I. Objetive:

Establish guidelines in export airfreight using e-AWB

II. Scope:

This document delivers a reference for issuing e-AWB in the air export process in Peru.

III. References:

Documents list or laws that need to be consulted for the fulfillment of export operations by air in Peru.

- ❖ Resolución 347-2013/SUNAT Carta de Porte Aéreo Internacional emitida por medios Electrónicos (CPAIE)

  http://www.sunat.gob.pe/legislacion/superin/2013/347-2013.pdf

  http://www.sunat.gob.pe/legislacion/superin/2013/anexo-347-2013.pdf

- ❖ Modificación Procedimiento General de Exportación Definitiva – INTA-PG.02

  http://www.sunat.gob.pe/legislacion/proyectos-ta/2014/300114/caratula.htm

- ❖ Diario El Peruano – Modificación del Reglamento de la Ley de Aeronáutica Civil que regula la Carta de Porte Aéreo.

  http://transparencia.mtc.gob.pe/idm_docs/normas_legales/1_0_2931.pdf

IV. Implementation plan and minimum requirements to issue e-AWB.

Once the location (country, airport) is declared e-AWB friendly, either completely or through the implementation of the *Single Process*, the stakeholder will have to check if they comply with the minimum requirements to issue e-AWBs.

E-AWB and e-freight will become the new standard to handle air shipments in the coming months. Many airlines and agents have already modified their processes and we strongly advise all the partners to adopt the change in order to guarantee their business continuity.

COMMUNICATE

As a major project, it will affect your employees' habits. To ensure the success of your processes, keep all the employees informed from the beginning:

- **Management**:
  Decision makers to nominate a project manager and approve the main topics

- **IT department**:
  Have to understand the standards and message flows

- **Operations**:
  Amend the current processes

- **Warehouse**:
  Understand the new flows and codes specifying if the shipment has to be tendered with, or without paper documents.

- **Sales**:
  E-freight can represent a competitive advantage for your company (better control, security of information, improved transit time, transparent information, real-time based information etc.)

- **Business partners**:
  Talking to other airlines, agents or their corresponding association(s), attending informative sessions, conferences or workshops, you will gather the most updated information regarding standards and best practices.

BASIC REQUIREMENTS FOR THE AIRLINES and/ or AIRLINES' REPRESENTATIVES

Sign an e-AWB Agreement

Two options exist:

▪   IATA **Multilateral e-AWB Agreement (MeA)** – best practice.

The Multilateral e-AWB Agreement (IATA Resolution 672) provides a single standard agreement that airlines and freight forwarders can sign once with IATA, and start doing e-AWB with other parties to the agreement.

http://www.iata.org/whatwedo/cargo/e/eawb/Pages/multilateral-airlines.aspx

▪   Alternatively, a **Bilateral Agreement** with each freight forwarder/ direct shipper.

IATA cannot provide any assistance on the negotiation, handling and storage of the bilateral agreements. Should the airline decide not to be part of the MeA but prefer to sign bilateral e-AWB agreements, it should contact each Agent in order to manage and sign an agreement before issuing any e-AWB (test included).

IMPORTANT: ACTIVATION NOTICE

You should start doing e-AWB at a location only after sending the Activation Notice to the freight forwarder at that location.

The multilateral e-AWB agreement comes into force between an airline and a freight forwarder at a location only upon airline sending an Activation Notice to freight forwarder (pursuant to Resolution 672, Attachment A, Article 3.1).

Ability to receive and send electronic messages

This is a basic and mandatory requirement for the Airline to communicate with the Freight Forwarders, Customs, Authorities and Ground Handlers.

