

OFFICIAL TRANSLATION

LAW N° 28296

N° 3402-07

(...)

THE LEGISLATIVE BRANCH
CONGRESS OF THE REPUBLIC

LAW N° 28296

PRESIDENT OF THE CONGRESS OF THE REPUBLIC

WHEREAS:

THE STANDING COMMITTEE OF THE CONGRESS OF THE REPUBLIC has passed the following Law:

**GENERAL LAW OF
THE CULTURAL HERITAGE OF THE NATION**

PRELIMINARY TITLE

Article I.- Object of the Law

This Law establishes national policies for the defense, protection, promotion, ownership, legal regime and use of the property that constitutes the Cultural Heritage of the Nation.

Article II.- Definition

A property part of the Cultural Heritage of the Nation is any tangible or intangible expression of the human work, which paleontological, archeological, architectural, historical, artistic, military, social, anthropological, traditional, religious, ethnical, scientific, technological or intellectual importance, value and significance is expressly declared as such or if there is a legal presumption for it. These assets have the condition of public or private property with the limitations established by this Law.

Article III.- Legal presumption

The tangible and intangible property from pre-Hispanic, viceroy's and republican times, regardless of its condition of public or private property with the above-mentioned importance, value and significance and/or are mentioned in treaties and agreements on matters in which Peru participates, are presumed to have the condition of property part of the Cultural Heritage of the Nation.

The legal presumption is not effective when it is expressly declared by a competent, court-appointed authority or upon request.

Article IV.- Declaration of social interest and public necessity

To be declared as social interest and public necessity, the identification, registration, inventory, declaration, protection, restoration, research, conservation, valuation and diffusion of the Cultural Heritage of the Nation and its restitution when necessary.

Article V.- Protection

The property part of the Cultural Heritage of the Nation, regardless of its private or public condition is protected by the State and subject to the specific regime regulated in this Law.

The State, the right holders over the property part of the Cultural Heritage of the Nation and the citizenship in general are responsible for complying and ensuring the compliance with legal regime established in this Law.

The State shall promote the active participation of the private sector in the conservation, restoration, exhibition and diffusion of the property part of the Cultural Heritage of the Nation and its restitution in case of illegal exportation or when the stay time outside the country granted by the State expires.

Article VI.- Imprescriptibility of rights

The rights of the Nation over the property declared as Cultural Heritage of the Nation are imprescriptible.

Article VII.- Competent agencies of the State

Instituto Nacional de Cultura (National Institute of Culture - INC), Biblioteca Nacional (National Library) and Archivo General de la Nación (General Archive of the Nation) are responsible for registering, declaring and protecting the Cultural Heritage of the Nation within their area of responsibility.

TITLE I PROPERTY PART OF THE CULTURAL HERITAGE OF THE NATION

CHAPTER I GENERAL PROVISIONS

Article 1º.- Classification

The property part of the Cultural Heritage of the Nation is classified as follows:

1. TANGIBLE PROPERTY

1.1 IMMOVABLE PROPERTY

It includes, but is not limited to, buildings, infrastructure works, historical monuments and environments, historical centers and other constructions, or material evidence resulting from the urban and/or rural human life and activity, although they are composed of assets of different age or use and have archeological, architectural, historical, religious, ethnical, artistic, anthropological, paleontological, traditional, scientific or technological value, their landscape environment and what is submerged in the aquatic spaces of the national territory.

The protection of the immovable property estate part of the Cultural Heritage of the Nation covers the soil and the subsoil where are settled, the floors and the boundaries in the technically necessary extension for each case.

1.2 MOVABLE PROPERTY

It includes, but is not limited to,:

- Collections and singular specimens of zoology, botany, mineralogy and paleontological interest.
- Assets related to the history, the scientific, technical, military, social and biographical scope, as well as the life of leaders, thinkers, wise persons and artists, and the national significant events.
- The product of excavations and archeological discoveries, not considering its origin.

