Customs valuation and determination of the tax base for textile imports: a systematic review with a legal-descriptive approach (Lima, 2022-2024)

Valoración aduanera y determinación de la base imponible en importaciones textiles: revisión sistemática con enfoque jurídico-descriptivo (Lima, 2022-2024)

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Abstract

This study critically analyzes the calculation of the tax base for customs duties on textile imports in Lima, between 2022 and 2024. The research is based on the recognition of a recurrent problem in the Peruvian customs area: the discordance between the current regulations -based on the WTO Customs Valuation Agreement, CAN Decision 571 and Supreme Decree No. 186-99-EF- and their operational application. The main objective is to legally examine the regulatory and procedural challenges faced by textile importers, the use of reference values and reasonable doubt. Methodologically, a qualitative approach with a systematic review design was adopted, analyzing 25 relevant sources -including academic articles, institutional web pages and specialized books- through content matrices and emerging categories. The results show the irregular application of the transaction value method, the lack of evidentiary research by Customs, and the scarce regulatory articulation between national and international levels. In conclusion, a structural reform of the customs valuation system is proposed, including an update of the regulatory framework, the strengthening of customs investigative capacity and the implementation of digital platforms for document traceability. These measures would improve legal predictability, reduce litigation and foster a more competitive business environment for the Peruvian textile sector.

Keywords: customs value, textile imports, tax regulation.

Resumen

Este estudio analiza críticamente el cálculo de la base imponible para impuestos aduaneros en las importaciones textiles en Lima, entre los años 2022 y 2024. La investigación parte del reconocimiento de una problemática recurrente en el ámbito aduanero peruano: la discordancia entre la normativa vigente —basada en el Acuerdo de Valoración Aduanera de la OMC, la Decisión 571 de la CAN y el Decreto Supremo N.° 186-99-EF— y su aplicación operativa. El objetivo principal es examinar jurídicamente los desafíos normativos y procedimentales que enfrentan los importadores textiles, el uso de valores referenciales y la duda razonable. Metodológicamente, se adoptó un enfoque cualitativo con diseño de revisión sistemática, analizando 25 fuentes relevantes —incluyendo artículos académicos, páginas web institucionales y libros especializados— mediante matrices de contenido y categorías emergentes. Los resultados evidencian la aplicación irregular del método de valor de transacción, la falta de investigación probatoria por parte de la Aduana, y la escasa articulación normativa entre niveles nacional e internacional. Como conclusión, se propone una reforma estructural del sistema de valoración aduanera, que incluya una actualización del marco normativo, el fortalecimiento de la capacidad investigativa aduanera y la implementación de plataformas digitales para la trazabilidad documental. Estas medidas permitirían mejorar la predictibilidad jurídica, reducir la litigiosidad y fomentar un entorno comercial más competitivo para el sector textil peruano.

Palabras clave: valor en aduana, importaciones textiles, regulación tributaria.

Introduction

Customs valuation of goods represents a fundamental component in the tax administration of international trade, as it is crucial for calculating the taxable base upon which tariffs and corresponding taxes are applied. In the case of Peru, the valuation process has generated significant legal and operational controversies, particularly in the textile sector, one of the country's most dynamic and strategic industries. The lack of clarity in the application of valuation methods, the evidentiary burden imposed on importers, and the recurrent use of presumptive criteria have led to legal uncertainty, increased costs, and constant litigation. These conditions create a complex scenario that justifies the need for a critical legal analysis aimed at reviewing the regulatory coherence and administrative practices of customs valuation in the Peruvian context.

The textile sector, according to official data, represented 7.2% of the manufacturing Gross Domestic Product in 2023 and generated over 400,000 direct jobs, positioning itself as the fourth largest non-traditional export sector in the country. This economic relevance, however, contrasts with the obstacles faced by textile importers in Lima, who must contend with often unpredictable customs oversight, marked by the arbitrary application of alternative valuation methods and the systematic invocation of "reasonable doubts" by the authorities. These practices not only distort tax predictability but also compromise the competitiveness of a key sector for national economic recovery.

