RODRIGO

2026

RODRIGO

The firm

WITH MORE THAN 60 YEARS OF MARKET EXPERIENCE AND MORE THAN 200 QUALIFIED LAWYERS, COVERING ALL AREAS OF THE LAW, RODRIGO IS FULLY EQUIPPED TO PROVIDE SOUND ADVICE IN EVERY LEGAL ASPECT ASSOCIATED TO YOUR BUSINESS IN PERU, IN A TIMELY AND COST-EFFICIENT MANNER. EACH OF OUR PRACTICE GROUPS HAS BECOME A MARKET FRONTRUNNER IN ITS RESPECTIVE FIELD.

UNDISPUTED PREEMINENCE IN PERU

We are recognized as leaders in the Peruvian legal market by the most important international publications, such as *Chambers & Partners, Legal 500, IFLR, Lexology Index (formerly Who's Who Legal), Latin Lawyer 250 and Client Choice Awards.*

Our firm is the only one in Peru to have been awarded thirteen times with the **Peruvian Law Firm of the Year Award** by the prestigious English publisher Chambers & Partners; and by Lexology Index (formerly Who's Who Legal), 19 times in the last 20 years.

We have also been recognized as **Latin American Firm of the Year in 2018, 2021 and 2026** by the prestigious English publication Chambers & Partners.

PROJECT ORIENTED APPROACH

Our teams are prepared to provide you with the right blend of highly trained and seasoned lawyers, who will add value to your business from the outset with proactive, fitting and experienced advice.

"RODRIGO has long stood at the pinnacle of the Peruvian legal market and sits as the gold standard in almost every single practice area".

LATIN LAWYER 250, 2026: BANKING AND FINANCE

Highly qualified lawyers

OUR FIRM HAS THE HIGHEST NUMBER OF PARTNERS IN THE MARKET: 59 OF OUR LAWYERS ARE PARTNERS. ALL MATTERS ENTRUSTED TO US ARE CARRIED OUT OR SUPERVISED BY AT LEAST ONE OF OUR PARTNERS.

We are a bilingual team in English, and some of our lawyers speak other languages, such as Mandarin Chinese, French, German, Italian and Portuguese.

A significant number of our lawyers have obtained their academic degrees in Asia, Europe, Latin America and the United States.

We encourage our young associates to undertake internships at the most prestigious international law firms.

"RODRIGO is one of the leading firms in the region. Its combination of market knowledge, the dynamism of its partners and its industry expertise make it enviable".

LEGAL 500 LATIN AMERICA, 2026: CORPORATE/M&A

International Profile

WE HAVE STRONG LINKS WITH INTERNATIONALLY RENOWNED FIRMS THAT PROVIDE VARIOUS PROFESSIONAL SERVICES AROUND THE WORLD, AND WE WORK CLOSELY WITH OTHER CORRESPONDENT LAW FIRMS IN LATIN AMERICA.

Our lawyers participate in the most prestigious international legal networks and associations such as the American Bar Association, International Bar Association, Employment Law Alliance, International Trademark Association, Inter-Pacific Bar Association, Association of Trade Mark Owners and World Services Group.

ELA Employment Law Alliance GLOBAL HR LEGAL SOLUTIONS

WSG World Services Group

“RODRIGO has a team of true experts. With genuine care and concern, they treat clients’ issues as their own. They are forensic in their approach and never miss a thing”.

CHAMBERS & PARTNERS LATIN AMERICA, 2026: LIFE SCIENCES

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Practice Areas

"RODRIGO IS VERY MUCH AT THE TOP OF ITS GAME, WITH TRAIL-BLAZING TRANSACTIONAL FLAIR THAT IS THE ENVY OF RIVALS IN PERU'S DYNAMIC LEGAL MARKET".

LATIN LAWYER 250, 2026:
BANKING AND FINANCE

- Antitrust
- Asian Investment Desk
- Banking and Finance
- Banking Regulation
- Capital Markets
- Consumer Protection
- Corporate and Commercial
- Corporate Compliance
- Dispute Resolution
- Elimination of Bureaucratic Barriers
- Energy
- Environmental
- ESG | Environmental, Social and Governance
- Fintech
- Fishery
- Forestry
- Immigration
- Infrastructure and Concessions
- Insurance and Reinsurance
- Intellectual Property
- International Trade and Customs
- Labor
- Merger Control
- Life Sciences
- Maritime and Aviation
- Mergers and Acquisitions
- Mining
- Oil & Gas
- Privacy and Data Protection
- Project Development
- Project Finance
- Public Law
- Public Procurement
- Public Services Regulation
- Real Estate Investment
- Restructuring and Insolvency
- Tax
- Telecom, Media & Technology (TMT)
- Unfair Competition
- Venture Capital and Entrepreneurship
- Water Resources and Sanitation
- Wealth Management

