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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

REFUND OF THE GENERAL SALES TAX AND THE MUNICIPAL DEVELOPMENT TAX LEVIED ON GOODS PURCHASED WITH DONATIONS FROM ABROAD AND GOODS IMPORTED BY DIPLOMATIC MISSIONS AND INTERNATIONAL AGENCIES

LEGISLATIVE DECREE No. 783¹

THE PRESIDENT OF THE REPUBLIC

CONSIDERING THAT

The Democratic Constituent Congress, in accordance with the provisions of article 188 of the Political Constitution of Peru, has by Act No. 26429 delegated to the executive branch the power to issue, until 31 December 1993, legislative decrees amending the laws governing the central Government and local government taxation systems in an effort to simplify those laws,

Pursuant to article 211, paragraph 10, of the Political Constitution of Peru;
With the approval of the Council of Ministers,

Having a duty to report to the Democratic Constituent Congress,
Has issued the following Legislative Decree:

Article 1. The general sales tax and the municipal development tax paid on purchases of goods and services financed with donations from abroad and with non-reimbursable international technical cooperation granted by foreign Governments and institutions or international technical cooperation agencies to the Government of Peru, State bodies (with the exception of State enterprises) or non-profit institutions previously accredited by the Government of Peru may be refunded.

The tax refund referred to in the preceding paragraph shall be effected through negotiable letters of credit.

Article 2. The National Tax Administration Office (SUNAT) shall define a special category for the beneficiary bodies eligible for the treatment described in the preceding article, as well as for their legal representatives.

The Ministry of Foreign Affairs shall provide SUNAT with a list of registered institutions which contribute donations and provide international co-

operation, as well as with any other information needed to implement the preceding paragraph.

Article 3. A supreme decree countersigned by the Minister for the Economy and Finance shall establish the threshold above which the general sales tax and the municipal development tax referred to in article 1 of this legislative decree are to be refunded, the criteria which beneficiary bodies will have to meet in order to qualify for the SUNAT category referred to in the preceding article, the list of goods and services eligible for a refund, and any other regulations and rules necessary for compliance with the provisions of this Legislative Decree.

Article 4. Any general sales tax and municipal development tax which may be paid by diplomatic and consular missions and accredited international agencies and organizations on telephone, telex and telegraph services, electricity and drinking water supply, as shown on the corresponding invoices, may be refunded.

In addition, any general sales tax and municipal development tax levied and billed for the purchase of tickets by diplomatic missions, consular offices and accredited international agencies and organizations for officials travelling abroad on official business shall be refunded.

The refund referred to in this article shall be effected through negotiable letters of credit.

The regulations referred to in article 3 of this Legislative Decree shall establish the criteria and other conditions applicable to the refund described in this article.

Article 5. Goods imported by diplomatic missions, consular offices and international agencies and organizations duly accredited to the country as well as by their members shall be exempt from the general sales tax, the municipal development tax and the selective tax on consumption, provided that they are imported duty-free in accordance with the laws in force, up to the amount and within the time limit specified therein.

Article 6. The ministries of Foreign Affairs and of the Economy and Finance shall establish regulations governing the implementation of the special tax privileges regime to which diplomatic missions, consular offices and international agencies and organizations accredited to Peru, and their members, are entitled in accordance with the Vienna Conventions on Diplomatic and Consular Relations and the agreements entered into by the Government of Peru with other States and international agencies and organizations, taking into account the principle of reciprocity.

Article 7. This Legislative Decree shall enter into force on the date of publication of the regulations mentioned in articles 3 and 6 of the Decree, which must be issued within a maximum of 30 days.

THEREFORE

Let this Decree be published and implemented and reported to the Democratic Constituent Congress.

DONE at Government House, Lima, on 30 December 1993.

ALBERTO FUJIMORI FUJIMORI
Constitutional President of the Republic
ALFONSO BUSTAMENTE Y BUSTAMENTE
President of the Council of Ministers and
Minister for Industry, Tourism, Integration
and International Trade Negotiations
JORGE CAMET DICKMANN
Minister for the Economy and Finance
EFRAIN GOLDENBERG SCHREIBER
Minister for Foreign Affairs

NOTE

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