KPMG

Taxation of international executives: Peru

January 2026

Contents

1	Overview and Introduction	4
2	Income Tax	6
3	Special considerations for short-term assignments	18
4	Other taxes and levies	20
5	Immigration	24

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01

Overview and Introduction

1 Overview and Introduction

Peruvian individual income taxes, to which all expatriates are subject, are calculated using a progressive scale expressed in tax units. These units are established each year by the government.

The official currency of Peru is the Nuevo Sol (PEN).

Herein, the host country refers to the country to which the employee is assigned. The home country refers to the country where the assignee lives when he/she is not on assignment.

02

Income tax

2 Income Tax

2.1 Tax Returns and Compliance

When are tax returns due? That is, what is the tax return due date?

Tax returns have to be presented between the first three months of the following Peruvian tax year. Due dates are established each year by the Peruvian Tax Administration (SUNAT).

What is the tax year-end?

31 December.

What are the compliance requirements for tax returns in Peru?

Residents

Resident taxpayers are required to pay income tax on their worldwide income.

Married couples generally file tax returns as separate individuals. However, they can elect to file a joint return.

Income of children is reported on either the tax return of the parent who has the major income, the referred joint return of the parents, or the income tax return of the parent appointed by a judge.

Non-residents

Non-residents are required to pay income tax only on their Peruvian-source income.

2.2 Tax rates

What are the current income tax rates for residents and non-residents in Peru?

Residents

Tax unit value:

Year	Tax Unit Value Currency PES*
2009	3,550
2010	3,600
2011	3,600
2012	3,600
2013	3,700
2014	3,800
2015	3,850
2016	3,950
2017	4,050

Year	Tax Unit Value Currency PES*
2018	4,150
2019	4,200
2020	4,300
2021	4,400
2022	4,600
2023	4,950

PES: Peruvian Sol (same value as prior currency PEN: Peruvian Nuevo Sol).

Income tax table for 2023

Taxable income bracket		Total tax on income below bracket	Tax rate on income in bracket
From PES	To PES		
0	5 tax units	0	8
5 tax units	20 tax units	1,580	14
20 tax units	35 tax units	9,875	17
35 tax units	45 tax units	19,947	20
45 tax units	Over	27,847	30

Non-residents

Tax is applied at a flat rate of 30 percent over income.

2.3 Residence rules

For the purposes of taxation, how is an individual defined as a resident of Peru?

A resident is defined as someone who has spent more than 183 days in Peru within any 12-month period. Also, this status is lost after being absent from the country at least 184 days (in total) during the previous year.

A change in the tax treatment applies at the start of the following Peruvian tax year.

Is there, a de minimus number of days rule when it comes to residency start and end date? For example, a taxpayer can't come back to the host country for more than 10 days after their assignment is over and they repatriate.

No, there is not.

Every day (or parts) of physical stay in the country is taken into account in order to determine the total stay of the individual, including the day of arrival and departure.

The absence period includes neither the day of departure nor the day of return to the country.

What if the assignee enters the country before their assignment begins?

Such additional stay will be added to the assignment period and the result will be the total stay of the individual.

2.4 Termination of residence

Are there any tax compliance requirements when leaving Peru?

Before leaving Peru, a foreign (resident or non-resident) employee must provide an Income and Withholdings Certificate to the Peruvian tax authorities at the immigration desk. This should show the details of income received, taxed, withheld, and/or paid in Peru.

What if the assignee comes back for a trip after residency has terminated?

Such stay will be considered to determine the tax residency status for the following tax year.

Communication between immigration and taxation authorities

Do the immigration authorities in Peru provide information to the local taxation authorities regarding when a person enters or leaves Peru?

Yes. However, this typically occur on a case-by-case basis upon special requests from the Tax Authority.

Filing requirements

Will an assignee have a filing requirement in the host country after they leave the country and repatriate?

It could be possible; it will depend on the tax status of the employee and the kind of income received during the assignment in the host country.

2.5 Economic employer approach

Do the taxation authorities in Peru adopt the economic employer approach to interpreting Article 15 of the OECD treaty? If no, are the taxation authorities in Peru considering the adoption of this interpretation of economic employer in the future?