- Elements from broken artistic or historical monuments and places of archeological interest.
- Old inscriptions, commemorative medals, coins, bills, stamps, engravings, devices, tools, arms and musical instruments of historical or artistic value.
- Ethnological material
- Assets of artistic interest such as, pictures, canvas, paintings, sculptures and drawings, musical and poetic compositions made on any support and material.
- Strange manuscripts, incunabula, books, documents, photos, negatives, daguerreotypes and old publications of special interest for its historical, artistic, scientific or literary value.
- Postage stamps of philatelic interest, fiscal stamps and similar, single or in collections.
- Hand-written, phonographic, cinematographic, videographic, digital documents, video, and plans and maps libraries, newspaper and periodicals libraries and other used as source of information for research in scientific, historical, social, political, artistic, ethnological and economic aspects.
- Objects and vestments for liturgical use such as chalices, patens, custodies, ciboria, candelabra, standards, censers, wardrobe and other of historical and/or artistic interest.
- The above-mentioned objects submerged in aquatic spaces of the national territory.
- Other objects declared or legally presumed as such.

2. INTANGIBLE PROPERTY

The Intangible Cultural Heritage of the Nation is composed of the creations of the cultural community founded on traditions, expressed individually or by group, which respond recognizably to the expectations of the community as expression of the cultural and social identity, also the values transmitted orally, such as the native languages and dialects, the traditional knowledge, either artistic, gastronomic, medicinal, technological, folk or religious, the collective knowledge of the towns and other cultural expressions which as a whole form our cultural diversity.

Article 2nd.- Ownership of intangible property

The intangible cultural property part of the Cultural Heritage of the Nation belongs by their nature to the Nation. No individual or legal entity can arrogate the ownership of any cultural intangible property, being null all declaration in that matter, been declared or not as such by the proper authority. The communities, which keep and maintain cultural intangible property, belonging to the Intangible Cultural Heritage, are the direct owners of such Heritage.

It is the State's and the society's duty to protect such Heritage.

CHAPTER II REGIME OF PROPERTY PART OF THE CULTURAL HERITAGE OF THE NATION

Article 3^o.- Property subjection

The property part of the Cultural Heritage of the Nation, either public or private, are subject to the measures and limitations established by special laws for its effective and adequate conservation and protection. The exercise of the ownership right over this property is subject to the limitations established in the administrative measures issued by the competent bodies, provided that these do not infringe the law and the public interest.

Article 4º.- Private ownership of tangible property

This Law regulates the private ownership of movable and immovable property part of the Cultural Heritage of the Nation and establishes the restrictions, limitations and obligations such ownership implies on the grounds of the public interest and the proper conservation of the asset.

Article 5º.- Undiscovered cultural property

The undiscovered cultural property part of the Cultural Heritage of the Nation, movable or immovable, belong exclusively to the State. Those in private property keep that condition subject to the limitations and measures stated in this Law.

The discovered or known archeological assets, which are not private property when this Law was promulgated, keep their condition of public property. These are intangible and imprescriptible property assets.

The extraction, unauthorized removal, market, transfer or concealment of these assets is a crime.

Article 6º.- Ownership of immovable cultural property part of the Cultural Heritage of the Nation

6.1 Every pre-Hispanic immovable property part of the Cultural Heritage of the Nation belongs to the State, as well as their parts and/or accessories and components discovered or to be discovered, regardless of it is located in public or private propriety. Such immovable property part of the Cultural Heritage of the Nation has the condition of intangible, inalienable and imprescriptible and only administered by the State.

6.2 Every construction built on pre-Hispanic remains are part of a single immovable property, not affecting the right of expropriation by the State, in case it is necessary for its conservation or restoration. The exercise of the property right over the immovable property referred in this paragraph is subject to the conditions and limits foreseen in this law.

6.3 The owner of the real estate, where an immovable property of pre-Hispanic character, part of the Cultural Heritage of the Nation exists, is required to register, protect and preserve it, and avoid its depredation and/or destruction according to the provisions of the INC, which specify the joint responsibilities of the State and the owner of the asset. Any act disrupting the intangibility of such assets must be known by the INC. Failure to comply with these duties by gross negligence or willful misconduct results in administrative, civil and criminal liability, as appropriate.

