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Sustainable Economic Growth and Land Management: A Case Study on the Role of Tax Legislation in Emerging Markets

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Abstract: The purpose of this study is to examine how tax incentives resulting from the so-called Amazon Law (Law No. 27037) affect small- and medium-sized agro-industrial producers (SMEAPs) in the Junín and Huánuco regions in Peru. This research fills a void that relates to the exclusion of these producers regarding the Law's incentives that aim to encourage investment in the Amazon. In this study, the research design was non-experimental, and since the data were descriptive–correlational in nature, a structured questionnaire with a Likert scale was used to gauge participants' opinions about economic progress and tax benefits. The survey participants included 72 co-operatives drawn from a population of 88, and their awareness and use of tax incentives were targeted. SPSS and similar statistical analysis tools were used and showed that there was a positive correlation between tax benefits and economic development, with a correlation coefficient of 0.873, indicating a strong relationship. However, most co-operatives ranked the benefits only as average or poor, with 34.72% rating them as regular and 31.94% as poor. This study indicates that the present laws do not provide these producers with sufficient opportunities for development. The authors suggest that changes to the Law are required to improve the inclusion of small- and medium-sized agricultural producers so that proposals for improvements in their economic development and management of the agricultural lands in the Amazon region can be promoted.

Keywords: Amazon Law; economic development; small and medium enterprises (SMEs); tax benefits; agricultural co-operatives; sustainable land management

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Academic Editors: Wei Liu, Le Yin, Xi Chu and Jinyan Zhan

Received: 3 November 2024
Revised: 6 December 2024
Accepted: 23 December 2024
Published: 27 December 2024

Citation: Quispe-Espinoza, E.P.; Barzola-Inga, S.L.; Adauto-Justo, C.A.; Borja-Mucha, C.S.; Moreno-Menéndez, F.M.; Gutiérrez-Meza, F.P.; Silva-Murillo, J.M.; González-Prida, V. Sustainable Economic Growth and Land Management: A Case Study on the Role of Tax Legislation in Emerging Markets. *Land* **2025**, *14*, 30. https://doi.org/10.3390/land14010030

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1. Introduction

The agricultural sector is crucial for Peru's economic development, especially in the rural areas of the highlands and jungle, where it contributes significantly to economic growth and poverty reduction. However, it faces challenges such as a lack of education and access to basic infrastructure among farmers, which limits their productivity. These problems are due to inefficient farming practices, limited use of technology, and inadequate resource management. Despite these difficulties, farmers involved in small- and medium-sized operations have started to organise themselves in associative models, improving their participation in national and international markets. However, legal and tax policies

require adjustments to support their competitiveness and growth [1]. Agriculture in Peru is classified into four types: subsistence, small rural businesses, commercial agriculture performed by small- and medium-sized associated producers, and intensive agro-exports by large companies. Commercial agriculture performed by small and medium producers is key to economic development, especially in the context of the tax benefits of the Law for the Promotion of Investment in the Amazon. The IV National Agricultural Census of 2012 did indicate (as a whole) that there were 2,213,506 agricultural units in the country. However, it must be stated that a substantial part of the land remains unproductive and unutilised. Precisely, of the total geographical area used for agriculture, which is 7,125,007 hectares, only 4,166,678 hectares, which is 58.3%, is under cultivation. Of the total land size, therefore, 41.7% or 2,969,329 hectares are not used for cultivation. This contributes to the view that there can be enhanced opportunities in the expansion of agricultural production and the rational utilisation of the land, hence enhancing the economic development of agriculture. The majority of producers are natural persons, which underlines the importance of small- and medium-sized producers [2]. The agricultural sector showed considerable improvement, growing by 9% in July from the previous year's corresponding period. This growth was driven largely by the recovery in the agricultural subsector's large inputs from crops such as blueberries, rice, coffee, yellow corn, and potatoes. This is a positive signal which testifies to the fact that the sector is capable of coming through all the previous difficulties and arriving back to the previous levels of growth. Additionally, agro-exports were valued at USD 5488 million, consolidating the sector's position as the country's second-largest foreign exchange earner. The Multiannual Sectoral Strategic Plan of the Ministry of Agriculture highlights the importance of the agricultural sector, which employs 28% of the population. In addition, the agricultural sector alone generates about 7.5% of the national Gross Domestic Product (GDP). This figure shows the extent of the contribution of the sector, signifying its usefulness in the economy as a generator of employment and income and being supportive of the rural lifestyle. This share is evidence that the sector plays a vital role in the overall economy of the nation [3].

Junín and Huánuco are some of the regions included under the Amazon Law (Law No. 27037), which seeks to promote sustainable development through incentives that come in the form of tax exemptions for investment. However, it reduces the number of small- and medium-sized agricultural producers in associations because of high access standards. This limitation is against the principles of the Law of promoting balanced development in regional economic activities. Producers in Junín and Huánuco have been unable to attain adequate volumes of production to qualify for better prices and, therefore, group themselves under co-operatives. However, according to the regulations of Law 3, paragraph j, they cannot obtain a significant enough supply for better pricing. The regulation of Law No. 27037 (Supreme Decree 103-99-EF) regarding the requirements for benefit eligibility states that "Manufacturing activities related to the processing, transformation of primary products and commercialisation... can only be carried out by the producer himself". Therefore, this regulation is restrictive and does not contemplate or provide tax benefits to the companies that group together the associated agricultural producers, given that when they deliver their harvests or products to the companies under the legal status of co-operatives (who acquire them through a purchase settlement) for the tax body, this act constitutes a transaction between two different persons—the small or medium agricultural producer and the associated company/co-operative. For the small or medium agricultural producers who have the aim of offering significant volumes to the national and international market and have become associated with co-operatives for the commercialisation of their crops or products, this is a restrictive interpretation that deprives them of tax benefits; consequently, economic development has not been achieved for the latter (small and

medium agricultural producers), who are marginalised from the tax benefits, and the spirit of the Amazon Law does not contribute to the sustainable development of the Junín and Huánuco regions.

As a result of this exclusion, economic development in the region has not reached the levels foreseen by the Law, limiting its impact on the well-being of producers and not contributing to the integral development of Junín and Huánuco, thus distorting the original purpose of the Amazon Law. If the current situation persists, organised small- and medium-sized agricultural producers will continue to be economically marginalised because they will not be able to access the tax benefits of the Amazon Law. This exclusion contradicts both the producers' right to equitable treatment and the fiscal or governmental policy oriented towards social inclusion, affecting the economic growth and sustainability of agricultural producers' associations or rural communities in the regions of Junín and Huánuco [4]. To correct this inequity and achieve a positive impact on the economic development of small and medium agricultural producers in Junín and Huánuco, several alternatives are identified. These include the following:

A1. Establish the relationship between the tax benefit of the Amazon Law (VC1) and the economic development of organised small and medium producers (VC2), assessing how access to these benefits could transform their competitiveness and sustainability in the market.
A2. Propose reforms to the tax regulations of the Amazon Law that would allow small- and medium-sized agricultural producers to form associations, such as co-operatives, groups, or committees, in order to benefit from the tax benefits. This measure seeks to optimise the impact of the Amazon Law and the integral economic development of the region.

The general problem is to determine the relationship between the tax benefit granted by the Amazon Law (VC1) and the economic development of small and medium associated agrarian producers (VC2) in the regions of Junín and Huánuco during the year 2017 [5]. To develop the general problem, the following specific problems are identified as research questions, each of which explores the relationship between the correlational variable of tax benefit (VC1) and different dimensions of local economic development (D1, D2, D3, and D4):

RQ1. How does the Amazon Law's tax benefit relate to the structural development (D1VC2) of small and medium agricultural producers in Junín and Huánuco in 2017?
RQ2. How does the Amazon Law's tax benefit impact the economic development (D2VC2) of small and medium agricultural producers in Junín and Huánuco in 2017?
RQ3. How does the Amazon Law's tax benefit affect the socio-cultural development (D3VC2) of small and medium agricultural producers in Junín and Huánuco in 2017?
RQ4. How does the Amazon Law's tax benefit influence the political and administrative development (D4VC2) of small and medium agricultural producers in Junín and Huánuco in 2017?

For the above, the general objective of this research was to establish the relationship between the tax benefit of the Amazon Law (VC1) and the economic development of small and medium associated agrarian producers (VC2) in the regions of Junín and Huánuco in 2017. To achieve the general objective, the following specific objectives were defined, which relate the correlational variable of the tax benefit (VC1) to the different dimensions of local economic development:

O1. Assess the relationship between the Amazon Law's tax benefit (VC1) and the structural development (D1VC2) of small and medium agricultural producers in Junín and Huánuco in 2017.

O2. Evaluate the impact of the Amazon Law's tax benefit (VC1) on the economic development (D2VC2) of small and medium agricultural producers in Junín and Huánuco in 2017.
O3. Analyse the effect of the Amazon Law's tax benefit (VC1) on the socio-cultural development (D3VC2) of small and medium agricultural producers in Junín and Huánuco in 2017.
O4. Investigate the influence of the Amazon Law's tax benefit (VC1) on the political and administrative development (D4VC2) of small and medium agricultural producers in Junín and Huánuco in 2017.

This research is crucial, as it comprehensively addresses an analysis of the Amazon Law, focusing on the tax benefits granted to taxpayers in the Amazon region. The present study seeks to expand current knowledge based on the examined regulatory provisions. It also compares their effects on the economic status of small- and medium-sized agricultural producers in association. In addition, it aims to evaluate current legislation and apply contemporary theoretical approaches to the formulation of tax regulations, offering a detailed view of the legal framework and its relationship with the beneficiaries. Methodologically, the research focuses on establishing a clear regulatory framework that facilitates the access of these producers to the tax benefit regime, proposing improvements in Amazonian tax policy to boost economic development and investment. The results obtained are intended to scientifically support the implementation of policies that benefit these producers, contributing to regional growth and the competitiveness of the agricultural sector [3,5]. In a complex economic context, it is essential to establish clear tax regulations for the development of businesses, both for natural and legal persons. Although Law No. 27037 has ambitious objectives, its effectiveness has been limited by varying interpretations and limited applicability. This research seeks to facilitate collaboration between legislators and agricultural institutions to optimise legislation and ensure the consistent application of tax benefits, maximising the economic impact in favour of small- and medium-sized producers. As socio-economic disparities affect different economic agents, it is imperative to design fiscal policies that reduce these inequalities and generate equitable opportunities for growth. This research will contribute to building an inclusive tax system that responds to Peru's socio-economic realities, especially for small- and medium-sized agricultural producers organised in associations. By not including them adequately in the benefits regime of the Amazon Law, an exclusion is generated that contradicts the principles of equity and social inclusion promoted by the government [4].

