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**Marketing Plan of Wooden furniture and Upholstered Furniture to the  
Peruvian market subheadings tariff: 9401.61.00; 9403.60.00 and  
9403.50.00**

**International Studies Degree. Mention in Foreign Commerce**

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## **Dedication and Acknowledgments**

The following work is dedicated first to Jesus for guiding me, allowing me to get here. My husband, my friend and partner for his advice at all times. My family, especially my mother, for having believed in me, accompanying me with her words and love. My father, for his steadfastness and encouragement over the years and for being my role model. My sisters Paola, Maria Augusta and Camila, thank you for all the strength, examples of overcoming and daily support. Thank you all for your advice, support and joint struggle.

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## **Summary**

The monograph theme "Marketing Plan of Wooden furniture and Upholstered Furniture to the Peruvian market subheadings tariff: 9401.61.00; 9403.60.00 and 9403.50.00" is focused on providing vital information to export to Peru wooden furniture and upholstered furniture, and in turn to develop strategies for marketing them in the neighboring country.

The study's main objective is the analysis of the Peruvian market looking for the best way to market entry and product acceptance, and to establish the export capacity of furniture producers in our country, and analyze if this is or is not a desirable destination; as well as identify potential barriers that may arise in the export process.

The information for this work will be supported in the clarification of basic and key concepts to understand and justify this study, in addition to its importance in the Ecuadorian export sector; the information was taken from statistics of the Central Bank of Ecuador and institutions dedicated to promoting the country's exports.

## **Abstract**

The following monograph about the "Marketing Plan for wood furniture to the Peruvian market tariff headings: 9401.61.00; 9403.60.00 and 9403.50.00" is focused on providing fundamental information to export wooden furniture to Peru, and to develop strategies to commercialize them in the neighboring country.

The study's main objective is the analysis of the Peruvian market looking for the best way to enter the market and acceptance of the product, in addition to establish the export capacity of furniture producers in our country and analyze if this target is whether or not appropriate, finally identify potential barriers that may arise in the export process.

The information for this study will be supported in the clarification of basic and key concepts to understand and justify this study, besides to its importance in the Ecuadorian export sector, the information should be taken from statistics of the Central Bank of Ecuador and institutions dedicated to promoting the country's exports.

## **Introduction**

Thanks to the continuous development of the world economy, the companies turn out to be forced to look for new alternatives for its growth and development; therefore they look for the way of penetrating on the international market, but this requires preparation, so that this new alternative can be a success, and it is there when the doubts arise: What product to export? Is my company prepared for this process? How does exportation work?

According to statistics of the last 4 years the imports of wooden furniture to the Peruvian market have increased in a significant way, being this favorable for our goal. Ecuadorian furniture has had big national success due to its high quality, being able to be commercialized internationally, also, both Peru and Ecuador are part of the Andean Community making it possible to apply tariff benefits, all this has motivated to establish a Plan of Commercialization for these products in Peru.

The timber industry is one of the sectors with major potential of development and economic growth of Ecuador, the Ecuadorian craftsmen are quoted enough internally as on the international market; very elaborated wooden furniture are exported, and the main destinations are the USA, Colombia, Mexico, Panama among others.

It is necessary to take into consideration that although Peru is provided with an increase supported in the production of wooden furniture, it is also a big importer of these products thanks to the big demand that it has internally, being a very suitable market for the exportation of Ecuadorian furniture.

## Chapter 1: Analysis of the Product

### 1.1. Why export wooden furniture?

In this chapter general topics will be presented to be able to understand and define the product that it is about to be exported to the Peruvian market, this way to know the importance that has been winning through the years in the economy of our country, as well as an analysis thoroughly from the product, its characteristics, costs at national level and methods of production.

According to a report published by the Corporation of Promotion of Exports and Investments (CORPEI) it indicates that, Ecuador thanks to the big wood diversity and to its handmade customs, could have stood out on the international furniture market, reaching in 2009 an approximate growth per year of 11 % in the exports volume. In the last years the markets of the United States, Venezuela, Mexico and Panama have stood out in the commercial relation with the Ecuador as for furniture.<sup>1</sup>

As additional information, the province of Azuay is recognized especially in the wooden furniture production, as approximately 65 % of the production is in this province, according to the Ecuadorian Association of Industrialists of Wood (AIMA). Also, more than one tenth of big companies and approximately 200 small enterprises are located in Azuay, which are dedicated principally to the manufacturing of living room, dining room, bed room and office furniture.<sup>2</sup>

On having been a member of the Andean Community of Nations (CAN)<sup>3</sup> as Peru, Ecuador enjoys commercial benefits, in case of wooden furniture with an entire liberation of the payment of tariff; nevertheless, Ecuador is benefited, it must expire with criteria of norms of origin for the revenue to this nearby country; the target of the above mentioned norms is benefiting and

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<sup>1</sup> [http://www.puce.edu.ec/documentos/perfil\\_de\\_muebles\\_2009.pdf](http://www.puce.edu.ec/documentos/perfil_de_muebles_2009.pdf), Perfiles de Producto, Perfiles de Muebles – CORPEI Octubre 2009, pág. 11 - 12; Fecha de consulta: 02/11/2013.

<sup>2</sup> [http://www.elmercurio.com.ec/308371-muebles-ecuatorianos-con-gran-potencial-de-exportacion/#.UoE\\_RydGi9B](http://www.elmercurio.com.ec/308371-muebles-ecuatorianos-con-gran-potencial-de-exportacion/#.UoE_RydGi9B), Muebles Ecuatorianos con gran potencial de exportación, Fecha de consulta: 02/11/2013.

<sup>3</sup> Zona de Libre Comercio creada según el Acuerdo de Cartagena suscrito en 1969 que pretendía establecer una unión aduanera establecida por Perú, Colombia, Ecuador, Bolivia y Venezuela.



giving a special tariff treatment to the products obtained in most of the cost in the member countries.

The general criteria to benefit from these preferences are:

- Produced entirely in the national territory of the member countries.
- Manufactured entirely with original materials of the territory of the Member countries.
- Transformed in a substantial or important way, so its transformation allows the product to be classified in a different tariff nomenclature.

### 1.1.1. Delimitation of the products and their tariff headings

To analyze the national data on the wooden furniture, the following sub-tariff items will be used as a reference:

**Item Description:** 9401.61.00 – With Filling

9403.60.00 - - The other wooden furniture

9403.50.00 - wooden furniture of a kind used in bedrooms

It can be considered that Ecuador is a competitive country at an international level, highlighting the diversity of its culture and, above all, for their artisanal practice, which can be viewed in the wood furniture industry, that has shown an increase in their sales in the international market in recent years.

As it can be viewed in chart 1.1 exports show a growing trend with the exception of 2013, and the tariff items defined for wooden furniture are included in the non-traditional exports, we have to take into account that in June of that year, the Ecuadorian government announced the resignation of the treaty of preferential exports under the Andean Trade Preference and Drug Eradication Act (ATPDEA), exports to the United States in 2012 accounted for 44.7 % of the total.<sup>4</sup>

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<sup>4</sup> <http://www.lacamara.org/ccg/2013%20Junio%20BE%20CCG%20Ecuador%20sin%20Acuerdos%20Comerciales%20y%20sin%20ATPDEA.pdf>, Cámara de Comercio de Guayaquil Boletín Económico, Junio 2013 pag 1; fecha consulta: 04/11/2013

**Chart 1.1**

ECUADORIAN EXPORTS 2009 – 2013

	2009		2010		2011		2012		2013	
	TON	FOB	TON	FOB	TON	FOB	TON	FOB	TON	FOB
<b>TOTAL EXPORTS</b>	27'348.361	13'863.058	26'628.010	17'489.928	27'311.034	22'322.353	27'921.305	23'769.567	24'264.250	20'752.540
<b>OIL</b>	18'517.067	6'964.638	18'950.192	9'673.228	18'767.729	12'944.868	19'637.613	13'791.957	16'860.488	11'494.832
<b>NO OIL</b>										
<b>TRADITIONAL</b>	6'132.427	3'436.025	5'567.825	3'705.706	6'165.836	4'528.931	5'714.561	4'397.412	5'239.175	4'397.463
<b>NO TRADITIONAL</b>	2'698.867	3'462.395	2'109.993	4'110.994	2'377.469	4'848.554	2'569.131	5'580.198	2'164.587	4'860.245

Source: Central Bank of Ecuador

Unit: Thousand Dollars

Elaborated: Author

### 1.1.2. Analysis of the producers of wooden furniture

The furniture market in Ecuador has evolved in accordance with the international tendencies, at present the Ecuadorian furniture is recognized internationally by its quality. The competition is ruled to several factors that change in accordance with the producer and the variety of the products to be offered.

According to a study published by the magazine Architectural Digest (AD) among the factors that influence the final decision are:

- Modernity: as for international tendencies that mix new textures, materials and colors.
- Inventiveness: new designs not only in the modern thing but also in the classic thing.
- Social responsibility: The numbers of people who worry about the transformation process, as for the used materials and look that they are "friendly with the environment"; lately has increased.

According to the magazine Ekos (2013)<sup>5</sup> inside the country there are several companies engaged to the manufacture and commercialization of home wooden furniture, some have stood out for its presence at level of the whole country and in some cases its international presence, in addition to its innovative designs:

<sup>5</sup> [http://issuu.com/ekosnegocios/docs/baja\\_232\\_d15bfe6a5c9cef](http://issuu.com/ekosnegocios/docs/baja_232_d15bfe6a5c9cef)

- COLINEAL CORP CIA LTDA
- AH DISEÑO CIA. LTDA.
- FADEL S.A.
- LA CARPINTERIA CIA. LMTDA.
- MUEBLES CARRUSEL CIA. LMTDA.
- VITEFAMA
- ECUAMUEBLE
- MADEFORM
- MATISSE

Next a brief critique of the companies that stands out on the market:

- **COLINEAL CORP CIA LTDA:** Colineal is an Ecuadorian company and it is one of the leading companies in the commercialization of wooden furniture, which counts approximately with 38 years on the national market and has expanded to the international market with proper shops in Peru and Panama, and exports to countries like Colombia, USA, El Salvador, Russia between others.  
The production of the company has increased, and at the moment the company produces more than 400 types of furniture like bedrooms, dining rooms, and accessories, it is necessary to mention that it possesses the highest technology in machinery offering a monthly production capacity close to 3.000 wooden furniture, 1.000 bedrooms and 5.000 upholstered chairs. At present the exports include 25 % of the whole of the production.
- **AH DESIGN CIA LTDA:** Adriana Hoyos, a family enterprise that is on the market about 25 years and that is recognized for being always to the avant-garde and that in the same way has come to international markets. Its plant is located in Quito where wooden furniture and carpeting are made; its commitment is of producing top quality furniture for the global market. At present, the brand is

consolidated internationally in countries like the USA, Dubái, Guatemala, Jamaica, Panama and Puerto Rico.

- **FADEL S.A.:** Fadel is located in Quito, the company has achieved recognition in countries like France, the USA, Cuba, Panama among others, Fadel is 45 years old on the local market. Fadel wooden furniture reaches a standard quality high place; it produces furniture of classic and contemporary style that adapts itself to the needs of the current consumer.
- **VITEFAMA:** A company located in Cuenca with 27 years of trajectory has been characterized for offering classic and modern lines, in dining rooms, and bedrooms. It is consolidated at national level and is in search of international markets, to the moment it has not penetrated into the international market yet, but its production has been on the increase being able to satisfy external clients.
- **MADEFORM:** Another company from Cuenca, it is consolidated on the market for 28 years, the company has managed to expand in the main cities of the country, the installed production capacity exceeds the demand; for this reason they look for new markets, it has updated technology, and its mission is to produce wooden furniture with designs that fit to the tendencies of the market.
- **ECUAMUEBLE:** A company founded in early 1981, initially dedicated to the production and sale of metal furniture, but with the years it has diversified its products, it is another company of Cuenca which has won market to national and international level.

### **1.1.3. Standard Prices for wooden furniture at the nation level**

In order to provide a brief analysis of the prices of wooden furniture in Ecuador and thus to estimate their levels of commercialization in the domestic market, I will rely on average prices in the local market.

The largest and nationally recognized companies are family businesses, so their form of marketing is through direct retail points of sales. Coming up some prices of wooden furniture:

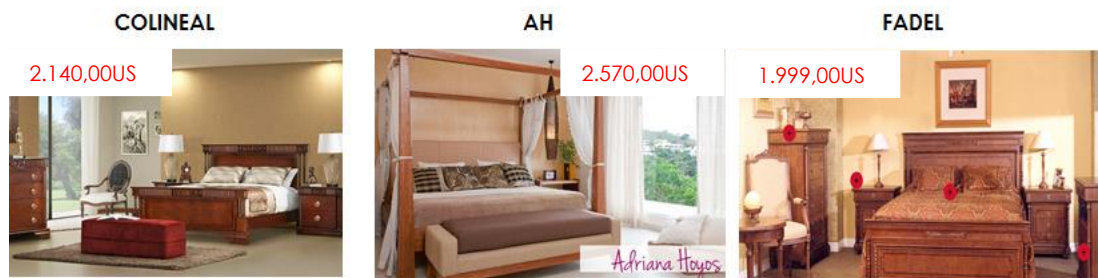
**Chart 1.2**

	PVP		
	COLINEAL	AH	FADEL
Classic Bedroom Set 2 1/2 PL + 2 Nightstands	\$ 2.140,00	\$ 2.570,00	\$ 1.999,00
Contemporary Bedroom Set 2 1/2 PL + 2 Nightstands	\$ 1.680,00	\$ 1.860,00	\$ 1.499,00
Classic Dinning Set + 8 Chairs	\$ 3.970,00	\$ 4.220,00	\$ 3.499,00
Contemporary Dinning Set + 8 Chairs	\$ 3.370,00	\$ 3.630,00	\$ 3.099,00
Classic Living room	\$ 2.990,00	\$ 3.260,00	\$ 2.499,00
Contemporary Living room	\$ 2.770,00	\$ 3.200,00	\$ 2.530,00