Messaging Industry Standards:

▪   **IATA Cargo-XML**
> *This standard is compatible with the WCO requirements and guarantees an easy flow of information not only between airlines but also with the Authorities, Freight Forwarders and any other business partner.*

▪   **Cargo-IMP version 32** or higher, which allows the emission of the FWB v16.
> *Cargo-IMP standard was sunset by IATA in December 2014, meaning no further version will be developed. It is highly recommended for everyone to move to Cargo-XML as soon as possible.*

Authorization by SUNAT:

The Peruvian Tax Regulator - SUNAT must authorize to the Airline to issue e-AWB. For this purpose, the Airline must comply with the conditions stated in the Resolution N° 347-2013/SUNAT.

A country specific requirement and established by the tax regulator is consider the following minimum requirements so that e-AWB is considered as a formal receipt (invoice):

1. Receipt description.
2. Carrier ID information:
   a. Full name or Legal name.
   b. **VAT Number (RUC).**
3. Agent ID information, if necessary:
   a. Full name or Legal name.
   b. **VAT Number (RUC).**
   c. Affiliation Code Number to the agent assigned by IATA, if necessary.
4. Shipper ID information:
   a. Full name or Legal name.
   b. **ID Card Number or VAT Number (RUC)**, when it is required to cover expenses for tax purposes and/or apply for a tax credit.
5. Consignee ID information
   a. Full name or Legal name.
6. Air Transport Service.
   a. Detailed description, quantity and unit of measure according to use and customs from goods transported, quantity of Goods, including weight and dimensions or Volume.
   b. The service amount provided, excluding taxes levied on the operation or other additional charges if any.
   c. Amount discriminated of taxes levied on the operation and other fees if any.
   d. Currency code.

In case of International Air Waybill issued by electronic means (e-AWB) will be considered as formal receipt (invoice), when it contains the same minimum requirements of the Air Waybill (AWB), with the exception of the shipper signature and the responsible for the cargo receipt by the carrier, in accordance with the provisions of the last paragraph of article 238 of the regulation of the Civil Aviation Law.

Once the e-AWB tests are obtained as required by the regulatory entity that is, considering the minimum requirements explained above, the Airline shall file its record to SUNAT and the following documentation attached.

1. Completed Application Form No. 838 (**Attachment No. 1**).

2. Certification of the entity referred in the number 2 of the article 6 which certifies that the Standardized System is proved. (Certified Systems letter issued by IATA). For the request of such letter, please contact our IATA local office.

3. Documentation containing the technical characteristics of numeration to be used relating to numeration creation of the AWB. See template in the **Attachment No. 2.**

4. Non-certified copy of the legal representative ID card signing this request.

5. Submit the original valid ID card of the person filing the request and the copy of the valid ID Card.

Take into account that the authorization by SUNAT shall be within 30 working days. Besides, SUNAT sends a representative to certify the e-AWB test to be requested at the Airline, in some cases.

Expired the deadline to resolve (30 working days), if SUNAT has not issued pronouncement, will be understood the request approved, opting for administrative silence positive.

Implement the Single Process

The single process brings mainly 2 important benefits to both airlines and agents.

1. **It allows the carrier to implement the e-AWB, in most of the countries where the paper is still legally required.**
   o The Freight Forwarder sends the FWB or XFWB to the carrier or its representative and makes the needed modifications if applies.
   o The driver tenders the shipment to the carrier without any paper MAWB, and the carrier is who decides whether to print or not a paper AWB.
   o If not expressly required by an international convention, the paper AWB is not flown.

2. **Whatever the destination is, the Freight Forwarder has only 1 standard process with the carrier, which makes its operations much easier, and facilitates the e-AWB adoption as 100% of the airline's destinations become e-AWB.**
   o Provide your stations with an up-to-date information on origins and destinations needing a paper document
   o Order the necessary hard material (a dot matrix printer can be required in some countries).

Keep the IATA Matchmaker up-to-date!

The IATA Matchmaker is a web-based tool developed and hosted by IATA.

https://matchmaker.iata.org/efReport/airlinesAndAirportsAgrReport

It contains very valuable information for your customers and the whole industry, like:
▪ Stations where a given airline can legally accept the e-AWB
▪ Stations where a given airline operates the Single Process

This information is crucial to facilitate the e-AWB adoption. It is the carrier's responsibility to ensure its correctness as part of the information to its customers.

