



# Zuzunaga & Assereto Abogados

2025

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# 1. Who we are



We are a leading firm specializing in providing **highly sophisticated tax law services**, with over 17 years of experience in the market. We are the only tax boutique recognized for more than 11 consecutive years in Band 1 by the world's top global ranking agencies.

With **offices in Peru and Spain**, at ZyA, we provide services to companies across **various economic sectors**, both **nationally and internationally**, as well as to **high-net-worth** individuals and families. We place a strong emphasis on creating value, teamwork, and personalized service.



# 1. Who we are



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## 2. Meet our lawyers



Fernando  
Zuzunaga



Juan José  
Assereto



Lorgio  
Moreno



Luciana  
Yañez



Socorro  
Núñez



Tania  
Albarracín



Manuel  
Carrión

Partners



Oswaldo  
Alvarado



Carlos  
Ramirez



Jorge  
Figueroa



Jack  
Martínez



Luis  
Ocón



Norma  
Landa



José  
Del Pozo



Katherine  
De la Cruz

Director

Consultant

Senior Associates



Carol  
Cueto



Erick  
Montoya



Edson  
Gómez



Arantxa  
Calla



Abrielle  
Belloni



José  
Salas

Junior Associates

Legal assistants

### 3. What makes us different

At ZyA, we have a **solid track record** in providing specialized **external tax and customs advisory services** to Peru's largest taxpayers. Our team of attorneys possesses unparalleled experience, having served in key positions within the **Public Administration**, including the Ministerio de Economía y Finanzas, SUNAT, and the Tax Tribunal. This, combined with their **private sector** experience, provides us with a deep understanding of our clients' unique needs. Additionally, our team's commitment to **academic research and active participation in professional organizations** ensures that our clients receive the highest quality advice.

Additionally, our team stands out for its **academic work** in Peru's leading universities and its **active participation in professional associations and chambers of commerce**.



# 4. Our services and practice areas

## TAX

Tax assessment

Corporate and Tax Planning

International tax

Transfer pricing

Public works for taxes and social spending

Tax prevention

Tax audits

Tax dispute resolution  
(Administrative and  
Judiciary)

## CORPORATE

Mergers and Acquisitions (M&A)

Establishment of companies

Corporate dissolution, liquidation, and extension

Granting and revoking powers

Increases and decreases in share capital

Capital inflow and outflow

## INTERNATIONAL TRADE AND CUSTOMS (WTO)

Customs planning

Customs compliance

Customs valuation advisory

Customs defense

International Contracting

Advocacy in Patrocinio en dumping y salvaguardas

## WEALTH MANAGEMENT

Asset organization and disposition

Succession planning

Asset management, conservation, and succession

Application of international treaties / Specific agreements

Compliance

Control and defense actions



### Tax court ruling on related party criteria for State-owned entities

Our client, a company whose principal shareholder is a State Company of the People's Republic of China- operates one of the biggest mines in the world and has one of the largest deposits of copper ore in the world.

To carry on its operations, the company received loans from Financial Entities of China. The Peruvian Tax Administration (SUNAT) questioned the Non-Domiciled Income Tax rate of 2014 to 2017 applicable to the interest of these loans as it considered that the People's Republic of China qualifies as a "legal person" for Income Tax purposes and, because of that, the company and the Financial Entities of China qualify as "related parties". Our Firm provided tax advisory and implemented a defence strategy with several lines of defence that derive in a successful outcome at the Tax Court level. The ruling obtained is of the highest importance for all state companies when analysing when they may qualify as "related parties".

### **Tax Court's first ruling on leverage buyouts: recognition of interest deductibility post-reverse merger**

Regarding the previous client, SUNAT also challenged the (2016 to 2018) interests accrued in the scope of a Leverage Buyout (LBO) in which the shareholder of company entered into a loan agreement with a group Swiss finance bank of the group to acquire the shares of the company and latter it absorbed said shareholder. SUNAT challenged the deduction of the interests of the loan at the level of the company and at the appeal level, the Tax Court recognized (for 2016 and 2017) that due to a reverse merger process, all rights and obligations of the absorbed company are transferred to the absorbing company, including those originated due to an LBO operation. This ruling is of special relevance in our country for the whole financial sector as there wasn't certainty on the tax implications derived of a LBO. It should also be noted that this is the first pronouncement on this matter at the Peruvian Tax Court level and evidently conditions the jurisprudential line to be followed in the following cases.



## 5. Z&A Success Cases

### Revocation of transfer pricing assessment and judicial defense in favor of stabilized regime protections

Our Firm's defense team advised our customer, a copper and zinc mining company in its income tax administrative proceedings for the 2011 and 2012 tax years, obtaining a successful outcome. In the 2011 tax year, the Tax Court revoked the Transfer Pricing assessment and ruled that the values issued related to such assessment were ineffective. To date, the company has entrusted us with the defense in the judicial stage, since SUNAT has filed a lawsuit against the Tax Court's ruling.



