

**NOTIFICATIONS UNDER DECISIONS A.3 AND A.4 CONCERNING THE  
INTERPRETATION OF THE AGREEMENT ON IMPLEMENTATION  
OF ARTICLE VII OF THE GENERAL AGREEMENT  
ON TARIFFS AND TRADE 1994**

PERU

The following communication, dated 22 October 2010, has been received from the Permanent Mission of Peru.

The Permanent Mission of Peru to the World Trade Organization hereby notifies the repeal, as from 1 February 2009, of the following regulations relating to implementation of paragraph 2 of the Decision on valuation of carrier media bearing software for data processing equipment, the texts of which were submitted by means of document G/VAL/N/3/PER/1:

- Supreme Decree No. 128-99-EF, "Incorporating in national legislation WTO regulations on the valuation of carrier media bearing software for data processing equipment"; and
- National Inspectorate Resolution No. 000628, approving the "Specific Procedure for Valuation of Imported Carrier Media Bearing Software".

The repeal of the aforementioned regulations was effected by means of the following texts, copies of which are attached<sup>1</sup>:

- Supreme Decree No. 004-2009-EF, regulating the determination of the value of carrier media bearing digital products, including software; the decree provides that consideration will be given only to the cost or value of the carrier medium, irrespective of the value of the digital product stored;
- National Customs Supervisory Authority Resolution No. 036-2009/SUNAT/A, which revoked the "Specific Procedure for Valuation of Imported Carrier Media Bearing Software", INTA-PE.01.14".

We also attach<sup>1</sup> a copy of Circular No. 001-2009/SUNAT/A of 27 January 2009, on "Valuation of bearer media containing digital products".

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<sup>1</sup> In Spanish only.

Finally, we would point out that all existing statutory provisions on customs valuation have been issued taking into account the provisions of the WTO Agreement on Customs Valuation. We would appreciate it if this could be given due consideration in the context of the next update of the "Notifications" table relating to document G/VAL/M/1 and other tables under the responsibility of the Committee on Customs Valuation.

In this connection, I would be grateful if the WTO Secretariat could transmit a copy of this notification to Members.

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