



**PERU: Investment opportunities for the world**

# **Legal framework for investments**



## Peruvian legal framework encourages private investment

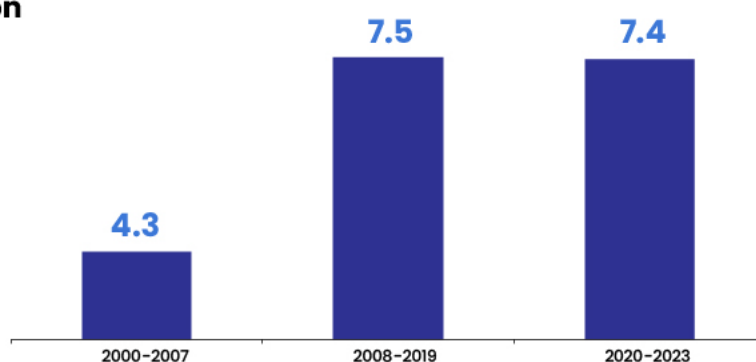


**The Peruvian Constitution** guarantees private investment



The amount for stability agreements subscribed with Chinese companies by 2023 amounts to USD 4,795,051

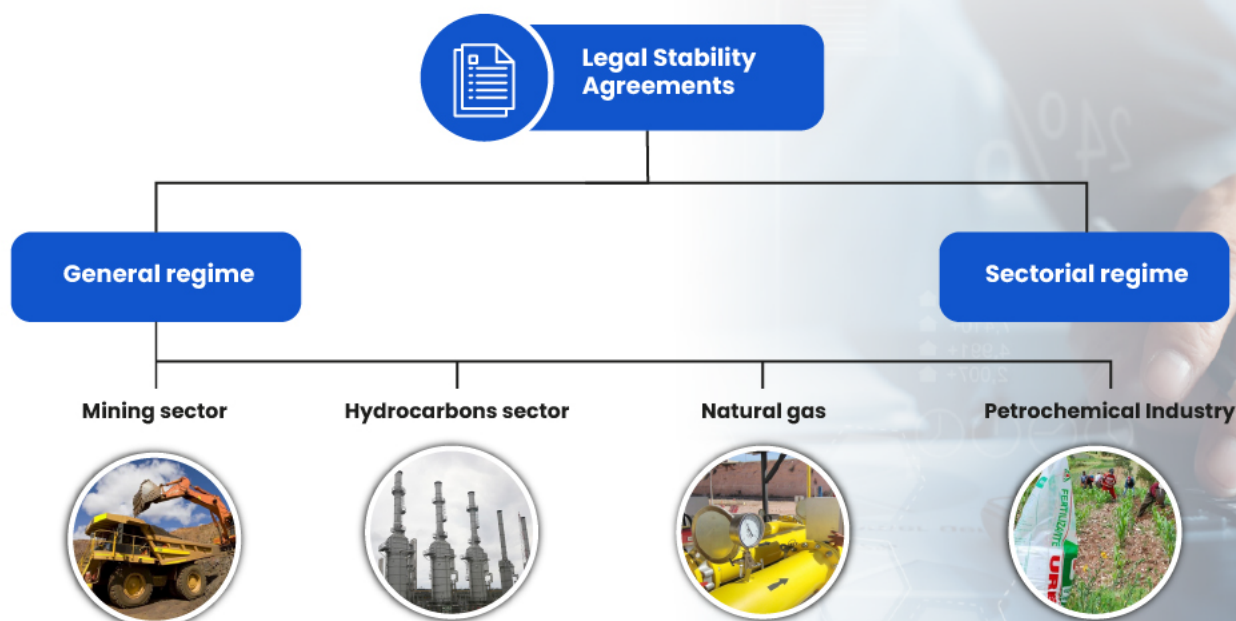
### Net foreign direct investment<sup>1</sup> (US\$ Billions)



<sup>1/</sup> For the period 2020-2023, 2020 is excluded  
Source: BCRP



## Foreign companies' investments in Peru enjoy legal stability, with sectoral regulations that promote







## Benefits and special tax regimes are available to foreign investors



Special  
Depreciation  
Regimes



Amortization  
Pre-operating  
expense benefits



Special Sectorial  
Regimes



## As well as tax incentives for the promotion of investments



Recovery  
Advance payment of VAT



VAT and IPM refunds for  
mining and hydrocarbons



Incentives are provided to the investor:



Increased liquidity in  
the preoperational stage



Lower financial cost



Increased profitability  
project





## Peru and China seek to promote trade and investment integration through more efficient tax framework



### Peru – China Convention for the Elimination of Double Taxation

#### It will allow to:

- ✓ **Eliminate the double taxation** with respect to income taxes that apply to cross-border transactions between both countries.
- ✓ Consolidate a **predictable regulatory framework**.
- ✓ Foster a **favorable investment environment**.



The first round of negotiations was held on August 2023 in Lima, Peru.



The second round of negotiations will be held in Beijing in the last quarter of 2024.

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Photography: Historic Sanctuary of Machu Picchu

