

LIST OF PUBLIC AND PRIVATE BENEFICIARIES

- a. PUBLIC BENEFICIARIES: You may find public beneficiaries by browsing through the directory of government institutions at the official website of the Peruvian State: http://www.peru.gob.pe/gobierno/list_instituciones_alfabetico.asp (in Spanish only)
- b. PRIVATE BENEFICIARIES: Please search through the official registries of the Agencia Peruana de Cooperación Internacional - APCI (Peruvian International Cooperation Agency): <http://www.apci.gob.pe/servicio.php> (In Spanish only). There you may find three types of non-profit private organizations authorized to channel donations from abroad:

- 1. Organizaciones No Gubernamentales de Desarrollo – ONGD (Non-Governmental Development Organizations):

The development NGOs are private non-profit organizations with a structure and autonomous policy direction, independent from government and state institutions, as well as from government cooperation agencies and the beneficiaries themselves.

These private institutions can take legal personification under the Civil Code (Legislative Decree No. 295), Section Two Juridical Persons, such as Associations or Foundations. According to this legal framework, their organizational structure is in line with what is stated in the Civil Code.

The aim of the non-governmental development organizations is to run programmes or development projects that seek to reduce the levels of poverty affecting the majority of Peruvians, as well as mechanisms for promoting participation of beneficiary populations in the identification, design objectives and implementation of projects undertaken in priority areas under the national development policy and regional or local programmes.

The background to the establishment of the NGO registry dates to the enactment of the Law of International Technical Cooperation (Legislative Decree No. 719), which creates the National Register of development NGOs receiving international technical cooperation, to which an organization can be part of by meeting the requirements established in the Regulations of the Law (Supreme Decree No. 015-92-PCM).

With the creation of the Peruvian International Cooperation Agency, Law No. 27692 of April 12, 2002, APCI, as lead agency for international technical cooperation, assumed the role of supervising and updating the Register of Non-Governmental Development Organizations.

Inscription in APCI's register allows the non-governmental development organizations to enjoy benefits such as tax refunds of VAT and IPM on purchases made with resources from international technical cooperation, subject to registration of the Operational Plan of the programme, project or activity and the presentation of the favourable opinion of the sector and / or regions (depending on the geographic scope of the project); the adscription of experts and volunteers as part of a technical cooperation project and other benefits under the legal force issued for this purpose.

In the same way, inscription in APCI's register, implies a commitment to present the Annual Plan of Activities for the year beginning, any changes in the schedule of activities or the budget, the payroll of the Board and / or legal address, as well as relevant information on the execution and / or completion of projects or programs by funding source, of the activities carried out and milestones achieved during the previous year.

Entry in the registry is valid for two years and may be renewed for similar periods, provided the institutions comply with the requirements of the Law.

Failures to comply with the obligations are subject to sanctions pursuant to Supreme Decree No. 027-2007/APCI-RE (See Chapter II), after notice and disclaimer of the legal person concerned.

2. Registro de Entidades e Instituciones de Cooperación Técnica Internacional Constituidas en el Extranjero – ENIEX (Register of Entities and Institutions of International Technical Cooperation Constituted Abroad):

Are non-profit institutions established abroad which are characterized by supporting, financing and / or possibly executing by Convention, development actions involving international technical cooperation in any regular or eventual form. These actions are carried out through programmes, projects and / or activities in the country, according to the provisions of Legislative Decree No. 719.

The "Register of Entities and Institutions of International Technical Cooperation Constituted Abroad" is the National Registry that for those foreign legal persons establishes them in Peru for the purpose of operating in the national territory and subject to the duties and rights that Peruvian law recognizes to them in terms of international technical cooperation. This Registry is run by the Peruvian Agency for International Cooperation, APCI.

For an institution of international technical cooperation to apply for inscription in the registry that APCI runs, it must register, in advance, its constitution abroad before the Public Records of Peru. Failure of the above invalidates the acts and activities undertaken in the country.

The registration is valid for two years and may be renewed for similar periods, subject to annual presentation, in January of each year, of relevant reports on activities undertaken, highlighting the projects or activities to which it channelled the funds received from each donor source, as well as updated information for a period of two years of the activities planned and the anticipated resources from international technical cooperation, noting the funding sources, the current Board, management and legal address and 'copia literal' certified to date. Additionally, it must show that it has operated in the country.