At the international level, Peru is governed by the Customs Valuation Agreement adopted by the World Trade Organization, which establishes six hierarchical methods for determining the customs value of imported goods. Regionally, the Andean Community has regulated the valuation process through Decision 571, which obliges member countries—including Peru—to adopt common criteria for determining customs value. This regulation mandates the sequential application of methods, requires the submission of the Andean Valuation Declaration, and strengthens cooperation mechanisms between customs authorities. Despite this, there is a significant gap between regional regulatory design and national implementation, fueled by interpretative ambiguities, limited technical oversight, and poor institutional coordination.

In the internal legal framework, Supreme Decree No. 186-99-EF has regulated the customs valuation system in Peru since 2000, formally adopting the methods established by the WTO. However, national regulations have faced criticism for being excessively regulatory and for generating rigidities that impede a fair evaluation of commercial transactions. Key concerns include the inversion of the evidentiary burden, extensive use of reference values, the limited investigative capacity of Customs, and the restrictive application of deadlines for presenting evidence, all of which undermine the right to defense and administrative reasonableness.

In this context, the present study aims to critically analyze the legal and operational framework of customs valuation in Peru, with an emphasis on textile imports conducted between 2022 and 2024 in Lima. The research

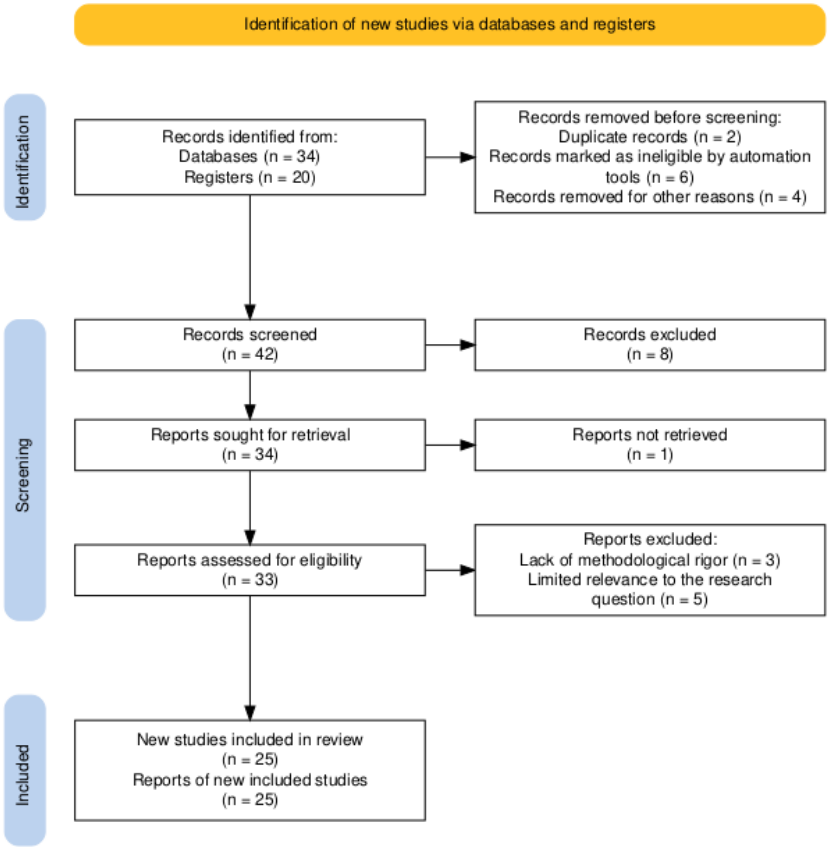
operates under the premise that there is a disconnection between formal regulations and their implementation, resulting in negative impacts on both voluntary tax compliance and the competitiveness of economic operators. Through a legal-descriptive and empirical approach, the study aims to determine the main obstacles faced by importers, evaluate the appropriateness of the methods applied by customs authorities, and propose reforms aimed at strengthening transparency, efficiency, and legality in the customs valuation process within Peruvian foreign trade.

Methodology

This study adopts a qualitative approach with a systematic review design (Haddaway et al., 2022) of a legal-descriptive and critical nature, focusing on the analysis of regulations, doctrine, and administrative practices governing the determination of the taxable base in textile imports in Peru. The research presents a literature review of 25 sources selected from 2010 to 2024, integrating indexed scientific articles, institutional publications available on official Peruvian state websites, reports from business associations, normative documents, and specialized legal consultation books.

