

| Goods                   | Documents required  | Customs Prescriptions   | Remarks  |
|-------------------------|---|---|--|
| Removal goods (general) | <ul style="list-style-type: none"> <li>• Original Passport.</li> <li>• Detailed packing list (avoid PBO)</li> <li>• 2 Original OBL or AWB, mentioning the real consigned net and gross weight.</li> </ul> | <ul style="list-style-type: none"> <li>• All Household Goods and Personal Effects are subject to an average of 20% of duties and taxes. Customs Official assesses value at physical inspection time.</li> <li>• Only Household Goods previously exported from Peru are duty free. Subject to supporting documentation stamped by Peruvian Customs.</li> </ul> | <ul style="list-style-type: none"> <li>• Used household goods and unaccompanied baggage shipments may arrive to Peru up to 120 days after the consignee arrival to Peru.</li> <li>• Consignee has to be in Lima for clearance.</li> <li>• OBL or AWB must show: "Used household goods and personal effects."</li> <li>• If used household goods and vehicle are ship in same container, it must be clearly describe in OBL.</li> <li>• The Peruvian customs will reweigh the container or crate or lift van and if it is less or excess the 5% declared on OBL or AWB. A fine of approx. US\$ 250 will be charged to the shipper agent.</li> </ul> <p>Note:<br/>The following will be effective as of March 17, 2006.</p> <ol style="list-style-type: none"> <li>Used household goods and unaccompanied baggage should arrive as cargo to Peru up to six (6) months after the consignee's arrival.</li> <li>The consignee must prove he/she has been living overseas not less than 13 consecutive months before last entry to Peru. This term will not be considered interrupted, if the consignee has eventual entries to Peru not exceeding 30 consecutive calendar or alternated days during the last year.</li> <li>The consignee must not have used this</li> </ol> |

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|  |  |  | benefit in the last 2 years according to the date of the Import Declaration Form.<br>d. The re-entry of used household goods, duly registered by the Peruvian Customs Officers, detailed in the Export Declaration Form are not subject to taxes and duties   |
| Removal goods - Foreign workers                  | In addition to documents required for removal goods (general): <ul style="list-style-type: none"> <li>Legalized photocopy of Work Contract issued by the local company and stamped by the Peruvian Ministry of Labor (not necessarily approved)</li> </ul> |  | <ul style="list-style-type: none"> <li>All shipments are inspected by Peruvian Customs Authorities, except foreign diplomats.</li> <li>After the physical inspection of the shipment, <b>14%</b> of duties will be paid, based on the value reported by the Peruvian Customs Authorities. <b>If complying with length of time to receive the goods after last entry to Peru. Otherwise, the percentage of duties to be paid will be 30% based on CIF value.</b></li> <li><b>Consignee may be present during the physical inspection of the shipment. It must be arranged beforehand with our</b></li> <li><b>The Foreigner must demonstrate a minimum of 13 consecutive months living abroad, staying in Peru at the most 30 days, within this length of time.</b></li> </ul> |
| Removal goods - Foreigners with Peruvian spouses | In addition to documents required for removal goods (general): <ul style="list-style-type: none"> <li>Legalised copy of marriage certificate.</li> </ul>   | Foreigners with Peruvian spouses whose furniture arrives 30 days after the marriage date. A fixed <b>14%</b> duties and taxes will be assessed to their HHG (CIF Value). | Peruvians must demonstrate their residence in a foreign country for at least nine (9) months continuous.<br>All shipments will be subject to customs inspections at Port or Airport of entry.   |

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| <p>Returning Peruvians to live and work in Peru for at least (5) five years</p> | <p>In addition to documents required for removal of goods (general):</p> <ul style="list-style-type: none"> <li>• Copy of valid national identity document</li> <li>• Migration records proving residence abroad</li> <li>• Statement under oath in the presence of a consular officer confirming the shipper decision to reside and work in Peru for (5) five years</li> <li>• Documentation proving the value of the goods (invoices, sale agreements and others)</li> <li>• A commitment not to transfer the goods to a third party before five years</li> <li>• Ownership document of any vehicle</li> </ul> | <p>The returning Peruvian have to apply for benefits envisaged in Law n° 28182, the “Migration Incentives Act” in order to be exempt from payment of import duties on:</p> <ul style="list-style-type: none"> <li>• HHG provided that their value does not exceed US\$ 30000, 00. In this case HHG shall be valued by SUNAT (Peru tax authority)</li> <li>• One new or used motor vehicle included in the following Peruvian Customs tariff items: 8703.21.00.10 – 8703.22.00.20 – 8703.23.00.20 – 8703.31.00.20 – 8703.32.00.20. This vehicle may not have an engine capacity of more than 2000 cm<sup>3</sup> (cubic centimetres).</li> <li>• The total value of the vehicle should not exceed US\$ 30000, 00. The vehicle will be valued by the Peruvian Customs.</li> </ul> | <p>For returning Peruvians HHG previously exported from Peru with supporting documents stamped by Peruvian customs will be duty free.</p> <p>The importing subject to the benefits of the “Migration Incentives Act” of the motor and HHG shall be subject to customs formalities and procedures and compliance with the applicable requirements and restrictions, in accordance with regulations in force on the date of issuing the import declaration.</p> <ul style="list-style-type: none"> <li>• All shipments are inspected by Peruvian Customs Authorities.</li> <li>• After the physical inspection of the shipment, <b>14%</b> of duties will be paid, based on the value reported by the Peruvian Customs Authorities, with exception of the used household goods previously exported from Peru in the past. In this case, supporting documents are required, such as OBL or AWB, Export Declaration Form (DUA) stamped by Peruvian Customs and packing list for items to be duty free.</li> <li>• In order to pay <b>14%</b> of duties, returning Peruvian citizens must demonstrate a minimum of <b>thirteen (13)</b> consecutive months living abroad, <b>having lived in Peru no more than 30 days within this period.</b> Otherwise, the percentage of duties to pay will be <b>30%</b>, over the value given by the Peruvian Customs Authorities after shipment’s inspection.</li> </ul> |

