MEF

EGUSQUIZA DE LA HAZA
Johnny Armando FAU
20131370645 soft
Fecha: 07/01/2026 11:53:56
Motivo: Doy V° B°

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A1	BAJAJ	QUTE	QUTE	18,000	16,200	14,400
A1	BAJAJ	RE 60	RE 60	18,000	16,200	14,400
A1	BAJAJ	OTROS MODELOS	OTROS MODELOS	18,000	16,200	14,400
A1	BYD	FO COMFORT	FO COMFORT	32,440	29,200	25,950
A1	BYD	FO G-I	FO G-I	32,440	29,200	25,950
A1	BYD	FO GL-I	FO GL-I	32,440	29,200	25,950
A1	BYD	FO GLX-I	FO GLX-I	32,710	29,440	26,170
A1	BYD	FO LUXURY	FO LUXURY	32,440	29,200	25,950
A1	BYD	OTROS MODELOS	OTROS MODELOS	32,440	29,200	25,950
A1	CHANGAN	BENNI 1.0L MT AC	BENNI 1.0L MT AC	30,100	27,090	24,080
A1	CHANGAN	BENNI ADVANTAGE	BENNI ADVANTAGE	30,100	27,090	24,080
A1	CHANGAN	BENNI BASIC	BENNI BASIC	30,100	27,090	24,080
A1	CHANGAN	BENNI LUXURY	BENNI LUXURY	27,800	25,020	22,240
A1	CHANGAN	BENNY 1.0	BENNY 1.0	27,130	24,420	21,700
A1	CHANGAN	MINI BENNI 1.0 MT	MINI BENNI 1.0 MT	30,100	27,090	24,080
A1	CHANGAN	MINI BENNI ADVANTAGE	MINI BENNI ADVANTAGE	30,100	27,090	24,080
A1	CHANGAN	MINI BENNI BASIC	MINI BENNI BASIC	30,100	27,090	24,080
A1	CHANGAN	MINI BENNI LUXURY	MINI BENNI LUXURY	30,100	27,090	24,080
A1	CHANGAN	OTROS MODELOS	OTROS MODELOS	30,100	27,090	24,080
A1	CHANGHE	CH7101BE	CH7101BE	26,190	23,570	20,950
A1	CHANGHE	IDEAL	IDEAL	22,920	20,630	18,340
A1	CHANGHE	OTROS MODELOS	OTROS MODELOS	24,560	22,100	19,650
A1	CHERY	NEW QQ 1.0 MT	NEW QQ 1.0 MT	24,690	22,220	19,750
A1	CHERY	QQ	QQ	25,220	22,700	20,180
A1	CHERY	QQ 0.8	QQ 0.8	26,890	24,200	21,510
A1	CHERY	QQ 1.0 MT	QQ 1.0 MT	26,890	24,200	21,510
A1	CHERY	QQ AC 0.8 MT	QQ AC 0.8 MT	26,890	24,200	21,510
A1	CHERY	OTROS MODELOS	OTROS MODELOS	26,890	24,200	21,510
A1	CHEVROLET	ALL NEW ONIX 1.0T LTZ MT	ALL NEW ONIX 1.0T LTZ MT	42,300	38,070	33,840
A1	CHEVROLET	ALL NEW ONIX 1.0T PREMIER AT	ALL NEW ONIX 1.0T PREMIER AT	57,900	52,110	46,320
A1	CHEVROLET	ALL NEW ONIX 1.0T RS MT	ALL NEW ONIX 1.0T RS MT	47,960	43,160	38,370
A1	CHEVROLET	ALL NEW ONIX SEDAN 1.0L LT MT	ALL NEW ONIX SEDAN 1.0L LT MT	37,410	33,670	29,930
A1	CHEVROLET	BOLT EV LT 4X2	BOLT EV LT 4X2	114,640	103,180	91,710
A1	CHEVROLET	CORSA 3P	CORSA 3P	34,680	31,210	27,740
A1	CHEVROLET	CORSA 5P	CORSA 5P	38,640	34,780	30,910
A1	CHEVROLET	CORSA HATCHBACK	CORSA HATCHBACK	35,010	31,510	28,010
A1	CHEVROLET	CORSA SUPER	CORSA SUPER	35,980	32,380	28,780
A1	CHEVROLET	NEW ONIX HB 1.0T LT MT	NEW ONIX HB 1.0T LT MT	48,810	43,930	39,050
A1	CHEVROLET	NEW ONIX HB 1.0T LTZ MT	NEW ONIX HB 1.0T LTZ MT	49,200	44,280	39,360
A1	CHEVROLET	NEW ONIX HB 1.0T PREMIER AT	NEW ONIX HB 1.0T PREMIER AT	57,220	51,500	45,780
A1	CHEVROLET	NEW ONIX HB 1.0T RS MT	NEW ONIX HB 1.0T RS MT	53,240	47,920	42,590
A1	CHEVROLET	NEW ONIX SEDAN 1.0T LT MT	NEW ONIX SEDAN 1.0T LT MT	49,100	44,190	39,280
A1	CHEVROLET	NEW ONIX SEDAN 1.0T LTZ MT	NEW ONIX SEDAN 1.0T LTZ MT	52,510	47,260	42,010
A1	CHEVROLET	NEW ONIX SEDAN 1.0T PREMIER AT	NEW ONIX SEDAN 1.0T PREMIER AT	48,040	43,240	38,430
A1	CHEVROLET	NEW ONIX SEDAN 1.0T PREMIER AT LAUNCH ED	NEW ONIX SEDAN 1.0T PREMIER AT LAUNCH ED	56,620	50,960	45,300
A1	CHEVROLET	ONIX	ONIX	40,580	36,520	32,460
A1	CHEVROLET	ONIX 1.0T LT MT*	ONIX 1.0T LT MT*	35,500	31,950	28,400
A1	CHEVROLET	ONIX 1.0T LTZ MT II	ONIX 1.0T LTZ MT II	52,170	46,950	41,740
A1	CHEVROLET	ONIX 1.0T LTZ MT III	ONIX 1.0T LTZ MT III	50,780	45,700	40,620
A1	CHEVROLET	ONIX 1.0T PREMIER AT	ONIX 1.0T PREMIER AT	50,480	45,430	40,380
A1	CHEVROLET	ONIX 1.0T PRIME AT II	ONIX 1.0T PRIME AT II	40,420	36,380	32,340
A1	CHEVROLET	ONIX 1.0T RS MT	ONIX 1.0T RS MT	46,790	42,110	37,430
A1	CHEVROLET	ONIX 1.0T RS MT II	ONIX 1.0T RS MT II	54,860	49,370	43,890
A1	CHEVROLET	ONIX 1.0T RS MT*	ONIX 1.0T RS MT*	46,790	42,110	37,430
A1	CHEVROLET	ONIX HB 1.0T PRIME AT III	ONIX HB 1.0T PRIME AT III	57,560	51,800	46,050
A1	CHEVROLET	ONIX HB 1.0T RS MT II	ONIX HB 1.0T RS MT II	55,540	49,990	44,430
A1	CHEVROLET	ONIX LT 1.0T MT MVB	ONIX LT 1.0T MT MVB	42,860	38,570	34,290
A1	CHEVROLET	ONIX PLUS SEDAN 1.0T PREMIER	ONIX PLUS SEDAN 1.0T PREMIER	43,250	38,930	34,600
A1	CHEVROLET	ONIX SEDAN 1.0L LT MT	ONIX SEDAN 1.0L LT MT	48,770	43,890	39,020
A1	CHEVROLET	ONIX SEDAN 1.0L LT MT II	ONIX SEDAN 1.0L LT MT II	37,320	33,590	29,860
A1	CHEVROLET	ONIX SEDAN 1.0L LTZ II	ONIX SEDAN 1.0L LTZ II	49,690	44,720	39,750
A1	CHEVROLET	ONIX SEDAN 1.0L MIDNIGHT MT	ONIX SEDAN 1.0L MIDNIGHT MT	49,500	44,550	39,600
A1	CHEVROLET	ONIX SEDAN 1.0T LT MT II ONSTAR	ONIX SEDAN 1.0T LT MT II ONSTAR	43,180	38,860	34,540
A1	CHEVROLET	ONIX SEDAN 1.0T PREMIER AT	ONIX SEDAN 1.0T PREMIER AT	45,470	40,920	36,380