Source: Stores  
Elaborated: Author

**Chart 1.3**

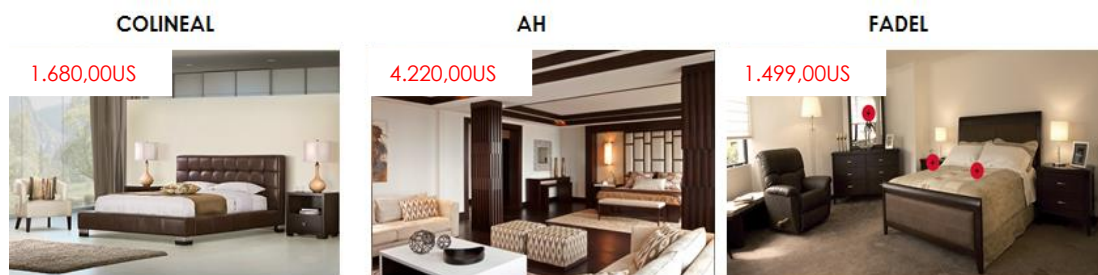
**CLASSIC BEDROOM**



Source: Stores  
Elaborated: Author

**Chart 1.4**

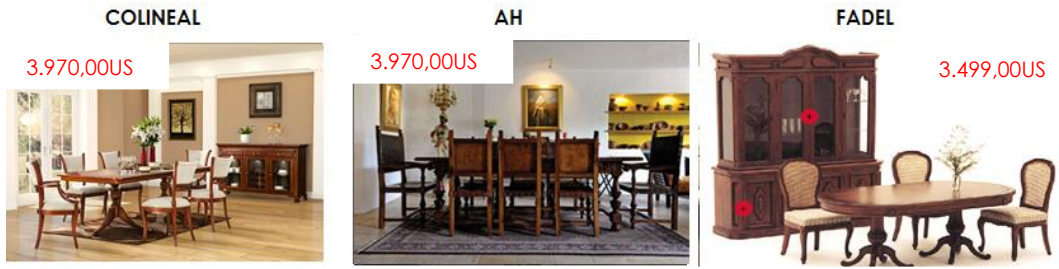
**CONTEMPORARY BEDROOM**



Source: Stores  
Elaborated: Author

### Chart 1.5

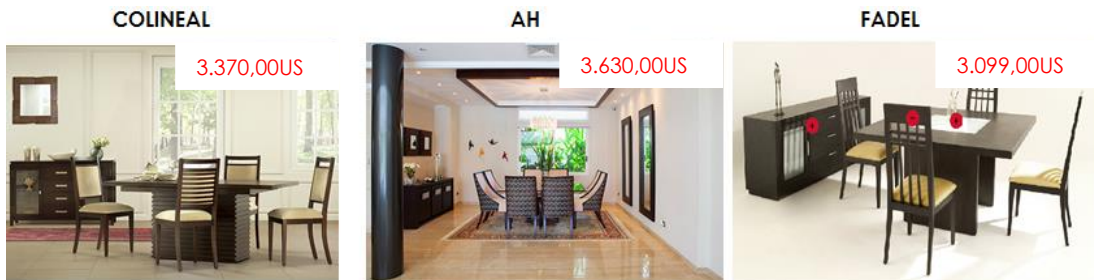
#### CLASSIC DINNING SET



Source: Stores  
Elaborated: Author

### Chart 1.6

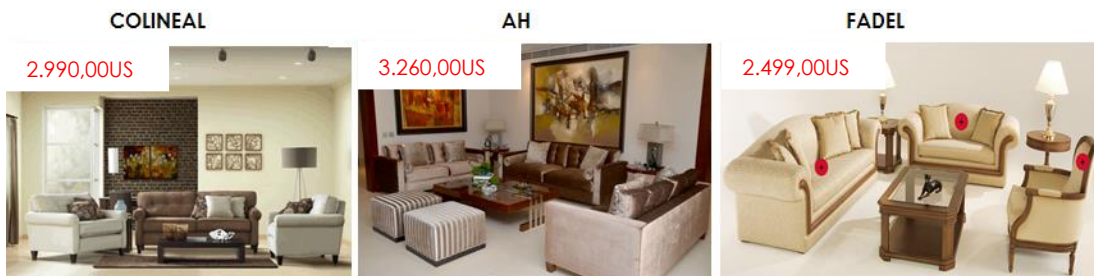
#### CONTEMPORARY DINNING SET



Source: Stores  
Elaborated: Author

### Chart 1.7

#### CLASSIC LIVING ROOM



Source: Stores  
Elaborated: Author

**Chart 1.8**

**CONTEMPORARY LIVING ROOM**



Source: Stores  
Elaborated: Author

Traders are those who decide the percentage of profit on their products; nevertheless the prices have to fit the ones on the market and of its competition.

**1.1.4. Internal production and marketing of wooden furniture**

Inside the brief analysis that is being made in this chapter of wooden furniture, its characteristics and referential prices at national level, I consider important to detail the form in which its commercialization is carried out at present inside our country, and to be able to have a clearer perspective of its national distribution.

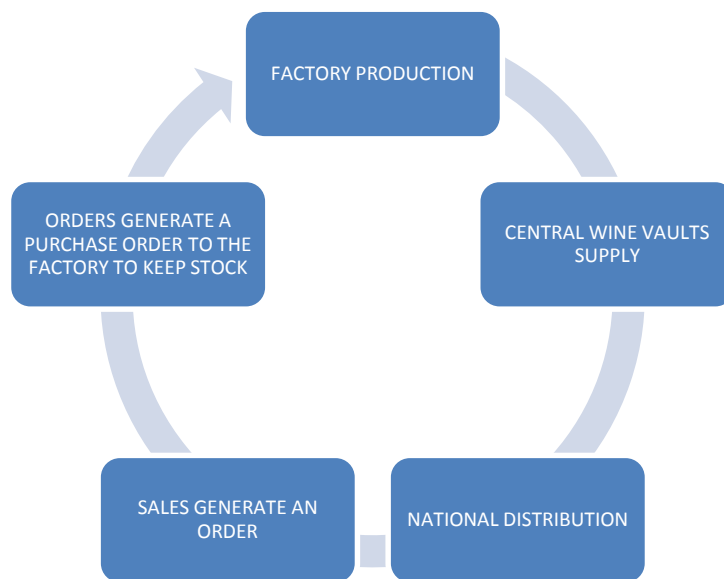
An exportation project needs a correct distribution of the product inside a market already known, in this case the national market that is very similar to the Peruvian, so with these bases the commercialization plan will be easier; because; if it is not marketed effectively within the country, it could not be done in the international market.

Moreover, as it will be shown further on, knowing how the distribution of wooden furniture is done in our country, will help us to know the different preferences that exist in Ecuador and Peru at the time of purchase.

The big producing furniture factories in Ecuador for the national distribution count with their own places, they do not depend on external merchants, the service of delivery and assembly in case of needing is free, as well is the service of post-sale and widespread guarantees, they manage across direct sales.

The logistic process of the big producing companies of furniture in Ecuador might be summed up in the following chart:

**Chart 1.9**



Elaborated: Author

In a meeting maintained with the Manager of Operations of one of the producing companies of the city of Cuenca (COLINEAL) he indicated that the productive process begins with the conceptualization of the models by the designers, as soon as the design is approved by the marketing department a pilot order is entered to analyze the reaction of the consumer, if the model is successful the model will continue on the market, otherwise it will be discontinued.

Once the factory has the completed product, it begins the logistics work, all the furniture is stored in a central wine vaults or center of distribution, the



products are labeled properly from the factory and in the wine vaults, they will be stored depending on the type of furniture.

The company is provided with a computer system interconnected at national level, and as soon as the reception of the product is in the wine vaults all the shops have access to the real inventory, and in turn the logistics personnel knows the sales at national level to be able to do the distribution of the product to the wine vaults of the different cities.

Every sale or order and even product in stock is directed to an office wharf to be embarked to every city in an outsourced truck; as soon as the reception of the product is done in every wine vault, the delivery date is coordinated by the client in a truck of the company with personnel qualified for the installation in case of needing it without any additional cost.

Also we find sales across specialized shops that devote themselves to the sale of specific furniture (rustic, modern) and finally we find companies dedicated to the distribution that generally commercialize several providers products, these two that in the same way are provided with a delivery service nevertheless, its guarantees offers are more limited.

## **1.2. Ability and knowledge to export the product**

### **1.2.1. FODA analysis**

'The FODA analysis consists of realizing an evolution of the strong and weak factors that, in its set, diagnose the internal situation of an organization, as well as its external evaluation, that is to say, the opportunities and threats.'<sup>6</sup>

According to the concept described the FODA analysis will help us to determine the strengths and weaknesses in the study, which will allow us to know the real situation of the project and be able to plan a strategy.

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<sup>6</sup> [http://cneip.org/documentos/revista/CNEIP\\_12-1/Ponce\\_Talancón.pdf](http://cneip.org/documentos/revista/CNEIP_12-1/Ponce_Talancón.pdf); Humberto Ponce Talancón, Escuela Superior de Comercio y Administración Unidad Santo Tomás.

#### **1.2.1.1. Strengths**

- Furniture production in development
- Variety of top-quality furniture
- The major producing and exporting companies are established in the major cities of the country (Quito - Cuenca), facilitating their logistics and marketing, the formation of new companies that have been considered in development plans.
- Producers are focusing on the environmental quality of their production process.

#### **1.2.1.2. Opportunities**

- Consumers choose quality over price.
- Export products with 0% tariff.
- Use of waste materials in the production process can be encourage.
- Credit Lines offered by the government (National Financial Corporation).

#### **1.2.1.3. Weaknesses**

- Little availability of domestic Wood.
- The government focuses on aid for the export of primary products.

#### **1.2.1.4. Threats**

- High level Threat of substitute products, plastic furniture or metal.
- Greater participation of Asian exporters.
- Potential barriers to the commercialization, due to the models of the product.

## Chapter 2: Market analysis

### 2.1. Analysis of the competition and its participation in the market

#### 2.1.1. Peruvian producers of furniture

According to the Ministry of Production in Peru<sup>7</sup>, there are two types of manufacturers of wooden furniture; in the first place, there is the modern manufacturer, mainly focused on the export. These producers are highly engineered and focus their production trends in the international market, on the other hand, is the traditional manufacturer, which is usually composed of families dedicated to the production of furniture for the local supply of the country.

The sector of wood furniture in the country is basically established by an industry of family tradition and where models are basically handmade furniture, the industry is characterized by its purely homogeneous models.

According to the Ministry of Foreign Trade and Tourism of Peru (MINCETUR) domestic supply is mainly composed of small and micro businesses that cover almost 90% of the national market, and the remaining 10% manufactured wooden furniture aim at a more demanding domestic market and export; these furnishings are marketed mainly through specialty stores, shopping arcades or by direct order.<sup>8</sup>

According to data from the Ministry of Production (chart 2.1), the furniture has registered an upward trend until May of 2014, in which has shown an increase in the production of 2.9 % in its physical volume, which indicates the increase in the buildings and the consumer credit.

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<sup>7</sup> <http://www.produce.gob.pe/images/stories/Repositorio/boletines/2014/5/mype-industria.pdf>

<sup>8</sup> [http://www.mincetur.gob.pe/comercio/otros/penx/pdfs/Muebles\\_de\\_madera.pdf](http://www.mincetur.gob.pe/comercio/otros/penx/pdfs/Muebles_de_madera.pdf)

Chart 2.1

**ÍNDICE DE VOLUMEN FÍSICO DE LA PRODUCCIÓN INDUSTRIAL**  
(Año base y ponderaciones 2007 )

CIU - RE V.4	DESCRIPCIÓN SECTOR - DIVISIÓN - GRUPO	ABRIL			MAYO			ENERO-MAYO			ANUAL (Promedio últimos 12 meses)		
		2013	2014 a/	2014/2013	2013	2014 a/	2014/2013	2013	2014a/	2014/2013	Jn12-My13	Jn13-My14	Variación %
26	Fabricación de productos informáticos, electrónicos y ópticos	30,3	43,6	11,0%	118,2	65,5	-44,6%	53,0	76,4	41,6%	102,2	116,1	13,6%
261	Fabricación de componentes y tableros electrónicos	30,3	43,6	11,0%	118,2	65,5	-44,6%	53,0	76,4	41,6%	102,2	116,1	13,6%
27	Fabricación de equipo eléctrico	153,9	79,2	-48,6%	127,5	84,9	-33,5%	113,9	87,3	-23,4%	102,6	102,8	0,3%
271	Fabricación de motores eléctricos, generadores, transformadores y distribución de la electricidad; y los aparatos	194,5	50,5	-74,0%	134,1	55,5	-58,6%	107,5	64,8	-38,7%	90,6	100,6	1,0%
272	Fabricación de baterías y acumuladores	115,2	108,4	-5,0%	108,9	94,9	-12,8%	100,0	96,7	-3,3%	100,6	98,4	-2,1%
273	Fabricación de cables y dispositivos de cableado	140,5	82,6	-41,2%	128,2	97,9	-23,7%	125,1	97,0	-23,1%	105,2	103,0	-3,0%
275	Fabricación de aparatos de uso doméstico	118,8	121,7	1,5%	127,3	120,4	-5,8%	108,9	113,3	4,0%	101,8	114,8	12,8%
28	Fabricación de maquinaria y equipo n.c.p.	88,7	69,7	-20,4%	90,2	92,5	2,5%	87,4	85,0	-2,7%	96,4	79,9	-17,1%
281	Fabricación de maquinaria de uso general	134,2	67,5	-49,7%	90,0	100,7	11,8%	91,6	83,7	-8,0%	88,2	76,7	-11,9%
282	Fabricación de maquinaria de uso especial	72,6	71,3	-1,8%	90,3	86,4	-4,2%	84,2	86,0	2,1%	95,1	82,3	-13,5%
29	Fabricación de vehículos automotores, remolques y semirremolques	101,2	85,0	-15,9%	120,0	99,9	-16,7%	107,9	99,7	-7,6%	100,4	101,1	0,6%
291	Fabricación de vehículos automotores	114,7	102,9	-10,3%	205,9	85,3	-58,6%	163,5	150,0	-2,2%	132,4	159,6	20,6%
292	Fabricación de carrocerías para vehículos automotores; fabricación de remolques y semirremolques	117,5	73,3	-37,6%	108,1	107,8	-0,2%	110,8	90,7	-18,1%	91,4	86,5	-5,2%
293	Fabricación de partes y accesorios para motores de vehículos	91,3	83,7	-8,3%	98,0	101,6	3,7%	90,0	84,5	-6,1%	80,9	88,4	9,1%
30	Fabricación de otros tipos de equipo de transporte	110,5	70,1	-36,6%	88,4	86,5	-2,2%	91,3	75,1	-17,8%	110,1	97,5	-11,5%
301	Construcción de buques y otras embarcaciones	115,9	5,1	-95,6%	45,0	45,2	0,4%	61,3	31,0	-49,3%	120,6	58,8	-51,3%
308	Fabricación de equipos de transporte n.c.p.	108,7	99,9	-8,1%	102,3	99,7	-2,5%	101,0	89,2	-11,7%	105,7	109,9	4,2%
31	Fabricación de muebles	108,7	108,3	-0,4%	119,1	102,3	-14,1%	109,4	110,1	0,7%	107,5	110,7	2,9%
310	Fabricación de muebles	108,7	108,3	-0,4%	119,1	102,3	-14,1%	109,4	110,1	0,7%	107,5	110,7	2,9%
32	Otras industrias manufactureras	100,5	118,5	17,9%	104,7	105,5	0,7%	123,8	117,09868	-5,4%	111,8	121,8	9,0%
321	Fabricación de joyas, bisutería y artículos conexos	105,1	149,9	42,6%	116,5	119,6	2,6%	138,1	121,73158	-12,5%	117,3	123,8	5,6%
325	Otras industrias manufactureras n.c.p.	97,6	98,3	0,7%	97,1	96,5	-0,7%	113,8	114,11462	0,2%	108,2	120,6	11,4%
33	Reparación e instalación de la maquinaria y equipo	124,2075	50,0191	-59,7%	119,7522	122,3088	2,1%	133,6	102,59712	-23,2%	115,7	130,1	12,5%
331	Reparación de productos elaborados de metal, maquinaria y equipo	124,2075	50,0191	-59,7%	119,7522	122,3088	2,1%	133,6	102,59712	-23,2%	115,7	130,1	12,5%

Source: Ministry of Production to 01/AUGUST/2014

The current situation of the producing companies of furniture is of little competitiveness according to the Ministry of Industries, as it has been losing positioning against imported products, this is due to the slow development of value-added product that generates a greater price to furniture, as well as the absence of new designs. On the other hand, the small size of the companies do not allow them to develop products that can compete with the foreign market.

