

**ANEXO**  
**TABLA DE VALORES REFERENCIALES A FIN DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO A LAS EMBARCACIONES DE RECREO**  
**CORRESPONDIENTE AL AÑO 2024**  
**(VALORES EXPRESADOS EN SOLES)**

**1. EMBARCACIONES A VELA SIN O CON MOTOR AUXILIAR**

| CONCEPTO                                     | 2023   | 2022   | 2021   | 2020   | 2019   | 2018   | 2017   | 2016   | 2015   | OTROS AÑOS |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|------------|
| <hr/>  |        |        |        |        |        |        |        |        |        |            |
| <b>&lt; 18 (PIES)</b><br>(5,5 m.)            |        |        |        |        |        |        |        |        |        |            |
| PUENTE DE MANDO<br>SIN MOTOR AUXILIAR        | 22,440 | 20,200 | 17,950 | 15,710 | 13,460 | 11,220 | 8,980  | 6,730  | 4,490  | 2,240      |
| CON MOTOR AUXILIAR (HP) :                    |        |        |        |        |        |        |        |        |        |            |
| < 15   | 31,930 | 28,740 | 25,540 | 22,350 | 19,160 | 15,970 | 12,770 | 9,580  | 6,390  | 3,190      |
| = 15 < 20                                    | 35,720 | 32,150 | 28,580 | 25,000 | 21,430 | 17,860 | 14,290 | 10,720 | 7,140  | 3,570      |
| = > 20                                       | 49,630 | 44,670 | 39,700 | 34,740 | 29,780 | 24,820 | 19,850 | 14,890 | 9,930  | 4,960      |
| <hr/>  |        |        |        |        |        |        |        |        |        |            |
| <b>= 18 &lt; 22 (PIES)</b><br>(5,5 a 6,7 m.) |        |        |        |        |        |        |        |        |        |            |
| PUENTE DE MANDO<br>SIN MOTOR AUXILIAR        | 29,940 | 26,950 | 23,950 | 20,960 | 17,960 | 14,970 | 11,980 | 8,980  | 5,990  | 2,990      |
| CON MOTOR AUXILIAR (HP) :                    |        |        |        |        |        |        |        |        |        |            |
| < 15   | 39,820 | 35,840 | 31,860 | 27,870 | 23,890 | 19,910 | 15,930 | 11,950 | 7,960  | 3,980      |
| = 15 < 20                                    | 43,510 | 39,160 | 34,810 | 30,460 | 26,110 | 21,760 | 17,400 | 13,050 | 8,700  | 4,350      |
| = > 20                                       | 57,150 | 51,440 | 45,720 | 40,010 | 34,290 | 28,580 | 22,860 | 17,150 | 11,430 | 5,720      |
| <hr/>  |        |        |        |        |        |        |        |        |        |            |
| <b>= 22 &lt; 26 (PIES)</b><br>(6,7 a 7,9 m.) |        |        |        |        |        |        |        |        |        |            |
| PUENTE DE MANDO<br>SIN MOTOR AUXILIAR        | 39,130 | 35,220 | 31,300 | 27,390 | 23,480 | 19,570 | 15,650 | 11,740 | 7,830  | 3,910      |
| CON MOTOR AUXILIAR (HP) :                    |        |        |        |        |        |        |        |        |        |            |
| < 20   | 52,390 | 47,150 | 41,910 | 36,670 | 31,430 | 26,200 | 20,960 | 15,720 | 10,480 | 5,240      |
| = 20 < 35                                    | 66,290 | 59,660 | 53,030 | 46,400 | 39,770 | 33,150 | 26,520 | 19,890 | 13,260 | 6,630      |
| = > 35                                       | 83,620 | 75,260 | 66,900 | 58,530 | 50,170 | 41,810 | 33,450 | 25,090 | 16,720 | 8,360      |
| <hr/>  |        |        |        |        |        |        |        |        |        |            |
| CONCEPTO                                     | 2023   | 2022   | 2021   | 2020   | 2019   | 2018   | 2017   | 2016   | 2015   | OTROS AÑOS |
| <hr/>  |        |        |        |        |        |        |        |        |        |            |
| <b>= 26 &lt; 30 (PIES)</b><br>(7,9 a 9,1 m.) |        |        |        |        |        |        |        |        |        |            |

|                                       |        |        |        |        |        |        |        |        |        |       |
|---------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| PUENTE DE MANDO<br>SIN MOTOR AUXILIAR | 49,630 | 44,670 | 39,700 | 34,740 | 29,780 | 24,820 | 19,850 | 14,890 | 9,930  | 4,960 |
| CON MOTOR AUXILIAR (HP) :             |        |        |        |        |        |        |        |        |        |       |
| < 20                                  | 62,890 | 56,600 | 50,310 | 44,020 | 37,730 | 31,450 | 25,160 | 18,870 | 12,580 | 6,290 |
| = 20 < 35                             | 76,810 | 69,130 | 61,450 | 53,770 | 46,090 | 38,410 | 30,720 | 23,040 | 15,360 | 7,680 |
| = > 35                                | 94,150 | 84,740 | 75,320 | 65,910 | 56,490 | 47,080 | 37,660 | 28,250 | 18,830 | 9,420 |