Practice Group Leaders

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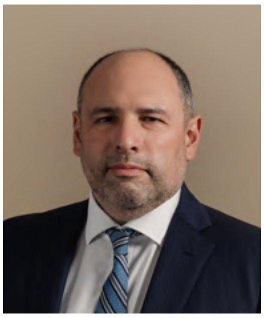
Leads: Tax



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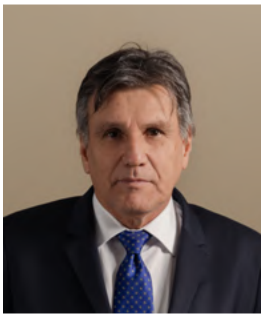
Leads: International Trade and Customs



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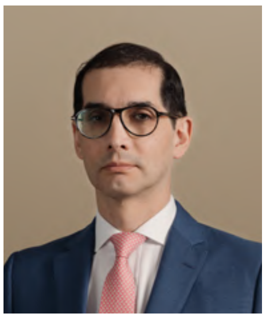

RAMÓN VIDURRIZAGA

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Leads: Corporate and Commercial

RODRIGO

Highlights

RODRIGO IS A FULL-SERVICE FIRM WITH MORE THAN 40 PRACTICE GROUPS, COVERING ALL AREAS OF CORPORATE LAW. ALL OF OUR TEAMS ARE AT THE FOREFRONT OF THE MARKET AND REGULARLY PARTICIPATE IN THE MOST COMPLEX AND SOPHISTICATED TRANSACTIONS IN THE COUNTRY. WE HAVE EXTENSIVE EXPERIENCE HANDLING CROSS-BORDER MATTERS, INCLUDING AWARD-WINNING DEALS AND INTERNATIONAL LITIGATION AND ARBITRATION CLAIMS.

Aviation

- Foreign financiers and aircraft lessors on financial structures design and execution for the financing of the purchase of wide-body aircraft.
- Aircraft leasing to important local and international airlines.
- Legal analysis of regulatory and operational matters affecting civil aviation, including the interpretation of the legal and regulatory framework applicable to air transport operations.
- Assistance with the registration, amendment and cancellation of aircraft ownership and security interests before the Public Registries.
- Major airline operators in permits and authorizations required for their operations and the establishment of offline operator representations.
- Handling claims related to major aviation losses, including the largest loss in Peru in the last 25 years.

Banking, Finance & Capital Markets

- Southern Copper Corporation in connection with the issuance of US$ 1.25 billion in bonds for the exclusive benefit of its Peruvian branch, Southern Peru Copper Corporation, Sucursal del Perú, bearing interest at 5.350% and maturing in 2036.
- Auna and Oncosalud, as co-issuers, and Auna's Peruvian subsidiaries, in the international offering of US$ 365 million in 8.750% senior secured notes due 2032, issued pursuant to Rule 144A/Reg S.
- EIG Partners in the financing provided by The Bank of Nova Scotia and Citibank, N.A. for the acquisition of a 49.87% stake in Transportadora de Gas del Perú S.A. (TGP).
- Nexa Resources S.A. and Nexa Resources Cajamarquilla S.A. in connection with a US$ 500 million bond issuance and a tender offer for previously issued debt securities.
- Banco Itaú, BCP, BBVA, Interbank, BanBif, BCI, and Pichincha in a US$ 260 million structured financing granted to Inmobiliaria Alquife S.A.C. and Alquife del Sur S.A.C. The proceeds were used to refinance existing indebtedness, finance the acquisition of 100% of the shares of Aldea Logística Global S.A.C., and repay the latter's outstanding debt, secured by movable collateral and fiduciary trusts over assets and rights located in Peru.
- Marcobre in a financing of up to US$ 300 million granted by a syndicate of local and international banks, as well as in its first international bond issuance of US$ 400 million, issued pursuant to Rule 144A and Regulation S under the U.S. Securities Act.
- Inmuebles Limatambo, Inversiones San Borja, and Urbanizadora San Borja in a syndicated loan secured for US$ 350 million, aimed at refinancing existing debt and general corporate purposes. Our advisory included negotiations for the early redemption of bonds and the release of key real estate assets as collateral for the new financing.
- CAF, acting as lender and lead arranger, in the structuring of a US$ 500 million A/B loan transaction in favor of Cálidda.
- Luz del Sur S.A.A. in its first international bond issuance, for an aggregate amount of PEN 1,380 million.
- J.P. Morgan in the structuring of Boroo Investments' first bond issuance, for up to US$ 300 million, carried out pursuant to Rule 144A and Regulation S.
- IDB Invest in the structuring and negotiation of a bond subscription agreement governed by the laws of the State of New York, between IDB Invest and Banco BBVA Perú, for the issuance of the first gender-focused social bonds issued by Banco BBVA Perú, for an amount of up to US$ 200 million, pursuant to Rule 4(A)(2) of the U.S. Securities Act of 1933. This transaction earned recognition as the "Debut FI Bond Deal of the year" at the GBM Awards.
- Pluspetrol Camisea S.A. and Pluspetrol Lote 56 S.A., as co-issuers, in a US$ 500 million debt securities offering pursuant to Rule 144A / Regulation S, consisting of 6.240% senior notes due 2036.