6.4 The private immovable property part of the Cultural Heritage of the Nation, corresponding to the period after the pre-Hispanic, keeps its condition of private property. Its owner is subject to the obligations and limits established in this Law.

Article 7º.- Ownership of movable property

7.1 The private movable property part of the Cultural Heritage of the Nation, keeps its condition of private property.

7.2 The owner is required to register, protect and keep appropriately, and avoid abandoning, depredating, deteriorating and/or destroying it; and must inform the proper agency for these cases.

7.3 Every action aimed at the restoration or conservation of the asset must be known by the proper agency.

7.4 Failure to comply with the obligations mentioned in the paragraphs 7.2 and 7.3 by gross negligence or willful misconduct results in administrative, civil and criminal liability, as appropriate.

Article 8º.- Property owned by the Church

The property part of the Cultural Heritage of the Nation property of the Catholic Church, religious orders or others faiths, has the condition of private property, so the owner is required to keep and register them as provided for in this Law.

Article 9º.- Transfer of property

9.1 Inside the country, the property part of the Cultural Heritage of the Nation can be transferred free under any title, pursuant to the requirements and limits stated by this Law.

9.2 The transfer of control between individuals of a property part of the Cultural Heritage of the Nation must be previously known by the proper agencies under nullity sanction.

9.3 It is forbidden the transfer of a property part of the Cultural Heritage of the Nation to a convicted person during the sentence time, for the crimes listed in the Title VIII of the Second Book of the Criminal Code. The transfer in violation of this Law is void.

9.4 The State has preference in the transfer for value of property part of the Cultural Heritage of the Nation under nullity sanction.

9.5 The property part of a collection or group of assets linked each other cannot be transferred, unless expressly authorized by the competent agency.

Article 10º.- Illegal export

The ownership of the movable property part of the Cultural Heritage of the Nation subject matter of illegal export or attempt of illegal export, is automatically lost in favor of the State, in addition to any administrative, civil and criminal liability, as appropriate.

The cases of cultural property stolen or burgled to owners, who prove their ownership; are exempt from the foregoing, which will be returned.

Article 11º.- Expropriation

11.1 Be declared by the INC as public necessity the expropriation of private immovable property part of the Cultural Heritage of the Nation, whenever it is in danger to be lost for abandoning, negligence or serious risk of destruction or substantial deterioration.

11.2 Be declared as public necessity the expropriation of a technically necessary area of a private immovable property, where it is located an immovable property part of the Cultural Heritage of the Nation, in order to consolidate, conserve and value it.

11.3 The start of the expropriation procedure may be suspended if through declaration issued by the INC referred above in the paragraph 11.1 of this article, the owner of the property starts the necessary works for the conservation, restoration or value within the term established by the regulations of this Law with the mandatory provisions established by the INC about this matter.

Article 12º.- Recovery of immovable property

12.1 The owner of an immovable property part of the Cultural Heritage of the Nation may promote the corresponding filing for eviction in order to restore it within the term established in the restoration project approved by the INC.

12.2 Non-compliance with the obligation of restoration by the owner in the term indicated results in fine, becoming an own resource of the INC not affecting the owner's obligation to restore the property. For effects on the cultural property owned by the State, arrangements with the Superintendency of National Property should be made. The fine amount is established by the regulations of this Law.

Article 13º.- Registration of immovable property

The INC is the holder to request the registration of the immovable property part of the Cultural Heritage of the Nation before the register office in which jurisdiction the property is located.

CHAPTER III REGISTRATION OF PROPERTY PART OF THE CULTURAL HERITAGE OF THE NATION

Article 14º.- Inventory

14.1 The INC is responsible for elaborating and maintaining updated the inventory of the movable and immovable property part of the Cultural Heritage of the Nation.

14.2 The National Library of Peru and the General Archive of the Nation are responsible for doing the same regarding the bibliographic, documentary and on file material, respectively, part of the Cultural Heritage of the Nation.

Article 15º.- National Registry of Property

15.1 Be created the National Computerized Hereditary Registry of Property Part of the Cultural Heritage of the Nation put in charge of the INC with the objective to centralize the data distribution of the cultural property of the Nation in the framework of a collective protection system of its heritage from the identification and the registration of the property.

