

COMPANIES ARE REQUIRED TO KEEP DOCUMENTATION FOR FIVE YEARS AFTER WINDING UP

APRIL 1, 2022 | www.bdo.com.pe

Legislative Decree No. 1536, published on March 24, 2022 on the “El Peruano” Official Gazette, amended Legislative Decree No. 1427, which regulates the winding up of companies with prolonged inactivity.

The referred amendments are explained below:

1

Article 4.3 has been added to define who is responsible for the custody of the Company’s books, records, and other documentation. Thus, it is understood that the person responsible will be the Company’s Administrator or General Manager, whose powers must be duly registered with Public Records.

2

The Sixth Supplemental Provision has been added to establish the obligation to keep the Company’s documentation for a period of 5 years since January 1 of the year following the year in which the winding up of the Company was registered with Public Records.

- ▶ The referred Legislative Decree came into effect on March 25, 2022.

BDO PERU'S LEGAL SERVICES

We have the right team to assist our clients in all stages of their business growth, from their design to their incorporation and consolidation in the market.

For such purpose, our services involve multidisciplinary and dynamic advice with a transversal business view, which allows our clients to be aware of the legal implications of their operations, considering all the different spheres of their business.

Thus, we distinguish ourselves by providing highly efficient and customized services, ensuring full compliance with local legislation by our clients, and significantly reducing or eliminating any legal risk that may arise in the development of their businesses.

[LEARN ABOUT OUR SERVICES](#)

FOR MORE INFORMATION:



CARINA DÁVILA

Legal Manager
Business Services & Outsourcing
cdavila@bdo.com.pe



MILUSKA ROSALES

Corporate Legal Supervisor
Business Services & Outsourcing
mrosales@bdo.com.pe

ABOUT BDO PERU

BDO Outsourcing S.A.C., a Peruvian closely-held company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the BDO International network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO member firms.

This publication has been carefully prepared, but it has been written in general terms and should be seen, interpreted, and assumed as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained herein without obtaining specific professional advice. Please contact BDO Outsourcing S.A.C. to discuss these matters in the context of your particular circumstances. BDO Outsourcing S.A.C., its partners, employees and agents do not accept or assume any responsibility or duty of care for any loss arising out of any action or not performed by any individual under the information contained in this publication or in any decision based on it. Any use of this publication or reliance on it for any purpose or in any context is at your own risk, without any right of recourse against BDO Outsourcing S.A.C. or any of its partners, employees, or agents.

© April 2022, BDO Outsourcing S.A.C. All rights reserved. Published in Peru.

www.bdo.com.pe



AUDIT | TAX & LEGAL | ADVISORY | BSO