▪ Check the information contained in the matchmaker for your corresponding stations on a regular basis.
▪ Should you notice any discrepancy, please liaise with the person in charge at your headquarters.
▪ If you don't know who the person in charge is in your company, please contact your IATA Cargo representative.

If you are a GSSA

Talk to your represented airline's manager to review and agree your processes:

- Information workflow
- Acceptance and handling of the shipment with or without paper documents (Single process, Yes/No?)
- Connectivity with airline's system or direct access to the airline's computers

BASIC REQUIREMENTS FOR THE FREIGHT FORWARDERS

The e-AWB is an industry initiative. Being IATA accredited and/or CASS participant is not a requirement.

Sign an agreement proving the legal framework to the e-AWB issuance

▪ IATA **Multilateral e-AWB Agreement (MeA)** – signed once with IATA.

The Multilateral e-AWB Agreement (IATA Resolution 672) provides a single standard agreement that airlines and freight forwarders can sign once with IATA, and start doing e-AWB with other parties to the agreement.

http://www.iata.org/whatwedo/cargo/e/eawb/Pages/multilateral-forwarders.aspx

To **check if your partner airline has signed the MeA at a given Airport**, please refer to the web-based tool IATA Matchmaker.

https://matchmaker.iata.org/efReport/airlinesAndAirportsAgrReport

→ **Should you notice a discrepancy, contact your corresponding IATA representative.**

The IATA Matchmaker web-based tool also brings you the possibility to **check which airlines are ready to do e-AWB,** country per country.

Ability to, issue electronic messages.

Issuing an e-AWB is, basically, **sending a FWB or XFWB message** containing all the information usually contained in a paper MAWB to the carrier's system.

Different solutions are available to you:

a. E-AWB issuance option in the Airline's webpage

This kind of solution is suitable for small companies or to perform test shipments. It does not require investment.

Liaise with the airline's customer care department in order to be granted credentials. This option is generally basic and does not offer any connection with your own computer systems. Check the different options of web portals with the corresponding airline.

b. Ready-to-use Solutions

Some providers offer cloud-based solutions. Depending on the chosen provider and/or options, the Freight Forwarder will be able to issue e-AWB, create templates, save the records for legal purposes, translate the records in different formats compatibles with your own system, and generate e-freight shipments (i.e. HAWB, House manifest etc.)

c. Home-built Solution

This solution usually requires a development of your existing system (if not done already). When choosing this option, the agent shall consider the following important points:

Messaging Industry Standards:
The most standard your system is, the most accurate the information will be.
Accuracy and integrity of the information are critical to the success as it save operational costs and transit time.

The air cargo industry commonly uses 2 different messaging standards:

- **IATA Cargo-XML**
  This standard was developed by IATA with the support of FIATA. Based on the WCO's recommendations it is thought to answer the whole supply chain needs (Airlines, Authorities and Freight Forwarders) and to make easier any further updates.

- **Cargo-IMP version 32 or higher**, which allows the emission of the **FWB v16.**
  This standard is the airlines' legacy standard developed by IATA, still used by many of them. However, Cargo-IMP standard was sunset by IATA in December 2014, meaning that no further updates will be developed.

  It is highly recommended to adopt the Cargo-XML. You can purchase the Cargo-XML implementation toolkit through your IATA representative. Should you be an IT provider developing a global solution based on Cargo-XML, IATA will provide you with the information related to the licenses purchase.

  Which IT provider to choose?

