



JUAN CARLOS ZEGARRA

Partner and founder

juancarlos.zegarra@zegarrallc.com | +51 1 710-3291 | +51 988 331 354
Av. Santo Toribio 173, Vía Principal 125, Torre Real Ocho, 16th Floor,
Office 1601, San Isidro, Lima, Peru | www.zegarrallc.com

Juan Carlos Zegarra is a partner and cofounder at Zegarra LLC Abogados, a law firm specializing in Corporate and Tax Law. Lawyer by Pontificia Universidad Católica del Perú with more than 25 years' experience in taxation of activities related to natural resources and in complex operations requiring local and international tax planning, providing strategies that consider integral matters of the business. He has participated in transactions for business acquisitions and transfers, including companies' reorganizations. His experience includes advisory in patrimonial protection, international taxation, Investment protection agreements, stability agreements and the defense of such operations within the administrative, fiscal and judicial processes and procedures, local and international arbitration. He is currently a professor in the master's program in Taxation at the Pontifical Catholic University of Peru (PUCP) and has taught postgraduate and undergraduate tax courses covering domestic taxation, international taxation, tax planning and mining taxation.

Ranked by Chambers & Partners, Legal 500, Leaders League and International Tax Review (ITR).

PROFESSIONAL EXPERIENCE

- ❖ **Zegarra LLC Abogados**
Founding Partner - May 2024 – up to date
- ❖ **Zuzunaga & Assereto Abogados**
Consultant - June 2023 – April 2024
- ❖ **Zuzunaga, Assereto & Zegarra Abogados**
Founding Partner - 2008- May 2023
- ❖ **Rubio, Leguía, Normand & Asociados**
Associate - 1999 - 2008

EDUCATION

- ❖ Master of Business Administration by A.B. Freeman School of Business, Tulane University (2017 – 2019).
- ❖ Master of Business Administration by PUCP Business School (2017 – 2019).
- ❖ Executive Program in International Tax Law – International Tax Center ITC Leiden, Panama (2016).

- ❖ Management Program for Lawyers – Yale University (2014).
- ❖ VI Course in International Tax Law – Profit Attribution for Permanent Establishments. Main speaker: Jacques Sasseville (OECD), Universidad de Rosario, Bogotá, Colombia (2013).
- ❖ Diplomat in International Arbitration and Investments, Postgraduate School, Universidad del Pacifico (2012).
- ❖ Lawyer graduated from the Pontificia Universidad Católica del Peru – PUCP (1998).

LEADERSHIP AND PROFESSIONAL ACTIVITIES

- ❖ Member of the Tax Committee of the National Confederation of Private Entrepreneurial Institutions – CONFIEP (2005-2007 and 2021-2027)., An organization bringing together all the business associations representing various sectors of economic activity in Peru.
- ❖ Director of the Board of the Peruvian Institute of Tax Law (IPDT) for six years (2013 – 2015 and 2017 – 2019). Treasurer of Directive Committee of Peruvian Institute of Tax Law – IPDT (2019 – 2023), an association gathering tax lawyers in Peru.
- ❖ Member of the Committee for Tax Matters of the National Society of Mining, Oil and Energy – SNMPE (2021-2023), an association representing natural resource and energy extraction companies in Peru.
- ❖ Vice-President of the Committee for Tax Matters of the National Society of Mining, Oil and Energy – SNMPE (2017 – 2019).
- ❖ Member of the Committee for Legal Matters of the American Chamber of Commerce of Peru - AMCHAM (2009).

ACADEMIC ACTIVITIES

- ❖ **Pontificia Universidad Católica del Perú (PUCP)**
 - Professor in the Master’s Program in Tax Law at PUCP (2023 – 2024-1)
 - Professor of the “General Tax Law” course (2022-2)
 - Professor of the “Tax Legislation” course (2014).
 - Professor of the postgraduate course “International Tax Law” (2010).
- ❖ **Universidad Peruana de Ciencias Aplicadas (UPC)**
 - Professor of Theory of Taxation (2012, 2013, 2014, 2015, 2016).
 - Professor in the master’s Program in Mining Law (2014).
 - Professor of Tax Planning for Investments and Operations (2012).
 - Professor of General Tax Law 1 (2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009).
 - Professor of Business Planning (2003).
 - Professor of Tax Law 3 (2001).
- ❖ **Universidad ESAN**
 - Part-time Professor of the course “Tax Aspects in Mining” within the Specialization Diploma in Mining Law (2012).
 - Professor of Tax Planning for Investments and Operations (2010).