The furniture, according to the National Institute of Statistics and Informatics of Peru (INEI), is considered as luxury products and provide the consumer a status and a reference of comfort and elegance. The furnishings are primarily targeted at a housewife who decides on the need and, finally, on the purchase of these products, all of these will be differentiated by age, gender, location of the housing, socio-economic level, etc.

The structure of furniture offered in Peru is mainly formed by small businesses with a technological development insipient and the few companies that do have these variables are focused on a segment type A or high-income and

medium high. These companies identified or classified their customers with products that offer greater added value and the concept that is a long-term investment and enhances its status.

### 2.1.2. Exports of Ecuador and its main destinations

Analyzing the entire exports from the year 2010 of the sector of wooden furniture described in the table 2.1; in the year 2013 Ecuador has exported \$5.907,54 FOB (thousands), showing a decrease with regard to the year 2012; nevertheless, in the last 5 analyzed years there has been an average growth of 3,67 %, this due to the significant increase of the exports in the year 2012, year in which quotas and restrictions were imposed to the imports of certain products with requirements of quality norms and special tariffs; in order to encourage the national production and the exports with added value.

**Table 2.1**

#### ECUADORIAN EXPORTS TO THE WOLD – WOOD FURNITURE<sup>9</sup> (Thousands of dollars and Tons)

Tariff		2010		2011		2012		2013		2014 – ABR	
		TON	FOB	TON	FOB	TON	FOB	TON	FOB	TON	FOB
9401.61.00	PADDED	240,22	1.875,21	225,90	1.533,39	146,92	1.875,68	137,25	1.953,82	47,80	634,06
9403.60.00	OTHER WOODEN FURNITURE	443,99	2.568,07	422,92	2.682,11	514,18	3.773,96	312,30	3.010,00	110,92	874,27
9403.50.00	WOODEN FURNITURE OF THE KIND USED IN BEDROOM	180,32	1.120,91	171,26	918,86	122,05	1.060,63	122,99	943,72	68,44	350,11
		<b>864,53</b>	<b>5.564,19</b>	<b>820,08</b>	<b>5.134,36</b>	<b>783,15</b>	<b>6.710,27</b>	<b>572,54</b>	<b>5.907,54</b>	<b>227,16</b>	<b>1.858,44</b>
	INCREASE			-7,72		30,69		-11,96			
	AVERAGE INCREASE										3,67

Source: Central Bank of Ecuador  
Measurement unit: Thousands dollars  
Elaborated: Author

**Nandina 9403.60 "Other Wooden Furniture"** is the main product exported with a total participation of 50,95% in 2013, making an annual analysis in 2011 shows a growth of 4.44%, and in 2012 40.71%; however, in the year after there is a decrease of 11.96%.

<sup>9</sup> [http://www.portal.bce.fin.ec/vto\\_bueno/ComercioExterior.jsp](http://www.portal.bce.fin.ec/vto_bueno/ComercioExterior.jsp); Consulta totales por Nandina; Banco Central del Ecuador, Abril 2014. Fecha consulta: 18/05/2014.

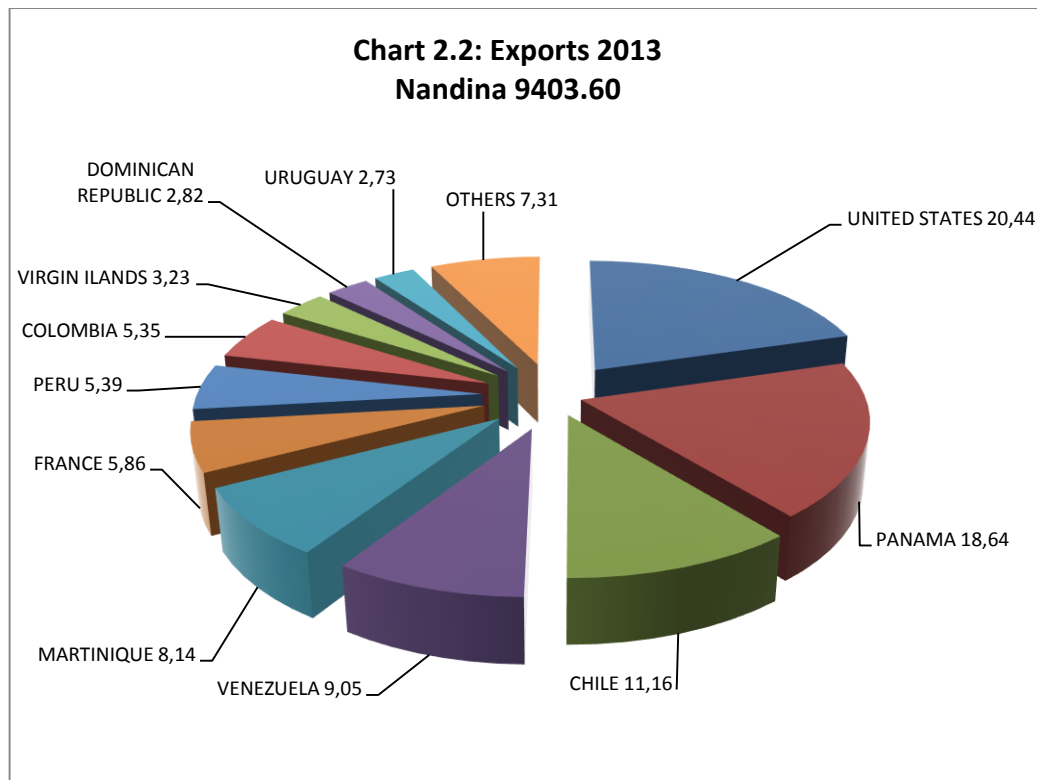
**Table 2.2**

**EXPORTS 2013  
Nandina 9403.60**

COUNTRY	TONS	FOB	% FOB
UNITED STATES	41,48	615,21	20,44
PANAMA	71,85	560,91	18,64
CHILE	19,08	335,67	11,16
VENEZUELA	15,81	272,29	9,05
MARTINIQUE	44,53	244,73	8,14
FRANCE	38,01	176,38	5,86
PERU	25,24	162,06	5,39
COLOMBIA	8,45	160,8	5,35
US VIRGIN ISLANDS	20,5	97,21	3,23
DOMINICAN REPUBLIC	3,32	84,73	2,82
URUGUAY	3,78	81,99	2,73
OTHERS	20,36	218,11	7,31
	<b>312</b>	<b>3.010,09</b>	<b>100</b>

Source: Central Bank of Ecuador  
Measurement unit: Thousands dollars  
Elaborated: Author

**Chart 2.2**



Source: Central Bank of Ecuador  
Elaborated: Author

**Nandina 9401.61 "padded"** with participation of 33.07% in 2013, in 2011 presented an 18.22% decrease, recovering in the following years with a

22.32% and 4.17% in 2012 and 2013 respectively corresponding to 1,853 FOB (thousands) represented in table 2.3 and in chart 2.3, where we can also see that the main destination of exports relating to this heading is United States 35,22% participation of the overall, we see a significant increase.

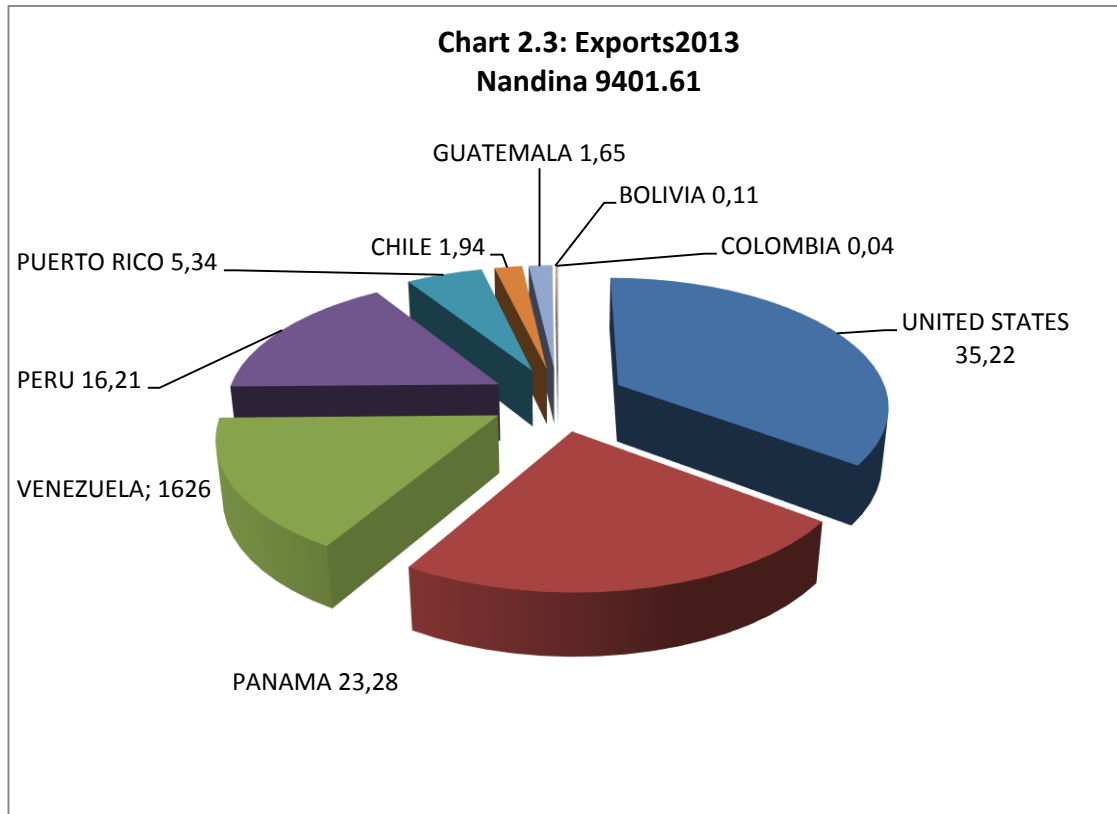
**Table 2.3**

**EXPORTS 2013  
Nandina 9401.61**

<b>COUNTRY</b>	<b>TONS</b>	<b>FOB</b>	<b>% FOB</b>
<b>UNITED STATES</b>	31,76	687,94	35,22
<b>PANAMA</b>	48,03	454,73	23,28
<b>VENEZUELA</b>	10,98	217,66	16,26
<b>PERU</b>	39,75	316,66	16,21
<b>PUERTO RICO</b>	3,08	104,21	5,34
<b>CHILE</b>	1,88	37,73	1,94
<b>GUATEMALA</b>	1,68	32,2	1,65
<b>BOLIVIA</b>	0,11	2,09	0,11
<b>COLOMBIA</b>	0,01	0,61	0,04
	<b>137</b>	<b>1.853,83</b>	<b>100</b>

Source: Central Bank of Ecuador  
Measurement unit: Thousands dollars  
Elaborated: Author

**Chart 2.3**



Source: Central Bank of Ecuador  
Elaborated: Author

**Nandina 9403.50 "Wooden furniture of the kind used in bedroom"** with a 15.97% stake in exports last year, presented a decrease of 18.03% in 2011 and rallied 15.43% in the following year, however in 2013 again it faced an 11.02% decrease, exports in the 2013 correspond to \$943 FOB (thousand) described in table 2.4 and chart 2.4. We can also see that in this tariff heading the main destination of exports is Panama with a 38,87%.



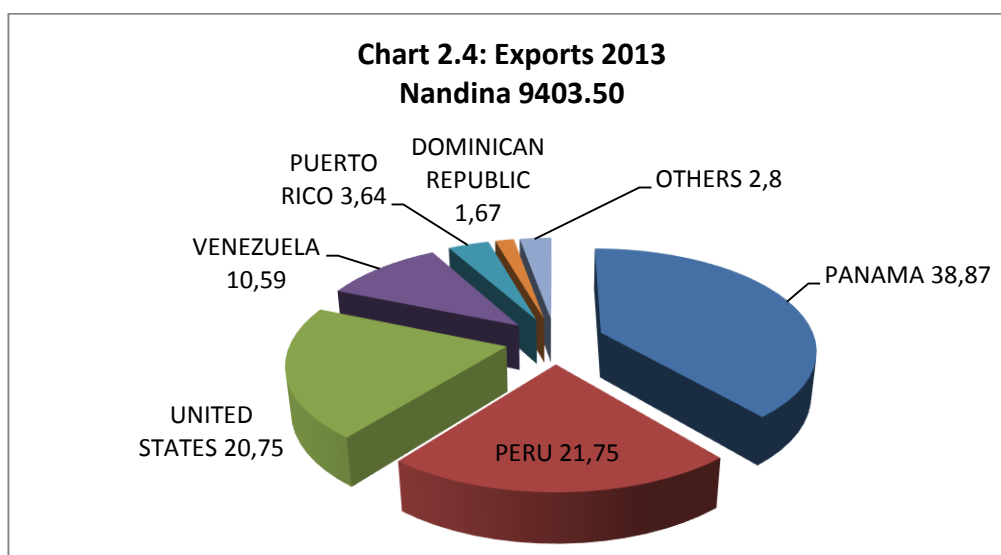
**Table 2.4**

**EXPORTS 2013  
Nandina 9403.50**

COUNTRY	TONS	FOB	% FOB
PANAMA	60,02	366,75	38,87
PERU	38,2	205,17	21,75
UNITED STATES	13,77	195,75	20,75
VENEZUELA	4,65	99,93	10,59
PUERTO RICO	2,5	34,35	3,64
DOMINICAN REPUBLIC	0,34	15,68	1,67
OTHERS	3,56	26,14	2,8
	<b>123</b>	<b>943,77</b>	<b>100</b>

Source: Central Bank of Ecuador  
Measurement unit: Thousands dollars  
Elaborated: Author

**Chart 2.4**



Source: Central Bank of Ecuador  
Elaborated: Author

### 2.1.3. Distribution channels for the product

Peru is a country in which development is not evenly distributed, according to the Latin-American Economic System (SELA), GINI coefficient which measures inequality of distribution, and when it assumes a value of 1 means that a perfect inequality exists, in Peru the GINI coefficient is equal to 0,40<sup>10</sup>, it means Peru is a developed region, and the most important economic

<sup>10</sup> <http://www.sela.org/view/index.asp?ms=258&pageMs=27337>

activities are centralized in Lima and Callao; followed by Trujillo, Iquitos, Huancayo, Tacna and Arequipa; and finally, the rest of the country. For the study we will center on Lima and Callao as the center of the political and financial development of the country.

Lima is a city dedicated principally to the import and the production, this department is assigned to cover the national market, supplying other cities of items of major added value, and in turn Lima is supplied of agrarian products and food from the least developed cities. According to a study published by Antonio Romero Reyes, the political, economic and financial concentration is located in Callao, Lima, San Isidro and Miraflores, so the marketing of both, products and services are centralized in these sectors, offering a great diversity of them.<sup>11</sup>

The distribution and commercialization of wooden furniture in Peru is characterized by a distribution network, next I will detail the groups:

- The first group is shaped by the producing companies (nationals or foreigners) that commercialize the products straight in their own points of sale.
- The second group is integrated by the distributors and representatives who act like intermediaries and present themselves in the companies as exclusive providers or like wholesale.
- The third group is shaped by the retail traders that come straight to the public in general, these have their own establishments.
- Finally the fourth group is the client, who makes its request and demands the products; they are who define the tastes and preferences.

