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Part One. Legal status of the United Nations and related intergovernmental
organizations

Chapter I. Legislative texts concerning the legal status of the United Nations and related
intergovernmental organizations



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Chapter I

LEGISLATIVE TEXTS CONCERNING THE LEGAL STATUS OF THE UNITED NATIONS AND RELATED INTERGOVERNMENTAL ORGANIZATIONS

Peru

In 1990 the following Peruvian tax legislation relating to international organizations was issued:¹ *

(a) TAX CODE — GENERAL PRINCIPLES (SOLE AUTHORIZED TEXT)²

Rule XVI

By law, or otherwise by decision of the Executive, tax exemptions may be granted to foreign diplomatic and consular officials, on a basis of strict reciprocity, and also to the employees of international organizations.

In no case shall such exemptions cover taxes levied on any personal economic activities carried out by them.

(b) AMENDMENTS TO RULES CONCERNING THE NON-RECURRENT EXTRAORDINARY TAX LEVIED ON THE AMOUNT OF CAPITAL ASSETS INSURED³

Article 3

The following shall be exempted from the Extraordinary Tax:

(a) Organizations and agencies in the public sector, except government enterprises;

(b) The Catholic Church and other religious denominations recognized by the State, in respect of their churches and convents;

(c) The universities and educational and cultural centres referred to in article 32 of the Constitution of Peru;

(d) Natural persons and corporations, in respect of property constituting the cultural heritage of the nation, referred to in Act No. 24047 and amendments thereto;

(e) Foreign governmental organizations, international governmental organizations and institutions of international bilateral or multilateral technical cooperation;

(f) Foreign embassies, consular establishments and foreign diplomatic establishments in accordance with the relevant international conventions.

* The notes to each chapter are to be found at the end of that particular chapter.

(c) ADOPTION OF RULES CONCERNING THE NEW RATES OF THE SELECTIVE TAX ON CONSUMPTION AND OTHER NATIONAL RATES⁴

Article 5

The following shall not apply to supreme decrees Nos. 228-90-EF and 257-90-EF: customs clearance of the goods referred to in decree law No. 22150, articles 61 and 222, and related rules of supreme decree No. 003-78-RE, decree law No. 22992 and other addenda and amendments, carried out for Peruvians returning to Peru after performing diplomatic and official duties, or duties as employees in international organizations, during the period indicated in the foregoing texts.

Goods going through customs which, when this supreme decree enters into force, are pending or in the clearance process, may be cleared *ex officio* under this article.

(d) PERSONAL ASSETS TAX ACT⁵

...

Article 13

National tax exemptions which have been granted, or are being granted, shall not apply in the case of the present tax for which an express exemption shall be required. Foreign diplomats and foreign employees of duly accredited international organizations shall be exempt.

(e) AMENDMENTS TO SOME ASPECTS OF THE CONSUMPTION TAX SYSTEM⁶

Article 3

...

B. Imports of:

1. Goods donated from abroad by persons or organizations for the benefit of agencies and services in the public sector, with the exception of official or private Peruvian enterprises which render ancillary or educational services free of charge;

2. Goods for private use, including one motor vehicle with cylinders up to 2,000 cm³; and household furniture and wares imported free of charge or exempted from customs duties by legal instruments, up to the amount and period specified therein;

3. Goods produced by universities and educational and cultural centres;

4. Equipment and materials for the Voluntary Fire Brigade of Peru;

5. Goods financed from donations from abroad, provided that they are intended for executing public works pursuant to arrangements made under bilateral technical co-operation agreements concluded between the Government of Peru and other States or international government organizations of bilateral and multilateral sources;

NOTES

¹ Translation prepared by the Secretariat of the United Nations on the basis of a Spanish version provided by the Permanent Mission of Peru to the United Nations.

² Supreme decree No. 218/90/EF of 24 July 1990.

³ Supreme decree No. 277/90/EF of 12 October 1990.

⁴ Supreme decree No. 294/90/EF of 4 November 1990.

⁵ Legislative decree No. 620 of 29 November 1990.

⁶ Legislative decree No. 621 of 29 November 1990.