PROFESSIONAL AFFILIATIONS

- ❖ Instituto de Ingenieros de Minas del Perú (IIMP) (2025).
- ❖ International Fiscal Association – IFA Peru. (2005).
- ❖ Peruvian Institute of Tax Law – IPDT (2003).
- ❖ Lima Bar Association (1999).

PUBLICATIONS

- ❖ “Tax revenue collection management models in Peru” 30 years of the 1996 Tax Code. Critical studies of Peruvian Tax Law. Coordinator Francisco Ruiz de Castilla. Civil Association Law and Society. May 2026. Pp. 241 to 278.
- ❖ “Miners don’t always lose, a tax look to update key aspects of sector”, Proactivo Magazine, Perumin 2025 (September 2025), co-authored with Evelyn Yauri Mandujano.
- ❖ “Digital Services in Peru: 20 years after its enactment”, in Book commemorating 40th anniversary of IFA Peruvian Group (August 2024).
- ❖ “The Tax System in Peru: An Introduction”, in Indepth overview – Practice Area for Latin America Guide, 2025 Peru Tax, Chambers and Partners (August 2024), co-authored with Evelyn Yauri Mandujano.
- ❖ “Contradictory Precedents”: Why do they exist, why do they generate inequality and why do they increase litigation? The role of judges in tax matters (March 2023).
- ❖ “Aggressive transnational planning and treaty abuse: tools of domestic law and international law to counteract them in the BEPS era”, Regional Meeting of International Fiscal Association, Buenos Aires (March 12th, 2017).
- ❖ Director responsible for the Book: Memories of the XXVII Latin America Tax Law Conferences, Lima (2014).
- ❖ “Taxation principles in mining activity: Due to the new taxes to mining in Peru”, Magazine N° 57, Lima, IPDT (2014).
- ❖ “Tax Cost in direct acquisition of mining concessions”, Magazine N° 290, Análisis Tributario, Lima, AELE (pages 27-30) (2012).
- ❖ “Concept of Permanent Establishment in the Double Taxation Agreement between Peru and Chile: The development of the activity in Peruvian territory as a requirement for its configuration. International Approach” (Special Supplement) Análisis Tributario N° 5, Lima (2009), co-authored with Fernando Zuzunaga.
- ❖ “The legal-tax relationship: regarding the judgment issued in File No. 1993-2008-PA (Baruch Ivcher Bronstein Case)” in Comments on Jurisprudence, Palestra del Tribunal Constitucional, Year 3, No. 09, pp. 85, (September 2009).
- ❖ “Notes for the elaboration of a concept of tax oversight in Peru”. Vectigalia, Year 2 No. 2. Lima: Tax Law Association (2006).
- ❖ “The Responsibility of Withholding Agents in the case of temporary services abroad that qualify as permanent establishments according to the agreements to avoid double taxation”, Journal of the IX Jornadas de Derecho Tributario, IPDT (2006).
- ❖ “Application of the principle of specialty in tax regulations”. Journal of the Peruvian Institute of Tax Law, 43. Lima: IPDT (2005).
- ❖ “Income tax on capital gains obtained from the sale of real estate”. Pioneer. VIII National Conference on Tax Law. Scope of Application of Income Tax in Peru. Lima, IPDT (2004), co-authored with Fernando Zuzunaga.