The sale has taken specializing shops force in the last years, these shops are characterized by the retail sale of product for the household such as: furniture, building materials, teams of lighting, etc., and thanks to the benefits that offers its clients as for safety, variety of the products, serviceability and

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<sup>11</sup> <http://www.urbared.ungs.edu.ar/pdf/pdf-articulos/Procesos%20y%20retos%20de%20Lima.pdf>

methods of financing are preferred by the consumers. This channel is directed especially to the upper intermediate and high segment; the commercialization strategy is based on promotions or offers with strong advertising campaigns and on the direct financing to its clients. Between the main shops specializing in Peru we can mention principally:

- Saga Falabella, of the Chilean company Falabella created in 1958, this company entered to the Peruvian market in 1995, it has become strong like one of the trading and distributors of more important retail trade of the Peruvian market, and has managed to expand to almost the whole country.
- Sodimac, is one of the biggest chains of Latin America specializing in the improvement of the hearth at present, the company is in Chile, Colombia, Argentina and Peru.
- Ripley, another company of Chilean origin created in 1964, entered the market in 1997 and as Falabella is hard consolidated on the market being characterized by the direct credits that it offers to its clients.

**Chart 2.5**

**MAIN IMPORTERS OF FURNITURE  
Thousands of Dollars FOB**

IMPORTER	2011	2012	2013	Nov-14	TOTAL
SODIMAC PERU SA	18.382.702,00	23.828.940,47	25.672.830,79	18.809.162,82	86.693.645,08
SAGA FALABELLA SA	19.334.967,00	21.861.441,72	22.939.899,56	17.642.612,43	81.778.593,75
RIPLEY SA	8.465.963,70	9.860.208,58	15.248.668,12	7.963.941,07	41.538.781,47
MAESTRO HOME CENTER SAC	6.826.287,02	6.437.282,88	14.674.821,57	7.785.832,73	35.724.224,20
HOMECENTERS PERUANOS SA	371.575,58	3.162.395,55	4.635.985,07	7.950.523,44	16.121.479,64
ROSEN PERU SA	3.254.953,73	3.911.261,33	5.227.221,55	2.683.721,18	15.077.157,79
TOTTUS SA	2.722.088,08	3.335.729,26	4.031.085,03	2.675.705,07	12.764.607,44
FURSYS SA	2.720.493,18	1.627.614,40	1.584.388,89	1.584.388,89	8.472.089,30
TIENDAS PERUANAS SA	1.349.639,49	959.145,96	2.607.226,55	2.607.225,55	7.752.822,91
DECORLUX SAC	2.375.352,78	1.346.234,58	1.748.108,19	1.748.108,19	7.082.714,39

Source: SUNAT

**Chart 2.6**

**PERU IMPORTS BY COUNTRY OF ORIGIN**  
**Thousands of Dollars FOB**

PAIS	PARTIDA 9401.61.00			PARTIDA 9403.50.00			PARTIDA 9403.60.00			TOTAL
	2011	2012	2013	2011	2012	2013	2011	2012	2013	
BRAZIL	824.627,57	237.712,97	388.783,72	12.678.772,71	15.303.407,56	22.473.635,16	7.699.905,56	8.633.382,74	10.283.059,93	78.523.287,92
CHINA	9.003.013,01	10.996.608,31	13.614.735,92	675.582,75	3.604.219,74	2.699.194,30	3.293.718,66	3.232.639,17	5.732.205,50	52.851.917,36
MALAYSIA	3.160.371,16	3.213.414,49	3.982.358,40	13.430,88	2.067,39	10.571,18	2.085.277,25	1.934.504,41	2.226.023,52	16.628.028,68
UNITED STATES	417.250,76	309.928,49	773.361,32	19.379,12	186.519,30	110.211,95	419.925,42	840.956,99	1.417.362,16	4.491.895,51
OTHERS	2.272.404,58	1.797.162,59	4.518.800,21	3.537.731,41	2.585.982,64	3.117.264,32	6.673.519,39	5.478.642,86	8.504.825,43	38.486.333,43

Source: SUNAT

As it is possible to observe, in the furniture segment the main importer companies are SODIMAC PERU, SAGA FARABELLA AND RIPLEY, well-known departmental stores that serve as distributors of several brands of furniture, those ones will be described further on.

According to DESCO, most consumers do not know if they acquire an imported or national product, and therefore brands are easily confused, what consumers are interested in is the wood meets their expectations. In the case of furniture in Peru they do not handle a brand concept, according to the client, they all are relatively similar; location of premises and service is what really makes the difference.

#### **2.1.4. Marketing of Ecuadorian wooden furniture in Peru**

The international marketing of Ecuadorian wood furniture is destined for different markets, but among the main destinations are the United States, Panama and some countries of Latin America such as Chile, Peru and Venezuela.<sup>12</sup>

<sup>12</sup> Aciertos y Desafíos del Comercio Exterior, Quito 2013, pág. 68.

When comparing different forms of marketing the furniture worldwide, it is possible to conclude that importers are generally those who sell directly in their stores, they do not use intermediaries to get to the final client; in addition, a very few importers re-export the product to other countries.<sup>13</sup>

One of the main Ecuadorian companies commercialize their products in the neighboring country, and to understand more clearly the form of commercialization of Ecuadorian furniture in Peru, a brief analysis will be done.

**COLINEAL CORP:** According to an article published by the newspaper El Comercio in October, 2014, Peru is a very attractive country for investors due to the size of its market. At the moment Colineal has two megastores in the areas known as San Isidro and San Borja in Peru, and as indicated by the President of the company, this year a new store will be opened, the reason why he decided to take to Peru as a destination for his products, is due to the fact that this country has one of the most dynamic economies of the region. Actually, his exports reach 3 million dollars per year, and if the market keeps on developing favorably, in 5 years he expects the exports reach 10 million dollars.<sup>14</sup>

Colineal handles the whole distribution process, the logistic process is taken by the following way: logistic staff of Lima generates a request to Ecuador, which verifies the stock of products, and makes the export process; then, it notifies the office in Peru so that they can proceed with the nationalization, as soon as the product is received in the wine vaults of the company in Peru, the delivery to the client is coordinated, in case there is any complain it is managed directly with the customer service in Ecuador, as we can see in the following chart:

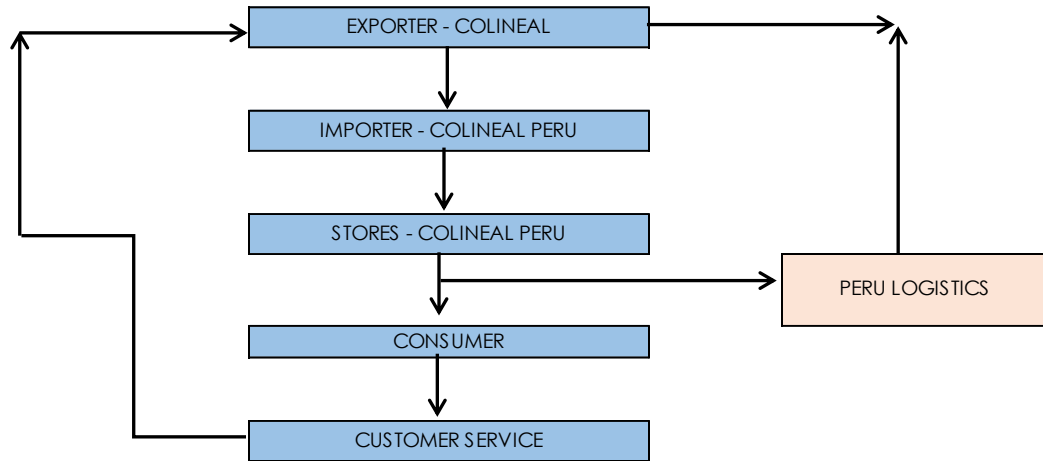
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<sup>13</sup> Aciertos y Desafíos del Comercio Exterior, Quito 2013, pág. 68-69.

<sup>14</sup> <http://www.elcomercio.com.ec/actualidad/paz-peru-inversiones-ecuador-negocios.html>

**Chart 2.7**

**COLINEAL'S CHAIN DISTRIBUTION**



Source: Colineal Corp.  
Elaborated: Author

Nevertheless, Colineal is not the only Ecuadorian producer company of furniture that commercializes its products in Peru, we also find Ecuamueble and Madeval, that although they are small companies, they have been able to get into the Peruvian market; however, the way of selling their products is through resellers or intermediaries.

**2.1.5. General product prices in Peru**

According to the National Statistics Institute (INEI), in Peru furniture prices change according to different elements such as: designs, brand and material, in the case of specialized providers who attend to personal orders, prices may increase significantly.

Below is a chart of retail prices of the main trading stores of wooden furniture in Peru, to help us to visualize in a better way the prices of the market.

## Chart 2.8

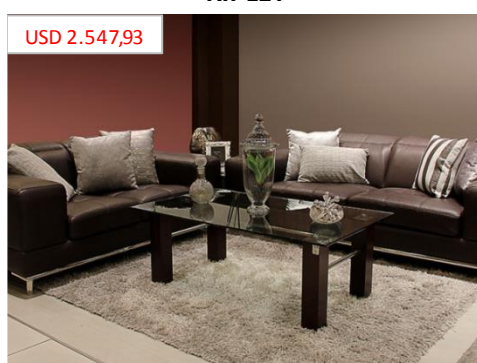
	PVP SOLES S./		PVP USD - TIPO DE CAMBIO 2,9	
	RIPLEY	FALABELLA	RIPLEY	FALABELLA
Contemporary Bedroom Set 2 1/2 PL + 2 Nightstands	S/. 4.199,00	S/. 4.799,00	\$ 1.447,93	\$ 1.654,83
Contemporary Dinning Set + 6 Chairs	S/. 8.189,00	S/. 9.499,00	\$ 2.823,79	\$ 3.275,52
Contemporary Living room	S/. 7.389,00	S/. 7.899,00	\$ 2.547,93	\$ 2.723,79

Source: <http://www.falabella.com.pe/> <http://www.ripley.com.pe/>

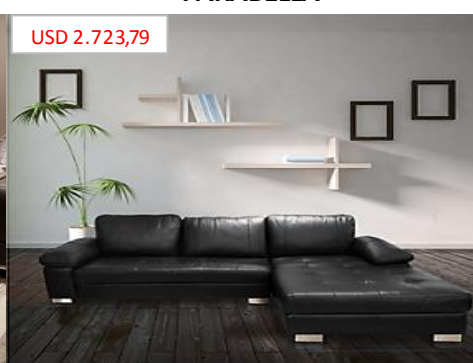
## Chart 2.9

### CONTEMPORARY LIVING ROOM

RIPLEY



FARABELLA



Source: <http://www.falabella.com.pe/> <http://www.ripley.com.pe/>

## Chart 2.10

### CONTEMPORARY DINNING SET

RIPLEY



FARABELLA



Source: <http://www.falabella.com.pe/> <http://www.ripley.com.pe/>

**Chart 2.11**

### CONTEMPORARY BEDROOM



Source: <http://www.falabella.com.pe/> <http://www.ripley.com.pe/>

The exchange rate used for the conversion of soles to dollars is the one indicated by the Central Bank of Peru in January, 2015; if we analyze the recommended retail prices with those of the Ecuadorian market, we can determine that they are very similar.

We must take into account that the products sold in Peru are mainly produced in China (one of the main providers), and the suppliers prices are very low, allowing competitive prices in the Peruvian market. In order the Ecuadorian exporter can keep similar prices of those currently managed in the country, the profit margin must be reduce.

**Chart 2.12**

### PRICES PERU - ECUADOR

	PVP - ECUADOR			PVP - PERU USD	
	COLNEAL	AH	FADEL	RIPLEY	FALABELLA
Contemporary Bedroom Set 2 1/2 PL + 2 Nightstands	\$ 1.680,00	\$ 1.860,00	\$ 1.499,00	\$ 1.447,93	\$ 1.654,83
Contemporary Dinning Set + 6 Chairs	\$ 3.970,00	\$ 4.220,00	\$ 3.499,00	\$ 2.823,76	\$ 3.275,52
Contemporary Dinning Set + 8 Chairs	\$ 3.370,00	\$ 3.630,00	\$ 3.099,00		
Contemporary Living room	\$ 2.770,00	\$ 3.200,00	\$ 2.530,00	\$ 2.547,93	\$ 2.723,79

Elaborated: Author



### 2.1.6. Competition in the Peruvian market

According to a study published by the Center of Business Intelligence and Markets, the imports of furniture in Lima would grow by 12,2 % per year, reaching approximately USD 121,2 million at the end of 2014, this due to the expansion of the number of shops in Lima and in other provinces.<sup>15</sup>

Imports will be favored by the decrease in the average price of imports of wood furniture, due to the low price of furniture bought from China, which will allow to make major purchases; nevertheless, this will not necessary benefit to Ecuador, as Peru's main furniture supplier is China.

According to a study published by the Center of Studies and Promotion for Development (DESCO), Peruvian furniture market is made up mostly by small scale industries, which are mainly aimed at A and B segments, that is why their products have a high added value; nevertheless, these small scale industries do not supply the market and there is where the big importer chains appear.<sup>16</sup>

DESCO classified Peru's population according to the socioeconomic level under four groups: "A/B" high and half, "C" low, "D" low low, "E" marginal.

Among the leading producers companies of furniture in Peru we can find:

- **Industrial Continental SRL:** It is the second producer in this line, a company founded in 1988, it is mainly engaged in the manufacture of foam for mattresses and furniture, however; over the time they also decide to venture into the manufacture of these products but focused in the middle segment, currently it has an installed capacity of 9500 monthly furniture, among living rooms, dining sets and bedrooms.

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<sup>15</sup> [http://www.rpp.com.pe/2014-07-17-exportacion-de-muebles-de-madera-llegara-a-us\\$-8-millones-este-2014-noticia\\_708695.html](http://www.rpp.com.pe/2014-07-17-exportacion-de-muebles-de-madera-llegara-a-us$-8-millones-este-2014-noticia_708695.html)

<sup>16</sup> [http://www.desco.org.pe/sites/default/files/publicaciones/files/Est\\_urb\\_6\\_pudVF.pdf](http://www.desco.org.pe/sites/default/files/publicaciones/files/Est_urb_6_pudVF.pdf)

- **Canziani S.A.:** It is the leading producer company of Peru, founded in 1925; this company began the furniture production in Peru. Currently the offer of their products is highly diversified, it is a well-known company, and could say it's a tradition. It can produce up to 10200 furniture monthly.
- **Komfort S.A.:** Founded in 1955, it is a company not only engaged to the manufacture of furniture, but also of mattresses and linens, nowadays, the company has been consolidated like one of the best of the country, having participation in the main retailers of the country.

