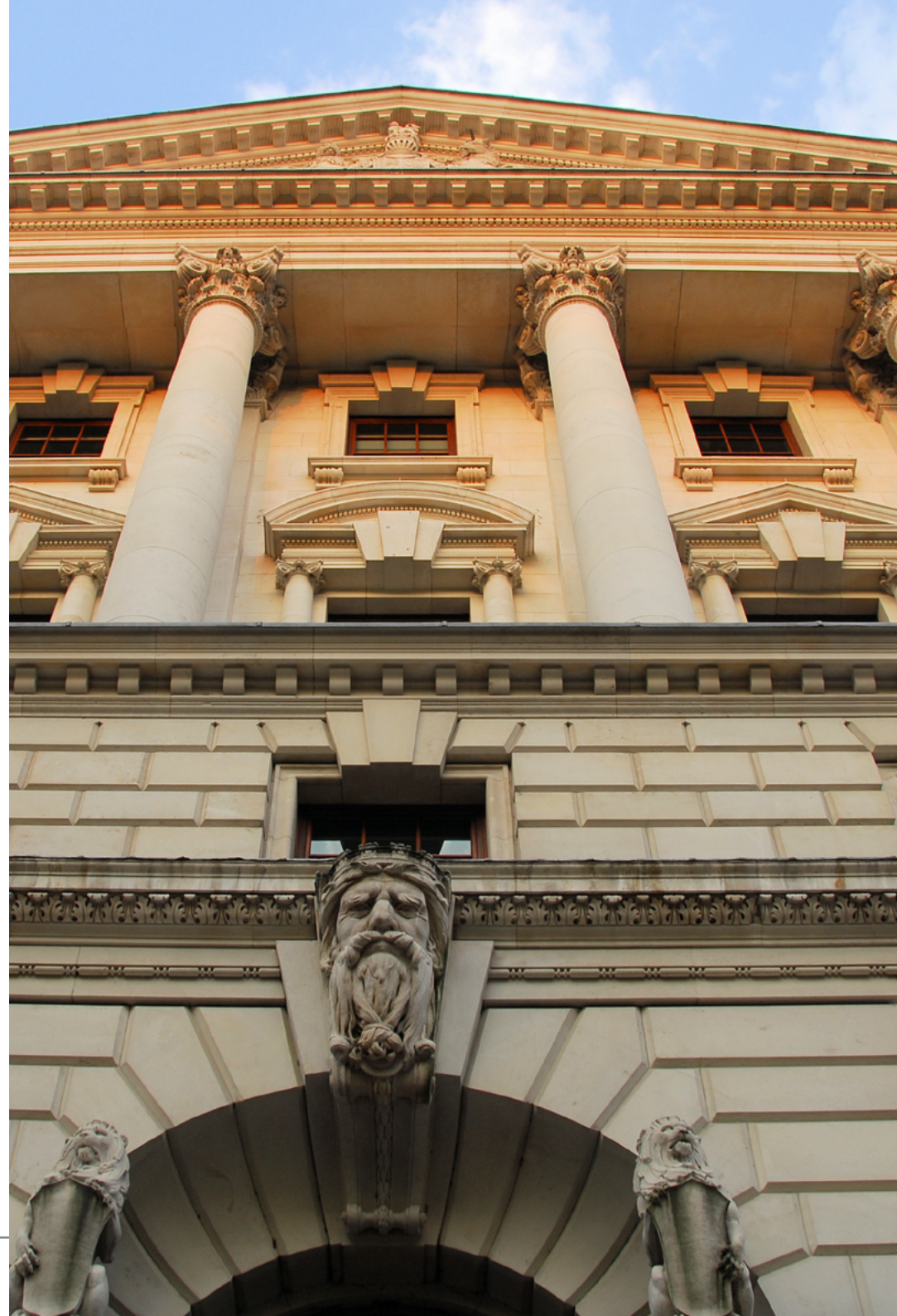
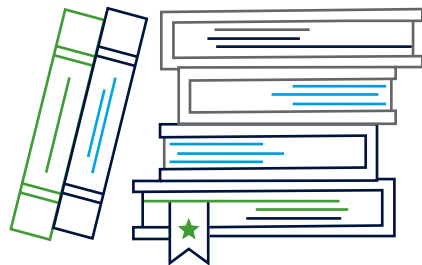
Judgment N.º 30997-2022 LIMA

Subject: Notification of final investigation report. Audit report.