If an employee is assigned to Peru and gets paid by his/her employer abroad, typically the host country employer will not be considered an economic employer. As a result, it is the liability of the employee to comply with the tax filing and payment. However, the services rendered by the employee to the host country entity can be considered as a deemed work relationship when certain conditions are met, under a labor substance over form principle.

De minimus number of days

Are there a de minimus number of days before the local taxation authorities will apply the economic employer approach? If yes, what is the de minimus number of days?

No.

2.6 Types of taxable compensation

What categories are subject to income tax in general situations?

The following categories of income are subject to income tax:

- compensation income
- income from self-employment

- trade or business partnership
- dividends
- interest
- rental income

Intra-group statutory directors

Will a non-resident of Peru who, as part of their employment within a group company, is also appointed as a statutory director (i.e. member of the Board of Directors in a group company situated in Peru) trigger a personal tax liability in Peru, even though no separate director's fee/remuneration is paid for their duties as a board member?

No.

a) Will the taxation be triggered irrespective of whether or not the board member is physically present at the board meetings in Peru?

If the individual is physically present in Peru or paid by the local entity, a tax liability might arise.

b) Will the answer be different if the cost directly or indirectly is charged to/allocated to the company situated in Peru (i.e. as a general management fee where the duties rendered as a board member is included)?

Yes. The Peruvian entity might need to recognize such amount as compensation income under certain circumstances.

c) In the case that a tax liability is triggered, how will the taxable income be determined?

In case of a monthly fee, the tax liability will be based on the retribution paid locally. If paid only abroad, without chargeback, the taxable income would be based on the number of days spent within the country,

2.7 Tax-exempt income

Are there any areas of income that are exempt from taxation in Peru? If so, please provide a general definition of these areas.

The following categories of income are exempt from tax:

- Prizes are exempted from tax unless they relate to rewards related to employment.
- Maintenance, repairs, fuel, and lubricant expenses for a vehicle, which is the property of the company and is provided for the exclusive use of the executive, necessary for his/her labor.
- Board and lodging expenses of the expatriate and his/her family, incurred during the first three months of living in Peru. It must be included in the employment contract approved by the Peruvian labor authority that the employer will assume such cost.
- Airline tickets at the beginning and end of the work contract, as well as airline tickets to the home country for vacations accrued during the term the employment contract is in force. It must be included in the employment contract approved by the Peruvian labor authority that the employer will assume such cost.
- Traveling expenses to Peru and the cost of bringing luggage and household goods and belongings into Peru, incurred at the beginning of the work contract and traveling expenses out of Peru and the corresponding moving expenses upon the termination of the employment contract. It must be included

in the employment contract approved by the Peruvian labor authority that the employer will assume such cost.

Prizes

Rewards related to employment are taxed. Other kinds of prizes are not.

Maintenance, repairs, fuel, and lubricant expenses for a vehicle

Such expenses covered by the company (employer) are not considered as additional income of the employee provided that they are mainly used for work or business purposes.

Board and lodging expenses

In order to be considered as tax exempt by the tax authority, the assumption of such expenses by the employer must be included in the employment contract agreed with the employee and approved by the Peruvian labor authority.

Airline tickets

Such expenses (home leave, arrival, and return tickets) must also be included in the employment contract agreed with the employee and approved by the Peruvian labor authority.

Traveling expense and cost of bringing luggage and household goods and belongings

Such expenses must also be included in the employment contract agreed with the employee and approved by the Peruvian labor authority.

2.8 Expatriate concessions

Are there any concessions made for expatriates in Peru?

Not applicable.

2.9 Salary earned from working abroad

Is salary earned from working abroad taxed in Peru? If so, how?

Salary earned due to work rendered abroad is deemed foreign source income by the Peruvian income tax law.

Peruvian residents are taxed on their worldwide income, which includes Peruvian-source and foreign-source income. Progressive bracket system applies.

Non-residents are only taxed on their Peruvian-source income. Therefore, non-resident's salary earned abroad is not taxed in Peru.

2.10 Taxation of investment income and capital gains

Are investment income and capital gains taxed in Peru? If so, how?

The applicable tax rate for dividends is 5%, which is withheld by the company.

Dividends, interest, and rental income

This income is taxed at a 5% tax rate. Gains from stock option exercises

Residency status	Taxable at:		
From PES	Grant	Vest	Exercise
Resident	N	N	Y
Non-resident	N	N	Y
Other (if applicable)	N/A	N/A	N/A

Principal residence gains and losses

Foreign-source losses are not taken into account for Peruvian Income tax purposes.