Figure 1

PRISMA flow diagram showing the article selection process



Note. Source: Content generated from https://estech.shinyapps.io/prisma_flowdiagram/

To ensure the rigor and relevance of the information, documents addressing the framework of the WTO Valuation Agreement, the Andean Community Decision 571, Supreme Decree No. 186-99-EF, and sources discussing issues such as the burden of proof, reference values, reasonable doubt, and controversies in customs oversight within the textile sector were included. Non-specialized articles, publications without institutional backing, and documents that did not explicitly address the topic within the Peruvian context were excluded.

The search strategy employed Boolean operators combined ("AND", "OR") and key terms such as: "customs valuation," "reasonable doubt," "textile sector," "transaction value," "taxable base," "WTO," "CAN," "Supreme Decree 186-99-EF," "SUNAT," "imports in Peru," among others. The databases used included: SciELO, Google Scholar, RedALyC, and institutional repositories such as SUNAT, MEF, MINCETUR, INEI, and ADEX. Technical and normative reports were also consulted from the portals of BCRP, the Presidency of the Council of Ministers, and the World Trade Organization.

The collected information was organized into content analysis matrices (Cerda, 2021), classifying sources by type (regulatory, doctrinal, technical, institutional), origin (national, international), and thematic dimension (substantive regulation, practical application, legal implications). The content analysis was structured around emerging categories such as: application of transaction value method, difficulties in value accreditation, subjectivity in regulatory interpretation, impact on legal predictability, and evidentiary deficiencies by Peruvian Customs.

In line with the perspectives of authors such as Zagal (2021), Cosio (2023), and Morales (2023), this methodology not only allows for the systematization of the existing legal framework but also identifies gaps in its implementation, contrasts the letter of the law with its practical interpretation, and proposes adjustments that ensure greater regulatory coherence, tax equity, and legal certainty for actors in international trade. This approach is essential for evaluating the structural tensions (Guadalupe, 2025) between regulation, operability, and justice in customs valuation within the Peruvian context.

Results

The legal and doctrinal review of the regulatory frameworks that structure customs valuation in Peru—including the WTO Valuation Agreement, the Andean Community Decision 571, and Supreme Decree No. 186-99-EF—reveals a multi-level normative framework that defines the guidelines for establishing the taxable base for imports. These instruments aim to ensure the technical coherence of the process, promote transparency in tax management, and legitimize tax determination through a hierarchical and sequential methodology. However, their practical application faces various difficulties that compromise their effectiveness.

In particular, it is noted that although the transaction value is the first method recommended by the WTO for calculating customs value, its application is not always prioritized. Instead, secondary methods are frequently employed, often without exhausting the necessary verification mechanisms. Moreover, the information systems used to compare prices do not always guarantee impartiality, which can lead to biases during inspections.

At the regional level, the Andean Community (CAN) establishes obligations such as cooperation among customs. Nationally, Supreme Decree No. 186-99-EF regulates the conditions for applying the six valuation methods in detail. Key aspects of the legal framework include:

- The definition of transaction value as the primary calculation mechanism, provided that certain contractual conditions are met.
- The sequence of alternative methods as a backup in case the transaction value is not applicable.
- The obligation to present the Andean Valuation Declaration (DAV) with detailed information about the transaction.
- The customs authority's power to request additional documentation and verify the information presented.
- The creation of technical bodies to harmonize criteria in the Andean region.

This scenario reflects the need to review operational procedures to ensure a fair and efficient application of the rules, thereby reducing legal uncertainty and promoting inspections consistent with international principles.

Table 1

Key aspects, challenges in regulation, and control of the taxable base in textile imports in Lima

Key aspects	Identified challenges
Regulation and Norms	The coexistence of WTO, CAN, and national standards creates contradictions that hinder uniform application.
Burden of Proof	Exclusively imposed on the importer, disregarding the international principle of shared responsibility.

Reasonable Doubt	Applied generally even in minimal differences, unjustifiably displacing the transaction value.
Reference Values	Used without standardized technical criteria, compromising the objectivity of the valuation process.
Deadlines for Evidence	The time allowed to present evidence is restrictive, affecting the importer's right to defense.
Customs Investigative Activity	Customs resorts to secondary methods without fully exhausting documentary investigation, violating the WTO framework.

