

Pérez-Llorca



Ronald Vargas

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Practices and Sectors

- Tax

Profile

Ronald Vargas joined the Firm in 2026 as a Partner. His practice focuses on providing tax advice to domestic and international companies and individuals. He has extensive experience in tax planning, financial transaction consulting, international taxation, assistance in tax audit proceedings, and tax litigation.

Studies:

- MBA, Escuela Europea de Negocios (2015).
- Master's Degree in Taxation and Fiscal Policy, Universidad de Lima (2014).
- Lawyer, Universidad de Piura (2012).

His working languages are Spanish and English.

Experience

Ronald has more than 15 years of experience advising local and multinational companies in the financial services, capital markets, private equity, infrastructure, real estate, agribusiness, energy, and aviation sectors, as well as providing tax and wealth planning advice to individuals. His practice specializes in complex tax transactions, mergers and acquisitions, corporate restructurings, international taxation matters, and tax controversies.

His advisory work includes addressing recurring tax matters for companies and individuals, assisting clients in tax audit proceedings, and representing them in tax litigation.

He maintains an active presence in the country's leading business and financial associations, including ASBANC, APESEG, FEPCMAC, APEF, AGAP, CODIP, and SNI, as well as chambers of commerce and professional associations.

Prior to joining the Firm, he was a Partner in the Tax & Legal practice at Deloitte Peru and Director of the Tax & Legal practice at PwC Peru, where he led the Financial Services department.

Academic and Publishing Collaborations

He is currently a professor of Strategic Tax Planning, Research Seminar I, and Research Seminar II in the Master's Program in Taxation and Fiscal Policy at Universidad de Lima (since 2017). He has also been a lecturer in International Taxation and the Application of Double Taxation Treaties at Universidad Católica San Pablo (since 2021).

He previously taught Constitutional Principles of Taxation and Tax Planning in the Master's Program in Business Law at Universidad de Piura (2016-2023). He was also a lecturer in International Tax Law and Individual Taxation at the Continuing Education Center of Universidad de Lima (2018-2023). In addition, he taught Tax Code and Landmark Tax Court Decisions, as well as Taxation in Financial Structures, at the Finance and Regulation Institute of Universidad ESAN (2018-2022).

He has authored various articles for specialized publications:

- Tuesta, A. and Vargas, R. "The Tax Amortization of Self-Generated Software," XV National Tax Conference, International Fiscal Association (IFA).
- Vargas, R. "Tax Accrual and Constitutional Tax Principles," XIV National Tax Conference, International Fiscal Association (IFA), April-May 2021.
- Vargas, R. "Reflections on Taxpayer Rights in the Context of Mutual Assistance in the Exchange of Information," IPDT Journal, No. 70, March 2021.
- Vargas, R. "Indirect Income Tax Credit: Comments on the Peruvian Regulatory Framework," Análisis Tributario, No. 393, October 2020, pp. 45-48.
- Cruzado, V. and Vargas, R. "Certain Considerations Regarding the Accounting and Tax Impact of IFRS 16 Leases," Enfoque Contable – Análisis Tributario, No. 9, pp. 45-48.
- Vargas, R. and Salazar, O. "Considerations Regarding Joint Venture Agreements: A New Tax Court Criterion?", Ius 360°.
- Cruzado, V. and Vargas, R. "Accounting and Tax Recognition of Financial Commissions," Análisis Tributario, No. 360, Vol. XXXI, pp. 23-26.

Professional Organisations

- Member of the Steering Committee on Tax Matters of Procapitales.
- Instituto Peruano de Derecho Tributario (IPDT).
- International Fiscal Association (IFA).
- International Bar Association (IBA).
- Lima Bar Association (CAL).