



Customs Guide **PERU**

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GOODS	DOCUMENTS REQUIRED	CUSTOMS PRESCRIPTIONS	REMARKS
<p>Removal goods</p>	<ul style="list-style-type: none"> ▪ Original passport. ▪ Detailed packing list (avoid PBO). ▪ 2 Original OBL or AWB, mentioning the exact consigned net and gross weight and exact number of items matching packing list and freight rated. ▪ Photocopy of the passport of the family group (only the page that shows their personal information and the last entry stamp into Peru). 	<ul style="list-style-type: none"> ▪ All Household Goods and Personal Effects are subject to an average of 12% – 30% of duties and taxes. Customs Official assesses value at physical inspection time. ▪ Only Household Goods previously exported from Peru are duty free. Subject to supporting documentation stamped by Peruvian Customs. 	<ul style="list-style-type: none"> ▪ NEW consignment Instructions: <ul style="list-style-type: none"> ▪ Consignee: <ul style="list-style-type: none"> ▪ Name of the consignee (as shown in the passport). ▪ Passport Number. ▪ Address in Lima ▪ Lima-Peru ▪ Notify: <ul style="list-style-type: none"> ▪ Name of company consigned shipment. ▪ Phone number of company. ▪ Email and phone number. ▪ Used household goods and unaccompanied baggage shipments can arrive in Peru up to 6 months after the consignee's arrival in Peru. ▪ The consignee must prove he/she has been living overseas not less than 13 consecutive months before last entry to Peru. This period will not be considered interrupted if the consignee has entries to Peru not exceeding 30 consecutive or alternated calendar days during the last year. ▪ Consignee must be in Peru for clearance. ▪ OBL or AWB must show: "Used household goods and personal effects." ▪ If used household goods and vehicles are shipped in the same container, it must be clearly described in the OBL and detailed weight for each one.

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			<ul style="list-style-type: none"> ▪ The consignee must not have used this benefit in the last 2 years according to the date of the Import Declaration Form. ▪ All shipments are inspected by the Peruvian Customs Authorities, except for foreign diplomats.
<p>Removal goods - Foreigners</p>	<ul style="list-style-type: none"> ▪ In addition to documents required for removal goods (general), the following two documents might be required: <ul style="list-style-type: none"> ▪ Copy of marriage certificate. ▪ Original Migratory Certificate. 	<ul style="list-style-type: none"> ▪ All Household Goods and Personal Effects are subject to an average of 12% – 30% of duties and taxes, except for Foreign Diplomats. Customs Official assesses value at physical inspection time. 	<ul style="list-style-type: none"> ▪ All shipments are inspected by Peruvian Customs Authorities, except for foreign diplomats. ▪ The consignee must prove he/she has been living overseas not less than 13 consecutive months before last entry to Peru. This period will not be considered interrupted if the consignee has entries to Peru not exceeding 30 consecutive or alternated calendar days during the last year.
<p>Returning Peruvians / Ley de Reinserción Económica y Social para el Migrante Retornado – Returned Migrants Law</p> <p>*** Applies for Peruvians living abroad for at least 3 years</p>	<ul style="list-style-type: none"> ▪ In addition to documents required for removal of goods: <ul style="list-style-type: none"> ▪ Original Returned Migrant Card (this must be required at the Peruvian Consulate in the origin country or at the arrival of the consignee to Peru in the Foreign Affairs Ministry). ▪ Copy of valid national identity document (DNI). ▪ Original Migratory Certificate proving residence abroad. ▪ Original resolution of tax exoneration, issued by SUNAT: <ul style="list-style-type: none"> ▪ The paper work procedure takes from 1 to 2 working days. ▪ It is the responsibility of the consignee to provide the resolution of the tax exoneration to the moving company in Peru. 	<ul style="list-style-type: none"> ▪ The returning Peruvian has to apply for the benefit based on Law N° 30525, the “Migration Incentive Law” in order to be exempt from payment of import duties on: <ul style="list-style-type: none"> ▪ HHG: up to US\$ 50,000.00. ▪ One new or used motor vehicle, as per current regulations*. Value should not exceed US\$ 50,000.00 ▪ Equipment, machinery and instrumental necessary for the development of a business activity and /or work use. Value should not exceed US\$ 350,000.00. 	<ul style="list-style-type: none"> ▪ All shipments are inspected by the Peruvian Customs Authorities. ▪ If the consignee includes professional goods, i.e. machinery, music or lab equipment, etc., these should have a separate packing list from HHG. ▪ To obtain the resolution of tax exoneration, it takes from 1 to 2 working days. Contact your moving company at destination to schedule shipment accordingly.

