

GUIDELINES FOR DONATION PROCEDURES TO PERU

This document is designed as a guide regarding the procedures for those wishing to make donations to Peru from abroad. It is important to note that all donations are exempted of import taxes.

Step 1.- The DONOR ('DONANTE'*) has to contact the Peruvian local institutions (public or private) which are authorized to receive and channel donations (PLEASE SEE DOCUMENT 'LIST OF PUBLIC AND PRIVATE BENEFICIARIES') and are called BENEFICIARIES ('DONATARIOS'*). These can be contacted directly or through the Peruvian Diplomatic representations from abroad.

Step 2.- Once the contact has been made and the items to be donated established, the BENEFICIARY will start the procedures for the entry of the products into national territory. For this purpose, it is necessary that the DONOR send the BENEFICIARY a 'CARTA DE DONACION'* (LETTER OF DONATION) in order for the latter to carry out the corresponding procedures.

Step 3.- If the donated products are restricted, the BENEFICIARY has to submit the APPLICATION 1 (SOLICITUD 1*) before the corresponding institution in order to obtain the DOCUMENT OF AUTHORIZATION.

Step 4.- The BENEFICIARY must submit the APPLICATION 2 (SOLICITUD 2**) to the corresponding authority which has to issue the 'Resolución de Aprobación de la Donación' (Resolution of the Donation Approval), depending on the specific situation. If the BENEFICIARY is a religious institution, public or private, catholic or not, there is no need of the above mentioned resolution.

Step 5. - In order to clear the donation from Customs, ALL BENEFICIARIES must submit the following documents:

- a. 'Declaración de Importación – DUA or DSI' (Import Declaration)
- b. 'Resolución de Aprobación de Donación' (Resolution of the Donation Approval or certificate or stamp showing the submission of the application form)
- c. Corresponding Transport Document: knowledge of embarkation, postal advice, airway bill, bill of lading, land knowledge or custody receipt issued by Peruvian Customs, SUNAT)
- d. Control document only for restricted products.
- e. Others such as: a valid 'Constancia de inscripción APCI - IPREDA' (Registration Proof), a valid 'Resolución Directorial, ONGD-ENIEX' (Directorial Resolution), 'Carta o Certificado de Donación' (Letter or Certificate of Donation), copy of the communication addressed to the Peruvian

Diplomatic Representation abroad or to the Ministry of Foreign Affairs (the latter only for Professional Humanitarian Missions) if corresponding.

PROFESSIONAL HUMANITARIAN MISSIONS

Must submit the documents stated in letters a, b, c, d, e and the following:

- f. Copy of the communication addressed to the Peruvian Diplomatic Representation abroad or to the Ministry of Foreign Affairs (the latter only for Professional Humanitarian Missions) if corresponding*.

RELIGIOUS INSTITUTIONS

Must submit the documents stated in letters a, b, c, d, e, f and the following:

- g. Registration in the 'Entidades Exoneradas del Impuesto a la Renta de la SUNAT' list (Customs List of Institutions which are exempt of paying 'Impuesto a la Renta' according to Peru's National Tax Authority - SUNAT)

If you need further assistance, please contact www.apci.gob.pe/contactenos.php (DONACIONES)

* For guidance see attachments with unofficial translations; however, all the documents must be submitted in Spanish.

**Only in Spanish