



JAZMÍN DE LA CRUZ

Associate

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Jazmín De la Cruz is an associate at Zegarra LLC Abogados, a law firm specialized in tax and corporate law. She holds a master and law degree from Universidad Peruana de Ciencias Aplicadas (UPC), and has over five years of experience, focused on tax litigation and defense strategies before the Judiciary. Throughout her professional career, she has advised companies on tax disputes and administrative proceedings, and has developed particular expertise in the mining sector, with emphasis on stability agreements and VAT (IGV) recovery in investment projects.

PROFESSIONAL EXPERIENCE

- ❖ **ZEGARRA LLC ABOGADOS**
Associate | May 2024 – Present
- ❖ **ZUZUNAGA & ASSERETO ABOGADOS**
Associate | July 2023 – April 2024
- ❖ **EY PERÚ**
Staff of the Tax Judicial Litigation Department | June 2021 – June 2023
- ❖ **ZUZUNAGA, ASSERETO & ZEGARRA ABOGADOS**
Legal assistant | July 2018 - December 2019

EDUCATION

- ❖ Master in Tax Law, Postgraduate School of Universidad Peruana de Ciencias Aplicadas (2023).
- ❖ Law Degree, Universidad Peruana de Ciencias Aplicadas (2018).

PROFESSIONAL AFFILIATIONS

- ❖ International Fiscal Association - IFA (2024).
- ❖ Peruvian Institute for Tax Law – IPDT (2024).
- ❖ Lima Bar Association (2021).

PUBLICATIONS

- ❖ *“From Tax litigation to the acceptance of the Special Installment Payment of the Legislative Decree N° 1634: approval, withdrawal and the rol of the competent authorities”*. In the Tax Studied Group (GET) of the Universidad Peruana de Ciencias Aplicadas Magazine. Volume N°1. (2025)
- ❖ *“Regarding the taxation of the most widely used cryptoasset in the digital world: the taxation of NFT”*. In Peruvian Institute of Tax Law (IPDT) Magazine, Volume N°77, (2024).
- ❖ *“A reality: the sale of NFTs representing shares of a Peruvian legal entity whose only asset is real estate located in Peru and its tax impact on the current Peruvian Income Tax”*. In Postgraduate School of Universidad Peruana de Ciencias Aplicadas (2023).

LANGUAGES

- ❖ Spanish.
- ❖ English.