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# Informative Newsletter Legal Regulations

RSM Peru Monthly Newsletter

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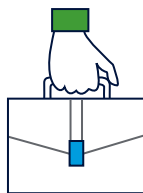
# Article

## Increase in the Minimum Wage in Peru: What you need to know in 2025

The recent increase in the Minimum Wage (RMV by its acronym in Spanish for 'Remuneración Mínima Vital') in Peru, established by Supreme Decree No. 006-2024-TR, came into effect on January 1, 2025, generating significant labor implications for both workers and businesses.

### WHAT IS THE MINIMUM WAGE (RMV)?

The Minimum Wage (RMV) is the legal minimum salary that employers must pay their workers. In Peru, the RMV has increased from S/1,025 to S/1,130, representing a S/105 increase.



### KEY CHANGES IN THE MINIMUM WAGE INCREASE FOR 2025

This increase will have a significant impact on various labor aspects. Below are the main changes:

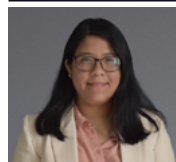
- 1 Family Allowance:** According to Law No. 25129, this benefit, granted to workers with children under 18 years old, is equivalent to 10% of the RMV. With the increase, the family allowance will be S/113.00.
- 2 Social security health contributions (EsSalud):** The mandatory health system (EsSalud) contribution is 9% of the RMV. With the new amount, the minimum contribution will be S/101.70 per worker.
- 3 Food Benefits:** According to Law No. 28051, the value of non-remunerative food benefits cannot exceed twice the RMV. As of January 1, 2025, this limit will be S/2,260.
- 4 Formative working arrangements:** According to Law No. 28518, trainees are entitled to a monthly remuneration not lower than the RMV if they work the maximum number of hours. Starting January 1, 2025, the minimum stipend will be S/1,130. If working fewer hours, the payment will be proportional to the time worked.

- 5 Night Shift Work:** Workers who work between 10:00 p.m. and 6:00 a.m. must receive an additional 35% remuneration over the RMV. With the increase, night shift pay will be S/1,525.50.
- 6 Mining regime:** According to Supreme Decree No. 030-89-TR, the Minimum Mining Income must be 25% higher than the current Minimum Legal Income. With the new increase, the minimum wage in the mining sector will be S/1,412.50.
- 7 Agricultural regime:** According to Law No. 31110, workers in the agricultural sector are entitled to a Special Bonus for Agricultural Work (BETA by its acronym in Spanish for 'Bonificación Especial por Trabajo Agrario') equivalent to 30% of the RMV. With the increase, the BETA will be S/339.

Additionally, this increase will impact other **concepts and benefits only for workers who receive the RMV as their salary**, such as contribution to ESSALUD, National Pension System (ONP by its acronym in Spanish for 'Oficina de Normalización Previsional') or Private Pension System (AFP by its acronym in Spanish for 'Administradoras de Fondos de Pensiones'), severance pay for arbitrary dismissal, legal bonuses, vacation remuneration and Compensation for Time of Service (CTS by its acronym in Spanish for 'Compensación por Tiempo de Servicios').

### RECOMMENDATIONS

Companies should **review and adjust their budgets** to reflect the RMV increase, optimize processes to improve operational efficiency, invest in employee training to increase productivity, **consult legal and accounting advisors** to ensure regulatory compliance, and explore tax incentives.



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# Article

## Pillar 2: Discover the new Global Tax Era

Nowadays, multinational enterprises (MNEs) face increasing tax challenges due to Pillar 2, which redefines how they manage their tax responsibilities. In this blog, we explore how it will impact large corporations and Peruvian companies belonging to multinational groups.

### WHAT IS PILLAR 2?

In a global environment where MNEs have leveraged differences in tax systems to reduce their tax burden by shifting profits to low or zero-tax jurisdictions, the OECD and G20 developed Pillar 2 as part of the **BEPS strategy** to address these challenges.

This initiative introduces the Global Anti-Base Erosion (GloBE) Rules, which aim to implement a **global minimum tax** of 15% for MNEs with consolidated revenues exceeding 750 million euros.