Summary: The municipal inspector must verify in situ the facts that originated the commission of the infraction, being necessary that the inspector appears at the place described in the report where the on-site inspection was carried out; if the location of the facts contained in the inspection record does not match, it distorts the reliability of the information contained therein, rendering it invalid due to non-compliance with article 244 of the Single Ordered Texts N° 27444, Law of General Administrative Procedure.

The issuance of the final investigation report, as well as its notification to the administered party, in case the imposition of a sanction is proposed, are acts that must necessarily be observed by the administrative authority in order to guarantee the exercise of the right of defense as part of due process; therefore, its omission generates a substantial defect that cannot be remedied by applying the provisions of article 14 of the Single Ordered Texts N° 27444.

Decision: Declare the appeal of filed by Telefónica Del Perú S.A.A. to be well founded.



Reports

SUNAT

Report N° 000034-2025-SUNAT/7T0000

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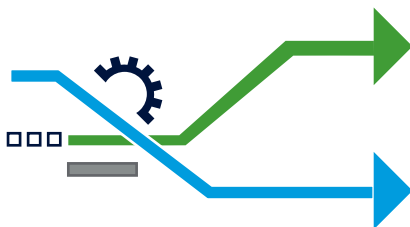
Subject: Institutional consultation on the meaning and scope of tax regulations.

Conclusion: In relation to Law N° 31969, Law that promotes competitiveness and employment in the textile, apparel, agrarian, irrigation, agro-export, and agro-industrial sectors and encourages their economic reactivation:

1 Regarding the reinvestment of profits for the textile and apparel sectors:

a) In order to comply with the capitalization of the reinvested amount, domiciled taxpayers who are not authorized to keep accounting records in foreign currency and carry out their operations in the country in that currency (established as their functional currency), must consider the profit reflected in the books and records related to tax matters kept in local currency.

b) In order to obtain the credit for the reinvestment in infrastructure, machinery, and equipment carried out from January 1, 2024 to December 31, 2024, the requirement of increasing the capital from the profit (after income tax payment) obtained in 2024 by the amount actually reinvested does not necessarily have to be fulfilled at the time of submitting the reinvestment program to the Ministry of Production, that is, by the last business day of January 2025.



2 Regarding the special depreciation regime for machinery and equipment for the textile and apparel sectors:

a) The depreciation rates of 33.33% (for the 2024 and 2025 tax years) and 20% (for the 2026, 2027, and 2028 tax years) established in the Law are maximum percentages that may be applied by the taxpayers covered by the special depreciation regime for machinery and equipment in the textile and apparel sectors, and therefore, lower rates than 20% and 33.33% may be applied, provided that they are higher than 10%.

b) According to article 17 of the Regulations, in the event that a lower accounting depreciation is recorded than the one resulting from applying the 10% rate (as set forth in Article 22 of the LIR Regulations), the depreciation of machinery and equipment at the rates of 33.33% and 20%, established in the mentioned law, is accepted for tax purposes.

3 It is not possible to simultaneously access the benefit related to the additional deduction for the hiring of workers in the textile and clothing sectors, provided in article 7 of the Law, and the benefit of an additional deduction for the employment of persons with disabilities, established in paragraph (z) of Article 37 of the Income Tax Law.

SUNAT

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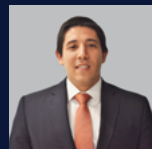
Subject: Institutional consultation on the meaning and scope of tax regulations.

Conclusion: The services for which the corresponding invoice(s) are issued and granted as of the date of the application for enrollment in the RERA (by its acronym in Spanish for 'Régimen Especial de Recuperación Anticipada') of VAT, and during the pre-productive stage, in the event that such stage of the project had already begun as of said date, may be included within the benefit described in the aforementioned Regime, provided that the triggering event of the VAT obligation for such services occurs on or after said date.

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