The development of this research is convenient, as it promotes the economic and social growth of the Amazon, facilitating investment in companies in the region through a tax regime adapted to their needs. This will favour business growth and sustainable progress in this strategic area of the country, consequently leading to economic development. Ultimately, the importance of this research lies in its ability to inform legislative reforms that allow for an equitable distribution of tax benefits and incentives, creating a reference framework for other similar projects and orienting fiscal policy towards sustainable and equitable economic development in the Amazon region [6]. The ecological consequences of a policy encouraging industrial agriculture must, therefore, be considered a major issue. As a result of industrial cultivation, there is excessive use of natural products, land deforestation, and excessive loss of plant and animal species. However, one should not ignore the fact that the growing requirement for higher productivity has led to the degradation of the environment in most agricultural sectors. That is why stimulating industrial agriculture should include measures that prevent or at least minimise further degradation of resources and ecosystems. This includes sustainable agriculture, the efficient use of resources, and environmentalism in agriculture policies.

The geographical scope of the research focuses on the provinces of Chanchamayo and Satipo in the Junín region and the province of Huánuco in the region of the same name, selected for their relevance in agricultural activity and the potential impact of tax benefits on their local economies. The study population includes small- and medium-sized agricultural producers operating under associative structures, such as co-operatives and associations, including both natural and legal persons with relevant knowledge of tax legislation [7]. The study is structured starting with the description and formulation of the problem, objectives, justification, importance, and delimitation of the research. The international, national, and local backgrounds are analysed, as well as the theoretical, historical, and legal foundations of the Amazon Law. The conceptual framework, hypotheses, and operationalisation of the variables are also developed. The methodology includes the selection of the population and samples; the data collection instruments; and the validation, procedures, and statistical analysis for hypothesis testing. The findings are presented in tables, differentiating between the dimensions of tax benefit and economic development, followed by a discussion and an interpretation of the results. In addition, an analysis of the current regulations and a simulation of income tax liquidation under the Amazon Law is carried out, comparing these with adjusted regulations to observe the effects of tax benefits (Appendix C).

Finally, conclusions and recommendations derived from the analysis are presented, along with annexes that complement the research. In summary, the study proposes a reconceptualisation of tax policy oriented to the Amazon region of Peru, promoting legislative reform for the equitable and sustainable development of small- and medium-sized agricultural producers.

2. Research Review

The international research reviewed herein highlights the key role of tax benefits in economic growth and sectoral development in various regions, underlining how tax incentives become a key mechanism for promoting investment, competitiveness, and tax equity.

In [8], waste management was valorised by using by-products such as biogas and compost to promote recycling and the circular economy in the Canary Islands, overcoming territorial disparities and promoting the circular economy. On the other hand, digital transformation in Canary Island tourism enterprises faces challenges from a shift in visitor preferences and business culture, requiring destination support for resilience [9]. Another approach is that in [10], where it was found that provincial tax agencies in Spain are less efficient due to factors such as a net property tax base, population density, and delegated municipality inhabitants, and setting up self-governing agencies does not improve efficiency levels. In this sense, Spanish regional governments exercise their tax autonomy responsibly, with some having exhausted current subcentral tax possibilities while others still have ample fiscal space [11]. Additionally, the authors of [12] developed a manual at the University of Medellín aimed at individuals in Ecuador to optimise income tax returns through the appropriate use of tax benefits. The research shows that, due to the complexity of tax regulations, taxpayers do not take full advantage of tax incentives, thus limiting their function of reducing the tax burden and stimulating strategic sectors. Recent studies highlight that tax exemptions can play a crucial role in fostering the development of the tourism sector and in reducing investment leakage to other regions. Furthermore, they emphasise the need for effective public–private partnerships, which are essential to optimise the benefits of tax policies and improve the quality of life in local communities. The implementation of fiscal incentives is seen as a strategy to attract tourism investments, thus creating a solid basis for regional development [13]. As an example, it is noted that the development of tourism infrastructure in the areas that influence the national parks in Spain has a signif-

icant impact on the local economy. Tax exemptions can be a key mechanism to finance these infrastructures, which improves the tourism offer and increases the attractiveness of the destination for visitors [14]. The importance of a common vision towards sustainable tourism is evident. Fiscal policies should be aligned with sustainability objectives, allowing the tourism sector not only to expand but also contribute to the conservation of the natural and cultural environment [15]. Other studies include specific case studies on the use of natural and cultural resources in tourism, illustrating how fiscal incentives can be effectively applied to enhance these areas and maximise positive economic impact in less developed regions [16]. There are also several relevant references that address the need to create a tax incentive control model that supports business development without compromising income tax collection. These studies highlight the importance of establishing control and sanction mechanisms to ensure fairness in taxation and prevent tax avoidance, ensuring that tax incentives generate real benefits for the economy. For example, the authors [17] examined how tax reduction policies can boost economic development and social equity. However, they also warned that these reductions can threaten fiscal sustainability if they are not implemented with adequate monitoring. Similarly, the authors of [18] discussed how a more rigorous tax collection mechanism can encourage technological innovation in firms, suggesting that improved fiscal management is crucial for sustainable and balanced development. Similarly, the authors of [19] investigated how direct taxation affects economic growth and stressed the need for a tax system that not only promotes business growth but also maintains equity in tax collection. These references reflect the need for a robust framework to monitor tax incentives and ensure that tax benefits translate into meaningful improvements for the economy. This research is crucial because it presents legislative actions for overweighing considerations for equal treatment in terms of tax benefits and incentives to encourage authorised economic agents in the Amazônia Macroregion and increase income and economic growth. The findings serve as a theoretical basis for assessing how tax benefits can influence the development of specific sectors and the structuring of fiscal policies in regions such as the Peruvian Amazon.

The Peruvian context is specially approached by some of the points that concern the effect of taxation and incentives in Peru. For instance, the authors of [1–6] offered a perspective on the analysis of the economic trends in Peru, including issues of the structuration of the rural region, the functions of agricultural exportation, and the possibility of agroforestry concession in the Amazonian area. These references established the distinctiveness of the conditions and prospects for developing the agricultural sector in Peru, along with the imperative role of such fiscal policies to involve sustainable development and equity in the Amazon area. For this reason, these studies help advance an understanding of the context of Peru in terms of socio-economic and environmental environments and whether tax incentives can help the country develop an inclusive framework for reducing inequality. The national research reviewed provides a comprehensive overview of the effects of the Law for the Promotion of Investment in the Amazon (Law No. 27037), especially in the Amazonian regions of Peru, where the tax benefits granted were expected to foster economic and social development. However, the studies show both the successes and limitations of this legislation. The authors of [20] examined how the Amazon Law has impacted the Huanuco region. Their analysis revealed that the multiple tax benefits, far from incentivising productive investment, have weakened the tax system and reduced revenue collection, generating problems of evasion and smuggling in sectors such as fuel. The authors concluded that the Law has not fulfilled its regional development objective and that, instead, it has boosted the profits of large traders, promoting evasive practices and affecting business formalisation. In [21], a preliminary assessment of tax benefits in the Amazon is carried out. By using a regression discontinuity approach, the study found

that tax incentives can benefit in terms of employment and income but raises doubts about their long-term effectiveness. It pointed out that the fiscal costs of the law call for an urgent review to determine whether the benefits justify public investment and whether they truly improve the welfare of the population in the Amazon region. The authors of [22] examined the effects of the Amazon Law in Loreto and concluded that tax incentives have not achieved the desired economic impacts due to the weakness of the regulatory framework. The research warns that distortions in the region's tax structure have favoured tax evasion and that tax measures are not sufficient to promote sustained economic growth, underlining the need to improve collection systems.

Regarding the crucial aspects of the impact of taxes and tax incentives on the performance of small- and medium-sized enterprises (SMEs), we have ref. [23], which examines the relationship between the payment of taxes and the performance of SMEs in several EU countries. By using a longitudinal analysis, the authors found that a well-managed tax burden can positively influence the sustainability and growth of these firms while highlighting the importance of balanced tax policies that promote competitiveness without compromising revenue collection. Furthermore, the authors of [24] investigated the role of tax incentives in supporting SME performance in a changing economic environment. They argue that well-designed incentives not only help firms to survive in times of crisis but also encourage innovation and development. However, they stress the need for a more strategic approach to the implementation of these policies in order to maximise their benefits. In that vein, the authors of [25] focused on management practices in SMEs from the perspective of open innovation. They identified common problems faced by these enterprises and suggested innovative solutions to improve their management and sustainability. This approach highlights the importance of adapting management strategies to the particularities of SMEs, promoting an environment conducive to innovation and growth. Taken together, these studies emphasise the relevance of effective fiscal policies and adaptive management practices for the sustainable development of small- and medium-sized enterprises.

The Peruvian Amazon Research Institute (IIAP) has also contributed to the study of the Amazon region, publishing two important documents in 2009. In ref. [26], the IIAP defines a vision of sustainable development based on four dimensions (human, economic, environmental, and political), oriented towards the efficient management of natural resources. The study proposes improving the capacities of local populations and promoting a sustainable economy, supported by decentralisation and the integration of the Amazon into the global context. On the other hand, in ref. [27], the IIAP proposes the need to establish a sustainable development policy that takes into account both the biophysical and socio-cultural particularities of the region. This document proposes the promotion of strategic sectors through the creation of productive clusters and the development of basic infrastructure and adapted technology. It also emphasises the importance of a legal framework that allows for the active participation of local communities in development processes, as well as the protection of ecosystems and biodiversity. Among the recommendations of the IIAP is the highlighted need to develop integrated sectoral policies and promote the Amazon in international treaties in order to enhance its global positioning. However, the research also identifies some limitations, including the inability of the tax incentives under the current law to generate the desired side economic benefits in the region owing to inadequacies in the legal framework that have promoted economic inefficiencies, as illustrated by tax avoidance and evasion.

3. Materials and Methods

3.1. Scientific and Regulatory Framework

In the context of the Peruvian Amazon, the Law for the Promotion of Investment in the Amazon (Law No. 27037) [28] is framed within a constitutional backing that promotes agrarian development and the reduction of socio-economic inequalities. This Law was designed to attract investment, improve infrastructure, and promote growth in key sectors of the Amazon, underlining the State's commitment to sustainable and equitable development in the region. The need for a special tax regime for the Amazon was discussed in the Congress of the Republic of Peru, which led to the enactment of the Law with the objective of implementing tax benefits that would boost economic activity and improve the quality of life of the region's inhabitants. This approach seeks not only to promote economic development but also to ensure sustainable and equitable growth in the Peruvian Amazon. In summary, the scientific research and the rationale for tax legislation in the Amazon are interconnected in their aim to promote comprehensive and sustainable development, taking into account the particularities and needs of the region.

The regulatory framework governing agricultural activity in Peru, including in the Amazon, is essential for the sustainable development of the sector. The 1993 Political Constitution of Peru establishes (in Article 68) the obligation of the State to promote the conservation of biological diversity and protected natural areas, and in Article 69, the sustainable development of the Amazon with adequate legislation. Furthermore, Article 88 supports preferentially agrarian development and guarantees the right to land ownership. Law No. 27037, known as the Law for the Promotion of Investment in the Amazon, is crucial for attracting investment to this region. Approved in 1998, it seeks to promote the sustainable and integral development of the Amazon by establishing conditions for public and private investment. This Law offers tax benefits, such as reduced income tax rates for companies located in the Amazon that are engaged in economic activities linked to the region. On the other hand, Law No. 29972 promotes the inclusion of agricultural producers through co-operatives, facilitating access to economic benefits and improving their bargaining power and competitiveness in the market. This legislation encourages association and collaborative work, which are key elements for sustainable rural development.