A1	CHEVROLET	ONIX SEDAN 1.0T PREMIER AT LAUNCH ED	ONIX SEDAN 1.0T PREMIER AT LAUNCH ED	56,620	50,960	45,300
A1	CHEVROLET	ONIX SEDAN 1.0T PRIME AT II	ONIX SEDAN 1.0T PRIME AT II	59,200	53,280	47,360
A1	CHEVROLET	ONIX SEDAN 1.0T PRIME AT III	ONIX SEDAN 1.0T PRIME AT III	53,820	48,440	43,060
A1	CHEVROLET	SPARK	SPARK	33,620	30,260	26,900
A1	CHEVROLET	SPARK 0.8	SPARK 0.8	30,620	27,560	24,500
A1	CHEVROLET	SPARK 1.0	SPARK 1.0	32,710	29,440	26,170
A1	CHEVROLET	SPARK HB	SPARK HB	31,270	28,140	25,020
A1	CHEVROLET	SPARK LITE 0.8 MT BASE	SPARK LITE 0.8 MT BASE	31,970	28,770	25,580
A1	CHEVROLET	SPARK LITE LS 0.8 MEC.	SPARK LITE LS 0.8 MEC.	30,620	27,560	24,500
A1	CHEVROLET	SPARK LITE LS 0.8 MT BASE	SPARK LITE LS 0.8 MT BASE	31,970	28,770	25,580
A1	CHEVROLET	SPARK LITE LT 0.8 MEC.	SPARK LITE LT 0.8 MEC.	30,620	27,560	24,500
A1	CHEVROLET	SPARK LITE LT 1.0 MEC.	SPARK LITE LT 1.0 MEC.	34,680	31,210	27,740
A1	CHEVROLET	OTROS MODELOS	OTROS MODELOS	46,790	42,110	37,430
A1	DAEWOO	MATIZ	MATIZ	29,440	26,500	23,550
A1	DAEWOO	MATIZ HATCHBACK 800CC.	MATIZ HATCHBACK 800CC.	29,440	26,500	23,550
A1	DAEWOO	MATIZ S	MATIZ S	22,920	20,630	18,340
A1	DAEWOO	MATIZ SE	MATIZ SE	26,190	23,570	20,950
A1	DAEWOO	TICO DX	TICO DX	29,480	26,530	23,580
A1	DAEWOO	TICO PM	TICO PM	26,190	23,570	20,950
A1	DAEWOO	TICO SL MEC. 5P	TICO SL MEC. 5P	29,480	26,530	23,580
A1	DAEWOO	TICO SX MEC. 5P	TICO SX MEC. 5P	27,800	25,020	22,240
A1	DAEWOO	TICO SX MEC. 5P AC	TICO SX MEC. 5P AC	27,800	25,020	22,240
A1	DAEWOO	OTROS MODELOS	OTROS MODELOS	27,800	25,020	22,240
A1	DAIHATSU	CHARADE MEC.	CHARADE MEC.	38,970	35,070	31,180
A1	DAIHATSU	CUORE MEC.	CUORE MEC.	19,290	17,360	15,430
A1	DAIHATSU	GY200	GY200	25,860	23,270	20,690
A1	DAIHATSU	MIRA	MIRA	32,710	29,440	26,170
A1	DAIHATSU	MOVE MEC.	MOVE MEC.	31,110	28,000	24,890
A1	DAIHATSU	SIRION AUT.	SIRION AUT.	42,540	38,290	34,030
A1	DAIHATSU	SIRION MEC.	SIRION MEC.	44,180	39,760	35,340
A1	DAIHATSU	STORIA	STORIA	19,980	17,980	15,980
A1	DAIHATSU	STORIA CL	STORIA CL	19,980	17,980	15,980
A1	DAIHATSU	OTROS MODELOS	OTROS MODELOS	31,110	28,000	24,890
A1	FAW	N5	N5	21,260	19,130	17,010
A1	FAW	OTROS MODELOS	OTROS MODELOS	21,260	19,130	17,010
A1	FIAT	MOBI EASY PLUS 1.0 MT	MOBI EASY PLUS 1.0 MT	28,240	25,420	22,590
A1	FIAT	MOBI ESAY 1.0 MT	MOBI ESAY 1.0 MT	28,380	25,540	22,700

MEF

GARCIA SOLIS Marcos
Cesar FAU 20131370645
soft
Fecha: 07/01/2026 13:10:42
Motivo: Doy V° B°

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A1	FIAT	MOBI LIKE 1.0 MT	MOBI LIKE 1.0 MT	34,650	31,190	27,720
A1	FIAT	MOBI POP 1.0 MT	MOBI POP 1.0 MT	45,810	41,230	36,650
A1	FIAT	MOBI TREKKING 1.0 MT	MOBI TREKKING 1.0 MT	30,980	27,880	24,780
A1	FIAT	UNO	UNO	32,420	29,180	25,940
A1	FIAT	UNO 45 3P	UNO 45 3P	37,320	33,590	29,860
A1	FIAT	UNO 45 4P.	UNO 45 4P.	24,710	22,240	19,770
A1	FIAT	UNO 45 5P	UNO 45 5P	32,420	29,180	25,940
A1	FIAT	UNO MILLE	UNO MILLE	39,250	35,330	31,400
A1	FIAT	UNO STD MEC. 5P	UNO STD MEC. 5P	26,170	23,550	20,940
A1	FIAT	OTROS MODELOS	OTROS MODELOS	32,420	29,180	25,940
A1	HAFEI	LOBO 1.0	LOBO 1.0	23,250	20,930	18,600
A1	HAFEI	LOBO AW	LOBO AW	26,170	23,550	20,940
A1	HAFEI	LOBO HATCHBACK 970CC. GASOLINA	LOBO HATCHBACK 970CC. GASOLINA	27,130	24,420	21,700
A1	HAFEI	SAIMA	SAIMA	33,040	29,740	26,430
A1	HAFEI	OTROS MODELOS	OTROS MODELOS	26,650	23,990	21,320
A1	HAIMA	1 MT COMFORT 0.9	1 MT COMFORT 0.9	29,440	26,500	23,550
A1	HAIMA	HAIMA1 0.9 MT STANDARD	HAIMA1 0.9 MT STANDARD	27,800	25,020	22,240
A1	HAIMA	HAIMA1 1.0 MT DELUXE	HAIMA1 1.0 MT DELUXE	31,080	27,970	24,860
A1	HAIMA	OTROS MODELOS	OTROS MODELOS	29,440	26,500	23,550
A1	HAVAL	NEW H6	NEW H6	69,740	62,770	55,790
A1	HAVAL	OTROS MODELOS	OTROS MODELOS	69,740	62,770	55,790
A1	HYUNDAI	ATOS	ATOS	33,650	30,290	26,920
A1	HYUNDAI	ATOS GL	ATOS GL	34,320	30,890	27,460
A1	HYUNDAI	EON 0.8 GL BASE	EON 0.8 GL BASE	29,270	26,340	23,420
A1	HYUNDAI	EON GL	EON GL	29,270	26,340	23,420
A1	HYUNDAI	GRAND I10	GRAND I10	35,710	32,140	28,570
A1	HYUNDAI	GRAND I10 AI3 1.0 GL MT COMFORT PLUS	GRAND I10 AI3 1.0 GL MT COMFORT PLUS	46,070	41,460	36,860
A1	HYUNDAI	GRAND I10 AI3 1.0 GL MT FULL PLUS	GRAND I10 AI3 1.0 GL MT FULL PLUS	46,250	41,630	37,000
A1	HYUNDAI	GRAND I10 AI3 1.0 MT GL FL COMFORT	GRAND I10 AI3 1.0 MT GL FL COMFORT	50,440	45,400	40,350
A1	HYUNDAI	GRAND I10 AI3 1.0 MT GL FL FULL	GRAND I10 AI3 1.0 MT GL FL FULL	55,490	49,940	44,390
A1	HYUNDAI		GRAND I10 FL AI3 1.0 GL MT SMART	36,370	32,730	29,100
A1	HYUNDAI	GRAND I10 GL	GRAND I10 GL	40,380	36,340	32,300
A1	HYUNDAI	GRAND I10 GL 1.0 MT	GRAND I10 GL 1.0 MT	38,360	34,520	30,690