- IATA does not provide a list of accredited providers. In our webpage http://www.iata.org/about/sp/Pages/partners.aspx you will find a list of the IATA strategic partners (companies working with us on establishing new standards). IATA does not recommend them over other companies. IATA should not be held responsible for their services.
- Contact your current IT provider and talk to them about the Cargo-XML standards or other standards

Perform Tests

a. Contact an airline of your choice and test the data exchange

An e-AWB with incorrect/ partially received data is like a paper AWB with incorrect/missing information: it may generate delays.

Ask to one of your business partners to **send them FWB or XFWB messages and analyse the quality of reception**:
- Transmission time has to be **fast and consistent**
- Contents have to be **accurate**

- Agent will check that acknowledgement (FMA/ XFNM)/ correction request (FNAs/XFNM)/ status update (FSU/XFSU) **messages received from the airlines or its representative arrive in due time and complete.**

➔ **A shipment is considered safe when the associated message quality is 95% or more.**

b. Choose a carrier to ship pilot shipments

Day has come to ship your first shipments!
- All your **staff has now been trained on e-Cargo**.
- **Inform internal and external** stakeholders about the pilot (no MAWB accompany the shipment).
- **Track and fix any potential problem** with the corresponding business partner, until your reach the desired quality.
- **Make the e-AWB systematic** as early as possible with the chosen airline.
- Repeat the operation with other airlines.

V. Paper documents requested by customs authorities to accomplish an export shipment with eAWB:
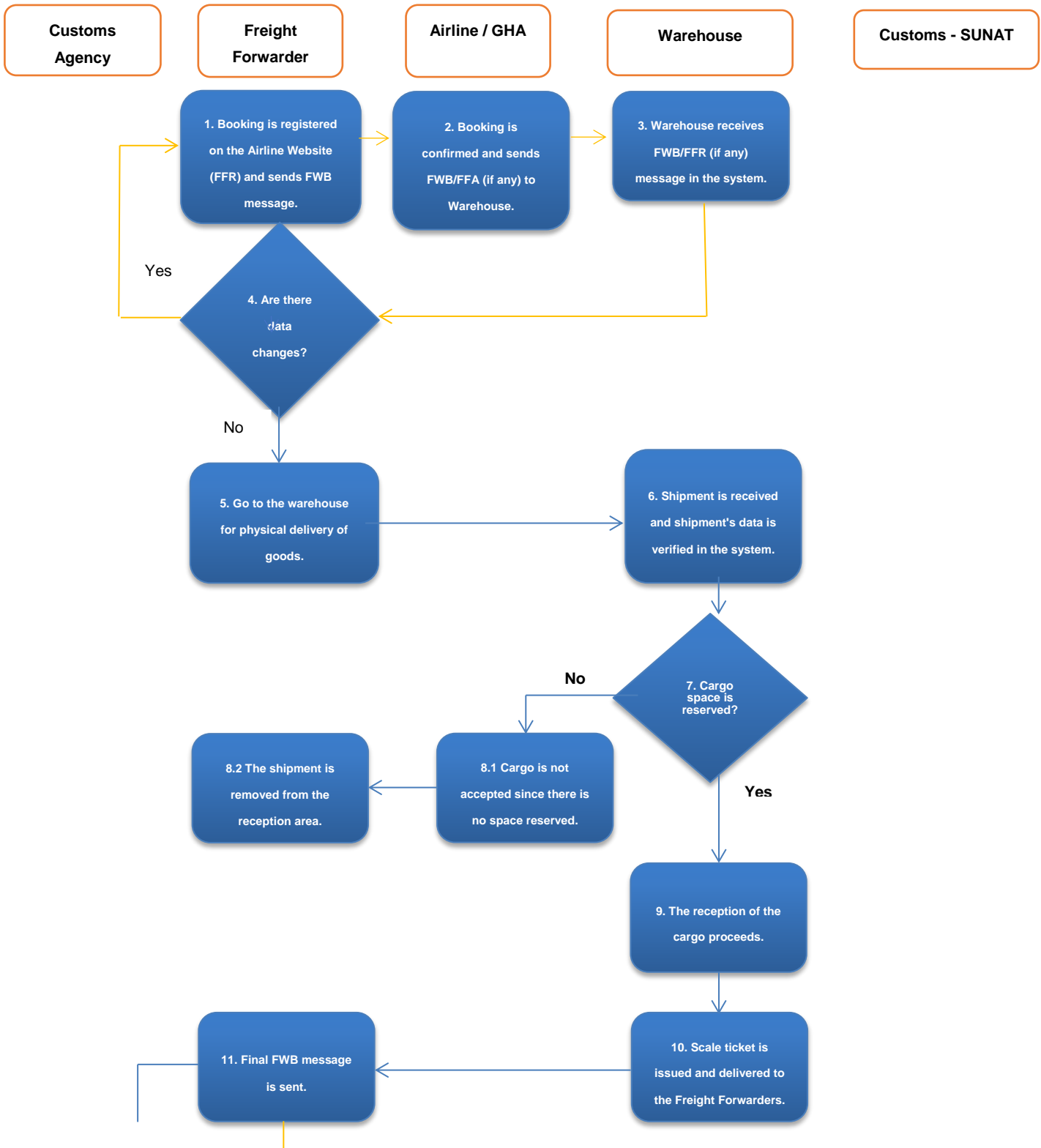
Simplified Export procedure.