## 5. Z&A Success Cases

### Favorable tax court precedent on the application of transfer pricing rules under stabilized regimes

Our firm advised our client, a gold mining company in the proceedings for the years 2009 to 2012, SUNAT aimed to apply the transfer pricing rules to the free deposits made by the company to its corporation bank. Despite the fact that the company enjoyed stabilized Income Tax regimes that do not include these rules or their amendments, which would enable the determination of fictitious income for free services. Our client argued that the deposits in bank accounts coming from its customers' payments are within the stabilized regime, since they are part of the mining commercialization activity. Recently, the Tax Court has resolved the discussion for the year 2009 in favor of our client. This pronouncement is of relevance in the mining sector, since it defines the position of the Tax Court in the sense that the Stability Regime includes the commercialization activity of the company, including the bank deposits originated by the collection with customers (buyers of concentrates).





## Supreme court confirmation on the deductibility of exploration and development expenses in the mining sector

Our firm advised a mining company in its judicial processes in tax matters before the Judiciary. For the judicial process of the Income Tax of the fiscal year 2011, our company obtained a successful result, as the Supreme Court confirmed the Second Instance Sentence.

This ruling significantly impacts the mining sector, clarifying exploration and development expenses. It corrects restrictive interpretations by the Tax Court and SUNAT, enabling mining companies to benefit from favorable tax treatment with respect to all their exploration and development expenses.

## Supreme court recognition of bond premium as cost for a bank company

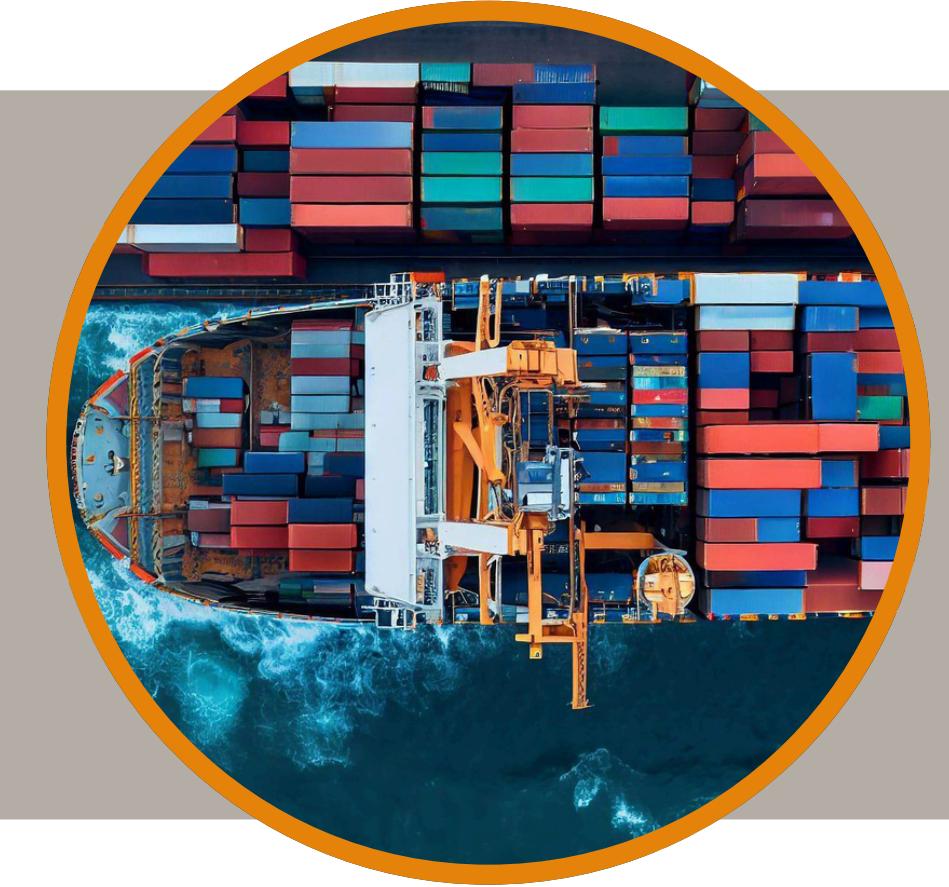
A Bank company acquired bonds issued by the Peruvian government and for its acquisition paid a premium in addition to the price. The tax administration considers that the premium qualifies as an expense rather than a cost. The controversy was resolved in the administrative stage with an unfavourable result, that was confirmed in the first and second instances of the judiciary. At this point the company required our advisory to improve its defence at the “casación” level (last instance at the Judiciary level). Our Firm prepared different arguments and improved the defence of the company obtaining a Resolution of the Supreme Court that ordered the Superior Court (second instance of the Judiciary) to issue a new Resolution. The Superior Court issued a new resolution favourable to our client as it recognized that the nature of the premium paid is a cost. This ruling is important for all companies as it has a broad effect to determine the nature of the payments when securities are purchased.



## 5. Our experience | Consultoría y Planeamiento Estratégico

### Asesoría legal tributaria en el cumplimiento de regulaciones peruanas

Para el reingreso de un trader de commodities al país, Z&A brindó una asesoría en cuanto al cumplimiento regulatorio peruano para maximizar los beneficio económicos y financieros, así como prever riesgos tributarios.