15.2 Every property declared as part of the Cultural Heritage of the Nation shall be registered officially in the National Registry of Property Part of the Cultural Heritage of the Nation, creating a Data Sheet with a detailed description and technical recognition of the property as well as a Registration Certificate by the proper entity giving to the holder the benefits established in this Law. As property owned by the State as part of the Cultural Heritage of the Nation, these must be registered at SINABIP (State-Owned Property Information System).

Article 16º.- Composition of the National Registry

The National Registry of Property Part of the Cultural Heritage of the Nation is composed of:

1. The National Registry of immovable property Part of the Cultural Heritage of the Nation, where all the immovable property part of the Cultural Heritage of the Nation, owned by the State or individuals are registered.
2. The National Registry of Movable Property Part of the Cultural Heritage of the Nation, where all the tangible movable property part of the Cultural Heritage of the Nation, different from the bibliographic, documentary and on file heritage owned by the State or individuals are registered.
3. The National Registry of Bibliographic Material
4. The National Registry of Documentary Collections and Public or Private Historical Archives.
5. The National Registry of Public and Private Museums, where all the public and private museums, which show property part of the Cultural Heritage of the Nation are registered.
6. The National Registry of Folklore and Popular Culture, where all the tangible and intangible property belonging to the folklore and popular culture part of the Cultural Heritage of the Nation are registered.
7. The National Registry of Individuals or Legal Entities dedicated to the trade of Property Part of the Cultural Heritage of the Nation.
8. Others considered necessary by the competent agencies.

Article 17º.- Mandatory Registration

The owner of a property part of the Cultural Heritage of the Nation is required to apply for its registration before the competent agency.

Article 18th.- Acquisition of Property

Since the enactment of this Law, any person who acquires a property part of the Cultural Heritage of the Nation is required to meet the established procedures and accredit the validity of the acquisition. In case of not meeting the requirements, it is presumed an illegal acquisition of the property, being void the ownership or possession transfer reverting in favor of the State, unless right approved by legal procedure.

TITLE II PROTECTION OF THE CULTURAL HERITAGE OF THE NATION

CHAPTER I GENERAL PROTECTION MEASURES

Article 19º.- Competent Authorities

The INC, the National Library and the General Archive of the Nation are in charge of the identification, inventory, registration, research, protection, diffusion and promotion of the property part of the Cultural Heritage of the Nation.

Article 20º.- Restrictions to the property

The basic restrictions to the exercise of the movable and immovable property part of the Cultural Heritage of the Nation are:

- a) To dismember the parts of a movable or immovable property part of the Cultural Heritage of the Nation.
- b) To alter, rebuild, modify or restore totally or partially the movable and immovable property without previous authorization of the INC in whose jurisdiction is located.

Article 21º.- Obligations of the owners

The individual owners of movable and immovable property part of the Cultural Heritage of the Nation have the obligation to:

- a) Make easy the access to inspectors of the INC, previous notification, or any time when the urgency conditions merit so to the judgment of the institution. In those cases the INC respects the personal and family privacy principle, under responsibility for any excess it could be.
- b) Allow the access to duly accredited researchers with the same conditions established in the paragraph above.
- c) Provide historical documentation, title documents and other documents that may be required because of scientific researches respecting the personal and family privacy principle, under responsibility of the official in charge.
- d) Consent the execution of restoration, reconstruction or revaluation works of the movable and immovable property by the INC when they were necessary to guarantee the optimum preservation of it.