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|                                   |  |   | <ul style="list-style-type: none"> <li>Peruvians may enter their goods into Peru one (1) month before their arrival to Peru and up to six (6) months after their last entrance to the country.</li> </ul>  |
| Diplomats' removals               | <ul style="list-style-type: none"> <li>Free Entry Permit issued by Peruvian Ministry of Foreign Affairs.</li> <li>Detailed packing list. (avoid PBO)</li> <li>2 original OBL or AWB</li> <li>Consignee original passport.</li> </ul>                         | <p>Total franchise will be granted to:</p> <ul style="list-style-type: none"> <li>Foreign representatives of International Organizations.</li> <li>Members of foreign armed forces working on official missions.</li> <li>Diplomats and embassy officers.</li> <li>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.</li> </ul> | <ul style="list-style-type: none"> <li>All these shipments are inspected by Peruvian Customs Authorities, except foreign diplomats.</li> <li>Customs regulations for returning Peruvian Diplomats are being reviewed.</li> <li>Peruvian Diplomats, who have worked, outside of Peru, have the right of a Free Entry Permit (Franchise) for HHGs and one automobile.</li> </ul> |
| Wedding trousseaux                | No document in particular, if it is part of the shipment (same as removal goods).  |   |  |
| Inheritance                       | <p>In addition to documents required for removal goods:</p> <ul style="list-style-type: none"> <li>A copy of the Will issued by the Peruvian Consulate at the point of departure.</li> <li>Packing list (2 copies, also issued by the Consulate).</li> </ul> |   |  |
| New furniture and Household goods | No document in particular, if it is part of the shipment (present the same documents as in removal goods).   |   |  |
| Works of art and Antiques         | If part of shipment, same as Removal goods, plus original purchase invoice.  |   |  |

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| Precious metal objects                    | If part of the shipment, same as removal goods.  |  | It is suggested that jewellery, and small articles, be carried with hand luggage for greater security.  |
| Household appliances                      | Same as above.   |  |   |
| Electrical appliances                     | Same as above.   |  |   |
| Presents                                  | Same as above.   |  |   |
| Carpets                                   | No documents in particular, if part of the shipment, same as removal goods.  |  |   |
| Motor vehicles                            | <ul style="list-style-type: none"> <li>Original purchase invoice.</li> <li>Ownership Certificate.</li> <li>2 original OBL or AWB</li> <li>Consignee original passport.</li> <li>Gas Emission Certificate (no exceptions). It may be obtained in Peru, before import process starts.</li> <li>Duty Free Resolution issued by Peruvian Ministry of Foreign Affairs, for vehicles that belong to foreign or Peruvian diplomats.</li> <li>Ficha Tecnica (Technical Automobile Form) must be filled out in Peru. It has a charge of US\$80.00 paid at the beginning of the import process.</li> </ul> | <ul style="list-style-type: none"> <li>Foreign or Peruvian Diplomats' vehicles with engines up to 2.000 cc are duty free, but must be at least one year old. Vehicles with larger engines are subject to normal duties.</li> <li>Duty on used cars is 71.81% of CIF value.</li> <li>Duty on new cars is 45.38% of CIF value.</li> <li>Import of used cars older than 5 years is prohibited.</li> <li>Cars won't have frontal, lateral or back shocks.</li> <li>The emission of the carbone monoxide should not exceed 9% in volume.</li> </ul> | <ul style="list-style-type: none"> <li>A certificate of inspection at origin is mandatory. An international surveillance company such as SGS, SSI, or Bureau veritas issues this document.</li> <li>The Certificate of Inspection is not necessary for diplomats.</li> <li>It is allowed to import new and used vehicles in Peru.</li> <li>Used cars/motorcycle will pay 72% taxes and new ones 45% based on CIF value.</li> <li>Only automobiles which have no more than five (5) years from its manufacture date can be imported (it is not applied to foreign diplomats).</li> <li>Only vehicles owned by diplomats will be duty free.</li> <li>Returning Peruvian diplomats after having completed their missions abroad have the right to import only one (1) car duty free, as long as it does not exceed 2000 cc (cubic centimeters).</li> </ul> |
| Other vehicles (bicycles, water vehicles) | <ul style="list-style-type: none"> <li>Original purchase invoice.</li> </ul>   | <ul style="list-style-type: none"> <li>If it belongs to a registered sports club, the</li> </ul>   | <ul style="list-style-type: none"> <li>Any bicycles that were included in the</li> </ul>  |

