

**ESCALA DE MULTAS DEL IMPUESTO PREDIAL
PERIODO 2016**

U.I.T. 3,950.00

BASE IMPONIBLE				O M I S O						R E C T I F I C A D O					
EN UIT		EN NUEVOS SOLES		Factor	Importe	Régimen de gradualidades				Factor	Importe	Régimen de gradualidades			
De	Hasta	Desde	Hasta			Directo	Notificado	R/D.	Coactivo			Directo	Notificado	R/D.	Coactivo
						10%	30%	50%	100%			10%	30%	50%	100%
0	14	0.00	55,300.00	0.02	79.00	7.90	23.70	39.50	79.00	0.01	39.50	3.95	11.85	19.75	39.50
14	18	55,301.00	71,100.00	0.08	316.00	31.60	94.80	158.00	316.00	0.04	158.00	15.80	47.40	79.00	158.00
18	26	71,101.00	102,700.00	0.16	632.00	63.20	189.60	316.00	632.00	0.08	316.00	31.60	94.80	158.00	316.00
26	42	102,701.00	165,900.00	0.32	1264.00	126.40	379.20	632.00	1,264.00	0.14	553.00	55.30	165.90	276.50	553.00
42	74	165,901.00	292,300.00	0.56	2212.00	221.20	663.60	1,106.00	2,212.00	0.28	1106.00	110.60	331.80	553.00	1106.00
74	138	292,301.00	545,100.00	0.86	3397.00	339.70	1,019.10	1,698.50	3,397.00	0.44	1738.00	173.80	521.40	869.00	1738.00
138	A MAS	545,101.00	A MAS	1.00	3950.00	395.00	1,185.00	1,975.00	3,950.00	0.58	2291.00	229.10	687.30	1145.50	2291.00

**ESCALA DE MULTAS DEL IMPUESTO AL PATRIMONIO VEHICULAR
PERIODO 2016**

U.I.T. 3,950.00

BASE IMPONIBLE				O M I S O					
EN UIT		EN NUEVOS SOLES		Factor	Importe	Régimen de gradualidades			
De	Hasta	Desde	Hasta			Directo	Notificado	R/D.	Coactivo
						10%	30%	50%	100%
0	6	0.00	23,700.00	0.02	79.00	7.90	23.70	39.50	79.00
6	8	23,701.00	31,600.00	0.08	316.00	31.60	94.80	158.00	316.00
8	12	31,601.00	47,400.00	0.16	632.00	63.20	189.60	316.00	632.00
12	20	47,401.00	79,000.00	0.32	1264.00	126.40	379.20	632.00	1,264.00
20	36	79,001.00	142,200.00	0.56	2212.00	221.20	663.60	1,106.00	2,212.00
36	68	142,201.00	268,600.00	0.86	3397.00	339.70	1,019.10	1,698.50	3,397.00
68	A MAS	268,601.00	A MAS	1.00	3950.00	395.00	1,185.00	1,975.00	3,950.00

Base legal: T.U.O. Código Tributario. Art. 176° y 179°.
D. Leg. N° 816; D. Leg. N° 953; D.S. N° 135-99-EF.
Ordenanza Municipal N° 012-2006-MPS.