Article 22º.- Protection of immovable property

- 22.1 Every public or private work of new building, remodeling, restoration, extension, refurbishment, conditioning, demolition, value or any other involving a immovable property part of the Cultural Heritage of the Nation requires a previous authorization for its execution from the INC.
- 22.2 The authorization from the municipality is null without this authorization, in addition to the corresponding administrative, civil and criminal responsibilities.
- 22.3 The INC is authorized to order to stop or demolish an unauthorized work, executed violating, altering or not knowing the technical specifications or those which affect directly or indirectly the structure or harmony of the immovable property linked to the Cultural Heritage of the Nation, requesting the public force assistance if necessary.
- 22.4 The stopped works and demolitions ordered by the INC will be executed by coercion and all expenses derived therefrom shall be borne by the offenders. The stop work or demolition order referred to in this Law leads to the offenders' obligation to return to the condition previous to the aggression, unless proved material impossibility, being such entity in charge of filing the necessary legal actions.
- 22.5 In the cases the destruction or alteration of an immovable property subject to the regime foreseen in this Law is proven, the proper agencies will report the Attorney General's Office to begin the corresponding criminal action.

Article 23º.- Protection of movable property

The protection of cultural movable property part of the Cultural Heritage of the Nation includes their identification, registration, research, conservation, restoration, preservation, value, promotion and diffusion, as well as the restitution and repatriation when they are found illegally outside the country.

Article 24º.- Protection of intangible property

The protection of intangible property of the Cultural Heritage of the Nation includes its identification, documentation, registration, research, preservation, promotion, valuation, transfer and revitalization.

Article 25º.- International Cooperation

The Executive Branch favors the signing of international agreements for the execution of property conservation, restoration and diffusion projects part of the Cultural Heritage of the Nation through the non-refundable international cooperation. It also encourages the execution of international agreements to strengthen the fight against the illegal traffic of this property and in that case to repatriate them.

Article 26º.- Armed conflict

The Peruvian State, through the INC, the National Library and the General Archive of the Nation is required to adopt the necessary measures aimed at protecting and preserving the property part of the Cultural Heritage of the Nation in case of armed conflict, in accordance with the rules of International Law and the Humanitarian International Law.

Article 27º.- Illegal occupations

In case of illegal occupations of immovable property part of the pre-Hispanic Cultural Heritage of the Nation, the INC in coordination with other entities of the State will propose the relocation of the illegal occupants of this property in addition to the exercise of legal actions leading to its intangibility.

CHAPTER II PARTICIPATION OF STATE AGENCIES

Article 28^o- Regional Governments

According to the functions and powers established in the Organic Law of Regional Governments, these will give assistance and cooperation to proper bodies for the execution of research, restoration, conservation and diffusion projects of property part of the Cultural Heritage of the Nation located in their jurisdiction. The bodies referred to in Article 19th of this Law will be in charge of the approval and supervision of projects executed for such purpose.

Article 29^o- Municipalities

29.1 According to the competences and functions established by the Organic Law of Municipalities, the municipalities in their proper jurisdictions are responsible for:

- a) Cooperating with the INC, the National Library and General Archive of the Nation in the identification, inventory, registration, research, protection, conservation, diffusion and promotion of the movable and immovable property part of the Cultural Heritage of the Nation.
- b) Enacting the necessary administrative measures for the protection, conservation and diffusion of the property part of the Cultural Heritage of the Nation of their locality in accordance with the laws about the subject and the provisions enacted by the bodies referred to in Article 19th and this Law.
- c) Elaborating plans and programs aimed at protecting, preserving and diffusing the property part of the Cultural Heritage of the Nation of their locality in coordination with the bodies referred to in Article 19th of this Law.

29.2 The ordinances, regulations, agreements and regulations issued by the municipalities referred to the property part of the Cultural Heritage of the Nation, require previous opinion of the proper body; otherwise they will be invalid by operation of law.

Article 30^o- Concessions

The concessions to be granted, which affect the plots or aquatic areas where there are property part of the Cultural Heritage of the Nation, must have been previously authorized by the INC, not affecting the competences appertaining to each sector involved.

The concessions granted without observing the provisions in this Article are invalid by operation of law.

Article 31^o- Public officials

Every public official has the obligation to take the measures necessary to prevent the alteration, deterioration or destruction of property part of the Cultural Heritage of the Nation under its administration or custody. Failure to comply with this obligation will result in administrative responsibility in addition to any applicable civil or criminal actions.

TITLE III TRANSFER OF MOVABLE PROPERTY PART OF THE CULTURAL HERITAGE OF THE NATION

CHAPTER I TRANSFER, PROHIBITIONS AND RESTRICTIONS

Article 32^o. - Transfer within the national territory

32.1 The transfer of movable property part of the Cultural Heritage of the Nation within the national territory is allowed.

