

Promoción de exportaciones en Perú: una revisión histórica

Export Promotion in Peru: A Historical Review

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Resumen

Desde la conquista española, Perú dejó de ser autónomo y se unió a la economía emergente del capitalismo mundial. Es decir, dejó de ser una economía cerrada y con ella aparecieron dos nuevas variables en su economía: exportaciones e importaciones. La transición a una nación independiente no cambió esencialmente esta condición de economía abierta, que se vio reforzada por el proceso de globalización de la segunda mitad del siglo XX. En este sentido, las exportaciones han sido una variable significativa para la economía, para bien o para mal. Para bien, cuando la demanda internacional generó mejores precios que fueron naturalmente favorables para Perú. Para mal, cuando las crisis internacionales generaron crisis internas en Perú expresadas en una contracción económica. A esto se ha sumado el problema de la competitividad de nuestras exportaciones. Aquí es donde el gobierno ha tratado de favorecer la expansión de las exportaciones con medidas de política comercial, que se han centrado en proteger a los exportadores y difundir los beneficios de nuestros productos de exportación, especialmente los productos manufacturados no tradicionales. El objetivo de este artículo es analizar las principales normas dadas por el gobierno, tratando de mejorar la competitividad de nuestras exportaciones, desde los años 70.

Palabras clave: Exportaciones, política comercial, competitividad.

Abstract

Since the Spanish conquest, Peru stopped being autonomous and joined the emerging economy of world capitalism. That is, it ceased to be a closed economy and with it two new variables appeared in its economy: exports and imports. The transition to an independent nation did not essentially change this condition of open economy, which was reinforced by the process of globalization of the second half of the 20th century. In this regard, exports have been a significant variable for the economy, for better or for worse. For good, when the international demand generated better prices that were naturally favorable for Peru. To the bad, when international crises generated internal crises in Peru expressed in an economic contraction. To this has been added the problem of the competitiveness of our exports. This is where the government has tried to favor export expansion with trade policy measures, which have focused on protecting exporters and spreading the benefits of our export products, especially non-traditional

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manufactured products. The objective of this article is to analyze the main norms given by the government, trying to improve the competitiveness of our exports, since the 70s.

Keywords: Exports, commercial policy, competitiveness

INTRODUCTION

The postwar period witnessed the greatest economic expansion that is why it was called "the golden age" (Mattos, 2000, p. 12) and it is estimated that in the 1950-1973 period, "world trade [grew] about 8 % per year" (Love and Lattimore, 2015, p. 35), expansion of which Peru was a participant.

The qualitative and quantitative importance of exports is indisputable. Qualitatively speaking, exports provide a larger market for domestic production, which would otherwise be restricted to domestic consumption that is very low; they generate more employment and allow the capture of foreign exchange that the country needs for its payments abroad.

Quantitatively, the value of exports has always been an important component in domestic production.

We propose to describe briefly the content of the measures that the government has taken to favor the increase of the competitiveness of Peruvian exports.

Certificate of Tax Refund for Export (Certex)

In Peru, the promotion of exports, begins in 1968, much delayed with respect to Argentina, Brazil and Colombia, countries in which it begins at the beginning of the 60s. This start was with the D.S. 227-68- HC, published on July 5, 1968, which was regulated in 1969, through DS 002-69-IC / DS published on June 17, 1969, establishing 15 % as a percentage of restitution of the tariff duties.

On January 9, 1976, D.S. 001-76-CO / AJ, which granted incentives for a period of 10 years, which included a maximum Certex of 40 %, to which 10 % was added for companies located outside the Lima and Callao area, an additional

2 % for new products (for up to two years after starting to be exported) and 10 % in exceptional cases.

On February 9, 1981, Legislative Decree 021-81-EF was published, through which the government reduced the three basic rates of Certex to 15 %, 20 % and 22 %.

As we see, from its beginnings, until its repeal, Certex was subject to many changes, generated according to the pressures of exporters and the formal and substantive criticism to which it was subjected.

Formal critics referring to the established values and the opportunity and scope of their application.