## **2.2. Analysis of the Consumer**

### **2.2.1. World imports of wooden furniture to Peru**

According to the CSIL of Milan, Italy (Centre for Industrial Studies), on its publication "World Furniture Outlook", the main worldwide importing countries of furniture are the United States, Germany, France, the United Kingdom and Canada; being the biggest exporter China, which increased its exports of 25USD billion in 2009 to 45 billion USD in 2012, Brazil is the main supplier of Peru, followed by China, Malaysia and the United States. According to information from the Peruvian government, it is expected that for 2014 furniture imports of Peru grow by 12,2 %, achieving 121,2USD million.

#### **2.2.1.1. Characteristic of the demand**

According to a study published by the National Institute of Statistics INEI, the sale of furniture is especially focus on housewives, they are who decide on the purchase according to their needs; nevertheless, young people either men or women who have a high purchasing power and who live independently are considered inside this segment. Therefore, it is necessary to understand the composition of the population according to some issues like gender, age, geographic location, etc.

According to projections made by the INEI, in this year the population will approximately raise to 30,8 million, of which 9,5 million will be in Lima, considered the economic center of Peru; that is why the study will be centered in this department. As we can see in the following table male and female population is almost equal, and most of the population is between 25 and 55 years old.

**Table 2.5**

**PERUVIAN POPULATION BY SEX**

<b>PERU : POPULATION BY SEX AND DEPARTMENTS 2013 (THOUSANDS)</b>						
<b>DEPARTMENT</b>	<b>TOTAL</b>		<b>MALE</b>		<b>FEMALE</b>	
	<b>THOUSANDS</b>	<b>%</b>	<b>THOUSANDS</b>	<b>%</b>	<b>THOUSANDS</b>	<b>%</b>
LIMA	9541,6	31,3%	4682,2	30,8%	4859,4	31,7%
PIURA	1814,7	5,9%	903,5	5,9%	911,2	5,9%
LA LIBERTAD	1814,3	5,9%	897,4	5,9%	916,9	6,0%
CAJAMARCA	1519,7	5,0%	758,7	5,0%	761,0	5,0%
PUNO	1389,7	4,6%	695,6	4,6%	694,1	4,5%
JUNIN	1326,7	4,3%	665,7	4,4%	661,0	4,3%
CUSCO	1300,7	4,3%	649,1	4,3%	651,6	4,3%
AREQUIPA	1259,3	4,1%	620,8	4,1%	638,5	4,2%
LAMBAYEQUE	1239,9	4,1%	603,7	4,0%	636,2	4,2%
ANCASH	1157,1	3,8%	586,7	3,9%	570,4	3,7%
LORETO	1018,2	3,3%	522,3	3,4%	495,9	3,2%
CALLAO	982,8	3,2%	482,9	3,2%	499,9	3,3%
HUANUCO	847,7	2,8%	428,4	2,8%	419,3	2,7%
SAN MARTIN	818,2	2,7%	429,4	2,8%	388,8	2,5%
ICA	771,6	2,5%	383,0	2,5%	388,6	2,5%
AYACUCHO	682,1	2,2%	338,8	2,2%	343,3	2,2%
HUANCAVELICA	491,9	1,6%	243,4	1,6%	248,5	1,6%
UCAYALI	483,7	1,6%	248,8	1,6%	234,9	1,5%
APURIMAC	454,4	1,5%	225,7	1,5%	228,7	1,5%
AMAZONAS	419,5	1,4%	215,2	1,4%	204,3	1,3%
TACNA	333,4	1,1%	166,8	1,1%	166,6	1,1%
PASCO	310,6	1,0%	160,1	1,1%	150,5	1,0%
TUMBES	231,5	0,8%	119,9	0,8%	111,6	0,7%
MOQUEGUA	176,8	0,6%	90,7	0,6%	86,1	0,6%
MADRE DE DIOS	130,9	0,4%	71,1	0,5%	59,8	0,4%
<b>TOTAL</b>	<b>30517,0</b>	<b>100,0%</b>	<b>15189,9</b>	<b>100,0%</b>	<b>15327,1</b>	<b>100,0%</b>

Source: [http://www.cpi.pe/images/upload/paginaweb/archivo/26/MR\\_201311\\_01.pdf](http://www.cpi.pe/images/upload/paginaweb/archivo/26/MR_201311_01.pdf)

**Table 2.6****PERUVIAN POPULATION BY AGE**

PERU : POPULATION BY AGE AND DEPARTMENTS 2013 (THOUSANDS)									
DEPARTMENT	TOTAL	%	00 - 05 YEARS	06 - 12 YEARS	13 - 17 YEARS	18 - 24 YEARS	25 - 39 YEARS	40 - 55 YEARS	56 + YEARS
LIMA	9541,6	31,3	968,8	1135,1	859,7	1339,4	2410,2	1649,6	1178,8
PIURA	1814,7	5,9	241,2	272,1	202,0	228,1	387,0	286,1	198,2
LA LIBERTAD	1814,3	5,9	222,1	261,0	192,5	242,2	399,1	282,3	215,1
CAJAMARCA	1519,7	5,0	199,1	254,4	175,0	189,2	318,8	215,6	167,6
PUNO	1389,7	4,6	161,7	216,2	152,8	183,2	300,3	207,3	168,2

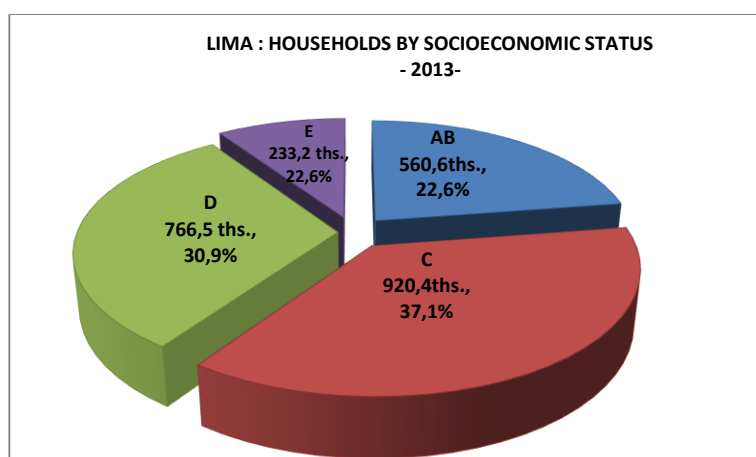
Source: [http://www.cpi.pe/images/upload/paginaweb/archivo/26/MR\\_201311\\_01.pdf](http://www.cpi.pe/images/upload/paginaweb/archivo/26/MR_201311_01.pdf)

For the study we will classify the population by socioeconomic status (NSE), according to the INEI, Lima is classified as follows: "AB" people with better living conditions and major income, it is the population group with luxury homes, they have more than one vehicle per family, can travel abroad and attend private education; at the other side we can find people classified as "D" and "E", which have similar housing and living conditions, such as precarious housings, they do not have a steady job. Finally the "C" group, characterized by average living conditions, they have a home with all services; usually a vehicle, access of health, education, and availability to pay for holidays, although not necessary abroad.

Imported furniture has been considered to be sumptuous, and is directed to the segment AB, which has a high purchasing power and as we see in the chart 2.13, 22,6 % of the population in Lima is classified inside this segment.

**Chart 2.13**

**LIMA: HOUSEHOLDS BY SOCIO-ECONOMIC STATUS**



Source: [http://www.cpi.pe/images/upload/paginaweb/archivo/26/MR\\_201311\\_01.pdf](http://www.cpi.pe/images/upload/paginaweb/archivo/26/MR_201311_01.pdf)

**Table 2.7**

**LIMA: HOUSEHOLDS AND POPULATION BY SEX AND AGE GROUP BY SOCIO-ECONOMIC LEVEL – 2013 – (thousands)**

SOCIOECONOMIC LEVELS	HOUSEHOLDS		POPULATION		POPULATION BY AGE GROUP						
	Ths.	%	Ths.	%	00 - 05 years	06 - 12 years	13 - 17 years	18 - 24 years	25 - 39 years	40 - 55 years	56 - + years
A/B: HIGH/MEDIUM	560,6	22,6	2131,3	22,2	172,8	218,7	171,8	267,3	521,3	436,1	343,3
C: LOW	920,4	37,1	3619,3	37,7	329,3	399,9	314,6	487,9	909,6	667,6	510,4
D: LOW LOW	766,5	30,9	2966,5	30,9	336,1	374,8	279,6	461,3	789,3	460,9	264,5
E: MARGINAL	233,2	9,4	883,2	9,2	136,2	140,4	90,8	136,4	224,5	105,1	49,8
<b>TOTAL LIMA</b>	<b>2480,7</b>	<b>100,0</b>	<b>9600,3</b>	<b>100,0</b>	<b>974,4</b>	<b>1133,8</b>	<b>856,8</b>	<b>1352,9</b>	<b>2444,7</b>	<b>1669,7</b>	<b>1168,0</b>

Source: [http://www.cpi.pe/images/upload/paginaweb/archivo/26/MR\\_201311\\_01.pdf](http://www.cpi.pe/images/upload/paginaweb/archivo/26/MR_201311_01.pdf)

Generally, when the Peruvians acquire products for their home, they look for a good presentation of the product, with high quality finishes and designs; they do not purchase through catalogs, and are carried away by the familiar experience. The purchase is determined by advertising and promotions that are made in accordance with the seasons.

## **Chapter 3: Logistics procedures and formalities to export**

### **3.1. Tariff and non-tariff regulations in the target market**

Knowledge of taxes and requirements needed to export furniture to Peru before beginning the process is essential, as it will allow the calculation of the values that increase the cost of the product, giving us a view of the competition from other countries.

In this chapter, taxes, duties and requirements that apply to the tariff headings 9401.61.00; 9403.60.00 and 9403.50.00 will be described; as well as the documentary records required to enter the country.

#### **3.1.1. Tax and other rights in the target market**

Imports must comply with the payment of customs duties and internal taxes, within customs duties we can find the customs tariff and the surcharge tariff to specific products, as for the internal taxes we find: General Sales Tax (IGV) reaching a 16%; Municipal Promotion Tax (IPM) with a 2 % (those ones are calculated over the CIF value plus the ad valorem) and Selective Consumption Tax (ISC) this one depends on the tariff heading.<sup>17</sup>

The tariff is regulated by the Commission of the Andean Community of Nations (CAN), and uses as a tool the Andean Integrated Tariff (ARIAN) that serves to facilitate the application of policies and measures relative to imports and exports of the member countries; ARIAN includes the only text of the tariff nomenclature (NANDINA), used by all the member countries of the CAN. NANDINA is based on the Harmonized System of Designation and Codification of Goods, the numerical code consists of 8 digits, but member countries can create additional notes increasing the code to 10 digits, whenever they do not violate the NANDINA.<sup>18</sup>

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<sup>17</sup> [http://www.mef.gob.pe/index.php?option=com\\_content&view=article&id=2127%3Aaspectos-generales-sobre-los-aranceles-capitulo-i&catid=297&Itemid=100143&lang=es](http://www.mef.gob.pe/index.php?option=com_content&view=article&id=2127%3Aaspectos-generales-sobre-los-aranceles-capitulo-i&catid=297&Itemid=100143&lang=es); Ministerio de Economía y Finanzas, 16 agosto 2014.

<sup>18</sup> <http://www.sunat.gob.pe/orientacionaduanera/aranceles/>, SUNAT, 16 agosto 2014.

According to the Ministry of Economy and Finance of Peru (MEF), the average rate of the tariff in Peru has considerably decreased in the last years, standing at 3.2 % in 2013.

**Chart 3.1**

Perú: Estructura Arancelaria

NIVELES ARANCELARIOS AD-VALOREM	SUBPARTIDAS NACIONALES		IMPORTACIÓN 2013 VALOR CIF	
	Nº	(%)	Mill. US\$	(%)
0	4,224	55.9	31,772.5	73.3
6	2,538	33.6	9,741.1	22.5
11	792	10.5	1,835.6	4.2
<b>Total</b>	<b>7,554</b>	<b>100.0</b>	<b>43,349.2</b>	<b>100.0</b>
<b>PROMEDIO ARANCELARIO NOMINAL-SIMPLE</b>				<b>3.2</b>
<b>DISPERSIÓN ARANCELARIA (DESVIACIÓN ESTÁNDAR)</b>				<b>3.8</b>
<b>ARANCEL EFECTIVO 1 /</b>				<b>1.2</b>
<b>ARANCEL PROMEDIO PONDERADO POR IMPORTACIONES</b>				<b>1.8</b>

1 / Arancel efectivo = (Monto de recaudación Advalorem CIF / Monto de importación CIF)\*100, con datos de importación del 2013.

**Notas:**

1) Elaborado en base al Arancel de Aduanas, aprobado por Decreto Supremo N° 238-2011-EF y publicado el 24.12.2011.

2) No incluye subpartidas del "Capítulo 98 Mercancías con tratamiento especial" del Arancel de Aduanas.

Fuente: SUNAT, MEF

Elaboración: MEF

Source: [http://www.mef.gob.pe/index.php?option=com\\_content&view=article&id=287&Itemid=100852&lang=en](http://www.mef.gob.pe/index.php?option=com_content&view=article&id=287&Itemid=100852&lang=en)

The General Sales Tax (IGV) levied the sale of goods, import of goods and services inside the country, in the case of imports it must be paid in US dollars; or in the case that the payment is done in the national currency (soles) it must take the current exchange rate to the payment date; also it has to be paid within three working days following the date on the statement, or at the moment of the presentation of the statement in case of Advance Customs Clearance System.

Municipal Promotion Tax (IPM), is applied under the same conditions as the General Sales Tax, it must be paid within three working days following the date of the statement, or at the moment of the presentation of the

statement in case of Advance Customs Clearance System, in practice it is applied 18 %, that is the result of the sum of IMP (2 %) plus IGV (16 %).

Selective Consumption Tax, is a tribute to the consumption of some specific products that importers will have to pay in the case it is required by the Peruvian government, this tax is linked to the consumption of oil, vehicles, alcoholic beverages, cigarettes and gambling games, the percentage of this tax is between 0 % to 50 %, rates are described in the Unique Text of the Law of General Sales Tax, in case of wooden furniture this tax is not applied.

## **3.2. Health and safety regulations**

### **3.2.1. Sanitary Control for wood products**

Phytosanitary requirements for the entry of certain goods to Peru are established based on the country of origin and the use of products; these are determined by a risk analysis of plagues according to the National Service of Agrarian Health of Peru (SENASA), in order to apply protection measures to prevent entry of plagues into the country.

SENASA established five categories of phytosanitary risks and are grouped in: plants, plant products and other regulated articles; because not all products have the same risk. Next a summary of the classification<sup>19</sup>:

- Category 1: products of vegetable origin that cannot longer be infested by plagues thanks to its processing level, therefore its phytosanitary control is not obligatory.
- Category 2: Products of vegetable origin that despite having undergone to some type of processing, they still may be infected or its processing level may not have eliminated all the plagues.
- Category 3: semi-processed vegetable products or natural for consumption, direct use or transformation, being able to introduce plagues.
- Category 4: seeds, plants or plant parts.

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<sup>19</sup> [http://www.ausa.com.pe/images/uploads/normas/RD%20%20002\\_2012\\_AG\\_SENASA\\_DSV.pdf](http://www.ausa.com.pe/images/uploads/normas/RD%20%20002_2012_AG_SENASA_DSV.pdf); AUSA, 20 agosto 2014.



- Category 5: any other product of vegetable origin that has not been considered in the previous categories, and that implies a risk that can be verified.