### Evaluación del modelo de negocio de una naviera trasnacional

Z&A realizó una evaluación integral del modelo de negocio como filial peruana y agencia en el Perú, orientado a validar su viabilidad ante la Administración Tributaria Peruana. El análisis incluyó la identificación de riesgos y la entrega de recomendaciones estratégicas para mitigarlos o eliminarlos.



## 5. Our experience | Comex y Aduanas

### Estrategia Legal para Proteger el Beneficio del Drawback en Exportación

A nuestro cliente, una empresa exportadora de ánodos de zinc, les brindamos una estrategia integral a fin de mantener el derecho a gozar del beneficio del Drawback, ante su eventual eliminación. Ello implicó considerar la posibilidad de suscribir un convenio de estabilidad jurídica de protección de los inversionistas extranjeros.



### Asesoría Legal para Operar en el Puerto de Chancay

Nuestro cliente, una empresa de transporte de carga internacional marítimo. A la fecha, opera en el Callao, consolidando y desconsolidando carga de importación y exportación. Con la creación del Puerto de Chancay a finales del año 2024, la empresa se encontró interesada en iniciar los permisos y autorizaciones ante la aduana de Chancay necesarias para poder operar en dicho puerto. El Estudio le brindó la asesoría respectiva para poder operar y contar con las autorizaciones de la autoridad aduanera en dicho puerto de la forma más rápida y segura.



## 5. Our experience | Processes



### **Mining exploration and development expenses (C. No. 26537-2023, published in September 2024)**

The Supreme Court has ruled that the SUNAT and the Tax Tribunal have incorrectly restricted the scope of exploration and development expenses.

### **Interest expenses related to reverse mergers (RTF 7837-9-2024 and 7909-1-2024)**

Pursuant to the principle of economic and legal continuity, the acquiring company in a reverse merger may deduct financing costs incurred by the acquired entity



## 5. Our experience | Preventive Taxation

### Tributación preventiva

Bajo un enfoque preventivo, asesoramos a una importante empresa de ingeniería y construcción sobre el impacto fiscal diario relacionado con las operaciones transfronterizas. Asimismo, estamos a cargo de las auditorías fiscales correspondientes.

### Fiscalizaciones sin reparos

Acompañamiento durante y al cierre de cada ejercicio, así como en la atención de las fiscalizaciones del Impuesto a la Renta, lo que tuvo como resultado que las auditorías desde el 2011 concluyan sin reparos.



## 6. What our customers say about us

*"Not only do they focus on the legal aspects, but they offer a more holistic approach, analyzing everything related to our business. They understand our company inside and out, and we're thrilled with their service. Personally, it's incredibly satisfying."*

Chambers & Partners – Chambers Insight 2024



*"Zuzunaga & Assereto Abogados provides an outstanding service handling tax matters. The team is talented, knowledgeable, business-oriented and eager to support clients with their needs."*

Chambers & Partners – Latin America Guide 2025



*"The team is distinguished by its technical approach and dedication to client satisfaction. Their experience, analytical skills, and collaborative abilities are exceptional."*

Legal 500 - Latin America 2025



*Their ability to handle complex and sophisticated matters is exceptional*

Chambers & Partners – Latin America Guide 2025



*"The matters entrusted to the firm are thoroughly analyzed, which gives us confidence that we are receiving the best legal advice"*

Chambers & Partners – Latin America Guide 2025



## 7. Awards

We are the only tax boutique recognized for over 11 consecutive years as leaders in tax matters by the world's leading global ranking agencies



Best Lawyers®

ITR WORLD TAX

# Z&A client portfolio





Learn more about our team

# FERNANDO ZUZUNAGA

Partner

[fernando.zuzunaga@zyaabogados.com](mailto:fernando.zuzunaga@zyaabogados.com)



Band 1 : Tax  
17 years



## FORMATION

- Lawyer by la Pontificia Universidad Católica del Perú – PUCP.
- Master's degree in legal research by la Pontificia Universidad Católica del Perú – PUCP
- Specialized courses in International Taxation at :
  - Oficina Internacional de Documentación Fiscal - IBFD
  - Organización para la Cooperación y el Desarrollo Económico – OCDE
  - Universidad Austral
  - Universidad de Leiden

## AFFILIATIONS

- Colegio de Abogados de Lima
- Asociación Fiscal Internacional – IFA Perú
- Instituto Peruano de Derecho Tributario – IPDT

## PREVIOUS EXPERIENCE

- Tax Partner, Rubio, Leguía, Normand and Asociados law firm (2000-2008)
- Fiscal Policy Advisor at el Ministerio de Economía y Finanzas (2001-2002)
- Founding Partner, Luis Hernández Berenguel law firm (1992-1995)

## ACKNOWLEDGMENTS

Fernando has been recognized continuously for over 10 years by prestigious surveyors and institutions like:



# JUAN JOSÉ ASSERETO

Partner

[juanjose.assereto@zyabogados.com](mailto:juanjose.assereto@zyabogados.com)



Band 2 : ITL Trade  
10 years



Band 3 : Tax  
15 years



## FORMATION

- Lawyer by la Pontificia Universidad Católica del Perú - PUCP.
- Master's degree in Law Firm Management and Strategic Marketing from ISDE Law School in Spain.
- Certified Professional in Legal Projects by IILPM (International Institute of Project Management)
- Professor in undergraduate and graduate courses at prestigious national universities such as la Pontificia Universidad Católica del Perú (PUCP) and Universidad Peruana de Ciencias Aplicadas (UPC).
- Sought-after speaker in numerous seminars, forums, and events organized by leading academic and industry organizations.