Background critics referring to the character of Certex, which was considered not as a policy of export promotion, but as a direct subsidy to inefficient producers, unable to compete in the international market and encouraged by a mercantilist or rentier criterion, regardless of In reality, the interests of the country were aimed at favoring exporters specifically, encouraged by the Association of Exporters (Adex) (González, 1982, Zegarra, 1990, Rebolledo, 1993, Rojas, 1996, Castillo and Quispe, 1996, Paz Soldán and Rivera, 1999, Chávez, Cusato and Pérez, 2018).

Finally, given the inability to face critics, the government was forced to repeal Certex, dated November 29, 1990, through D. L. 622-EFC.

Drawback

With the repeal of Certex, the government sought other mechanisms to encourage the competitiveness of Peruvian exports. Mechanisms that were not considered as a subsidy or as a response to the mercantilist desire of exporters,

but as a fair refund of taxes paid for imported products that would then be exported as part of a new product, thus avoiding double taxation.

The drawback is a system of improvement, which according to Article 82 of Legislative Decree 1053 General Customs Law is a:

Customs regime that allows, as a result of the export of goods, to obtain the total or partial refund of the customs duties, which have taxed the import for the consumption of the goods contained in the goods exported or consumed during their production.

Article 104 of the Regulation of Legislative Decree No. 1053, states that:

The exporting companies that import or have imported through third parties, goods incorporated or consumed in the production of the exported good, as well as goods made with imported inputs or raw materials purchased from local suppliers, may be beneficiaries of the drawback regime to the specific provisions that are dictated on the matter.

When was the drawback created in Peru? The return of import duties has existed, before Certex, since 1968. In this regard, Gómez (2016) argues that in Peru “the most remote history of Drawback dates back to 1968, during the time

of the military government of Juan Velasco Alvarado, when by means of Supreme Decree No. 227-68-HC, the import duties used in exported merchandise began to be returned” (p. 8).

However, its appearance formally occurs in 1991 (after the Certex is repealed), through the Legislative Decree No 722 New general customs law, published on November 11, 1991, article 159o. and its implementation only occurs in 1992, the year in which the new general customs law is regulated, by means of DS 058-92- EF.

Since then, there have been a series of successive rules that essentially referred to the determination of the percentage of refund of import duties (DS No. 104-1995-EF, DS No. 018-2009-EF, DS No. 288-2009-EF, DS No. 314-2014-EF, DS No. 282-2016-EF).

In fact, in these norms, the percentage of the drawback has fluctuated between 3 % and 8 % of the value of the export, although with a clear tendency to an increasing reduction of said percentage.

Table 1. summarizes the evolution of the percentage of the drawback, from its implementation in 1995 to the year 2019, including the norm through which said percentage has been set.

Tabla 1. Evolution of the percentage of drawback in Peru

Period of validity	Drawback	Supreme decret
1995-2008	5.0 %	D.S. N° 104-1995-EF
January 2009 - June		
2010	8.0 %	D.S. N° 018-2009-EF
July - December 2010	6.5 %	D.S. N° 018-2009-EF
2011-2014	5.0 %	D.S. N° 288-2009-EF
2015	4.0 %	D.S. N° 314-2014-EF
January - October 2016	3.0 %	D.S. N° 314-2014-EF
2017	4.0 %	D.S. N° 282-2016-EF
2018	4.0 %	D.S. N° 282-2016-EF
2019	3.0 %	D.S. N° 282-2016-EF

Source: Sunat

CONCLUSIONS

Here we have only wanted to present this legal account and some elements of the debate on the origin or inadmissibility of the measures, supposedly to promote exports.

But the debate will continue, among those who believe that the return of import duties is indispensable, not only as a way to improve the competitiveness of exports that can benefit from drawback, but to avoid double taxation, even those who consider that it is unfair that all Peruvians' money be given to incompetent exporters and that its execution is a subsidy, through those who consider that drawback is a matter of justice, but that it is not enough to improve the competitiveness of our export products.

In the next article we will evaluate with official data, the real meaning of the current drawback to contribute to a debate that must end, delimiting its true character.

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