In conclusion, the regulatory framework in Peru favours both the conservation of natural resources and the sustainable development of the Amazon and the agricultural sector in general, promoting responsible agricultural practices and the inclusion of producers in a context of economy of scale.

3.2. On the Tax Benefit

Tax benefits in Peru, as in many other countries, are tools designed to promote economic and social development by reducing tax obligations for certain taxpayers [29,30]. According to the Peruvian Institute of Economics [31], these benefits include exemptions, deductions, and special treatments that seek to promote regional development, the promotion of economic sectors, employment generation, and investment. However, these benefits can decrease collection efficiency and increase collection costs. In other words, "collection efficiency" is the productivity with which a government or a tax authority can collect taxes from the taxpayers. It refers to reducing the difference between the taxes that are legal to be collected and those actually received. High collection efficiency indicates that the State achieves its objective of bringing more people in its tax bracket to pay their taxes as required without avoiding or evading payments. Essentially, while tax benefits are meant to encourage economic and social advancement, a disadvantage arises in that they decrease collection efficiency by extending the array of the tax system, enhancing its lack of

collection and ease of enforcement and a concomitant increase in the administrative burden. The Constitutional Court of Peru, in STC 0042-2004-AI, describes tax benefits as regulations that reduce or postpone tax obligations, with the objective of reducing the tax base or the nominal rate. These benefits take the form of incentives, exemptions, exonerations, tax credits, and tax exemptions, and their objective is to totally or partially waive the payment of taxes. In the context of small- and medium-sized agricultural producers, tax benefits, through regulations such as reduced rates, can provide incentives for investment and economic development. According to the Ministry of Economy and Finance [32], tax expenditures encompass benefits in all national taxes and are grouped into categories such as the elimination of tax payments and a reduction in the effective rate [33]. Therefore, we consider that the tax benefit is initially a tax expenditure according to not collecting taxes, or in other words, the tax benefit is seen as a tax expenditure because it involves forgoing tax revenue that would otherwise be collected. However, in the end, it sees a potential taxpayer being fully taxed, and there will be more tax revenue. In conclusion, although tax benefits in Peru seek to formalise and promote businesses, especially micro and small enterprises, they face challenges such as public distrust and bureaucratic barriers. The Amazon Law, for example, seeks to promote sustainable development but faces limitations in its effective application due to regulatory restrictions.

3.3. On Economic Development

Economic development is a complex process involving both quantitative factors and profound qualitative transformations. According to ref. [30], it is based on efficient and economical production, although this equation has not yet been satisfactorily solved by any system. This concept has evolved historically and is projected into the future as a desired vision, varying from a perspective centred on economic growth to one that focuses on people's outcomes [34]. Economic growth, although related to development, refers specifically to the increase in certain economic magnitudes, such as national income and output, and is considered a more reliable indicator and less subject to ideological interpretations. Legal certainty is crucial for economic development, as it is linked to trust, which is essential for investment and, thus, for economic and social development. Legal certainty implies certainty, legality, hierarchy, the publicity of norms, and the prohibition of arbitrariness, thus promoting justice and equality [35]. According to ref. [35], in order to attract investment, especially foreign investment, it is essential to have a legal and institutional framework that guarantees legal certainty, which includes regulatory development, the actions of public authorities, and the administration of justice. Ref. [36] defines economic development as a process that moves a country from a subordinate economic position to a developed one, emphasising the importance of industrialisation and agricultural technification as key to the growth of living standards. In this context, it is essential to seek legal regulatory certainty that allows for the implementation of clear and enforceable rules, thus facilitating socio-economic development. According to ref. [37], the author reflects that "...every community is settled and circumscribed in a territory, the territory is not only a geographical and administrative space, it is also a physical and symbolic place where social relations of complementarity, competition, conflict and group life emerge; this space is subject to structural, technological and economic transformations; that is to say, when focusing on economic development, local development must be previously focused on which is nothing more than an integrated territorially based system in which the dimensions . . . interrelate and need each other" [37]. Therefore, in order to have global economic development, we must first work on local economic development (LED). Development thinking has evolved from the 18th century "classical school of economics", moving from a vision focused on economic growth to approaches that value dimensions beyond the quantitative. The

authors of [38] highlighted the importance of local governance in fostering networks of firms organised in clusters, where collaboration and associativity are key to competitiveness. Organised collective action, especially governmental, can be an important source of competitiveness and development. For the United Nations, local development is key to achieving political, economic, and social security and should be the starting point. Local economic development (LED) is receiving increasing attention, especially in developing countries, while in OECD countries, its profile is changing [39]. LED values territories, identity, diversity, and flexibility, characteristics that favour productive efficiency and local competitiveness. The authors of [40] noted that LED exploits local comparative advantages to strengthen the economy and create employment, often operating in rural areas. The characteristics of LED include endogenous and decentralised development; social participation in decisions; respect for resources; incentives for enterprise and job creation; and capacity to face economic, technological, and social challenges. LED actors are public authorities, entrepreneurs, and local socio-economic actors integrating into the national and international economic system. In Latin America, LED objectives include the valorisation of endogenous resources, the organisation of local networks for innovation, the establishment of inter-municipal consortia, the promotion of scientific and technological activities, and the creation of financing instruments for micro-enterprises. The basic elements of LED, according to Alburquerque, include institutionality, the promotion of micro-enterprises and SMEs, public–private co-operation, a proactive attitude of local government, the co-ordination of promotion programmes, territorial development strategies, local leadership, and the participation of local actors. When comparing exogenous and endogenous development, exogenous development offers economic dynamism and access to financial markets but has drawbacks such as low local commitment and external dependence. Endogenous development offers productive flexibility and employment dynamism but faces challenges such as smaller productive scales and difficulty in accessing credit and technical assistance.

The implementation of local economic development (LED) is an essential process for strengthening the economic capacity of a local area, improving its economic future and the quality of life for all. LED involves the collaboration of the public, private, and non-governmental sectors to create better conditions for economic growth and employment generation [41]. The success of a community depends on effective strategic planning, and LED is increasingly used to strengthen local economic capacity; improve the investment climate; and increase the productivity and competitiveness of local businesses, entrepreneurs, and workers. An LED strategy should recognise the constraints and opportunities of the informal economy, promoting broad social benefits for all economic and social sectors, both formal and informal, excluded and disadvantaged. Local economic development (LED) is a comprehensive process that seeks to strengthen the capacities of a community, promoting redistribution, solidarity, integration, and inclusion. The social economy, especially the solidarity economy, is crucial for LED, as it is based on principles of co-operativism, economic democracy, and active community participation. This economy manifests itself in forms such as co-operatives, which meet economic and social needs by using a democratic structure. The dimensions of LED include the identification of territorial and population scope, the self-diagnosis of needs, the strengthening of the social fabric, and the creation of infrastructures for endogenous and sustainable development. Furthermore, it is essential to harmonise the political, professional, and community spheres and to promote financial services to encourage entrepreneurship. According to the ECLAC (Economic Commission for Latin America and the Caribbean), the evaluation and monitoring of LED is not only explained by decentralisation but also by complex factors arising from the territories, with the mobilisation of local actors. The criteria for LED action include the development of business services, access to credit for MSEs, and the promotion of associativity and co-operation

between enterprises [39]. It is also important to link universities and research centres with local productive systems and to adapt legal frameworks for economic promotion. LED implementation requires a periodic evaluation of relevance, performance, efficiency, and impact [41]. Evaluations are divided into process and outcome evaluations, both of which are necessary to improve and verify the effectiveness of programmes. Assessing the impact of an LED strategy involves separating the direct results of the strategy from those caused by external factors, which can be challenging due to a lack of data or funds. In summary, LED is a complex process that requires the integration of the social economy, active community participation, and rigorous evaluation to ensure its effectiveness and sustainability.

3.4. Methodology

The process of obtaining raw data involved several key steps, including stating the research objectives and variables, identifying the study population or sample, and choosing the data collection method. These techniques included questionnaires and document reviews, and approaches such as statistical analysis via SPSS and Excel were used to check the reliability of the results. The methods used in the research are the following:

- Data collection techniques:
  - Surveys (questionnaires using a Likert scale);
  - Document analysis.
- Data processing and analysis:
  - Use of statistical tools and software (SPSS 24, Excel 2016);
  - Descriptive and inferential statistical analysis.
- Specific steps:
  - Define the variables and criteria for data organisation;
  - Input the data into statistical software and generate the results;
  - Verify and validate the hypotheses.

3.4.1. Hypothesis and System of Variables

The general hypothesis postulates that there is a direct and significant relationship between the tax benefit granted by the Amazon Law and the economic development of small and medium associated agrarian producers in the regions of Junín and Huánuco. As for the specific hypotheses, the relationship between the correlational variable of the tax benefit and the various dimensions of local economic development was explored. First, it was established that there is a significant direct relationship between the tax benefit and the local economic structure of agricultural producers in the aforementioned regions. Additionally, a significant direct correlation between the tax benefit and local economic development in terms of the economy was identified. Furthermore, a significant direct relationship between the tax benefit and local economic development in the socio-cultural sphere was observed. Finally, a significant direct relationship between the tax benefit and local economic development was confirmed in the political and administrative context. These relationships underline the importance of tax benefits in promoting local economic development in various dimensions. The variable system of this research is composed of two main elements: tax benefit (VC1) and economic development (VC2). The conceptualisation of these variables is based on various sources. According to the Peruvian Institute of Economics [31], tax benefits comprise exemptions, deductions, and special treatments that reduce the tax obligations of certain taxpayers. Although these measures decrease tax revenues, they are designed to foster regional development, promote specific economic sectors, generate employment, and attract both foreign and domestic investment. However, their implementation can affect revenue efficiency and, if not properly applied,

can compromise the fairness and transparency of the tax system. On the other hand, economic development, according to ref. [30], refers to the continuous efforts for social progress based on the economic growth of countries, ideally expressed in producing more, producing better, and producing at a lower cost. This concept encompasses not only the economic sphere but also the structural, technological, and social transformations that occur in a territory, which is both a physical and symbolic space where complex social relations develop. The authors of [37] added that local development implies the activation of human, material, institutional, and cultural resources to improve the standard of living and quality of life of the population. The operationalisation of these variables is detailed in Tables 1 and 2. For tax benefits, dimensions such as the elimination of tax payments, the recovery of taxes paid, reductions in the effective rate, tax arrears, and simplified regimes are identified. In terms of economic development, dimensions such as the structure of local economic development, as well as economic, socio-cultural, and political–administrative aspects, are considered. These dimensions are broken down into specific indicators that allow for a precise measurement of each variable in the context of the research. The dimensions and indicators of the correlational variable 1 VC1 tax benefit are detailed in Table 1.