## AFFILIATIONS

- Colegio de Abogados de Lima
- Asociación Fiscal Internacional – IFA Perú
- Instituto Peruano de Derecho Tributario – IPDT
- Asociación Peruana de Derecho Aduanero y Comercio Internacional (APDACI)

With over 30 years of experience, Juan José is one of Z&A's founding partners and heads the International Trade and Customs (WTO) department. His expertise encompasses large-scale tax matters for multiple and complex industries such as mining, energy, oil and gas, among others. He is ranked by the leading legal research firms for several consecutive years. Juan José currently contributes as a professor in various undergraduate and graduate courses at prestigious universities and institutions. He is also a frequent guest columnist for the most important local business media.

## PREVIOUS EXPERIENCE

- Partner, Rubio, Leguía, Normand & Asociados law firm (2007 - 2008)
- Associate, Rubio, Leguía, Normand & Asociados law firm (1997 - 2007)
- Associate, Luis Hernández Berenguel, Abogados law firm (1993 - 1997)

## ACKNOWLEDGMENTS

Juan José has been recognized continuously for over 10 years by prestigious surveyors and institutions like:



# LORGIO MORENO

Partner

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Band 3 : Tax  
15 years



## FORMATION

- Lawyer by Universidad San Martín de Porres (USMP).
- Diploma in taxation by la Pontificia Universidad Católica del Perú - PUCP.
- Master's in business and corporate law by Universidad de Lima.

## PREVIOUS EXPERIENCE

- Raporteur of the XVI National Tax Law Seminars.
- Secretary Raporteur at el Tribunal Fiscal - Director of the Programa Sectorial II del Ministerio de Economía y Finanzas (2007 - 2010)
- Advisor at el Tribunal Fiscal (1999 - 2007)
- Deputy Manager of Coercive Collection and Legal Representative in judicial procedures and administrative proceedings of the Tax Administration Service-SAT of the Metropolitan Municipality of Lima (1997 - 1999)
- Head of Administrative and Tax Law Area of Gaceta Jurídica S.A

Specialized in tax defense and procedures, Lorgio, our Tax Partner, brings over 15 years of experience working with the Peruvian State to our firm. As a respected academic, he is a professor and lecturer in various seminars, undergraduate and graduate courses at Law Faculties of the top national universities, as well as professor at la Academia de la Magistratura.

## AFFILIATIONS

- Colegio de Abogados de Lima
- Asociación Fiscal Internacional – IFA Perú
- Instituto Peruano de Derecho Tributario – IPDT

## ACKNOWLEDGMENTS

Lorgio has been recognized continuously for over 10 years by prestigious surveyors and institutions like:



# LUCIANA YAÑEZ

Partner

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Band 4 : Tax  
7 years



As the leading partner in International Taxation and Wealth Management, Luciana brings unparalleled expertise in planning and International Taxation. Her specialized Knowledge encompasses double taxation treaties, investments in Perú and abroad. With a strong focus on corporate organizations, both local and international, Luciana advises clients on acquisition and transfer operations, cross border transactions, and other complex matters. Her expertise extends to providing tailored advice to high-net-worth individuals and non-profit organizations, ensuring they navigate the intricacies of International Taxation with confidence.

## FORMATION

- Lawyer by la Pontificia Universidad Católica del Perú – PUCP
- Master's degree in Advanced Studies in International Tax Law by the International Tax Center (ITC) - Leiden University
- Graduate specialization in International Taxation by Universidad de Castilla - La Mancha, Toledo - España
- Diploma in Customs Management of International Trade by ADEX .

## ACKNOWLEDGMENTS

- Colegio de Abogados de Lima
- International Fiscal Association - IFA
- Instituto Peruano de Derecho Tributario – IPDT
- Society of Trust and Estate Practitioners - STEP

## RECONOCIMIENTOS



## PREVIOUS EXPERIENCE

- Latin America Liaison de WIN (Women of IFA Network) committee.
- Presenter, IFA Rio 2024
- President, Tax affairs committee of the American Chamber of Commerce- AmCham from 2021-2023 and Vice president (2019 to 2021).
- Lecturer, Master's program in Taxation and Fiscal Policy- treaties to avoid double imposition at la Escuela de Postgrado, Universidad de Lima (2019 a la fecha)
- Representative, WIN (Women IFA Network) to the International Fiscal Association - IFA (2019 - Today).
- Board Director of the International Fiscal Association- Peruvian Group - IFA Perú (2014 to october 2022)
- Presenter, IFA Berlin World Congress - 2021.
- Vice president, Young IFA Network (YIN) Committee, IFA Central (2017-2019) and YIN Peru Representative to IFA Global (2016-2019)
- First recipient of the prestigious IFA Latin America Award (2012).

