

INVESTOR'S GUIDE

Special Economic Zones of Peru





Investor's Guide
Special Economic Zones of Peru

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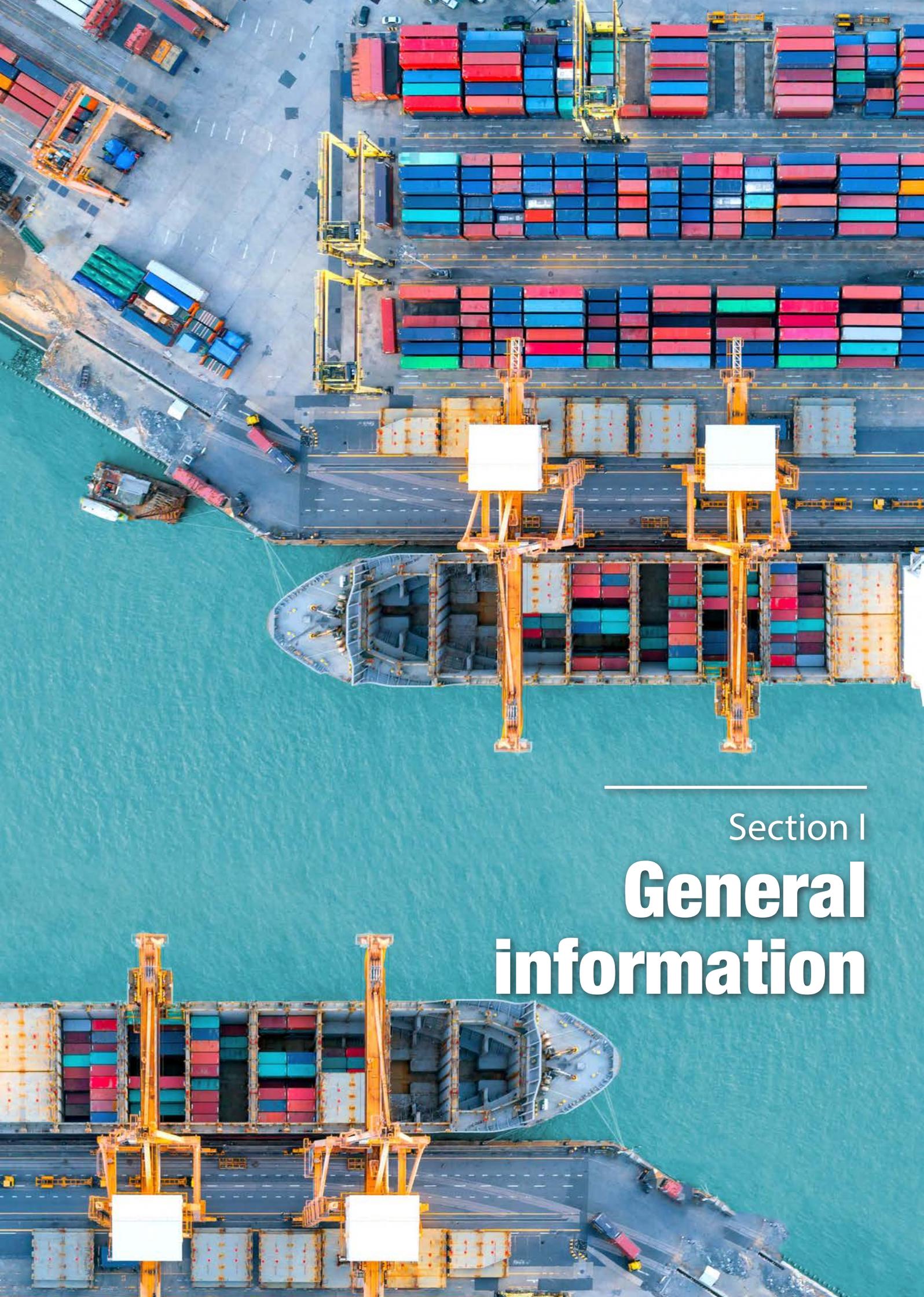
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Section I

General information

GENERAL INFORMATION

Special Economic Zones (SEZ) of Peru are geographically delimited areas within the national territory that constitute an important tool to attract private investment and promote the development of productive activities and services with emphasis on foreign trade businesses and the articulation with global value chains.

The Peruvian State offers special and flexible tax and customs regulations to national and foreign investors established in SEZs. Such regulation is different from that of the rest of the national territory, with the purpose of improving the prosperity of the region where they are located, reducing logistical barriers, stimulating the economy, reducing the unemployment rate, promoting the expansion of infrastructure and the development of new technology.

The history of Peruvian SEZs began in 1989 with the creation of the Tacna Special Commercial Treatment Zone (ZOTAC) and the Industrial Free Trade Zones of Ilo, Paita and Matarani. In 1996, these zones were renamed “Export, Transformation, Industry, Commercialization and Services Centers” (CETICOS) and currently operate under the denomination of Special Development Zone (SDZ) and Free Trade Zone. Their long trajectory has allowed them to improve matters of governance, regulations and capacity building, which has given the necessary strengthening to the special regime today.

There are currently 4 SEZs in operation in Peru: the Tacna Free Trade Zone – Zofratacna (Tacna), which is a customs extraterritorial zone¹, and Paita (Piura), Ilo (Moquegua) and Matarani (Arequipa) Special Development Zones, which are primary zones with special treatment². It should be noted that their promotion and strengthening are framed within the third pillar of the [National Strategic Export Plan](#) (PENX) 2025, referred to the Facilitation of Foreign Trade and Efficiency of the International Logistics Chain. Likewise, the reinforce of SEZ Administration is contemplated in Key Objective No. 7 of the [National Competitiveness and Productivity Plan](#) (PNCP) 2019 – 2030, aimed at facilitating conditions for foreign trade in goods and services.

¹ Customs extraterritoriality: Presumption that considers all merchandise located in the perfectly delimited national territory of a Free Zone, as if it were not in the customs territory for purposes of import duties and taxes.

² Primary zone of special treatment: Special conditions and customs facilities, different from those applied in the rest of the national territory, destined to simplify and improve the conditions applicable to the operations of entrance, stay and exit of national, nationalized or foreign merchandise, to or from Special Development Zones.