Table 1. Correlational variable 1: VC1 = tax benefit.

Dimensions	Indicators		Questions (Data Collection Instruments) Questionnaire
D1VC1 Taxes are eliminated	Non-affectations	(I1D1VC1)	Does the company of the associates have any non-affectations due to the application of the Amazon Law?
	Exonerations	(I2D1VC1)	Does the partner company have exemptions from the application of the Amazon Law?
	Temporary importation	(I3D1VC1)	Have the partners' companies benefited from the temporary importation (liberation from the payment of the IGV) due to the application of the Amazon Law?
D2VC1 Allow for the recovery of the tax paid	Returns	(I1D2VC1)	Did the company's partners (the responsible persons) apply for tax refunds according to the application of the Amazon law?
	Tax refunds	(I2D2VC1)	In the company of the associates, did they apply for tax refunds according to the application of the Amazon Law?
D3VC1 Reduce the effective rate	Credits	(I1D3VC1)	In the partners' company, has the special tax credit of 25 or 50% of the IB been applied to the payment of the IGV according to the Amazon Law?
	Deductions	(I2D3VC1)	Are the partners' companies aware of the deductions to which they would benefit from the application of the Amazon Law?
	Differentiated fees	(I3D3VC1)	Regarding income tax, are the associates' companies aware of the existence of differentiated rates of 0, 5, and 10%, applied to the taxable year, according to the Amazon Law?
	Reduced fees	(I4D3VC1)	With regard to income tax, has the partners' company applied the reduced rates of 10% to the taxable year in their company, according to the Amazon Law?
	Special fees	(I5D3VC1)	Regarding income tax, have the special rates of 0.5% been applied to the taxable year in your company, according to the Amazon Law?
D4VC1 Delaying the payment of the tax	Deferrals	(I1D4VC1)	In the company of the associates, have they proceeded to request deferrals of their tax payments due to lack of liquidity or other situations that postpone their payment?
	Postponements	(I2D4VC1)	Due to a lack of liquidity or any other situation that postpones the payment of their taxes, has the company of the associates been able to defer the payment of their taxes?
D5VC1 Simplified regimes	Special regimes	(I1D5VC1)	Do you consider that the scope of application of the above-mentioned Amazon Law should apply special regimes to the partners' enterprise?
	Simplified regimes	(I2D5VC1)	Do you consider that the scope of application of the above-mentioned Amazon Law should apply simplified regimes to the partners' enterprise?

In reference to the questions corresponding to the indicator I1D4VC1, there is a difference between deferral and postponements; while both define the postponing of taxes, the use of the word deferral may imply a more "official" arrangement, whereas the word postponement may imply a temporary act.

Table 2. Correlational variable 2: VC2 = Economic development.

Dimensions	Indicators		Questions (Data Collection Instruments) Questionnaire
D1VC2 Local economic development—Structure	Territory	(I1D1VC2)	Does the territory where the partners' company is located have the optimal conditions to enable them to invest, grow, and achieve stability?
	Infrastructure	(I2D1VC2)	Does the partners' company have adequate infrastructure to run its operations efficiently?
	Technologies	(I3D1VC2)	Does the partners' company have the right technologies in place to run its operations efficiently?
	Resources	(I4D1VC2)	Does the partners' company have adequate resources to run its operations efficiently?
D2VC2 Local economic development—Economy	Production system	(I1D2VC2)	Do the partners' company and the members of their association (managers, partners, and workers) have an adequate and thorough knowledge of the production systems of the products they market?
	Distribution and consumption	(I2D2VC2)	Are the partners' companies and the members of their association clear about the distribution and consumption channels for the products they market?
	Business net	(I3D2VC2)	Is it clear to the partners' company and the members of their association what types of production chains exist and that associative work makes them more effective?
D3VC2 Local economic development—Socio-Cultural	Education	(I1D3VC2)	Does the partners' company consider that the partners' income allows them to provide adequate education for their workers and their families?
	Culture	(I2D3VC2)	Is there an adequate work culture and work ethic in the partners' company that contributes to their development?
	Traditions	(I3D3VC2)	Are the traditions and customs of the locality in which the partners' company is located respected?
	Innovations	(I4D3VC2)	Does the partners' company have an adequate business innovation system for sustainable growth?
	Lifestyles	(I5D3VC2)	Is the lifestyle of the partners adequate to provide stability to their enterprises and their members (small and medium producers)?
D4VC2 Local economic development—Political and Administrative	Institutions	(I1D4VC2)	Does the partners' company have institutions that support its growth and provide it with legal stability?
	Partnerships	(I2D4VC2)	Have small- and medium-sized farmers seen the association as a means of development? Have associations formed, and are they adequately formed in your region?
	Initiatives	(I3D4VC2)	Do you consider that the State has initiatives that enable business growth in your region for association-type companies?

3.4.2. Development of Methodological Aspects

The specific method of the research was the descriptive method, which, according to ref. [42], consists of systematically describing, analysing, and interpreting a set of facts or phenomena and variables that characterise them as they occur in the present. The descriptive method aims to study the phenomenon in its present state and in a natural way; therefore, the possibilities of having direct control over the study variables are minimal, which makes its internal validity debatable. By using the descriptive method, the nature of a situation is identified and known as it exists during the time of the study; its basic purpose is to describe how it appears and what exists with respect to the variables or conditions in a situation. A correlational type of research was applied (i.e., associating variables by means of a predictable pattern for a group or population) [43]. The purpose of this type of study is to find out the relationship or degree of association that exists between two or more concepts, categories, or variables in a particular sample or context. In correlational studies, when assessing the degree of association between two or more variables, each variable is first measured and then quantified and analysed, and linkages are established [44]. The main usefulness of correlational studies is to know how a concept or variable may behave when the behaviour of other linked variables is known—in other words, to try to predict the approximate value that a group of individuals or cases will have in a variable, based on the value they have in the related variable or variables. The research design was descriptive correlational [45], which refers to cross-sectional or sectional designs that seek to describe correlations between variables in one or more groups of people or objects at a

given time [43]. Focusing on the cross-sectional or sectional descriptive correlational design, this design determines the degree of relationship that exists between two or more variables of interest in the same sample of subjects or the degree of relationship that exists between two observed phenomena or events. Similarly, the tendency of two phenomena to vary concomitantly (the concomitant (associated) relationship existing between two or more variables, that is, between two or more data series) was of interest [46]. Thus, the existence of greater or lesser mutual dependence between two or more random variables was analysed. To precisely express the degree of relationship between two or more variables, so-called correlation coefficients are used, which range from 0 (zero correlation) to +1 (perfect positive correlation) or −1 (perfect negative correlation). The dimensions and indicators of correlational variable 2 VC2 economic development are detailed in Table 2.

These dimensions combine endogenous elements that are specific to the community with exogenous instruments to activate human, material, institutional, and cultural resources in order to improve the standard of living and quality of life of the population.

3.5. Scenario, Data Capture, and Statistical Analysis

The research was carried out in the regions of Junín and Huánuco. In Junín, the provinces of Chanchamayo and Satipo were included, whereas in Huánuco, the provinces of Huamalies, Huánuco, Leoncio Prado, Marañón, Pachitea, and Puerto Inca were considered. In Appendix A, the spatial location map of the study area, as well as pictures of the surveys process, are provided. The unit of analysis comprised members' enterprises represented by co-operatives, which can be natural or legal persons, and which are agricultural producers located within the study region. The period of execution of the research was 2017, concluding with the application of the questionnaire in November of that year. The population is defined as the set of individuals who share characteristics relevant to the study [47]. Similarly, the sample is defined as a subset of the population that is selected to obtain information and make measurements on the study variables. In this case, the population and sample consist of clusters of co-operatives, where the sample size was calculated using the following formula:

$$n = \frac{Z^2 pq \cdot N}{E^2(N-1) + Z^2 \cdot pq}$$

where

n: Sample size;
Z: Confidence limit (1.96 for 95%);
p: Probability of hits (0.50);
q: Probability of misses (0.50);
N: Total population (88);
E: Margin of error (0.05).
By using the above values, the sample was calculated:

$$\frac{1.96^2(0.5)(0.5) \cdot 88}{(0.05)^2(88-1) + (1.96)^2 \cdot (0.5)(0.5)}$$

$$n = 71.89 \approx 72$$

Co-operative-type groups were targeted as the study population. In this study, the population was distributed in the provinces of Junín and Huánuco, with a total of 88 co-operatives. In Junín, the co-operatives were distributed in Chanchamayo and Satipo, while in Huánuco, they were distributed in several provinces. A sample size of 72 co-operatives was determined, with a margin of error of 5% and a confidence level of 95%. The sample

was distributed proportionally between the provinces of Junín and Huánuco, reflecting the distribution of the original population, as detailed in Table 3 below. The population and sample table showed that 33 co-operatives were included in Chanchamayo, 21 in Satipo, and 18 in Huánuco, representing 45.45%, 29.55%, and 25.00% of the sample, respectively. In Appendix B, the percentage and location of medium-sized producers and agricultural land use in the Amazon are provided.

Table 3. Scope of the research.

Population			Description	Sample		
No.	**Percentage**	**Code**		**Code**	**No.**	**Percentage**
40	45.45%	CHA	Chanchamayo—Co-operatives	CHA	33	45.45%
26	29.55%	SAT	Satipo—Co-operatives	SAT	21	29.55%
22	25.00%	HUA	Huánuco—Co-operatives	HUA	18	25.00%
88	100.00%				72	100.00%

Source: Adapted from the National Census of Co-operatives 2017.

The inclusion criteria for the research establish that the co-operatives or enterprises must be able to bring together small- and medium-sized farm operations that carry out entrepreneurial activities, considering associativity as a means of development. Additionally, the farmers must be residents of the study area or geographical scope of the research, fall under the regulation of the Law for the Promotion of Investment in Amazonia, or both. Furthermore, they must have a history of farming various agricultural crops in the area and be accustomed to marketing. The Amazonian Law's inapplicability or the necessity of an immediate regulatory change must also be taken into account. On the other hand, the exclusion criteria apply to those who do not meet the inclusion indicators.

In the present research, various data collection techniques were implemented, with surveys used as the main technique (using a specific questionnaire) [47,48]. This questionnaire included a Likert-type rating scale, which allows for a better interpretation and analysis of the data collected. The validation and reliability of the instruments are crucial and were evaluated using Cronbach's alpha coefficient, obtaining values of 0.958 for the tax benefit questionnaire and 0.945 for the economic development questionnaire, indicating high reliability (Table 4).

Table 4. Cronbach's alpha for the questionnaires.

Reliability Statistics of the Tax Benefit Questionnaire		Reliability Statistics of the Economic Development Questionnaire	
Cronbach's Alpha	**No. of Elements**	**Cronbach's Alpha**	**No of Elements**
0.958	14	0.945	15

Source: Database of the questionnaire applied. Own elaboration.