Gifts

There is no gift tax.

2.11 Additional capital gains tax (CGT) issues and exceptions

Are there additional capital gains tax (CGT) issues in Peru? If so, please discuss?

No.

Are there capital gains tax exceptions in Peru? If so, please discuss.

Pre-CGT assets

No.

Deemed disposal and acquisition

No.

2.12 General deductions from income

What are the general deductions from income allowed in Peru?

In the case of self-employment income (fourth category income), a 20% deduction could be applied over the total income, however, it must not exceed 24 tax units (this deduction is not applicable for members of a board of directors).

In addition, resident taxpayers may take a fixed deduction of 7 tax units per year against income from employment (fifth category income) or self-employment services (fourth category income) and 3 additional tax units deduction regarding personal expenses (rental expenses, professional fees, restaurants and hotel expenses, among others).

Professional advice should be sought before deducting actual expenses since various conditions must be met to ensure deductibility and the reimbursement from the Tax Authority.

2.13 Tax reimbursement methods

What are the tax reimbursement methods generally used by employers in Peru?

In case the tax withheld by the Peruvian employer exceeded the amount of the income tax due, the employee should request the proper reimbursement to the employer. As those withholdings were already paid to the tax authorities, the employer is allowed to off-set the said reimbursement by choosing one of the following options.

The reimbursement can be off-set with the withholdings performed to other employees. If it is not possible:

- the reimbursement can be off-set against future withholdings or
- a reimbursement of the amount reimbursed to the employee can be asked to the tax authority.

2.14 Calculation of estimates/prepayments/withholding

When are estimates/prepayments/withholding of tax due in Peru? For example: monthly, annually, both, and so on.

- Monthly prepayments or payments in advance: the employer must perform monthly withholdings as payments in advance to the annual income tax. Such withholdings should be paid to the tax authority within the first 12 days of the following month, according to a schedule issued by the tax authority (which is based on the last digit of the tax registration number - RUC- of the employer entity).
- Within the first three months of the following fiscal year, the annual income tax must be determined to confirm that there is no amount due to be paid. If an unpaid amount of income tax were found, it must be paid in the terms established by the tax authority for that fiscal year.

2.15 Relief for foreign taxes

Is there any Relief for Foreign Taxes in Peru? For example, a foreign tax credit (FTC) system, double taxation treaties, and so on?

A credit for income tax paid abroad is allowed for tax effectively paid abroad due to income deemed foreign source by the Peruvian income tax law. A formula is applied in order to obtain the tax credit in Peru (taxpayer average rate).

Such credit is only available for tax resident individuals.

There are double taxation treaties in force with Bolivia, Brazil, Korea, Mexico, Portugal, Switzerland, Japan, Canada, Chile, Colombia, and Ecuador.

2.16 General tax credits

What are the general tax credits that may be claimed in Peru? Please list below.

- Payments in advance or prepayments made along the fiscal year.
- Credit balances of previous fiscal years recognized or accepted by the tax authority.
- Income tax paid abroad related to foreign-source incomes also taxed for Peruvian Income Tax purposes, as long as they do not exceed the amount resulting from having applied the taxpayer average rate to the foreign-source income, and the income effectively paid abroad. The taxpayer average rate results from dividing the income tax due with the net income (without the seven tax units' deduction).

2.17 Sample tax calculation

This calculation assumes a married taxpayer resident in Peru with two children whose three- year assignment begins 1 January 2021 and ends 31 December 2023. The taxpayer's base salary is USD 100,000 and the calculation covers three years.

	2021	2022	2023
Salary	100,000	100,000	100,000
Bonus	20,000	20,000	20,000
Cost-of-living allowance	10,000	10,000	10,000
Housing allowance	12,000	12,000	12,000
Company car	6,000	6,000	6,000
Moving expense reimbursement	20,000	0	20,000
Home leave	0	5000	0
Education allowance	3,000	3,000	3,000
Interest income from non-local sources	6,000	6,000	6,000

Exchange rate used for calculations:

For 2021: USD 1.00 = 4.066.

For 2022: USD 1.00 = 3.901.

For 2023: USD 1.00 = 3.700.

