Migratory Incentives Law

By means of the Supreme Decree Number 028-2005-RE, published in the official Peruvian newspaper “El Peruana” on March 1st, 2005, the Regulation of Migratory Incentives, Law number 28182, was approved.

The mentioned Law has as its main objective to promote the return of Peruvians who have remained abroad no less than 5 years, so that upon their return they can take up the professional and/or business activities in the country.

This incentive consists on the liberation of the payment of every tax the burdens the internment in the country, of the following goods:

- Household goods up to the amount of $30,000USD.
- One motorized new or used vehicle, up to the maximum of 30,000USD and with no more than 2000 cc. and must not exceed either 5 years of the date of manufacture or 80,000 kilometers at the moment of its importation to Peru.
- Professional instruments, machinery, equipment, capital goods.
- Other goods that are used in the performance of their profession, position or business activity, up to a value of $100,000USD.

The Regulation establishes that the following will not be able to receive the benefits of this law:

- Those who reside abroad in the representation of the state in official or diplomatic missions.
- Those who do not comply with the requirements of the Law and its Regulations.
- Those who after having received the benefits of this Law have not completed five years of minimum continuance in the country.
- Those who are not over 18 years old.

The moving company does not intervene in the application of this benefit since the paperwork to obtain it must be made by the beneficiary.

Also, the paperwork MUST be initiated in the Consulate of Peru at origin.

Therefore, if a customer wishes to apply to this benefit, it is strongly recommended that the customer has completed all the paperwork prior to delivery of the shipment; otherwise, outstanding demurrage and storage charges will apply.

For more information, please visit:

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