The validity of the instruments was assessed by using different approaches, including content, criterion, and construct validity [44,49,50]. Factor analysis was used to examine construct validity, identifying the fact that the tax benefit questionnaire managed to extract two factors explaining 72.446% of the variance of the original data, while the economic development questionnaire extracted three factors explaining 74.801% of the total variance (Tables 5 and 6). These analyses provide a solid basis for the validity and reliability of the instruments used.

Table 5. Total explained variance of the tax benefit questionnaire.

Component	Initial Eigenvalues			Sums of Squared Extraction Charges		
	Total	**% Variance**	**% Accumulate**	**Total**	**% Variance**	**% Accumulate**
1	9.119	65.134	65.134	9.119	65.134	65.134
2	1.024	7.312	72.446	1.024	7.312	72.446
3	0.947	6.762	79.208			
4	0.588	4.198	83.406			
5	0.515	3.680	87.086			
6	0.388	2.769	89.854			
7	0.319	2.278	92.132			
8	0.281	2.004	94.136			
9	0.228	1.628	95.765			
10	0.196	1.396	97.161			
11	0.134	0.957	98.118			
12	0.111	0.792	98.910			
13	0.090	0.641	99.551			
14	0.063	0.449	100.000			

Extraction method: principal component analysis.

Table 6. Total explained variance of the economic development questionnaire.

Component	Initial Eigenvalues			Sums of Squared Extraction Charges		
	Total	**% Variance**	**% Accumulate**	**Total**	**% Variance**	**% Accumulate**
1	8.570	57.136	57.136	8.570	57.136	57.136
2	1.434	9.557	66.694	1.434	9.557	66.694
3	1.216	8.108	74.801	1.216	8.108	74.801
4	0.782	5.214	80.015			
5	0.540	3.603	83.618			
6	0.503	3.353	86.971			
7	0.425	2.836	89.806			
8	0.308	2.051	91.857			
9	0.279	1.860	93.717			
10	0.256	1.705	95.422			
11	0.199	1.326	96.748			
12	0.193	1.284	98.032			
13	0.153	1.018	99.050			
14	0.117	0.780	99.830			
15	0.025	0.170	100.000			

Extraction method: principal component analysis.

Data collection is a structured process that involves several essential steps to answer the research objectives and test the research hypotheses. These steps include being clear about the objectives and hypothesised variables; selecting the population or sample; defining and validating data collection techniques; and collecting data for further processing, description, analysis, and discussion. Regarding data processing and analysis, the authors of [47] stated that this process transforms dispersed and disordered data into grouped and ordered results, which are analysed according to the research objectives and hypotheses. For this purpose, statistical tools were used with the support of programmes such as SPSS 24 and Excel 2016. The data processing was carried out by using a data processing centre (DPC), where the necessary resources were concentrated and documented in a database. The results obtained through the different analysis and interpretation procedures, as well as the process of the verification and validation of the hypotheses put forward, are presented below. These results make it possible to achieve the objectives proposed in the study. In the descriptive analysis, tables were drawn up to represent the variables and dimensions

studied. This approach facilitates an understanding of the data collected through the questionnaire, which is the main research instrument used. In the inferential analysis, Spearman's rho statistic was used to determine the association between the variables, and the *t*-test was used to assess the significance of Spearman's correlation. This approach allows for the testing of the hypotheses formulated in the research. In addition, a factor analysis was carried out to verify the hypothesised constructs of the instruments used. The descriptive and inferential statistical aspects are based on the methodologies in [48], using the IBM SPSS Statistics 24 statistical programme. This analysis is detailed in the following section, where the results of the variables derived from the survey are presented and the hypotheses are tested, carrying out specific analyses for interpretation and decision making. The results obtained through descriptive and inferential analysis are fundamental to validate the hypotheses put forward and to achieve the research objectives. The use of appropriate statistical tools, together with a rigorous methodological approach, ensures that the results are accurate and useful for the interpretation of the phenomena studied.

4. Results

For data analysis, a survey based on a Likert scale was used, which allows attitudes to be measured in terms of favourability and unfavorability, thus constituting an ordinal scale from 1 ("never" or "very bad") to 5 ("always" or "excellent"), which classifies the relative positions between objects or individuals, and for the Likert scale applied, a final scale per attribute was made, as will be seen in the following sections.

4.1. Evaluation of Tax Benefit Perceptions Among Co-Operatives

In the results of variable 1, specifically in the tax benefits table, it is observed that of the 72 co-operatives surveyed, 33.33% consider the tax benefit to be fair, 29.17% rate it as bad, 19.44% as good, 13.89% as excellent, and 4.17% as very bad. These results suggest that tax benefits in co-operatives need to improve from bad and very bad to fair, good, or excellent (Table 7).

Table 7. Correlational for Variable 1.

Categories	Frequency	Percentage	Cumulative Percentage
Excellent	10	13.89	13.89
Good	14	19.44	33.33
Regular	24	33.33	66.67
Bad	21	29.17	95.83
Very bad	3	4.17	100.00
Total	72	100.00	100.00

Source: Survey applied to the study sample.

In the dimension evaluating the elimination of tax payments, 30.56% of the co-operatives consider this form of tax benefit to be bad, 27.78% rate it as fair, 23.61% as good, 13.89% as excellent, and 4.17% as very bad. This indicates that tax benefits in this area also require improvement (Table 8).

Regarding the dimension of recovering the amount paid, 31.94% of the co-operatives consider it fair, 26.39% bad, 25.00% good, 11.11% excellent, and 5.56% very bad. Again, it is concluded that there is a need to improve tax benefits in this area (Table 9).

Table 8. Dimension 1: VC1. Eliminate the payment of taxes.

Categories	Frequency	Percentage	Cumulative Percentage
Excellent	10	13.89	13.89
Good	17	23.61	37.50
Regular	20	27.78	65.28
Bad	22	30.56	95.83
Very bad	3	4.17	100.00
Total	72	100.00	100.00

Source: Survey applied to the study sample.

Table 9. Dimension 2: VC1. Enable recovery of the amount paid.

Categories	Frequency	Percentage	Cumulative Percentage
Excellent	8	11.11	11.11
Good	18	25.00	36.11
Regular	23	31.94	68.06
Bad	19	26.39	94.44
Very bad	4	5.56	100.00
Total	72	100.00	100.00

Source: Survey applied to the study sample.

In the dimension that reduces the effective rate, 43.06% of co-operatives rate it as fair, 22.22% as good, 20.83% as poor, and 13.89% as excellent. These results suggest that tax benefits in this dimension should be improved (Table 10).

Table 10. Dimension 3: VC1. Reduce the effective rate.

Categories	Frequency	Percentage	Cumulative Percentage
Excellent	10	13.89	13.89
Good	16	22.22	36.11
Regular	31	43.06	79.17
Bad	15	20.83	100.00
Very bad	0	0.00	100.00
Total	72	100.00	100.00

Source: Survey applied to the study sample.

Regarding the dimension of delaying tax payment, 41.67% of the co-operatives consider it fair, 26.39% bad, 25.00% good, 19.44% bad, and 1.39% excellent. This indicates that tax benefits in this area also need improvement (Table 11).

Table 11. Dimension 4: VC1. Delay payment of tax.

Categories	Frequency	Percentage	Cumulative Percentage
Excellent	1	1.39	1.39
Good	18	25.00	26.39
Regular	30	41.67	68.06
Bad	14	19.44	87.50
Very bad	9	12.50	100.00
Total	72	100.00	100.00

Source: Survey applied to the study sample.

Finally, in the dimension of simplified regimes, 41.67% of the co-operatives consider it excellent, 31.94% good, 23.61% fair, and 2.78% bad. These results highlight the need to promote the applicability of special and simplified regimes for members and the co-operative itself, according to the Amazon Law (Table 12).

Table 12. Dimension 5: VC1. Simplified regimes.

Categories	Frequency	Percentage	Cumulative Percentage
Excellent	30	41.67	41.67
Good	23	31.94	73.61
Regular	17	23.61	97.22
Bad	2	2.78	100.00
Very bad	0	0.00	100.00
Total	72	100.00	100.00

Source: Survey applied to the study sample.

4.2. Assessment of Economic Development Ratings in Co-Operatives

The results of correlational variable 2, specifically in the economic development table, show that of the 72 co-operatives surveyed, 34.72% consider their economic development to be fair, 31.94% rate it as poor, 20.83% as good, 8.33% as very poor, and 4.17% as excellent. These results suggest that economic development in the co-operatives needs to improve from bad and very bad to fair, good, or excellent (Table 13).

Table 13. Correlational variable 2. Economic development.

Categories	Frequency	Percentage	Cumulative Percentage
Excellent	3	4.17	4.17
Good	15	20.83	25.00
Regular	25	34.72	59.72
Bad	23	31.94	91.67
Very bad	6	8.33	100.00
Total	72	100.00	100.00

Source: Survey applied to the study sample.

In the dimension of the structure of local economic development, 41.67% of the co-operatives consider it excellent, 33.33% good, 13.89% fair, and 11.11% poor. This indicates that, although there is a positive perception in this area, there is still room for improvement, especially in the poor and fair categories (Table 14).

Table 14. Dimension 1: VC2. Local economic development/Structure.

Categories	Frequency	Percentage	Cumulative Percentage
Excellent	30	41.67	41.67
Good	24	33.33	75.00
Regular	10	13.89	88.89
Bad	8	11.11	100.00
Very bad	0	0.00	100.00
Total	72	100.00	100.00

Source: Survey applied to the study sample.

Regarding the economic dimension of local economic development, 52.78% of the co-operatives rate it as good, 20.83% as fair, 11.11% as bad, 9.72% as excellent, and 5.56% as very bad. These results suggest that, although the majority have a positive perception, there is a need to improve the areas rated as bad and very bad (Table 15).

In the socio-cultural dimension of local economic development, 48.61% of the co-operatives consider it fair, 27.78% good, 16.67% bad, 5.56% excellent, and 1.39% very bad. This indicates that there is a significant need for improvement in this area, especially in the poor and very poor categories (Table 16).

Table 15. Dimension 2: VC2. Local economic development/Economic.

Categories	Frequency	Percentage	Cumulative Percentage
Excellent	7	9.72	9.72
Good	38	52.78	62.50
Regular	15	20.83	83.33
Bad	8	11.11	94.44
Very bad	4	5.56	100.00
Total	72	100.00	100.00

Source: Survey applied to the study sample.

Table 16. Dimension 3: VC2. Local economic development/Socio-cultural.

Categories	Frequency	Percentage	Cumulative Percentage
Excellent	4	5.56	5.56
Good	20	27.78	33.33
Regular	35	48.61	81.94
Bad	12	16.67	98.61
Very bad	1	1.39	100.00
Total	72	100.00	100.00

Source: Survey applied to the study sample.