= 30 < 36 (PIES)  
(9,1 a 11,0 m.)

|   |         |         |         |        |        |        |        |        |        |        |
|---|---------|---------|---------|--------|--------|--------|--------|--------|--------|--------|
| PUENTE DE MANDO + CUBIERTA INTERIOR<br>SIN MOTOR AUXILIAR | 68,320  | 61,490  | 54,660  | 47,820 | 40,990 | 34,160 | 27,330 | 20,500 | 13,660 | 6,830  |
| CON MOTOR AUXILIAR (HP) :                                 |         |         |         |        |        |        |        |        |        |        |
| < 35  | 95,520  | 85,970  | 76,420  | 66,860 | 57,310 | 47,760 | 38,210 | 28,660 | 19,100 | 9,550  |
| = 35 < 50   | 113,240 | 101,920 | 90,590  | 79,270 | 67,940 | 56,620 | 45,300 | 33,970 | 22,650 | 11,320 |
| = > 50  | 127,830 | 115,050 | 102,260 | 89,480 | 76,700 | 63,920 | 51,130 | 38,350 | 25,570 | 12,780 |

= 36 < 42 (PIES)  
(11,0 a 12,8 m.)

|   |         |         |         |         |         |        |        |        |        |        |
|---|---------|---------|---------|---------|---------|--------|--------|--------|--------|--------|
| PUENTE DE MANDO + CUBIERTA INTERIOR<br>SIN MOTOR AUXILIAR | 91,780  | 82,600  | 73,420  | 64,250  | 55,070  | 45,890 | 36,710 | 27,530 | 18,360 | 9,180  |
| CON MOTOR AUXILIAR (HP) :                                 |         |         |         |         |         |        |        |        |        |        |
| < 35  | 119,000 | 107,100 | 95,200  | 83,300  | 71,400  | 59,500 | 47,600 | 35,700 | 23,800 | 11,900 |
| = 35 < 50   | 136,340 | 122,710 | 109,070 | 95,440  | 81,800  | 68,170 | 54,540 | 40,900 | 27,270 | 13,630 |
| = 50 < 75   | 151,230 | 136,110 | 120,980 | 105,860 | 90,740  | 75,620 | 60,490 | 45,370 | 30,250 | 15,120 |
| = > 75  | 170,050 | 153,050 | 136,040 | 119,040 | 102,030 | 85,030 | 68,020 | 51,020 | 34,010 | 17,010 |

= 42 < 48 (PIES)  
(12,8 a 14,6 m.)

|   |         |         |         |         |         |        |        |        |        |        |
|---|---------|---------|---------|---------|---------|--------|--------|--------|--------|--------|
| PUENTE DE MANDO + CUBIERTA INTERIOR<br>SIN MOTOR AUXILIAR | 120,660 | 108,590 | 96,530  | 84,460  | 72,400  | 60,330 | 48,260 | 36,200 | 24,130 | 12,070 |
| CON MOTOR AUXILIAR (HP) :                                 |         |         |         |         |         |        |        |        |        |        |
| < 50  | 165,260 | 148,730 | 132,210 | 115,680 | 99,160  | 82,630 | 66,100 | 49,580 | 33,050 | 16,530 |
| = 50 < 75   | 180,160 | 162,140 | 144,130 | 126,110 | 108,100 | 90,080 | 72,060 | 54,050 | 36,030 | 18,020 |
| = > 75  | 198,850 | 178,970 | 159,080 | 139,200 | 119,310 | 99,430 | 79,540 | 59,660 | 39,770 | 19,890 |

| CONCEPTO | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | OTROS<br>AÑOS |
|----------|------|------|------|------|------|------|------|------|------|---------------|
|----------|------|------|------|------|------|------|------|------|------|---------------|

= 48 < 55 (PIES)  
(14,6 a 16,8 m.)

|   |         |         |         |         |         |         |         |        |        |        |
|---|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|
| PUENTE DE MANDO + CUBIERTA INTERIOR<br>SIN MOTOR AUXILIAR | 162,180 | 145,960 | 129,740 | 113,530 | 97,310  | 81,090  | 64,870  | 48,650 | 32,440 | 16,220 |
| CON MOTOR AUXILIAR (HP) :                                 |         |         |         |         |         |         |         |        |        |        |
| < 50  | 207,040 | 186,340 | 165,630 | 144,930 | 124,220 | 103,520 | 82,820  | 62,110 | 41,410 | 20,700 |
| = 50 < 75   | 221,990 | 199,790 | 177,590 | 155,390 | 133,190 | 111,000 | 88,800  | 66,600 | 44,400 | 22,200 |
| = 75 < 90   | 240,340 | 216,310 | 192,270 | 168,240 | 144,200 | 120,170 | 96,140  | 72,100 | 48,070 | 24,030 |
| = > 90  | 262,770 | 236,490 | 210,220 | 183,940 | 157,660 | 131,390 | 105,110 | 78,830 | 52,550 | 26,280 |