### HOW DOES PILLAR 2 WORK?

In simple terms, Pillar 2 establishes a global minimum tax of 15%. If multinational enterprises do not reach this rate in a given jurisdiction, a "Top-Up Tax" is applied to meet the global standard. Here are the steps to determine it according to the GloBE rules.

<b>Step 1</b>	
Identify MNEs within scope	Determine which business groups are subject to the GloBE rules.
<b>Step 2</b>	
Calculate income according to GloBE rules	Identify the income of each entity within the multinational group.
<b>Step 3</b>	
Determine taxes paid	Calculate the taxes paid by each entity within the group corresponding to the identified income.
<b>Step 4</b>	
Calculate the Effective Tax Rate (ETR) and the Top-Up Tax	Assess whether the ETR in each jurisdiction is below 15% and determine the additional tax required. $ETR = \frac{\text{Taxes paid}}{\text{Net income}}$

### Step 5

#### Apply the GloBE Rules

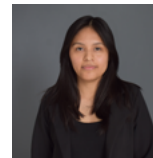
These rules are applied as follows:

- **Income Inclusion Rule (IIR):** Applies if the parent company of a business group has already implemented Pillar 2. If a subsidiary has an ETR below 15% in its jurisdiction, the parent company collects the necessary top-up tax.
- **Undertaxed Profits Rule (UTPR):** Applies in jurisdictions where the IIR is not implemented. In this case, other jurisdictions that have already adopted Pillar 2 can adjust the ETR of subsidiaries to meet the global minimum tax.
- **Qualified Domestic Minimum Top-Up Tax (QDMTT):** Gives priority to local jurisdictions that have implemented Pillar 2, allowing them to collect the necessary additional tax.

### GLOBAL ADOPTION OF PILLAR 2

Many countries, such as the United Kingdom, Switzerland, Belgium, and France, have already implemented or are adapting the Pillar 2 rules. On January 15, 2025, the OECD published the **GIR XML Schema** within its "User Guide for Tax Administrations," which sets a global standard for reporting tax rates and top-up taxes.

Although it is targeted at large multinational corporations, its indirect impact affects all companies linked to multinational groups, as subsidiaries must comply if the parent company adopts these guidelines.



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# Legal Regulations

## Tax

- Amendment to the Regulations of the Graduality Regime applicable to infractions of the Tax Code, approved by Resolution No. 063-2007/SUNAT, regarding the fine applicable for a specific infraction in numeral 1 of Article 176 of the Tax Code

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**Legal basis:** Superintendence Resolution No. 000007-2025/SUNAT

**Effective date:** As of January 15, 2025.

**Purpose:** To amend the Regulations of the Graduality Regime applicable to infractions of the Tax Code, approved by Superintendence Resolution No. 063-2007/SUNAT, regarding the gradual application of the fine for the specific infraction in numeral 1 of Article 176 of the Tax Code, with the aim of:

- 1 Establishing the possibility of obtaining greater reductions for tax debtors belonging to the General Income Tax Regime, the MYPE Tax Regime, or the Special Income Tax Regime, whose net income does not exceed nineteen (19) Tax Units (UIT) in the fiscal year prior to the year of the tax return that leads to the mentioned infraction.
- 2 Regulating the calculation of net income for subjects exempt from filing monthly tax returns, in accordance with the provisions of Superintendence Resolution No. 203-2006/SUNAT.

The purpose of this resolution is to encourage compliance with the obligation to submit filing tax returns containing the determination of the tax liability within the established deadlines, by the subjects previously indicated.

- Supreme Decree amending the Regulations of the Social Health Security Modernization Law, approved by Supreme Decree No. 009-97-SA

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**Legal basis:** Supreme Decree No. 001-2025-TR

**Effective date:** As of January 15, 2025.

**Purpose:** To amend Article 35 of the Regulations of the Social Health Security Modernization Law, approved by Supreme Decree No. 009-97-SA, in order to adapt it with the modification established in Law No. 31469, Law which amends Law 26790, the Social Health Security Modernization Law, to establish immediate coverage for pregnant women affiliated with the ESSALUD - Social Security System.