Essential elements of Peruvian SEZs



Optimal connectivity



Administrative simplification



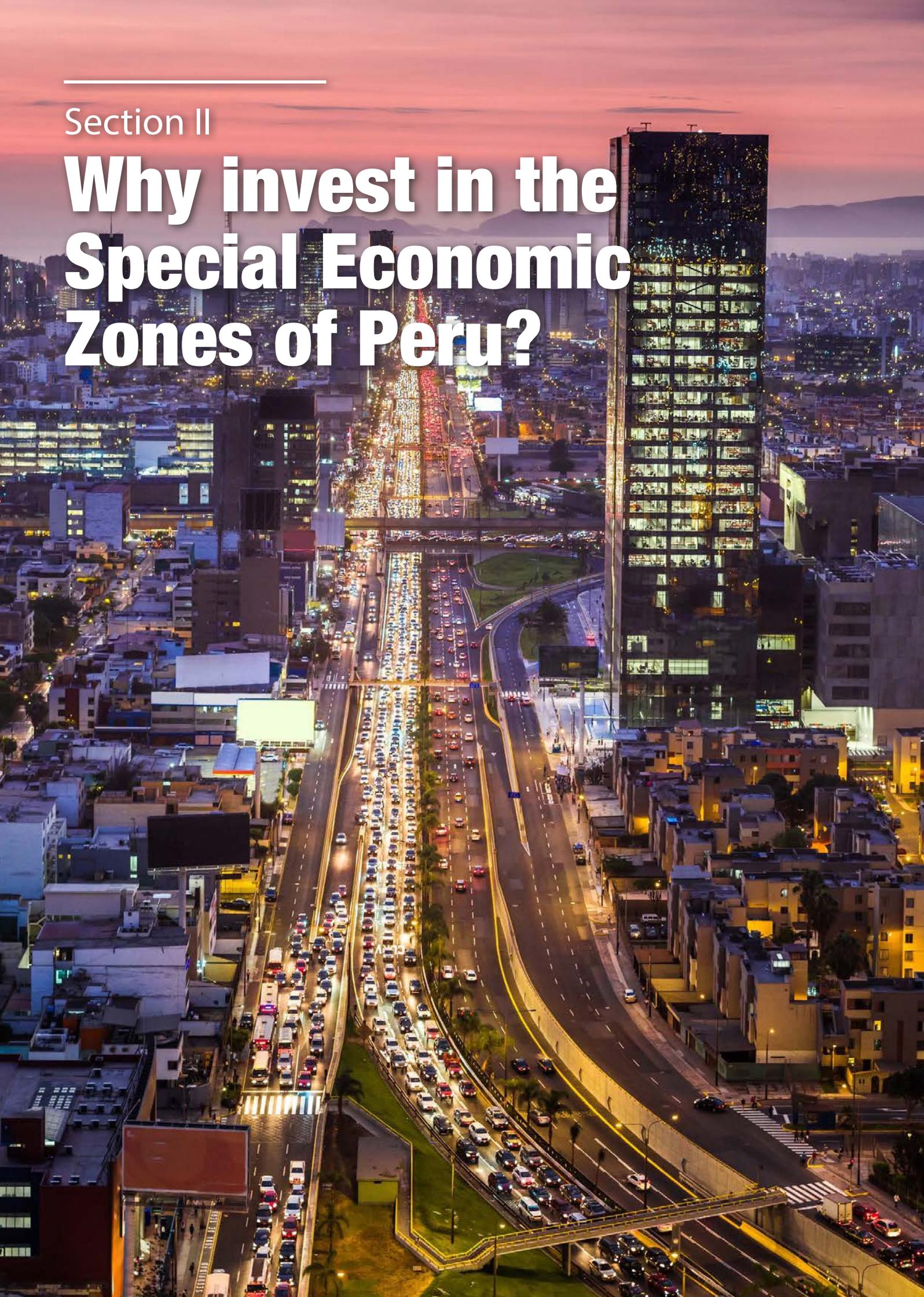
Freight services



Skilled manpower

Section II

Why invest in the Special Economic Zones of Peru?



1. MACROECONOMIC STABILITY

The World Economic Forum (WEF) positioned Peru, in 2019, in first place in terms of macroeconomic stability worldwide, based on a policy of Explicit Inflation Targets, adequate management of international reserves and low levels of debt.

By December 2021, the annual inflation rate excluding food and energy was 3.24%, slightly above the target range between 1% and 3%, mainly due to a global phenomenon caused by supply problems and the rapid recovery of the world economy, as well as the increase in commodity prices. Nevertheless, some moderation is evident in the dynamics of trend inflation indicators in January and February 2022, which contributes to the work of the Central Reserve Bank of Peru (BCRP) to anchor inflation expectations at a level similar to that of developed economies and to establish a permanent commitment to currency stability.

In addition, the BCRP has an adequate level of Net International Reserves (NIR) that has been increasing over the last 20 years, reaching US\$ 78,495 million at the end of 2021. This prudential action of the BCRP allows reducing the risk and vulnerability of the Peruvian economy in the event of negative external shocks. In addition to these high levels of support, Peru has a freely available flexible credit line (FCL) from the IMF for approximately US\$ 11.2 billion to face contingencies.

Another indicator of Peru's financial soundness is its level of gross public debt as a percentage of Gross Domestic Product (GDP), which in 2021 was 36.1%, one of the lowest levels in Latin America.



Inflation up to 2021:

3,24%



International reserves:

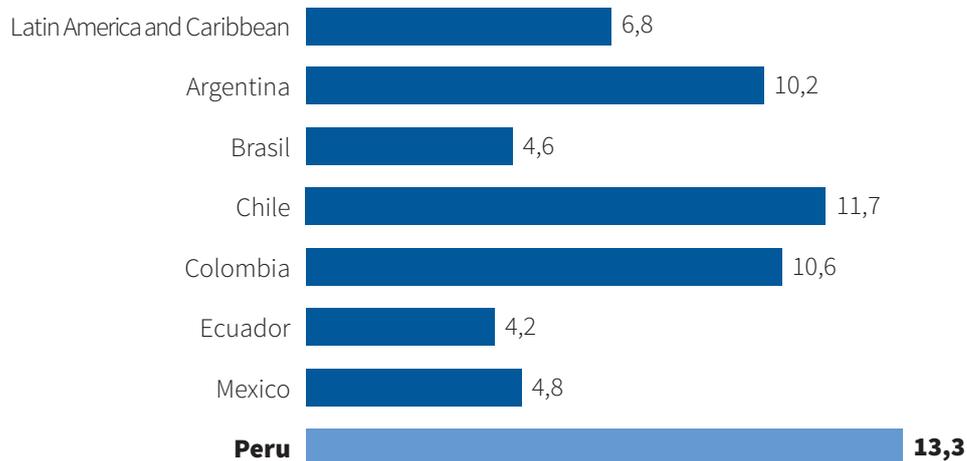
78 495
million US\$



Furthermore, in the last 20 years, the Peruvian economy has expanded at a higher rate than the Latin American average, a behavior that was reaffirmed with the growth of the Gross Domestic Product of 13.3% at the end of 2021.

