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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **ANEXO 2** **CÓDIGOS LIBERATORIOS**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CÓDIGO LIBERATORIO** | **DONATARIO** | **BASE LEGAL** | **A/V** | **IGV** | **ISC** | **IPM** | **D/E** | **M/I** |
| 2000 | IMPORTACIÓN DE MERCANCÍAS DONADAS A FAVOR DE FUNDACIONES | LGA art. 147º inc. f). | 0 | S | S | S | 0 | S |
| 2001 | IMPORTACIÓN DE MERCANCÍAS DONADAS A FAVOR DE ENTIDADES RELIGIOSAS | LGA art. 147 inc f); Ley IGV art. 2º inc. e) num. 1 y art. 67º;  D.S. Nº 029-94-EF art. 2º. | 0 | 0 | 0 | 0 | 0 | S |
| 2002 | IMPORTACIÓN DE VEHÍCULOS DONADOS A FAVOR DE ENTIDADES RELIGIOSAS | LGA art. 147º inc. f); Ley IGV art. 2º inc. e) num. 1 y art. 67º;D.S. Nº 029-94-EF art. 2º. | 0 | 0 | 0 | 0 | 0 | S |
| 3806 | IMPORTACIÓN DE MERCANCÍAS DONADAS A FAVOR DE ENTIDADES Y DEPENDENCIAS, PÚBLICAS, EXCEPTO EMPRESAS | LGA art. 147º inc. e); Ley IGV art. 2º inc. k) y art. 67º. | 0 | 0 | 0 | 0 | 0 | S |
| 3807 | IMPORTACIÓN DE VEHÍCULOS DONADOS A FAVOR DE ENTIDADES Y DEPENDENCIAS, PÚBLICAS, EXCEPTO EMPRESAS | LGA art. 147º inc. e); Ley IGV art. 2º inc. k) y art. 67º. | 0 | 0 | 0 | 0 | 0 | S |
| 3808 | IMPORTACIÓN DE VEHÍCULOS DONADOS A FAVOR DE ENIEX, ONGD-PERU E IPREDAS REGISTRADAS EN APCI | LGA art. 147º inc. e); Ley IGV art. 2º inc. k) y art. 67º.  | 0 | 0 | 0 | 0 | 0 | S |
| 3809 | IMPORTACIÓN DE MERCANCÍAS DONADAS A FAVOR DE ENIEX, ONGD-PERU E IPREDAS REGISTRADAS EN APCI | LGA art. 147º inc. e); Ley IGV art. 2º inc. k) yart. 67º. | 0 | 0 | 0 | 0 | 0 | S |
| 4458 | DONACIONES MERCANCIAS ESTADO DE EMERGENCIA | LGA art. 147° inc. e); Ley IGV art. 2º inc. k) | 0 | 0 | 0 | 0 | 0 | 0 |

 LGA: Ley General de AduanasLey IGV: T.U.0. Ley del Impuesto General a las Ventas e Impuesto Selectivo al ConsumoA/V: Derechos Arancelarios Ad-ValoremIGV: Impuesto General a las VentasISC: Impuesto Selectivo al ConsumoIPM: Impuesto a la Promoción MunicipalD/E: Derecho EspecíficoM/I: Multas e Intereses0: No pagaS: Si paga |
|  |