- Supreme Decree amending the New Appendix IV of the Single Ordered Text of the General Sales Tax Law and Selective Consumption Tax

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**Legal basis:** Supreme Decree No. 008-2025-EF

**Effective date:** As of January 20, 2025.

**Purpose:**

- 1.1 Modify Subsection A of the New Appendix IV of the Single Ordered Text of the General Sales Tax Law and Selective Consumption Tax, approved by Supreme Decree No. 055-99-EF, until June 30, 2025, as follows:

**“NEW APPENDIX IV**

(...)

**A. PRODUCTS SUBJECT TO THE VALUE SYSTEM**

(...)

## GAMES OF CHANCE AND BETTING

(...)

d) Distance games 0,3%

e) Distance sports betting 0,3%"

**1.2** Starting July 1, 2025, the Selective Consumption Tax rate on distance games and distance sports betting will be 1%.

- Superintendence Resolution that approves the percentage required to determine the maximum refund limit of the Selective Consumption Tax referred to in the Regulation of Emergency Decree No. 012-2019

**Download here**



**Legal basis:** Superintendence Resolution No. 000011-2025/SUNAT

**Effective date:** As of January 20, 2025.

**Purpose:** To approve the percentage referred to in subsection b) of numeral 4.4, Article 4 of the Regulation of Emergency Decree No. 012-2019, approved by Supreme Decree No. 419-2019-EF, applicable to the months of October, November, and December 2024.

MONTH	PERCENTAGE OF ISC* PARTICIPATION (%)
October 2024	13.02%
November 2024	12.99%
December 2024	12.86%

*\*Selective Consumption Tax, ISC by its acronym in Spanish for 'Impuesto Selectivo al Consumo'*

- Superintendence Resolution that approves the virtual form to file and/or pay the Distance Games and Distance Sports Betting Tax (JDYADD by its acronym in Spanish for 'Impuesto a los Juegos a Distancia y a las Apuestas Deportivas a Distancia') and the Selective Consumption Tax (ISC by its acronym in Spanish for 'Impuesto Selectivo al Consumo') levied on these activities, regulating the filing and payment in U.S. dollars and the offsetting of undue or excessive payments or collections

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**Legal basis:** Superintendence Resolution No. 000010-2025/SUNAT

**Effective date:** As of February 1, 2025.

**Purpose:**

- Approve the virtual form for the determinate declarations of the JDYADD Tax and the ISC levied on JDYADD, to be filed by domiciled taxpayers, non-domiciled taxpayers, and non-domiciled collection agents, through the appropriate means as indicated in subsection b) or c), within the deadline established by this resolution.
- Establish that the "Filing and Payment for Non-Domiciled Taxpayers" platform, approved by Superintendence Resolution No. 000294-2024/SUNAT, shall be the means through which non-domiciled taxpayers and non-domiciled collection agents comply with filing the determinate declarations of the taxes referred to in the previous subsection and paying the tax liability in national currency or obtaining the SUNAT payment number for transfer in order to make the payment in U.S. dollars.
- Establish that the "My submits and Payments" service, approved by Superintendence Resolution No. 335-2017/SUNAT, shall be the means through which domiciled taxpayers comply with submitting the determinate declarations of the JDYADD Tax and the ISC levied on JDYADD, as well as paying the tax liability.
- Regulate the compensation of undue or excessive payments or collections made in connection with the JDYADD Tax and the ISC by non-domiciled taxpayers or non-domiciled collection agents; as well as the exchange rate to be applied for such offsetting when undue or excessive payments or collections are declared in one currency, and it is opted to declare and pay the respective tax in a different currency.

- Superintendency Resolution approving the new version of PDT Electronic Payroll – PLAME (by its acronym in Spanish for “Planilla Mensual de Pagos”) Virtual Form No. 0601

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**Legal basis:** Superintendency Resolution No. 000015–2025/SUNAT

**Effective date:** As of February 1, 2025.

**Purpose:** To approve version 4.4 of PDT Electronic Payroll – PLAME, Virtual Form No. 0601, to align the application with changes in the Tax Unit (UIT) and the Minimum Living Wage (RMV by its acronym in Spanish for 'Remuneración Mínima Vital').