Analysis of perceptions and legal-descriptive implications in determining the taxable base for textile imports in Lima

Based on interviews conducted with key actors in the textile sector in Peru, as well as a critical examination of specialized forums and expert statements, recurring elements have been identified that reveal how customs provisions impact the operations and legal environment of imports conducted between 2022 and 2024 in Lima. This collection of qualitative evidence highlights specialized judgments and direct experiences regarding how the taxable base is calculated for tax purposes.

Statements from representatives of importing textile companies emphasize the complexity of the customs valuation procedure, particularly due to the differing interpretations that officials may assign to existing regulations. This subjectivity has been pointed out as a direct cause of inconsistencies in the valuation of goods, leading to tax conflicts and economic overcosts. Business leaders express an urgent need to strengthen regulatory predictability and improve the technical training of public agents responsible for oversight.

Similarly, in academic and industry forums—such as customs congresses and foreign trade forums—there has been extensive discussion about the impact of tools like reference values, the activation of reasonable doubt, and evidentiary difficulties for the importer. In these instances, various voices agreed on the necessity to establish harmonized criteria, enhance documentary traceability, and implement more efficient dispute resolution mechanisms to ensure a more equitable and functional customs tax administration.

Table 2

Significant legal-descriptive implications of the taxable base in textile imports in Lima

Document analysis and expert interviews	Legal-descriptive implications
Textile importing companies (Interviews)	Tariff classification and customs valuation exhibit high variability and subjective interpretation, generating overcosts. Uniformity in regulations, technical training, and institutional efficiency are required.
Discussion forums	Legal uncertainty was identified due to a lack of clarity in regulations. ComexPerú and SNI highlighted the negative effects of tariffs and oversight on competitiveness. Topics such as reasonable doubt, payment accreditation, and transfer pricing were addressed.

The lack of precision in determining the taxable base for customs taxes applied to textile imports in Peru generates significant consequences for both the sector's functioning and the legal security of its actors. This scenario directly affects the competitiveness of importing companies, promoting unnecessary litigation and increasing operational costs. Such distortions undermine fundamental principles such as tax equity and due process, while also reflecting a regulatory lag compared to international standards set by the World Trade Organization and the Andean Community.

In light of this situation, it is essential to propose structural reforms that optimize current regulations. This analysis underscores the urgency of adopting concrete measures, including: a technical review of the national regulatory framework, strengthening the investigative capacity of customs through specialized technological and human resources, redefining the use of reference values as complementary rather than substitutive tools, and extending deadlines for the submission of evidence by the importer. Only by doing so can a greater environment of transparency, legal predictability, and efficiency in the administration of tax justice in Peruvian foreign trade be ensured.

Table 3
Proposals to improve the regulation of the taxable base in textile imports in Peru

Action fields	Proposals
Review and update of the national regulatory framework	Update customs regulations to ensure the correct application of the WTO Valuation Agreement, prioritizing the transaction value method. Implement an automated periodic review system to identify regulatory discrepancies. (Cosio, 2023; Morales, 2023; Zagal, 2024)
Strengthen customs investigative activity	Implement thorough procedures for evidence collection, basing decisions on verifiable data. Establish international cooperation agreements and develop a digital platform for documentary traceability. (Morales, 2023; Quispe, 2022; Ramírez, 2023)
Adjust the use of reference values	Regulate their use as auxiliary tools, not as substitutes for transaction value. Ensure transparent and public criteria in their development. (Quispe, 2023)
Deadlines for submitting evidence	Establish reasonable and staggered deadlines according to the complexity of each operation. Develop effective communication channels between customs and importers. (Morales, 2023; García, 2024)
Strengthen Customs investigative capacity	Create specialized teams in customs valuation and employ advanced technology to improve accuracy. Ensure active investigation before applying secondary methods. (Cosio, 2023; Morales, 2023)

Discussion

The gap between regulation and practice has been consistently identified by various experts analyzing the customs system from doctrinal, critical, and technical-legal perspectives. Cosio (2023, 2024) and Chávez (2023) argue that the disproportionate application of alternative valuation methods—foreseen in the WTO Customs Valuation Agreement—reflects a deviation from the principle of regulatory subsidiarity. In practice, the Customs Administration often disregards the first method (transaction value) even when the conditions for its application are fully met, resulting in uncertainty and additional costs for importers.