PARTICIPATION IN EVENTS AS SPEAKER

- ❖ Speaker at virtual forum “Transfer pricing: Perspectives in local and international scope”, organized by IFA Peruvian Group (March 3rd and 4th, 2026).
- ❖ Speaker at IPDT Conversatory on the topic “Binding character of cassation judgements in administrative instances”, organized by IPDT (September 16th, 2025).
- ❖ Speaker at II Seminar specialized in Tax Law organized by Círculo de Derecho Administrativo (CDA-PUCP) on the topic: “Tax loss carryforward as components of determining Income Tax” (October 30th, 2024).
- ❖ Speaker at the IPDT Conversatory on the topic: Challenges of the implementation of the “Netflix Rate”, organized by the IPDT (August 20th, 2024).
- ❖ Jury at the XVI Tax Contest organized by the PUCP Faculty of Law (July 13th, 2024).
- ❖ Speaker at the “XIV Tax Update Course”, Roundtable: Indirect sale of shares: The CDI Peru – Chile under the interpretation of Report 000117-2023-SUNAT and Official Letter 373 of the SII, Fiscal Studies Group – GEF (July 5th, 2024).
- ❖ Speaker at the 1st Tax Law Seminar, “Relevant Tax Cassations”, organized by the Civil Association Law and Society (February 17th and 26th, 2024).
- ❖ Speaker at the 1st Specialized Course on Tax Law, with the topic “Determination of the tax obligation”, organized by the Administrative Law Circle (May 11th, 12th and 13th, 2023).
- ❖ Individual Speaker at the 16th National Conference on Tax Law, with the topic of “Contradictory precedents”, organized by the IPDT (February 2023).
- ❖ Speaker at the Specialization Course on Mining and Law, Module, with the topic “Main economic and tax aspects of mining activity”, organized by SNMPE (September 22nd, 2022).
- ❖ Moderator at the 21st Symposium on Mining-Energy Taxation, Block II Contract Laws (December 9th, 2021).
- ❖ Speaker at the Sectoral Taxation Seminar, with the topic “Stability Agreements in Mining”, organized by CEDETRI USMP (November 3rd to 15th, 2021).
- ❖ Speaker at the Specialization Course in Mining and Law, Module V with the topic: “Main economic and tax aspects of mining activity”, organized by SNMPE (October 7th, 2021).
- ❖ Panelist at the IPDT Conversatory “Participation in the increase in the value of land: another obligation that generates controversy around its legal nature and constitutional validity” (September 30th, 2021).
- ❖ Speaker at the XXIII Training Course on tax matters with the topic Investment protection mechanisms, stability agreements, tax arbitrations and investment protection treaties, organized by the Civil Association Law & Society (August 7th, 2021).
- ❖ Speaker at the IPDT Conversatory with the topic: “The agreements that grant tax stability: Situation and problems” (July 14th, 2021).
- ❖ Speaker before the Tax Committee of SNMPE on government plan measures (April 20th, 2021).
- ❖ Speaker at the Specialization Course in Mining and Law with the topic: “Tax regime applicable to mining activities”, organized by SNMPE (November 5th, 2020).
- ❖ Speaker at the discussion organized by IPDT on the topic “Tax audits by administrations other than SUNAT: Status and Problems” (July 30th, 2020).
- ❖ Speaker at the Webinar organized by Zuzunaga, Assereto & Zegarra Abogados on the topic “How to reactivate the treasury in times of Covid – 19?” (May 18th, 2020).

- ❖ Speaker on the topic: “Tax reflections to take care of the treasury”, organized by AmCham (April 28th, 2020).
- ❖ Speaker at the IPDT Forum: “Fiscal Closing 2019 – Perspectives 2020”, topic “Tax Stability: New challenges for its application” (February 4th, 2020).
- ❖ Speaker at the Mining Taxation Course “Characteristics of Mining Activity, Stability Contracts and Mining Contracts”, organized by the PUCP in favor of the Ministry of Energy and Mines (November 5th, 7th, 12th and 14th, 2019).
- ❖ Moderator at the XIX Symposium on Mining-Energy Taxation “Contradictory Precedents”, organized by SNMPE (October 3rd and 4th, 2019).
- ❖ Speaker at the Specialization Course in Mining and Law, with the topic: “Principles of taxation in light of the characteristics of mining activity. Tax Stability Agreements and Contracts and the tax regime applicable to mining activities”, organized by SNMPE (September 4th, 2019).
- ❖ Jury member at the 10th Tax Competition for Law Students of the PUCP (June 22nd, 2019).
- ❖ Moderator at the XVIII Symposium on Mining-Energy Taxation, organized by SNMPE - SNMPE, Lima - Peru (December 3rd and 4th, 2018).
- ❖ Director on the table in XIII Accountability and Audit Symposium, organized by SNMPE (November 23rd, 2018).
- ❖ Speaker at the Tax Updating Seminar: “Main modifications to the tax legislation”, organized by the Official Chamber of Commerce of Spain in Peru, Lima - Peru (November 13th, 2018).
- ❖ Speaker at the Specialization Course in Mining and Law, organized by SNMPE (September 12th, 2018).
- ❖ Panelist at the “13th International Symposium on Gold and Silver”, organized by SNMPE, Lima (May 29th to 31st, 2018).
- ❖ Speaker at the Update Seminar “Modifications to the Tax Code”, organized by the PUCP Cultural Center (January 29th, 2018).
- ❖ Panelist at the event: “II International Tax Forum”, organized by AmCham, October 18th, 2017.
- ❖ National Speaker of Peru at the IFA (International Fiscal Association) Conference, in Buenos Aires with the topic of “Aggressive transnational planning and abuse of treaties: domestic and international law tools to counteract them in the BEPS era” (2017).
- ❖ Speaker at the Conversatory on New Tax Measures 2017, organized by the Tax Affairs Committee of SNMPE (Lima - Peru, January 25th, 2017).
- ❖ Speaker at the Forum on Main Tax Modifications 2017 with the topic: “Exchange of Tax Information: New Legislation 2017 – Legislative Decree 1315”, organized by the IPDT (Lima - Peru, January 24th, 2017).
- ❖ Speaker at the 16th Mining-Energy Symposium, “Contribution by regulation: Inspections and pending agenda”, Topic: “Contribution by Regulation: Inspections and pending agenda”, organized by SNMPE (Lima - Peru, November 23rd and 24th, 2016).
- ❖ Speaker at the “8th Specialization Course: Mining and Law “Principles of taxation in the face of the characteristics of mining activity Tax Stability Agreements and Contracts”, organized by SNMPE, Lima - Peru (September 20th, 2016).
- ❖ Speaker at the 3rd Specialization Course on Mining and Energy: “Taxes, Royalties and Fees”, organized by the Administrative Law Circle (August 12th, 13th and 14th, 2016).
- ❖ Speaker at the “MEF 2016 Course Sectoral Aspects: Mining Sector”, organized by SNMPE, Lima - Peru (July - August 2016).
- ❖ Speaker at the “SUNAT 2016 Course Sectoral Aspects: Mining Sector”, organized by SNMPE, Lima - Peru (May 20th – 27th, 2016).