International Trade and Customs

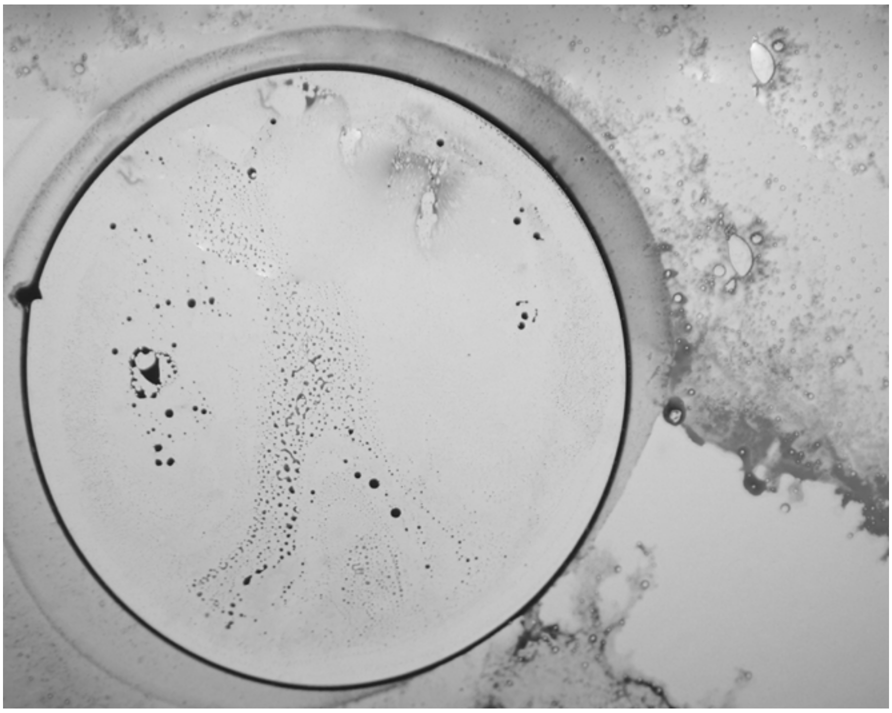
- Kimberly Clark in a significant tariff classification procedure in order to standardize processes and criteria at regional level on this matter.

- ABB in the verification of due compliance with the legal requirements for the customs valuation of imported equipment and supplies related to a major investment project.

- Corporación Lindley (Coca-Cola bottler) in the correct determination of tariff preferences derived from the application of Free Trade Agreements.

- Goodyear in its customs valuation claim regarding an alleged increase in the declared import value resulting from the payment of royalties.

Life Sciences



- Softys in the local manufacture of disposable masks and donation process to the Ministry of Health, during the first semester of the Covid-19 health emergency.
- Advising private companies and the Peruvian Association of Cannabis Industries (ASOPECANA) on the implementation of regulations governing cannabis for medicinal and cosmetic use, as well as hemp for industrial purposes. Participation in coordination meetings with SENASA and the Ministry of Agricultural Development and Irrigation for the approval of the draft hemp regulations.
- Regulatory strategies for Sanofi in order to protect the sanitary registrations of drugs for rare or orphan diseases in the face of regulatory changes.
- Immunotec in the procedures to obtain the certification of good storage practices and in obtaining registrations for food supplements manufactured abroad.

Energy

- General advice to Luz del Sur beginning with its privatization in 1994 and ongoing, on regulatory, administrative and judicial aspects related to the development of its concession.

- Successful representation of global companies in the bidding processes and development of several of the most important generation and transmission project developed in Peru.

- Celeo Redes in multiple bidding process regarding transmission projects, two of which have been awarded in favor of Celeo. General advice to Celeo Redes in the implementation of the abovementioned awarded projects.

- General advice to the companies of the Red Eléctrica group in the development of their transmission projects.

- General advice to conventional generation companies and renewable energy generation companies in the implementation of their projects.

- Tahoe Resources, Antamina, Cerro Verde, Marcobre and Southern Peru Copper in their energy demands to operate and in the development of their power plants and transmission lines.

