

## INFOCARD ELANBiz

### Importing products originating from the EU into Peru<sup>1</sup>

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**The purpose of this infocard is to provide information on the essential elements related to the import of products originating from the EU into Peru**

**“Peru has an open economy, characterized by low tariff levels and few restrictions to international trade.”<sup>2</sup>**

The importation from Peru of products originating in the European Union implies knowledge of the current customs’ regime, applicable to such products under the Trade Agreement between Peru, Colombia and the European Union, recently joined by Ecuador (the "Agreement<sup>3</sup>"); as well as knowledge of the benefits that may exist and any restrictions. The following offers an overview of key requirements for the importation of European products into Peru and sheds light into the applicable customs regime in Peru.

#### Implementation of the Agreement<sup>4</sup>

##### Finding the tariff subheading

The first step in importing products originating from the EU into Peru is finding the **tariff subheading** of the product. Peru’s tariff classification is the NANDINA (Andean Community) classification. European operators must verify that there are no differences between the European nomenclature and NANDINA’s. The following link provides details concerning applicable tariffs: <http://www.aduanet.gob.pe/itarancel/arancelSO1Alias>. By way of example, the tariff subheading for **soaps** is as follows:

<sup>1</sup> The information contained in this infocard is of a general nature. For more detailed information and commercial promotion events, as well as possible business contacts, please contact the Commercial Offices of the Member States and the bilateral Chambers in Lima.

<sup>2</sup> WTO: Trade Policy Review – Report by the Secretariat; Peru. 2019 – Pp 1.

<sup>3</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L:2012:354:FULL&from=EN>

<sup>4</sup> See Title III in particular – Trade in Goods and Annex II – Concerning the Definition of the Concept of “Originating Products” and Methods for Administrative Cooperation of the Agreement.

**SUNAT**

**TRATAMIENTO ARANCELARIO POR SUBPARTIDA NACIONAL**

Revisador | Inicio

Ingrese la partida XXXXXXXXXX, X es una de las 10 cifras de subpartida nac. no considere puntos. **CODIGO** :

Ingrese la descripción de un producto sin tildes ni puntuaciones **DESCRIPCION** : JABON / SOAP

**RELACION DE SUBPARTIDA NACIONAL / LIST OF NATIONAL SUBHEADINGS**

Nro Partida	Descripción de Partida / Heading Description
3401.11.00.00	JABON DE TOCADOR (INCLUSO MEDICINAL), EN BARRA, PANES O TROZOS / TOILET SOAP (EVEN MEDICINAL), IN BARS OR PIECES
3401.19.10.00	JABON EN BARRAS, PANES, TROZOS O PIEZAS TROQUELADAS O MOLDEADAS / SOAP IN FORM OF BARS AND MOLDED CHUNKS OR PIECES
3401.20.00.00	JABON EN OTRAS FORMAS / SOAP IN OTHER PRESENTATIONS
8479.89.10.00	MAQUINAS PARA LA INDUSTRIA DE JABON / MACHINERY DESIGNED FOR THE SOAP INDUSTRY
3401.19.90.00	LOS DEMAS JABON, PROD. Y PREPAR. ORGANICOS TENSOACTIVOS / OTHER SOAPS AND TENSOACTIVE ORGANIC PRODUCTS
9609.90.00.00	LOS DEMAS, TIZAS PARA ESCRIBIR O DIBUJAR Y JABONILLAS DE SABON / OTHERS, CHALK FOR DRAWING AND SOAP FOR TAYLORS

## Check applicable taxation

The importer shall verify the tariff duty and other taxes that may apply to the products they intend to import.

TAXES AND DUTIES	PERCENTAGE
Ad Valorem Tariff	0%, 6%, 11%
Value Added Tax (IGV)	16%
Municipal Promotion Tax (IPM)	2%

IF APPLICABLE, ADDITIONALLY	
TAXES AND DUTIES	PERCENTAGE
Excise Tax (ISC)	Variable Fees
Anti-dumping and countervailing duties	-
Others: specific duties, provisional corrective measures, etc.	-
DEFINITIVE IMPORT OF GOODS LEVIED WITH VAT	
TAXES AND DUTIES	PERCENTAGE
VAT Perception Regime	3.5%, 5%, 10%

The importation of soaps as per the aforementioned subheading for example, is subject to the following taxes:



MEDIDAS IMPOSITIVAS PARA LAS MERCANCIAS DE LA SUBPARTIDA NACIONAL **3401.11.00.00** ESTABLECIDAS PARA SU INGRESO AL PAÍS  
TAX MEASUREMENTS FOR MERCHANDISE OF NATIONAL SUBHEADING **3401.11.00.00** ESTABLISHED FOR THEIR ENTRY INTO THE COUNTRY

**TIPO DE PRODUCTO:** LEY 29666-IGV 20.02.11

Gravámenes Vigentes / Duties in Force	Valor / Percentage
Ad / Valorem	6%
Impuesto Selectivo al Consumo / Excise Tax	0%
Impuesto General a las Ventas / Value Added Tax	16%
Impuesto de Promoción Municipal / Municipal Promotion Tax	2%
Derecho Especificos / Specific Duties	N.A.
Derecho Antidumping / Antidumping Duties	N.A.
Seguro / insurance	1.5%
Sobretasa Tributo / Surcharge Duty	0%
Unidad de Medida: / Unit of Measurement	(*)
Sobretasa Sanción / Surcharge Fines	N.A.

## Verify the existence of preferences relative to the Agreement

The next step for the importer is to verify additional information such as: correlations, **trade agreements**, **restrictions**, minimum descriptions, index of criteria and tariff classification rulings, as in the following example:

### OTHER REQUISITES FOR TRADE WITH OTHERS COUNTRIES

[correlations](#) | 
 [AGREEMENTS](#) | 
 [RESTRICTIONS](#) | 
 [Minimum. Descr.](#) | 
 [INDEX CRITERIA](#) | 
 [CLASS. RULINGS](#)

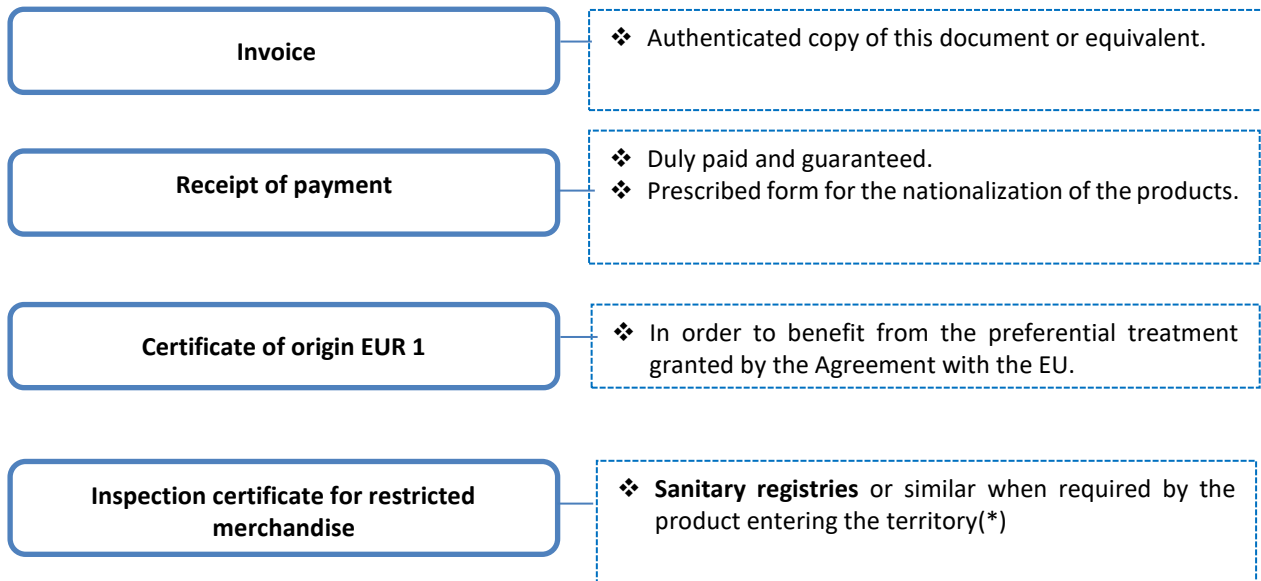
COUNTRY	INTERNATIONAL AGREEMENT	NALADISA SUBHEADING	TYPE OF MARGIN	IN FORCE SINCE	BASE TARIFF / PREFERENTIAL	PERCENTAGE EXEMPT ADV	COMMENTS
POLAND	812 - TRADE AGREEMENT PERU - EUROPEAN UNION			01/01/2019-31/12/2019	9%	63.64%	
SWEDEN	812 - TRADE AGREEMENT PERU - EUROPEAN UNION			01/01/2019-31/12/2019	9%	63.64%	

Concerning products originating from the EU, the importer will have to submit the **Certificate EUR 1**, duly processed by the exporter in the Member State of origin in order to utilise the preferential tariff treatment guaranteed by the Agreement.