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Diplomats removals	<ul style="list-style-type: none"> ▪ Original Free Entry Permit issued by Peruvian Ministry of Foreign Affairs. ▪ Detailed packing list (avoid PBO). ▪ 2 original OBL or AWB freight rated. ▪ Consignee's original passport. 	<ul style="list-style-type: none"> ▪ Total franchise will be granted to: <ul style="list-style-type: none"> ▪ Foreign representatives of International Organizations. ▪ Members of foreign armed forces working on official missions. ▪ Diplomats and Embassy officers. ▪ Returning Peruvian diplomats, after having completed their missions abroad. ▪ These shipments will be duty free, if the value of the shipment does not exceed the amounts authorized by the Peruvian Ministry of Foreign Affairs. 	<ul style="list-style-type: none"> ▪ All shipments are inspected by Peruvian Customs Authorities, except foreign diplomats. ▪ Peruvian Diplomats, who have worked, outside of Peru, have the right to a Free Entry Permit (Franchise) for HHGs and one automobile.
Wedding trousseaux	<ul style="list-style-type: none"> ▪ Same as Removal Goods if it is part of the shipment. 		
Inheritance	<ul style="list-style-type: none"> ▪ In addition to the documents required for removal of goods, the following documents endorsed by the Peruvian Consulate at origin, will be required: <ul style="list-style-type: none"> ▪ Copy of the Will. ▪ Packing list (2 copies). ▪ Death Certificate. ▪ Tax Exoneration document. 		
New furniture and Household goods	<ul style="list-style-type: none"> ▪ Same as Removal Goods if it is part of the shipment. 		<ul style="list-style-type: none"> ▪ Please note that brand/manufacturer's original packing is not allowed.
Works of art and Antiques	<ul style="list-style-type: none"> ▪ If part of shipment, same as Removal Goods. ▪ Original purchase invoice. 		
Precious metal objects		<ul style="list-style-type: none"> ▪ Do not include jewellery and valuable articles. 	
Household & electrical appliances	<ul style="list-style-type: none"> ▪ Same as above. 		

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Presents	<ul style="list-style-type: none"> ▪ Same as above. 		
Carpets	<ul style="list-style-type: none"> ▪ If part of the shipment, same as Removal Goods. 		
Motor vehicles	<ul style="list-style-type: none"> ▪ Original purchase invoice. ▪ Ownership Certificate. ▪ 2 original OBL freight rated. ▪ Consignee's original passport. ▪ Consignee's RUC # (VAT's #) – not applicable for diplomatic shipments. ▪ Passport number (for diplomatic shipments). ▪ Gas Emission Certificate (no exceptions). It might be obtained in Peru, before import process starts. ▪ Duty Free Resolution issued by Peruvian Ministry of Foreign Affairs, for vehicles that belong to foreign or Peruvian diplomats. ▪ Ficha Tecnica (Technical Automobile Form) must be issued in Peru. Extra charge. ▪ A certificate of mileage from origin is mandatory. An international surveillance company such as SGS, SSI, or Bureau VERITAS may issue this document. 	<ul style="list-style-type: none"> ▪ Foreign or Peruvian Diplomats' vehicles are duty free, but must be at least one year old. ▪ Duty on: <ul style="list-style-type: none"> ▪ Used cars is 72% of CIF value. ▪ New cars is 45% of CIF value. ▪ The percentages may vary without notice, please reconfirm with your moving agent. ▪ Import of used cars older than 5 years of manufacturing date is prohibited (including motor). ▪ Diesel cars are prohibited. 	<ul style="list-style-type: none"> ▪ The Certificate of Inspection is necessary for Peruvian or Foreigner diplomats. ▪ It is allowed to import new and used vehicles in Peru. ▪ <i>Not</i> damaged cars are allowed. ▪ The emission of the carbon monoxide should not exceed 9% in volume. ▪ Only automobiles which have <i>no more than</i> five (5) years of age from the manufacturing date can be imported, except for Peruvian diplomats. ▪ Only vehicles 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.
Other vehicles (bicycles, water vehicles)	<ul style="list-style-type: none"> ▪ Original purchase invoice. ▪ Two original OBL freight rated. 	<ul style="list-style-type: none"> ▪ If it belongs to a registered sports club, the Peruvian Sports Institute (Instituto Peruano de Deporte) will arrange or assist in the effort to obtain a tax exemption. ▪ If this is not the case, the respective taxes will apply at Customs. 	<ul style="list-style-type: none"> ▪ Any bicycles that were included in the shipment of household goods should not be included in this category. The documents should indicate the number of bicycles included.
Machines, appliances, spare parts	<ul style="list-style-type: none"> ▪ Insurance letter. ▪ Original purchase invoice. ▪ Two (2) OBL freight rated or A.W.B. 	<ul style="list-style-type: none"> ▪ The articles are subject to the payment of taxes according to the law. 	