Project Finance

- Babilonia Solar (Zelestra Group) in connection with a US$ 154.9 million project financing granted by BBVA Perú and Natixis for the construction of a 238 MWDC solar photovoltaic plant in Arequipa, Peru, as well as the revolving credit facility of approximately PEN 110 million granted by BBVA Perú, intended to cover VAT and import costs related to the construction and operation of the plant.

- BD Capital and Aeropuertos Andinos del Perú (AAP) in the implementation of a securitization bond program for up to US$ 50 million, including the first issuance under the program, aimed at financing AAP’s investments in the airports of Arequipa, Ayacucho, Juliaca, Puerto Maldonado and Tacna.

- Salaverry Terminal Internacional in its refinancing through a private placement of an AB Bond -the first in Peru of its kind- for US$ 115 million, partially subscribed by IDB Invest. This transaction earned recognition as the “Latin Lawyer Deal of the Year in Project Finance and Infrastructure.”

- Refinancing of Metro de Lima Line 2 for US$ 811,000,000 through the RPI-CAOs mechanism, granted by Cassa Depositi e Prestiti S.p.A., KfW IPEX-Bank GmbH, Société Générale, Banco Santander S.A. Milan Branch, and Instituto de Crédito Oficial E.P.E. (ICO).

- Lima Airport Partners in the syndicated loan granted by BBVA, IDB Invest, KFW IPEX Bank, MUFG, The Bank of Nova Scotia, Société Générale and SMBC for US$ 1.25 billion, for the expansion of the Lima International Airport.

- Joya Solar, a company of Solarpack Corporación Tecnológica group, in the green financing granted by Crédit Agricole, Natixis, BBVA, and BNP Paribas for the development of the San Martín photovoltaic solar plant for US$ 176.6 million.

Mergers & Acquisitions

- Boliden in the acquisition of Nexa Resources, including Nexa Resources Perú, Nexa Resources Atacocha, and Nexa Resources Cajamarquilla, for a total transaction value of US$ 1.31 billion.

- Abra Group Limited in the acquisition of shares of Sky Airline S.A., including, indirectly, its Peruvian subsidiaries.

- The Peruvian entities of the Zelestra Group in the sale of their Latin American platform to Promigas.

- CVC Capital Partners in the negotiation and execution of a Share Tender Offer Agreement (TOA) with Loomis for the sale of its entire shareholding, together with those of other minority shareholders, in Hermes Transportes Blindados.

- Idemitsu Kosan in a US$ 500 million investment in MidOcean Energy (owner of a 35% interest in Perú LNG).

- EIG Partners in its acquisition of a 49.87% stake in Transportadora de Gas del Peru S.A. (TGP) from Canada Pension Plan Investment Board for US$ 900 million. This transaction earned recognition as the “TTR Deal of the Year 2025”.

- Grupo Romero in the acquisition of Orygen Perú S.A.A.

- Statkraft Peru S.A. in the sale of 100% of the shares of Lineas Andinas Secundarias S.A.C. to Conelsur LT S.A.C.

- Grupo Romero in the sale of 80% of the shares of Agrícola del Chira S.A. (Caña Brava) to Ingenio Magdalena.

- Sempra in the sale of Luz del Sur for US$ 3.59 billion.

- I Squared Capital in the acquisition of Duke Energy International’s regional business for US$ 2.3 billion.

- SHV Interholding in the sale of Makro Supermayorista to InRetail.

- Inchcape in the acquisition of its Chilean peer Derco for £ 1.3 billion (approximately US$ 1.5 billion).

- Abastible in the acquisition of LPG assets from Repsol for US$ 302 million.

Labor

- Support to two of the three most important mining groups in the country in a collective bargaining with seven unions being comprised of more than 3000 workers.

- Advice to two economic groups that, after a corporate restructuring, required adjusting their corporate schedules and intra-group services.

- Advice to an exporting group on its labor force restructuring and progressive reduction.

- Advice to mining companies on matters regarding the technological development impact in terms of safety at work.