Regulated articles shall be adhering to the following requirements prior to their arrival, and if it was submitted to phytosanitary examination:

**Chart 3.2**

### PHYTOSANITARY REQUIREMENTS BY CATEGORY

Requisito	Categoría de Riesgo Fitosanitario				
	1	2	3	4	5
Requiere Permiso Fitosanitario de Importación	NO	NO	(SI)	(SI)	SI
Requiere Inspección Fitosanitaria al Ingreso	NO	SI	SI	SI	SI
Venir acompañado por el Certificado Fitosanitario o por el Certificado Fitosanitario de Reexportación (incluyendo declaraciones adicionales y/o tratamientos cuarentenarios, cuando lo indique el PFI)	NO	NO	SI*	SI	SI***
Sujeto a Cuarentena Posentrada	NO	NO	NO	SI**	SI**

- () Excepto aquellos que se tipifican en el art. 40° del Reglamento de Cuarentena Vegetal.  
 \* Excepto aquellos que se tipifican en el art. 40.1° del Reglamento de Cuarentena Vegetal.  
 \*\* Cuando se indica en el PFI o se tipifica en el art. 40.2° del Reglamento de Cuarentena Vegetal.  
 \*\*\* Certificado o Documento o Informe Técnico, según lo consignado en el PFI

Source:[http://www.mef.gob.pe/index.php?option=com\\_content&view=article&id=287&Itemid=100852&lang=en](http://www.mef.gob.pe/index.php?option=com_content&view=article&id=287&Itemid=100852&lang=en)

**Chart 3.3**

### POST INSPECTION REQUIREMENTS

Requisito	Categoría de Riesgo Fitosanitario				
	1	2	3	4	5
Análisis de Laboratorio	NO	SI*	SI*	SI*	SI*
Tratamiento	NO	SI**	SI**	SI**	SI**

- \* Si se detectan plagas en la inspección fitosanitaria o si el PFI así lo indica.  
 \*\* Solo en caso de detección de plagas que cuentan con tratamientos aprobados o no son plagas cuarentenarias. Las plagas cuarentenarias y aquellas que no cuentan con tratamiento aprobado estarán sujetas a las medidas establecidas en el Reglamento de Cuarentena Vegetal.

Source:[http://www.mef.gob.pe/index.php?option=com\\_content&view=article&id=287&Itemid=100852&lang=en](http://www.mef.gob.pe/index.php?option=com_content&view=article&id=287&Itemid=100852&lang=en)

According to the categorization, below (chart 3.4) some tariff headings and categorization to which they belong, and as we can visualize most of products that require a phytosanitary certificate are agricultural products without processing; in the case of wooden furniture these permissions are not required.

**Chart 3.4**

**TARIFF HEADING AND ITS CATEGORIZATION**

ANEXO I

**PARTIDAS ARANCELARIAS Y CATEGORIAS DE RIESGO FITOSANITARIO DE PLANTAS, PRODUCTOS VEGETALES Y OTROS ARTICULOS REGLAMENTADOS**

PARTIDA ARANCELARIA	DESCRIPCION	CATEGORIAS DE RIESGO				
		1	2	3	4	5
0106.49.00.00	Insectos vivos, excepto abejas					X
0106.90.00.00	Los demás artrópodos vivos (solo con fines agrícolas)					X
0307.60.00.00	Caracoles, excepto los del mar					X
0511.99.10.00	Cochinilla (insecto muerto)		X			
0511.99.90.90	Los demás Insectos y artrópodos muertos		X			
0601 10 00 00	Bulbos, cebollas, tubérculos, raíces y bulbos tuberosos, turiones y rizomas, en reposo vegetativo				X	
0601 20 00 00	Bulbos, cebollas, tubérculos, raíces y bulbos tuberosos, turiones y rizomas, en vegetación o en flor; plantas y raíces de achicoria				X	
0602 10 10 00	Esquejes sin enraizar e injertos de orquídeas				X	
0602 10 90 00	Esquejes sin enraizar e injertos de las demás plantas				X	
0602 20 00 00	Arboles, arbustos y matas, de frutas o de otros frutos comestibles, incluso injertados				X	
0602.30.00.00	Rododendros y azaleas, incluso injertados				X	
0602 40 00 00	Rosales, incluso injertados				X	
0602 90 10 00	Orquídeas, incluso sus esquejes enraizados				X	
0602 90 90 00	Las demás plantas vivas (incluidas sus raíces) esquejes enraizados e injertos, micelios				X	
0603 11 00 00	Flores y capullos, cortados para ramos o adornos de Rosas, frescos			X		
0603 12 10 00	Flores y capullos, cortados para ramos o adornos de Claveles miniatura, frescos			X		
0603 12 90 00	Flores y capullos, cortados para ramos o adornos de los demás Claveles, frescos			X		
0603 13 00 00	Flores y capullos, cortados para ramos o adornos de Orquídeas, frescos.			X		
0603 14 10 00	Flores y capullos, cortados para ramos o adornos de Crisantemos (pompones), frescos			X		
0603 14 90 00	Flores y capullos, cortados para ramos o adornos de los demás Crisantemos, frescos			X		
0603.15.00.00	Flores y capullos, cortados para ramos o adornos de Azucenas ( <i>Lilium spp.</i> ), frescos			X		
0603 19 10 00	Flores y capullos, cortados para ramos o adornos de Gypsophila, ( <i>Lluvia, ilusión</i> ) ( <i>Gypsophila paniculata L.</i> ), frescos			X		
0603 19 20 00	Flores y capullos, cortados para ramos o adornos de Aster, frescos			X		
0603 19 30 00	Flores y capullos, cortados para ramos o adornos de Alstroemeria, frescos.			X		
0603 19 40 00	Flores y capullos, cortados para ramos o adornos de Gerbera, frescos.			X		
0603 19 90 00	Las demás flores y capullos, cortados para ramos o adornos frescos			X		
0603 90 00 00 SN	Flores y capullos, cortados para ramos o adornos, con secado natural			X		
0603 90 00 00 P2	Flores y capullos, cortados para ramos o adornos, con algún proceso de la CRF 2		X			
0603 90 00 00 P1	Flores y capullos, cortados para ramos o adornos, con algún proceso de la CRF 1	X				
0604 20 00 00	Follaje, hojas, ramas y demás partes de plantas, sin flores ni capullos, y hierbas, musgos y líquenes, para ramos y adornos, frescos			X		
0604 90 00 00 SN	Follaje, hojas, ramas y demás partes de plantas, sin flores ni capullos y y hierbas, musgos y líquenes, para ramos y adornos, con secado natural			X		
0604 90 00 00 P2	Follaje, hojas, ramas y demás partes de plantas, sin flores ni capullos y hierbas, musgos y líquenes, para ramos y adornos, con algún proceso de la CRF 2		X			
0604 90 00 00 P1	Follaje, hojas, ramas y demás partes de plantas, sin flores ni capullos, y hierbas, musgos y líquenes, para ramos y adornos, con algún proceso de la CRF 1	X				

Source:[http://www.mef.gob.pe/index.php?option=com\\_content&view=article&id=287&Itemid=100852&lang=en](http://www.mef.gob.pe/index.php?option=com_content&view=article&id=287&Itemid=100852&lang=en)

### 3.2.2. General principles and requirements in Peru

In the case of Peru, thanks to the integration agreements, it is possible to make use of the norms for tariff preferences. It is an obligation of the exporter to send the origin certificate for the nationalization of the goods in Peru, the importer can benefit of the existing preferences for belonging to the Andean Community, which in the case of the studied tariff headings corresponds to 0%.<sup>20</sup>

A summary of the taxes payable in Peru of every tariff heading are in the charts 3.5, 3.6 and 3.7; in addition, agreements Peru has with some countries in which we see that by issuing an origin certificate, importers do not pay ad valorem, being the only taxes to pay IGV and IPM.

**Chart 3.5**

#### TAXES AND AGREEMENTS TARIFF HEADING 9403.60.00

<b>94.03.60.00.00</b>	- other wooden furniture
<b>TYPE OF PRODUCT</b>	LAW 29666-IGV 20.20.11
<b>Current Charges</b>	<b>Value</b>
Ad/Valorem	6%
Selective Consumption Tax	0%
IGV	16%
IMP	2%
Specific Rights	N.A.
Antidumping Duty	N.A.
Insurance	1,25%
Surcharge tariff	0%
Unit of Measure	(*)

**N.A.:** It does not apply to this subheading

INTERNATIONAL AGREEMENTS					
COUNTRY	AGREEMENT	EFFECTIVE DATE	TARIFF	PERCENTAGE RELEASED ADV	
BOLIVIA	100 - COMUNIDAD ANDINA DE NACIONES	03/09/2012 - 31/12/9999	---	100%	
COLOMBIA	100 - COMUNIDAD ANDINA DE NACIONES	03/09/2012 - 31/12/9999	---	100%	
ECUADOR	100 - COMUNIDAD ANDINA DE NACIONES	03/09/2012 - 31/12/9999	---	100%	
EUROPEAN UNION	812 - ACUERDO COMERCIAL PERU - UNION EUROPEA	01/01/2014 - 31/12/2014	9%	18,18%	
USA	802 - ACUERDO DE PROMOCION COMERCIAL PERU - EEUU	01/01/2014 - 31/12/2014	12%	60%	
CANADA	803 - TLC PERU - CANADA	01/01/2014 - 31/12/2014	12%	60%	
CHILE	338 - ACUERDO DE LIBRE COMERCIO PERU - CHILE	01/07/2003 - 31/12/2016	---	100%	
URUGUAY	358 - ALADI, ACE 58 PERU - ARGENTINA - BRASIL - URUGUAY Y PARAGUAY	01/01/2011 - 31/12/9999	---	100%	
VENEZUELA	229 - ACUERDO DE ALCANCE PARCIAL DE NATURALEZA COMERCIAL PERU	23/09/2013 - 31/12/9999	---	80%	

Source: SUNAT

<sup>20</sup> <http://www.aduanet.gob.pe/itarancel/arancelS01Alias>, SUNAT, 21 agosto 2014

### Chart 3.6

#### TAXES AND AGREEMENTS TARIFF HEADING 9401.61.00

94.01.61.00.00

-- Padded

TYPE OF PRODUCT	LAW 29666-IGV 20.02.11
-----------------	------------------------

Current Charges	Value
Ad/Valorem	6%
Selective Consumption Tax	0%
IGV	16%
IMP	2%
Specific Rights	N.A.
Antidumping Duty	N.A.
Insurance	1,25%
Surcharge Tariff	0%
Unit of Measure	(*)

N.A.: It does not apply to this subheading

#### INTERNATIONAL AGREEMENTS

COUNTRY	AGREEMENT	EFFECTIVE DATE	TARIFF	PERCENTAGE RELEASED ADV
BOLIVIA	100 - COMUNIDAD ANDINA DE NACIONES	03/09/2012 - 31/12/9999	--%	100%
COLOMBIA	100 - COMUNIDAD ANDINA DE NACIONES	03/09/2012 - 31/12/9999	--%	100%
ECUADOR	100 - COMUNIDAD ANDINA DE NACIONES	03/09/2012 - 31/12/9999	--%	100%
EUROPEAN UNION	812 - ACUERDO COMERCIAL PERU - UNION EUROPEA	01/01/2014 - 31/12/2014	9%	18,18%
USA	802 - ACUERDO DE PROMOCION COMERCIAL PERU - EEUU	01/01/2014 - 31/12/2014	12%	60%
CANADA	803 - TLC PERU - CANADA	01/01/2014 - 31/12/2014	12%	60%
CHILE	338 - ACUERDO DE LIBRE COMERCIO PERU - CHILE	01/07/2003 - 31/12/2016	---	100%
URUGUAY	358 - ALADI, ACE 58 PERU - ARGENTINA - BRASIL - URUGUAY Y PARAGUAY	01/01/2011 - 31/12/9999	---	100%
VENEZUELA	229 - ACUERDO DE ALCANCE PARCIAL DE NATURALEZA COMERCIAL PERU	23/09/2013 - 31/12/9999	--%	60%

Source: SUNAT

### Chart 3.7

## TAXES AND AGREEMENTS TARIFF HEADING 9403.50.00

<b>94.03.50.00.00</b>	- wooden furniture of a kind used in bedrooms
<b>TYPE OF PRODUCT</b>	LAW 29666-IGV 20.02.11

CURRENT CHARGES	Value
Ad/Valorem	6%
Selective Consumption Tax	0%
IGV	16%
IMP	2%
Specific Rights	N.A.
Antidumping Duty	N.A.
Insurance	1,25%
Surcharge	0%
Unit of Measure	(*)

**N.A.:** It does not apply to this subheading

### INTERNATIONAL AGREEMENTS

COUNTRY	AGREEMENT	EFFECTIVE DATE	TARIFF	PERCENTAGE RELEASED ADV
BOLIVIA	100 - COMUNIDAD ANDINA DE NACIONES	03/09/2012 - 31/12/9999	---%	100%
COLOMBIA	100 - COMUNIDAD ANDINA DE NACIONES	03/09/2012 - 31/12/9999	---%	100%
ECUADOR	100 - COMUNIDAD ANDINA DE NACIONES	03/09/2012 - 31/12/9999	---%	100%
EUROPEAN UNION	812 - ACUERDO COMERCIAL PERU - UNION EUROPEA	01/01/2014 - 31/12/2014	9%	18,18%
USA	802 - ACUERDO DE PROMOCION COMERCIAL PERU - EEUU	01/01/2014 - 31/12/2014	12%	60%
CANADA	803 - TLC PERU - CANADA	01/01/2014 - 31/12/2014	12%	60%
CHILE	338 - ACUERDO DE LIBRE COMERCIO PERU - CHILE	01/07/2003 - 31/12/2016	---	100%
URUGUAY	358 - ALADI, ACE 58 PERU - ARGENTINA - BRASIL - URUGUAY Y PARAGUAY	01/01/2011 - 31/12/9999	---	100%
VENEZUELA	229 - ACUERDO DE ALCANCE PARCIAL DE NATURALEZA COMERCIAL PERU	23/09/2013 - 31/12/9999	---%	60%

Source: SUNAT

According to Pro Ecuador, to obtain the certificate of origin it is necessary to fulfill some requirements that are listed below<sup>21</sup>:

1. Registration in the ECUAPASS: The first step that the exporter must follow, is the registering through the web site <http://www.proecuador.gob.ec/pubs/requisitos-para-obtener-certificados-de-origen/>; option request of use (token or digital signature is necessary to obtain prior)
2. Generation of the affidavit of origin (DJO): within the ECUAPASS, enter the menu Ventanilla Unica, option affidavit of origin (DJO), the user must generate the DJO of the product to be exported. The objective is to determine if the product meets the norms of origin established in each one of the Agreements, and benefit from the preferences. The DJO lasts for 2 years.
3. Generation of the Certificate of Origin: In this case the certificate can be issued by several entities authorized by the government, depending on the city of emission. The exporter must follow the procedure of the chosen entity, fill out the form in the ECUAPASS and present the documents needed to pick up the physical certificate on the entity.

In the chart 3.8 we can find the format of the certificate of origin accepted by the Andean Community of Nations, in which tariff headings and minimal descriptions of the products are detailed.