32.2 The owner or holder is required to take the measures necessary to safeguard the integrity of the movable property part of the Cultural Heritage of the Nation and inform previously the transfer and the place of destination to the responsible agency.

Article 33^o. - Prohibition to leave the country

Any movable property part of the Cultural Heritage of the Nation is prohibited from leaving the country, unless the exceptions established in this Law.

Article 34th. - Exceptions to leave the country

34.1 In an exceptional case, the movable property part of the Cultural Heritage of the Nation may be authorize to leave the country by executive order, applicable in the following cases:

- a) For exhibition reasons with scientific, artistic and cultural purposes.
- b) Specialized studies not possible to be made in the country.
- c) Restoration not possible to be made in the country.
- d) For travels of Mission Heads, Consuls or Diplomats accredited for the period they stay abroad.

34.2 The movable property part of the Cultural Heritage of the Nation will leave the country for one year, renewable only once.

34.3 The authorization requires obligatorily the previous opinion of the proper body and the hiring at least of a "Nail to nail" insurance policy against any risk in favor of the owner of the property, who must do the respective valuation.

CHAPTER II RESTITUTION OF PROPERTY PART OF THE CULTURAL HERITAGE OF THE NATION

Article 35^o. - Restitution of the property

35.1 The Ministry of Foreign Affairs is in charge of the restitution of the property part of the Cultural Heritage of the Nation when it is exported or is outside the country illegally.

35.2 The embassies, consulates and permanent representations of Peru abroad are required under responsibility to inform the Attorney's General Office and the competent body, the existence or not authorized exhibition and the marketing abroad of property part of the Cultural Heritage of the Nation.

35.3 The proper body shall communicate under responsibility the Attorney's General Office the cases of illegal export of property part of the Cultural Heritage of the Nation.

CHAPTER III EXHIBITIONS OF PROPERTY PART OF THE CULTURAL HERITAGE OF THE NATION

Article 36^o- Exhibition

The movable property part of the Cultural Heritage of the Nation can be exhibited inside the country and exceptionally abroad according to the requirements established by the proper body.

Article 37^o- Curator

A curator is the professional and expert on the subject of property part of the Cultural Heritage of the Nation, object of exhibition, designated by executive order upon proposal of the competent body.

Article 38^o- Functions and obligations of the Curator

38.1 The Curator has the function to watch over the protection and conservation of the property part of the Cultural Heritage of the Nation as part of a national or international exhibition. In addition, he is required to supervise the development of exhibitions from the preparation acts to its conclusion, make sure that they adhere to the catalog approved by the competent body and the assets are not altered.

38.2 When his work is completed, the Curator must submit a detailed and documented report.

Article 39^o- Responsibilities of the Curator

39.1 The Curator is administratively liable in case of negligence in his functions, in addition to the civil and criminal liabilities.

39.2 The regulations of this Law will establish other aspects referred to functions, obligations and responsibilities of the Curator.

TITLE IV PRIVATE MUSEUMS AND COLLECTIONS

CHAPTER I PRIVATE COLLECTIONS

Article 40^o- Composition of private collections

40.1 The private owner of movable property part of the Cultural Heritage of the Nation may form private collections, provided that these assets are linked each other in order that they remain an invisible unit. The character of private collection is determined by the competent body upon the party's request.

40.2 The collection is identified with the name of the collector and is recorded in the proper Registry.

Article 41^o- Obligation of the collector

The holder of the collection is required to take an inventory, which must contain a descriptive and photographic catalog of each piece, and to preserve the pieces; being administratively, civilly and criminally liable for any deterioration and damage as consequence of gross negligence or willful misconduct.

Article 42^o- Transfer of rights

42.1 The holder of a collection can transfer freely its rights of property or co-property on its collection inside the country. The State has preemptive right in the transfer

made for valuable consideration. The transfer must be registered before the proper body.