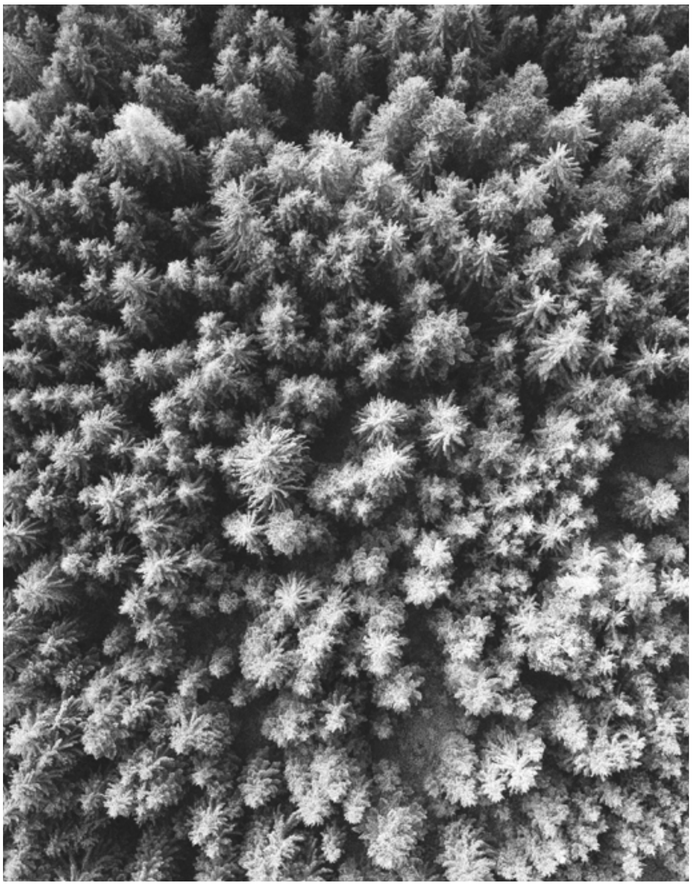
- Advice to a business group in the education sector on reducing their labor force.

- Defense of several of the most important mining companies in the country on their opposition to the claim of a second-degree trade union organization to add a level of collective bargaining at the branch of activity level.

Environmental

- Minsur in environmental liability proceedings, representing the company in multiple administrative and judicial proceedings, including cases before the Supreme Court and the Constitutional Court.

- Anglo American Quellaveco in strategic advice in a complex criminal investigation, coordinating technical and regulatory arguments and facilitating dialogue with authorities and local communities.



- Operadores Concentrados Peruanos in the defense of sanctioning proceedings that resulted in the revocation of liability and annulment of fines, clearly delimiting the responsibilities of current and former operators.

- Compañía Minera Antamina in the approvement of the second modification of the Environmental Impact Assessment (MEIA) of the ‘Antamina’ Mining Unit to extend its mining operations in Peru from 2028 to 2036.

- Minera Barrick Peru in the approvement of the modification of the Mining Closure Plan for the ‘Pierina’ Mining Unit, one of the most ambitious and technologically advanced projects in Peru.

- Repsol Exploración Perú, the Peruvian branch, on several administrative sanctioning procedures and administrative measures initiated or issued by OEFA regarding oil activities in Block 57 and Block 101 located in the Peruvian jungle.

- China National Petroleum Company (CNPC) in the process of approving the Block X abandonment plan. Additionally, we provided advice and effectively managed several administrative sanctioning procedures initiated by OEFA related to the activities in that block.

- Ball Corporation on environmental and water issues necessary for the purchase of land in an industrial complex to build and implement an aluminum can production plant.

- CBC Peruana on environmental and water issues necessary for the purchase of an industrial plant for bottling beverages.

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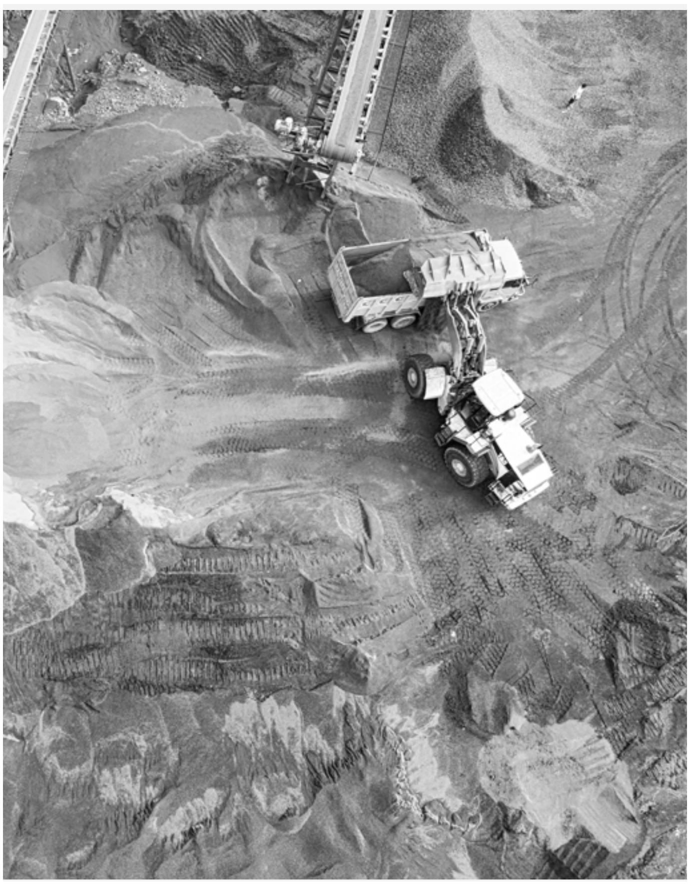
Mining



- Adar Mining in Excellon's acquisition of Minera CRC, structuring the security package and advising on tax and contractual matters, including a streaming agreement and back-in rights for Tres Cerros.

