

PREVENTIVE TAX AUDIT, MATERIALITY, AND KEY AUDIT MATTERS: MODERN TOOLS FOR TAX DEFENSE

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In the contemporary tax landscape, SUNAT's digital transformation has marked a before and after in the relationship between the tax authority and the taxpayer. The automation of processes and electronic data cross-checking have increased not only the capacity for tax oversight but also the demand for companies to maintain an adequate compliance profile. In this context, preventive tax auditing stands as an indispensable strategic tool, not merely an option, but a fundamental shield to anticipate risks and strengthen the taxpayer's defense.

The essential difference between traditional tax audits and this preventive audit lies in its proactive nature. While SUNAT operates with a sanctioning approach, preventive auditing seeks to timely identify inconsistencies, correct errors, and improve the tax profile before any official intervention. This practice becomes especially relevant given the implementation of new control mechanisms, such as the compliance profile and the figure of the Taxpayer without Operational Capacity (SSCO), which can bring severe consequences—from the inability to issue valid receipts to the loss of tax benefits.

From a constitutional perspective, preventive auditing aligns with the fundamental right to taxpayer defense, enshrined in the Political Constitution of Peru and current tax legislation. This right ensures that every person or entity can know, dispute, and correct any act or procedure affecting their tax situation before sanctions or restrictive measures are imposed. Thus, preventive auditing strengthens the guarantee of due process and legal certainty, avoiding arbitrariness and promoting a fairer and more transparent tax system.

For this audit to be truly effective, it must go beyond mere formal review and adopt key concepts from financial auditing, such as materiality and Key Audit Matters (KAMs). The materiality criterion guides focusing efforts on those aspects that, due to their relevance, can significantly impact the tax obligation or compliance profile. Not all errors carry the same weight, so prioritizing the essential optimizes resources and strengthens the response to potential objections by the tax authority.

Meanwhile, KAMs allow identifying and communicating the areas of greatest risk and complexity, helping the company prepare solid and timely defenses against possible challenges. For example, in transactions with suppliers potentially classified as SSCOs, preventive auditing must concentrate on thoroughly verifying operational capacity and documentation, anticipating observations that could affect the validity of the operations.

In general terms, modern tax defense demands a dynamic and continuous approach based on risk management and the application of rigorous technical criteria, supported by advanced technological tools such as artificial intelligence and data analytics. Only in this way can a comprehensive view be achieved to detect anomalies early and maintain an optimal compliance profile.

It must not be forgotten that continuous training of financial and accounting teams, along with the permanent updating of the compliance profile, are essential elements to consolidate this preventive strategy. Preventive tax auditing, enriched with these concepts and technologies, not only protects the taxpayer from sanctions and objections but also contributes to strengthening their tax reputation and ensuring their sustainability in an increasingly demanding and digitalized environment.

Finally, this proactive and technical approach must be the way forward, based on the premise that the best defense is to anticipate with knowledge, rigor, and technology. This is how a fairer, more efficient, and more transparent tax system is built, benefiting all involved parties.

If you want me to assist with anything else or adjustments, just let me know.