A1	HYUNDAI	GRAND I10 GL 1.0 MT COMFORT	GRAND I10 GL 1.0 MT COMFORT	34,670	31,200	27,740
A1	HYUNDAI	GRAND I10 GL 1.0 MT COMFORT + MDPS E4	GRAND I10 GL 1.0 MT COMFORT + MDPS E4	36,640	32,980	29,310
A1	HYUNDAI	GRAND I10 GL 1.0 MT COMFORT E4	GRAND I10 GL 1.0 MT COMFORT E4	35,330	31,800	28,260
A1	HYUNDAI	GRAND I10 GL 1.0 MT FULL	GRAND I10 GL 1.0 MT FULL	44,050	39,650	35,240
A1	HYUNDAI	GRAND I10 GL 1.0 MT PLUS	GRAND I10 GL 1.0 MT PLUS	41,390	37,250	33,110
A1	HYUNDAI	GRAND I10 GLS	GRAND I10 GLS	40,350	36,320	32,280
A1	HYUNDAI	GRAND I10 GLS 1.0 AT INT GRIS	GRAND I10 GLS 1.0 AT INT GRIS	42,540	38,290	34,030
A1	HYUNDAI	GRAND I10 GLS 1.0 MT FULL	GRAND I10 GLS 1.0 MT FULL	40,240	36,220	32,190
A1	HYUNDAI	GRAND I10 GLS 1.0 MT FULL + MDPS E4	GRAND I10 GLS 1.0 MT FULL + MDPS E4	42,860	38,570	34,290
A1	HYUNDAI	GRAND I10 HB AI3 1.0 GL MT COMFORT PLUS	GRAND I10 HB AI3 1.0 GL MT COMFORT PLUS	40,380	36,340	32,300
A1	HYUNDAI	GRAND I10 HB AI3 1.0 GL MT FULL PLUS	GRAND I10 HB AI3 1.0 GL MT FULL PLUS	46,780	42,100	37,420
A1	HYUNDAI	GRAND I10 HB FL AI3 1.0 GL MT COMFORT	GRAND I10 HB FL AI3 1.0 GL MT COMFORT	40,580	36,520	32,460
A1	HYUNDAI	GRAND I10 HB FL AI3 1.0 GL MT COMFORT GLP	GRAND I10 HB FL AI3 1.0 GL MT COMFORT GLP	41,390	37,250	33,110
A1	HYUNDAI	GRAND I10 HB FL AI3 1.0 GL MT FULL	GRAND I10 HB FL AI3 1.0 GL MT FULL	42,660	38,390	34,130
A1	HYUNDAI	GRAND I10 HB FL AI3 1.0 GL MT FULL GLP	GRAND I10 HB FL AI3 1.0 GL MT FULL GLP	48,190	43,370	38,550
A1	HYUNDAI	I20 HB BI3 1.0T DCT	I20 HB BI3 1.0T DCT	75,750	68,180	60,600
A1	HYUNDAI	i20 HB Bi3 1.0T DCT SPORT	i20 HB Bi3 1.0T DCT SPORT	74,400	66,960	59,520
A1	HYUNDAI	IONIQ	IONIQ	93,150	83,840	74,520
A1	HYUNDAI	IONIQ GLS	IONIQ GLS	124,990	112,490	99,990
A1	HYUNDAI	OTROS MODELOS	OTROS MODELOS	41,390	37,250	33,110
A1	JAC	AO BASIC MT 1.0	AO BASIC MT 1.0	26,810	24,130	21,450
A1	JAC	AO COMFORT	AO COMFORT	28,450	25,610	22,760
A1	JAC	AO LUXURY MT 1.0	AO LUXURY MT 1.0	31,730	28,560	25,380
A1	JAC	AO STANDARD MT 1.0	AO STANDARD MT 1.0	27,800	25,020	22,240
A1	JAC	J2 BASICO	J2 BASICO	26,170	23,550	20,940
A1	JAC	J2 COMFORT	J2 COMFORT	26,170	23,550	20,940
A1	JAC	J2 STANDARD	J2 STANDARD	26,170	23,550	20,940
A1	JAC	OTROS MODELOS	OTROS MODELOS	26,810	24,130	21,450
A1	KIA	PICANTO	PICANTO	36,980	33,280	29,580
A1	KIA	PICANTO 1.0 GAS	PICANTO 1.0 GAS	34,020	30,620	27,220
A1	KIA	PICANTO 1.0 MT	PICANTO 1.0 MT	33,680	30,310	26,940
A1	KIA	PICANTO 1.0 MT LX ONE	PICANTO 1.0 MT LX ONE	40,050	36,050	32,040
A1	KIA	PICANTO JA 1.0 MT - LX	PICANTO JA 1.0 MT - LX	42,030	37,830	33,620
A1	KIA	PICANTO JA 1.0 MT - LX + MDPS	PICANTO JA 1.0 MT - LX + MDPS	36,170	32,550	28,940
A1	KIA	PICANTO JA 1.0 MT - LX PLUS	PICANTO JA 1.0 MT - LX PLUS	37,010	33,310	29,610
A1	KIA	PICANTO LX	PICANTO LX	37,420	33,680	29,940
A1	KIA	PICANTO LX 1.0 MT	PICANTO LX 1.0 MT	35,330	31,800	28,260
A1	KIA	PICANTO LX 1.0 MT STD+DH+AC	PICANTO LX 1.0 MT STD+DH+AC	34,680	31,210	27,740
A1	KIA	PICANTO LX PLUS 1.0 MT	PICANTO LX PLUS 1.0 MT	37,010	33,310	29,610
A1	KIA	PICANTO LX STD 1.0 MT	PICANTO LX STD 1.0 MT	34,020	30,620	27,220
A1	KIA	PICANTO LX+ MDPS 1.0 MT	PICANTO LX+ MDPS 1.0 MT	31,320	28,190	25,060
A1	KIA	SOLUTO	SOLUTO	41,610	37,450	33,290
A1	KIA	OTROS MODELOS	OTROS MODELOS	36,580	32,920	29,260
A1	MINI		HATCH 3DR COOPER SE	131,320	118,190	105,060
A1	MINI		OTROS MODELOS	131,320	118,190	105,060
A1	MITSUBISHI	EK WAGON	EK WAGON	34,640	31,180	27,710
A1	MITSUBISHI	OTROS MODELOS	OTROS MODELOS	34,640	31,180	27,710
A1	NISSAN	AD VAN	AD VAN	31,430	28,290	25,140
A1	NISSAN	MARCH	MARCH	34,440	31,000	27,550
A1	NISSAN	MARCH AT ADVANCE	MARCH AT ADVANCE	46,460	41,810	37,170
A1	NISSAN	OTROS MODELOS	OTROS MODELOS	34,440	31,000	27,550
A1	OTRAS MARCAS	OTROS MODELOS	OTROS MODELOS	34,680	31,210	27,740
A1	PORSCHE	TAYCAN 4S	TAYCAN 4S	462,730	416,460	370,180
A1	PORSCHE	TAYCAN GTS	TAYCAN GTS	625,940	563,350	500,750
A1	PORSCHE	TAYCAN TURBO S	TAYCAN TURBO S	551,900	496,710	441,520
A1	PORSCHE	OTROS MODELOS	OTROS MODELOS	551,900	496,710	441,520
A1	RENAULT	KWID	KWID	35,310	31,780	28,250
A1	RENAULT	KWID INTENS 1.0 MT 4X2	KWID INTENS 1.0 MT 4X2	34,990	31,490	27,990
A1	RENAULT	KWID LIFE 1.0 MT	KWID LIFE 1.0 MT	37,010	33,310	29,610
A1	RENAULT	KWID LIFE 1.0 MT GLPT	KWID LIFE 1.0 MT GLPT	31,940	28,750	25,550
A1	RENAULT	KWID OUTSIDER 1.0 MT	KWID OUTSIDER 1.0 MT	40,350	36,320	32,280
A1	RENAULT	KWID OUTSIDER 1.0 MT GLPT	KWID OUTSIDER 1.0 MT GLPT	42,030	37,830	33,620
A1	RENAULT	KWID ZEN 1.0 MT	KWID ZEN 1.0 MT	31,970	28,770	25,580
A1	RENAULT	KWID ZEN 1.0 MT GLPT	KWID ZEN 1.0 MT GLPT	36,980	33,280	29,580