- ❖ Speaker at the 15th Mining-Energy Symposium, “Problems of special purpose levies in mining, oil and energy”, organized by SNMPE, Lima - Peru (November 25th and 26th, 2015).
- ❖ Speaker at the Mining and Law Specialization Course, “Main Tax Aspects and other Economic Burdens”, organized by SNMPE, Lima - Peru (November 11th, 2015).
- ❖ Speaker at the Tax Update Course, organized by the PUCP (May 26th to June 9th, 2015).
- ❖ Panelist and Coordinator at the Seminar “Exchange of Information” at the XXVII Latin American Conference on Tax Law, organized by the Latin American Institute of Tax Law – ILADT (August 31st - September 5th, 2014).
- ❖ Speaker at the Tax Update Course, organized by the PUCP (April 15th, 2014).
- ❖ Speaker at the Annual Tax Analysis Seminar “International Taxation and Transfer Prices”, organized by Análisis Tributario and AELE, Lima - Peru (November 14th and 19th, 2013).
- ❖ Speaker at the Tax Update Course, organized by the PUCP (April 16th to 25th, 2013).
- ❖ Lecturer at the course “Mining Law, Management and Social Responsibility”, organized by the Faculty of Law and Political Science of the Universidad Nacional Mayor de San Marcos (May 3rd, 2012).
- ❖ Lecturer-lecturer at the face-to-face session “Diploma of Specialization in Extractive Industries, Surveillance and Sustainable Development” organized by the Institute of Natural Sciences, Territory and Renewable Energy – INTE of the PUCP (April 9th – 21st, 2012).
- ❖ Lecturer at the Mining Seminar “New Taxes on Mining Activity”, organized by the Geological, Mining and Metallurgical Institute and the Administration Committee of the Assistance and Incentive Fund for Workers of INGEMMET (November 10th, 2011).
- ❖ Speaker at the XI Symposium on Mining and Energy Taxation, organized by SNMPE, Topic: “Supplementary Retirement Fund” (October 19th and 20th, 2011).
- ❖ Speaker at the Sunat 2011 Course “Update of the Electric Sector”, organized by SNMPE (May 23rd to 27th, 2011).
- ❖ Speaker at the III International Congress on Social Responsibility and the Environment, organized by Resmine (December 1st, 2nd and 3rd, 2010).
- ❖ Speaker at the III Mining and Energy Specialization Course, organized by the Administrative Law Circle, Topic: “Taxes, Royalties and Fees” (August 12th-14th, 2010).
- ❖ Panelist at the “10th Mining and Energy Taxation Symposium” on the topic “Advantages and disadvantages of environmental taxation”, organized by SNMPE (July 1st and 2nd, 2010).
- ❖ Speaker at the 1st Specialization Course on Mining and Law 2009, organized by SNMPE, Topic: “Principles of Taxation in the face of the characteristics of mining activity. Agreements and contracts for tax stability and the tax regime applicable to mining activities (June 25th – October 15th, 2009).
- ❖ Speaker at the event “Current Issues in Mining Law and Mining Taxation”, organized by the Faculty of Law and Political Science of the Universidad Nacional Mayor de San Marcos (September 24th and 25th, 2008).
- ❖ Academic Secretary at the IX National Taxation Conference: “Transfer Prices: Agreements to Avoid Double Taxation”, organized by IFA – Peruvian Group (April 22nd and 23rd, 2008).
- ❖ Individual Speaker at the IX National Tax Law Conference: “Taxpayers Responsible in Tax Matters”, Topic: “The responsibility of withholding agents in the case of temporary services abroad that qualify as permanent establishments according to agreements to avoid double taxation”, organized by the IPDT (November 14th and 15th, 2006).
- ❖ Member of the Official Delegation at the XXIII Conference of the Latin American Institute of Tax Law, organized by the Argentine Association of Fiscal Studies, Buenos Aires - Argentina (October 22nd to 26th, 2006).

