



Rolando Ramirez-Gaston

Partner

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Global areas of practice

Tax

Areas of experience

International Taxation

Banking Taxation

Business reorganizations

Wealth Management

Labor Taxation

Municipal Taxation

Energy and Mining Taxation

Retail Industry Taxation

Digital Economy Taxation

Transfer Pricing

Non-Profit and Educational Entities Taxation

Languages

Spanish

English

Estudio Ehecopar

Av. Los Conquistadores 1118

Piso 6, San Isidro

15073

Lima - Peru

Rolando regularly advises corporate and institutional clients on commercial and financial tax planning as well as on the tax aspects of mergers and acquisitions. He advises local and foreign clients on tax audits and tax proceedings on a regular basis before the Peruvian National Tax Administration, the Fiscal Court, the Municipal Tax Administration and the judiciary. Rolando's practice focuses on the tax issues related to corporate deals, including mergers and acquisitions. He also counsels on tax matters for stock market transactions and financial derivatives, and on complex deals carried out by joint ventures and consortia on the construction sector.

Practice focus

Rolando is experienced in advising corporate and institutional clients on tax solutions for their business and financial transactions and on tax matters of major company mergers and takeover processes. He advises on Wealth Planning matters, tax procedures with the National Tax Administration, the Municipal Tax Administration and the Judiciary. He acts as consultant on tax matters related to capital markets transactions, and to the mining, oil and gas, retail and construction industries.

Representative clients, cases or matters

- Advised Amcor Bemis on the tax planning of the corporate reorganisation of its subsidiaries in different countries.
- Advised, in coordination with other offices of Baker and McKenzie, on the revision and redesign of the proposed global restructuring scheme brought forward by the American Glass Products (AGP).
- Advised and represented Baker Hughes in a Tax appeal procedure related to the tax deductions of the payment made by its employees that concluded their labour contracts.
- Advised and represented Dupree in a tax audit carried out by the Tax Administration purported to reject some of the comparables used by DUPREE in the Transfer Pricing Study for FY 2015 (TPS 2015).
- Designed an efficient tax structure for our Client Goldman Sachs, to carry out the first of a series of mortgage receivables purchase operations from domestic financial entities.
- Advised and represented HERBALIFE PERU in against a tax assessment made by the Tax Administration, rejecting the set of

comparables used by HERBALIFE PERU in the Transfer Pricing Study for FY 2015 (TPS 2015).

- Acted as legal counsel to Real Estate Capital in connection with a securitization transaction which will comprise the temporary transfer (transferencia en dominio fiduciario con retorno) of a number of real estate property owned by a logistic company to a securitization trust (patrimonio fideicometido de titulización) which will privately offer and issue asset-backed bonds.

Experience

- Partner at Estudio Echeopar law firm since 2007.

Publications, presentations and articles

Publications

- "Flexibilización al límite de deducción de intereses por financiamientos. Una medida imprescindible en medio de la crisis", Newspaper Gestión, 2020.
- "La suspensión y reducción de los pagos a cuenta del Impuesto a la Renta, una medida imprescindible a la que el Ejecutivo debiera dar inmediata prioridad", Newspaper Gestión, 2020.
- "Compensación del saldo a favor del IR contra deudas tributarias en tiempos del COVID-19". Gestión Blog, 2020.
- "COVID-19: ¿Son deducibles los pagos realizados por las empresas con ocasión del cese de trabajadores?". Gestión Blog, 2020.
- "¿El arrendamiento operativo implica ahora un mayor pago del ITAN?". Gestión Blog, 2020.
- "Las penalidades en tiempo de pandemia y el cuidado para su deducción". Gestión Blog, 2020.
- "Nuevos límites a la deducción de intereses por endeudamiento", Newspaper Gestión, 2019.
- "Cobro indebido de intereses moratorios: el Tribunal Constitucional vuelve a fallar a favor de los contribuyentes". Gestión Blog, 2018.
- "Delegación de facultades: Una buena noticia, la regulación del crédito indirecto". Gestión Blog, 2018.
- "Régimen tributario temporal para la declaración de rentas". Procapitales, 2018.
- Speaker, "XIII Congreso Anual de Tributación de Empresas (CATE)", Lima, 2018.
- Speaker, "El nuevo panorama fiscal mundial - Implicaciones para hacer negocios en América Latina - 19ª Conferencia Latinoamericana de Impuestos", Miami, 2018.