Gross Domestic Product Growth in 2021: Latin America

(Annual percentage change)



Source: International Monetary Fund (2022).

2. ATTRACTIVE DESTINATION FOR FOREIGN DIRECT INVESTMENT

Before the COVID-19 pandemic, the BCRP reported for 2019 an amount of US\$ 8,892 million of foreign direct investment in the country. Although these levels were affected by the crisis associated with the coronavirus, a 349% recovery was estimated for 2021.

Foreign Direct Investment Flow

(Millions of US\$)



*Estimated values

Source: Central Reserve Bank of Peru (2021).



These levels of foreign direct investment respond to a series of conditions promoted by the Peruvian State to guarantee a favorable business climate. Among them, the following stand out:

- Favorable legal framework for domestic and foreign investment.
- Non-discriminatory and equal treatment for domestic and foreign investors.
- Free transfer of capital, without restrictions or limitations on the number of bank accounts in foreign currency or the remittance of funds abroad.
- Right to free competition.
- Guarantee of private property.
- Freedom to acquire shares in national companies, access domestic and foreign credit and remit royalties and profits from investment.

3. TAX AND CUSTOMS BENEFITS

According to the existing regulatory framework for SEZs in Peru, the area corresponding to the Zofratacna has the nature of customs extraterritoriality, while the territory of each SDZ has the status of a primary customs zone with special treatment. These conditions grant SEZs, unlike the rest of the national territory, benefits in customs matters, all other aspects being governed by the common national provisions. Thus, the legal framework, legal stability and Peruvian public policies support the companies that set up in these zones, allowing them to enjoy a special and flexible customs and tax regime for a specific period of time, that in case of SDZs is valid until 2042.



SEZs have areas greater than
260
hectares



4. AVAILABILITY OF INDUSTRIAL AREA

SEZs have available areas for the development of large projects, as well as competitive rates that vary by location and required area.

Average rent³ per square meter in SEZs

SEZ	Average rent value (m ²)
Ilo SDZ	US\$ 0,20
Matarani SDZ	US\$ 0,40
Zofratacna	US\$ 0,50
Paita SDZ	US\$ 0,80

Source: Tacna Free Trade Zone and Ilo, Matarani and Paita SDZ Administrations.

Specifically the enclosures have electricity, potable water and sewerage, telecommunications, internet and optical fiber backbone network services.

These zones have areas of more than 260 hectares, considering both developed and undeveloped land.

5. STRATEGIC LOCATION

SEZs have a privileged location for regional distribution, based on the North and South IIRSA main axes. Likewise, the zones' territories are close to ports, airports and industrial centers of the country.

Zofratacna is located in the border region of Tacna, adjoining Chile, Bolivia and the Pacific Basin, that gives access to the world's main markets.

Paita SDZ is located 56 km from Piura and 3 km from Paita Port Terminal. Its location on the northern coast of the country provides proximity to the markets of Ecuador and Colombia, the main export destinations.

Ilo SDZ has a geographical location in the south of the country that gives it privileged conditions to consolidate as a logistics center for the distribution

³ Reference values updated to May 2021.

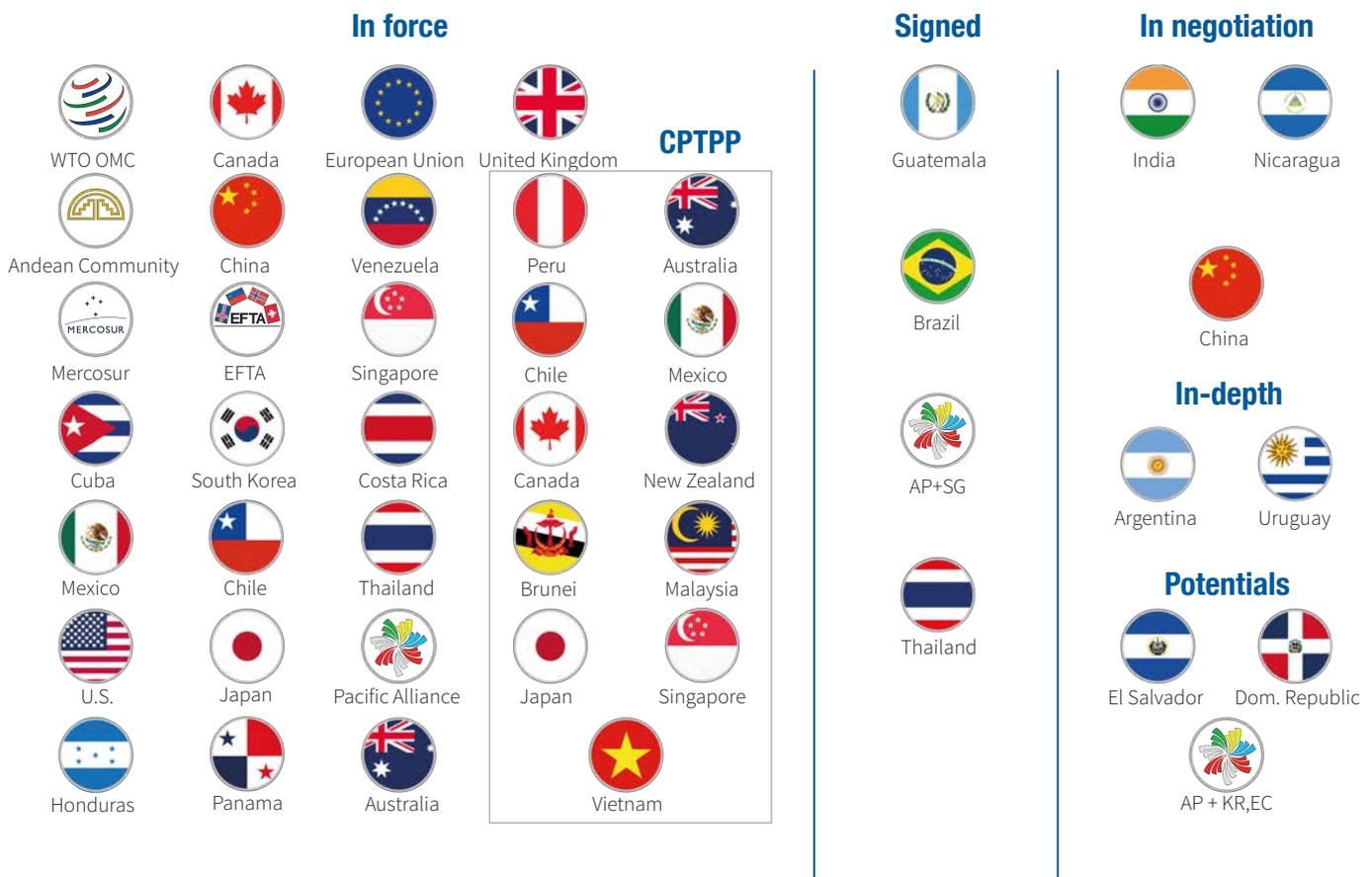
of goods, production, services and facilitation of foreign trade to and from Brazil and Bolivia, as well as supplying the large mining industry in the southern part of the country.