Morales (2023a, 2023b, 2023c) asserts that this trend reflects a culture of oversight grounded more in the presumption of fraud than in the objective verification of facts. This is evidenced by the routine activation of the "reasonable doubt" mechanism, which, rather than being an exceptional measure, has become an institutionalized practice that distorts the equity of the valuation system. This criticism is reinforced by Quispe (2022a, 2022b), who emphasizes that the automatic application of presumptive criteria violates the importer's right to due process and the principle of tax legality.

Furthermore, the study corroborates the observations made by Vásquez (2020) and Vásquez & Arias (2014) regarding the disproportionality of the evidentiary burden. These authors emphasize that, within the context of Peruvian customs valuation, the importer not only bears the responsibility of proving the veracity of the transaction but must also refute the implicit suspicion in the control procedure, in a context marked by information asymmetries.

Ramírez (2021) warns that the lack of integrated digital mechanisms for tracing operations contributes to maintaining an opaque and ineffective system. The absence of interoperability among customs, banks, and logistics platforms fosters discretion and hinders the importer's defense against questionable procedures.

On the other hand, specialized literature agrees that the use of reference values has surpassed its original purpose as a guiding instrument. Both Morales (2023a) and Quispe (2023) and Chávez (2023) report that these values act as substitutes for transaction value, which openly contradicts Article 1 of the WTO Valuation Agreement. Cosio (2023a, 2023b) delves deeper into this distortion, linking the lack of proactive oversight to the weakening of the technical function of Customs. In his research, he identifies a direct relationship between deficient decisions and the systematic omission of comprehensive documentary analysis.

From a comparative normative approach, Zagal (2021a, 2021b, 2024) proposes that Peru adopt models of automatic review and predictive auditing used in OECD countries, which would allow a shift from a reactive and

litigious system to a preventive and cooperative one. This proposal is supported by Bunge (2020), who argues that rationality in public administration demands consistent, operational, and reality-aligned regulatory structures.

Similarly, Quispe (2023) stresses the need to reformulate documentary valuation criteria under principles of reasonableness, proportionality, and legality. His analysis highlights the inadequacy of the current regulatory framework to address the complexity of textile trade, particularly concerning triangulated operations and transfer pricing.

Finally, the doctrinal consensus reflected in authors such as Cerda (2021) and Cosio (2023) holds that regulatory predictability is an essential component for fostering the competitiveness of Peruvian companies in the global market. As long as the customs valuation regime does not guarantee conditions of legal certainty, transparency, and information symmetry, scenarios of litigation and institutional distrust will continue to replicate.

In summary, the results of this study validate the specialized theoretical framework and demand a structural transformation of the current customs valuation model. This reform must begin with the technical strengthening of Customs, procedural transparency, and prioritization of transaction value as the central axis of the procedure.

Conclusions

The regulatory control of the taxable base calculation for textile imports in Lima reveals a series of structural challenges and simultaneously opens the door for reforms aimed at improving the efficiency of the Peruvian customs system. Among the key obstacles is the coexistence of a fragmented legal framework, composed of multilateral agreements such as those from the WTO, guidelines from the Andean Community, and internal regulations, which generates disparate interpretations and operational difficulties. This situation not only affects the coherence of the procedure but also undermines the trust of economic agents. Additionally, the rigid application of the evidentiary burden on the importer and the recurrent invocation of "reasonable doubt" without uniform criteria increase logistical and fiscal costs. Similarly, the opaque use of reference prices and the limited time to present legal evidence reinforce a climate of procedural uncertainty.

However, this landscape presents an opportunity for substantial improvements. Reforming and harmonizing national regulations with the principles of the WTO Customs Valuation Agreement would allow for a more rational use of the transaction value method, restoring its priority status. Furthermore, professionalizing the investigative function of Customs through specialized units and documentary traceability technologies would contribute to more objective and less litigious management. In summary, a regulatory redesign is required that incorporates technological innovation, institutional strengthening, and intergovernmental coordination to ensure greater tax justice, legal predictability, and competitiveness in the textile trade in the Peruvian capital.

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