Finally, in the political and administrative dimension of local economic development, 38.89% of the co-operatives rate it as bad, 30.56% as good, 16.67% as excellent, 12.50% as fair, and 1.39% as very bad. These results highlight the need to improve legal stability and State support to foster business growth (Table 17).

Table 17. Dimension 4: VC2. Local economic development/Political and administrative.

Categories	Frequency	Percentage	Cumulative Percentage
Excellent	12	16.67	16.67
Good	22	30.56	47.22
Regular	9	12.50	59.72
Bad	28	38.89	98.61
Very bad	1	1.39	100.00
Total	72	100.00	100.00

Source: Survey applied to the study sample.

An analysis of the tax benefits and perception of the development of the economy among the co-operatives was carried out, and the results show that the performance is somewhat intermediate with great potential improvement of the various indices. While some co-operatives highly appreciate such factors as tax benefits and measures of economic development, many consider them to be quite reasonable or even insufficient. The areas that require further consideration from the co-operatives' perspective include the efficiency of the tax incentive framework, the fairness of the tax regime, and improvement in economic and socio-political support for the co-operatives. Technical areas such as simple taxes and local development systems are, again, moderately well regarded; however, it is imperative to underscore that efforts are needed to improve the perceived weaknesses of the socio-cultural and political categories. The further development of co-operatives and their role in the process of regional development can only be guaranteed through the enhancement of co-operation with the institutions, as well as the adoption of favourable legislation. In summary, co-operatives should seek to maintain and improve their relationships with institutions and initiatives that provide them with legal stability, and the State should facilitate their business growth through timely legislation. Furthermore, associations should

be seen as a key factor for economic development, and their use should be continued and disseminated to more farmers to fulfil their purposes.

4.3. Testing Research Hypotheses

The research focuses on the relationship between the tax benefit provided by the Amazon Law and the economic development of small and medium agricultural producers in the regions of Junín and Huánuco during 2017. The general hypothesis formulated states the following: The null hypothesis (H0) is posed as $\rho = 0$, indicating that "there is no relationship between the tax benefit (VC1) of the Amazon Law and the economic development (VC2) of small and medium agrarian producers". In contrast, the alternative hypothesis (H1) of $\rho > 0$ postulates that "there is a significant direct relationship between the tax benefit (VC1) of the Amazon Law and the economic development (VC2) of small and medium agricultural producers". The significance level used in this study was 0.05 (5%), which was selected to establish the risk of rejecting the null hypothesis when, in fact, it should be accepted. This level is commonly adopted in social science research and is appropriate for descriptive correlational design. For the analysis of the variables, several statistics were applied, including Kendall's coefficient for dichotomous nominal variables, as well as Pearson's and Spearman's coefficients for nominal and ordinal variables, respectively. To determine statistical significance, Student's *t*-test was applied. The incidence coefficient was calculated using Spearman's rho:

$$\rho = 1 - \frac{6\sum D^2}{N(N^2 - 1)}$$

The calculation was made using the statistical package SPSS Version 24, where the results were the existence of a significant direct relationship between the tax benefit (VC1) of the Amazon Law and the economic development (VC2) of small and medium agricultural producers associated with the Junín and Huánuco regions in 2017 (Table 18).

Table 18. Correlations for the general hypothesis.

			VC1	VC2
Spearman's rho	VC1	Correlation coefficient	1.000	0.873 **
		Sig. (bilateral)		0.000
		N	72	72
	VC2	Correlation coefficient	0.873 **	1.000
		Sig. (bilateral)	0.000	.
		N	72	72

** Correlation is significant at the 0.01 level (bilateral). Source: Own elaboration.

That is, two comparison columns were generated, representing each of the study variables. The correlation obtained between the tax benefit (VC1) and economic development (VC2) showed a coefficient of 0.873, which is classified as a very high correlation according to the table of Spearman's rho values.

The hypothesis testing was evaluated using a two-tailed approach, establishing a critical value of t = ± 1.96 for $\alpha = 0.05$. The significant correlation remained at the 0.01 level, suggesting a robust relationship between the variables. The formula for calculating the test statistic resulted in a calculated t-value of 14.98, which is higher than the critical value, indicating that the null hypothesis (H0) is rejected in favour of the alternative hypothesis (H1). That is, from the expression

$$t = \frac{\rho}{\sqrt{(1 - \rho 2)/(n - 2)}}$$

the t-value was obtained by substituting in the values as follows:

$$t = \frac{0.873}{\sqrt{\left(1 - (0.873)^2\right)/(72 - 2)}} = 14.98$$

An interpretation of the results reveals that a Spearman's rho of 0.873 is statistically significant ($p < 0.05$), implying a true correlation with a 5% probability of error [44]. This result suggests that as tax benefits improve, there is also a significant improvement in the economic development of agricultural co-operatives. Therefore, it is concluded that there is a direct and positive relationship between the two variables, evidencing the impact that tax policies can have on improving economic development in rural contexts; this is in line with the objectives of land use management and sustainable development in research in the field of industrial organisation and business management.

4.4. Specific Hypotheses

This section addresses the formulation and evaluation of specific hypotheses related to the non-influence of the tax benefit provided by the Amazon Law on the local economic development of small- and medium-sized agricultural producers in the regions of Junín and Huánuco during 2017. The null hypothesis (H0: rho = 0) postulates that there is no significant relationship between the tax benefit (VC1) and local economic development in terms of structure (D1VC2). In contrast, the alternative hypothesis (H1: rho > 0) argues that there is a significant direct relationship between the two variables.

To determine the significance of the results, a significance level of alpha = 0.05 was set. The Spearman's rho statistic was used as a measure of correlation, and the decision rule states the rejection of the null hypothesis if t > 1.96 or t < −1.96. The results revealed a correlation coefficient of 0.688 between VC1 and D1VC2, with a bilateral significance level of 0.000, indicating a high and significant correlation at the 0.01 level (bilateral). Consequently, Student's t-value was calculated, resulting in a t-value of 7.93. Since this value exceeds the critical value of t = 1.96, the null hypothesis H0 is rejected and H1 is accepted, concluding that there is a significant direct relationship between the tax benefit and local economic development in terms of structure (Table 19). There is a significant direct relationship between the tax benefit (VC1) of the Amazon Law and the local economic development/structure (D1VC2) of small and medium associated agrarian producers in the Junín and Huánuco regions in 2017.

Table 19. Correlations specific to Hypothesis 1.

			VC1	**VC2**
Spearman's rho	VC1	Correlation coefficient	1.000	0.688 **
		Sig. (bilateral)	.	0.000
		N	72	72
	D1VC2	Correlation coefficient	0.688 **	1.000
		Sig. (bilateral)	0.000	.
		N	72	72

** Correlation is significant at the 0.01 level (bilateral). Source: Own elaboration.

Further analysis of the significance of the results shows that a Spearman coefficient of 0.688 suggests a real correlation with a 5% probability of error, indicating that the higher the tax benefit is, the more significant the improvement in the local economic development structure of the co-operatives. This finding is relevant to land management practices that seek to optimise ecosystem services in rural contexts, as explored in governance and spatial planning initiatives.

In the following analysis, the null hypothesis (H0: rho = 0) is posited with respect to the relationship between the tax benefit (VC1) and local economic development in terms of the economy (D2VC2). In this case, the alternative hypothesis (H1: rho > 0) also postulates a significant direct relationship. As in the previous analysis, a significance level of alpha = 0.05 was maintained, and Spearman's rho statistic was used to assess the correlation. The results of the correlation between VC1 and D2VC2 showed a coefficient of 0.701 with a significance level of 0.000, which also indicates a high and significant correlation at the 0.01 level (bilateral). The calculated t-value was 8.22, which also exceeds the critical value of 1.96, leading to the rejection of H0 and the acceptance of H1. This suggests that an increase in tax benefits is significantly correlated with local economic development in terms of the economy (Table 20). There is a significant direct relationship between the tax benefit (VC1) of the Amazon Law and the local economic development/economy (D2VC2) of small and medium associated agrarian producers in the Junín and Huánuco regions in 2017.

Table 20. Correlations specific to Hypothesis 2.

			VC1	VC2
Spearman's rho	VC1	Correlation coefficient	1.000	0.701 **
		Sig. (bilateral)	.	0.000
		N	72	72
	D2VC2	Correlation coefficient	0.701 **	1.000
		Sig. (bilateral)	0.000	.
		N	72	72

** Correlation is significant at the 0.01 level (bilateral). Source: Own elaboration.

An interpretation of the results reveals that the Spearman coefficient of 0.701 represents a correlation of 70.10%, indicating that the tax benefit is positively related to local economic development. As tax benefits increase, a significant improvement in the economics of co-operatives is observed, which is relevant for understanding changes in land use and functions in rural contexts.

In the following analysis, the null hypothesis (H0: rho = 0) is formulated to assess the relationship between the tax benefit (VC1) and local economic development in the socio-cultural domain (D3VC2). Again, the alternative hypothesis (H1: rho > 0) implies the existence of a significant relationship. The significance level of alpha = 0.05 was maintained, and Spearman's rho statistic was used. The results showed a correlation coefficient of 0.793 between VC1 and D3VC2, with a significance level of 0.000, indicating a high correlation that is significant at the 0.01 level. The t-statistic calculation resulted in 10.89, which is also higher than 1.96, leading to the rejection of H0 and acceptance of H1. This result indicates that the tax benefit has a positive and significant influence on local economic development in the socio-cultural aspect (Table 21). There is a significant direct relationship between the tax benefit (VC1) of the Amazon Law and the local economic development/socio-cultural aspects (D3VC2) of small and medium associated agrarian producers in the Junín and Huánuco regions in 2017.

Table 21. Correlations specific to Hypothesis 3.

			VC1	VC2
Spearman's rho	VC1	Correlation coefficient	1.000	0.793 **
		Sig. (bilateral)		0.000
		N	72	72
	D3VC2	Correlation coefficient	0.793 **	1.000
		Sig. (bilateral)	0.000	.
		N	72	72

** Correlation is significant at the 0.01 level (bilateral). Source: Own elaboration.

Further analysis revealed that a Spearman coefficient of 0.793 denotes a correlation of 79.30%. This suggests that the tax benefit is positively related to the socio-cultural development of co-operatives, implying that improved tax benefits result in significant development in this area, highlighting the importance of policies that foster social and cultural cohesion in rural communities.

Finally, the null hypothesis (H0: rho = 0) is posed in relation to local economic development in terms of policy and administration (D4VC2). The alternative hypothesis (H1: rho > 0) also applies here. By maintaining the significance level of alpha at 0.05 and using Spearman's rho statistic, the results reveal a correlation coefficient of 0.798 between VC1 and D4VC2, with a significance level of 0.000. The calculated t-value was 11.08, which exceeds the critical threshold of 1.96, resulting in the rejection of the null hypothesis H0 and the acceptance of H1. This finding highlights that there is a significant direct relationship between tax benefits and local economic development from the political–administrative approach (Table 22). There is a significant direct relationship between the tax benefit (VC1) of the Amazon Law and the local economic development/political and administrative aspects (D4VC2) of small and medium associated agrarian producers in the Junín and Huánuco regions in 2017.

