

Peru Customs Information	
CHANGE IN LAW # 096 -2008 -EF - Date July 7, 2008	<p>From July 22, 2008 it will apply the 14% for taxes and duties for the inbound shipments, which fulfill with the length of time requested by the law:</p> <ul style="list-style-type: none"> ➤ PERUVIANS: In order to pay 14% of duties, returning Peruvian citizens must demonstrate a minimum of 13 consecutive months living abroad, staying in Peru at the most 30 days within this length of time. Otherwise, the percentage of duties to be paid will be 30%, over the value given by the Peruvian Customs Authorities after shipment's inspection. ➤ FOREIGNERS : After the physical inspection of the shipment, 14% of duties will be paid, based on the value reported by the Peruvian Customs Authorities, if complying with length of time to receive the goods after last entry to Peru. Otherwise, the percentage of duties to be paid will be 30% based on CIF value. <p>The Foreigner must demonstrate a minimum of 13 consecutive months living abroad, staying in Peru at the most 30 days, within this length of time.</p>
Restricted Items	<ul style="list-style-type: none"> ➤ For firearms, ammunitions, and telecommunication equipments like telephones, fax machines, etc., a special license will be required prior to their arrival to our country. the cost for its tramitation is of USD 35,00 per article. <p>Important: Due to current Peruvian Customs Regulations, if your clients - even diplomats - wish to include any refrigerating device like refrigerators, freezers, air conditioning devices, etc. in their shipments, a Certificate issued by the manufacturer stating that the coolant used in such devices does not damage the ozone layer (R134A gas) and the Technical Specification of each artifact will be mandatory ; otherwise they will be confiscated by Peruvian Customs authorities.</p> <p>The process to clear the artifact(s) from customs lasts 15 working days and it has a cost of USD 60,00 per item, to be paid to the OTO (Ozone Technical Office) in Lima, Peru. Please notice that the items manufactured with R11 or R12 gases are forbidden to be imported and they will also be confiscated at their arrival to Peru.</p>
Useful Information	<ul style="list-style-type: none"> ➤ OBL or AWB must state : "Used household goods and personal effects". ➤ Household goods and unaccompanied baggage shipments can arrive up to 180 days after owner's arrival to Peru. ➤ When shipping household goods and automobiles or any kind of vehicle in same container, they must be clearly stated in OBL. <p>Please take into consideration that Peruvian Customs Authorities apply strong fines when shipment weight exceeds or is less than 5% of the weight declared in the original documents. Therefore, please state the exact weight in OBL or AWB, otherwise these charges may be collected from the origin Agent.</p>
Diplomats	<p>Total franchise will be granted to :</p> <ul style="list-style-type: none"> ➤ Diplomats and embassy officers ➤ Members of foreign armed forces working on official missions ➤ Foreign representatives of International Organizations ➤ Returning Peruvian diplomats after having completed their missions abroad <p>Documents required :</p> <ul style="list-style-type: none"> ✓ 2 original OBL'S or AWB. ✓ Detailed packing list avoiding "PBO" items (Consular stamp is not required). ✓ Owner's original passport. ✓ Free Entry Permit issued by our Ministry of Foreign Affairs.
Foreigners	<ul style="list-style-type: none"> ■ All shipments are inspected by Peruvian Customs Authorities - except foreign diplomats. ■ 14% duties will be paid on household goods shipments based on the value given by Peruvian customs authorities after shipment's inspection. ■ If client wishes to be present during the inspection, a prior coordination with our Imports Department will be necessary. <p>Documents required :</p> <ul style="list-style-type: none"> ✓ 2 original OBL's or AWB. ✓ Detailed packing list avoiding "PBO" items (Consular stamp is not required) ✓ Owner's original passport ✓ Notarized photocopy of Work Contract issued by the local company and presented before our Ministry of Labor (not necessarily approved).

Peru *Customs Information*

Returning Peruvians

Import duties are the same as for foreigners (14%), with the exception that household goods previously exported from Peru with supporting documentation – such as packing list, OBL or AWB and Export Policy - stamped by Peruvian Customs are duty free.

In order to pay 20% of duties, returning Peruvians must demonstrate a minimum of 13 consecutive months living abroad. THERE WILL NOT BE CONSIDERED THOSE OCATIONAL VISITS OF 30 CALENDAR DAYS OR LESS – CONSECUTIVE OR ALTERNATED - DURING THE LAST YEAR . Otherwise, the percentage of duties to pay will be 33% over the value given by Peruvian Customs Authorities after shipment's inspection.

Documents required :

- ✓ 2 original OBLs or AWB
- ✓ Detailed packing list avoiding "PBO" items (Consular stamp is not required)
- ✓ Owner's original passport.

Automobiles

In Peru it is allowed to import new and used automobiles only under the following conditions:

- Used cars will pay 73 % and new ones 45 % of duties based on CIF value.
- In every case, automobiles must have a maximum of 5 years of manufacture to be imported.
- Only cars owned by diplomats will be duty free.
- Returning Peruvian diplomats after having completed their missions abroad, have the right to import only one (1) car duty-free, as long as it does not exceed 2000 c.c. (cubic centimeters).

Documents required :

- ✓ Gas Emissions Certificate (to be obtained in Peru at a cost of US\$ 45,00).
- ✓ Vehicle's Technique Specifications (to be obtained in Peru at a cost of US\$ 50,00)
- ✓ 2 original OBL's or AWB
- ✓ Fully detailed commercial invoice
- ✓ Owner's original passport
- ✓ For vehicles belonging to foreign or Peruvian diplomats, it will be additionally requires a Duty Free Resolution issued by our Ministry of Foreign Affairs

Pets

- We recommend to send pets as unaccompanied baggage, otherwise, they will pay custom taxes.
- Under this condition, the following documents will be required:
 - ✓ Zoosanitary Certificate.
 - ✓ Vaccination Certificate.
 There is no quarantine period required for cats and/or dogs importation to Peru.

New Migratory Incentives Law

By means of the **Supreme Decree No. 028-2005-RE**, published in the official Peruvian newspaper on March 15 st. 2005, the Regulation of the Migratory Incentives, Law N° 28182, was approved.

The mentioned Law has as a main objective to promote the return of the Peruvians that have remained abroad not less than 5 years, so that to their return they can be dedicated to professional and/or business activities in the country.

This incentives consist on the liberation of the payment of every tribute that serious the internment in the country, of the following goods:

- ✓ Household goods up to the amount of US\$ 30,000.
- ✓ One motorized new or used vehicle, up to a maximum of US\$ 30,000 and with no more than 2000 cc.
- ✓ Professional instruments, machinery, equipment, capital goods.
- ✓ Other goods that be used in the performance of their profession, position or business activity, up to a value of US\$100,000.

The Regulation establishes that the following will not be able to be received the benefits of this Law:

- The ones that reside abroad in representation of the State in official or diplomatic missions.
- The ones that do not accomplish the requirements of the Law and its Regulations.
- The ones who after being received the benefits of this Law have not completed five years of most minimum continuance in the country.
- The ones that are not over 18 years old.

The moving company does not intervene in the application of this benefit since the tramitation to obtain it must be made by the interested one, and should be initiated in the Consulate of Peru at origin.

Shipments belonging to returning Peruvian diplomats after they have completed their missions abroad will be duty-free, hence its value does not exceed the amounts determined by our Ministry of Foreign Affairs. These shipments will be subject to physical inspection by Peruvian Customs Authorities.

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