= > 55 (PIES)  
(=> 16,8 m.)

|   |         |         |         |         |         |         |         |        |        |        |
|---|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|
| PUENTE DE MANDO + CUBIERTA INTERIOR<br>SIN MOTOR AUXILIAR | 199,210 | 179,290 | 159,370 | 139,450 | 119,530 | 99,610  | 79,680  | 59,760 | 39,840 | 19,920 |
| CON MOTOR AUXILIAR (HP) :                                 |         |         |         |         |         |         |         |        |        |        |
| < 50  | 243,730 | 219,360 | 194,980 | 170,610 | 146,240 | 121,870 | 97,490  | 73,120 | 48,750 | 24,370 |
| = 50 < 75   | 258,730 | 232,860 | 206,980 | 181,110 | 155,240 | 129,370 | 103,490 | 77,620 | 51,750 | 25,870 |
| = 75 < 90   | 277,440 | 249,700 | 221,950 | 194,210 | 166,460 | 138,720 | 110,980 | 83,230 | 55,490 | 27,740 |
| = > 90  | 299,810 | 269,830 | 239,850 | 209,870 | 179,890 | 149,910 | 119,920 | 89,940 | 59,960 | 29,980 |

## 2. EMBARCACIONES A MOTOR CON CASCO DE FIBRA DE VIDRIO, ACERO NAVAL O ALUMINIO

### 2.1. MOTO NAUTICA

| CONCEPTO     | 2023   | 2022   | 2021   | 2020   | 2019   | 2018   | 2017   | 2016   | 2015   | OTROS<br>AÑOS |
|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------|
| MOTO NAUTICA | 76,330 | 68,700 | 61,060 | 53,430 | 45,800 | 38,170 | 30,530 | 22,900 | 15,270 | 7,630         |

### 2.2. OTRAS EMBARCACIONES A MOTOR

| CONCEPTO                               | 2023    | 2022    | 2021   | 2020   | 2019   | 2018   | 2017   | 2016   | 2015   | OTROS<br>AÑOS |
|--|---------|---------|--------|--------|--------|--------|--------|--------|--------|---------------|
| < 14,1 (PIES)<br>(4,3 m.)              |         |         |        |        |        |        |        |        |        |               |
| PUENTE DE MANDO                        |         |         |        |        |        |        |        |        |        |               |
| < 35 HP                                | 40,810  | 36,730  | 32,650 | 28,570 | 24,490 | 20,410 | 16,320 | 12,240 | 8,160  | 4,080         |
| = 35 < 50 HP                           | 48,260  | 43,430  | 38,610 | 33,780 | 28,960 | 24,130 | 19,300 | 14,480 | 9,650  | 4,830         |
| = > 50 HP                              | 63,190  | 56,870  | 50,550 | 44,230 | 37,910 | 31,600 | 25,280 | 18,960 | 12,640 | 6,320         |
| = 14,1 < 22,2 (PIES)<br>(4,3 a 6,8 m.) |         |         |        |        |        |        |        |        |        |               |
| PUENTE DE MANDO                        |         |         |        |        |        |        |        |        |        |               |
| < 50 HP                                | 48,950  | 44,060  | 39,160 | 34,270 | 29,370 | 24,480 | 19,580 | 14,690 | 9,790  | 4,900         |
| = 50 < 75 HP                           | 63,560  | 57,200  | 50,850 | 44,490 | 38,140 | 31,780 | 25,420 | 19,070 | 12,710 | 6,360         |
| = > 75 HP                              | 82,280  | 74,050  | 65,820 | 57,600 | 49,370 | 41,140 | 32,910 | 24,680 | 16,460 | 8,230         |
| CUBIERTA INTERIOR                      |         |         |        |        |        |        |        |        |        |               |
| < 50 HP                                | 80,570  | 72,510  | 64,460 | 56,400 | 48,340 | 40,290 | 32,230 | 24,170 | 16,110 | 8,060         |
| = 50 < 75 HP                           | 95,520  | 85,970  | 76,420 | 66,860 | 57,310 | 47,760 | 38,210 | 28,660 | 19,100 | 9,550         |
| = > 75 HP                              | 113,860 | 102,470 | 91,090 | 79,700 | 68,320 | 56,930 | 45,540 | 34,160 | 22,770 | 11,390        |

= 22,2 < 24,7 (PIES)  
(6,8 a 7,5 m.)