A1	RENAULT	NEW KWID INTENS 1.0 MT	NEW KWID INTENS 1.0 MT	43,710	39,340	34,970

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A1	RENAULT	NEW KWID INTENS 1.0 MT GLPT	NEW KWID INTENS 1.0 MT GLPT	43,040	38,740	34,430
A1	RENAULT	NEW KWID OUTSIDER 1.0 MT	NEW KWID OUTSIDER 1.0 MT	47,080	42,370	37,660
A1	RENAULT	NEW KWID OUTSIDER 1.0 MT GLPT	NEW KWID OUTSIDER 1.0 MT GLPT	50,110	45,100	40,090
A1	RENAULT	NEW KWID ZEN 1.0 MT	NEW KWID ZEN 1.0 MT	29,580	26,620	23,660
A1	RENAULT	NEW KWID ZEN 1.0 MT GLPT	NEW KWID ZEN 1.0 MT GLPT	43,420	39,080	34,740
A1	RENAULT	OTROS MODELOS	OTROS MODELOS	38,680	34,810	30,940
A1	SMART	FORTWO	FORTWO	54,680	49,210	43,740
A1	SMART	FORTWO CABRIDE COUPE	FORTWO CABRIDE COUPE	54,680	49,210	43,740
A1	SMART	FORTWO PURE COUPE 700CC AT	FORTWO PURE COUPE 700CC AT	54,680	49,210	43,740
A1	SMART	OTROS MODELOS	OTROS MODELOS	54,680	49,210	43,740
A1	SUBARU	PLEO	PLEO	20,900	18,810	16,720
A1	SUBARU	OTROS MODELOS	OTROS MODELOS	20,900	18,810	16,720
A1	SUZUKI	ALL NEW CELERIO 4X2 1.0 AMT GL GLPT	ALL NEW CELERIO 4X2 1.0 AMT GL GLPT	42,740	38,470	34,190
A1	SUZUKI	ALL NEW CELERIO GA 1.0 MT 4X2	ALL NEW CELERIO GA 1.0 MT 4X2	35,270	31,740	28,220
A1	SUZUKI	ALL NEW CELERIO GL 1.0 AMT 4X2	ALL NEW CELERIO GL 1.0 AMT 4X2	40,740	36,670	32,590
A1	SUZUKI	ALL NEW CELERIO GL 1.0 MT 4X2	ALL NEW CELERIO GL 1.0 MT 4X2	37,570	33,810	30,060
A1	SUZUKI	ALTO	ALTO	27,950	25,160	22,360
A1	SUZUKI	ALTO 0.8	ALTO 0.8	25,830	23,250	20,660
A1	SUZUKI	ALTO 800 DX	ALTO 800 DX	25,040	22,540	20,030
A1	SUZUKI	ALTO 800 MEC.	ALTO 800 MEC.	24,860	22,370	19,890
A1	SUZUKI	ALTO GL	ALTO GL	27,800	25,020	22,240
A1	SUZUKI	ALTO GL 0.8	ALTO GL 0.8	27,130	24,420	21,700
A1	SUZUKI	ALTO GL GAS	ALTO GL GAS	27,800	25,020	22,240
A1	SUZUKI	ALTO GLX 0.8	ALTO GLX 0.8	24,560	22,100	19,650
A1	SUZUKI	ALTO K10	ALTO K10	28,120	25,310	22,500
A1	SUZUKI	ALTO K10 DELUXE	ALTO K10 DELUXE	30,420	27,380	24,340
A1	SUZUKI	ALTO K10 GL MT	ALTO K10 GL MT	30,210	27,190	24,170
A1	SUZUKI	ALTO K10 GLX	ALTO K10 GLX	33,370	30,030	26,700
A1	SUZUKI	ALTO K10 STANDARD	ALTO K10 STANDARD	26,810	24,130	21,450
A1	SUZUKI	ALTO STD 0.8	ALTO STD 0.8	24,520	22,070	19,620
A1	SUZUKI	CELERIO	CELERIO	33,680	30,310	26,940
A1	SUZUKI	CELERIO 1.0 GA AT AC	CELERIO 1.0 GA AT AC	42,540	38,290	34,030
A1	SUZUKI	CELERIO 1.0 GA MT	CELERIO 1.0 GA MT	28,150	25,340	22,520
A1	SUZUKI	CELERIO 1.0 GA MT GLPT	CELERIO 1.0 GA MT GLPT	30,250	27,230	24,200
A1	SUZUKI	CELERIO 1.0 GL AMT	CELERIO 1.0 GL AMT	32,750	29,480	26,200
A1	SUZUKI	CELERIO 1.0 GL MT	CELERIO 1.0 GL MT	43,750	39,380	35,000
A1	SUZUKI	CELERIO 1.0 GLX AMT	CELERIO 1.0 GLX AMT	38,660	34,790	30,930
A1	SUZUKI	CELERIO 1.0 GLX AMT GLPT	CELERIO 1.0 GLX AMT GLPT	40,350	36,320	32,280
A1	SUZUKI	CELERIO 1.0 GLX MT	CELERIO 1.0 GLX MT	32,710	29,440	26,170
A1	SUZUKI	CELERIO 1.0 GLX MT AC AW	CELERIO 1.0 GLX MT AC AW	38,270	34,440	30,620
A1	SUZUKI	CELERIO 1.0 GLX MT GLPT	CELERIO 1.0 GLX MT GLPT	34,350	30,920	27,480
A1	SUZUKI	CELERIO 1.0 GTS AMT SPORT	CELERIO 1.0 GTS AMT SPORT	40,890	36,800	32,710
A1	SUZUKI	CELERIO 1.0 GTS MT SPORT	CELERIO 1.0 GTS MT SPORT	35,980	32,380	28,780
A1	SUZUKI	CELERIO GA	CELERIO GA	26,660	23,990	21,330
A1	SUZUKI	CELERIO GL AMT	CELERIO GL AMT	32,380	29,140	25,900
A1	SUZUKI	CELERIO GLS 1.0 AMT SPORT	CELERIO GLS 1.0 AMT SPORT	37,300	33,570	29,840
A1	SUZUKI	CELERIO GLX 1.0 MT AMT	CELERIO GLX 1.0 MT AMT	36,970	33,270	29,580
A1	SUZUKI	CELERIO GLX AMT SPORT	CELERIO GLX AMT SPORT	33,730	30,360	26,980
A1	SUZUKI	CELERIO GLX AUT.	CELERIO GLX AUT.	42,540	38,290	34,030
A1	SUZUKI	CELERIO GLX MEC.	CELERIO GLX MEC.	35,980	32,380	28,780
A1	SUZUKI	CELERIO GLX MT SPORT	CELERIO GLX MT SPORT	20,190	18,170	16,150
A1	SUZUKI	CERVO	CERVO	18,000	16,200	14,400
A1	SUZUKI	FRONTE GL	FRONTE GL	31,300	28,170	25,040
A1	SUZUKI	LAPIN	LAPIN	20,630	18,570	16,500
A1	SUZUKI	MARUTI	MARUTI	22,890	20,600	18,310
A1	SUZUKI	MARUTI 800CC	MARUTI 800CC	21,260	19,130	17,010
A1	SUZUKI	MARUTI CITY CAR	MARUTI CITY CAR	22,890	20,600	18,310
A1	SUZUKI	MARUTI GLX	MARUTI GLX	22,890	20,600	18,310
A1	SUZUKI	MARUTI II	MARUTI II	24,520	22,070	19,620
A1	SUZUKI	MARUTI TAXI	MARUTI TAXI	22,890	20,600	18,310
A1	SUZUKI	NEW ALTO 800 ST	NEW ALTO 800 ST	30,590	27,530	24,470
A1	SUZUKI	NEW ALTO 800 ST ABS PS	NEW ALTO 800 ST ABS PS	27,100	24,390	21,680
A1	SUZUKI	NEW ALTO 800 ST ABS PS GLPT	NEW ALTO 800 ST ABS PS GLPT	34,640	31,180	27,710
A1	SUZUKI	NEW ALTO DX PS	NEW ALTO DX PS	32,120	28,910	25,700
A1	SUZUKI	NEW ALTO K10 STD	NEW ALTO K10 STD	24,520	22,070	19,620