## Having the Necessary Documents

The **importer** must submit the following documentation:

<b>Customs Declaration</b>	<ul style="list-style-type: none"> <li>❖ Duly paid and guaranteed.</li> <li>❖ Prescribed form for the nationalization of the products.</li> </ul>
<b>Transport documents</b>	<ul style="list-style-type: none"> <li>❖ Authenticated copy of bill of lading, air waybill or bearing letter.</li> </ul>



In order to facilitate administrative procedures, the **Single Window for Foreign Trade (VUCE)**<sup>5</sup> was created by [Supreme Decree N° 165-2006-EF](#). The VUCE has been in operation since July 2010 and is managed by the Ministry of Foreign Trade and Tourism (MINCETUR). It functions as an integrated system, with the collaboration of government entities linked to foreign trade.

The **VUCE** has three sections: a) the Restricted Merchandise Section,<sup>6</sup> b) Origin Section,<sup>7</sup> and c) Port Services Section.<sup>8</sup>

- **The Restricted Merchandise Section** allows foreign trade operators to submit the formalities for obtaining the necessary permits, certificates, licenses and other documentation required by competent authorities for the entry, transit or exit of merchandise.
- **The Port Services Section** allows the user to carry out all the procedures required by a transport vessel for its reception, stay and dispatch at the ports; through digital means.
- **The Origin Section** issues the certificate of origin, linking the producers, exporters and competent authorities.

Currently, the VUCE allows users to carry out procedures related to international trade and transport; before **19 public entities and 22 origin-certifying entities**<sup>9</sup>; such as the Ministry of Transport and Communications ([MTC](#)), the General Directorate of Medicines, Consumables and Drugs ([DIGEMID](#)), the National Superintendence of Control of Security Services, Weapons, Ammunition and Explosives for Civil Use ([SUCAMEC](#)), the National Service of Agrarian Security ([SENASA](#)), the General Directorate of

<sup>5</sup> Single Window for Foreign Trade (VUCE): [www.vuce.gob.pe](http://www.vuce.gob.pe)

<sup>6</sup> Implemented by [Supreme Decree N° 010-2010-MINCETUR](#)

<sup>7</sup> Implemented by [Supreme Decree N° 006-2013-MINCETUR](#)

<sup>8</sup> Implemented by [Supreme Decree N° 072-2015-MINCETUR](#)

<sup>9</sup> WTO. Trade Policy Review – Peru (2019). Review by the Secretariat. Pp 50.

Environmental Health and Food Safety ([DIGESA](#)), among others.

In October 2018, Congress passed [Law N° 30860 – Law for the Reinforcement of the Single Window for Foreign Trade](#), which will go into effect once its Rules of Procedure are in force. Its purpose is to reinforce the VUCE, extend its scope and improve the actual processes linked to foreign trade.

### **Verifying Direct Transport of Merchandise (Direct Shipment)**

In order to benefit from the preferential treatment enabled by the Agreement, products imported from the EU must be subjected to what is referred to as direct shipment or transport. In this context, the Agreement expressly establishes the following:<sup>10</sup>

- “1. The preferential treatment contemplated in this Agreement shall be applied only to the products that fulfill the requisites established in this Annex, which are transported directly between the European Union and the Andean Countries party to the Agreement. Nevertheless, the products may be transported through other territories, if such chance arises, including transfers or temporary storage in such countries, as long as they are placed under the custody of customs’ authorities in the country of transit or temporary storage and are not subject to procedures different than those of loading, unloading or others destined to the storage of the products in good conditions.*
- 2. Originary products may be transported through channels, through countries not part of the European Union or Andean Countries party to the Agreement.”*

Thus, in order to benefit from the preferential treatment under the Agreement, the merchandise shall be **directly transported between the EU and the Andean Countries**, (in this case Peru). The direct transportation of merchandise does not prohibit it from being transported through other territories (of non-party states to the Agreement), if needed; including transfer or temporary storage in these territories. However, the merchandise **must always remain in the custody of customs’ authorities in the country of transit or temporary storage, and shall not be subject to procedures different from those of loading, unloading or others destined to the storage of the products in good conditions**. The purpose of such custody is to prevent the merchandise from being modified, changed or transformed during its transportation to Peru.

