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## Card ELANBiz: Import to Peru from UE<sup>1</sup>

(Prepared by the ELANbiz in Peru Expert, based on secondary information. Updated to December 30, 2015)

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The Peruvian import system is relatively complex and composed of a series of laws and regulations in various fields. The importer or distributor is usually a reliable source for verifying compliance with the legal requirements. However, the European exporter must always ensure that his products comply with the regulations prior to shipment to prevent economic damage from a possible rejection in the Peruvian Customs.

### Import Regimes<sup>2</sup>

Import regimes in Peru can vary depending on the amount of goods imported or its nature:

- ✓ **Simplified Permission of Import:** to import samples without commercial value, gifts whose value does not exceed US \$ 1,000.00 (thousand dollars), or goods for

<sup>1</sup> *"The information contained in this Card is only general. For more detailed, events and trade promotion as well as possible business contacts, please contact the Commercial Offices of the Member States, European trade organizations and bilateral Chambers or Commerce in Peru".*

<sup>2</sup> Sources: Superintendencia de Administración Tributaria Peruana - SUNAT: <http://www.aduanet.gob.pe/aduanas/informag/importac.htm>. Specific Procedures: <http://www.sunat.gob.pe/legislacion/procedim/despacho/importacion/importac/procEspecif/index.htm>. Guía Práctica del importador, Ministerio de Comercio Exterior y Turismo (MINCETUR) [http://www.mincetur.gob.pe/comercio/ueperu/consultora/docs\\_taller/guias/Guia\\_Practica\\_del\\_Importador\\_1.pdf](http://www.mincetur.gob.pe/comercio/ueperu/consultora/docs_taller/guias/Guia_Practica_del_Importador_1.pdf)

an amount not exceeding US \$ 2,000.00 (Two thousand dollars). The Simplified Import Declaration Form must be use.

- ✓ **Definitive Import:** When the FOB value of the merchandise exceeds US \$ 2,000.00 (Two thousand dollars). This variant, named “General System”, requires the intervention of a Customs Dispatcher, who is a foreign trade operator that acts as an intermediary in the process. The Customs Declaration Format Declaración Única de Aduanas (DUA) must be use.

### No transformation regimenes

- **Imports for consumption:** the customs regime of definitive entry of goods into the country. Goods entered under this procedure will be able to circulate freely in the Peruvian territory once satisfied the customs tax liability.
- **Temporary admission for re-export in the same condition:** it is the special customs regime through which it is possible to introduce goods to the Peruvian territory to be used for a particular purpose, with total or partial suspension of duties and taxes to imports for a period of one year, except the goods for the execution of works and provision of public services, for which the suspension period will be the duration of the contract.
- **Reimport in the same condition:** allows the import for consumption with exemption of duties and import taxes and applicable additional charges, of goods that have been exported in a definitive way. The Re importation shall be completed within one year counted from the date of shipment of the export consumption.
- **The Reinstatement of Goods with Duty-free entry:** Allows the import for consumption of equivalent goods, which having been nationalized, have been used to obtain the goods previously exported, without pay customs duties and other taxes applicable to import for consumption. It is a requirement to qualify to or to enjoy the benefit of the Reinstatement of Goods with Duty-free entry system that the beneficiary expresses his will or interest in the declaration form of definitive export or in the simplified declaration export form.

There are other less commonly used customs procedures or systems, which can be checked in the following link: <http://www.sunat.gob.pe/legislacion/procedim/despacho/>.



## System Development of transformation

- **Temporary importation of goods for repair, alteration or processing.** Under this modality, goods will be re-exported once subject to an elaboration, transformation or repairing process. Allows entry into the territory certain foreign goods with suspension of payment of customs duties and other taxes on imports for consumption, in order to be exported within a certain period, after been subjected of a processing operation: a) the transformation of the goods; b) Development of goods, including mounting, assembly and adaptation to other goods; c) repair of goods, including restoring or upgrading.
- **Regime of temporary export for passive development:** Allows the exit of the customs territory of national or nationalized goods for processing, manufacture or repair and then re-imported as compensating products within a specified period. The operations of passive development are those in which it takes place: a) transformation of the goods; b) production of the goods, included mounting, assembly, or adjustment to other goods, and; c) repair of goods included restoring or upgrading.
- **Simplified Restitution of Customs Duties:** As a result of the return of a percentage of the FOB value of the exported goods, due the cost of production has been increased by the customs duties levied on imports of inputs incorporated or consumed in the production of exported goods.
- **Customs Warehouse Regime:** Imported goods are stored without payment of duties and taxes and surcharges for a period of time. Private customs warehouses shall be for the exclusive use of its owner. Public Customs warehouses may store goods owned by third parties.
- **Transit System:** Customs Transit, Transshipment (Transbordo), International Customs Transit of Goods CNA- ALADI, Reshipment.