A1	SUZUKI	NEW ALTO K10 STD GLPT	NEW ALTO K10 STD GLPT	26,170	23,550	20,940
A1	SUZUKI	NEW CELERIO 1.0 GA MT	NEW CELERIO 1.0 GA MT	28,570	25,710	22,860
A1	SUZUKI	NEW CELERIO 1.0 GL AMT	NEW CELERIO 1.0 GL AMT	47,110	42,400	37,690
A1	SUZUKI	NEW CELERIO 1.0 GL MT	NEW CELERIO 1.0 GL MT	34,350	30,920	27,480
A1	SUZUKI	NEW CELERIO SPORT 1.0 GLX AMT	NEW CELERIO SPORT 1.0 GLX AMT	39,710	35,740	31,770
A1	SUZUKI	NEW CELERIO SPORT GLX AMT	NEW CELERIO SPORT GLX AMT	38,660	34,790	30,930
A1	SUZUKI	NEW DZIRE GA MT	NEW DZIRE GA MT	31,080	27,970	24,860
A1	SUZUKI	NEW DZIRE GA MT GLPT	NEW DZIRE GA MT GLPT	34,350	30,920	27,480
A1	SUZUKI	NEW DZIRE GL AMT	NEW DZIRE GL AMT	40,170	36,150	32,140
A1	SUZUKI	NEW DZIRE GL AMT GLPT	NEW DZIRE GL AMT GLPT	44,180	39,760	35,340
A1	SUZUKI	NEW DZIRE GL MT	NEW DZIRE GL MT	39,250	35,330	31,400
A1	SUZUKI	NEW DZIRE GL MT GLPT	NEW DZIRE GL MT GLPT	40,890	36,800	32,710
A1	SUZUKI	NEW DZIRE GLX AMT	NEW DZIRE GLX AMT	43,610	39,250	34,890
A1	SUZUKI	NEW DZIRE GLX AMT GLPT	NEW DZIRE GLX AMT GLPT	48,770	43,890	39,020
A1	SUZUKI	NEW DZIRE GLX MT	NEW DZIRE GLX MT	42,540	38,290	34,030
A1	SUZUKI	NEW DZIRE GLX MT GLPT	NEW DZIRE GLX MT GLPT	44,180	39,760	35,340
A1	SUZUKI	S-PRESSO GA MT	S-PRESSO GA MT	30,250	27,230	24,200
A1	SUZUKI	S-PRESSO GL MT	S-PRESSO GL MT	28,270	25,440	22,620
A1	SUZUKI	WAGON R	WAGON R	18,820	16,940	15,060
A1	SUZUKI	OTROS MODELOS	OTROS MODELOS	32,250	29,030	25,800
A1	TESLA	MODEL 3	MODEL 3	148,980	134,080	119,180
A1	TESLA	MODEL 3 LONG RANGE	MODEL 3 LONG RANGE	168,270	151,440	134,620
A1	TESLA	MODEL 3 LONG RANGE AWD	MODEL 3 LONG RANGE AWD	245,300	220,770	196,240
A1	TESLA	OTROS MODELOS	OTROS MODELOS	168,270	151,440	134,620
A1	TOYOTA	AGYA	AGYA	32,800	29,520	26,240
A1	TOYOTA		AGYA 1.0 MT	41,970	37,770	33,580
A1	TOYOTA	AGYA 1.0L E AT	AGYA 1.0L E AT	30,310	27,280	24,250
A1	TOYOTA	AGYA 1.0L E MT	AGYA 1.0L E MT	26,930	24,240	21,540
A1	TOYOTA	AGYA 1.0L G AT	AGYA 1.0L G AT	40,990	36,890	32,790
A1	TOYOTA	AGYA 1.0L G MT	AGYA 1.0L G MT	31,970	28,770	25,580
A1	TOYOTA	PLATZ	PLATZ	37,530	33,780	30,020
A1	TOYOTA	VITZ	VITZ	29,480	26,530	23,580
A1	TOYOTA	OTROS MODELOS	OTROS MODELOS	32,390	29,150	25,910
A1	VOLKSWAGEN	HIGH UP	HIGH UP	39,920	35,930	31,940
A1	VOLKSWAGEN	MOVE UP	MOVE UP	38,270	34,440	30,620
A1	VOLKSWAGEN	POLO COMFORTLINE 1.0TSI TIP	POLO COMFORTLINE 1.0TSI TIP	56,550	50,900	45,240
A1	VOLKSWAGEN	TAKE UP	TAKE UP	34,350	30,920	27,480
A1	VOLKSWAGEN	UP! CROSS UP!	UP! CROSS UP!	32,750	29,480	26,200
A1	VOLKSWAGEN	UP! MOVE UP!	UP! MOVE UP!	42,540	38,290	34,030

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A1	VOLKSWAGEN	UP! MOVE UP! 1.0 MEC	UP! MOVE UP! 1.0 MEC	39,580	35,620	31,660
A1	VOLKSWAGEN	UP! TAKE UP!	UP! TAKE UP!	35,980	32,380	28,780
A1	VOLKSWAGEN	OTROS MODELOS	OTROS MODELOS	38,930	35,040	31,140
A1	ZOTYE	Z100	Z100	27,800	25,020	22,240
A1	ZOTYE	Z100 1.0L 5MT ELEGANT	Z100 1.0L 5MT ELEGANT	27,800	25,020	22,240
A1	ZOTYE	OTROS MODELOS	OTROS MODELOS	27,800	25,020	22,240
A2	ALFA ROMEO	145	145	78,580	70,720	62,860
A2	ALFA ROMEO	33 IE 1.3 C.C.	33 IE 1.3 C.C.	55,340	49,810	44,270
A2	ALFA ROMEO	33 IE 1.5 C.C.	33 IE 1.5 C.C.	58,610	52,750	46,890
A2	ALFA ROMEO	MITO 16V 1.4 TURBO	MITO 16V 1.4 TURBO	99,840	89,860	79,870
A2	ALFA ROMEO	OTROS MODELOS	OTROS MODELOS	68,600	61,740	54,880
A2	AUDI	A1 1.4 TFSI AMPLIFIELD	A1 1.4 TFSI AMPLIFIELD	123,470	111,120	98,780
A2	AUDI	A1 1.4T FSI S TRONIC	A1 1.4T FSI S TRONIC	114,570	103,110	91,660
A2	AUDI	A1 AMBITION 1.4 TFSI S TRONIC	A1 AMBITION 1.4 TFSI S TRONIC	113,450	102,110	90,760
A2	AUDI	A1 ATTRACTION 1.4 TFSI S TRONIC	A1 ATTRACTION 1.4 TFSI S TRONIC	97,900	88,110	78,320
A2	AUDI	A1 PI 1.4 TFSI STRONIC	A1 PI 1.4 TFSI STRONIC	98,190	88,370	78,550
A2	AUDI	A1 PI 1.4 TFSI STRONIC- RALLY CROSS EDITION	A1 PI 1.4 TFSI STRONIC- RALLY CROSS EDITION	109,690	98,720	87,750
A2	AUDI	A1 SPORTBACK 1.4 TFSI AMBITION	A1 SPORTBACK 1.4 TFSI AMBITION	107,830	97,050	86,260
A2	AUDI	A1 SPORTBACK 1.4 TFSI AMBITION 122HP S TRONIC	A1 SPORTBACK 1.4 TFSI AMBITION 122HP S TRONIC	126,490	113,840	101,190
A2	AUDI	A1 SPORTBACK 1.4 TFSI AMPLIFIELD	A1 SPORTBACK 1.4 TFSI AMPLIFIELD	126,490	113,840	101,190
A2	AUDI	A1 SPORTBACK 1.4 TFSI S TRONIC	A1 SPORTBACK 1.4 TFSI S TRONIC	118,500	106,650	94,800
A2	AUDI	A1 SPORTBACK PI 1.4 TFSI STRONIC	A1 SPORTBACK PI 1.4 TFSI STRONIC	103,130	92,820	82,500
A2	AUDI	A1 SPORTBACK PI 1.4 TFSI STRONIC RALLY CROSS ED	A1 SPORTBACK PI 1.4 TFSI STRONIC RALLY CROSS ED	109,690	98,720	87,750
A2	AUDI	A3 1.4T FSI S TRONIC	A3 1.4T FSI S TRONIC	107,350	96,620	85,880
A2	AUDI	A3 PI SEDAN ATTRACTION 1.2 TFSI STRONIC	A3 PI SEDAN ATTRACTION 1.2 TFSI STRONIC	90,840	81,760	72,670
