

ECONOMY AND FINANCE

Amending Section A of New Appendix IV of the Consolidated Amended Text of the Law on General Sales Tax and Selective Consumption Tax**SUPREME DECREE****No. 091-2018-EF**

THE PRESIDENT OF THE REPUBLIC

WHEREAS:

That, Article 61 of the Consolidated Amended Text (TUO is the Spanish acronym) of the Law on General Sales Tax and Selective Consumption Tax, approved by Supreme Decree No. 055-99-EF and amending regulations, provides that by Supreme Decree endorsed by the Minister of Economy and Finance, the set rates and/or amounts, as well as the goods contained in Appendices III and/or IV may be amended;

That, it has been considered advisable to amend the Selective Consumption Tax applicable to goods included in Section A of New Appendix IV of the cited TUO;

In use of the powers conferred by Article 61 of the TUO of the General Sales Tax and Selective Consumption Tax, approved by Supreme Decree No. 055-99-EF and amending regulations;

DECREES:

Article 1. – Amendment of Section A of New Appendix IV of the TUO of the Law on General Sales Tax and Selective Consumption Tax

1.1 Amend the TUO of the Law on General Sales Tax and Selective Consumption Tax, approved by Supreme Decree No. 055-99-EF and its amending regulations, regarding the products subject to the 17% rate, as follows:

TARIFF ITEMS	PRODUCTS
2202.10.00.00	Water, including mineral and aerated water, with added sugar or other sweetening matter or flavored, not including those with a total sugar content equal to or greater than 6g/100ml.
2202.91.00.00	Nonalcoholic beer, not including those with a total sugar content equal to or greater than 6g/100ml.

2202.99.00.00	Other nonalcoholic beverages, not including those with a total sugar content equal to or greater than 6g/100ml. Also exempted are those beverages that have a permit or
2202.99.00.00	authorized exception for pharmaceutical products issued by the Directorate General of Medicines, Supplies and Drugs of the Ministry of Health (DIGEMID) and beverages with a permit issued by the Directorate General for Environmental Health and Food Safety of the Ministry of Health (DIGESA) that they classify as: infant formulas and packaged foods for infants and children based on fruits, vegetables, cereals, meat or based on vegetables and meat products, as well as cereals and legumes mixed with milk, complementary food preparations for older infants and young children, special low-sodium diets, gluten-free foods, cereal-, legume- or other-based dairy substitutes, and other enriched dairy products.

1.2 Set forth in Section A of New Appendix IV of the TUO of the Law on General Sales Tax and Selective Consumption Tax, approved by Supreme Decree No. 055-99-EF and its amending regulations, as products subject to the 25% rate, the goods contained in the following tariff items:

TARIFF ITEMS	PRODUCTS
2202.10.00.00	Water, including mineral and aerated water, with added sugar or other sweetening matter or flavored, with a total sugar content equal to or greater than 6g/100ml.
2202.91.00.00	Nonalcoholic beer, with a total sugar content equal to or greater than 6g/100ml.
2202.99.00.00	Other nonalcoholic beverages, with a total sugar content equal to or greater than 6g/100ml. Exempted are those beverages that have a permit or authorized exception for pharmaceutical products issued by the Directorate General of Medicines, Supplies and Drugs of the Ministry of Health (DIGEMID) and beverages with a permit issued by the Directorate General for Environmental Health and Food Safety of the Ministry of Health (DIGESA) that they classify as: infant formulas and packaged foods for infants and children based on fruits, vegetables, cereals, meat or based on vegetables and meat products, as well as cereals and legumes mixed with milk, complementary food preparations for older infants and young children, special low-sodium diets, gluten-free foods, cereal-, legume- or other-based dairy substitutes, and other enriched dairy products.

Article 2. – Endorsement

This Supreme Decree is endorsed by the Minister of Economy and Finance.

Issued at the Government Palace, in Lima, on the ninth day of the month of May of the year twenty eighteen.

MARTÍN ALBERTO VIZCARRA CORNEJO
President of the Republic

DAVID ALFREDO TUESTA CÁRDENAS
Minister of Economy and Finance

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