- Speaker, "Tax Reform 2018: Las nuevas reglas en materia tributaria" IPDT, Lima, 2018.
- Moderator of the panel "III Foro Internacional Tributario", AMCHAM, 2018.
- Speaker, "18º Simposio sobre Fiscalidad de la Minería Energética", SNMPE, 2018.
- Speaker, "Aministía Tributaria" Inteligo, 2017.
- Speaker at the 17th LA Tax Conference 2016 – Miami.

Presentations

- Speaker, "17th LA Tax Conference," Miami, 2016.
- Speaker, "Expenditure on Research and Development & Other Intangibles," XI Annual Congress of Business Taxation (CATE), 2016.
- Speaker, "Derivative Financial Instruments Taxation," VI Annual Congress of Business Tax Cate, 2011.
- Speaker, "Mining Industry: Inbound & Outbound Investment," fourth Annual US - Latin American Tax Planning Strategies, Miami, USA, 2011.
- Speaker, "Project of law over the new regulation of the participation of utility workers," Human Resources Committee of the National Society of Mining, 2011.
- Speaker, "Indirect Disposal of Shares," Universidad Peruana de Ciencias Aplicadas for the Asociacion Juridica magazine, 2011.
- Presenter, "Course on Income Tax on Capital Gains," Conference in the Center for Stock Exchange Studies at the Lima Stock Exchange, 2010.
- Lecturer, "Course on Income Tax on Capital Gains," Themis magazine of the Pontificia Univesidad Catolica, 2010.
- Presenter, "Mining tax regime in the course of Mining and Energy Law," Law School of the Pontificia Universidad Catolica del Peru, 2009.
- Lecturer, "Anticipated Recovery of the General Sales Tax with Reference to Mining Taxation," Seminar regarding business tax organized by the Association of Tax Law Vectigalia, 2008.
- Lecturer, "The Certificate of Fiscal Residence and some Configuration Assumptions of Permanent Establishments," seminar organized by the International Fiscal Association (IFA) Peruvian Group, 2008.

- Lecturer, "Anticipated Recovery of the IGV," seminar regarding mining taxation organized by Derecho y Sociedad at the PUCP, 2008.
- Lecturer, "Major changes to the Income Tax Law as of the year 2008, specifically regarding the subject of derivative financial instruments," workshop organized by the French Chamber of Commerce, 2008.
- Lecturer, "Tax Regime of Mining Activities in Peru," conference organized by the International Bar Association - IBA, Miami, USA, 2005.
- Lecturer, "Modification to the Income Tax Law, the Financial Transactions Tax and Banking," interactive workshop organized by the Peruvian - British Chamber of Commerce, 2004.
- Lecturer, "Modification to the Income Tax Law, the Financial Transactions Tax and Banking," seminar organized by Echecopar Law Firm, 2004.
- Lecturer, "Taxation aspects in income tax applicable to Mutual Investment Funds direct," Association of Administrative Societies of Mutual Invest Funds, 2003.
- Lecturer, "Legal aspects of a tax amnesty approved by Congress," workshop, 2002.
- Lecturer, "Tax aspect applicable to cooperatives in Peru," the National Federation of Savings and Credit Cooperatives of Peru, 1997.

Professional affiliations

- Procapitales - Member, Tax Committee.
- Sociedad Nacional de Minería, Petróleo y Energía - Member, Tax Committee.
- American Chamber of Commerce - Member, Tax Committee.
- Association for the Fostering of the National Infrastructure (AFIN) - Member, Tax Committee.
- International Fiscal Association (IFA) - Member, Peruvian Group.
- Peruvian Institute for Tax Law (IPDT) - Member.
- Past-President of the Committee of Tax Affairs of the Association of Capital Market Promoters - Procapitales.

Education and admission

Education

- New York University, Master in Law (LL.M.), New York, 2000.
- Pontificia Universidad Católica del Perú, Law Degree, Lima, 1996.

- School of Graduate Business Administration - ESAN, Course on Accounts and Finance for Non-Specialists, Lima, 1995.

Admission

- Lima Bar Association, 1997.