- The PDT Electronic Payroll – PLAME, Virtual Form No. 0601, version 4.4 (to be used starting with the January 2025 period) must also be used for the submission of PLAME and the original or rectifying declaration of the concepts referred to in subparagraph (b) to (m) and (o) to (s) of Article 7 of Superintendency Resolution No. 183–2011/SUNAT, corresponding to the tax periods from November 2011 to December 2024.
- Additionally, it will be available to all interested parties on the SUNAT website at [www.sunat.gob.pe](http://www.sunat.gob.pe) starting February 1, 2025.



- New Version of the Telemetric Filing Program for the Selective Consumption Tax – Virtual Form No. 615 is approved

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**Legal basis:** Superintendency Resolution No. 000016–2025/SUNAT

**Effective date:** As of February 1, 2025.

**Purpose:** To approve version 5.7 of the PDT ISC – Virtual Form No. 615, to adapt the application to the variation of fixed amounts applicable to certain products under the Selective Consumption Tax (ISC).

- Additionally, it will be available to interested parties starting February 1, 2025, on the SUNAT website at [www.sunat.gob.pe](http://www.sunat.gob.pe). Its use will be mandatory from that date, regardless of the period to which the declaration corresponds, including substitute or rectifying declarations.

- “Protocol on Requirements for migration control of entry or exit of nationals and foreigners”, code: M01.DRCM.PTL.001, version 02 is approved

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**Legal basis:** Superintendency Resolution No. 000018–2025–MIGRACIONES

**Effective date:** As of February 1, 2025

**Purpose:** To approve the “Protocol on Requirements for migration control of entry or exit of nationals and foreigners,” identified as code: M01.DRCM.PTL.001, version 02, which is an integral part of this resolution as per its annex. Additionally, this resolution repeals Superintendency Resolution No. 000166–2021–MIGRACIONES, which had previously approved the earlier version of the same protocol.

# Labor

- Law Amending Article 27 of Legislative Decree 1350, the Legislative Decree on Migration

**Download here**



**Legal basis:** Law No. 32229

**Effective date:** As of January 9, 2025.

**Purpose:** Amends Article 27 of Legislative Decree 1350, the Legislative Decree on Migration, as follows:

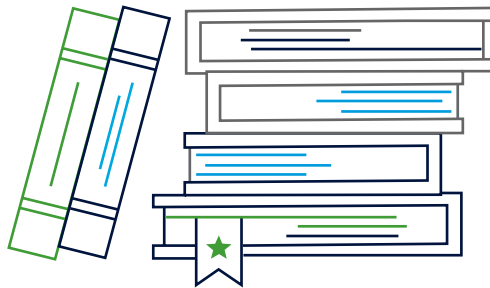
## **“Article 27. Issuance of visas**

[...]

27.2 Peru's consular offices abroad issue visas on valid passports or other travel documents or grant visas in electronic format. In both cases, the immigration status and the approved length of stay are indicated.

[...]

27.6 The transit visa authorizes the temporary entry into Peruvian territory of a foreign person whose final destination is a third country. The Ministry of Foreign Affairs determines the scope, manner, and form of granting the transit visa. Exceptionally, the transit visa does not specify immigration status and must only include the approved length of stay".