PUENTE DE MANDO

|                                |         |         |         |         |        |        |        |        |        |        |
|--------------------------------|---------|---------|---------|---------|--------|--------|--------|--------|--------|--------|
| < 50 HP                        | 82,600  | 74,340  | 66,080  | 57,820  | 49,560 | 41,300 | 33,040 | 24,780 | 16,520 | 8,260  |
| = 50 < 75 HP                   | 97,550  | 87,800  | 78,040  | 68,290  | 58,530 | 48,780 | 39,020 | 29,270 | 19,510 | 9,760  |
| = 75 < 90 HP                   | 116,260 | 104,630 | 93,010  | 81,380  | 69,760 | 58,130 | 46,500 | 34,880 | 23,250 | 11,630 |
| = > 90 HP                      | 138,680 | 124,810 | 110,940 | 97,080  | 83,210 | 69,340 | 55,470 | 41,600 | 27,740 | 13,870 |
| CUBIERTA INTERIOR Y/O EXTERIOR |         |         |         |         |        |        |        |        |        |        |
| < 50 HP                        | 90,760  | 81,680  | 72,610  | 63,530  | 54,460 | 45,380 | 36,300 | 27,230 | 18,150 | 9,080  |
| = 50 < 75 HP                   | 105,730 | 95,160  | 84,580  | 74,010  | 63,440 | 52,870 | 42,290 | 31,720 | 21,150 | 10,570 |
| = 75 < 90 HP                   | 124,100 | 111,690 | 99,280  | 86,870  | 74,460 | 62,050 | 49,640 | 37,230 | 24,820 | 12,410 |
| = > 90 HP                      | 146,540 | 131,890 | 117,230 | 102,580 | 87,920 | 73,270 | 58,620 | 43,960 | 29,310 | 14,650 |

| CONCEPTO | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | OTROS AÑOS |
|----------|------|------|------|------|------|------|------|------|------|------------|
|----------|------|------|------|------|------|------|------|------|------|------------|

= 24,7 < 30,7 (PIES)  
(7,5 a 9,4 m.)

PUENTE DE MANDO

|               |         |         |         |         |         |        |        |        |        |        |
|---------------|---------|---------|---------|---------|---------|--------|--------|--------|--------|--------|
| < 75 HP       | 96,880  | 87,190  | 77,500  | 67,820  | 58,130  | 48,440 | 38,750 | 29,060 | 19,380 | 9,690  |
| = 75 < 90 HP  | 115,570 | 104,010 | 92,460  | 80,900  | 69,340  | 57,790 | 46,230 | 34,670 | 23,110 | 11,560 |
| = 90 < 110 HP | 138,010 | 124,210 | 110,410 | 96,610  | 82,810  | 69,010 | 55,200 | 41,400 | 27,600 | 13,800 |
| = > 110 HP    | 173,400 | 156,060 | 138,720 | 121,380 | 104,040 | 86,700 | 69,360 | 52,020 | 34,680 | 17,340 |

CUBIERTA INTERIOR

|               |         |         |         |         |         |         |         |        |        |        |
|---------------|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|
| < 75 HP       | 225,420 | 202,880 | 180,340 | 157,790 | 135,250 | 112,710 | 90,170  | 67,630 | 45,080 | 22,540 |
| = 75 < 90 HP  | 244,120 | 219,710 | 195,300 | 170,880 | 146,470 | 122,060 | 97,650  | 73,240 | 48,820 | 24,410 |
| = 90 < 110 HP | 266,190 | 239,570 | 212,950 | 186,330 | 159,710 | 133,100 | 106,480 | 79,860 | 53,240 | 26,620 |
| = > 110 HP    | 301,580 | 271,420 | 241,260 | 211,110 | 180,950 | 150,790 | 120,630 | 90,470 | 60,320 | 30,160 |

CUBIERTA INTERIOR Y EXTERIOR

|               |         |         |         |         |         |         |         |         |        |        |
|---------------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|
| < 75 HP       | 312,710 | 281,440 | 250,170 | 218,900 | 187,630 | 156,360 | 125,080 | 93,810  | 62,540 | 31,270 |
| = 75 < 90 HP  | 331,450 | 298,310 | 265,160 | 232,020 | 198,870 | 165,730 | 132,580 | 99,440  | 66,290 | 33,150 |
| = 90 < 110 HP | 353,880 | 318,490 | 283,100 | 247,720 | 212,330 | 176,940 | 141,550 | 106,160 | 70,780 | 35,390 |
| = > 110 HP    | 389,300 | 350,370 | 311,440 | 272,510 | 233,580 | 194,650 | 155,720 | 116,790 | 77,860 | 38,930 |

= 30,7 < 36,1 (PIES)  
(9,4 a 11,0 m.)