Table 22. Correlations specific to Hypothesis 4.

			VC1	VC2
Spearman's rho	VC1	Correlation coefficient	1.000	0.798 **
		Sig. (bilateral)		0.000
		N	72	72
	D4VC2	Correlation coefficient	0.798 **	1.000
		Sig. (bilateral)	0.000	.
		N	72	72

** Correlation is significant at the 0.01 level (bilateral). Source: Own elaboration.

An interpretation of these results shows that a Spearman coefficient of 0.798 indicates a correlation of 79.80%. This implies that the tax benefit has a significant positive impact on the policies and management of local economic development in co-operatives. Consequently, the findings emphasise the need to implement management strategies that adequately integrate tax benefits with sustainable development, promoting practices that optimise land use and strengthen administrative capacity in rural communities.

The referent examples of co-operatives include small and medium agricultural producers who enter into associations so as to better their lot on production fundamentals. These co-operatives are all about advocating associativity, securing markets, sharing resources, and learning to increase production and efficiency. It is established to work as groups with clear linear production networks, and this makes them distribute their revenue among members, besides embracing the principles of integration and solidarity. However, the current framework of the Amazon Law may actually inadvertently encourage modern colonisation in specific territories and not include these co-operatives enough to optimise their utilisation for the sake of their development. These results not only contribute to the understanding of economic development in rural contexts but also have important implications for the formulation of effective land management policies, highlighting the relevance of an integrated approach that considers both the economic well-being and sustainable development of the communities involved.

5. Discussion

The agricultural sector is fundamental to the Peruvian economy, showing increasing dynamism in recent years. This growth has given rise to new actors in rural development, who argue that only large-scale agriculture can drive economic, social, and sustainable

development. In this context, associated small- and medium-sized agricultural producers have started to form business organisations in extreme and adverse areas, operating as transparent production chains where benefits are shared among their members. Associativity is presented as a means to promote the economic development of these producers, strengthening their management and production capacity. However, Law No. 27037 limits its manufacturing activities linked to the processing and commercialisation of primary products, allowing only individual producers to carry them out. This restriction prevents small- and medium-sized associated agricultural producers from taking full advantage of market opportunities. While the Law seeks to promote sustainable development in the Amazon through tax benefits and investment-friendly conditions, it is crucial that it fulfils its essential purpose of generating welfare for the local population. This requires adjusting the Peruvian tax system to reflect the realities of the communities, promoting a consensual regulation that works in conjunction with international tax systems. The State has the responsibility to promote sustainable development in the Amazon through appropriate legal provisions, including the possibility of establishing special tax regimes for different regions, as stipulated in Article 79 of the Political Constitution of Peru. In line with articles 68° and 69°, the State is committed to promoting integral and sustainable development in the Amazon region, facilitating investment by all citizens and fostering sustainable economic growth. The consolidation of small- and medium-sized associated agricultural producers is based on the principle that "unity is strength", allowing small capitals to reduce costs and improve their competitiveness in the markets. Through associativity, the value of collective production exceeds the sum of individual productions, underlining the importance of collaboration in the agricultural sector. Junín and Huánuco are regions in the country that exhibit unique socio-economic and physical characteristics that have a direct bearing on farming and co-operatives. As an area showcased in the study, Junín has diverse elevations. Thus, both highland and valley crops can be grown in the region, including coffee, cocoa, and other crop production. Huánuco is an agricultural territory famous for its fertile lands and for producing foods such as potatoes and corn. The two areas have a well-developed system of co-operation of SME agricultural producers to organise their supply to markets and the acquisition of supplies. Transportation and other infrastructure and climate variability are factors that also contribute to the development of agriculture and the economy in these regions. The adaptation of economic measures and the legal framework is essential to ensure that tax benefits become effective tools to stimulate the growth of the productive apparatus in the Amazon. Tax systems must be adapted to the evolution of economic and social realities so that there must be objective justifications for tax relief in certain sectors; once the objectives are achieved, all activities must be integrated into the general tax system. Ultimately, the tax benefits initially granted to small- and medium-sized agricultural producer members have the potential to promote sustainable development. As these enterprises become stronger, it is expected that they will be able to tax normally, contributing to the well-being of the families, the region, and the State, ensuring positive and sustainable economic development.

The research has important implications for the analysis of fiscal policies for poverty reduction and real distributive opportunities in societies. It emphasises the feasibility of having an efficient depth of tax reform according to the socio-realities of Peru, especially for the producers of agricultural products who are grouped under associations of small and middle scale. Therefore, this research limits itself to the provinces of Chanchamayo, Satipo, and Huánuco to understand the effects of tax benefits on the economy and how legislation can help in providing fairness in tax promotions. This research provides a reference framework for similar projects in determining desirable fiscal measures for sustainable and equitable development in the Amazon region. In other words, this study emphasises

the importance of the agricultural sector in the Peruvian economy with special emphasis on the dynamism resulting from SMEAPs. These producers (through associativity) have established business organisations operating as open production networks, where the benefits are equally shared among members and promote economic growth. Therefore, the objective of the study is firmly rooted in the promotion of principles of legislative reform, with a view of establishing an appropriate socio-economic measure of the said communities in a concomitant tax regime. Through the examination of the substantial relationship between tax incentives and economic development, the study offers the conceptual paradigms through which the influence of tax advantages toward the development of the local economy is sustainable in the Amazon zone. In the present study, the analysis of the results obtained confirms a significant association between tax benefits and economic development, underlining the importance of tax incentives for small- and medium-sized associated agricultural producers in the Amazon [51]. These incentives have the potential to boost local economic development, although there are still perceived insufficiencies in support and development in the region. The implementation of tax benefits, such as the reduction in income tax to 10%, allows for a lower tax burden for these producers, facilitating promotion, reinvestment, and economic development [20]. However, 66.67% of the applications for these benefits are rated as regular, bad, or very bad, indicating that the objectives of the Law for the Promotion of Investment in the Amazon have not been fully met. In addition, the literature points out that tax expenditures can distort market decisions and facilitate tax evasion [33]. Some 74.99% of the evaluations on economic development indicate that the situation is fair, bad, or very bad, which highlights the need to grant tax benefits to the real protagonists, the small- and medium-sized agricultural producers [36]. From a strategic approach, it is crucial to recognise the constraints and opportunities of the context in order to promote broad social benefits [41]. Legal security also plays a determining role in economic development, being essential for investment in and the sustainability of economic activities in the Amazon. The incentives that the Amazon offers under the Amazon Law are mainly tax incentives designed to encourage investments and development in the region. Nevertheless, these advantages are not uniquely tuned to solving environmental or socio-cultural concerns; in fact, they are quite the opposite at times. They help to produce some economic turnover, though the downside could be that if there is no regulating policy, they bring about pollution or the disruption of society. A special focus needs to be placed on guaranteeing that the usage of economic incentives will not contradict values such as sustainable development or the socio-cultural framework of the region. In conclusion, local economic development must consider a harmonious interrelation of physical, economic, social, and cultural dimensions, incorporating associativity and co-operation as essential mechanisms to promote sustained and equitable growth in the region [35,37].

The First Ibero-American Meeting of Parliamentary Officials held in Lima in 2011 highlighted the "Citizens' Legislative Initiative" as a mechanism that fosters both representative and participatory democracy, integrating itself into countries' democratic systems. This approach is based on the Universal Declaration of the Rights of Man and of the Citizen of 1789, inspired by the United States Declaration of Independence of 1776 and the American Constitution of 1787, which states that "the law is the expression of the general will; all citizens have the right to contribute to its elaboration, personally or through their representatives". The 1993 Political Constitution of Peru highlights the importance of internal democracy, allowing citizens to participate in the political, economic, social, and cultural life of the nation. Article 2, numeral 17, enshrines the right to participate individually or associatively in matters involving the election and removal of authorities, the legislative initiative, and the referendum. Both modalities, the citizens' legislative initiative and the

initiative for constitutional reform, are developed in Law No. 26300 of 1994, "Law on the Rights of Participation and Citizen Control".

In this context, the research proposes a modification to the existing legislation on tax benefits, focusing on the inclusion of small- and medium-sized associated agrarian producers within the framework of the Amazon Law. The proposal seeks to amend the Regulation of the Tax Provisions contained in the Law for the Promotion of Investment in the Amazon through Supreme Decree No. 103-99-EF to establish a more inclusive regulatory framework that takes into account the needs of these producers. The Amazon Law is established as a mechanism to promote the sustainable and integral development of the region, offering tax benefits designed to encourage both public and private investment. However, the requirements for accessing this tax regime are restrictive, especially for small and medium associated agricultural producers, negatively affecting the integral economic development of the region. The proposed Law seeks to amend paragraph j of Article 3.º of the regulations of the tax provisions of Law No. 27037, allowing small- and medium-sized associated agricultural producers to carry out the commercialisation of their products, promoting a more inclusive and favourable environment for their growth.

Further studies for the current research area should focus on building a comprehensive global model for tax incentives and economic development. Further research should use more elaborate methodological approaches, samples, analyses, and testing when establishing specifics of factors affecting the efficiency of taxation policies. Furthermore, partnerships with governmental and academic institutions are welcome in cases where legal gimmicks have been identified and/or new ideas can be suggested that would be of benefit to the regional development and/or societal skills in the region. Such efforts will help to identify fiscal policies and their potential to contribute to sustainable development. That means subsequent research should investigate paradoxes locked within the given current tax system, which, due to Law No. 27037, presents several restraints on small- and medium-sized agricultural producers. It is suggested that the issue of the possibility of creating specific tax regimes that depend on the regions of Peru, referring to the country's political constitution, should be studied in more detail. Therefore, future research should also analyse the overall role of legal security as an approach to investments and sustainability in the Amazon. Moreover, research should examine the socio-cultural and economic progress of the local area within which associativity and co-operation should be embraced as a means of developing sustainable improvement processes. Large reforms to the Regulation of the Tax Provisions in the Amazon Law should be assessed in order to understand if the proposed legislative modifications are useful in assembling new legislation that benefits all the small and medium producing members.

6. Conclusions

The results of this research highlight the high correlation and significance of tax benefits for economic development, which has led small- and medium-sized agricultural producers to form associations in order to pursue their socio-economic development. This study established a positive interactive effect between tax incentives and economic growth. The main conclusions are as follows:

1. Producers in the agricultural sector, especially small- and medium-scale ones, understand that the formation of associations for the purpose of socio-economic development is inevitable. Therefore, economic measures and legal frameworks need reform to make tax benefits a real tool for economic growth.
2. The outcomes reveal that the goals of the Amazon Law are not fulfilled. Highly urgent shifts are necessary concerning development sustainability in the Amazon, including inclusively targeting key players.