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<sup>21</sup> <http://www.proecuador.gob.ec/pubs/requisitos-para-obtener-certificados-de-origen/>

Chart 3.8

CERTIFICATE OF ORIGIN – ANDEAN COMMUNITY OF NATIONS



COMUNIDAD ANDINA  
 CERTIFICADO DE ORIGEN  
 ASOCIACION LATINOAMERICANA DE INTEGRACION  
 ASSOCIAÇÃO LATINO-AMERICANA DE INTEGRAÇÃO

N° del Certificado  
 16901725201400000996P

PAIS EXPORTADOR :		ECUADOR	PAIS IMPORTADOR :	PERU
N° de Orden (1)	NANDINA	DENOMINACIÓN DE LAS MERCADERIAS		
1	94016100	BANCO / LEMANS UC800		
2	94016100	BUTACA / TARENTO T3712, TARENTO T3790, VERSALLES 3685		
3	94016100	OTTOMAN / TOSCANA T3615-T3685		
4	94016100	SILLA / BACILI T2875, EMMA T38005, NANTES T3712, NANTES T3809, TARENTO T3712, TARENTO T3690, VERSALLES T3685.		
5	94016100	SILLON / LILAH T1615, SPAZIO T1618, SPAZIO 2605, ISABELA T3678, TOSCANA T3794, TOSCANA T3615-T3685, LAUREL T2676-T1632		
6	94016100	SOFA / GRISSIA UC693, TOSCANA T3615-T3685, TOSCANA T3794, ISABELA T3678, LAUREL T2676 - T1632		
7	94036000	APARADOR / TARENTO, VERONA		
8	94036000	MESA COMEDOR / NANTES V2, RECT LEMANS, RECT VERSALLES, ISABELA		
9	94035000	AUXILIAR DORMITORIO / LIVERPOOL, TARENTO		
10	94035000	CAMA / BAKER FULL/QUEEN, BENHART FULL/QUEEN, CAPRI KING, LEMANS FULL/QUEEN, LISBOA FULL, LIVERPOOL QUEEN, METROPOLITAN FULL/KING/QUEEN, TARENTO FULL/KING/QUEEN, TOSCANA QUEEN, URBANA KING/QUEEN, VARI TWIN/QUEEN/KING		
11	94035000	COMODA / ALTA LEMANS, BAKER, BENHART VII, CAPRI, TOSCANA, URBANA, VARI		
12	94035000	SEMANERO / URBANA, VARI		
13	94035000	TOCADOR / LEMANS		
14	94035000	VELADOR / BAKER, BASILEA, BENHART VII, CAPRI, LEMANS, LISBOA, LIVERPOOL, TARENTO, URBANA		
15	70099200	ESPEJO / BAKER, CAPRI, LIVERPOOL, TARENTO, URBANA, VARI		

DECLARACION DE ORIGEN

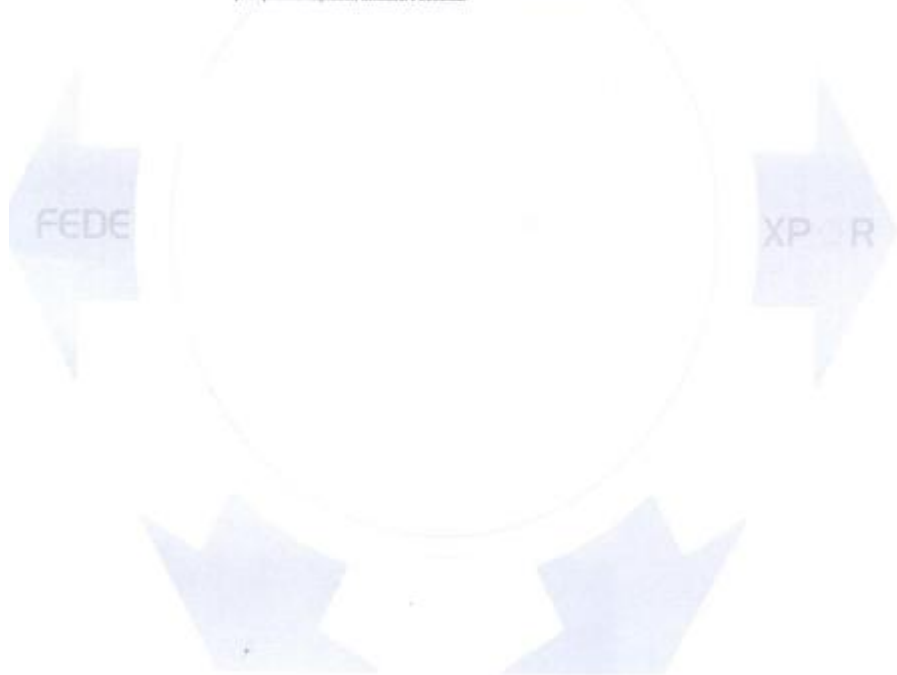
DECLARAMOS que las mercaderías indicadas en el presente formulario, correspondientes a la Factura Comercial No [001-002-00000710] cumplen con lo establecido en las normas de origen del Acuerdo (2) DE CARTAGENA de conformidad con el siguiente desglose:

N° de Orden	NORMAS (3)
1	Decision 416, Capítulo II, Artículo 2, Literal e(i),(i)
2	Decision 416, Capítulo II, Artículo 2, Literal e(i),(ii)
3	Decision 416, Capítulo II, Artículo 2, Literal e(i),(iii)
4	Decision 416, Capítulo II, Artículo 2, Literal e(i),(iv)
5	Decision 416, Capítulo II, Artículo 2, Literal e(i),(v)
6	Decision 416, Capítulo II, Artículo 2, Literal e(i),(vi)
7	Decision 416, Capítulo II, Artículo 2, Literal e(i),(vii)
8	Decision 416, Capítulo II, Artículo 2, Literal e(i),(viii)
9	Decision 416, Capítulo II, Artículo 2, Literal e(i),(ix)
10	Decision 416, Capítulo II, Artículo 2, Literal e(i),(x)
11	Decision 416, Capítulo II, Artículo 2, Literal e(i),(xi)
12	Decision 416, Capítulo II, Artículo 2, Literal e(i),(xii)
13	Decision 416, Capítulo II, Artículo 2, Literal e(i),(xiii)
14	Decision 416, Capítulo II, Artículo 2, Literal e(i),(xiv)
15	Decision 416, Capítulo II, Artículo 2, Literal e(i),(xv)

FECHA: 20 AGOSTO 2014  
 RAZON SOCIAL: COLINEAL CORPORATION CIA. LTDA.  
 Sello y firma del exportador o productor

CERTIFICACION DE ORIGEN	
Certifico la veracidad de la presente declaración, que seño y firmo en la ciudad de CUENCA, el día 21 de Mayo del mes de Agosto del 2014	
 Lina Yulez Lebrón Presidente Ejecutiva FEDEXPOR	
Nombre, sello y firma de la Entidad Certificadora	

**NOTAS:** (1) Esta cédula indica el origen en que se incluyen las mercancías comprendidas en el proceso certificado. En caso de ser ineficaz, se continuará la individualización de las mercancías en ejemplares complementarios de esta cédula, manteniendo coherencia.  
 (2) Disponerse si se trata de un Acuerdo de Alcance Regional Fiscal, indicando número de registro.  
 (3) En esta cédula se indicará la norma de origen con que cumple cada mercancía individualizada por su número de cédula.  
 - El firmatario no podrá presentar respaldos, tachaduras o enmendaduras



Source: FEDEXPOR

### 3.3. Requirements that must be accomplished for the export of Ecuador and Peru nationalization

#### 3.3.1. Procedures and requirements to export from Ecuador

The requirements demanded by the Ecuadorian laws for export will be analyzed here, in order to avoid possible legal problems. Procedures in Peru have already been discussed.

It is very important to determine processes and aspects that are not known or not take into account at the moment of exporting, those ones can obstruct or delay the export, generating unnecessary costs that usually take place for lack of information or the inadequate presentation of documents and requirements that the customs of the country needs. In



a meeting with the director of the Ecuadorian Federation of Exporters of Cuenca, indicated that the ideology of some people who approach for information, is that the export process is slow and highly expensive, as well as it requires the investment of a lot of time; however, if the exporter is correctly informed, will be able to realize it is an easy and quick process.

The first step to export to Peru is to identify the product in the correct tariff heading, which as we already reviewed for this case applies the NANDINA, established by the Andean Community of Nations, it is essential to identify the requirements that must be fulfilled to entered the market. As soon as the tariff heading has been defined, it is possible to establish the tariff and non-tariff regulations that the product must fulfill at the moment of shipping, this step is one of the most important, will help to define if the product is or not competitive on the market. In the case of furniture remember that they are under an international trade agreement, granting non-payment of taxes of these products among others.

### **3.3.2. Documents Required to Export**

For the entry of products the exporter must send the following documents to the importer:

- Commercial invoice: it is essential that the commercial invoice contains name and legal address of the exporter, order number, place and date of issue, name and address of the importer, marks or other identification signs, packages, class and weight, detailed description of goods, model, unit of measure, condition of goods (new or used), country of origin, FOB unit value, form of payment.
- Packing List: The packing list will contain the information detailed in the invoice; however, in this document the monetary values are not detailed, but rather focus on the quantity, number of packages, weight.

- Certificate of Origin: this document as we have seen previously will allow the importer to benefit from tax exemption; due to the signing of trade agreements, the same one will have to be sent by the exporter.
- Transport Document: it is a document issued by the carrier, in which the cost will be detailed from origin to destination, in case of maritime transport is known as Bill of Lading (BL), the air document as Air Way Bill (AWB) and as Convention on the Contract for the International Carriage of Goods by Road (CMR) in case of land transport.

### **3.3.3. Requirements to export**

Pro Ecuador has prepared a useful guide detailing the steps to be able to export, which will be summed up in the following procedure.<sup>22</sup>

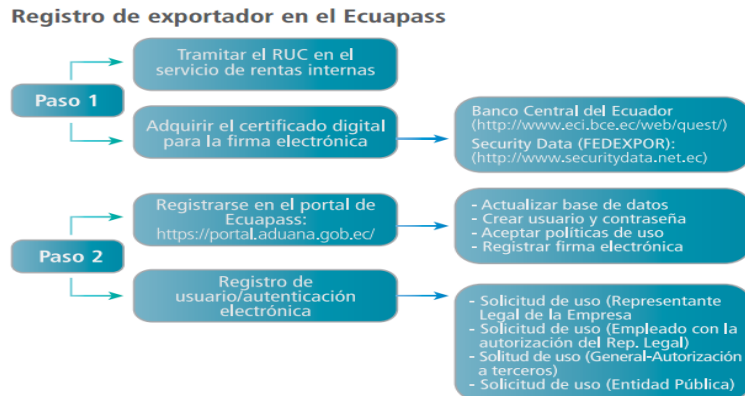
- First, it is necessary to know that every Ecuadorian or resident person in the country can be an exporter, and they can be constituted like natural or juridical persons
- To be provided with the Taxpayer Single Record (RUC), which is granted by the Service of Internal Revenues (SRI) indicated the economic activity.
- Get the electronic signature certificate (TOKEN), issued by the Central Bank or the Company Security Data.
- Register as an Exporter in ECUAPASS.
- Enter affidavits of origin DJO in ECUAPASS

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<sup>22</sup> <http://www.proecuador.gob.ec/wp-content/uploads/2013/10/GuiaExportador.pdf>

Chart 3.9

### ECUAPASS REGISTER



Source: Pro Ecuador  
Elaborated: Pro Ecuador

Chart 3.10

### ELABORATION AFFIDAVITS OF ORIGIN



Source: Pro Ecuador  
Elaborated: Pro Ecuador


It might be said that the export process starts with the electronic transmission of the Customs Export Declaration (DAE) in the ECUAPASS; which can be prepared by a qualified person of the company or by a customs agent, and must be supported by an invoice or quote, this statement creates a legal relationship and obligations with the National Customs Service of Ecuador (SENAE), the documents accompanying the

DAE are the commercial invoice and packing list. The essential information entered in the DAE is:


- The exporter or declarant
- Description of the billed goods
- Consignee information
- Cargo destination
- Quantities
- Weight
- Other data relative to the goods

Chart 3.11

### CUSTOMS DECLARACION OF EXPORTATION (DAE)



REPUBLICA DEL ECUADOR  
DECLARACION ADUANERA DE EXPORTACION



#### Consulta del detalle de la declaración de exportación

Número de DAE	028-2014-40-00561872		
<b>Información de general</b>			
Código de la distrito	GUAYAQUIL - MARITIMO	Código de régimen	EXPORTACION DEFINITIVA
Tipo de Despacho	DESPACHO NORMAL	Código del declarante	01000013
<b>Información de Exportador</b>			
Nombre del exportador	COLINEAL CORPORATION CIA. LTDA.	Telefono del exportador	072805122
Dirección del exportador	AV OCTAVIO CHACON 2110		
Numero de documento de	RUC-0190110001001	Ciudad del exportador	CUENCA
CIU	FABRICACION DE OTROS PRODUCTOS DE MADERA.	Numero de documento de	RUC-0190327574001
Nombre del declarante	CONSORCIO MALO & ARIZAGA CIA. LTDA.		
Dirección del declarante	AVE. GIL RAMIREZ DAVALOS 1-31 Y ARMENILLAS		
Código de forma de pago	A PLAZO (90 DIAS)	Código de moneda	DOLAR ESTADOUNIDENSE
<b>Información de carga</b>			
Puerto de carga		Puerto privado desde	
Puerto de llegada o de		Fecha de la carta de	19/08/2014
Nombre del consignatario	GLOBAL DESIGN INTERNATIONAL		
Dirección del	AV RAMON ARIAS ENTRE 8TA Y CORREGIMIENTO BELLA VISTA		
Ciudad del contribuyente	CIUDAD DE PANAMA	Tipo de carga	CARGA CONTENERIZADA
Almacen de lugar de	(0560022) CONTECON GUAYAQUIL S.A.	Medio de transporte	MARITIMO
Pais de destino final	PANAMA		
<b>Totales</b>			
Código de moneda	DOLAR ESTADOUNIDENSE	Tipo de cambio	1
Total moneda transaccion	33208	Cantidad de ítem	70
Peso neto total	6630.5	Peso total	7190
Cantidad total de bultos	187	Cantidad de contenedores	1
Cantidad total de unidades físicas	150	Cantidad total de unidades comerciales	150
Código de la mercancía de despacho urgente		Código de solicitud de aforo	
Fecha de primer ingreso		Fecha de primer embarque	
<b>Item</b>			

Firma del Contribuyente

1 de hoja /4 total de hojas

Firma del Declarante

Source: SENA E

As soon as the export is done, the exporter must regularize the Customs Export Declaration in the SENA E, through an electronic registry that will make the export a finished process (regime 40), this regime is the common one in exports. To be able to complete this process the exporter has 30 days after the shipment for the regularization of the DAE, it is necessary to present electronically a copy of the commercial invoice, and a copy of the document of multimodal transport.

### **3.3.4. Nationalization process in Peru**

According to the National Customs and Tax Administration (SUNAT) the import of goods in Peru is carried out under different modalities, depending on the purpose it has, being able to import goods under definitive regime (for consumption, it is under this regime on which most of imports are carried out from Ecuador), suspension, temporary, improvement or customs operations.<sup>23</sup>

To be able to perform any transaction the importer must have updated its information in the SUNAT. The Taxpayer Single Record (RUC) must show that the importer is authorized to import; this can be done in any point of customer service of the customs.

