



# PICÓN & ASOCIADOS

tax advisors

Founded more than 17 years ago. Picón & Asociados is a firm mainly focused in tax advice, providing personalized attention with broad business vision and expanding the legal practice with additional corporate services.

Our partners have experienced both public and private sectors, serving to the Peruvian Tax Administration and Tax Court. This is why they all create financially efficient solutions, keeping in mind the whole extent of their client's problems and their effects.

## Services

- Tax and Corporate Consulting
  - Tax and Wealth Planning
    - International taxation
      - Tax controversies
        - Tax compliance
- Transfer pricing reports



## JORGE PICON

Managing Director - CEO

More than 25 years in tax practice. He started his professional career working in the Peruvian Tax Administration (SUNAT) for 7 years. He held different positions working there, being appointed as the National Tax Procedures Director and National Legal Intendant, by which he was responsible for creating different tax regulations and systems that are currently part of peruvian tax regulations.

In 2001 he co-founded Sabha Peru. In 2007 the tax advisory part of the firm was split to create Sabha Legal. In 2008 the name was changed to Picon & Asociados, Tax Advisors.

Jorge is personal advisor to partners, shareholders, CEO's and Managing Directors of businesses in economic sectors such as construction, real estate, banking, among others, both in the development of business tax strategies and planning personal asset protection models.

Author of "Taxation in Real State and Construction" (2010) and "Deductible Expenses for Business Taxation", whose fifth edition has been published in 2017.

### Education

University of Lima (Peru)

- Attorney at Law

Escuela Superior de Administración de Negocios, ESAN (Peru)

- Master in Business Administration

University of Seville (Spain)

- PhD in Business Law

Instituto de Estudios Fiscales (Agencia Tributaria Española)

- Course on International Taxation

Tax Administration of Canada (Ottawa)

- Agreements to avoid Double Taxation

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## OSCAR PICON

Founding Partner

More than 26 years in tax practice, leading the tax area of prestigious law firms in Lima. In the public sector he has served in the Tax Court of the Ministry of Economy as an advisor, clerk and finally Judge. Also served as tax advisor of an institution responsible for promoting private investment in Peru (PROINVERSION).

He has focused his interest in international taxation, Public Private Partnerships (PPP), financial instruments and corporate contracts.

Professor at the Master Program in Business Law - University of Lima and Master in Finance and Corporate Program at ESAN University.

### Education

University of Lima (Peru)

- Attorney at Law

University of Pacífico (Peru)

- Master in Finance

University of Florida (USA)

- Master in International Taxation (Fullbright Scholarship)

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## ENRIQUE ALVARADO

Partner

Enrique has served in the Peruvian Tax Administration (SUNAT) for 10 years. Has been in tax practice for more than 30 years. When he retired from SUNAT was acting as Claim's Manager of the Main Office of National Taxpayers. Has been part of the creation process of tax regulations, acting as a coordinator with the National Congress.

In 2007 founded Opus Peru law firm. In 2012 joined Picon & Asociados as a partner. His area of expertise relies on administrative regulations in Education, Agroindustry and Banking. Responsible on supervision, advising and creating strategies during tax examinations, non-contentious processes (tax refund) and tax litigation, as well as contentious administrative claims at the Judicial Court.

Author of the books "Accounting Regulations and their Tax Incidence" and "Tax Credit: Theoretical and practical incidence".

### Education

University of Lima (Peru)

- Attorney at Law

University of Lima (Peru)

- Master in Taxation and Fiscal Policy

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## JORGE BRAVO

Partner

Tax advisor with 25 years of professional experience in the private sector. In his professional practice he has served as a tax partner of Llona and Bustamante Law Firm, Rosselló Abogados and Tax Supervisor at BDO Peru.

Professor of Tax Law at the University of Lima, ESAN University and San Martín de Porres University.

He has written more than 200 articles. Author of "Foundations of Tax Law" (which has 6 editions, the last of 2018), "Tax Law, Reflections" and "Theory on the Imposition of Consumption".

### Education

University of Lima (Peru)

- Attorney at Law

University of Seville (Spain)

- PhD in Business Law

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## LUIS CASTRO

Partner

Partner in Picon Tax Compliance and Transfer Pricing. More than 11 years serving at the Peruvian Tax Administration (SUNAT) as Chief Inspector of National Taxpayers.

Professor at the Postgraduate Schools of the University of Lima, ESAN and the National University of San Marcos. Regular lecturer at the Association of Public Accountants of Lima and International Fiscal Association - IFA Peru.

### Education

Pontifical Catholic University of Peru

- Accountant and Bachelor of Administration

San Martín de Porres University (Peru)

- Bachelor of Law

Federico Villareal University (Peru)

- Master of Administration

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