3. The research offers a legal proposal for changing the regulation of Law No. 27037 (the Amazon Law).

In the case study, it was determined that there is a direct correlation of 0.873 between the tax benefit of the Amazon Law and the economic development of small and medium associated agrarian producers in the Junín and Huánuco regions in 2017. This means that the greater the tax benefit is, the greater the economic development of these producers, which was confirmed through Spearman's rho tests at the critical level of $p < 0.05$. Likewise, a direct correlation of 0.688 was found between the tax benefit and local economic development in its structure, indicating that the higher the tax benefit is, the higher the local economic development in the structure of the associated agricultural producers. This relationship was also confirmed by Spearman's rho tests at the same critical level. As for the economic dimension, a direct correlation of 0.701 was identified, suggesting that the tax benefit is positively related to the local economy of the farmers. Again, the hypothesis was confirmed using Spearman's rho tests. Furthermore, a direct correlation of 0.793 was found between the tax benefit and local economic development in its socio-cultural dimension, indicating that the higher the tax benefit is, the higher the socio-cultural development of farmers. This relationship was confirmed at the critical level of $p < 0.05$. Finally, a direct correlation of 0.798 was found between the tax benefit and local economic development in the political and administrative dimension, suggesting that the higher the tax benefit is, the higher the political and administrative development of the associated farmers. This relationship was also confirmed by Spearman's rho tests.

These studies should focus on tax benefits that not only favour large investors but also offer real support to people or companies that develop productive activity, such as small and medium agricultural producers who have seen a means of development in associativity. This will initially make it possible to achieve local economic development in its different dimensions and, finally, global economic development. If there is no tax benefit, other mechanisms to promote S&M agricultural producers are improving access to markets, providing technical support and training, and improving access to credit. Moreover, policies that support sustainable farming practices, as well as funding the development of better infrastructure, will yield better output and recovery. Local institutions and public and private partnerships can also play an important support role in terms of these producers and their ability to sustain themselves in the long term to remain competitive. In addition, the proposal for a "draft law" presented in this research work should be considered. Although it is an initiative, it could be improved, and appropriate mechanisms could be sought. This will contribute to proposing changes and innovations in various professional fields that will benefit the development and welfare of the Junín and Huánuco regions, as well as the development of similar companies involved in the welfare of society. Finally, further research on tax benefits and economic development should be carried out for further generalisation. This study, with an appropriate methodological design and series of sampling, analysis, and testing, will find multiple hits, misses, and feedback factors that should be considered in future studies and research.

Author Contributions: Conceptualisation, E.P.Q.-E.; methodology, E.P.Q.-E. and S.L.B.-I.; software, C.A.A.-J. and C.S.B.-M.; validation, S.L.B.-I., C.A.A.-J. and F.M.M.-M.; formal analysis, E.P.Q.-E. and C.S.B.-M.; investigation, F.P.G.-M.; resources, F.P.G.-M. and J.M.S.-M.; data curation, J.M.S.-M.; writing—original draft preparation, E.P.Q.-E.; writing—review and editing, V.G.-P.; visualisation, V.G.-P.; supervision, E.P.Q.-E.; project administration, F.M.M.-M. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Data Availability Statement: The original contributions presented in this study are included in the article. Further inquiries can be directed to the corresponding author.

Conflicts of Interest: The authors declare no conflicts of interest.

Appendix A

Pictures of the co-operatives, spatial location maps of the study area, and pictures of the survey process.



Figure A1. Pictures of one of the agricultural co-operatives: "Villa Rica Golden Coffee Ltd.".



Figure A2. Pictures of one of the agricultural co-operatives: "Cooperativa Agraria Naranjillo Ltd.".



Figure A3. Regions of Peru.



Figure A4. Provinces of Junin region.



Figure A5. Provinces of Huanuco region.

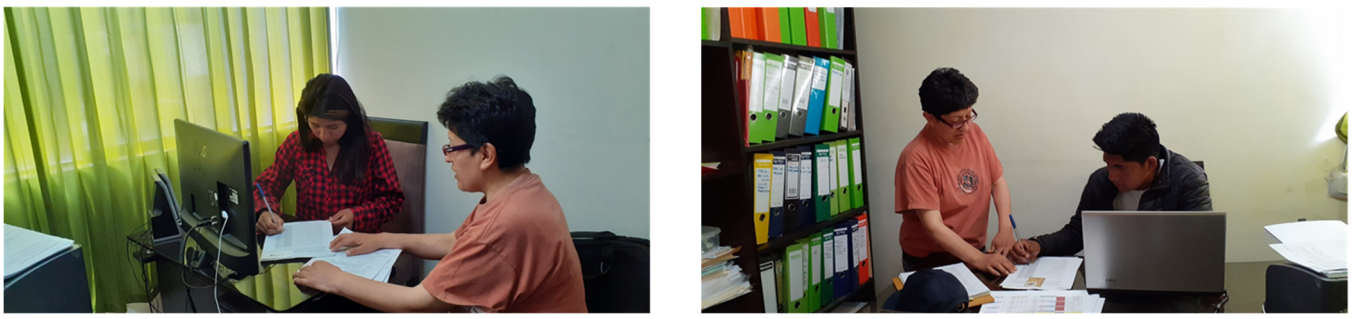


Figure A6. Pictures of the survey process.

Appendix B

Percentage and location of medium-sized producers and agricultural land use in the Amazon.

Table A1. Population of the scenario under study.

Region	Province/District		Population (No.)	Population (%)
JUNIN				
	CHANCHAMAYO		**40**	45.45%
		CHANCHAMAYO	9	10.23%
		PERENE	4	4.55%
		PICHANAQUI	22	25.00%
		SAN LUIS DE SHUARO	4	4.55%
		VITOC	1	1.14%
	SATIPO		**26**	29.55%
		COVIRIALI	1	1.14%
		LLAYLLA	3	3.41%
		MAZAMARI	2	2.27%
		PANGOA	11	12.50%
		RIO NEGRO	2	2.27%
		SATIPO	7	7.95%
HUANUCO			**22**	25.00%
	HUAMALIES		4	4.55%
	HUANUCO		3	3.41%
	LEONCIO PRADO		10	11.36%
	MARAÑON		3	3.41%
	PACHITEA		1	1.14%
	PUERTO INCA		1	1.14%
			88	100%

Table A2. Sample of the scenario under study.

Region	Province/District		Population (No.)	Sample (No.)	Sample (%)
JUNIN					
	CHANCHAMAYO		**40**	33	45.45%
		CHANCHAMAYO	9	7	10.23%
		PERENE	4	3	4.55%
		PICHANAQUI	22	18	25.00%
		SAN LUIS DE SHUARO	4	3	4.55%
		VITOC	1	1	1.14%
	SATIPO		**26**	21	29.55%
		COVIRIALI	1	1	1.14%
		LLAYLLA	3	2	3.41%
		MAZAMARI	2	2	2.27%
		PANGOA	11	9	12.50%
		RIO NEGRO	2	2	2.27%
		SATIPO	7	6	7.95%
HUANUCO			**22**	18	25.00%
	HUAMALIES		4	3	4.55%
	HUANUCO		3	2	3.41%
	LEONCIO PRADO		10	8	11.36%
	MARAÑON		3	2	3.41%
	PACHITEA		1	1	1.14%
	PUERTO INCA		1	1	1.14%
			88	72	100%

Appendix C

Simulation of Income Tax Liquidation Under the Amazon Law: Analysis for the Co-operative "Agricultores Asociados"

To evaluate the implications of tax legislation, we will analyse the financial statements and the determination of income tax (IT) based on current legislation and the adjusted proposal outlined in the research work.

(1) *Income Statement*

For the period ended 31 December 2017.

Table A3. Income statement.

Concept	Amount (PEN)
Net Sales	6,287,495
Cost of Sales	−4,218,763
Gross Profit	**2,068,732**
Operating Expenses	−1,622,574
Operating Profit	**446,158**
Financial Expenses	−196,542
Taxable Financial Income	274,586
Exceptional Charges	−58,674
Profit Before Employee Participation and Tax	**465,528**
Employee Participation	-
Profit Before Tax	**465,528**

(2) *Analysis of Additions and Deductions*

(a) Fines for Infractions:

- Amount: PEN 10,540.00;
- Deduction: Non-deductible (Art. 44 c) of the Tax Code.

(b) Representation Expenses:

- Amount: PEN 79,620.00.
- Permitted Deduction: 0.5% of gross income:
  - Net Sales: PEN 6,287,495;
  - Financial Income: PEN 274,586;
  - Total Income: PEN 6,562,081;
  - Allowed Deduction (0.5%): PEN 32,810;
  - Limit (40 UIT): PEN 158,000.
- Disallowed Expense: PEN 46,810.00.

(c) Payment Vouchers Not Compliant:

- Amount: PEN 8460.00;
- Deduction: Non-deductible (Art. 44 j) for non-compliance.

(d) Expenses with Sales Receipts:

- Amount: PEN 402,560.00;
- Permitted Deduction: 6% of Cost of Sales + Sales Expenses:
  - Total Costs and Expenses: PEN 5,167,078;
  - 6%: PEN 310,025;
  - Limit (200 UIT): PEN 790,000;
- Disallowed Expense: PEN 92,535.00.

UIT means "*Unidad Impositiva Tributaria*", and in English, it is called "Tax Unit". This is a standard unit of measurement, which is used in some countries for quantitative computations of fees to be paid to the government, which include taxes, fines, and so on, such as for the country of Peru:

- Fixed Value: The UIT is set legally by the government, and it can be different each year depending on such parameters as inflation or fiscal policy;
- Used for Calculations: It helps in appreciating assessments as a standard measure way when computing taxes. For instance, such constraints as the limits in deductible expenses or in some taxes might be stated in terms of a multiple of the UIT;
- Fines and Penalties: Another noteworthy measure of value is UITs; this is used in many fines or penalties, so the measure is the same for all types of obligations.

The UIT also supports the stabilisation of financial laws and makes it much easier for taxpayers and authorities to do so.

(e) Hiring of Disabled Employees:

- Amount: PEN 26,438.00;
- Permitted Deduction: 50% of remuneration: PEN 13,219.00 (within legal limits).

(3) Income Tax Calculation

Table A4. At the current rate of 29.5%.

Concept	Amount (PEN)
Profit Before Tax	465,528
Income Tax (29.5%)	180,143
Net Profit	285,385

Table A5. At the Proposed Rate of 10%.

Concept	Amount (PEN)
Profit Before Tax	465,528
Income Tax (10%)	61,065
Net Profit	404,463

This can be evidenced by comparing the current domestic tax rate, which stands at 29.5%, and the proposed tax rate of 10%. According to the current rate, the tax would be PEN 180,143.00, whereas in the case of the proposed rate, the tax would be PEN 61,065.00. This means a decrease of PEN 119,078.00, which allows a better margin of profit for the co-operative, as well as the advance of the sustainable and integral development of the zone according to the objectives of the tax legislation. This simulation highlights the need for fiscal policies that aim to support the growth of small- and medium-sized agricultural producers, apart from supporting the co-operatives, and to bring general benefits to society's economy.

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