Matarani SDZ is located 3 km from Matarani Port, considered one of the most efficient ports in South America. It also has access to railroad transportation, the Pan-American and South Costanera highways and air transportation.

6. INTERNATIONAL AGREEMENTS AND PREFERENTIAL MARKET ACCESS

Peru has 22 Trade Agreements that evidence the consolidation of trade relations with world markets and tariff preferences available to products manufactured in SEZs, according to the rules of origin established in the bilateral and multilateral agreements signed by Peru.

Trade Agreements signed by Peru



Source: Ministry of Foreign Trade and Tourism (2021).



7. AUTHORIZED ECONOMIC OPERATOR CERTIFICATION (AEO)

Peru has been promoting the Authorized Economic Operator certification (AEO), within the SAFE⁴ standards framework of the World Customs Organization. The AEO certification is granted to the foreign trade operator that complies with current regulations, an adequate system of accounting and logistics records, financial solvency and adequate level of security, thus becoming a reliable operator for the Customs Administration.

Among other benefits, this condition allows companies to simplify their controls and procedures, improve the security of their operations and the automatic approval of Drawback⁵.

Peru also has Mutual Recognition Agreements (MRA), which are bilateral and multilateral agreements that the National Superintendency of Customs and Tax Administration (SUNAT) has with various customs offices around the world for the mutual recognition of AEO programs. This guarantees the reduction of controls in the country of destination and priority in inspections, which, together with the operational advantages offered by the special regime, contributes to the reduction of costs and time spent by users, as well as efficiency in export activities. There are currently MRAs with South Korea, Uruguay, the Pacific Alliance, the Andean Community, Brazil, Guatemala, Canada and the United States, with Peru being the first country in South America to sign an MRA with the latter two. MRAs are also being negotiated with Costa Rica, Mercosur - Pacific Alliance and a regional MRA, comprising Argentina, Bolivia, Brazil, Chile, Colombia, Guatemala, Paraguay, Dominican Republic and Uruguay.

⁴ Framework of Standards to Secure and Facilitate Global Trade (SAFE Framework): International instrument that establishes principles and standards on the integrated management of cross-border trade in goods and recognizes the importance of greater cooperation between customs and businesses.

⁵ Drawback: Customs regime that allows producing-exporting companies, as a consequence of the export of goods, to obtain total or partial restitution of customs duties that affected the import of raw materials or inputs incorporated or consumed in the production of goods to be exported, provided that customs administration's requirements are met. The applicable restitution rate is 3% of the FOB value of the exported products.



Section III

Legal framework

LEGAL FRAMEWORK

The legal framework directly related to the operations in SEZs is shown below.

→ Law No. 27688

Law of Tacna Free Trade Zone and Commercial Zone.

→ Law No. 30446

Law that establishes the complementary legal framework for Special Development Zones, Tacna Free Trade Zone and Commercial Zone.

→ Law No. 30777

Law that modifies provisions on Special Development Zones to facilitate their investments.

→ Law No. 30976

Law that modifies Law No. 27688, Law of Tacna Free Trade Zone and Commercial Zone.

→ Supreme Decree No. 011-2002-MINCETUR

Regulation of Law No. 27688, Law of Tacna Free Trade Zone and Commercial Zone.

→ Supreme Decree No. 002-2006-MINCETUR

Supreme Decree approving the Sole Ordered Text of the Regulations of Law No. 27688, Law of Tacna Free Trade Zone and Commercial Zone.

→ General Customs Law and its Regulations

Regulations applicable to the entry, stay, transfer and exit of goods to and from the customs territory.

→ Supreme Decree No. 019-2009-PCM

Regulation of Law No. 29014, Law that assigns the CETICOS of Ilo, Matarani and Paita to the Regional Governments of Moquegua, Arequipa and Piura; the Zofratacna to the Regional Government of Tacna and the Zeedepuno to the Regional Government of Puno.

→ Supreme Decree No. 022-2015-PRODUCE

Supreme Decree approving the list of goods included in the national subheadings corresponding to extractive and/or manufacturing activities in respect of which industrial and agro-industrial companies may not be installed in the Tacna Free Trade Zone and Commercial Zone.

➔ **Supreme Decree No. 018-2017-MINCETUR**

Regulation of Infractions and Penalties of the Law of Tacna Free Trade Zone and Commercial Zone, Law No. 27688.

➔ **Supreme Decree No. 005-2019-MINCETUR**

Regulations of Special Development Zones-SDZ.

➔ **Supreme Decree No.015-2019-PRODUCE**

Supreme Decree approving the negative list of goods included in the national subheadings in respect of which users may not develop manufacturing or production activities within Special Development Zones.

➔ **Supreme Decree No. 004-2021-MINCETUR**

Supreme Decree amending the Regulations of the Tacna Free Trade Zone and Commercial Zone.