In the case of imports carried out under the definitive regime, the process of nationalization begins with the arrival to the checkpoints: seaport, airport or border. Importer must have all the documents in its original version (invoice, packing list, origin certificate, document of transport); any nationalization process is carried out by a customs agent who will represent the importer in the SUNAT.

Goods are received and transported to a Storage Terminal, which issued a load bill or cargo manifest, which is the confirmation of arrival of the goods, then the agent can begin the nationalization of the goods. The customs agent shall submit the documents to the SUNAT; the agent must take into account all the requirements that the goods must fulfill. It is important that all the permissions are regularized before the arrival of the goods to avoid costs and overtime in nationalization.

The following step is the presentation of the Customs Declaration (DUA), which is the document for the nationalization of the goods, the statement must be presented within thirty days after download of goods is complete (shipping download), goods declared in the DUA must meet some requirements:

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<sup>23</sup> <http://www.sunat.gob.pe/legislacion/procedim/despacho/importacion/importac/procEspecif/inta-pe-01-10a.htm>

- To belong to the same consignee
- To be stored in an authorized Terminal
- To be declared in one document of load
- To have the document of transport (Bill of lading, air way bill or CMR)

On the other hand the documents to be submitted with the DUA are:

- Original Commercial Invoice
- Certificate of origin
- Insurance policy

After the submission of documents to Customs, an official will validate the provided information against the original documents, if they do not present any comment, they will proceed to numbering the DUA; or they will request corrections be made. Numbered DUAs can be subject of several types of control, which are classified under different channels<sup>24</sup>:

1. **Green channel:** Statements selected for this channel will not require documentary or physical inspection; the importer can make use of the goods immediately.
2. **Orange channel:** when statements are submitted to orange channel, they will be submitted only to documentary review.
3. **Red Channel:** statements subject to this channel will have to go through a process of physical and documentary examination.

After being assigned the channel and having complied with all the procedures; payment of customs duties is performed having several channels for this, it is preferred to have agreements for which payments are made electronically. Once duties are canceled the merchandise can be removed from the terminal in which it is stored. Generally, nationalization

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<sup>24</sup> <http://www.aduanet.gob.pe/aduanas/informca/TR01IMPO.htm>

process can take between five to seven days if handled optimally and obviously depending on the assigned channel.

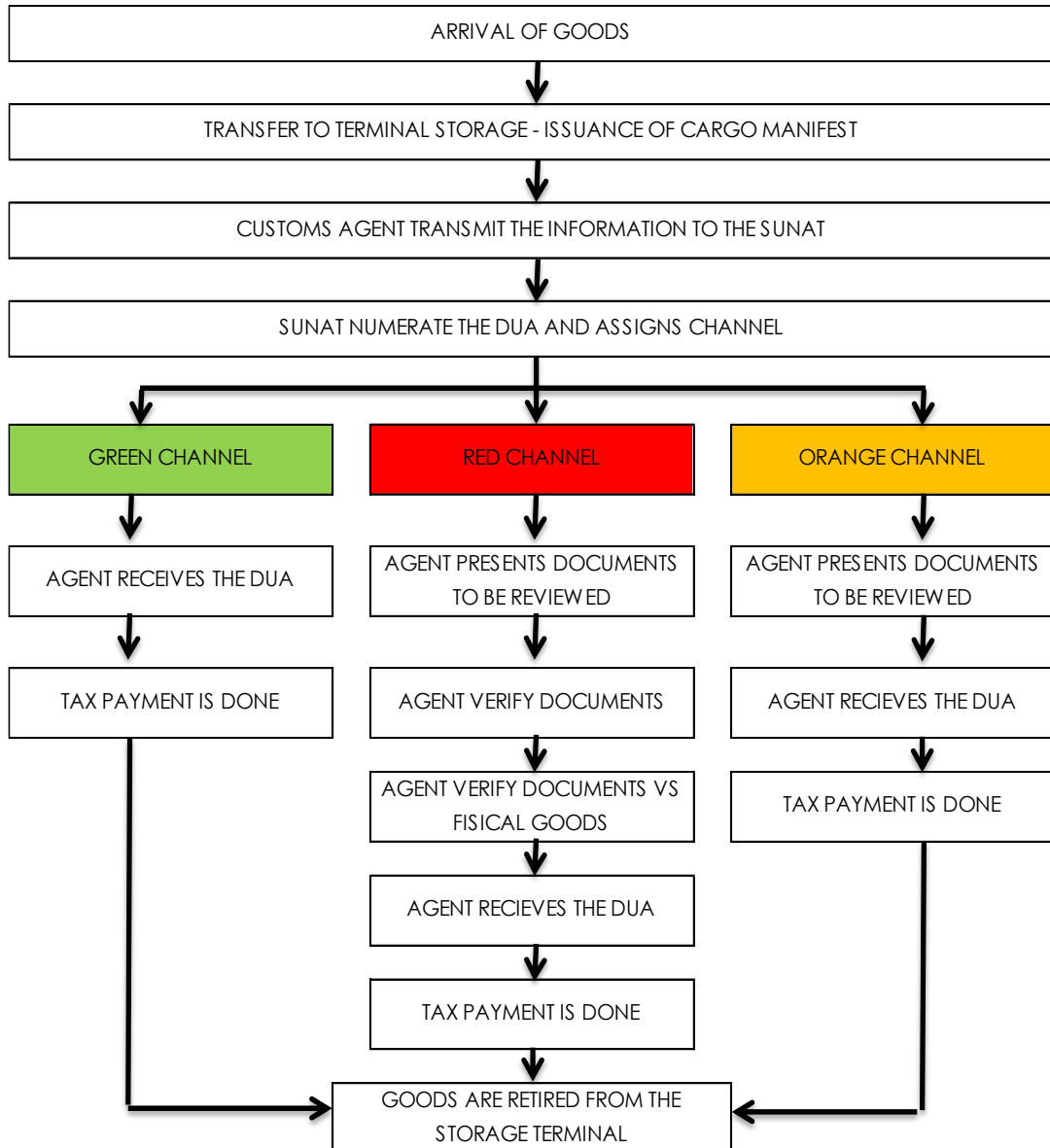
A very important point is the insurance policy that is one of the documents required for nationalization, this insurance covers the operation throughout the logistics process; depending on the terms of negotiation, it is a responsibility of the exporter to send the documents, or the importer must ensure the merchandise with a local insurer.



**CUADRO 3.12**

**FLOWCHART NACIONALIZATION PROCESS**

**FLOWCHART NACIONALIZATION PROCESS**



Source: SUNAT

**3.3.5. Nationalization costs**

To calculate import costs several elements must be taken into consideration such as: FOB price + Freight + Insurance = CIF Price, duties, expenses of import and administrative expenses. The base for the calculation of duties and taxes will be the CIF value.

Next you would find a chart where is more clearly how the payment of duties and taxes are determined:

**Chart 3.13**

**VALUES FOR THE CALCULATION OF TAXES**

<b>TAX CALCULATION</b>	
TRIBUTE	TAX BASE
Ad Valorem	CIF Value
Specific Rights **	
ISC	CIF+ADV+**
IGV	CIF+ADV+ISC
IMP	CIF+ADV+ISC

\*\* Food taxes, vary depending on the type of goods

Source: SUNAT

**Chart 3.14**

**EXAMPLE CALCULATION OF TAXES**

FOB	10000,00
FREIGHT	600,00
INSURANCE	42,40
<b>TOTAL CIF</b>	<b>10642,40</b>
AD VALOREM 0%	0,00
IGV 16%	1702,784
IMP 2%	212,85
<b>TOTAL TAXES</b>	<b>1915,63</b>
<b>% REAL</b>	<b>18,00</b>

Elaborated: Author

In this calculation not all the values are considered import expenses, the IGV and IPM are considered part of the Tax Credit, on the other hand Ad valorem, and ISC are part of import costs.

**Insurance:** In case the goods do not have an insurance, the SUNAT will make effective its table of insurances described in the charts 3.5, 3.6 and 3.7; and in this way it will be established the value that will be used to calculate the tax base; it is necessary to clarify that this value will only serve to calculate the tax base, the importer will not cancel this value.

**Import expenses:** the real cost of the import will be determined by CIF + rights + import Expenses + administrative Expenses. Import expenses are made up by several expenses incurred on the reception of goods in the wine vault of the client, such as:

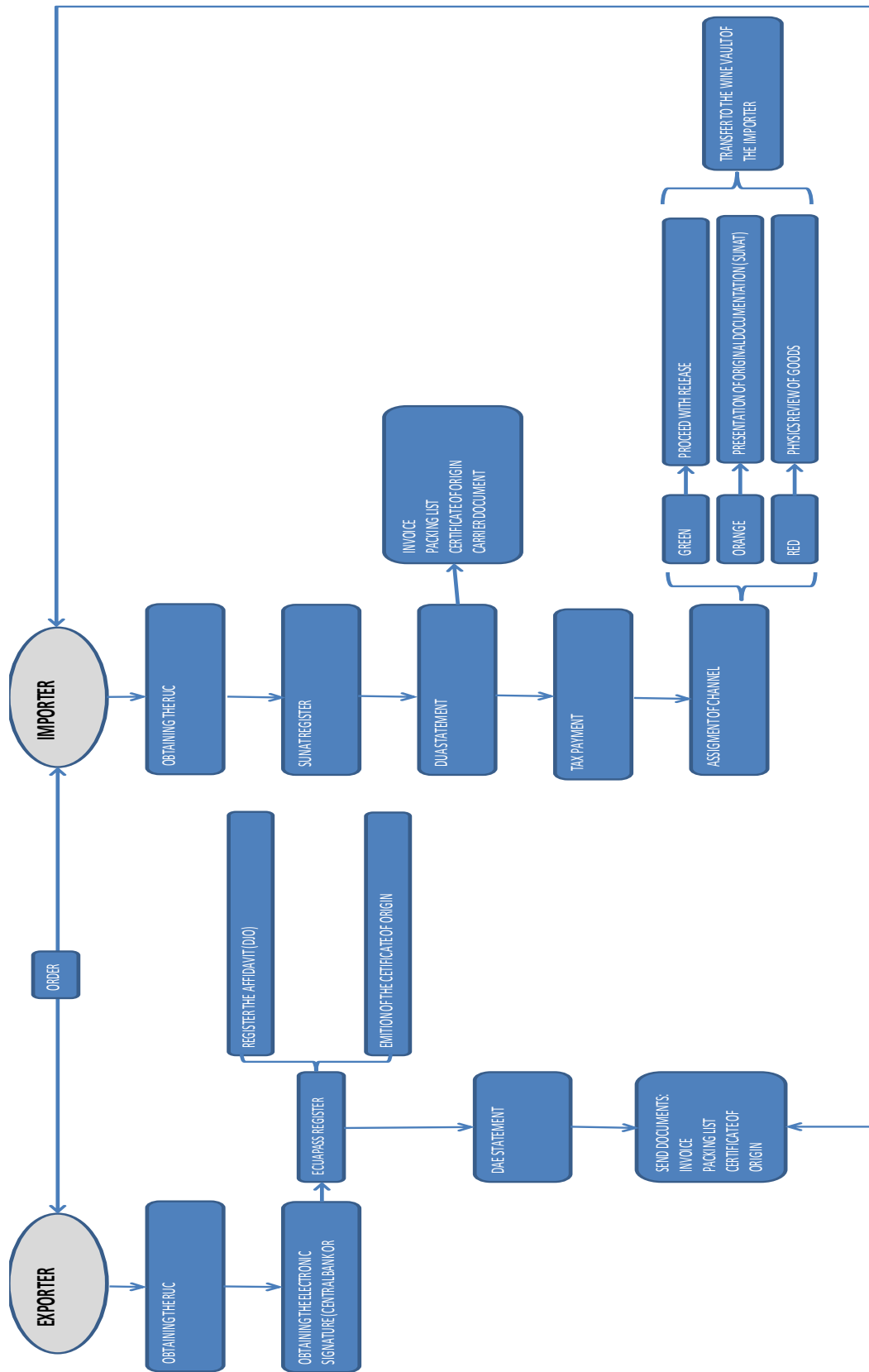
- Handling
- Discharge
- Transfer of goods from the terminal to the final wine vault
- Operative expenses
- Storage
- Use of equipment
- Administrative services
- Container wash (if it will be necessary), etc.

**Administrative expenses:** the administrative expenses will depend on the operation:

- Commissions for credit letter
- Commissions for transferences
- Interests

CHart 3.15

SUMMARY OF THE EXPORT PROCESS



## Conclusions

The Plan of commercialization of wooden furniture in Peru is a project that does not have major complications; at the moment there are several companies worldwide already exporting these goods to the neighboring country. After having finished a work that goes from the analysis of the product to its requirements for entry into Peru, it is clear that it is not possible to discard the idea of exporting wooden furniture taking into account it is a growing market.

According to statistics of the INEI at the end of this year the population of Peru will arise at 31 million people approximately, of which 9 million would be in Lima, that is why this city would be the main destination of this goods, for being the center of commerce, and because the population is receiving a great foreign influence on its purchasing habits.

One of the great advantages of the furniture is that those ones are non-perishable such as food; although trends in models, designs and alternative materials are constantly changing, it is very important to have a variety of designs for the taste of every consumer.

On the other hand, as we saw in one of the chapters there are no sanitary regulations which may affect the entry of the goods to Peru, and besides we have a preferential agreement for taxes exemption. I believe that these are key points that would help the trade of these goods. Several positive factors exist for the exportation of furniture such as:

- Quality and durability of the furniture, since we saw there are companies well known at national level
- Support of the governmental entities that offer support on the markets
- Diversity of transportation (sea or land)
- It is possible or not to use intermediaries
- Short transit time in the logistic chain
- There are not restrictions on the entry of goods

It is important for the export sector to know the market in order to have real information and goods fit the needs of the consumer. One of the major problems that I found, is the absence of exporting culture, there are very few companies who care about the whole process and take into consideration the competition, it is important to note that competition in Peru is not local producers who destine most of its production to the exportation, but are the furniture importers.

## **Recommendations**

Ecuador is a country with resources for wooden furniture production, it would be necessary to motivate to search new markets, considering that furniture is not a traditional product and it has a higher added value, at the same time make people aware about the environmental conservation.

If any company decides to establish trade relations with Peru, it must bear in mind that the products must be linked to the quality and innovation of the designs; it is advisable to take control of the procedures guaranteeing the quality of the products. In addition, the company will have to conduct a wider investigation of the market in terms of prices, trends, tastes and preferences, so that they can diversify the risk with the search of new segments inside the domestic market.

To reduce logistic costs, in case the exporter handles a low volume, it might be employed consolidated operations of several exporters, encouraging alliances between producers of the industry; also, furniture is very susceptible to blows or moisture changes; if the international logistic is handled by sea, it is advisable to prepare the packaging to avoid these inconveniences.

As well, it is necessary to innovate in trends, a clear example of it is the recognized company IKEA, which has looked for alliances with other companies to complete the equipment of households; a sample is the alliance between IKEA and TCL, IKEA is responsible for the furniture and complements it with technology products like televisions, dvd, mp3, etc.

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