CUBIERTA INTERIOR

|                |         |         |         |         |         |         |         |         |        |        |
|----------------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|
| < 110 HP       | 362,050 | 325,850 | 289,640 | 253,440 | 217,230 | 181,030 | 144,820 | 108,620 | 72,410 | 36,210 |
| = 110 < 150 HP | 397,380 | 357,640 | 317,900 | 278,170 | 238,430 | 198,690 | 158,950 | 119,210 | 79,480 | 39,740 |
| = 150 < 200 HP | 427,290 | 384,560 | 341,830 | 299,100 | 256,370 | 213,650 | 170,920 | 128,190 | 85,460 | 42,730 |
| = > 200 HP     | 496,370 | 446,730 | 397,100 | 347,460 | 297,820 | 248,190 | 198,550 | 148,910 | 99,270 | 49,640 |

CUBIERTA INTERIOR Y EXTERIOR

|                |         |         |         |         |         |         |         |         |         |        |
|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| < 110 HP       | 422,210 | 379,990 | 337,770 | 295,550 | 253,330 | 211,110 | 168,880 | 126,660 | 84,440  | 42,220 |
| = 110 < 150 HP | 457,590 | 411,830 | 366,070 | 320,310 | 274,550 | 228,800 | 183,040 | 137,280 | 91,520  | 45,760 |
| = 150 < 200 HP | 487,500 | 438,750 | 390,000 | 341,250 | 292,500 | 243,750 | 195,000 | 146,250 | 97,500  | 48,750 |
| = > 200 HP     | 556,260 | 500,630 | 445,010 | 389,380 | 333,760 | 278,130 | 222,500 | 166,880 | 111,250 | 55,630 |

= 36,1 < 43,1 (PIES)  
(11,0 a 13,1 m.)

CUBIERTA INTERIOR Y EXTERIOR

|                |         |         |         |         |         |         |         |         |         |        |
|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| < 110 HP       | 494,630 | 445,170 | 395,700 | 346,240 | 296,780 | 247,320 | 197,850 | 148,390 | 98,930  | 49,460 |
| = 110 < 150 HP | 529,960 | 476,960 | 423,970 | 370,970 | 317,980 | 264,980 | 211,980 | 158,990 | 105,990 | 53,000 |
| = 150 < 200 HP | 559,570 | 503,610 | 447,660 | 391,700 | 335,740 | 279,790 | 223,830 | 167,870 | 111,910 | 55,960 |

|            |         |         |         |         |         |         |         |         |         |        |
|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| = > 200 HP | 628,620 | 565,760 | 502,900 | 440,030 | 377,170 | 314,310 | 251,450 | 188,590 | 125,720 | 62,860 |
|------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|

| CONCEPTO | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | OTROS AÑOS |
|----------|------|------|------|------|------|------|------|------|------|------------|
|----------|------|------|------|------|------|------|------|------|------|------------|

= 43,1 < 47,4 (PIES)  
( 13,1 a 14,4 m.)

CUBIERTA INTERIOR Y EXTERIOR

|                |           |           |           |           |         |         |         |         |         |         |
|----------------|-----------|-----------|-----------|-----------|---------|---------|---------|---------|---------|---------|
| < 200 HP       | 1,154,810 | 1,039,330 | 923,850   | 808,370   | 692,890 | 577,410 | 461,920 | 346,440 | 230,960 | 115,480 |
| = 200 < 300 HP | 1,223,480 | 1,101,130 | 978,780   | 856,440   | 734,090 | 611,740 | 489,390 | 367,040 | 244,700 | 122,350 |
| = 300 < 450 HP | 1,366,970 | 1,230,270 | 1,093,580 | 956,880   | 820,180 | 683,490 | 546,790 | 410,090 | 273,390 | 136,700 |
| = > 450 HP     | 1,515,860 | 1,364,270 | 1,212,690 | 1,061,100 | 909,520 | 757,930 | 606,340 | 454,760 | 303,170 | 151,590 |

= > 47,4 (PIES)  
( = > 14,4 m.)

CUBIERTA INTERIOR Y EXTERIOR

|                |           |           |           |           |           |           |           |         |         |         |
|----------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|---------|---------|
| < 200 HP       | 2,252,200 | 2,026,980 | 1,801,760 | 1,576,540 | 1,351,320 | 1,126,100 | 900,880   | 675,660 | 450,440 | 225,220 |
| = 200 < 300 HP | 2,320,900 | 2,088,810 | 1,856,720 | 1,624,630 | 1,392,540 | 1,160,450 | 928,360   | 696,270 | 464,180 | 232,090 |
| = 300 < 450 HP | 2,464,350 | 2,217,920 | 1,971,480 | 1,725,050 | 1,478,610 | 1,232,180 | 985,740   | 739,310 | 492,870 | 246,440 |
| = > 450 HP     | 2,613,300 | 2,351,970 | 2,090,640 | 1,829,310 | 1,567,980 | 1,306,650 | 1,045,320 | 783,990 | 522,660 | 261,330 |

### 3. EMBARCACIONES A MOTOR CON CASCO DE MADERA Y OTROS

| CONCEPTO | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | OTROS AÑOS |
|----------|------|------|------|------|------|------|------|------|------|------------|
|----------|------|------|------|------|------|------|------|------|------|------------|

< 14,1 (PIES)  
(4,3 m.)