- ❖ Individual Speaker at the VIII National Conference on Taxation: “Notes for the development of a concept of tax oversight in Peru”, Topic: “Income tax on capital gains obtained from the sale of real estate”, organized by IFA – Peruvian Group (May 2004).

ATTENDANCE AT INTERNATIONAL EVENTS

- ❖ XVI Symposium – International Meeting on Mining, organized by SNMPE (Mat 26th-28th 2026)
- ❖ PDAC – Prospectors & Developers Association of Canada 2026 Convention, Toronto – Canada (March 1st to 4th 2026).
- ❖ Perumin 37, organized by Instituto de Ingenieros de Minas del Peru, Arequipa (Septiembre 22nd-26th, 2025).
- ❖ PDAC – Prospectors & Developers Association of Canada 2025 Convention, Toronto – Canadá (March 2nd to 5th 2025).
- ❖ XXXII Latin American Tax Law Conferences, organized by ILADT, Santiago de Chile (October 14th to 18th 2024).
- ❖ PDAC – Prospectors & Developers Association of Canada 2024 Convention, Toronto – Canada (March 3rd to 6th 2024).
- ❖ PDAC – Prospectors & Developers Association of Canada 2023 Convention, Toronto – Canada (March 5th to 8th 2023).
- ❖ PDAC – Prospectors & Developers Association of Canada 2022 Convention, Toronto – Canada (June 13th to 15th 2022).
- ❖ XII Latin American Regional Meeting IFA Lima 2022, organized by IFA (May 24th to 26th 2022).
- ❖ Course: “Management of Legal Studies Program in Times of Change”, organized by Torcuato Di Tella University, Buenos Aires (August 2020).
- ❖ “COVID-19 - Protection of Treaties in the Area of Transnational Investments and Project Financing”, organized by the Master in Banking and Financial Law (MDF) of the PUCP (May 22nd, 2020).
- ❖ PDAC – Prospectors & Developers Association of Canada 2020 Convention, Toronto, Canada (March 1st to 4th, 2020).
- ❖ Course “Asian Business Initiative Program”, Tulane University - Shanghai, China, part of the MBA Global XI – Centrum Pontificia Universidad Católica del Peru (October 2018).
- ❖ Course “North American Business Initiative Program”, Tulane University - New Orleans, United States, part of the MBA Global XI – Centrum, PUCP (June 2018).
- ❖ Course “Latin America Business Initiative Program”, Tulane University - Lima, Peru, part of the MBA Global XI – Centrum, PUCP (April 2018).
- ❖ Course “European Business Initiatives”, IE Business School, Madrid, Spain, part of the MBA Global XI – Centrum, PUCP (March 2018).
- ❖ PDAC – Prospectors & Developers Association of Canada 2017 Convention, Toronto – Canada (March 5th to 8th, 2017).
- ❖ 8th Latin American Regional Meeting, organized by IFA – Peruvian Group, Lima - Peru (May 4th to 6th, 2016).
- ❖ VI Course on International Tax Law – Attribution of Benefits to Permanent Establishments”, organized by the University of Rosario, Faculty of Jurisprudence, Continuing Education and Legislation, Bogotá D.C. - Republic of Colombia (October 2nd to 4th, 2013).
- ❖ “Second Latin American Regional Tax Meeting IFA 2010”, organized by IFA - Buenos Aires, Argentina (April 9th, 2010).