Customs Agency	Freight Forwarder	Airline / GHA	Warehouse	Customs - SUNAT

1. Booking is registered on the Airline Website (FFR) and sends FWB message.

2. Booking is confirmed and sends FWB/FFA (if any) to Warehouse.

3. Warehouse receives FWB/FFR (if any) message in the system.

4. Are there data changes?

Yes

No

5. Go to the warehouse for physical delivery of goods.

6. Shipment is received and shipment's data is verified in the system.

7. Cargo space is reserved?

No

Yes

8.2 The shipment is removed from the reception area.

8.1 Cargo is not accepted since there is no space reserved.

9. The reception of the cargo proceeds.

11. Final FWB message is sent.

10. Scale ticket is issued and delivered to the Freight Forwarders.

Customs Agency

Cargo Agency

Airline / GHA

Warehouse

Customs - SUNAT

A. Customs goods declaration is filed faced with Customs.

B. Customs Goods Declaration is processed.

12. Paper MAWB?

No

Yes

C1. Customs Goods Declaration status is received. (Red/Orange).

C2. Customs Goods Declaration status is received. (Red/Orange).

C. Customs Goods Declaration is reported (Red/Orange)

12-A. Paper MAWB printing.

D1. Red

Yes

No

13. FSU-RCS Issuance

E. Release is authorized

Yes

No

D2. Orange

D1. Appointment with SUNAT for physical and documentary inspection.

14. Manifest of departure.-FFM

Yes

D2. Copy of the documentation is submitted to SUNAT for its verification.

14-A. Shipment is withheld until Authorities gives instructions -FSU

13-A. FSU –RCS is received.

15. Final information is notified at the Customs.

F. Final information is submitted and notified at the Customs (HAWB or MAWB copies)

G. Outbound Information is secured.

VI.   Procedure:

Process No.	Responsible	Description	Associated documents
1	Freight Forwarder	**Booking space with the Airline.** Any method is acceptable. It is recommended the use of electronic application, e-booking - FFR, and sends FWB message. **Note: Some airlines do not make the use of FFR message (booking), but these ones can send more than a FWB message.** E-Freight Codes (input by Cargo Agent): **EAW:** E-Freight shipment (Cargo Agent does not attach any commercial Pouch) **EAP:** E-Freight Shipment (Cargo Agent attaches a commercial Pouch). **Note: to be considered e-Freight, an EAW/EAP shipment has to be e-AWB too (ECC or ECP).**	FWB/FFR (If any)
2	Airline	**Booking is confirmed.** **Sends FFR or FWB message** transmitted by the Freight Forwarder with data related to the booking to the warehouse. If the transmission of data in destination is necessary (Advanced Cargo Information – ACI), verify if the information required is correctly included on the FWB message. E-AWB Codes (input by Carriers): **ECC:** E-Shipment, electronic AWB. **ECP:** E-Shipment, paper AWB.	FWB /FFR FFA (If any)
3	Warehouse	**FFR message is received.** Booking is accepted by the Airline.	FWB / FFR (If any)
4	Freight Forwarder	**Data changes?** If some data is changed, the Freight Forwarder proceeds to update the reserve made with the Airline. Any method is acceptable. It is recommended the use of electronic application (e-booking).	N/A