Other assumptions

- All earned income is attributable to local sources.
- Bonuses are paid at the end of each tax year and accrue evenly throughout the year. Interest income is not remitted to Peru.
- The company car is used for business and private purposes and originally cost USD50,000. The employee is deemed resident throughout the assignment.
- Tax treaties and totalization agreements are ignored for the purpose of this calculation.

Calculation of taxable income.

Year ended	2021	2022	2023
Days in Peru during year	365	365	365
Earned income subject to income tax	Resident	Resident	Resident
Salary	406,600	391,000	370,000
Bonus	81,320	78,200	74,000

Year ended	2021	2022	2023
Cost-of-living allowance	40,660	39,100	37,000
Net housing allowance	48,792	46,920	44,400
Company car	24,396	23,460	22,200
Moving expense reimbursement		78,200	74,000
Home leave	18,105	-	0
Education allowance	10,863	11,730	11,100
Total earned income	630,736	668,610	632,700
Deductions: 7 tax units	30,800	32,200	34,650
Total net income	599,936	636,410	598,050
Other income (foreign source)	24,396	23,460	22,200
Total taxable income	624,332	659,870	620,250

Tax unit value for 2019: PEN 4,200. Tax unit value for 2020: PEN 4,300. Tax unit value for 2021: PEN 4,400

Calculation of tax liability

	ITR 2021 PEN	ITR 2022PES	ITR 2023 PES
Taxable income as above	624,332	659,870	620,250
Peruvian tax thereon	0	0	0
Less			
Domestic tax rebates (dependent spouse rebate)	0	0	0
Foreign tax credits	0	0	0
Total Peruvian tax	158,920	168,291	160,598

FOOTNOTE

[1]Certain tax authorities adopt an "economic employer" approach to interpreting Article 15 of the OECD model treaty which deals with the Dependent Services Article. In summary, this means that if an employee is assigned to work for an entity in the host country for a period of less than 183 days in the fiscal year (or, a calendar year of a 12- month period), the employee remains employed by the home country employer but the employee's salary and costs are recharged to the host entity, then the host country tax authority will treat the host entity as being the "economic employer" and therefore the employer for the purposes of interpreting Article 15. In this case, Article 15 relief would be denied, and the employee would be subject to tax in the host country.

[2]For example, an employee can be physically present in the country for up to 60 days before the tax authorities will apply the 'economic employer' approach.

[3]Sample calculation generated by KPMG, the Peruvian member firm of KPMG International, based on the Peruvian Income Tax Rates Act.

[4]Traveling expenses to Peru and the cost of bringing luggage and household goods and belongings into Peru, incurred at the beginning of the work contract and traveling expenses out of Peru and the corresponding moving expenses upon the termination of the employment contract are tax exempted as long as requirements are met. So, moving expense reimbursement item has not been considered as taxable income.

03

Special considerations for short term assignments

3 Special considerations for short-term assignments

For the purposes of this publication, a short-term assignment is defined as an assignment that lasts for less than 1 year.

3.1 Residency rules

Are there special residency considerations for short-term assignments?

No, the general rules apply.

3.2 Payroll considerations

Are there special payroll considerations for short-term assignments?

No, the general rules apply.

3.3 Taxable income

What income will be taxed during short-term assignments?

Peruvian-source income will be taxed (because the individual will be a non-resident one).

3.4 Additional considerations

Are there any additional considerations that should be considered before initiating a short- term assignment in Peru?

No additional considerations.

04

Other taxes and levies

4 Other taxes and levies

4.1 Social security tax

Are there social security/social insurance taxes in Peru? If so, what are the rates for employers and employees?

Employer and employee

Type of insurance	Paid by employee	Paid by employer	Total
Health system	9%	0%	9%
Pension fund	0%	13%	13%
Total	9%	13%	22%

Health system and pension fund contributions are Peruvian payroll-related taxes.

Pension fund: The employee can choose between the Public Pension System (ONP) and the Private Pension System (among the different pension management companies). Each of these entities applies a different rate, so the 13 percent is an average value.

4.2 Gift, wealth, estate, and/or inheritance tax

Are there any gift, wealth, estate, and/or inheritance taxes in Peru?

None.

4.3 Real estate tax

Are there real estate taxes in Peru?

Yes. The real estate tax is applied on the value of every property (land, field, building, and so on) located within Peruvian territory. The property is appraised according to certain rules, and a bracket rate is then applied to the result.