42.2 The transfer includes all the pieces composing the collection in order to keep its unit. To be valid the individual transfer of any piece, it is required the previous authorization of the proper body. The transfer is registered before such body.

42.3 The prohibition established in Article 9th of this Law is applicable to the transfer of property part of a collection.

CHAPTER II PRIVATE MUSEUMS

Article 43^o- Composition of private museums

43.1 The owner of property part of the Cultural Heritage of the Nation, who has an appropriate infrastructure to do research, conservation, exhibition and diffusion of them and also meets the technical and scientific requirements indicated by the proper authority, may be able to form a museum. The museum condition is determined exclusively by the INC.

43.2 The museum shall be registered in the National Registry of Public and Private Museums upon the party's request, which is an essential requirement for its operation as such.

Article 44^o- Obligation of registration

The owner of the museum is required to request a registration and classify the property part of the Cultural Heritage of the Nation in his charge before the proper entity. He is administratively, civilly and criminally liable for any deterioration or damage suffered on assets as result of acts of gross negligence or willful misconduct.

TITLE V ECONOMIC RESOURCES AND TAX INCENTIVES

CHAPTER I ECONOMIC RESOURCES

Article 45^o- Economic resources

The resources for the protection of the Cultural Heritage of the Nation are as follows:

- a) The allocations of the Public Treasury
- b) The resources collected directly by competent bodies
- c) Donations and legacies
- d) Resources from the International Cooperation
- e) The percentage determined by the regulations of this Law based on the valuation assigned to each asset part of the Cultural Heritage of the Nation in the insurance policy referred to in Article 34th of this Law in case of exhibitions conducted abroad.

CHAPTER II TAX INCENTIVES

Article 46^o- Municipal Taxes

Individuals or corporations, who are owners of cultural movable and immovable property enjoy the following tax benefits:

1. The immovable property declared as monuments part of the Cultural Heritage of the Nation are not taxed with the immovable property tax by the INC in accordance with the

second paragraph, 1) of Article 17th of the Municipal Tax Law approved by the Decree Law N° 776 as amended.

2. The transfers for free or for value of immovable property part of the Cultural Heritage of the Nation are not taxed with the Transfer Tax made by the Central and Regional Government and Municipalities in accordance with this Law in favor of the INC, the National Library and the General Archive of the Nation.

Article 47º.- Donations deduction

The donations made by individuals or corporations to preserve, restore and value the cultural property in favor the National Public Sector and non-profit entities shall be deductible as expenditure in accordance with the provision in paragraph x) of Article 37th and paragraph b) of Article 49th if the Consolidated and Amended Text (TUO) of the Income Tax Law approved by Executive Order N° 054-99-EF as amended.

Article 48º.- Clearance through customs of cultural property in the country

The import of property part of the Cultural Heritage of the Nation with the proper certification issued by the INC are not taxed with the General Sales Tax and the customs duties.

**TITLE VI
ADMINISTRATIVE SANCTIONS**

Article 49º.- Fines, seizures and confiscations

49.1 The INC, the National Library and the General Archive of the Nation, as appropriate, are authorized to impose the following administrative sanctions, notwithstanding the sentences imposed by the Criminal Code for crimes committed against the Cultural Heritage of the Nation, the National Library and the General Archive of the Nation:

- a) Fine to the holder and/or owner of an asset part of the Cultural Heritage of the Nation who has not requested registration of the asset before the proper body.
- b) Fine, expropriation or confiscation, as appropriate, to the holder and/or owner of a property part of the Cultural Heritage of the Nation in case of gross negligence or willful misconduct declared by the competent body in case of damage of the asset.
- c) Fine, expropriation or confiscation, as appropriate, to the holder and/or owner of an asset part of Cultural Heritage of the Nation, which exit is attempted without authorization or certification ruling out its condition as such.
- d) Fine, expropriation or confiscation, as appropriate, to the holder of a cultural asset of other country, who attempts to introduce it in Peru without a certification authorizing its exit of the country of origin.
- e) Fine to the person who promotes and makes excavations in archeological sites or cemeteries or alters the immovable property part of the Cultural Heritage of the Nation without the proper authorization from the INC or a certification, which rules out the condition as cultural asset, not affecting the confiscation of the instruments, freight means and transport used.
- f) Stop and/or demolition of a public or private work made in an immovable property part or linked to the Cultural Heritage of the Nation without a previous authorization or, if authorized, the non compliance with the technical specifications approved by the INC is proven.
- g) Fine for not meeting other obligations foreseen in this Law and established in the regulations.