5	Freight Forwarder	**Goods delivery.** The Freight Forwarder proceeds with the goods delivery to the Airline or GHA Representative.	N/A
6	Warehouse	**Accepted and validated goods** against data registered during the booking.	N/A
7	Warehouse	**Booking verification:** The GHA verifies if the delivered goods have a booking.	N/A
8.1	Warehouse	**If there is no a valid booking:** In this case, the goods are not accepted.	N/A
8.2	Freight Forwarder	**Remove the cargo** of the reception area.	N/A
9	Warehouse	**If there is a valid reserve:** The Warehouse starts the process to accept the cargo: Number of packages, dimensions and weight.	N/A
10	Warehouse	**Scale ticket is issued,** and the FSU-FOH message is sent (Freight on Hands)	Scale Ticket / FSU-FOH
11	Freight Forwarder	**Final FWB message is issued.** Based on the FSU-FOH and Scale Ticket, the Freight Forwarder proceeds to adjust the FWB and sends the final message. **Optional: FMA Answer from the airline to Freight forwarder.**	FWB
12	Airline / GHA	If the Airline has implemented the **Single Process**, the Airline or GHA depending on the agreements, can decide if the cargo destination requires the paper MAWB printing.	N/A
12-A	Airline / GHA	**MAWB Print** according to FWB data and requirements of transit and destination countries.	Paper laser MAWB (printed A4 or 4/8 copies of the original)
13	Airline / GHA	**Cargo Receipt and FSU-RCS are issued**. From this moment, the Transportation agreement is formalized.	Cargo Receipt (Format is Recommended Practice 1670)
14	Airline / GHA	**Flight Manifest is issued** (if the customs status allows). In case the data transmission in destination is necessary (Advanced Cargo Information – ACI), this step must be considered.	FFM

14-A	Warehouse	**Cargo is retained.** If the outbound shipment is not authorized by the Competent Authorities, the Warehouse shall retain this one until the corresponding instructions are given.	Instructions by Competent Authorities.
15	Warehouse	**Final information transmission to the Customs:** The final information (export goods declaration) is transmitted to the Competent Authorities within a maximum period of 72 hours after flight departure.	Customs Management System (SIGAD)

Process N°	Responsible	Description	Associated documents
A	Customs Agent	File a digital copy of Customs goods declaration to SUNAT for the export release.	- Original commercial invoice and invoice number. - SUNAT copy of the Customs Goods Declaration invoice. - AWB (A4) sealed and signed by the authorized personnel. - Other documents
B	SUNAT	Requesting for Export Customs Clearance procedure	- Original commercial invoice and invoice number - SUNAT copy of Customs and Goods Declaration Invoice (DAM) to SUNAT - AWB (A4) sealed and signed by the authorized personnel. - Other documents
C	SUNAT	Notice of the result for Automatic Clearance procedure, both at the Warehouse (C1) and the Customs Agent (C2)	N/A
D	Customs Agent	**Working with one of these 3 situations with SUNAT:** D1- **Red channel**. The Cargo is subject to physical and documentary inspection. D2- **Orange channel.** The Cargo is subject to documentary review.	MAWB paper copy (laser print). Commercial documents and others which are not related to the airline.
E	SUNAT	**Release** Final result of the Customs shipment status (Export is authorized or not).	N/A
F	Customs Agent	Final information is transmitted to Competent Authorities.	HAWB or MAWB paper copy, if it is a direct shipment.
G	SUNAT	Validate information.	N/A

VII.   Glossary:

-   Single process: Please refer to the following weblink:

    http://www.iata.org/whatwedo/cargo/e/eawb/Documents/eawb-single-process-guideline.pdf

-   FWB: Air Waybill Data Message.