# SOCORRO NÚÑEZ

Partner

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## FORMATION

- Lawyer by la Pontificia Universidad Católica del Perú - PUCP
- Master's degree in International Tax Administration and Public Finance by el Centro Interamericano de Administración Tributaria - CIAT, Instituto de Estudios Fiscales de España - IEF, Agencia Tributaria Española, Fundación CEDDET, Agencia Española de Cooperación Internacional - AECID and el Ministerio de Economía y Hacienda de España
- Postgraduate Certification in Tax Management by el Ministerio de Hacienda de España, Banco Interamericano de Desarrollo - BID, CIAT and el Servicio de Administración Tributaria de México
- Specialization in International Trade by la Escuela de Comercio Exterior de la Asociación de Exportadores - ADEX

Socorro is a renowned expert in tax law, specializing in tax defense and tax procedures, with over 18 years of experience working for the Peruvian State

## PREVIOUS EXPERIENCE

- Member, of the Tax Reform Team of a Superintendencia Nacional de Aduanas y de Administración Tributaria – SUNAT (2012)
- Funcionaria especializada de la Gerencia de Reclamos de la Intendencia de Principales Contribuyentes Nacionales – IPCN en SUNAT (2010 - 2011)
- Claims Manager, Intendencia de Principales Contribuyentes Nacionales (IPCN), SUNAT (2006 - 2009)
- Head, Claims Department of the Legal division and head of the department of claims of Medianos y Pequeños Contribuyentes – MEPECO of the Intendencia Regional de Tacna (1994 - 2005)

## AFFILIATIONS

- Colegio de Abogados de Lima
- Asociación Fiscal Internacional – IFA Perú
- Instituto Peruano de Derecho Tributario – IPDT

# MANUEL CARRIÓN

Partner

[manuel.carrion@zyaabogados.com](mailto:manuel.carrion@zyaabogados.com)



## FORMATION

- Lawyer by la Pontificia Universidad Católica del Perú – PUCP
- Masters in International Taxation Law by University of Economics and Business, Austria

## AFFILIATIONS

- Colegio de Abogados de Lima
- Asociación Fiscal Internacional – IFA Perú
- Instituto Peruano de Derecho Tributario – IPDT

Manuel, With over 10 years of experience, he is a specialist partner with a strong track record in complex international tax projects, as well as wealth management advisory services.

## PREVIOUS EXPERIENCE

- Tax Associate, Zuzunaga, Assereto & Zegarra Abogados law firm (2011- 2023)
- Tax Assistant, Zuzunaga & Assereto Abogados law firm (2009 - 2011)
- Lecturer's Assistant, of the Customs Law Course, Faculty of law of la Pontificia Universidad Católica del Perú PUCP (2010 – 2011)
- Lecturer's Assistant of the International Tax Course, Faculty of Law of la Pontificia Universidad Católica del Perú PUCP (2010)
- Lecturer's Assistant of the Tax Law Integration Seminar, Faculty of Law of la Pontificia Universidad Católica del Perú PUCP (2009)



# TANIA ALBARRACÍN

Socia

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## FORMATION

- Lawyer by la Pontificia Universidad Católica del Perú - PUCP
- Master's in Tax Law by Georgetown University, Washington D.C., United States.
- Post-Graduate Courses in Mining and Environmental Law at la Universidad Peruana de Ciencias Aplicadas
- Diploma in Finance and Business Law by la Escuela de Negocios para Graduados de la Universidad ESAN

## AFFILIATIONS

- Colegio de Abogados de Lima
- Asociación Fiscal Internacional – IFA Perú
- Instituto Peruano de Derecho Tributario – IPDT

Tania is a seasoned tax partner with expertise in tax defense, encompassing tax audits, dispute resolution, and preventive strategies. Her broad experience spans advising clients across diverse industries, including infrastructure, on the development and implementation of their projects

## PREVIOUS EXPERIENCE

- Tax Advisor, Grupo Latinger (2012)
- Lawyer at Superintendencia Nacional de Aduanas y de Administración Tributaria – SUNAT (2002 -2011)
- Lawyer of Management of Claims of the Intendencia de Principales Contribuyentes Nacionales de la SUNAT (2009 – 2011)

# CARLOS RAMÍREZ

Counselor

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## FORMATION

- Lawyer by Pontificia Universidad Católica del Perú - PUCP.
- Master's In Finance and Business Law with an specialization in Regulation by ESAN.
- Specialized in Regulatory Affairs, Investments, International Trade, and Customs

## AFFILIATIONS

- Colegio de Abogados de Lima
- Member of the Committee of the International American Chamber of Commerce - Amcham
- Active Member of la Asociación Peruana de Derecho Aduanero y de Comercio Internacional - APDACI

Carlos is a distinguished director with an illustrious career spanning over 30 years, marked by exceptional expertise in Foreign Trade and Customs. As a seasoned leader, he orchestrates the customs tax defense team and provides authoritative counsel on customs procedures, international trade agreements, and private investment. His impressive portfolio includes directing high-stakes consulting projects for large-scale infrastructure investments in transportation, energy, banking, and finance, with investment values exceeding US\$100 million.