PUENTE DE MANDO

|              |        |        |        |        |        |        |        |        |        |       |
|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| < 35 HP      | 38,440 | 34,600 | 30,750 | 26,910 | 23,060 | 19,220 | 15,380 | 11,530 | 7,690  | 3,840 |
| = 35 < 50 HP | 45,960 | 41,360 | 36,770 | 32,170 | 27,580 | 22,980 | 18,380 | 13,790 | 9,190  | 4,600 |
| = > 50 HP    | 60,890 | 54,800 | 48,710 | 42,620 | 36,530 | 30,450 | 24,360 | 18,270 | 12,180 | 6,090 |

= 14,1 < 22,2 (PIES)  
(4,3 a 6,8 m.)

PUENTE DE MANDO

|              |        |        |        |        |        |        |        |        |        |       |
|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| < 50 HP      | 45,960 | 41,360 | 36,770 | 32,170 | 27,580 | 22,980 | 18,380 | 13,790 | 9,190  | 4,600 |
| = 50 < 75 HP | 60,890 | 54,800 | 48,710 | 42,620 | 36,530 | 30,450 | 24,360 | 18,270 | 12,180 | 6,090 |
| = > 75 HP    | 79,550 | 71,600 | 63,640 | 55,690 | 47,730 | 39,780 | 31,820 | 23,870 | 15,910 | 7,960 |

| CONCEPTO | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | OTROS AÑOS |
|----------|------|------|------|------|------|------|------|------|------|------------|
|----------|------|------|------|------|------|------|------|------|------|------------|

|                   |        |        |        |        |        |        |        |        |        |       |
|-------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| CUBIERTA INTERIOR |        |        |        |        |        |        |        |        |        |       |
| < 50 HP           | 56,780 | 51,100 | 45,420 | 39,750 | 34,070 | 28,390 | 22,710 | 17,030 | 11,360 | 5,680 |
| = 50 < 75 HP      | 71,390 | 64,250 | 57,110 | 49,970 | 42,830 | 35,700 | 28,560 | 21,420 | 14,280 | 7,140 |
| = > 75 HP         | 90,110 | 81,100 | 72,090 | 63,080 | 54,070 | 45,060 | 36,040 | 27,030 | 18,020 | 9,010 |

= 22,2 < 24,7 (PIES)  
(6,8 a 7,5 m.)

|                 |         |         |        |        |        |        |        |        |        |        |
|-----------------|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|
| PUENTE DE MANDO |         |         |        |        |        |        |        |        |        |        |
| < 50 HP         | 57,440  | 51,700  | 45,950 | 40,210 | 34,460 | 28,720 | 22,980 | 17,230 | 11,490 | 5,740  |
| = 50 < 75 HP    | 72,340  | 65,110  | 57,870 | 50,640 | 43,400 | 36,170 | 28,940 | 21,700 | 14,470 | 7,230  |
| = 75 < 90 HP    | 90,760  | 81,680  | 72,610 | 63,530 | 54,460 | 45,380 | 36,300 | 27,230 | 18,150 | 9,080  |
| = > 90 HP       | 113,240 | 101,920 | 90,590 | 79,270 | 67,940 | 56,620 | 45,300 | 33,970 | 22,650 | 11,320 |

|                                |         |         |        |        |        |        |        |        |        |        |
|--------------------------------|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|
| CUBIERTA INTERIOR Y/O EXTERIOR |         |         |        |        |        |        |        |        |        |        |
| < 50 HP                        | 60,190  | 54,170  | 48,150 | 42,130 | 36,110 | 30,100 | 24,080 | 18,060 | 12,040 | 6,020  |
| = 50 < 75 HP                   | 74,840  | 67,360  | 59,870 | 52,390 | 44,900 | 37,420 | 29,940 | 22,450 | 14,970 | 7,480  |
| = 75 < 90 HP                   | 93,470  | 84,120  | 74,780 | 65,430 | 56,080 | 46,740 | 37,390 | 28,040 | 18,690 | 9,350  |
| = > 90 HP                      | 115,970 | 104,370 | 92,780 | 81,180 | 69,580 | 57,990 | 46,390 | 34,790 | 23,190 | 11,600 |

= 24,7 < 30,7 (PIES)  
(7,5 a 9,4 m.)

