(b) when the personnel is working for a foreign enterprise providing international land, air and water transport services under a foreign flag and registration;

(c) when the foreign personnel works in a multinational bank or an enterprise that provides multinational services, subject to the laws governing specific cases;

(d) for a foreign investor, provided that its investment permanently maintains in Peru at least five units "*Unidad Impositiva Tributaria*" ("UITs") during the life of its contract;

Note: The "Unidad Impositiva Tributaria (UIT)" is an amount used as a reference in taxation rules in order to maintain in constant values the tax basis, deductions, affectation limits and other aspects of the tax that the legislator considers convenient.

(e) for artists, athletes or other service-providers engaged in public performances in Peruvian territory, for a maximum of three months a year;

(f) when a foreign national has an immigrant visa;

(g) for a foreign national whose country of origin has a labor reciprocity or dual nationality agreement with Peru; and

(h) when foreign personnel provides services in Peru under a bilateral or multilateral agreement concluded by the Peruvian Government.

Employers may request waivers for the percentages related to the number of foreign employees and their share of the company's payroll in those cases involving:

(a) specialized professional or technical personnel;

(b) directors or management personnel for a new business activity or reconverted business activity;

(c) teachers hired for post secondary education, or for foreign private elementary and high schools; or for language teaching in local private schools; or for specialized language centers;

(d) personnel working for public or private enterprises with contractual agreements with public organizations, institutions or enterprises; and

(e) in any other case determined by Supreme Decree pursuant to specialization, qualification or experience criteria.