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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) y  art. 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 Aduanas  Ley IGV: T.U.0. Ley del Impuesto General a las Ventas e Impuesto Selectivo al Consumo  A/V: Derechos Arancelarios Ad-Valorem  IGV: Impuesto General a las Ventas  ISC: Impuesto Selectivo al Consumo  IPM: Impuesto a la Promoción Municipal  D/E: Derecho Específico  M/I: Multas e Intereses  0: No paga  S: Si paga |
|  |