In order to prove the direct shipment of the imported goods, the [Agreement](#), establishes the following:

- “3. Upon request of customs’ authorities of the importing party, the applicant shall provide proof of fulfillment of the conditions established in paragraphs 1 and 2, by means of the following documents:*
  - (a) transport documents, such as air waybill, bill of lading, shipping manifesto or multimodal or combined document, certifying the transport from the country of origin to the importing Party;*
  - (b) customs’ documents authorizing the transfer or temporary storage; or*
  - (c) in absence of the above, any supporting document”.*

Thus, **in order to prove: i) direct transportation of merchandise between the EU and Peru, the transport document must be presented; ii) transportation of merchandise from the EU to Peru, through other territories not party to the Agreement** (without alterations and under the surveillance of customs authorities of the country of transit or temporary storage), the transport document and the

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<sup>10</sup> Numerals 1 and 2 of Article 13° of Annex II – Concerning the Definition of the Concept of “Originating Products” and Methods for Administrative Cooperation.



customs documents, authorizing the transfer or temporary storage, must be presented. In absence of the latter documents, any other supporting document may be presented in its stead. Concerning the aforementioned and for such purposes, in practice, the National Superintendence of Customs and Tax Administration ([SUNAT](#)) requests documents issued by customs administrations or any other competent authority from said countries as a **proof that the merchandise stayed under the custody of customs' authorities**<sup>11</sup>.

## Customs Regimes in Peru<sup>12</sup>

Customs regimes are legal regulations applicable to the imported goods subject to customs control upon their entry into or exit from the country.

From an operational point of view, **the import process**, in this case the type of declaration and the need to have a **customs dispatcher**, whether the same owner or consignee of the goods, or a Customs Agent, varies depending on the amount of goods to be imported or its nature.<sup>13</sup>

Customs' Regime	Characteristics	Customs Dispatcher	Declaration
<b>Simplified Import Dispatch</b>	<ul style="list-style-type: none"> <li>✓ Samples w/o comercial value,</li> <li>✓ Gifts whose value does not exceed USD 1'000.00.</li> <li>✓ Merchandise worth no more than USD 2'000.00.</li> </ul>	Proprietary or consignee of the merchandise	Simplified Import Declaration
<b>Definitive Import, generally known as the General Regime</b>	<ul style="list-style-type: none"> <li>✓ FOB value of the merchandise worth more than USD 2'000.00.</li> </ul>	Customs' Agent	Single Customs' Declaration

**Customs Regimes** are as follows ([General Customs Laws](#) and its [Rules of Procedure](#)):

- **Import:** Import for consumption; re-importation in the same state; and temporary admission for re-export in the same state.
- **Export:** Definitive export; and temporary export for re-importation in the same state.
- **Inward processing:** temporary admission for active inward processing; temporary export for passive inward processing; drawback and replenishment of duty-free merchandise.
- **Warehousing:** For customswarehousing.

<sup>11</sup> See in particular the [Report N° 48-2016-SUNAT/5D1000](#)

<sup>12</sup> See Section Three of Legislative Decree N° 1053 - [Ley General de Aduanas](#)

<sup>13</sup> Source: National Superintendence of Customs and Tax Administration - 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>.

Practical Guide for the importer, Ministry of Foreign Trade and Tourism (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)



- **Transit:** For transit through customs; transfer and re-shipment.
- **Other customs or exceptional regimes:** Those listed in Article 98° of the Law.

The following offers an analysis of the customs regimes described above save for the export regime for lack of relevance to this infocard.

### Import regimes<sup>14</sup>

The following are considered import regimes, given that the foreign merchandise is subject to customs formalities for their definitive admission into the country, with the exception of the temporary admission regime, for re-export in the same state, in which, as described by the terms used, the merchandise is temporarily admitted to be re-exported later.

Import Regimes	Characteristics
<b>Import for consumption</b>	✓ Allows the definitive entry of imported goods into the country for consumption.
<b>Re-importation in the same state</b>	✓ Allows the entry into the country of merchandise previously exported definitively, without the payment of tariffs and other taxes applicable to imports, under the condition that they were not subject to any kind of transformation, processing or repair abroad. The deadline to apply for adherence to this regime is <b>12 months</b> from the date of the end of shipment of the exported merchandise.
<b>Temporary admission for re-export in the same state</b>	✓ Allows the entry of merchandise, with partial or total suspension of import duties and taxes, so long as the merchandise is identifiable and for a specific purpose in a specific place; to be re-exported without any alterations, <b>within a maximum period of 18 months</b> . If the merchandise is for construction work or public services, the period of suspension shall last as long as the contract.

