

### Tax

Dicember 3, 2015  
No. 11-2015

**Table of taxable values for the Value Added Tax, and the table of values for the first registration of Land Motor Vehicles of the current year, the following year, and the year prior to the current year for the year 2016**

## Publication of Government Agreements No. 10-2015 and No. 11-2015 of the Board of Directors of the Superintendency for Tax Administration.

On November 24, 2015, the Agreements of the Board of Directors of the Superintendency for Tax Administration No. 10-2015 and No. 11-2015 were published in the Official Newspaper, which approved:

1. The Table of Taxable Values for the Value Added Tax for the importation of Land Motor Vehicles, including motorcycles, of the year following and prior to the current year, which shall be in effect from January 1 to December 31, 2016.
2. The Table of Taxable Values for the Value Added Tax on the first registration of new or used land motor vehicles that are nationalized, assembled or manufactured within the national territory.

In the case of land motor vehicles that do not appear included in the table of taxable values, the following criteria should be applied in order to determine and pay this tax:

- a) When the brand, model and other characteristics of the vehicle do not appear in the table of taxable values.
- b) When the brand and model appear in the table of values, but the other characteristics do not coincide.
- c) When the brand appears in the table of values but the other characteristics do not coincide.

- d) When in the table of values there is no model year that coincides with the vehicle to be imported, the year of the immediately preceding model should be used.

These Agreements, jointly with the approved Table of Taxable Values, shall go into effect as of January 1, after their publication in the Official Newspaper, until December 31, 2016.

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