ENIEX organisations obtain the benefits, privileges and exemptions that current legal norms grant them, subject to the formalization of the programmes, projects and / or activities before the Peruvian Government.

Members of ENIEX, duly accredited, representatives, experts, volunteers and an administrative officer, as the case may be, that come to the country to carry out technical cooperation activities for a period of not less than one year from the commencement of its functions, enjoy the privileges that for that purpose the Ministry of Foreign Affairs grants them.

Any false or fraudulent information provided by ENIEX according to the records, is subject to the penalties noted in Peruvian criminal law. The sanctions will be applied after due notice and account of the legal person concerned.

3. Private non-profit institutions receiving donations of a support or educational nature from abroad - IPREDA

The IPREDA are private non-profit organizations with a structure and autonomous policy direction, independent from government and state institutions, as well as from government cooperation agencies and the beneficiaries themselves.

These private institutions can take legal personification under the Civil Code (Legislative Decree No. 295), Section Two Juridical Persons, such as Associations or Foundations. According to this legal framework, their organizational structure is in line with what is stated in the Civil Code.

The object of private non-profit institutions receiving donations of a support or educational nature from abroad is to carry out such types of activities that generate welfare or educational opportunities and that in their instruments of incorporation they exclusively consider one or more of the following aims and objectives: cultural activities, creation, implementation and administration of shelters, charity, social support and health care, as well as free delivery of donated goods such as clothing, food, medicines, educational materials, toys, among others, designed to directly meet the basic needs of the most vulnerable social groups of the population, thus

helping to reduce the levels of poverty afflicting the majority of Peruvians, in accordance with the provisions of Decree Law 21942, as well as promoting mechanisms for the participation of beneficiary populations in identifying their needs and which are implemented in priority areas under the national development policy and regional or local programmes.

The background to the creation of the IPREDA register dates back to the enactment of Decree Law 21942, Supreme Decrees No. 123-89-EF and 127-PCM-90 and other related post-decree laws, which establish a preferential treatment in the Customs dispatch procedures for goods donated from abroad, seeking to speed these up so that they reach the beneficiaries immediately, properly and safely.

It is the Supreme Decree No. 127-90-PCM, which adopted the system of internment and dispatch of donations from abroad, which created the register of private non-profit institutions receiving donations of a support or educational nature from abroad. Subsequently, by Supreme Decree No. 076-93-PCM, all Sectoral Records are unified entrusting upon the previous Executive Secretariat of International Technical Cooperation of the Ministry of the Presidency, now the Peruvian Agency of International Cooperation - APCI, responsibility for this registry.

With the creation of the Peruvian International Cooperation Agency, Law No. 27692 of April 12 2002 and its Regulations approved by Supreme Decree N ° 053-2003-RE of 12 April 2003, the APCI as the lead agency for International Technical Cooperation, assumed the role, to run and update the registry of private non-profit institutions receiving donations of a support or educational nature from abroad - IPREDA.

To apply for the inscription in the APCI register, such institutions must comply with the requirements of Supreme Resolution No. 508-93-PCM and Supreme Decree No. 076-93-PCM. Valid inscription with APCI, allows the private non-profit institutions receiving donations of a support or educational nature from abroad to enjoy benefits such as the entry of donated goods exempt from the corresponding taxes set under current legislation.

Registration in the Register referred to, implies a commitment to submit in January of each year, the Report of Assistance and Educational Activities carried out in the previous year, with express indication of the beneficiary population, and any modification of the Board and / or legal address.

Entry in the registry is valid for two years and must be renewed for similar periods, provided the institutions comply with the requirements of the Law and the filing of the annual activity reports and the proofs of delivery and receipt of donated goods.

As stipulated in Law No. 28925, registration and renewal in the registries of which this agency is in charge of, is a mandatory requirement in order to implement international technical cooperation.

Failure to comply with these obligations will mean that the organisations are subject to sanctions pursuant to Supreme Decree No. 027-2007/APCI-RE (See Chapter II), after notification and account of the legal person concerned.