- ❖ 63rd Congress of the International Fiscal Association (IFA), Vancouver - Canada (August 30 - September 4th, 2009).
- ❖ XXIV Latin American Tax Law Conferences organized by the Latin American Institute of Tax Law and the Venezuelan Tax Law Association, Margaritas Islands, Venezuela (October 19th to 24th, 2008).
- ❖ Course: “Program on Privatization, Financing and Regulation of Public Services and Infrastructure, organized by the Universidad del Pacifico (June 30th to August 27th, 2008).
- ❖ International Tax Conference, organized by the University of Florida (Levin College of Law) and the IFA - Peruvian Group, Lima - Peru (June 18th and 19th, 2008).
- ❖ Course “Tax Regulation” of the Program on Privatization, Financing and Regulation of Public Services and Infrastructure of the Graduate School of the Universidad del Pacifico (June 30th - August 27th, 2008).
- ❖ Specialization Course on “Agreements to avoid Double Taxation”, organized by the International Fiscal Association, IFA - Peruvian Group (November 29th, 2007).

ATTENDANCE AT LOCAL EVENTS

- ❖ Glencore: Strategic opportunities, organized by APCCI (February 17th, 2026)
- ❖ XIII Annual Forum of Mining and Energetic Taxation, organized by SNMPE (October 10th and 11th, 2024).
- ❖ XI Gold, Silver and Cooper Symposium, organized by SNMPE (May 21st to 23rd, 2024).
- ❖ “Environmental taxes, Sustainability and Circular Economy’s basis”, organized by AmCham (October 19th, 2023).
- ❖ 23rd Mining and Energetic Taxation Symposium, organized by SNMPE (October 12th and 13th, 2023).
- ❖ IPDT Conversatory: “La Norma XVI: Actualización, implicancias y posible problemática en su aplicación” (June 28th, 2022).
- ❖ IFA Conversatory: “International comments on mining competitiveness and Peruvian taxation” (May 31st, 2022).
- ❖ XIV Gold, Silver and Cooper Symposium, organized by SNMPE (May 10th, 11th and 12th, 2022).
- ❖ IPDT Conversatory: “Expenses deduction and jurisprudential trends” (April 6th, 2022).
- ❖ IPDT Conversatory “Tax Justice: Problems and proposals to avoid helplessness and reduce conflicts” (January 2nd, 2022).
- ❖ IPDT Conversatory “From law to practice, ¿what do we need for a derivative to be known as coverage” (January 5th, 2022).
- ❖ Webinar: Myths and truths about tax conflicts: How long do they take, who wins and how much is at stake, organized by Zuzunaga, Assereto & Zegarra Abogados (October 27th, 2021).
- ❖ “The canon challenge: proposal to optimize the use of resources generated by mining activity”, organized by SNMPE (October 13th, 2021).
- ❖ IFA Conversatory: “In a transparent world, where is patrimony protection? which is the scope of the duty to contribute? (June 17th, 2021).
- ❖ IFA Conversatory: “The contract of association in participation from the perspective of local law and CDIs” (May 20th, 2021).
- ❖ XIV National Taxation Journeys “New concept of Accrued thing and its application to company activities”, organized by IFA Peruvian Group (April 24th to May 15th, 2021).
- ❖ “Dialogue: Challenge of translating mining income into development”, organized by SNMPE (May 12th, 2021).