|                              |         |         |         |         |         |         |        |        |        |        |
|------------------------------|---------|---------|---------|---------|---------|---------|--------|--------|--------|--------|
| PUENTE DE MANDO              |         |         |         |         |         |         |        |        |        |        |
| < 75 HP                      | 72,090  | 64,880  | 57,670  | 50,460  | 43,250  | 36,050  | 28,840 | 21,630 | 14,420 | 7,210  |
| = 75 < 90 HP                 | 90,760  | 81,680  | 72,610  | 63,530  | 54,460  | 45,380  | 36,300 | 27,230 | 18,150 | 9,080  |
| = 90 < 110 HP                | 112,860 | 101,570 | 90,290  | 79,000  | 67,720  | 56,430  | 45,140 | 33,860 | 22,570 | 11,290 |
| = > 110 HP                   | 148,220 | 133,400 | 118,580 | 103,750 | 88,930  | 74,110  | 59,290 | 44,470 | 29,640 | 14,820 |
| CUBIERTA INTERIOR            |         |         |         |         |         |         |        |        |        |        |
| < 75 HP                      | 114,910 | 103,420 | 91,930  | 80,440  | 68,950  | 57,460  | 45,960 | 34,470 | 22,980 | 11,490 |
| = 75 < 90 HP                 | 133,630 | 120,270 | 106,900 | 93,540  | 80,180  | 66,820  | 53,450 | 40,090 | 26,730 | 13,360 |
| = 90 < 110 HP                | 155,730 | 140,160 | 124,580 | 109,010 | 93,440  | 77,870  | 62,290 | 46,720 | 31,150 | 15,570 |
| = > 110 HP                   | 191,080 | 171,970 | 152,860 | 133,760 | 114,650 | 95,540  | 76,430 | 57,320 | 38,220 | 19,110 |
| CUBIERTA INTERIOR Y EXTERIOR |         |         |         |         |         |         |        |        |        |        |
| < 75 HP                      | 144,120 | 129,710 | 115,300 | 100,880 | 86,470  | 72,060  | 57,650 | 43,240 | 28,820 | 14,410 |
| = 75 < 90 HP                 | 162,480 | 146,230 | 129,980 | 113,740 | 97,490  | 81,240  | 64,990 | 48,740 | 32,500 | 16,250 |
| = 90 < 110 HP                | 184,950 | 166,460 | 147,960 | 129,470 | 110,970 | 92,480  | 73,980 | 55,490 | 36,990 | 18,500 |
| = > 110 HP                   | 220,290 | 198,260 | 176,230 | 154,200 | 132,170 | 110,150 | 88,120 | 66,090 | 44,060 | 22,030 |

| CONCEPTO | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | OTROS AÑOS |
|----------|------|------|------|------|------|------|------|------|------|------------|
|----------|------|------|------|------|------|------|------|------|------|------------|

= 30,7 < 36,1 (PIES)  
(9,4 a 11,0 m.)

|                   |         |         |         |         |         |         |         |        |        |        |
|-------------------|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|
| CUBIERTA INTERIOR |         |         |         |         |         |         |         |        |        |        |
| < 110 HP          | 187,650 | 168,890 | 150,120 | 131,360 | 112,590 | 93,830  | 75,060  | 56,300 | 37,530 | 18,770 |
| = 110 < 150 HP    | 222,990 | 200,690 | 178,390 | 156,090 | 133,790 | 111,500 | 89,200  | 66,900 | 44,600 | 22,300 |
| = 150 < 200 HP    | 252,960 | 227,660 | 202,370 | 177,070 | 151,780 | 126,480 | 101,180 | 75,890 | 50,590 | 25,300 |

|                              |         |         |         |         |         |         |         |         |        |        |
|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|
| = > 200 HP                   | 321,630 | 289,470 | 257,300 | 225,140 | 192,980 | 160,820 | 128,650 | 96,490  | 64,330 | 32,160 |
| CUBIERTA INTERIOR Y EXTERIOR |         |         |         |         |         |         |         |         |        |        |
| < 110 HP                     | 207,690 | 186,920 | 166,150 | 145,380 | 124,610 | 103,850 | 83,080  | 62,310  | 41,540 | 20,770 |
| = 110 < 150 HP               | 243,120 | 218,810 | 194,500 | 170,180 | 145,870 | 121,560 | 97,250  | 72,940  | 48,620 | 24,310 |
| = 150 < 200 HP               | 272,940 | 245,650 | 218,350 | 191,060 | 163,760 | 136,470 | 109,180 | 81,880  | 54,590 | 27,290 |
| = > 200 HP                   | 341,690 | 307,520 | 273,350 | 239,180 | 205,010 | 170,850 | 136,680 | 102,510 | 68,340 | 34,170 |

= 36,1 < 43,1 (PIES)  
( 11,0 a 13,1 m.)

|                              |         |         |         |         |         |         |         |         |        |        |
|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|
| CUBIERTA INTERIOR Y EXTERIOR |         |         |         |         |         |         |         |         |        |        |
| < 110 HP                     | 231,850 | 208,670 | 185,480 | 162,300 | 139,110 | 115,930 | 92,740  | 69,560  | 46,370 | 23,190 |
| = 110 < 150 HP               | 267,250 | 240,530 | 213,800 | 187,080 | 160,350 | 133,630 | 106,900 | 80,180  | 53,450 | 26,730 |
| = 150 < 200 HP               | 297,170 | 267,450 | 237,740 | 208,020 | 178,300 | 148,590 | 118,870 | 89,150  | 59,430 | 29,720 |
| = > 200 HP                   | 365,800 | 329,220 | 292,640 | 256,060 | 219,480 | 182,900 | 146,320 | 109,740 | 73,160 | 36,580 |