## PREVIOUS EXPERIENCE

- Advisor of the General Department for International Economic Affairs- Ministerio de Economía y Finanzas.
- Ministerio de Economía y Finanzas – Chairman of the Special Commision for Coordinating the State's Response in International Investments Arbitrariions.
- Superintendencia Nacional de Administración Tributaria - SUNAT Deputy National Superintendent of Customs.
- Free Trade Agreements Negotiator- Member of the Dispute Resolution team for investments and Member of the Dispute team of Customs Procedures- Ministerio de Economía y Finanzas (2005-2009) . Negotiated Free Trade Agreements for countries such as China, US, Canada, Mexico, EFTA countries, among others.
- Technical Secretary of the State's Legal Defense Council

# OSWALDO ALVARADO

Director

[oalvarado@zyaabogados.com](mailto:oalvarado@zyaabogados.com)



## FORMATION

- Lawyer by la Pontificia Universidad Católica del Perú - PUCP.
- Master's in Management by ESAN y International Business Law from ESADE Business & Law School of Spain.
- Certified Specialist in International Trade by the World Trade Institute (WTI), Switzerland.

## AFFILIATIONS

- Colegio de Abogados de Lima
- Asociación Peruana de Derecho Aduanero y de Comercio Internacional - APDACI

Oswaldo our expert regarding International Trade and Customs matters, with a strong emphasis on tax implications for imports, exports, and logistics. His expertise includes handling contentious procedures in both administrative and judicial settings, with a focus on customs law. Oswaldo possesses in-depth expertise on WTO norms governing foreign trade.

## PREVIOUS EXPERIENCE

- Advisor at viceministerio de Comercio Exterior
- Partner, Comercia Consulting
- Partner, Hernández & Cía law firm.
- Senior Associate ,PPU Legal
- Senior Consultant, EY.
- Professor of undergraduate and graduate courses at prestigious national universities such as Pontificia Universidad Católica del Perú (PUCP), Universidad Peruana de Ciencias Aplicadas (UPC), Universidad de Piura, and ESAN .
- Guest Speaker at numerous seminars, forums, and events organized by academic and guild institutions in the country .
- Ranked in *Associates to watch* and *Upcoming Partners*.

# JORGE FIGUEROA

Senior Associate

[jorge.figueroa@zyaabogados.com](mailto:jorge.figueroa@zyaabogados.com)



Associates to watch : Tax  
3 años



## FORMATION

- Lawyer by la Universidad Nacional Mayor de San Marcos
- Diploma in International Taxation by la Universidad Peruana de Ciencias Aplicadas - UPC

## PREVIOUS EXPERIENCE

- Associate, Philippi Prietocarrizosa Ferrero DU & Uría law firm (2016 - 2021)
- Associate, Ferrero Abogados law firm (2013-2016)
- Associate, Zuzunaga & Assereto Abogados law firm (2012-2013)
- Advisor at el Tribunal Fiscal (2007 - 2011)

Jorge specializes in defending companies before the Tax Administration, the "Tribunal Fiscal" and contentious-administrative processes before the Judiciary (Court), regarding tax matters in the construction and extractive industries. He is a lawyer from Universidad Nacional Mayor de San Marcos - UNMSM. Author of articles on tax related subjects. Recognized by the prestigious international surveyor Chambers & Partners.

## AFFILIATIONS

- Colegio de Abogados de Lima
- Asociación Fiscal Internacional – IFA Perú

## ACKNOWLEDGMENTS

Jorge has been recognized for more than 3 years by the prestigious surveyor Chambers and Partners. Below, we show his most recent recognition.



# JACK MARTÍNEZ

Senior Associate

[jack.martinez@zyaabogados.com](mailto:jack.martinez@zyaabogados.com)



Jack has over 15 years of professional experience. He has served as an Advisor to the Senior Management of SUNAT and has led the litigation department of a multinational group in the energy sector in Peru. He has provided counsel to both domestic and foreign companies on matters of international taxation, tax compliance, litigation management, and tax audits. Additionally, he has been involved in the structuring and implementation of tax planning schemes, as well as the negotiation and defense of legal stability agreements.

## FORMATION

- Lawyer by the Universidad Peruana de Ciencias Aplicadas - UPC, with an "Outstanding" mention.
- Master's degree in Economic Administrative Law by the Universidad del Pacífico
- Diploma in Accounting by the Centro de Capacitación Empresarial de la Cámara de Comercio de Lima
- Seminar on BEPS 1 implementation – Minimum Standards by the OECD Multilateral Tax Center in Mexico
- Seminar on Disclosure of Final Beneficiary Information by the Global Forum on Transparency and Exchange of Information for Tax Purposes and Inter-American Development Bank.

## AFFILIATIONS

- Colegio de Abogados de Lima
- Asociación Fiscal Internacional – IFA Perú
- Instituto Peruano de Derecho Tributario – IPDT

## PREVIOUS EXPERIENCE

- Advisor to the Senior Management of the SUNAT (2016-2024).
- Representative of Peru at the Reuniones del Marco Inclusivo sobre BEPS y del Foro Global sobre Transparencia e Intercambio de Información (2020-2021).
- Representative of Peru at the Reuniones del Consejo de Asociados de Platform for Collaboration on Tax del FMI (2020).
- Associate, Zuzunaga, Assereto & Zegarra Abogados law firm(2015-2016).
- Advisor at the Tax Management of Grupo Endesa / Enel in Peru (2008-2015).