-   FZB: House Waybill Data Message.

-   FHL: Consolidation List Message.

-   FFM: Airline Flight Manifest Message.

-   FBL: Freight Booked List Message.

-   FFR: AWB Space Allocation Request Message.

-   FFA: AWB Space Allocation Answer Message.

-   FSU: Status Update Message.

-   FOH: Freight on Hand.

-   CSN: Customs Status Notification Message.

-   SDG: Shipper Declaration for Dangerous Goods Message.

-   INV: Invoice Message.

-   PCL: Packing List Message.

-   COO: Certificate of Origin Message.

-   SLI: Shipper´s Letter of Instruction Message.

Attachment N° 1 (http://www.sunat.gob.pe/legislacion/superin/2013/anexo-347-2013.pdf)

508238   **NORMAS LEGALES**   El Peruano
Martes 3 de diciembre de 2013

SUNAT
FORMULARIO
838

SOLICITUD DE AUTORIZACIÓN PARA LA EMISIÓN DE CPAIE PARA EL TRANSPORTE AÉREO INTERNACIONAL DE CARGA
(Carta de Porte Aéreo Internacional emitido por Medios Electrónicos)
Resolución de Superintendencia N° 347-2013/SUNAT

Número de RUC	Código IATA	APELLIDOS Y NOMBRES, DENOMINACION O RAZON SOCIAL

IMPORTANTE: Presentar la solicitud en dos ejemplares (original y copia) en las oficinas de la SUNAT de la dependencia a la cual corresponda el deudor tributario.

Solicito la autorización de la emisión de Carta de Porte Aéreo Internacional por Medios Electrónicos (CPAIE).
Para tal fin, declaro a ustedes lo siguiente:
1. Que a la fecha de la presentación de esta solicitud, mi representada cuenta con: (marcar con x según corresponda)
   Permiso de Operación ☐   Permiso de Vuelo ☐
   Otorgado por el MTC mediante _____

2. Que a la fecha de la presentación de esta solicitud, los representantes legales de la representada, no tienen sentencia condenatoria vigente por delito tributario.
3. Que mi representada no se encuentra en procesos de liquidación judicial o extrajudicial, ni se han suscrito convenios de liquidación o se le ha notificado una resolución disponiendo su disolución y liquidación en mérito a lo señalado en la Ley General del Sistema Concursal.
4. Que el RUC de mi representada no se encuentra con baja o suspensión temporal de actividades.
5. Que mi representada no tiene la condición de NO HABIDO de conformidad con las normas vigentes.
6. Que el Sistema de Emisión a emplear es (marcar con x según corresponda):

   Acreditado por Perito ☐ Adjuntar lo indicado en a),b), c) y g) del punto 7, c) según corresponda.   Estandarizado ☐ Adjuntar lo indicado en a),d),e), f) y g) del punto 7, d), e) y f) según corresponda.

   Nombre del Sistema _____

    Nombre del Proveedor del Sistema _____

7. Que adjunto lo siguiente:
a) Documentación que contenga las características técnicas de la numeración a emplear, relativas a la generación de la numeración de los CPAIE.
b) Original del dictamen pericial suscrito por ingeniero colegiado y hábil a que se refiere el artículo 7° de la Resolución de Superintendencia N° 347-2013/SUNAT, de corresponder.
c) Copia simple del contrato suscrito entre el transportista y el proveedor del Sistema de Emisión, de corresponder.
d) Copia simple del documento en el cual la entidad a que se refiere el numeral 2 del artículo 6° confirma su servicio al transportista.
e) Copia simple del documento por el cual el proveedor del Sistema de Emisión Globalizado confirma su servicio al transportista, de corresponder.
f) Constancia mediante la cual la entidad a que se refiere el numeral 2 del artículo 6° valida el Sistema Estandarizado, de corresponder.
g) Copia simple del documento de identidad del representante legal que firma la presente solicitud.