49.2 Every asset seized shall be sent to the competent body for the proper evaluation and to execute the subsequent confiscation or return, as the case may be.

Article 50^o. - Fine imposition criteria

50.1 The criteria and procedures for fine imposition referred to in the previous Article are ruled by the competent body, considering the property value and the evaluation of the damage caused with appraisal and inspection previously done, as appropriate.

50.2 The fine to be imposed shall not be less than 0.25 of Tax Unit nor more than 1000 of Tax Unit.

**TITLE VII
CULTURAL EDUCATION, DIFFUSION AND PROMOTION**

Article 51^o. - Education and diffusion

51.1 The INC, the National Library and the General Archive of the Nation and other bodies linked to the Culture shall watch over the promotion and diffusion in the citizenship the importance and the meaning of the Cultural Heritage of the Nation as basis and expression of our national identity.

The state media are required to disseminate the Cultural Heritage of the Nation in their different expressions.

51.2 The competent bodies promote and coordinate with the media and other public and private entities to encourage and disseminate the respect and the valuation of the Cultural Heritage of the Nation.

Article 52^o. - Curricular contents

The INC, the National Library and the General Archive of the Nation are required, as appropriate, to propose to the Ministry of Education the curricular contents on the subject to be included in the study plan of all the national education levels.

TEMPORARY PROVISIONS

FIRST.- The owner of a movable property part of the Cultural Heritage of the Nation not duly registered must submit its request before the proper body in a term of three years after being published the regulations of this Law.

SECOND.- Until the regulations are issued, the proper bodies may issue the appropriate provisions to comply with the provisions herein.

FINAL PROVISIONS

FIRST.- The expenses resulting from the application of the provisions of this Law shall be borne solely against the resources established in Article 452nd not involving additional demands to the Public Treasury.

SECOND.- About the protection of the collective knowledge of native towns linked to the biological diversity it is applied the Law N° 27811, which establishes the Collective Knowledge Protection Regime of native towns linked to the biological resources.

THIRD.- As from the effective date of this Law, the property part of the Cultural Heritage of the Nation owned by the Catholic Church, the religious congregations and other faiths keep that condition in the state they are found.

FOURTH.- The Executive shall regulate this Law for ninety (90) days as from its effective date.

FIFTH.- Law N° 24047, Law N° 27173 and other regulations opposing this Law are abolished.

THEREFORE:

Having been reconsidered this Law by the Congress of the Republic, accepting the observation formulated by the President of the Republic, pursuant to Article 108th of the Political Constitution of the State, let it be published and enforced.

Lima, this 21st day of July, 2004

Henry PEASE GARCIA
Chairman, Congress of the Republic

Marciano RENGIFO RUIZ
First Vice-President, Congress of the Republic

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(...)

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“Year of the citizens’ duties” - The undersigned, Certifying Officer of *El Peruano* Official Gazette, does hereby certify that the foregoing is a true copy of the Legal Regulation: Law N° 28296 published on July 22, 2004 - Pages N° 272925 to 272932 - edition N.L.N: 8797 - Lima, December 04, 2007 - (seal and signature) Maria APAESTEGUI SILVA - Certifying Officer - *El Peruano* Official Gazette - “EDITORA PERU”

MINISTRY OF FOREIGN AFFAIRS - OFFICE OF CONSULAR AFFAIRS - AUTHENTICATION N° 122653 - The preceding signature of Maria APAESTEGUI SILVA is hereby authenticated without judging the content of the document. - Lima, December 04, 2007 - (seal and signature) Virgilio Z. ARENAZA PICKMANS - Department of Authentications - Office of Consular Formalities - Round seal: Republic of Peru - Ministry of Foreign Affairs - Office of Consular Formalities - Authentications - Raised seal