# LUIS OCÓN

Senior Associate

[luis.ocon@zyaabogados.com](mailto:luis.ocon@zyaabogados.com)



Luis is a specialist in tax advisory with emphasis in corporate tax planning and compliance, advising companies and individuals in tax planning and compliance matters related to the structuring and execution of their operations in Peru, considering both national and international implications.

## FORMATION

- Lawyer by the Pontificia Universidad Católica del Perú
- Master's degree in International Taxation by the Ámsterdam University
- Specialized in International Taxation by the Universidad Austral de Argentina
- Specialized in Corporate Finance by the Universidad del Pacífico

## AFFILIATIONS

- Colegio de Abogados de Lima
- Asociación Fiscal Internacional – IFA Perú
- Instituto Peruano de Derecho Tributario –

## PREVIOUS EXPERIENCE

- Academic Secretary of las XIV Jornadas Nacionales de Derecho Tributario: "La Cláusula Antielusiva General en el Ordenamiento Peruano" by the Instituto Peruano de Derecho Tributario (2018)
- Educational Adjunct for the course "Derecho Tributario 1: Impuesto a la Renta e Impuesto General a las Ventas" at the Faculty of Law of the Pontificia Universidad Católica del Perú – PUCP (2018-2022)
- Educational Adjunct for the course "Derecho Tributario 2: Impuesto a la Renta" at the Faculty of Law of the Pontificia Universidad Católica del Perú – (2021)
- Teaching Assistant for the course "Régimen Tributario de las Actividades Extractivas" in the Master's Program in Mining Law at the UPC (2013-2014)
- Teaching Assistant for the course "Contratos Modernos" in the XXXIV Postgraduate Course in Taxation of the Centro Integral de Educación Continua of the Universidad de Lima (2012.)

# NORMA LANDA

Senior Associate

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## FORMATION

- Lawyer by the Pontificia Universidad Católica del Perú
- Master's degree in Asesoría y Gestión Tributaria en ESADE Facultad de Derecho, Universidad Ramón Llull- Barcelona, España
- Specialization Diploma in International Financial Information Standards from the Faculty of Accounting of the Pontificia Universidad Católica del Perú – PUCP
- Permanent Education Course: "Tax Procedures" of the Master's Program in Tax Consultancy by the Universidad de Cádiz- Cadiz, Spain.

## AFFILIATIONS

- Colegio de Abogados de Lima

Norma is a specialist in tax law, with extensive experience in legal advice in auditing procedures, litigation at the administrative (contentious/non-contentious tax proceedings) and judicial (contentious tax processes) levels, as well as tax advice to companies in various industries (services, construction, insurance, etc.).

## PREVIOUS EXPERIENCE

- Legal Specialist in Judicial and Administrative Tax Proceedings at the Public Prosecution Office of the SUNAT (2019-2024).
- Associate, Innorma Consultores (2018-2019).
- Associate, Philippi, Prietocarrizosa, Ferrero, DU & Uría law firm(2017-2018).
- Foreign Associate, Uría Menéndez law firm (Barcelona, 2016).
- Associate, Ferrero Abogados law firm (2011-2015)
- Educational Adjunct for the course 'Impuesto al Consumo en la Maestría en Derecho Tributario' by the Pontificia Universidad Católica del Perú – PUCP (2012-2014)
- Educational Adjunct for the course 'Impuesto a la Renta I' and 'Impuesto a la Renta II' in the Master's Program of Taxation and Fiscal Policy by the Universidad de Lima (2012).

# JOSÉ DEL POZO

Senior Associate

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## FORMACIÓN

- Egresado de la Pontificia Universidad Católica Del Perú – PUCP
- Máster en Derecho (LLM) por Duke University
- Diplomado en Tributación Corporativa por la Universidad ESAN
- Cursos de postgrado de Global & Transnational Law en Leiden University College The Hague

## AFILIACIONES

- Colegio de Abogados de Lima
- Asociación Fiscal Internacional – IFA Perú
- Instituto Peruano de Derecho Tributario – IPDT

José has 11 years of experience in tax law, with a focus on corporate matters and international taxation. He has also provided legal counsel on corporate reorganizations, business restructurings, financings, financial modeling, and capital markets. He possesses extensive experience leading the defense of tax litigation cases before SUNAT, the Tax Court, SAT, and other institutions.

## EXPERIENCIA PREVIA

- Consultor Tributario senior del Latin American Business Center en Ernst & Young (EY), Nueva York (2020 – 2024).
- Asociado en Garrigues, Lima (2016-2019).
- Abogado de Transaction & Corporate Finance Services en Ernst & Young (EY), Lima (2014-2016).
- Adjunto de docencia de diversos cursos en materia tributaria dictados en la Pontificia Universidad Católica del Perú (2015 – 2016), Universidad de Piura (2017) y en la escuela de Postgrado de la Universidad de Lima (2016 – 2017).