**Special or Exception Customs Regime:** Shipping or postal packages carried by the Postal Service, international fairs or exhibitions, Vehicles for Tourism, Duty Free, Rancho de Nave, Material for Aeronautical use, War Material, Containers, international courier, Shipping fast Delivery.

## Documents required by Peruvian Customs

The documents required for processing before SUNAT, in general terms are:

- **Declaración Única de Aduanas (DUA) (Single Customs Declaration) duly paid or guaranteed:** form prescribed by Customs for the nationalization of products. The customs dispatcher will request the import regime for consumption by electronic transmission of data of the DUA, validating the information received electronically and, if it is complained, automatically generates the corresponding numbering, the respective debt settlement tax and customs antidumping or compensatory duties and liquidation of supplementary tax collection by the corresponding charges.
- **Transport Documents:** authenticated photocopy of the bill of lading, air waybill or letter size, depending medium used.
- **Invoice** or equivalent document and/or affidavit of value as import mode. Authenticated copy.
- **Payment Voucher:** for the case where transfers of goods are made before its destination for consumption, except in the cases mentioned in the proceedings. Authenticated copy.
- **Certificate of Origin:** Required to establish where the products are manufactured and to determine the applicable rate of customs duties, in case there is a trade agreement.
- **Power of Attorney letter:** for simplified dispatch when the dispatch is performed by a third party on behalf of the importer, owner or consignee;
- **Certificates of Inspection:** Phytosanitary certificates and other certificates are required for some types of products entering Peru, including plants, seeds, animals, pharmaceuticals, materials for nurseries and meat; and
- **Other documents according to the Nature of the dispatch:** according to the specific provisions on the subject (authorization of the restricted goods sector, transport insurance document, Special Authorization of Primary Zone, among others).
- **Packing list or additional technical information.**

## Authorizations, certifications and inspections required

The restricted goods may only be imported when they have the respective authorizations, issuing the relevant entities according to the nature of the goods. These authorizations may be extended by the National Service of Agrarian Health (SENASA) and the National Institute of Natural Resources (Ministry of Agriculture), Department of

Chemical Inputs and Controlled Products and Vice Ministry of Fisheries (Ministry of Production), General Directorate of Medicines, Supplies and drug (DIGESA of the Ministry of Health), Directorate General for Control of Security Services, Control Arms, Ammunition and Explosives for Civil Use (Interior Ministry), INC, National Library and General Archive of the Nation (Ministry of Education), among others entities.

It should be mentioned that Peru has implemented the Ventanilla Única de Comercio Exterior – VUCE (Single Window for Foreign Trade), an integrated system for managing, through electronic means (Internet), the procedures required by the competent authorities for transit, entry or export goods. The VUCE includes: i) restricted goods: such as: food, medicine, animals, plants, telecommunications equipment, toys, etc .; ii) Origin: Enables the issuance and management of preferential certification of origin, as well as the issuance of duplicate, replacement and cancellation of the certificate of origin; iii) Procedures and port services.

### What taxes imports paid?<sup>3</sup>

The taxes imposed on imports or tariff treatment applicable to goods of definitive import regime, are based on their classification in the Customs Tariff (Nandina) to be defined from the information provided by you as an importer (through invoice and other additional information) and physical examination by customs specialist itself, at the time of shipment. Applicable taxes and fines are:

- ✓ Tariff Ad Valorem (0%, 6% and 11%), according to national subheading. It is recommended to review the text of the Multiparty Trade Agreement between Peru, Colombia and the EU.
- ✓ General Sales Tax (IGV) - 16%.
- ✓ Municipal Promotion Tax (IPM) - 2%.