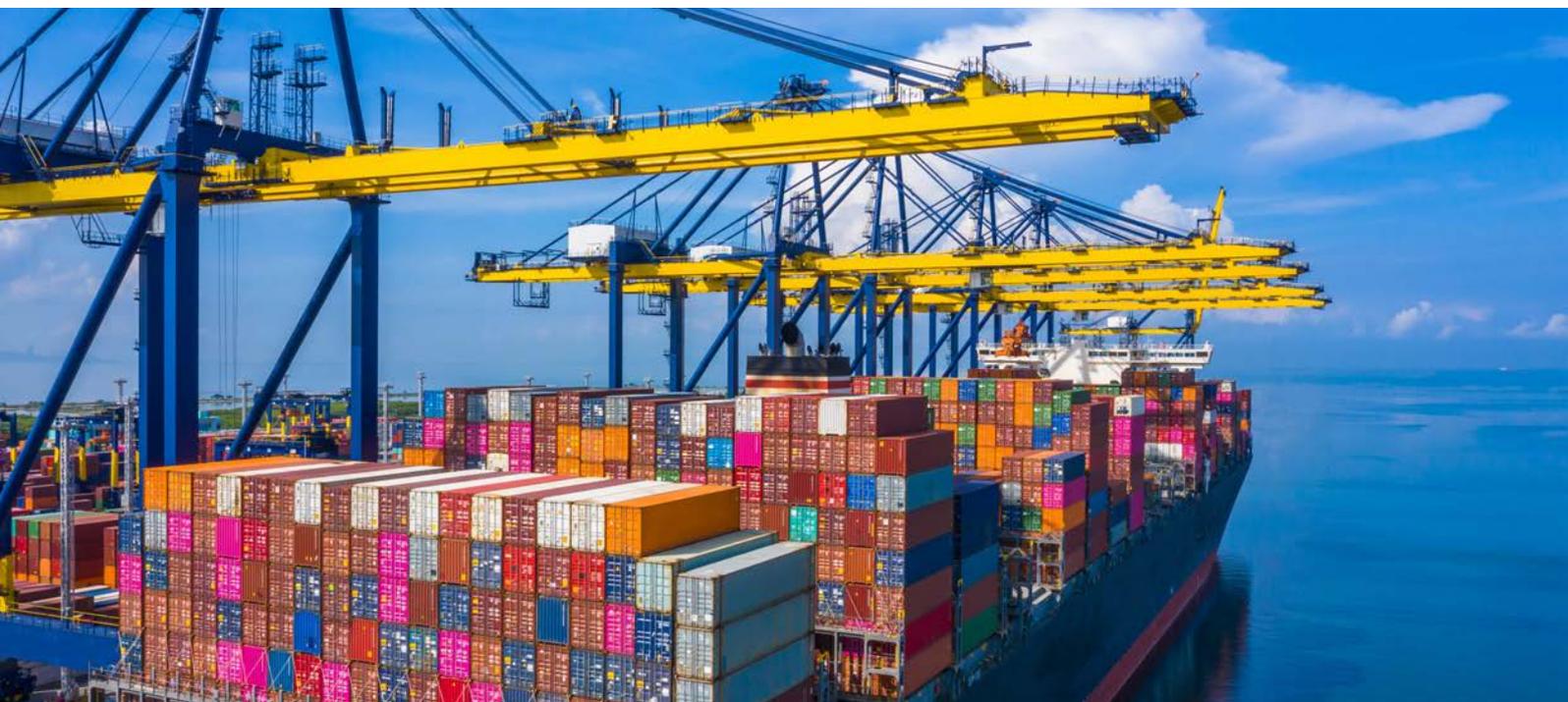
➔ **General Procedure**
[DESPA-PG.22 \(Version 2\)](#)

Procedure for the clearance, transfer, entry, stay and exit of goods destined for Special Development Zones.

➔ **General Procedure**
[DESPA-PG.23 \(Version 3\)](#)

Procedure for the transfer, entry and exit of goods to and from Zofratacna and the Tacna Commercial Zone.

Other related regulations are available at: [SEZ of Peru - Legal Framework](#)



Section IV

Authorized activities



AUTHORIZED ACTIVITIES

In accordance with the legal framework in force, user companies may carry out one or more of the following activities:

SEZ	Activity	Description
SDZ and Zofratakna	 Industrial	A set of processes and activities whose purpose is to transform raw materials into finished or semi-finished products; it also includes assembly, which consists of joining parts, pieces, components, subassemblies or assemblies that, when integrated, result in a product with characteristics different from those of the components.
SDZ and Zofratakna	 Agroindustrial	Productive activities carried out within Special Economic Zones and focused on the primary transformation of agricultural products produced in the country.
SDZ and Zofratakna	 Assembly	Activity that consists of coupling parts, pieces, subassemblies or assemblies that when integrated result in a product with characteristics different from those of the inputs.
SDZ and Zofratakna	 Maquila	Process by which goods enter to the SEZs with the objective of incorporating only the value added corresponding to the labor force.
SDZ and Zofratakna	 Logistics	Storage; transportation; distribution; trading of goods within SEZ, abroad or to the rest of the national territory; consolidation and deconsolidation of goods; handling; packing; unpacking; labeling; fractioning; picking; packaging; freeze-drying or preparation or preservation of goods for transportation.

SEZ	Activity	Description
SDZ and Zofratakna	 Repair or reconditioning	Technical support, repair, rebuilding, remanufacturing, repowering, maintenance and recycling of goods.
SDZ and Zofratakna	 Telecommunications	Establishment of a telecommunications network for the emission, transmission or reception of signals, writing, images, signs, sounds, data or information of any nature, by wire, radio or other optical or electromagnetic systems.
SDZ and Zofratakna	 Information technology	Contact center services, software development, design, construction, administration, hosting of information through networks and computer terminals, data centers.
SDZ and Zofratakna	 Scientific and technological research and development	Activity oriented to perform analysis, tests, certifications, discoveries, increase knowledge, train, develop solutions, create or improve processes for any field of the productive, extractive, goods or services industry.
Zofratakna	 Human health research	Research activity oriented to human health, biotechnology and pharmacology.
Zofratakna	 Infrastructure development	Includes the implementation of infrastructure for the development of authorized activities and their subsequent lease or sale, including sanitation, energy and communications facilities.

Regarding unauthorized activities, there are as follows: Repair or reconditioning activities of used motor vehicles and extractive and/or manufacturing activities related to the negative list of goods included in the national subheadings detailed in Supreme Decree No. 022-2015-PRODUCE and Supreme Decree No. 015-2019-PRODUCE, for the Tacna Free Trade Zone and the SDZs respectively.