- Nexa Resources S.A. and Nexa Cajamarquilla S.A. in the bond issuance for US$ 500 million and the tender offer for the repurchase of previously issued debt.

- Pan American in the sale of 100% of its interest in La Arena S.A. to Jinteng (Singapore) Mining Pte. Ltd., a subsidiary of Zijin Mining Group Co. for approximately US$ 295 million.

- Aftermath in the acquisition of a 100% stake in Sociedad Minera Sominbesa, the holder of the Berenguela silver exploration project.

- Sale of 99.996% common shares and 98.293157% investment shares of Compañía Minera Raura S.A.

- Minsur, as guarantor, in the corporate and securities market regulatory aspects related to the Share Purchase Agreement of its subsidiary, Minera Latinoamericana (MINLAT), for the sale of its entire shares in Mineração Taboca for US$ 340 million.

- Fortescue Group in the acquisition and evaluation of Peruvian assets of Alta Copper Corp.

- PPX Mining Corp. in the structuring of the sale of a royalty equivalent to up to 15% of the silver produced at the "Igor" project and the financing to Sienna Minerals.

- Hartree, in the financing of up to US$ 38.4 million for Quilla Resources, for the acquisition of Minera Pampa de Cobre ("MPC") from Nexa Resources.

Oil & Gas

- Westlawn in the acquisition of a 30% interest in blocks Z-61, Z-62 and Z-63 from Anadarko.

- Gases del Pacífico, a Promigas subsidiary, in the 2025-2028 tariff-setting process before OSINERGMIN, as well as in the 2025-2029 five-year investment plant, including the preparation of proposals, participation in public hearings, and tariff challenges.

- Advice on the attainment of environmental instruments and permits required for the construction of a 1,100 km gas pipeline from the Camisea area to the southern coast of Peru, including general advice on environmental matters in connection with this project and on procedures before OEFA (Peruvian environmental authority).

- Spanish Oil & Gas company in its bid to acquire a participating interest in the exploitation Block 192 in the Peruvian Jungle, in association with Petroperu.

- Gases del Norte del Perú in the negotiation of a natural gas distribution agreement with Petroperu's new Talara Refinery in northern Perú.

- Gases del Pacífico in the transportation and distribution of natural gas natural LNG for US$ 250 million.

- Shell in the sale of premises and distribution of LNG.

- ExxonMobil in the sale of its lubricants business for US$ 747 million.

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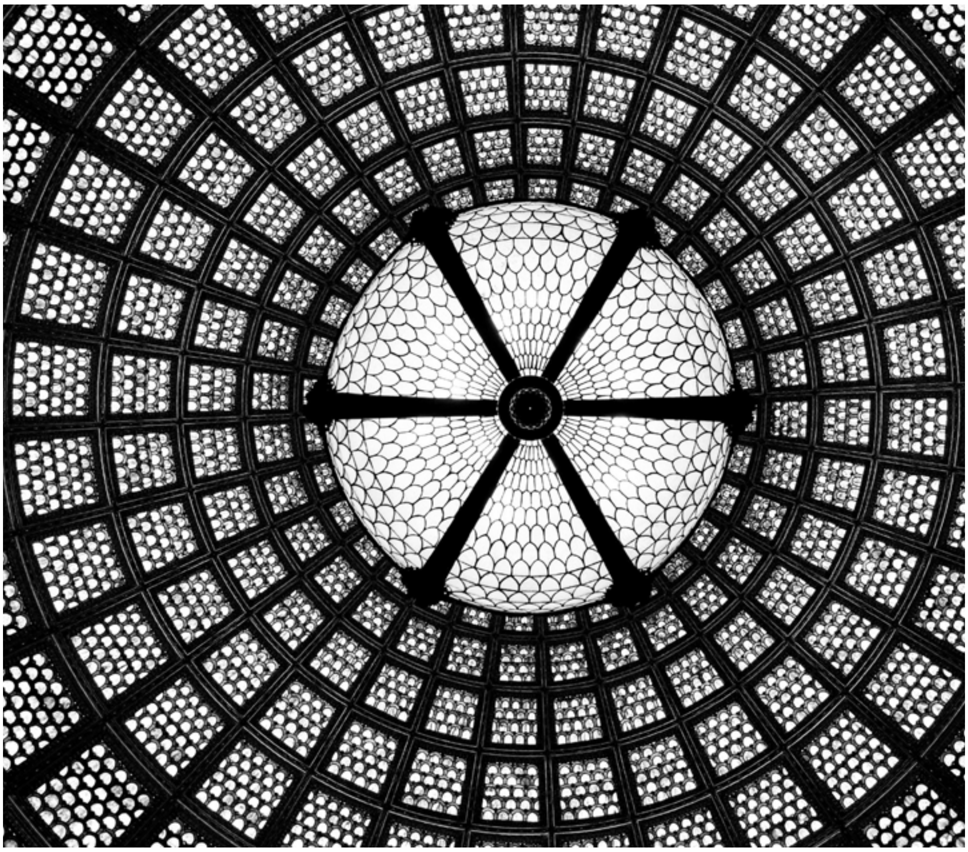
Tax



