

## **DEFINITION OF DONOR ('DONANTE')**

Foreign governments, organizations and institutions or public or private entities established abroad, and also any person or company established in Peru that make donations to the beneficiaries.

## **DEFINITION OF BENEFICIARY ('DONATARIO')**

Public or private entities authorized to receive or channel donations from abroad.

According to the current legislation, the beneficiaries could be:

- a. Entities or dependencies of the national public sector, except companies.
- b. Foreign entities or institutions of International Technical Cooperation, Non-Governmental Organizations and non-profit National and Private Institutions which are beneficiaries of welfare or educational donations registered in the corresponding list of the International Cooperation Peruvian Agency (APCI).
- c. Religious institutions:
  - The Peruvian Episcopal Conference, Archbishopsrics, Bishopsrics, 'Prelaturas', Apostolic Vicariates, Diocesan Seminars, Parish Churches and Missions dependent of them, religious Orders and Congregations, Secular Institutions based in the corresponding Diocese and other entities that belong to the Catholic Church and recognized as such by the Ecclesiastical authority and which are registered in the Customs' List of Institutions which are exempt of paying Income Tax -'Impuesto a la Renta'- by Peru's National Tax Authority (SUNAT).
  - Non-Catholic religious entities whose regulations have been approved by the corresponding authority and which are registered in the Customs List of Institutions which are exempt of paying Income Tax - 'Impuesto a la Renta'.