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Wine/Alcohol	<ul style="list-style-type: none"> ▪ Same as Removal Goods. 	<ul style="list-style-type: none"> ▪ Non diplomatic shipments: between wine and other liquors (each box with 12 bottles) may be included as follows: <ul style="list-style-type: none"> ▪ 1x20 no more than 4 boxes ▪ 1x40 no more than 8 boxes ▪ Air shipment: ask your moving company ▪ Taxes and duties are applied – 30% CIF value. ▪ For foreigner diplomats: prohibited if their shipment is declared as household goods (this information is provided by the Ministry of Foreign Affairs). ▪ For Peruvian diplomats: permitted until 10 boxes (this information is provided by the Ministry Of Foreign Affairs). 	
Tins and food	<ul style="list-style-type: none"> ▪ If part of shipment, same as Removal Goods. 		<ul style="list-style-type: none"> ▪ Small quantities.
Arms, ammunition, dangerous objects	<ul style="list-style-type: none"> ▪ Authorization issued by the Ministry of Interior. ▪ Original purchase invoice. ▪ Current firearm licence. 	<ul style="list-style-type: none"> ▪ Must pay taxes established by law. 	<ul style="list-style-type: none"> ▪ A special permit from "Discamec" should be requested before the arrival of the goods by the consignee and provide it to the moving company.
Medicines, Narcotics and Drugs	<ul style="list-style-type: none"> ▪ If part of the shipment, same as Removal Goods. 		
Plant			<ul style="list-style-type: none"> ▪ Not considered Household Goods.
Cats and dogs	<ul style="list-style-type: none"> ▪ Health Certificate. ▪ AWB. ▪ Vaccination Certificate. ▪ Senasa Certificate (this is obtained in Peru). 	<ul style="list-style-type: none"> ▪ 1 pet is exempt of taxes and duties ▪ More than 1, 30% taxes of the CIF value. 	
Other animals			<ul style="list-style-type: none"> ▪ Contact your moving company for more information.

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Equipment that contains refrigerant gas	<ul style="list-style-type: none"> ▪ Any of these three documents, showing, Product, Brand, Model and type of Gas used: <ul style="list-style-type: none"> ▪ Photo Picture of the plate/sticker that shows all the information of the appliance must show the type of gas refrigerant, brand and model. ▪ Artefact Technical specification. ▪ Manufacturer Certificate, indicating the type of gas for each appliance. 	<ul style="list-style-type: none"> ▪ Prior to importing equipment like refrigerators, air conditioners, freezers or any other appliance that contains refrigerant gas, the documents indicated need to be provided to your D/A in order to obtain the OTO certificates from the Ozone Technical Office in Peru. ▪ This certificate costs USD \$100.00 per article. 	<ul style="list-style-type: none"> ▪ In case the OTO Authorities permit is not available, the equipment will not be Custom cleared and it will be retained by Customs authorities until said document is provided. ▪ Articles can be detained at customs from 30 to 90 days before they can be cleared, while there, they will incur daily storage fees.
Importation of wooden packages		<ul style="list-style-type: none"> ▪ Peru has adopted the International Regulations on Phytosanitary Policy (NIMF) N° 15 on wooden packing used in international trade, enforced by the FAO in 2002. This regulation describes the phytosanitary measures applicable in order to reduce the introduction and plague dissemination risk through wooden packing materials. ▪ Phytosanitary inspection will be done at the port/airport of entry in Peru. <ul style="list-style-type: none"> ▪ If packing materials are not marked per NIMF N° 15, entry will be denied. ▪ If packing materials are properly labelled, but evidence of live plague is found, Customs may deny entry, put packages in quarantine, order their treatment, return them to origin or destroy them. 	<ul style="list-style-type: none"> ▪ Compliance with this regulation is mandatory in Peru as of September 01, 2005.
Restricted items	<ul style="list-style-type: none"> ▪ Private and diplomatic shippers must have the original certificate issued by the Ministry of Telecommunication. 	<ul style="list-style-type: none"> ▪ Telecommunication equipment such as radios, facsimiles, telephones and antennas. ▪ Require special import permission. 	<ul style="list-style-type: none"> ▪ It is recommended NOT to include these items in the shipment.



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