Section V

Benefits and incentives





Income Tax:

0%

1. TAX

Users that carry out authorized activities are exempt from Income Tax (29.5%), General Sales Tax - IGV (16%), and Municipal Promotion Tax - IPM (2%), as well as from all taxes created or to be created by the central, regional and municipal governments, with the exception of contributions to ESSALUD⁶ and rates⁷. In case the company carries out both authorized and non-authorized activities, a record of exempt and non-exempt invoicing must be kept.

General Sales
Tax:

0%

2. CUSTOMS

Among the customs benefits of Special Economic Zones are the following:

- The entry of merchandise from abroad to SEZs, as well as the entry of machinery and equipment that will be used by the user company for the development of the permitted activities, does not pay import taxes. Likewise, such machinery may be re-exported or nationalized with its depreciated value or sold to another user of SEZ.
- The stay of the merchandise within a zone is indefinite until the legal framework validity of SEZ, as long as the condition of user company is maintained.
- The export of products manufactured in these zones can benefit from tariff preferences, according to the rules of origin established in the international agreements signed by Peru.
- The “Solicitud de Traslado” form⁸ facilitates the entry and exit of goods.
- As they are considered a point of arrival or have an extraterritorial legal fiction, SEZs apply to the benefit for the direct unloading of cargo, without requiring prior internment in a temporary warehouse, which reduces logistical operating costs.

Municipal
Promotion Tax:

0%

⁶ Contributions to EsSalud: Contribution made by employers, equivalent to 9% of the worker's monthly remuneration.

⁷ Rates: Taxes whose obligation is generated by the effective provision by the State of a public service individualized in the taxpayer. The payment received for a service of contractual origin is not a rate.

⁸ “Solicitud de Traslado” form: Customs document used to request authorization for the transfer of goods to or from Special Economic Zones.

- The entry of goods or the provision of services from the rest of the national territory to SEZs is considered an export of goods or services, which may be temporary or definitive, the same that enjoys the incentives to export from the national territory to the rest of the world, such as Drawback and refund of the General Sales Tax⁹.
- The nationalization of the merchandise destined to the rest of the national territory can be carried out, paying all the taxes corresponding to imports. In addition, re-dispatch¹⁰ operations can be performed from the zone, for which an operational procedure is required by the SEZ administration.
- Goods produced in SEZ are nationalized paying the lowest tariff rate negotiated in international agreements and conventions (0%). As an exception, the import duties on goods obtained from the production processes of industry, agro-industry, maquila, assembly, repair, reconditioning, maintenance of machinery, among others, are exempted, as long as they are included in the list approved by a ministerial resolution of the Ministry of Economy and Finance. In the case of Zofratacna, it is required that there is a change of heading of the first four digits of the Harmonized System or that the transformation generates an added value of not less than 50% of the declared value for its nationalization.
- Products manufactured in SEZ can be exported directly without previously undergoing a customs clearance procedure.
- In the case of Zofratacna, raw materials, packing and packaging, as well as inputs from the country may enter without undergoing an export procedure. They only need to present the invoice or waybill, which facilitates the supply of perishable goods.
- Operations carried out between users within Special Economic Zone complexes are exempted from IGV and IPM, as long as such operations are related to the activities that the users have been authorized to carry out by the administration.



SEZs are considered
arrival points

and benefit from direct unloading of goods



The customs duty rate is

0%

for goods manufactured in SEZ

⁹ Refund of the General Sales Tax: Benefit determined by the amount of the IGV that would have been consigned in the payment vouchers corresponding to the acquisition of goods, services, construction contracts and import declarations, which give right to a balance in favor of the exporter, for which the Law of the General Sales Tax and Luxury Tax and its Regulations are applicable.

¹⁰ Re-dispatch: The definitive exit abroad of goods stored inside SEZ, which have not undergone any type of transformation, elaboration or repair inside SEZ.

¹¹ According to Law No. 30976 that modifies Law No. 27688.

The following table shows a comparison of the taxes corresponding to other regimes in force in Peru, from which the industries in SDZs and Zofratatca are exempt.

Comparison of regimes in Peru

Concept	General industrial regime	Export industries	Industries in SDZs and Zofratatca
Customs duties	0%, 4%, 6% y 11%	Suspended duties (Temporary processing regimes)	Exonerated
General Sales Tax (IGV)¹²	16%	Not affected	Exonerated
Luxury Tax (ISC)¹³	Between 0% and 50% encumbered assets	Affects the purchase of taxed inputs	Exonerated
Municipal Promotion Tax (IPM)¹⁴	2%	Not affected	Exonerated
Essalud	9%	9%	9%
Temporary Tax on Net Assets (ITAN)¹⁵	0,4%	0,4%	Exonerated
Income Tax (IR)	29,5%	29,5%	Exonerated

Source: Directorate of Special Economic Zones.

¹² General Sales Tax: Tax payable on the purchase of personal property or the rendering of services, both as an individual and as a legal entity, at a rate of 16%.

¹³ Luxury Tax: Tax that individuals or legal entities pay for the purchase of goods that generate negative consequences in the personal, social or environmental order, as well as for the purchase of luxury goods. It is governed according to the provisions of Supreme Decree No. 055-99-EF and its amendments.

¹⁴ Municipal Promotion Tax: It is levied at a rate of 2% on operations subject to the IGV and is governed by the same regulations.

¹⁵ Temporary Tax on Net Assets: Tax that must be declared and paid by those who belong to the General, Mype, Amazonian, Agrarian regimes or establishments in border areas. It applies 0.4% of the total amount of net assets exceeding one million soles, according to the annual balance sheet.



Section VI

Services and infrastructure

SERVICES AND INFRASTRUCTURE

In order to strengthen the competitiveness of the companies located in SEZs, they are provided with functional services that favor the development of productive activities.

The following are the main services within SEZs:

Services	Zofratacna	Matarani SDZ	Ilo SDZ	Paita SDZ
Electric power	Yes	Yes	Yes	Yes
Water	Yes	Yes	Yes	Yes
Telephony	Yes	Yes	Yes	Yes
Internet	Yes	Yes	Yes	Yes
Backbone network	Yes	Yes	Yes	Yes
Customs agency	Yes	Close to the enclosure	Close to the enclosure	Yes

The prices of the main services in SEZs remain competitive, such as electricity and water, which have average monthly costs of US\$ 0.23 kWh and US\$ 1.31 per cubic meter, respectively.