# KATHERINE DE LA CRUZ

Asociada senior

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## FORMACIÓN

- Egresada de la Universidad Nacional Mayor de San Marcos – UNMSM

## AFILIACIONES

- Colegio de Abogados de Lima

Katherine tiene experiencia brindando servicios de asesoría tributaria a empresas en el marco de fiscalizaciones, procedimientos administrativos y judiciales, consultoría y planeamiento tributario, con énfasis en los sectores de minería, hidrocarburos, retail, entre otros.

## EXPERIENCIA PREVIA

- Senior en el área de Impuestos de Ernst & Young (2019 – 2021)
- Asistente en el área de Impuestos de Ernst & Young (2018 – 2019)
- Adjunta de docencia del curso "Tributación Sectorial y Promoción de Inversiones" de la Maestría de Tributación y Política Fiscal de la Universidad de Lima (2018).

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## FORMACIÓN

- Egresada de la Universidad Nacional Mayor de San Marcos - UNMSM con mención sobresaliente
- Curso BEPS en Minería y Régimen Fiscal Mineral en el Perú por la Pontificia Universidad Católica Del Perú - PUCP

## AFILIACIONES

- Colegio de Abogados de Lima
- Instituto Peruano de Derecho Tributario - IPDT

Katherine tiene experiencia brindando servicios de consultoría tributaria enfocada en los sectores extractivos, así como asesoría tributaria a empresas en el marco de fiscalizaciones, procedimientos administrativos y judiciales.

## EXPERIENCIA PREVIA

- Adjunta de docencia en el curso "Impuesto a la Renta e Impuesto General a las Ventas" en la Facultad de Derecho de la Pontificia Universidad Católica del Perú (2025-1).
- Asociada junior en el estudio Zuzunaga & Assereto Abogados (2021-2024).
- Senior en el área de Impuestos de Ernst & Young (2019 – 2021).
- Asistente en el área de Impuestos de Ernst & Young (2018 – 2019).
- Practicante en el área de Impuestos de Ernst & Young (2016 – 2018).
- Adjunta de docencia del curso "Tributación Sectorial y Promoción de Inversiones" de la Maestría de Tributación y Política Fiscal de la Universidad de Lima (2018).

# EDSON GÓMEZ

Asociado junior  
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## FORMACIÓN

- Egresado de la Pontificia Universidad Católica del Perú
- Segunda Especialidad en Derecho Tributario en la Pontificia Universidad Católica del Perú
- Curso de "Fundamentals of Transfer Pricing" en la International Bureau of Fiscal Documentation - IBFD
- Curso Intensivo de Derecho Tributario Internacional en la Universidad Austral

## AFILIACIONES

- Colegio de Abogados de Lima
- Instituto Peruano de Derecho Tributario - IPDT

Edson Gómez es Asociado Junior de Z&A. Cuenta con más de 8 años de experiencia en derecho tributario, con especial enfoque en litigios tributarios. Ha brindado asesoría a clientes de diversos rubros económicos, como telecomunicaciones, industrial, minería, inmobiliario, entre otros.

## EXPERIENCIA PREVIA

- Asociado en Gálvez & Dolorier Abogados (2021-2025)
- Asociado en Martinot Abogados (2020-2021)
- Asociado en Gálvez & Dolorier Abogados (2017-2020)
- Asesor del Tribunal Fiscal (2016-2017)

# CAROL CUETO

Asociada junior

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## FORMACIÓN

- Egresada de la Universidad de San Martín de Porres

## AFILIACIONES

- Colegio de Abogados de Lima

Carol cuenta con experiencia en derecho tributario, enfocada en el desarrollo de estrategias de defensa en litigios tributarios seguidos tanto ante la Administración Tributaria como el Poder Judicial. Asimismo, ha brindado asesoría en los procedimientos de fiscalizaciones realizados ante la SUNAT.

## EXPERIENCIA PREVIA

- Asistente Legal en Zuzunaga & Asereto Abogados (2022 – 2024)
- Adjunta de docencia del curso “Derecho Tributario General” en la Facultad de Derecho de la Universidad de San Martín de Porres – USMP (2023-II)
- Practicante Profesional en Zuzunaga, Asereto & Zegarra Abogados (2021 – 2022)
- Secigrista en el Organismo de Evaluación y Fiscalización Ambiental – OEFA (2021)
- Practicante en Yarnold & Vilner Abogados (2018 – 2021)

# ERICK MONTOYA

Asociado junior

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## FORMACIÓN

- Egresado de la Universidad de Lima - ULIMA
- Especialización en Derecho Corporativo en la Universidad de Lima - ULIMA

## AFILIACIONES

- Colegio de Abogados de Lima
- Instituto Peruano de Derecho Tributario - IPDT

Erick cuenta con experiencia profesional en consultoría tributaria, planeamiento tributario, procedimientos contenciosos y no contenciosos ante la SUNAT y el Tribunal Fiscal y fiscalizaciones tributarias. Asimismo, ha apoyado en la aplicación de los regímenes especiales de devolución del IGV.

## EXPERIENCIA PREVIA

- Asociado en el área de consultoría de PWC (2023 - 2024).
- Asistente en el área de Impuestos de KPMG (2022 - 2023).
- Practicante en DLA Piper (2021 - 2022).

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