Bracket rate

- value from 0 to 15 tax units: 0.2 percent
- value from 15 to 60 tax units: 0.6 percent
- values higher than 60 tax units: 1.0 percent.

4.4 Sales/VAT tax

Are there sales and/or value-added taxes in Peru?

Yes, there are two types of value-added tax in Peru: Sales General Tax and the Selective Consumption Tax.

4.5 Unemployment tax

Are there unemployment taxes in Peru?

No, there are not unemployment taxes in Peru.

4.6 Other taxes

Are there additional taxes in Peru that may be relevant to the general assignee? For example, customs tax, excise tax, stamp tax, and so on.

Payroll tax

As explained earlier.

Other taxes

Financial transactions tax is applied to every operation carried out within the financial system, at a rate of 0.005 percent for the fiscal year 2011.

Foreign Financial Assets

Is there a requirement to declare/report offshore assets (e.g. foreign financial accounts, securities) to the country/territory's fiscal or banking authorities??

No.

05
Immigration

5 Immigration

Following is an overview of the concept of Peru 's immigration system for skilled labor.

(e.g., which steps are required, authorities involved, in-country/territory and foreign consular processes, review/draft flow chart illustrating the process)

With regard to entry and residence into Peru it has to be differentiated between nationals of the MERCOSUR area respectively and so-called third-country nationals.

Most foreign nationals who intend to engage in active, productive employment in Peru will need a Residence and Work Permit. Depending on the purpose of travel to Peru and the nationality of the traveller, there are different types of visas that will apply to the occasion, and which vary in their processes and processing times. For all work authorization types, foreign nationals must coordinate with their employer to collect the corporate and personal documentation.

Peru distinguishes further between Non-Visa Nationals and Visa Nationals. Non-Visa Nationals can enter Peru for tourism visitor purposes without the need to apply for an entry visa.

Peru also has specific agreements with several countries in the region, which provides nationals of those countries' privileges, when it comes to immigration to Peru.

All the nationals that are from MERCOSUR area are eligible to apply for a work and residence permit in country. They won't require a labor contract to enter for work purposes.

However, a Non-Visa national may not start working until the appropriate work and residence permit has been issued.

Applicants from privileged nations will not need to obtain an entry visa and can submit the application for the Residence and Work Permit directly to the local immigration authorities after entering Peru. The Immigration Authorities will review the application and issue the permit.

5.1 International Business Travel/Short-Term Assignments

Describe (a) which nationalities may enter Peru as non-visa national, (b) which activities they may perform and (c) the maximum length of stay.

All the tourists they are allowed to enter Peru as tourists or using their passports for up to 183 days within a 365-day rolling period.

In some cases, a treaty or special agreement authorizes citizens of certain countries to enter Peru without obtaining the passport, they only need the national ID. These countries are Bolivia, Chile, Brazil; Colombia, Ecuador, Paraguay, Argentina and Uruguay.

Describe (a) the regulatory framework for business travelers being visa nationals (especially the applicable visa type), (b) which activities they may perform under this visa type and the (c) maximum length of stay.

National of all countries, except Brazil, Chile, Colombia, Mexico and countries that are part of the Schengen, travelling to Peru for business purposes are required to apply for a "business visa" at a Peruvian Consulate before entering the country.

The Peruvian business visa is a multiple entry visa and entitles its holder to enter Peru within a time period of 12 months from the date of issue. This visa holders can remain in Peru up to 18 days per year, but the consulates abroad reserve the right to grant visas for shorter stays.

Peruvian Business Visas are not renewable.

Visa processing times and requirements may vary depending on the Consulate of the country the foreign national is travelling from.

Overview of visa exemptions for entry into Peru:

In Peru, business visitors must generally limit their activities to the following:

- Attending meetings and negotiations, preparing contract offers, signing contracts and supervising the implementation of contracts for an employer outside Peru;
- Attending internal business meetings or discussions; Attending or holding internal seminars or trainings;
- Establishing, auditing, or steering an entity in Germany for an employer outside Peru; Touring a company facility;
- Attending a trade show or seminar convention;

Business visitors are generally prohibited from engaging in productive employment activities that are an extension of professional activities.

Outline the process for obtaining the visa type(s) named above and describe (a) the required documents (including any legalization or translation requirements), (b) process steps, (c) processing time and (d) location of application.