A2	AUDI	A3 PI SPORTBACK ATTRACTION	A3 PI SPORTBACK ATTRACTION	122,900	110,610	98,320
A2	AUDI	A3 PI SPORTBACK ATTRACTION 1.2	A3 PI SPORTBACK ATTRACTION 1.2	102,160	91,940	81,730
A2	AUDI	A3 PI SPORTBACK ATTRACTION 1.2 TFSI STRONIC	A3 PI SPORTBACK ATTRACTION 1.2 TFSI STRONIC	102,160	91,940	81,730
A2	AUDI	A3 S3	A3 S3	127,850	115,070	102,280
A2	AUDI	A3 SEDAN 1.2 TFSI ATTRACTION	A3 SEDAN 1.2 TFSI ATTRACTION	117,540	105,790	94,030
A2	AUDI	A3 SEDAN 1.2 TFSI S TRONIC	A3 SEDAN 1.2 TFSI S TRONIC	117,540	105,790	94,030
A2	AUDI	A3 SEDAN ADVANCED 35 TFSI	A3 SEDAN ADVANCED 35 TFSI	144,670	130,200	115,740
A2	AUDI	A3 SEDAN ATTRACTION 1.2	A3 SEDAN ATTRACTION 1.2	88,370	79,530	70,700
A2	AUDI	A3 SEDAN ATTRACTION 1.2 TFSI STRONIC	A3 SEDAN ATTRACTION 1.2 TFSI STRONIC	88,370	79,530	70,700
A2	AUDI	A3 SEDAN ATTRACTION 1.2 TFSI STRONIC/ S LINE EXTERIC	A3 SEDAN ATTRACTION 1.2 TFSI STRONIC/ S LINE EXTERIOR	118,540	106,690	94,830
A2	AUDI	A3 SEDAN ATTRACTION 35 TFSI	A3 SEDAN ATTRACTION 35 TFSI	127,850	115,070	102,280
A2	AUDI	A3 SPORTBACK 1.2 TFSI ATTRACTION	A3 SPORTBACK 1.2 TFSI ATTRACTION	127,950	115,160	102,360
A2	AUDI	A3 SPORTBACK 1.2T FSI S TRONIC	A3 SPORTBACK 1.2T FSI S TRONIC	102,810	92,530	82,250
A2	AUDI	A3 SPORTBACK 1.4T FSI S TRONIC	A3 SPORTBACK 1.4T FSI S TRONIC	101,170	91,050	80,940
A2	AUDI	A3 SPORTBACK ATTRACTION	A3 SPORTBACK ATTRACTION	107,510	96,760	86,010
A2	AUDI	A3 SPORTBACK ATTRACTION 1.2 TFSI STRONIC	A3 SPORTBACK ATTRACTION 1.2 TFSI STRONIC	116,100	104,490	92,880
A2	AUDI	A3 SPORTBACK ATTRACTION 1.2 TFSI STRONIC/ S LINE EX	A3 SPORTBACK ATTRACTION 1.2 TFSI STRONIC/ S LINE EXTERIC	116,100	104,490	92,880
A2	AUDI	A3 SPORTBACK ATTRACTION 35 TFSI	A3 SPORTBACK ATTRACTION 35 TFSI	121,210	109,090	96,970
A2	AUDI	A3 SPORTBACK SLINE 1.4 TFSI S TRONIC	A3 SPORTBACK SLINE 1.4 TFSI S TRONIC	117,880	106,090	94,300
A2	AUDI	A4 1.4 TFSI STRONIC	A4 1.4 TFSI STRONIC	127,850	115,070	102,280
A2	AUDI	A4 ATTRACTION 1.4 TFSI	A4 ATTRACTION 1.4 TFSI	119,510	107,560	95,610
A2	AUDI	A4 ATTRACTION 1.4 TFSI STRONIC	A4 ATTRACTION 1.4 TFSI STRONIC	93,310	83,980	74,650
A2	AUDI	A4 SPORT 1.4 TFSI STRONIC	A4 SPORT 1.4 TFSI STRONIC	138,160	124,340	110,530
A2	AUDI	OTROS MODELOS	OTROS MODELOS	116,100	104,490	92,880
A2	BAIC	ADVANCE 1.5 MT COMFORT	ADVANCE 1.5 MT COMFORT	65,450	58,910	52,360
A2	BAIC	UP HB 1.3 MT COMFORTABLE	UP HB 1.3 MT COMFORTABLE	39,250	35,330	31,400
A2	BAIC	UP HB 1.5 AT FASHION	UP HB 1.5 AT FASHION	49,080	44,170	39,260
A2	BAIC	UP SEDAN 1.5 MT COMFORTABLE	UP SEDAN 1.5 MT COMFORTABLE	40,890	36,800	32,710
A2	BAIC	X25 1.5 AT COMFORT	X25 1.5 AT COMFORT	40,890	36,800	32,710
A2	BAIC	X25 1.5 MT COMFORT	X25 1.5 MT COMFORT	35,980	32,380	28,780
A2	BAIC	OTROS MODELOS	OTROS MODELOS	40,890	36,800	32,710
A2	BMW	118I 5 PUERTAS	118I 5 PUERTAS	121,110	109,000	96,890
A2	BMW	118I AT	118I AT	111,020	99,920	88,820
A2	BMW	118I M PACKAGE	118I M PACKAGE	124,580	112,120	99,660
A2	BMW	118I MILLENIAL AT	118I MILLENIAL AT	111,290	100,160	89,030
A2	BMW	218 I	218 I	121,210	109,090	96,970
A2	BMW	218 I COUPE	218 I COUPE	108,030	97,230	86,420
A2	BMW	218 I GRAN COUPE	218 I GRAN COUPE	121,110	109,000	96,890
A2	BMW	318I EXECUTIVE	318I EXECUTIVE	150,590	135,530	120,470
A2	BMW	318I LUXURY	318I LUXURY	147,310	132,580	117,850
A2	BMW	318I SPORT	318I SPORT	150,590	135,530	120,470
A2	BMW	318I SPORT+	318I SPORT+	150,590	135,530	120,470
A2	BMW	418I	418I	121,110	109,000	96,890
A2	BMW	418I GRAN COUPE	418I GRAN COUPE	121,110	109,000	96,890
A2	BMW	IX3 M SPORT	IX3 M SPORT	302,840	272,560	242,270
A2	BMW	OTROS MODELOS	OTROS MODELOS	121,160	109,040	96,930
A2	BRILLIANCE	FRV CROSS DELUXE 1.5 AT	FRV CROSS DELUXE 1.5 AT	50,730	45,660	40,580
A2	BRILLIANCE	FRV CROSS DELUXE MODEL 1.5 MT	FRV CROSS DELUXE MODEL 1.5 MT	47,450	42,710	37,960
A2	BRILLIANCE	FSV COMFORTABLE 1.5 MT	FSV COMFORTABLE 1.5 MT	49,080	44,170	39,260
A2	BRILLIANCE	FSV SPORT DELUXE 1.5 MT	FSV SPORT DELUXE 1.5 MT	55,630	50,070	44,500
A2	BRILLIANCE	H220 1.5 AMT DELUXE	H220 1.5 AMT DELUXE	45,810	41,230	36,650
A2	BRILLIANCE	H220 1.5 MT DELUXE	H220 1.5 MT DELUXE	35,980	32,380	28,780
A2	BRILLIANCE	H220 1.5MT COMFORTABLE	H220 1.5MT COMFORTABLE	35,980	32,380	28,780
A2	BRILLIANCE	H230 1.5 MT COMFORTABLE	H230 1.5 MT COMFORTABLE	32,710	29,440	26,170
A2	BRILLIANCE	H230 1.5 MT DELUXE	H230 1.5 MT DELUXE	35,980	32,380	28,780
A2	BRILLIANCE	H230 1.5L COMFORTABLE	H230 1.5L COMFORTABLE	32,710	29,440	26,170
A2	BRILLIANCE	H230 1.5L DELUXE	H230 1.5L DELUXE	34,350	30,920	27,480