- Set the value of the Procedural Reference Unit (URP by its acronym in Spanish for 'Unidad de Referencia Procesal') and approve the Table of Judicial Fee Values for the year 2025

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**Legal basis:** Administrative Resolution No. 000004-2025-CE-PJ

**Effective date:** As of January 10, 2025.

**Purpose:**

- a) Set the value of the Procedural Reference Unit (URP) for the year 2025 at five hundred thirty-five and 00/100 Soles (S/ 535.00), equivalent to 10% of the Tax Unit (UIT), approved through Supreme Decree No. 260-2024-EF.
- b) Approve the Table of Judicial Fee Values for the year 2025, which is attached as an annex and forms part of this resolution and it shall be governed by the guidelines of the Regulation on the "Management of Judicial Fees and Notification Fees," approved through Administrative Resolution No. 000352-2024-CE-PJ.
- c) Mandate that the Presidencies of the Superior Courts of Justice throughout the country, as well as The General Management of the Judiciary<sup>1</sup>, to carry out the necessary administrative actions within their jurisdiction to comply with the provisions of this resolution.

<sup>1</sup> The General Management of the Judiciary; In Peru, it is known as "Gerencia General del Poder Judicial" and is the executive, technical, and administrative body of the Judiciary.



- 
- Supreme Decree exempting foreign nationals from the transit visa requirement who are already exempt from a visa for entry and stay in peruvian territory

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**Legal basis:** Supreme Decree N° 004-2025-RE

**Effective date:** As of January 23, 2025.

**Purpose:** Exempt all foreign nationals from the transit visa requirement who are already exempt from a visa for entry into the territory of the Republic of Peru, regardless of their immigration status and type of travel document, provided they meet the same conditions under which the visa exemption for entry was granted.

- The payment of the economic compensation foreseen in article 3 of Law N° 27803 in favour of 1472 beneficiaries included in the National Register of Irregularly Dismissed Workers and who opted for this benefit is authorised

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**Legal basis:** Ministerial Resolution No. 017-2025-TR

**Effective date:** As of January 29, 2025.

**Purpose:** To authorize the payment of economic compensation provided in Article 3 of Law No. 27803 to 1,472 beneficiaries registered in the National Registry of Irregularly Dismissed Workers and who have opted for this benefit.

The payment will be processed through Banco de la Nación offices nationwide, starting from the second business day after the Ministerial Resolution is published in the official gazette El Peruano.



# Case Law

## JUDICIARY

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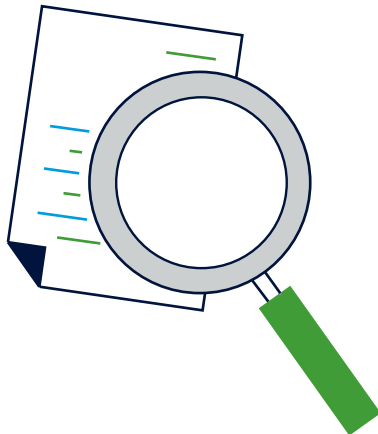


### Judgment No. 8660–2022 Arequipa

**Subject:** Social Security.

**Summary:** For the reimbursement of health social security benefits, there must be a failure to make timely payment of contributions. In this regard, a payment made in excess cannot be considered a late payment, as such payment was not required.

**Decision:** Mandate to dismiss the extraordinary appeal filed by the Social Health Insurance – ESSALUD, dated November 10, 2021, recorded on page 857 of the digital judicial file – Non-Core; consequently, the appellate court's ruling was not overturned.



## JUDICIARY

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### Judgment N° 31435–2022 LIMA

**Subject:** Maternity benefit payment.

**Summary:** The claimant submitted a rectifying declaration for the August 2015 period on February 3, 2016, within the statute of limitations period, in accordance with Articles 43 and 88 of the Tax Code. Additionally, as per Resolution No. 0383–2023/SEL–INDECOPI, which declared the deadline for corrections as an illegal bureaucratic barrier, the provisions of the Tax Code should apply in such cases. This is especially relevant since the correction was made just 12 days after the administration identified the error.

**Decision:** Mandate to dismiss the extraordinary appeal filed by the Social Health Insurance – ESSALUD, dated December 6, 2021, recorded on page 375 of the digital judicial file; consequently, the appellate court's ruling was not overturned.