On the other hand, services related to foreign trade activities are available near SEZs. Some of these services are presented below:

SEZ	Banks	Shipping lines
Ilo SDZ	Banco de Crédito, BBVA Banco Continental, Interbank and Scotiabank	3
Matarani SDZ	Banco de Crédito del Perú and Banco de la Nación. Agentes de Interbank, Scotiabank and BBVA Banco Continental	15
Paita SDZ	Banco de Crédito del Perú, BBVA Banco Continental, Interbank and Scotiabank	13
Zofratacna	Banco de Crédito del Perú, BBVA Banco Continental, Interbank, Scotiabank, Banbif, Financiero, Banco de la Nación, Pichincha and Azteca	10

The following table shows the main logistics operators that perform their activities in the jurisdictions where Special Economic Zones are located.

Jurisdiction	Type of operator	No. of operators	Main operators
Ilo	Customs Agent	33	<ul style="list-style-type: none"> → Interamerican Service Co S.A.C. → EFRINSA Agentes de Aduana S.A. → Perú Customs Adviser S.A.C. → Beagle Agentes de Aduana S.A.
	Freight Agent	18	<ul style="list-style-type: none"> → Gamma Cargo S.A.C. → Express Freight International S.A. – EFRINSA → “K” Line Perú S.A.C. → Noatum Logistics Perú Inc. S.R.L.
	Shipping Agent	9	<ul style="list-style-type: none"> → Serpac Portuaria S.A.C. → Facilidad Portuaria S.A.C. → Cosmos Agencia Marítima S.A.C. → Agencias Universales Perú S.A.
Matarani	Customs Agent	56	<ul style="list-style-type: none"> → DHL Global Forwarding Aduanas Perú S.A. → Agencias Ransa S.A. → Interamerican Service Co S.A.C. → Beagle Agentes de Aduana S.A.
	Freight Agent	34	<ul style="list-style-type: none"> → Gamma Cargo S.A.C. → Greenandes Logistics S.A.C. → “K” Line Perú S.A.C. → Noatum Logistics Perú Inc. S.R.L.
	Shipping Agent	15	<ul style="list-style-type: none"> → Facilidad Portuaria S.A.C. → Ian Taylor Perú S.A.C. → Terminales Portuarios Peruanos S.A.C. → Transtotal Agencia Maritima S.A.

Jurisdiction	Type of operator	No. of operators	Main operators
Paita	Customs Agent	77	<ul style="list-style-type: none"> → DHL Global Forwarding Aduanas Perú S.A. → Aduamerica S.A. → UCL Aduanas S.A.C. → Beagle Agentes de Aduana S.A.
	Freight Agent	64	<ul style="list-style-type: none"> → A. Hartrodt Perú S.A.C. → Gamma Cargo S.A.C. → Ian Taylor Perú S.A.C. → World Express Cargo S.A.C.
	Shipping Agent	23	<ul style="list-style-type: none"> → Cosmos Agencia Marítima S.A.C. → Mediterranean Shipping Company del Perú S.A.C. → Empresa Marítima del Sur S.A.C. → Maersk Line Perú S.A.C.
Tacna	Customs Agent	60	<ul style="list-style-type: none"> → DHL Global Forwarding Aduanas Perú S.A. → Transel Agencia de Aduana S.A. → Savar Agentes de Aduana S.A. → Beagle Agentes de Aduana S.A.
	Freight Agent	4	<ul style="list-style-type: none"> → “K” Line Perú S.A.C. → Antares Logistics S.A.C. → International Forwarder S.A.C. → Transmodal Logistics Perú S.A.C.

Source: SUNAT (2021).





Section VII

Connectivity



1. TACNA FREE TRADE ZONE

Tacna Free Trade Zone is located in the southern city of Tacna, which is why it benefits from the tripartite border connection with Chile and Bolivia. It is located at km 1,308 of the International Pan-American South Highway, which connects the cities of Tacna (Peru) and Arica (Chile). Its central position on the South Pacific coast gives it privileged access to the MERCOSUR market.

Zofratacna is located 47 km from the Port of Arica and is connected by the railway line that passes through its facilities. It should be noted that in 2021, the Interinstitutional Cooperation Framework Agreement between Terminal Puerto Arica (TPA) and Zofratacna was renewed for the fourth year. The Free Trade Zone is located 3 km from the Coronel FAP Carlos Ciriani Santa Rosa International Airport, located in the city of Tacna.

In addition to having direct connectivity to the Pan-American South Highway, it has access to the Costanera Highway (3 km away) and to the Inter-Oceanic and Binational Highways (140 km away), which are located in the city of Tacna.

2. MATARANI SPECIAL DEVELOPMENT ZONE



Located at km 1 of Matarani Highway in Mollendo, Islay, Arequipa. It is located 3 km from the Port of Matarani, concessioned to “Terminal Internacional del Sur”(TISUR), which in 2019 mobilized more than 6 million metric tons of cargo, becoming the main logistics center in the southern part of the country.

Additionally, the SDZ has air connectivity through the Alfredo Rodríguez Ballón International Airport (110 km away) and the Mollendo Airfield (16 km away).

The area also has land connectivity through the Pan-American South Highway (0.2 km away), the South Inter-Oceanic Highway (0.2 km away), the Costanera Highway (0.2 km away), and the Binational Highway (155 km away). Likewise, this Special Development Zone has access to railroad transportation, the main modes of land transportation for the mining centers.



3. ILO SPECIAL DEVELOPMENT ZONE

Ilo SDZ is located in Pampa de Palo, km 7.6 of the South Ilo Highway, in the southern region of Moquegua. Its geographical location gives it privileged access to the Brazilian and Bolivian markets, as well as to the mining sector located in southern Peru, led by megaprojects such as Quellaveco, San Gabriel, Los Chancas and Pampa de Pongo.

In terms of maritime connectivity, the site is located 7.6 km from Ilo Port Terminal - ENAPU Peru and the Southern Copper Port Terminal, among other port terminals. Ilo SDZ also borders section 5 of the Inter-Oceanic Highway, as well as the Binational and Costanera Highway, which is located 15 km from the SDZ. These roads allow interconnection with countries such as Brazil, Bolivia, and Chile.

In addition, Ilo SDZ is located 0.5 km from Ilo Airport and 150 km from the Coronel FAP Carlos Ciriani Santa Rosa International Airport.