A2	BRILLIANCE	H530 AT COMFORT	H530 AT COMFORT	68,720	61,850	54,980
A2	BRILLIANCE	H530 MT COMFORT	H530 MT COMFORT	62,170	55,950	49,740
A2	BRILLIANCE	OTROS MODELOS	OTROS MODELOS	45,810	41,230	36,650
A2	BYD	F3	F3	41,730	37,560	33,380
A2	BYD	F3 1.5L 5MT GLX-I	F3 1.5L 5MT GLX-I	45,400	40,860	36,320
A2	BYD	F3 G-I SEDAN	F3 G-I SEDAN	35,980	32,380	28,780
A2	BYD	F3 GL-I	F3 GL-I	41,740	37,570	33,390
A2	BYD	F3 GL-I GNV	F3 GL-I GNV	40,890	36,800	32,710
A2	BYD	F3 GL-I SEDAN	F3 GL-I SEDAN	35,980	32,380	28,780
A2	BYD	F3 GLX-I SEDAN	F3 GLX-I SEDAN	45,400	40,860	36,320
A2	BYD	F3 GNV	F3 GNV	39,390	35,450	31,510
A2	BYD	F3 GS-I	F3 GS-I	39,250	35,330	31,400
A2	BYD	F3 GS-I DCT	F3 GS-I DCT	49,080	44,170	39,260
A2	BYD	F3 R GL-I	F3 R GL-I	40,240	36,220	32,190
A2	BYD	F3 R GL-I HATCHBACK	F3 R GL-I HATCHBACK	42,240	38,020	33,790
A2	BYD	F3 R GLX-I	F3 R GLX-I	39,250	35,330	31,400
A2	BYD	G3 GLX-I	G3 GLX-I	42,540	38,290	34,030
A2	BYD	OTROS MODELOS	OTROS MODELOS	41,310	37,180	33,050
A2	CHANGAN	A500 1.5L MT 7 SEATS ELITE	A500 1.5L MT 7 SEATS ELITE	42,690	38,420	34,150
A2	CHANGAN	ALSVIN 1.5 MT	ALSVIN 1.5 MT	33,140	29,830	26,510

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	CHANGAN	ALSVIN ADVANTAGE 1.5 MT	ALSVIN ADVANTAGE 1.5 MT	42,540	38,290	34,030
A2	CHANGAN	BENNI	BENNI	29,440	26,500	23,550
A2	CHANGAN	BENNI CLASSIC	BENNI CLASSIC	29,440	26,500	23,550
A2	CHANGAN	BENNI LUXURY	BENNI LUXURY	27,800	25,020	22,240
A2	CHANGAN	CS55 1.5T 6AT BICOLOR	CS55 1.5T 6AT BICOLOR	53,230	47,910	42,580
A2	CHANGAN	CX20 ADVANTAGE	CX20 ADVANTAGE	39,920	35,930	31,940
A2	CHANGAN	CX20 CROSS RAMBLER	CX20 CROSS RAMBLER	29,440	26,500	23,550
A2	CHANGAN	CX20 LUXURY	CX20 LUXURY	41,540	37,390	33,230
A2	CHANGAN	CX20 STYLE	CX20 STYLE	36,640	32,980	29,310
A2	CHANGAN	NEW ALSVIN COMFORTABLE 1.4 MT 4X2	NEW ALSVIN COMFORTABLE 1.4 MT 4X2	35,330	31,800	28,260
A2	CHANGAN	NEW ALSVIN COMFORTABLE 1.4 MT 4X2 GLPT	NEW ALSVIN COMFORTABLE 1.4 MT 4X2 GLPT	34,650	31,190	27,720
A2	CHANGAN	NEW ALSVIN COMFORTABLE 1.4 MT 4X2 GNVC	NEW ALSVIN COMFORTABLE 1.4 MT 4X2 GNVC	42,740	38,470	34,190
A2	CHANGAN	NEW ALSVIN ELITE 1.4 MT 4X2	NEW ALSVIN ELITE 1.4 MT 4X2	37,010	33,310	29,610
A2	CHANGAN	NEW ALSVIN ELITE 1.4 MT 4X2 VB	NEW ALSVIN ELITE 1.4 MT 4X2 VB	33,170	29,850	26,540
A2	CHANGAN	NEW ALSVIN ELITE 1.4 MT 4X2 GLPT	NEW ALSVIN ELITE 1.4 MT 4X2 GLPT	37,010	33,310	29,610
A2	CHANGAN	NEW ALSVIN ELITE 1.4 MT 4X2 GNVC	NEW ALSVIN ELITE 1.4 MT 4X2 GNVC	44,090	39,680	35,270
A2	CHANGAN	OTROS MODELOS	OTROS MODELOS	36,830	33,150	29,460
A2	CHANGHE	CH7142C	CH7142C	39,250	35,330	31,400
A2	CHANGHE	CH7143DD26	CH7143DD26	32,750	29,480	26,200
A2	CHANGHE	SPLASH	SPLASH	32,710	29,440	26,170
A2	CHANGHE	OTROS MODELOS	OTROS MODELOS	32,750	29,480	26,200
A2	CHENGLONG	LZ6431BQBE	LZ6431BQBE	34,050	30,650	27,240
A2	CHENGLONG	OTROS MODELOS	OTROS MODELOS	34,050	30,650	27,240
A2	CHERY	ARRIZO 3	ARRIZO 3	29,540	26,590	23,630
A2	CHERY	ARRIZO 3 1.5 AT	ARRIZO 3 1.5 AT	40,060	36,050	32,050
A2	CHERY	ARRIZO 3 1.5 MT	ARRIZO 3 1.5 MT	33,680	30,310	26,940
A2	CHERY	ARRIZO 3 1.5 MT GNV	ARRIZO 3 1.5 MT GNV	34,200	30,780	27,360
A2	CHERY	ARRIZO 5 1.5 MT	ARRIZO 5 1.5 MT	34,200	30,780	27,360
A2	CHERY	ARRIZO 5 1.5 MT FULL	ARRIZO 5 1.5 MT FULL	43,020	38,720	34,420
A2	CHERY	ARRIZO 5 1.5 MT FULL GLP	ARRIZO 5 1.5 MT FULL GLP	44,760	40,280	35,810
A2	CHERY		ARRIZO 5 PRO 1.5 MT FULL	41,060	36,950	32,850
A2	CHERY	BEAT 1.3	BEAT 1.3	39,250	35,330	31,400
A2	CHERY	FACE 1.1	FACE 1.1	32,710	29,440	26,170
A2	CHERY	FACE 1.3 BASE	FACE 1.3 BASE	29,440	26,500	23,550
A2	CHERY	FACE 1.3 FULL	FACE 1.3 FULL	31,080	27,970	24,860
A2	CHERY	FACE 1.3 MT	FACE 1.3 MT	32,710	29,440	26,170
A2	CHERY	FULWIN HATCHBACK 1.5	FULWIN HATCHBACK 1.5	35,980	32,380	28,780
A2	CHERY	FULWIN SEDAN 1.5	FULWIN SEDAN 1.5	35,980	32,380	28,780
A2	CHERY	FULWIN XR	FULWIN XR	44,180	39,760	35,340
A2	CHERY	K60 1.5 MT FULL GLP	K60 1.5 MT FULL GLP	52,170	46,950	41,740
A2	CHERY	K60 1.5 MT FULL GNV	K60 1.5 MT FULL GNV	49,730	44,760	39,780
A2	CHERY	NEW ARRIZO 3 1.5 AT FULL	NEW ARRIZO 3 1.5 AT FULL	38,660	34,790	30,930
A2	CHERY	NEW ARRIZO 3 1.5 MT	NEW ARRIZO 3 1.5 MT	35,050	31,550	28,040
A2	CHERY	NEW ARRIZO 3 1.5 MT FULL	NEW ARRIZO 3 1.5 MT FULL	35,030	31,530	28,020
A2	CHERY	NEW ARRIZO 3 1.5 MT FULL GLP	NEW ARRIZO 3 1.5 MT FULL GLP	37,630	33,870	30,100
A2	CHERY	NEW ARRIZO 3 1.5 MT FULL GNV	NEW ARRIZO 3 1.5 MT FULL GNV	37,350	33,620	29,880
A2	CHERY	NEW ARRIZO 5 1.5 AT FULL	NEW ARRIZO 5 1.5 AT FULL	37,630	33,870	30,100
A2	CHERY	QQ AC 1.1 MT	QQ AC 1.1 MT	26,170	23,550	20,940
A2	CHERY	QQ PLUS 1.1	QQ PLUS 1.1	26,170	23,550	20,940
