

AUTHORIZED ECONOMIC OPERATOR (AEO)

Facilitating secure international trade

ARIN

Technology driven jewelry manufacturing, **transforming your dreams into art**

¿What does it mean to be an AEO company?



The Authorized Economic Operator (AEO) program, implemented by SUNAT in Peru, is aligned with the international standards of the World Customs Organization (WCO) through its SAFE Regulatory Framework.

SUNAT thus promotes safer and more efficient international trade, ensuring that certified Peruvian companies comply with the best global security practices in the logistics chain.





The path to AEO certification



1. Initial Self-Assessment

- Review requirements and regulations. Carry out the self-assessment through SUNAT Online Operations using your SOL username and password.

2. Guidance Request

- First formal step before SUNAT. Virtual and free procedure using the company's SOL username and password.

3. Certification Request

- After the guidance and compliance with requirements, the application is submitted. It includes a validation visit at the facilities.

4. Issuance of Certification

- SUNAT issues the resolution from the National Intendancy that accredits the company as an Authorized Economic Operator.



General Conditions

Tax, customs, and legal compliance

- Active RUC (Taxpayer Registry Number) and registered fiscal address.
- Annual Income Tax return for third-category income and financial statements for the last 4 years, if applicable.
- Tax obligation returns filed during the last 12 months.
- Regularization of import and export Customs Declarations (DAM) numbered in the last 12 months.

Integrity, licenses, and background

- No tax or customs debts that give rise to precautionary measures prior to coercive collection in the last 4 years.
- Valid permits and licenses required by the competent authorities.
- No final customs infractions indicated in Annex II of the AEO Procedure during the last 4 years.
- Legal representatives and customs brokers without investigations, proceedings, or convictions for the offenses indicated in the AEO requirements.



Accounting, logistics, and financial solvency records

Adequate record-keeping system

- Internal control system for operations and a functions manual.
- IT system for recording and controlling logistics and accounting operations with traceability.
- Accounting books and records in accordance with current regulations.

Financial solvency

- Financial statements that reflect solvency and the ability to meet obligations.
- No reported losses for 3 consecutive years within the last 4 years, unless there is supporting justification accepted by SUNAT.
- Not being in insolvency proceedings: restructuring, bankruptcy, or liquidation.
- Not having more than 3 resolutions for loss of deferral or installment payment in the last 4 years.
- Not maintaining tax or customs debt in coercive collection in process.
- Prove net equity that supports operations to SUNAT's satisfaction.
- Comply with specific requirements according to the type of operator.



Specific requirements by type of operator

IMPORTER

- Must have carried out at least two (2) imports for consumption in each of the last two (2) years.
- No recorded value adjustments on imports exceeding 1% of the total FOB value; 0.5% for sensitive goods, in the last 24 months.
- No recorded collection settlements for taxes other than value adjustment greater than 2% of the total FOB value imported in the last 24 months.
- Comply with the other specific requirements applicable to the type of operator.

EXPORTER

- Must have carried out at least two (2) definitive exports in each of the last two (2) years.
- No recorded, in the last 12 months, collection settlements for drawback or undue merchandise replacement exceeding 2% of the FOB value of its exports.
- Comply with the other specific requirements applicable to the type of operator.

AEO security level



1. Facilities and access

Adequate infrastructure, 24-hour surveillance, access controls, and physical barriers in critical areas.

2. Process Security

Integrity in merchandise handling and documentary accuracy. Adequate files, cargo controls, and investigation and communication of security incidents.

3. Transport Process

Security measures for the transport of export or import merchandise, whether carried out directly or through third parties.



Key benefits of AEO certification

Reduced customs control

Decrease in control during import and export clearances, streamlining operations.

Priority attention

Priority in procedures such as claims, refunds, and clearance regularization.

Reduction of timeframes

Less time for DAM (Customs Declaration) rectifications and extraordinary control actions.

Nominal guarantee

Use of a nominal guarantee for import clearances, according to article 160.

Access to MRAs

Facilities derived from mutual recognition agreements with other customs administrations.

Specialized point of contact

Assignment of a specialist for personalized guidance and assistance at the national level.



International recognition and Mutual Recognition Agreements

What does an MRA mean?

The AEO certification granted by SUNAT can be recognized by the customs administrations of the countries with which Peru has signed Mutual Recognition Agreements. This allows a certified company to be part of a recognized logistics chain and to access facilities at origin and destination.

Benefits of MRAs

- Reduction of inspections on imports, according to each party's risk management.
- Priority or streamlining in import customs clearance.
- Prioritized measures in the event of disruptions to trade flow due to border closures, security alerts, natural events, or other contingencies.
- Other reciprocal facilitation measures agreed between the parties.

MRAs strengthen the recognition of AEO certification and can reduce friction in international operations.



Peru's International AEO Network

Current Mutual Recognition Agreements

Agreement / Country	Signing Date
South Korea	14-Dic-17
Uruguay	14-Mar-18
Pacific Alliance (Mexico, Colombia, and Chile)	21-Jul-18
United States of America	12-Set-18
Andean Community (Bolivia, Colombia, and Ecuador)	24-May-19
Federative Republic of Brazil	2-Oct-20
Federative Republic of Guatemala	1-Oct-21
Regional MRA*	18-May-22
Canada	22-Jun-22

Network expansion

Action plans with India and Hong Kong. Preliminary coordination has also been initiated with China to develop a future action plan.

30%

of the total foreign trade value

AEO-certified companies – data updated as of August 2025

"AEO certification is not just a recognition, but a management system that strengthens the security, control, and efficiency of foreign trade operations. Its implementation makes it possible to reduce risks, optimize processes, and generate greater trust before SUNAT, clients, and business partners, contributing to a safer and more competitive logistics chain."