### Inward Processing Regimes<sup>15</sup>

Inward processing regimes relate to imported merchandise (inputs, raw materials, etc.) that are transformed to create **added value**.

<sup>14</sup> Articles 49° to 59° of Legislative Decree N° 1053 – [General Law of Customs](#).

<sup>15</sup> Articles 68° to 87° of Legislative Decree N° 1053 – [General Law of Customs](#).





Inward Processing Regimes	Characteristics
<b>Temporary admission for active inward processing</b>	<ul style="list-style-type: none"> <li>✓ Allows the entry of foreign merchandise, with suspension of customs duties, <b>in order to be exported within a certain time period</b>, after transformation, processing or repair.</li> <li>✓ Automatically authorized with the filing of the declaration and for a <b>maximum term of 24 months</b>, from the date of release.</li> </ul>
<b>Temporary export for passive Inward Processing</b>	<ul style="list-style-type: none"> <li>✓ Allows the exit of local or nationalized merchandise for <b>its transformation, processing or repair, and then its subsequent reimportation</b> as compensating products during a <b>maximum time of 12 months</b>, from the date of the end of the shipment of merchandise temporarily exported for their passive Inward Processing.</li> </ul>
<b>Drawback</b>	<ul style="list-style-type: none"> <li>✓ Allows the beneficiary to claim, as a result of the export, <b>the partial or total refund of the tariff duties</b> levied on the importation for consumption of the goods contained in the <b>goods exported or consumed</b> during their production.</li> </ul>
<b>Replenishment of duty-free merchandise</b>	<ul style="list-style-type: none"> <li>✓ Allows the import – without payment of customs duties and taxes on imports – of merchandise equivalent<sup>16</sup> to local merchandise, which have been transformed, processed or materially incorporated to definitively exported products.</li> <li>✓ The beneficiary has expressed their intent to adhere to the aforementioned regime in the customs declaration of definitive or simplified export, within a <b>term of 1 year</b> from the date of release.</li> <li>✓ The import of duty-free merchandise for its consumption shall be carried out <b>within 1 year</b> from the date of issuance of the replenishment certificate.</li> </ul>

## Warehousing Regime<sup>17</sup>

In this regime, the depositary of the merchandise, a public or private company, which stores the foreign merchandise for the duration established by law, acts as a protagonist.<sup>18</sup>

Warehousing Regime	Characteristics	Type of Warehousing
<b>Customs warehousing regime</b>	<ul style="list-style-type: none"> <li>✓ Import merchandise is stored for a determined period of time, without payment of applicable duties, tariffs and surcharges.</li> </ul>	<ul style="list-style-type: none"> <li>✓ <b>Private Customs Warehousing:</b> used exclusively by their beneficiary.</li> <li>✓ <b>Public Customs Warehousing:</b> used to store merchandise of third parties.</li> </ul>

<sup>16</sup> **Equivalent merchandise:** that which is identical or similar to the imported merchandise and which shall be replenished, repaired or replaced.

**Identical merchandise:** equal in every aspect to the imported merchandise (quality, brand and commercial prestige).

**Similar merchandise:** presents similar characteristics, in both quantity and quality, to the imported merchandise, without being equal in every aspect.

<sup>17</sup> Articles 88° to 91° of Legislative Decree N° 1053 – [General Law of Customs](#).

<sup>18</sup> **Depositary:** the legal person authorized by Customs' Administration to manage a customs' storage.





## Transit Regimes<sup>19</sup>

A transit regime is a customs regime that allows for the **customs transit, transfer and re-shipment** thereby allowing for the transfer or temporary transport of merchandise whose final destination is in another territory.

Transit Regimes	Characteristics
<b>Customs Transit</b>	<ul style="list-style-type: none"> <li>✓ Allows goods from abroad, not yet subject to the customs regime to be transported from the custody of one customs authority to another within the territory or abroad.</li> <li>✓ Applicable import duties and tariffs shall be suspended.</li> <li>✓ The term for adherence to a customs regime <b>shall not exceed 30 calendar days</b>, counted from the date of release.</li> </ul>
<b>Transfer</b>	<ul style="list-style-type: none"> <li>✓ Allows the transfer of merchandise, from the means of transport used for arrival in the customs territory to the means of departure from the customs territory.</li> <li>✓ The transfer takes place within a maximum time of <b>30 calendar days</b>, counted from the date the declaration is numbered.</li> </ul>
<b>Re-shipment</b>	<ul style="list-style-type: none"> <li>✓ Allows goods at a point of arrival, pending the assignment of a customs procedure, to be re-shipped from the customs territory outside the country, provided that they are not in a situation of abandonment.</li> </ul>

## Practical Applications of Customs Clearance:

There are three forms of customs clearance:

- a) Advance Clearance,
- b) Deferred Clearance, and
- c) Urgent Clearance.