## JUDICIARY

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### Judgment N° 01939–2024 LIMA

**Subject:** Tacit notification.

**Summary:** According to Article 104, as amended by Legislative Decree No. 953 of the Single Ordere Text of the Tax Code, approved by Supreme Decree No. 135–99–EF, tacit notification occurs when notification has not been verified or has been carried out without meeting the necessary requirements, but the person who should have been notified performs any action that demonstrates or implies knowledge of the administrative act. In other words, a person is deemed to have been tacitly notified when they undertake an act or action that suggests awareness of the administrative act.

**Decision:** Mandate to dismiss the extraordinary appeal filed by the defendant company, Productora Peruana de Información S.A.C., through a brief submitted on January 11, 2024 (page 557).

## JUDICIARY

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**Judgment N.° 30272–2023 LIMA**

**Subject:** Differentiated depreciation.

**Summary:** The Income Tax Law and its regulations do not establish a distinction between the depreciation of buildings and the depreciation of fixed assets that are part of those buildings. Therefore, such a differentiation cannot be made through interpretation, as administrative procedures concerning the rights or guarantees of the taxpayer can only be regulated by law, in accordance with the principle of legality established in Rule IV of the Single Ordered Text of the Tax Code. The interpretation proposed by the appellant advocating for the application of differentiated depreciation, also violates Rule VIII of the Tax Code, as it extends a tax provision on depreciation to a scenario not specified in the law, which is expressly prohibited.

**Decision:** Mandate to dismiss the extraordinary appeal filed by the claimant on August 15, 2023, Volcan Compañía Minera S.A.A. (page 2522).

## JUDICIARY

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**Judgment N.° 7676–2024 LIMA**

**Subject:** Compliance with tax court ruling.

**Summary:** In cases where compliance rulings are issued by the tax administration under Article 156 of the Single Ordered Text of the Tax Code, an appeal serves to verify whether the administration has complied with the orders previously issued by the Tax Court. Consequently, any arguments raised by the taxpayer that are unrelated to this purpose—such as substantive matters already resolved—are deemed irrelevant.

**Decision:** Mandate to dismiss the extraordinary appeal filed by the claimant, Terpel Comercial del Perú S.R.L., on April 1, 2024.

## JUDICIARY

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**Judgment N.° 9847–2024 LIMA**

**Subject:** Income tax – immediate application of the rule.

**Summary:** Considering the legal text derived from Article 168 of the Tax Code, which regulates the non-retroactivity of tax rules that eliminate or reduce penalties, it follows that its scope does not extend to penalties for tax infractions that are in process or execution. In this normative line, it is inferred that, in the specific case, Fine Resolution No. 012–002–0030846 becomes inapplicable, considering that, at the time of the entry into force of Legislative Decree No. 1311, which modifies subsection 1 of Article 178 of the Tax Code, there was no ongoing or pending procedure aimed at determining or collecting the infraction typified in subsection 1 of Article 178 of the Tax Code.

**Decision:** Declare partially founded the extraordinary appeal filed by the plaintiff company, Rubika Proyectos Sociedad Anónima Cerrada.



## JUDICIARY

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**Judgment N.º 12141-2024 LIMA**

**Subject:** Nullity due to expiration of the audit procedure period.

**Summary:** The requirements issued by the tax administration for the taxpayer to submit documents and/or additional information on the objections formulated, after the expiry of the one-year period of the audit procedure provided for in Article 62-A of the Single Ordered Text of the Tax Code, are subject to the absolute grounds for nullity provided for in Article 109(2) of the aforementioned body of law. The administrative court is empowered to declare the nullity by virtue of the fact that, being the second-degree ruling body in administrative proceedings, it is obliged to abide by the provisions of articles 129 and 150 of the Tax Code, resolving all the grievances that have been raised by the administrators in their respective appeals, as well as all the aspects that are linked to the matter debated in the court of first instance.

**Decision:** Mandate to dismiss the extraordinary appeal filed by OSITRAN (by its acronym in Spanish for 'Organismo Supervisor de la Inversión en Infraestructura de Transporte de Uso Público'), reaffirming the invalidity of audit actions conducted beyond the statutory period.