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|                                      | <ul style="list-style-type: none"> <li>O.B.L.</li> </ul>   | <p>Peruvian Sports Institute (Instituto Peruano de Deporte) will arrange or assist in the effort to obtain a tax exemption.</p> <ul style="list-style-type: none"> <li>If this is not the case, the respective taxes must be paid at Customs.</li> </ul> | <p>shipment of household goods should not be included in this category. The documents should indicate the number of bicycles included.</p> <ul style="list-style-type: none"> <li>If the vehicle has value higher than US\$ 2,000.00 it is also mandatory to obtain the certificate of inspection mentioned above for motor vehicles.</li> </ul> |
| Machines, appliances, spare parts    | <ul style="list-style-type: none"> <li>Insurance letter.</li> <li>Original purchase invoice.</li> <li>O.B.L. or A.W.B.</li> </ul>  | The articles are subject to the payment of taxes according to the law.   | If the machine, etc., has value higher than US\$ 2,000.00 it is also mandatory to obtain the certificate of inspection mentioned above for motor vehicle.  |
| Wine                                 | Same as removal goods - provided that it is in reasonable amounts.   |  |  |
| Alcohol                              | If part of the shipment, same as Removal goods, but only if in reasonable amounts.   | All liqueurs are subject to excise tax at rate of 10% (commercial or diplomatic).  |  |
| Tins and food                        | If part of shipment, same as removal goods.  |  |  |
| Arms, ammunitions, dangerous objects | <ul style="list-style-type: none"> <li>Authorisation issued by the Ministry of Interior.</li> <li>Original purchase invoice.</li> <li>Unexpired shooting licence.</li> </ul> | Must pay taxes established by law.   | A special permit from "Discamec" should be requested before the arrival of the goods.  |
| Medicines, Narcotics and Drugs       | If part of the shipment, same as removal goods.  | Respective Medical prescriptions must be presented if requested by Customs Authorities.  |  |
| Plant                                | <ul style="list-style-type: none"> <li>Original purchase invoice.</li> <li>Phytosanitary Certificate.</li> <li>AWB or OBL.</li> </ul>  | Certificate must be obtained before the arrival of the shipment, in the IV Food Zone of the Ministry of Agriculture (IV Zona de Alimentacion del Ministerio de Agricultura).   |  |
| Cats and dogs                        | <ul style="list-style-type: none"> <li>Animal Sanitation Certificate.</li> <li>AWB or OBL.</li> <li>Origin certificate.</li> </ul>   | If it is a family pet, only the animal sanitation certificate and the rabies vaccination and health certificates must be presented.  | Recommendation to bring them as accompanied baggage.   |
| Other animals                        | Same as Cats and dogs.   |  |  |

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| Equipments that contain gas    | <ul style="list-style-type: none"> <li>Ozone Technical Office' certificate.</li> </ul> | <p>Prior to importing equipments like refrigerators, air conditioners, freezers or any other type that contains gas, the following papers need to be provided to your D/A in order to buy certificates from the Ozone Technical Office in Peru. This certificate costs USD 65 per article.</p> <ul style="list-style-type: none"> <li>Catalogue or technical brochure with all specifications.</li> <li>Manufacturer original declaration indicating the type of gas for each equipment.</li> </ul>  | <p>Those equipments will not be Custom cleared and retained by Customs authorities if certificates are missing.</p> |
| Importation of wooden packages |  | <p>Peru has adopted the International Regulations on Phytosanitary Policy (NIMF) N° 15 on wooden packing used in international trade, adopted by the FAO in 2002. This regulation describes the phytosanitary measures applicable in order to reduce the introduction and plague dissemination risk through wooden packings.</p> <p>Phytosanitary inspection will be done at the port/airport of entry in Peru. If packings are not marked per NIMF N° 15, entry will be denied. If packings are properly labelled, but evidence of live plagues is found, Customs may deny entry, put packages in quarantine, order their treatment, return them to origin or destroy them.</p> | <p>Compliance with this regulation is mandatory in Peru as of September 01, 2005.</p>                               |
| Restricted items               |  | <ul style="list-style-type: none"> <li>Telecommunication equipments such as radios, facsimiles and telephones, firearms and ammunitions require special license prior to arrival of goods to Peru.</li> <li>Any refrigerating device, such as refrigerators, freezers, air conditioners, etc.,</li> </ul>  |   |

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|       |                    | <p>that may be included in the shipment, will require a special import permission. Private and diplomats shippers must have the original certificate issued by the manufacturer stating that the coolant used in such device does not damage the ozone layer and the technical specification of each equipment. Otherwise, it will be confiscated by the Peruvian customs authorities.</p> <ul style="list-style-type: none"> <li>• Food, it is only allowed small quantities. For example in air shipments, at the most 10% of the total net weight.</li> </ul> |         |