- Valid passport (machine readable / with barcode) Visa Application form fully filled in and signed
- One colour photograph (passport size, white background)
- Return ticket or reservation stating dates of arrival and departure to and from Peru. Fee
- A letter from your employer confirming your employment status and the nature of your activities in Peru. Please make sure that the letter includes your passport number and it mentions that all expenses are covered by your employer
- Proof of solvency of your company.
- In case your trip is related to a Peruvian counterpart, letter from such Peruvian company signed by the company's representative, and his/her Peruvian ID number, or passport number and / or Foreigner's Identity Card number (Carnet de Extranjería, for foreigners)
- Please be advised that a police record (Police National Computer Form - Form 3019B) and/or a personal interview with a consular officer may be required.

Are there any visa waiver programs or specific visa categories for technical support staff on short-term assignments?

Foreign individuals who enter the country without the intention of residence and in order to carry out activities that need technical or highly specialized knowledge. They are sent by their foreign employer for a limited period of time and are allowed to sign contracts and undertake transactions but not to receive remuneration from a Peruvian company (should not be registered in Peruvian payroll).

In this case, instead of an employment contract, the following documents must be submitted:

- A service contract between the foreign company and the Peruvian company, apostilled or legalized by the competent authorities.
- A letter from the local company, signed by its legal representative appointing the length and location of the service to be rendered, that the work to be performed by the foreign national requires high specialization and that there is no personnel available in the country.
- A letter of assignment from the foreign company, apostilled or legalized by the competent authorities.
- A certificate issued by the foreign company indicating the specialization in the tasks the foreign individual intends to perform in Peru, signed by its legal representative and apostilled or legalized by the competent authorities.

5.2 Long-Term Assignments

What are the main work permit categories for long-term assignments to Peru? In this context please outline whether a local employment contract is required for the specific permit type.

A foreign national who has been assigned to work in Peru must obtain a work permit. The Peruvian Law for Hiring Foreign National Workers states that national or foreign companies are allowed to employ foreign nationals up to a maximum of 20% of their total employees. Their salaries shall not exceed the 30% of the total wages and payrolls. Hiring foreign workers is subject to the labor regime of the private sector and to the limits established in this Law. The employment contract and its amendments must be approved by the Administrative Labor Authority.

Provide a general process overview to obtain a work and residence permit for long- term assignments (including processing times and maximum validation of the permit).

- Copy of valid passport or similar travel document
- Interpol criminal record form with an issue date of no more than 6 months (minors do not present it).
- Certificate of Criminal record for a period of 5 years prior to arrival in the national territory.
- Affidavit of the legal representative of the contracting company specifying his full name. In addition, if the person signing the contract does not have the position of general manager.
- Labor contract dully signed by the employer and the employee and registered at the labor authority.
- The processing of this type of visa takes 30 business days and is for one-year renewable for the same period.

Is there a minimum salary requirement to obtain a long-term work and residence permit for assignments? Can allowances be taken into account for the salary?

No, the foreigner only needs to receive the basic remuneration in Peru S/1050.00 soles (starting May 2022).

Is there a fast-track process which could expedite the visa/ work permit?

No.

At what stage is the employee permitted to start working when applying for a long-term work and residence permit (assignees/ local hire)?

The employee can work in Peru once the residence is fully approved by the immigration authority and the ID is issued.

Can a short-term permit/ business visa be transferred to a long-term permit in Peru?

Yes.

Is it possible to renew work and residence permits?

Yes.

Is there a quota or system or a labor market test in place?

No.

5.3 General Immigration Related Questions

Would it be possible to bring family members to Peru?

Yes.

Is it possible to obtain a permanent residence permit?

Yes, but first the foreigner must be resident in Peru for three years in case of MERCOSUR nationals 2 years of residence.

What if circumstances change after the Work and Residence application process?

It is possible to cancel the request visa application or work permit.

How long can a permit holder leave Peru without their permit becoming invalid

183 days.

Must immigration permissions be cancelled by the end of the assignment/employment?

The immigration request always is issued by the applicant individual, the companies never request the visas in Peru.

Are there any penalties for individuals and/or companies in place for non-compliance with immigration law?

Yes, all the infractions are for the citizens because the companies don't request visas.

Back to top

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