- Minera Chinalco in obtaining a favorable ruling from the Tax Court regarding the withholding tax rate on interest from loans for the determination of non-resident income tax.

- Trafigura in a favorable cassation ruling ordering a new transfer pricing analysis for income tax determination.

- Cerro Verde in the process followed with SUNAT for unduly reducing the scope of its Tax Stability Agreement by requiring it to pay mining royalties.

- Hudbay in a tax audit and a subsequent challenge for IGV credit.

- Southern Peru in tax matters and representation of all its proceedings before SUNAT.

Restructuring and Insolvency

- LATAM Airlines Group in the issuance of US$ 800 million in bonds, intended, among other purposes, to fully redeem US$ 700 million of secured notes due 2029, as part of its Chapter 11 exit financing.
- Frontera Energy del Perú in the liquidation strategy arising from financial distress and environmental sanctions.
- Trafigura PTE y Trafigura Perú in the insolvency proceedings of Compañía Minera San Ignacio de Morococha S.A.A. (SIMSA).
- HSBC in the cross-border insolvency of China Fishery Group / Copeinca for US$ 1.5 million.
- Avmax Aircraft Leasing Inc., in the insolvency proceeding of LC Peru S.A.C. (LC Busre) for a value of US$ 60 million.
- Trafigura in the liquidation process of Doe Run Peru for US$ 660 million.

Dispute Resolution

- Successful representation of a mining company on a US$ 200 million claim involving the annulment of a tax authority previous ruling.
- Successful representation of an international client in an arbitration proceeding against a local energy company, this award included the termination of a joint venture agreement and ordered the payment of compensation.
- Successful representation of a US energy subsidiary, in an arbitration proceeding against a local power generation company. The dispute was resolved after conducting hearings before an international court.
- Successful representation to a mining company in a procedure for the release of a letter of guarantee in judicial proceedings against SUNAT.

Insurance

- MAPFRE Perú Cía. de Seguros y Reaseguros in recovery proceedings, including arbitration and settlement negotiations, arising from damages to the San Juan de Marcona wind farm project.

- Rimac Seguros in the defense and recovery stemming from the maritime accident of the vessel M/N ATHENA in Paita.

- International insurance company in the incorporation and permitting of a local subsidiary.

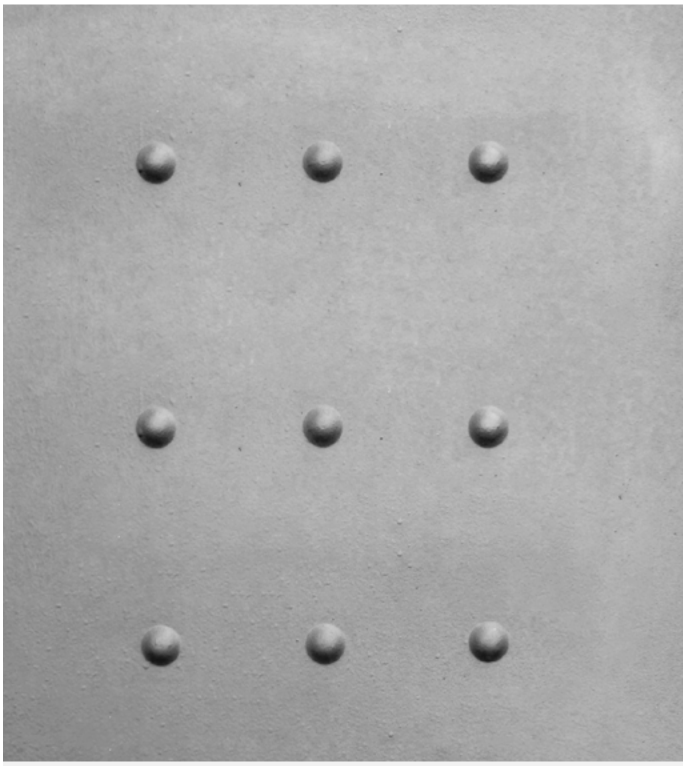
- International reinsurers in claims involving loss coverage in a variety of industry sectors.