Identificación del Representante Legal:

Apellidos y Nombres: _____

_____   _____
Documento de Identidad (Tipo y número)   Firma

Identificación de la persona autorizada a presentar esta solicitud:

Apellidos y Nombres: _____

_____   _____
Documento de Identidad (Tipo y número)   Firma

Sello de Recepción

SOLO PARA USO DE SUNAT

OBSERVACIONES: Documentación detallada en el punto 7 que no se adjuntó (marcar x Ver Nota):

☐ Literal a)   ☐ Literal b)   ☐ Literal c)   ☐ Literal d)   ☐ Literal e)   ☐ Literal f)   ☐ literal g)

De conformidad con el art. 125° de la Ley N° 27444, Ley de Procedimiento Administrativo General, se le otorga un plazo de dos (02) días hábiles, contados a partir del día siguiente a la fecha de recepción de esta solicitud, para subsanar las observaciones (con los efectos que dicho artículo señala) en caso contrario se considerará como NO PRESENTADA.

Nota: Tener en cuenta si el transportista solicita autorización para el Sistema de Emisión Acreditado por Perito (si el sistema es desarrollado por el transportista o brindado por un tercero) o Estandarizado (si el sistema es desarrollado por el transportista, un tercero o por la entidad a que valide el sistema) a que hace referencia el Art. 6° de la RS 347-2013/SUNAT.

_____
Firma del receptor de la solicitud

Attachment N° 2

Template Letter (On Participant's Official LetterHead)

(The letter to the Tax regulator must be delivered in spanish language).

Lima, xx de Mes del 2015.

Señores

Superintendencia Nacional de Aduanas y de Administración Tributaria - SUNAT

Presente.-

De nuestra especial consideración,

Por medio de la presente les informamos sobre el punto en el cual las Aerolíneas deberán ingresar información en la solicitud de CPAIE- Carta de Porte Aéreo Internacional Electrónica a SUNAT indicando las características técnicas de cómo se asigna la serie numérica de 8 dígitos:

❖ El número del CPAIE (eAWB), está conformado por el código numérico (Accounting code) IATA de tres números de la compañía aérea que será el transportista emisor y del número de serie de ocho dígitos (creada por la Aerolínea), incluyendo un dígito verificador colocado al final; el dígito verificador se determinará utilizando el sistema no ponderado de módulo 7. (*El número de serie es creado internamente por la aerolínea entendemos en secuencia de serie numérica correlativa ascendente que es lo que Peru solicita.*)

❖ Nuestra CPAIE permite registrar Rango País /Universal (mundo).

(Sunat acepta que si la aerolínea opera con un rango Global, los números de emisión serán en numeración ascendente pero no correlativos ya que se emiten indistintamente en diferentes países. El ideal es lograr tener un rango país, que si lleva serie de numeración ascendente y correlatividad dentro de un país (no en general en cualquier país))

❖ *(El interés de SUNAT al solicitar que se indique las características técnicas de la numeración es para proteger el que no se dupliquen series en el Peru ya que la factura o comprobante de pago es un número Único.)* La aerolínea que recicla series deberá indicar la frecuencia y confirmar que se recicla para otros países, en Peru no se repite.

Considerar esta información para la solicitud de autorización respecto a la emisión de CPAIE para el transporte aéreo internacional de carga.

Sin otro particular por el momento, quedamos de Usted.

Muy atentamente,

Firma y Nombre del Representante Legal del País.