



EVELYN YAURI

Partner and Co-Founder

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Evelyn Yauri is a Partner and Co-Founder of Zegarra LLC Abogados, a boutique law firm focused on tax and corporate matters. She is an attorney who graduated from Universidad Nacional Mayor de San Marcos with more than 16 years of experience advising local and international companies on tax planning and structuring, legal stability agreements, VAT refund regimes, and tax disputes, particularly in the mining and energy sectors.

Her practice focuses on complex tax matters related to investment projects in Peru, including administrative and judicial proceedings.

She is recognized by Leaders League and is an active member of IFA Peru, IPDT, WiM Peru, and IIMP.

PROFESSIONAL EXPERIENCE

- ❖ **Zegarra LLC Abogados**
Founding Partner | May 2024 – Present
- ❖ **Zuzunaga & Assereto Abogados**
Partner | March 2023 – April 2024
- ❖ **Zuzunaga, Assereto & Zegarra Abogados**
Senior Associate | January 2016 – February 2023
Junior Associate | August 2010 – December 2015
- ❖ **Ernst & Young**
Tax Staff | August 2007 – June 2010
- ❖ **Muñiz, Ramírez, Pérez Taíman & Olaya Law Firm**
Tax Intern, Energy and Mining Practice | April 2007 – August 2007
- ❖ **Superintendencia Nacional de Aduanas y de Administración Tributaria (SUNAT)**
Intern, Coercive Collections Division | March 2006 – March 2007

EDUCATION

- ❖ Mining Law Program, ESAN Graduate School of Business (2023).
- ❖ Energy Law Program, ESAN Graduate School of Business (2021).
- ❖ Postgraduate Program in the Second Specialization in Tax Law, Pontificia Universidad Católica del Perú - PUCP (2010-2011).
- ❖ Law Degree, Universidad Nacional Mayor de San Marcos (UNMSM) (2010).
- ❖ Bachelor's Degree, Universidad Nacional Mayor de San Marcos (UNMSM) (2008).

LEADERSHIP AND PROFESSIONAL ACTIVITIES

- ❖ Head of Legal, Institutional Affairs and Compliance for the Specialized Technical Working Groups (GREATTs), WiM Peru - Women in Mining Peru (2023-2024).
- ❖ Mentor, Sixth and Seventh Mentoring Programs, 2nd and 3rd International Editions, WiM Peru - Women in Mining Peru (2023-2024).

ACADEMIC ACTIVITIES

- ❖ Lecturer for the course "Tax Aspects of Mining Projects" in the program "Formulation, Evaluation and Management of Mining Projects," GERENS Graduate School (2012 – Present).
- ❖ Lecturer at seminars and conferences on mining taxation and author of articles published in specialized mining publications.
- ❖ Teaching Assistant for the course "Tax Law - Special Part," Faculty of Law and Political Science, UNMSM (2008).
- ❖ Teaching Assistant for the course "Tax Law - General Part," Faculty of Law and Political Science, UNMSM (2007-2008).
- ❖ General Coordinator, Fiscal Study Group (GEF), Faculty of Law and Political Science, UNMSM (2008).
- ❖ Founder, Fiscal Studies Association (2008).

PROFESSIONAL AFFILIATIONS

- ❖ Instituto de Ingenieros de Minas del Perú - IIMP (2022).
- ❖ WiM Peru - Women in Mining Peru (2020).
- ❖ International Fiscal Association - IFA Peru (2011).
- ❖ Peruvian Institute of Tax Law - IPDT (2011).
- ❖ Lima Bar Association (2011).
- ❖ Honorary Member, Fiscal Studies Group, Universidad Nacional Mayor de San Marcos - UNMSM (2009).

PUBLICATIONS

- ❖ "Miners don't always lose, a tax look to update key aspects of sector", Proactivo Magazine, Perumin 2025, co-authored with Juan Carlos Zegarra (September 2025).
- ❖ "The Tax System in Peru: An Introduction", In-depth overview – Practice Area for Latin America Guide, 2025 Peru Tax, Chambers and Partners (August 2024), co-authored with Juan Carlos Zegarra.

- ❖ “A recapitulation of the regulation of tax debt during tax-contentious procedure”, Prometheo, Digital magazine of the Círculo de Derecho Administrativo – CDA (March 2021).
- ❖ “The tax uncertainty of proving exchange rate risk in the execution of a derivative financial instrument”, The Key’s web (April 2020).
- ❖ “The possibility of filing a complaint with the Tax Court against the tax audit procedure”, Magazine of the Defensoría del Contribuyente y Usuario Aduanero. Palestra Editores SAC, pages 331 and ss (November 2017).
- ❖ “The consideration for the use of software and its implications as a royalty for income tax purposes”, Actualidad Jurídica. Book 213. Gaceta Jurídica Editorial, pages 221 and ss (August 2011).
- ❖ “Regime to avoid double taxation and prevent tax evasion. Analysis of the Decision N° 578 and Letter N° 111-2010-SUNAT/200000 issued by SUNAT”. Actualidad Jurídica. Book 205. Gaceta Jurídica Editorial, pages 223 – 226 (December 2010).
- ❖ “Is there a violation of the right to defense in the event of double notification in the Tax Administration procedure?”, Comment to STC. No. 06760-2008-PA/TC. Gaceta Constitucional. Book 24. Gaceta Jurídica Editorial, pages 273 – 280 (December 2009).
- ❖ “The principle SOLVE ET REPETE, obstacle for an effective judicial guardianship?”, Comment to STC No. 04993-2007-PA/TC. Gaceta Constitucional. Book 17. Gaceta Jurídica Editorial, pages 268-286 (May 2009).

PARTICIPATION IN CONFERENCES AS A SPEAKER

- ❖ Speaker at the Diploma Program on “Mine Closure and Rehabilitation”, organized by CETEMIN (June 9th, 2026).
- ❖ Speaker at Expocobre 2026, with the topic: “New mining royalties in copper boom?”, organized by InterMet Peru (April 27th to 29th, 2026).
- ❖ Speaker at the Tax Planning Course, with the topic: “Critical aspects in tax matters of the mining and hydrocarbons sectors”, organized by School of Accountability, PUCP (February 12th, 2026).
- ❖ Speaker at PACMIN 2025, II International Symposium of Environmental Mining Liabilities and Mine Closure, with the topic: “Financial and tax aspects of mine closure expenses”, organized by CIP (November 20th, 2025).
- ❖ Speaker at Mining Thursday “Mine closure: challenges and opportunities”, organized by IIMP (October 30th, 2025).
- ❖ Speaker at Pre-graduate Course of Accountability, with the topic: “Critical aspects in tax matters of the mining and hydrocarbons sectors”, organized by PUCP (October 25th, 2025).
- ❖ Speaker at XV Tax Update Course, with the topic: “Tax Stability Agreements in the mining sector: scope and controversies”, organized by GEF (June 19th, 2025).
- ❖ Speaker at Pre-graduate Course of Accountability, organized by PUCP (November 9th, 2024).
- ❖ Panelist at XIV Latin American Regional Meeting, the topic: “Energy transition. Tax mechanisms toward Carbon-Neutral and Net-Zero goals”, organized by IFA, Rio de Janeiro (June 25th to 27th, 2024).

LANGUAGES

- ❖ Spanish.
- ❖ English.