## JUDICIARY

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**Judgment N.º 941-2021 LIMA**

**Subject:** Compensation for damages and losses.

**Summary:** In this case, the relationship of power and direction of the appellant, with respect to the company where the worker involved in the fatal accident was employed, has been established. Therefore, there is joint liability for the compensation determined by the merits of the case. The accident was not the result of a fortuitous event but due to the failure of the co-defendants in fulfilling their duty of care by not performing the assigned work. It is also noted that the compensation for extracontractual liability includes the consequences stemming from the action that caused the damage, including collateral damage to the deceased's relatives, considering the specific legal relationship with them.

**Decision:** Mandate to dismiss the extraordinary appeal filed by the defendant, Barrick Misquichilca Mining Company, S.A.



# Reports

## SUNAT

Report N.º 000001-2025-SUNAT/7T0000

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

### Conclusion:

In the case where, by applying NIC (by its acronym in Spanish for 'Norma Internacional de Contabilidad') 16 "Property, Plant, and Equipment", an entity has distributed the amount initially recognized as fixed assets among its significant parts and depreciates each of these parts separately:

- 1 For Income Tax purposes, the initial cost, depreciation, and subsequent cost of the fixed asset are determined for each asset in its entirety.
- 2 The information that must be included in the Fixed Asset Register regarding the computable cost and depreciation refers to each asset in its entirety and not to each of the significant parts that make it up.

## SUNAT

Report N.º 000004-2025-SUNAT/7T0000

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

### Conclusion:

The deadline set by the second final complementary provision of Law No. 32220 applies to the acceptance of the special installment plan in all its payment modalities, in accordance with the provisions of paragraph 9.2 of Article 9 of Legislative Decree No. 1634.

## SUNAT

Report N.º 000003-2025-SUNAT/7T0000

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

### Conclusion:

- 1 The totality of fines for infractions classified in the LGA (General Administrative Law) cannot be subject to the special installment plan provided by Legislative Decree No. 1634, because only fines of a tax nature, constituting tax debt managed by SUNAT, can be subject to this plan. Fines for infractions of an administrative nature classified in the LGA are excluded.
- 2 Fines for infractions classified under numerals 1 and 12 of subsection (c) of Article 192 of the LGA (before its amendment by Legislative Decree No. 1433), as well as infractions P52, P66, and P67 of the Sanction Table, can be subject to the special installment plan provided by Legislative Decree No. 1634. This is because they are tax debts managed by SUNAT that constitute public treasury income, provided they are enforceable until December 31, 2023, are included in resolutions issued by SUNAT, and do not qualify as debts excluded from the installment plan.

## SUNAT

Report N.º 000008-2025-SUNAT/7T0000

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

### Conclusion:

If a taxpayer declared false figures or data that allowed them to determine a favorable balance, resulting in a tax payable, and subsequently obtained a refund of the improperly declared balance, the applicable penalty should be calculated by adding 50% of the omitted tax payable and 100% of the amount improperly refunded.

## SUNAT

Report N.º 000009-2025-SUNAT/7T0000

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

**Conclusion:**

The extraordinary bonus granted to the appointed and contracted teachers and education assistants of the institutions of basic education and technical-productive education, referred to in Law No. 32121, is subject to the income tax of the fifth category.

## SUNAT

Report N.º 000010-2025-SUNAT/7T0000

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

**Conclusion:**

The charitable societies are still included within the scope of exemption provided in paragraph (a) of the first paragraph of Article 18 of the Single Ordered Text of the Income Tax Law.

## SUNAT

Report N.º 000011-2025-SUNAT/7T0000

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

**Conclusion:**

In the case of a Peruvian company that sells CERs, commonly referred to as "Carbon Credits" or "Carbon Bonds":

- 1 The sale in the country will be subject to the Value Added Tax (IGV by its acronym in Spanish for 'Impuesto General a las Ventas') to the extent that the intangible is considered located in the national territory, which requires both the holder and the buyer to be domiciled in the country.
- 2 The income received by the company from this sale is subject to income tax.
- 3 Such sale is not included within the activities referred to in numeral 11.1 of Article 11 or numeral 12.1 of Article 12 of the Amazon Law.



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