4. PAITA SPECIAL DEVELOPMENT ZONE

Located 2 km from the North IIRSA Highway, in the city of Paita, Piura region. It is 60 km from the Capitán FAP Guillermo Concha Ibérico Airport, used exclusively for passenger transportation. It also has access to the Pan-American North Highway, which gives it privileged connectivity in the northern part of the country, a leader in the Peruvian agro-industrial sector.

It is also located 3 km from the Port of Paita, considered the second most important port in Peru in terms of container transit.

7,6 km
to Ilo port



0,5 km
to Ilo airport

3 km
to Paita port



2 km
to the North IIRSA Highway



Main ports by region

Port	Port of Arica - Chile	Port of Matarani - TISUR	Port of Ilo - Enapu	Port of Paita - TPE
Region	Tacna	Arequipa	Moquegua	Piura
Cargo movement (TM)	2 972 972	6 463 242	582 922	2 977 318
Containers movement (TEUs)	216 872	11 794	6 849	332 554
Certifications and agreements	ISO 9001:2015, ISO 14001:2015, Puerto Verde, ISPS code	BASC, ECOPORTS, OEA, ISO 14001:2015, ISO 9001:2015, ISO 28000, ISPS code	Interinstitutional cooperation with the Bolivian Port Services Administration (ASPB), ISPS code	BASC, ISO 28000:2007, ISO 14001:2015, ISO 9001:2015, ISO 45001:2018, IPS (Special Port Facility), ISPS code

Source: APN Statistics (2021) and TPA Annual Report (2021).

Special Economic Zones of Peru

Paita Special Development Zone

Paita SDZ



Location:

Km. 3 Paita - Sullana Highway
Paita, Piura



Temperature:

12 °C - 35 °C



Area:

940 ha in total
25 ha authorized



Matarani Special Development Zone

Matarani SDZ



Location:

Km. 1 Matarani Highway
Islay, Arequipa



Temperature:

12 °C - 35 °C



Area:

354 ha in total
29 ha authorized

Ilo Special Development Zone

Ilo SDZ



Location:

Pampa de Palo km 7.6, South Costanera Highway
Ilo, Moquegua



Temperature:

12 °C - 35 °C



Area:

326 ha in total
16 ha authorized

Tacna Free Trade Zone

Zofratacna



Location:

Km 1308 South Pan - American
International Highway
Tacna



Temperature:

8 °C - 32 °C



Area:

265,39 ha in total
180 ha authorized



Section VIII

How to apply for the Special Economic Zones of Peru?

1. REQUIREMENTS TO BE A USER

- Any natural or juridical person, national or foreign, that is authorized to operate within Special Economic Zones. The Law allows the adoption of any type of business structure under current legislation (S.A.C., E.I.R.L., S.R.L., etc.).
- New companies or branches of foreign or domestic parent companies may be established in SEZ.

2. AUCTION PROCESS

- **Pre-qualification:** This is the first stage to acquire the status of user of a Special Economic Zone, for which it is necessary to submit an application addressed to the General Management of SEZ, containing:
 - Information of the natural or juridical applicant.
 - Details of the area or infrastructure required.
 - Form to be filled out according to the economic activity to be developed.
 - Affidavit of not having any debts as user or former user of SEZ.
 - Copy of the articles of incorporation of the company and the Power of Attorney registered in the Public Registry.
 - Information on the amount of investment, volume and value of inputs and products and level of employment to be generated.
- **Participation in Public Auction:** In this second stage, the bidding conditions must be acquired, where the steps and conditions of the auction are explained in detail. Once the applicant proceeds according to what is indicated in the administrative bases, SEZ administration qualifies the file, inform the applicant if there are any observations and finally, notifies the interested party that is eligible to participate in the Public Auction. It should be noted that it is necessary to present guarantee to participate in the auction, equivalent to the amount corresponding to



It can be a natural or legal person



It can be a new company or branch office

Auction process



one (01) month of Rent, in the case of Zofratacna; and three (03) months in the case of SDZs. Subsequently, the auction is awarded to the company that offers the highest amount for the payment of rent and the largest investment.

- **Subscription of the contract:** At this stage it is necessary to present guarantees on the rental and the investment declared in the auction process, which are renewable.
- **Installation and operation:** If applicable, the assignee is authorized to build on the assigned land according to its investment commitment. Once the construction is completed, it must request the conformity of the work and obtain the approval resolution from SEZ, as well as the operating authorization granted by SEZ to start its activities.

3. OBLIGATIONS

- To start the authorized activities within a term no longer than two years counted as of the subscription of the contract of rent or purchase and sale.
- To carry out the agreed activities within the geographical area and adhere to the terms of the contract.
- To implement the necessary infrastructure, respecting the harmonic and integral development plan of the SEZ.
- To have infrastructure and equipment that implies the use of technologies in accordance with international standards.
- To comply with current regulations on protection and safety, conservation of the environment, green areas and Peruvian flora and fauna.
- To comply with the investment commitment, which is supervised by SEZ administration.
- To comply with the internal regulations or internal operational provisions of SEZ.
- To provide the information required by the Ministry of Foreign Trade and Tourism during the operational supervisions.



Section IX

Operations



OPERATIONS

- It is possible to enter or extract merchandise from or to: abroad, the rest of the national territory, another SEZ and its respective extension zone, through the customs procedures in force. In addition, merchandise may be nationalized or redispached at the expense of SEZ Administration.
- The transfer of goods to and from SEZ is done through the “Solicitud de Traslado” form, under the responsibility of the owner or consignee, as well as the carrier of the goods.
- The entry of national or nationalized merchandise is made under the temporary export or definitive export procedure.
- Foreign goods can be brought directly into the SEZ from the point of entry, without temporary transfer to other enclosures or warehouses.
- Customs clearance of goods can be carried out at the corresponding customs administration office.
- Goods destined to the rest of the national territory from SEZs must be subject to the customs procedure corresponding to the regime for which the goods are requested.
- SUNAT carries out customs control over the goods entering, staying and leaving to or from the SEZ. For this reason, the user must facilitate the customs authority the work of recognition, inspection or control and deliver the required information within the established term and conditions.
- Goods coming from abroad and those manufactured in the Tacna Free Trade Zone may enter the Tacna Commercial Zone (comprising the district of Tacna and the commercial centers of Alto de la Alianza district) paying a special tariff of 6%, being exempted from import duties (ad valorem, IGV, IPM, ISC). These goods are specified in the list authorized to be traded in such zone ([Supreme Decree No. 347-2021-EF](#)).

Section X

Contact information





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Siempre
con el **pueblo**