



## César Alva Falcón

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ESTUDIO  
MUÑOZ

MUÑOZ  
OLAYA  
MELÉNDEZ  
CASTRO  
ONO  
& HERRERA  
Abogados

#### Previous work experience:

- Superintendencia Nacional de Aduanas (ADUANAS).
- KPMG Asesores Legales-Senior Manager, Customs and Foreign Trade.

#### Education:

- Doctor of Law Candidate, Pontificia Universidad Católica del Perú (2007-2008).
- Master's degree in International Trade, Universidad de Alicante, Spain (2003-2004).
- U.S. Federal and State Law courses, City University of New York CUNY (2002).
- Customs Officer, Escuela Nacional de Aduanas ENA (1997).
- Universidad de San Martín de Porres, School of Law (1996).

#### Teaching experience:

- Professor of International Trade and Customs Law at undergraduate and graduate law programs, Universidad de Ciencias Aplicadas (UPC), Universidad de San Martín de Porres (USMP), Universidad ESAN, and Universidad Mayor de San Marcos (UNMSM).
- Law professor at Universidad San Ignacio de Loyola (USIL) Graduate School, Universidad del Pacífico (UP), and Escuela de Empresarios de la Asociación de Exportadores (ADEX).
- Lecturer and panelist in university, professional, and business events related to customs law and international trade.

#### Practice areas:

- Foreign trade
- Transportation

#### Languages:

English and Spanish.

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## Publications:

- “Should customs offenders be sanctioned or fined?”, published in daily Gestión, March 10, 2016, page 18.
  - “International cargo agent: legal requirements in Peru”, published in Revista Logística 360, March 17, 2016 – May 2016.  
[www.logistica360.pe](http://www.logistica360.pe)
  - “Should customs offenders be sanctioned with suspension or fined?” published in Revista Columnas 187 edited by Estudio Muñiz. December 2015. [www.munizlaw.com](http://www.munizlaw.com)
  - “Legal Court: We should facilitate foreign trade”, published in Gestion.pe (<http://gestion.pe/opinion/tribuna-legal-facilitemos-operaciones-comercio-exterior-cesar-alva-falcon-2125860>), March 19, 2015.
  - “When imported goods become a headache”, published in Revista La Cámara, N°665, March 02 – 08, 2015.  
<http://www.camaralima.org.pe/RepositorioAPS/0/0/par/EDICION665/Ed%20Digital%20665%20Baja.pdf>
  - “Customs valuation: substantial differences between the procedure of reasonable doubt and the tax and customs audit procedure in Peru”, published in the book entitled “Ensayos de valoración aduanera: aportes de la realidad peruana al estudio de los derechos de los usuarios aduaneros” sponsored by the Ombudsman’s Office for Taxpayers and Customs Users (DEFCON), Ministry of Economy and Finance (MEF). Palestra Editores SAC: Lima, First Edition, December 2014.  
<https://www.mef.gob.pe/es/documentos-y-publicacion/libro-digital-defcon/libro-digital-2014>
  - “Customs agents and customs warehouses: reflections on the suspension sanction when the legal representatives are prosecuted for offenses committed while exercising their duties”, published in Revista Jurídica Thompson Reuters, La Ley. Year II, N° 99, November 24, 2014. Pp 15-25
  - “Early customs resolutions in Peru: the principle of administrative predictability”, published on June 10, 2014 in Ius 360°, website of the Ius Et Veritas magazine (<http://ius360.com/articulos>) published by law students of Pontificia Universidad Católica del Perú.
  - “Facilities to split up company debts”, published in the official gazette El Peruano on May 11, 2014, page 10.
  - “Possible use of a price transfer study for customs valuation purposes”, co-author of the article, which was included in Volume II of a book published by Thompson Reuters and Instituto Peruano de Investigación y Derecho Tributario (IPIDET) on the II Forum on Taxation and Accounting carried out in Lima between May 5 and 6, 2014 (pp 217-232).
  - “The challenge of importing goods before their arrival in the country”, published in daily Gestión on March 21, 2014.  
<http://gestion.pe/empresa/reto-importar-mercancias-antes-que-lleguen-al-pais-2092359>
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