- Leading domestic insurance company on regulatory matters related to group insurance policies.

- Leading insurance companies in compliance with Peruvian Laws by innovative potential products to be launched in the country.

- Registry of foreign reinsurers from different jurisdictions for their activities in the local market.

- Insurance brokers in a variety of regulatory aspects.



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Awards and Rankings

Awards

WINNER LATIN AMERICA AWARDS 2026

LAW FIRM OF THE YEAR: LATIN AMERICA 2026, 2021, 2018

LAW FIRM OF THE YEAR: PERU 2026, 2024, 2023, 2022, 2021, 2020, 2019, 2017, 2016, 2015, 2014, 2012, 2010

IFLR AMERICAS AWARDS 2025 WINNER

LAW FIRM OF THE YEAR: PERU 2025, 2024, 2023, 2021, 2020, 2018, 2015

LAW FIRM OF THE YEAR: ANDES REGION CAPITAL MARKETS 2023 | CORPORATE 2021

LEXOLOGY INDEX

LAW FIRM OF THE YEAR: PERU 2025, 2024, 2022, 2021, 2020, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006

ITR AMERICAS TAX AWARDS WINNER 2025

LAW FIRM OF THE YEAR: PERU 2023, 2019, 2018, 2015

LAW FIRM OF THE YEAR: PERU TAX DISPUTES 2025, 2024, 2022 | TRANSFER PRICING 2025

LATIN LAWYER

PRO BONO PROJECT OF THE YEAR 2021

Rankings

CHAMBERS LATIN AMERICA 2027
ONLY FIRM RANKED IN ALL PRACTICE AREAS
OF THE PERUVIAN CHAPTER
BAND 1 IN 16 CATEGORIES

LEGAL 500 LATIN AMERICA 2026
ONLY PERUVIAN FIRM RECOGNIZED ACROSS EVERY
EVALUATED PRACTICE AREA
TIER 1 IN 18 FIRM-WIDE CATEGORIES

LEGAL 500 CLIENT SATISFACTION 2026
LEADING PERUVIAN FIRM RECOGNIZED FOR ITS
EXCELLENCE IN SERVICE AND CLIENT EXPERIENCE

LATIN LAWYER 250 2027
ONLY FIRM RANKED IN ALL PRACTICE AREAS OF THE
PERUVIAN CHAPTER

IFLR1000 2025
TIER 1 IN ALL FIRM-WIDE CATEGORIES

LEADERS LEAGUE - RANKED FIRM 2026
RANKED IN ALL FIRM-WIDE CATEGORIES

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Doing Business

BASIC CONSIDERATIONS FOR INVESTING IN PERU[1]

THE FOLLOWING TABLE PROVIDES POTENTIAL INVESTORS AN OVERVIEW OF BASIC CONSIDERATIONS FOR INVESTING IN PERU:

RESTRICTIONS ON FOREIGN SHAREHOLDERS	Unrestricted
MINIMUM CAPITAL REQUIRED TO INCORPORATE A COMPANY	As a general rule, no minimum capital is required.
AVERAGE TIME OF THE INCORPORATION PROCESS	15 business days.
RESTRICTIONS ON FOREIGN INVESTMENT	In general terms, they do not exist, except for the prohibition of foreigners acquiring or owning land or water within 50 km of Peru's borders, as well as some specific limitations applying to certain regulated sectors.
LEGAL STABILITY AGREEMENTS (GENERAL REGIME)	Available to investors who commit to invest the minimum amounts provided by law (US$ 10 million for the mining and hydrocarbons sectors, and US$ 5 million for other sectors), as well as to the local companies receiving such investment. The legal stability agreements grant tax stability with respect to income tax and other guarantees, under the terms set forth in the law.
RESTRICTIONS ON FOREIGN EXCHANGE	Unrestricted
VAT	18%
RESTRICTIONS ON HIRING FOREIGN PERSONNEL	Corporations may hire foreign personnel for up to 20% of their total number of workers and 30% of total remuneration, with exceptions.
RESTRICTIONS ON FOREIGNERS' PROPERTY OWNERSHIP RIGHTS	Within 50 km of national borders, foreigners are not allowed to acquire or own rights over land or water, except in cases of public necessity expressly declared by supreme decree.
REMITTANCE OF PROFITS	Fully allowed.

1 Exceptions to this overview may apply.

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