Advance Clearance	Deferred Clearance	Urgent Clearance
<p>The <b>Customs' Declaration for Goods (DAM)</b> is assigned a number before the arrival of the merchandise to Peru.</p> <p>The withdrawal of the goods (release) takes place within an average of 12 hours from the time of arrival of the goods.</p> <p><b>Mandatory since 31/12/19.</b></p>	<p>The DAM receives its number after the arrival of the goods to Peru.</p> <p>Applicable to goods subject to special treatment and temporary warehousing.</p>	<p>Treatment given to imports for relief or emergency in the event of natural disasters, epidemics or accidents; Also applies to goods that require preferential treatment for their clearance.</p>

<sup>19</sup> Articles 92° to 97° of Legislative Decree N° 1053 – [General Law of Customs](#).

## Advance Clearance

For the application of the Advance Clearance, **the DAM must be enumerated and sent** with the corresponding documents, within 30 calendar days, before the arrival of the goods. Likewise, the goods must arrive within 30 calendar days from the day after the DAM was assigned a number.<sup>20</sup> Once the DAM is submitted, SUNAT calculates the applicable import taxes. Once the taxes are paid or guaranteed, the importer is assigned a lane, which could be: a) green (direct withdrawal of the goods), b) orange (document review) or c) red (physical review of the goods).

Once the goods reach the port of destination, subsequent actions shall be carried out according to the assigned lane.

## Recommendations

- From 31 December 2019, the application of the **Advance Clearance** is mandatory. However, SUNAT has authorized authorities through its National Superintendence Resolution N° 001-2020-SUNAT/300000 dated 14 January 2020 not to issue any sanctions for non compliance with said regime until 31 **March 2020**.
- Importers recognised and certified as Authorized Economic Operators (AEOs)<sup>21</sup> are those who comply with the following:
  - i. have a satisfactory track record of complying with customs and tax regulations,
  - ii. have an adequate system of accounting and logistical registry, allowing the traceability of their operations,
  - iii. have properly verified financial solvency, and
  - iv. have an adequate level of security.
- AEOs have the **following benefits**: i) can submit reduced guarantees or be exempt of them entirely, ii) can directly carry out customs clearances, without hiring a customs dispatcher, iii) are subject to reduced customs controls during clearances, iv) have access to preferential treatment and waiting times for customs procedures; among others.<sup>22</sup>
- AEOs recognized in Peru can reap the benefits of AEOs recognized in other countries with whom Peru has Mutual Recognition Agreements (MRAs). In 2019 Peru signed MRAs with Korea, Uruguay, The Alliance of the Pacific and the USA. Peru is current negotiating MRAs with Bolivia, Colombia and Ecuador.<sup>23</sup>

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<sup>20</sup> General Procedure – Import for Consumption **DESPA-PG.01** Numeral 6 and article 130 of Legislative Decree N° 1053 – [General Law of Customs](#).

<sup>21</sup> Articles 25° and 26° of Legislative Decree N° 1053 - [General Law of Customs](#).

<sup>22</sup> Article 27° Of Legislative Decree N° 1053 – [General Law of Customs](#).

<sup>23</sup> WTO. Trade Policy Review – Peru (2019). Review by the Secretariat. Pp 46-47.

## Useful Links

- **National Superintendence of Customs and Tax Administration - 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>
- **Practical Guide for the Importer, Ministry of Foreign Trade and Tourism (MINCETUR):**  
[http://www.mincetur.gob.pe/comercio/ueperu/consultora/docs\\_taller/guias/Guia\\_Practica\\_d\\_el\\_Importador\\_1.pdf](http://www.mincetur.gob.pe/comercio/ueperu/consultora/docs_taller/guias/Guia_Practica_d_el_Importador_1.pdf)
- **ADUANET:**  
<http://www.aduanet.gob.pe/aduanas/informca/TR01IMPO.htm>
- **MINCETUR: Ministry of Foreign Trade and Tourism:**  
<http://www.mincetur.gob.pe/newweb/>
- **Single Window for Foreign Trade (VUCE)**  
<https://www.vuce.gob.pe/>

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