= 43,1 < 47,4 (PIES)  
( 13,1 a 14,4 m.)

|                              |         |         |         |         |         |         |         |         |         |        |
|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|
| CUBIERTA INTERIOR Y EXTERIOR |         |         |         |         |         |         |         |         |         |        |
| < 200 HP                     | 497,380 | 447,640 | 397,900 | 348,170 | 298,430 | 248,690 | 198,950 | 149,210 | 99,480  | 49,740 |
| = 200 < 300 HP               | 564,310 | 507,880 | 451,450 | 395,020 | 338,590 | 282,160 | 225,720 | 169,290 | 112,860 | 56,430 |
| = 300 < 450 HP               | 707,480 | 636,730 | 565,980 | 495,240 | 424,490 | 353,740 | 282,990 | 212,240 | 141,500 | 70,750 |
| = > 450 HP                   | 856,340 | 770,710 | 685,070 | 599,440 | 513,800 | 428,170 | 342,540 | 256,900 | 171,270 | 85,630 |

= > 47,4 (PIES)  
( = > 14,4 m.)

|                              |           |           |         |         |         |         |         |         |         |         |
|------------------------------|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|
| CUBIERTA INTERIOR Y EXTERIOR |           |           |         |         |         |         |         |         |         |         |
| < 200 HP                     | 861,120   | 775,010   | 688,900 | 602,780 | 516,670 | 430,560 | 344,450 | 258,340 | 172,220 | 86,110  |
| = 200 < 300 HP               | 930,180   | 837,160   | 744,140 | 651,130 | 558,110 | 465,090 | 372,070 | 279,050 | 186,040 | 93,020  |
| = 300 < 450 HP               | 1,073,260 | 965,930   | 858,610 | 751,280 | 643,960 | 536,630 | 429,300 | 321,980 | 214,650 | 107,330 |
| = > 450 HP                   | 1,222,200 | 1,099,980 | 977,760 | 855,540 | 733,320 | 611,100 | 488,880 | 366,660 | 244,440 | 122,220 |

**Nota 1:**

El contribuyente deberá tomar el valor de la Tabla que incluya todas las características de la embarcación afecta.

**Nota 2:**

El tipo de cambio aplicable para la conversión en moneda nacional para aquellas embarcaciones adquiridas en moneda extranjera será el siguiente:

(SOLES POR DOLAR)

| MES/AÑO   | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-----------|------|------|------|------|------|------|------|------|------|
| ENERO     | 3.06 | 3.47 | 3.29 | 3.22 | 3.34 | 3.38 | 3.64 | 3.85 | 3.85 |
| FEBRERO   | 3.10 | 3.53 | 3.26 | 3.26 | 3.30 | 3.45 | 3.65 | 3.76 | 3.81 |
| MARZO     | 3.10 | 3.33 | 3.25 | 3.23 | 3.32 | 3.44 | 3.76 | 3.70 | 3.77 |
| ABRIL     | 3.13 | 3.27 | 3.25 | 3.25 | 3.31 | 3.38 | 3.79 | 3.84 | 3.72 |
| MAYO      | 3.16 | 3.37 | 3.27 | 3.27 | 3.37 | 3.43 | 3.83 | 3.71 | 3.68 |
| JUNIO     | 3.18 | 3.29 | 3.26 | 3.27 | 3.29 | 3.54 | 3.87 | 3.83 | 3.63 |
| JULIO     | 3.19 | 3.36 | 3.24 | 3.27 | 3.31 | 3.53 | 4.04 | 3.93 | 3.61 |
| AGOSTO    | 3.24 | 3.40 | 3.24 | 3.30 | 3.40 | 3.55 | 4.09 | 3.85 | 3.70 |
| SETIEMBRE | 3.22 | 3.40 | 3.27 | 3.30 | 3.39 | 3.60 | 4.14 | 3.98 | 3.80 |

|           |      |      |      |      |      |      |      |      |      |
|-----------|------|------|------|------|------|------|------|------|------|
| OCTUBRE   | 3.29 | 3.36 | 3.25 | 3.37 | 3.35 | 3.62 | 3.99 | 3.99 | 3.84 |
| NOVIEMBRE | 3.38 | 3.41 | 3.24 | 3.38 | 3.40 | 3.61 | 4.07 | 3.85 | 3.74 |
| DICIEMBRE | 3.41 | 3.36 | 3.24 | 3.38 | 3.32 | 3.62 | 4.00 | 3.82 | 3.71 |

Para embarcaciones adquiridas antes de enero de 2015, se aplicará el tipo de cambio correspondiente, al último día al mes de adquisición.