- ❖ XV National Journeys of Tax Law: Tax inspection: Rights and guarantees of taxpayer”, organized by IPDT (March 9th and 11th, 2021).
- ❖ IPDT Conversatory: “The incidence of reasonable term in controversies resolution respecting the application of moratory interests and prescription suspension, from Tax Court Judgement N°998-2020 (January 28th, 2021).
- ❖ IPDT Conversatory: “Certificates of Residence issued and demanded by Sunat for the application of CDIs: Current situation” (January 7th, 2021).
- ❖ Webinar “Tax Justice”, organized by Zuzunaga, Assereto & Zegarra Abogados (November 4th, 2020).
- ❖ IPDT Forum: “Crisis, Covid 19 and tax perspectives for 2020”, Round Table: Taxpayers rights (June 25th, 2020).
- ❖ IFA Peruvian Group Forum: “COVID-19: Impact in Double Taxation Agreements” (May 28th, 2020).
- ❖ IPDT Conversatory: Taxpayer’s rights due to Constitutional Court’s judgement respecting the verification of electronic means of payment by third parties (May 20th, 2020).
- ❖ IPDT Conversatory: “Tax Court’s recent agreements 23-2019 and 28-2019” (September 26th, 2019).
- ❖ 3rd National Meeting of Tax Operators “Experiences and challenges in taxpayer’s rights protection”, Defensoría del Contribuyente and Usuario Aduanero, Ministry of Economy and Finances (September 19th, 2019).
- ❖ International Seminar: The principle theory and the assessment in Constitutional Law, School of Law, PUCP (August 27th and 28th, 2019).
- ❖ Presentation of IPE study about Assessment of Tax Structure in mining sector, organized by SNMPE (August 27th, 2019).
- ❖ IFA Conversatory: “Joint liability of acquirer” (August 20th, 2019).
- ❖ IPDT Forum: “New challenges: Application of Standard XVI and final beneficiary’ s obligation of information” (July 10th, 2019).
- ❖ IPDT Conversatory: “Bill of taxpayer’s rights” (June 26th, 2019).
- ❖ IPDT Conversatory: “General Anti-elusive clause: Background and shape parameters - Application” (June 10th, 2019).
- ❖ IPDT Conversatory: “Calculation of initial end of prescription term of action to demand tax debt collection included in determination or fine resolutions according to what is established in Legislative Decret N° 1421” (April 2nd, 2019).
- ❖ XIV National Journeys of Tax Law: “General Anti-elusive Clause in Peruvian Order”, organized by IPDT (December 5th and 6th, 2018).
- ❖ “Responsible Mining Index”, organized by Responsible Mining Foundation (October 24th, 2018).
- ❖ Seminar “IVA Anticipated Recovery Regime in Agrarian sector”, organized by Proinversión (May 7th, 2018).
- ❖ IPDT Conversatory: “Income tax due to sale of Peruvian shares to Lima’s Stock Market” (April 5th, 2018).
- ❖ IPDT Forum: “Tax closure 2017: How to prevent contingencies with Sunat with maximum efficiency?” (February 28th, 2018).
- ❖ IPDT Conversatory: “Associations in participation: Treatment of the Associate’s participation for income tax’s related topics” (February 21st, 2018).
- ❖ XIII National Journeys of Tax Law: “Income tax in globalization”, organized by IPDT, Lima - Peru (March 2017).
- ❖ IPDT Forum: “Main tax modifications 2017” (January 24th, 2017).

- ❖ 12th Gold and Silver International Symposium, organized by SNMPE, Lima - Peru (May 17th and 18th, 2016).
- ❖ IPDT Forum: “Tax panorama at the end of the year and opportunities in 2016” (December 1st, 2015).
- ❖ IFA Forum: “Last trends in transfer pricing” (October 29th, 2014).
- ❖ Tax and academic conference “Tax Court: 50 years of Justice, Institutionality and Transparence”, organized by Ministry of Economy and Finances commemorating 50 years of Tax Court creation (February 27th, 2014).
- ❖ Course-workshop: “Induction to Security”, organized by MTA Ingenieros, Lima (February 19th, 2014).
- ❖ IFA Forum: “International tax transparency and transfer pricing due to new reglementary modifications” (February 21st, 2013).
- ❖ IPDT/IFA Forum: “Risks of new tax regulations” (September 18th, 2012).
- ❖ IPDT Forum “Reflections on tax modifications in 2012” (August 16th, 2012).
- ❖ IFA Forum: “Transfer Pricing – Main modifications introduced in 2012” (July 19th, 2012).
- ❖ XI National Journeys of Tax Law, “Incidence of Income Tax in corporate operations”, organized by IPDT (December 14th, 2010).
- ❖ Course-workshop: “Application of International standards of financial information for mining and hydrocarbon sectors”, organized by SNMPE (May and June 2010).
- ❖ X National Journeys of Taxation, “Imposition to income on Peruvian investments abroad”, organized by IFA – Peruvian Group (11 and 12 de mayo 2010).
- ❖ Seminar “Last modifications to Income tax law regulations”, organized by IFA (February 24th, 2010).
- ❖ IPDT Forum: “Reflections on tax modifications in 2012” (August 16th, 2009).
- ❖ Forum: “Current Challenges of taxation”, organized by PUCP’s School of Law (August 10th to 13th, 2009).
- ❖ International Taxation Congress, organized by Ministry of Economic and Finance – Tax Court (June 8th, 9th and 10th, 2009).
- ❖ IPDT Forum: “Tax modifications for fiscal year 2009” (February 24th, 2009).
- ❖ IFA Forum: “International taxation: Casuistry” (January 27th, 2009).
- ❖ IFA Forum: “Transfer Pricing” (May 24th, 2007).
- ❖ IX National Journeys of Tax Law, organized by IPDT (November 14th and 15th, 2006).
- ❖ IFA Conference: “International Accounting and Taxation Standards. Provisions about Corporate Governance” (May 5th, 2005).
- ❖ IPDT Conference: “Last modifications to income tax regulation” (October 25th, 2004).
- ❖ IFA Seminar: “Juridical security in tax matters” (September 27th, 2004).
- ❖ VIII National Journeys of Taxation: “Audit and determination faculties of Tax Administration”, organized by IFA (May 17th and 18th, 2004).
- ❖ First International Journeys on “Peruvian Tax System – toward globalization”, organized by Instituto Peruano de Investigación y Desarrollo Tributario – IPIDET (May 27th to 29th, 2003).
- ❖ Seminar “Law Contracts and Juridical Stability Agreements” – Advocatus Nueva Epoca (March 31st to April 1st, 2003).