In addition, may be applicable, the following:

- ✓ Selective consumption Tax Impuesto Selectivo al Consumo (ISC) - variable rates, according to national subheading.
- ✓ Anti-dumping or compensatory duties.
- ✓ Other: specific rights, provisional correctives duties, etc.

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<sup>3</sup> Source, updated to 17.09.2015 (recommended review, rates may vary):

[http://www.sunat.gob.pe/orientacionaduanera/importacion/consideraciones\\_generales.html](http://www.sunat.gob.pe/orientacionaduanera/importacion/consideraciones_generales.html) and  
Tariff Treatment for National Subheading: <http://www.aduanet.gob.pe/itarancel/arancelS01Alias>.

**Perceptions of IGV** regime applicable in imports of final goods charge with IGV. SUNAT charge the importer with an amount for the tax charged in subsequent operations (advance the payment). The rate is 3.5%, 5% or 10%<sup>4</sup>.

### Procedure of import of samples without commercial values

For release samples without commercial value, the procedure pertinent is the set in the Simplified despatch of Import (INTA-PE.01.01) and the specific procedure Restricted Goods Control (INTA-PE.00.06). The despatch of samples without commercial value is subject to Physical Recognition.

Product samples or products without commercial value should be presented unutilized for marketing. Failure to fulfill this condition, the specialist in Customs at the time of recognition, proceeds to the disablement of the samples by cutting, drilling, placing indelible marks, elimination of insurance (in the case of tapes), or any other means .

The import of samples without commercial value is not subject to the payment of ad valorem. For purposes of the exemption from ad valorem duties, the Code of National Preferential Treatment No. 16 should be used.

The import of samples with commercial value is subject to the payment of duties and other taxes. The ship of samples with commercial value, whose value does not exceed US \$ 2,000.00 FOB, could be requested by Simplified Declaration.

### Links of interest:

- **Superintendencia de administración Tributaria Peruana - SUNAT:**  
<http://www.aduanet.gob.pe/aduanas/informag/importac.htm> .
- **Procedimientos Específicos:**  
<http://www.sunat.gob.pe/legislacion/procedim/despacho/importacion/importac/procEspecif/index.htm>.

<sup>4</sup> Law No. 28053 of 08.08.2003, Dec. Leg. No. 936 of 29.10.2003 and Resolution of National Tax Administration Superintendency No. 203-2003 / SUNAT of 01.11.2003 modified by Resolution No. 224-2005-SUNAT of 01.11.2005. Detailed application form:  
<http://www.aduanet.gob.pe/aduanas/informag/tribadua.htm>

<sup>5</sup> Source: Superintendente de Administración Tributaria:  
<http://www.sunat.gob.pe/legislacion/procedim/despacho/importacion/importac/procEspecif/inta-pe-01-06.htm>



- **Guía Práctica del importador, Ministerio de Comercio Exterior y Turismo (MINCETUR):**  
[http://www.mincetur.gob.pe/comercio/ueperu/consultora/docs\\_taller/guias/Guia\\_Practica\\_del\\_Importador\\_1.pdf](http://www.mincetur.gob.pe/comercio/ueperu/consultora/docs_taller/guias/Guia_Practica_del_Importador_1.pdf)
- **ADUANET:**  
<http://www.aduanet.gob.pe/aduanas/informca/TR01IMPO.htm>
- **AAAP: Asociación de Agentes de Aduanas del Perú.**  
<http://www.aaap.org.pe/>
- **APACIT: Asociación de Transporte y Logística:**  
<http://www.apacit.com.pe>
- **DIGEMID: Dirección General de Medicamentos, Insumos y Drogas:**  
<http://www.digemid.minsa.gob.pe/>
- **MINCETUR: Ministerio de Comercio Exterior y Turismo:**  
<http://www.mincetur.gob.pe/newweb/>
- **SENASA: Servicio Nacional de Sanidad Agraria:**  
<http://www.senasa.gob.pe/senasa/>
- **MIGRACIONES: Superintendencia Nacional de Migraciones:**  
<http://www.migraciones.gob.pe/>
- **DIGESA: Dirección General de Salud Ambiental:**  
<http://www.digesa.minsa.gob.pe/>

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