LANGUAGES

- ❖ Spanish
- ❖ English

CONCRETE ARBITRATION EXPERIENCE

- ❖ Advising on an international dispute arising from a cross-border M&A transaction regarding the allocation—between the buyer and the seller (the latter being part of a US oil group and our client)—of amounts paid to the Peruvian State for income tax for a prior fiscal year and the subsequent refund granted by the tax authority (approximately USD 37 million). The engagement involved reviewing applicable contractual provisions, escrow agent instructions, and New York law regarding interest; analyzing expert reports and awards from prior international arbitrations between the same parties; identifying inconsistencies in the calculation methodology presented by the buyer; determining the applicable pre-judgment interest; and preparing an expert report submitted in a new ICSID arbitration. This is a complex case combining Peruvian tax law, New York law, and international arbitration within an M&A context, with potential implications for the future interpretation of price adjustments and tax refunds in similar transactions.
- ❖ Advisor for an oil company regarding the dispute over the treatment applicable to consumption taxes to said company, regarding whether it has the obligation to assume import taxes, if it is a VAT taxpayer and if it has complied with the requirements to use the tax credit, among other aspects. These controversies referring to different years have been challenged before the administration and the judiciary until the last instance (Supreme Court), and international arbitration is currently being evaluated.
- ❖ Main advisor in the national arbitration between a Peruvian energy company and the Peruvian State, in which the scope of the stability guarantee linked to tax issues granted through a Legal Stability Agreement was discussed. A favorable position for the company was obtained as result of the arbitration. We have achieved that the Peruvian State respects the contractual guarantee granted during the entire term of the electrical concession (33 years).
- ❖ Expert participation (Witness Statement) in another international arbitration for a company belonging to an oil group (US group) that was discussed at the International Center for Dispute Resolution (ICDR) regarding if the company was obliged to make the payment of the tax debt attributed to it by the Peruvian Tax Administration considering that it was being contested before the Tax Court.
- ❖ Peruvian tax advisor in another an international arbitration for a company belonging to an oil group (US group) that was discussed at the International Center for Dispute Resolution (ICDR) related to the requirement of Peruvian tax legislation that the company withholds taxes in the month in which the corresponding expenses were recorded.
- ❖ Among the cases that we advise on tax controversy, those of a mining company stand out in which we have been participating in and advising on the most significant controversies the company has had. The main discussion concerns Income Tax for several fiscal years (from 2007 to 2014). It is one of the largest in the country (approximately more than 500 million dollars), pending resolution before the Tax Court and the judiciary that includes different complex subjects.

- ❖ Advice to an oil company before the Peruvian State (PERUPETRO) on the interpretation of clauses contained in a Petroleum Services Contract that allowed the enjoyment of investment guarantees granted by the Peruvian State. We advised on the effect of the repeal of a property tax and on the treatment of tax losses under the Peruvian Income Tax, which affected the calculation of the oil contractor's economic remuneration. Both consultancies culminated in the restitution of a significant amount to the company without controversy.