A2	CHERY	S21	S21	31,080	27,970	24,860
A2	CHERY	S21 1.3	S21 1.3	29,440	26,500	23,550
A2	CHERY	S21 16V 1.3 FULL	S21 16V 1.3 FULL	29,440	26,500	23,550
A2	CHERY	S21 16V 1.3 PLUS	S21 16V 1.3 PLUS	31,080	27,970	24,860
A2	CHERY	S21 PLUS 1.3	S21 PLUS 1.3	32,710	29,440	26,170
A2	CHERY	TIGGO 8 1.5T MT	TIGGO 8 1.5T MT	66,210	59,590	52,970
A2	CHERY	OTROS MODELOS	OTROS MODELOS	35,040	31,540	28,030
A2	CHEVROLET	ALL NEW ONIX SEDAN 1.2L LS MT	ALL NEW ONIX SEDAN 1.2L LS MT	30,290	27,260	24,230
A2	CHEVROLET	ALL NEW ONIX SEDAN 1.2L LS MT AC	ALL NEW ONIX SEDAN 1.2L LS MT AC	45,440	40,900	36,350
A2	CHEVROLET	ALL NEW ONIX SEDAN 1.2L LT MT	ALL NEW ONIX SEDAN 1.2L LT MT	48,770	43,890	39,020
A2	CHEVROLET	ALL NEW TRACKER TURBO LTZ AT	ALL NEW TRACKER TURBO LTZ AT	55,890	50,300	44,710
A2	CHEVROLET	ALL NEW TRACKER TURBO LTZ MT	ALL NEW TRACKER TURBO LTZ MT	56,720	51,050	45,380
A2	CHEVROLET	ALL NEW TRACKER TURBO MT	ALL NEW TRACKER TURBO MT	63,900	57,510	51,120
A2	CHEVROLET	ALL NEW TRACKER TURBO PREMIER AT	ALL NEW TRACKER TURBO PREMIER AT	73,110	65,800	58,490
A2	CHEVROLET	AVEO	AVEO	40,890	36,800	32,710
A2	CHEVROLET	AVEO BASE HB 1.4 MEC. 5P	AVEO BASE HB 1.4 MEC. 5P	38,610	34,750	30,890
A2	CHEVROLET	AVEO LS HB 1.4	AVEO LS HB 1.4	40,890	36,800	32,710
A2	CHEVROLET	AVEO LS SEDAN 1.4	AVEO LS SEDAN 1.4	45,810	41,230	36,650
A2	CHEVROLET	AVEO LT BASE SEDAN 1.4 MT	AVEO LT BASE SEDAN 1.4 MT	44,180	39,760	35,340
A2	CHEVROLET	AVEO LT HATCHBACK 1.4 AT FULL	AVEO LT HATCHBACK 1.4 AT FULL	54,320	48,890	43,460
A2	CHEVROLET	AVEO LT HATCHBACK 1.4 MT FULL	AVEO LT HATCHBACK 1.4 MT FULL	51,060	45,950	40,850
A2	CHEVROLET	AVEO LT HB	AVEO LT HB	44,180	39,760	35,340
A2	CHEVROLET	AVEO LT HB 1.4	AVEO LT HB 1.4	45,810	41,230	36,650
A2	CHEVROLET	AVEO LT HB 1.4 AUT.	AVEO LT HB 1.4 AUT.	52,370	47,130	41,900
A2	CHEVROLET	AVEO LT HB 3P.	AVEO LT HB 3P.	44,180	39,760	35,340
A2	CHEVROLET	AVEO LT SEDAN 1.4	AVEO LT SEDAN 1.4	43,510	39,160	34,810
A2	CHEVROLET	AVEO LT SEDAN 1.4 AUT.	AVEO LT SEDAN 1.4 AUT.	46,790	42,110	37,430
A2	CHEVROLET	AVEO LT TRANS HB 1.4 MEC.	AVEO LT TRANS HB 1.4 MEC.	49,080	44,170	39,260
A2	CHEVROLET	AVEO NB BASE SEDAN 1.4	AVEO NB BASE SEDAN 1.4	41,540	37,390	33,230
A2	CHEVROLET	AVEO NB SEDAN 1.4	AVEO NB SEDAN 1.4	41,540	37,390	33,230
A2	CHEVROLET	AVEO SD MT AC A	AVEO SD MT AC A	42,540	38,290	34,030
A2	CHEVROLET	CHEVY	CHEVY	38,930	35,040	31,140
A2	CHEVROLET	CHEVY TAXI	CHEVY TAXI	34,350	30,920	27,480
A2	CHEVROLET	CORSA 1.2 5P	CORSA 1.2 5P	39,250	35,330	31,400
A2	CHEVROLET	CORSA 1.4 3P	CORSA 1.4 3P	35,980	32,380	28,780
A2	CHEVROLET	CORSA 1.4 5P	CORSA 1.4 5P	42,540	38,290	34,030
A2	CHEVROLET	CORSA ECO. 1.2	CORSA ECO. 1.2	34,680	31,210	27,740
A2	CHEVROLET	CORSA SWING	CORSA SWING	35,980	32,380	28,780
A2	CHEVROLET	GROOVE 1.5 LT MT	GROOVE 1.5 LT MT	55,330	49,800	44,260
A2	CHEVROLET	GROOVE 1.5 PREMIER MT	GROOVE 1.5 PREMIER MT	52,740	47,470	42,190
A2	CHEVROLET	JOY 1.4 BLACK MT	JOY 1.4 BLACK MT	40,100	36,090	32,080
A2	CHEVROLET	JOY 1.4 BLACK MT ESC SMART	JOY 1.4 BLACK MT ESC SMART	42,700	38,430	34,160
A2	CHEVROLET	JOY 1.4 BLACK MT ESC SMART GLP	JOY 1.4 BLACK MT ESC SMART GLP	44,390	39,950	35,510
A2	CHEVROLET	JOY 1.4 BLACK MT SMART	JOY 1.4 BLACK MT SMART	38,420	34,580	30,740
A2	CHEVROLET	JOY SEDAN 1.4 BLACK MT	JOY SEDAN 1.4 BLACK MT	36,540	32,890	29,230
A2	CHEVROLET	JOY SEDAN 1.4 BLACK MT ESC SMART	JOY SEDAN 1.4 BLACK MT ESC SMART	43,710	39,340	34,970
A2	CHEVROLET	JOY SEDAN 1.4 BLACK MT ESC SMART GLP	JOY SEDAN 1.4 BLACK MT ESC SMART GLP	43,710	39,340	34,970
A2	CHEVROLET	JOY SEDAN 1.4 BLACK MT ESC SMART GNV	JOY SEDAN 1.4 BLACK MT ESC SMART GNV	43,690	39,320	34,950
A2	CHEVROLET	JOY SEDAN 1.4 BLACK MT SMART	JOY SEDAN 1.4 BLACK MT SMART	40,720	36,650	32,580
A2	CHEVROLET	JOY SEDAN 1.4 BLACK MT SMART GLP	JOY SEDAN 1.4 BLACK MT SMART GLP	44,040	39,640	35,230
A2	CHEVROLET	JOY SEDAN 1.4 BLACK MT SMART GNV	JOY SEDAN 1.4 BLACK MT SMART GNV	44,730	40,260	35,780
A2	CHEVROLET	NEW ONIX SEDAN 1.2L LS MT	NEW ONIX SEDAN 1.2L LS MT	40,350	36,320	32,280
A2	CHEVROLET	NEW ONIX SEDAN 1.2L LS MT AC	NEW ONIX SEDAN 1.2L LS MT AC	44,110	39,700	35,290
A2	CHEVROLET	NEW ONIX SEDAN 1.2L LT MT	NEW ONIX SEDAN 1.2L LT MT	48,770	43,890	39,020
A2	CHEVROLET	ONIX	ONIX	40,580	36,520	32,460
A2	CHEVROLET	ONIX 1.4 L LTZ MT	ONIX 1.4 L LTZ MT	35,980	32,380	28,780
A2	CHEVROLET	ONIX 1.4 LT MT	ONIX 1.4 LT MT	39,770	35,790	31,820

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	CHEVROLET	ONIX 1.4 LTZ MT	ONIX 1.4 LTZ MT	37,320	33,590	29,860
A2	CHEVROLET	ONIX 1.4L LT MT	ONIX 1.4L LT MT	35,310	31,780	28,250
A2	CHEVROLET	ONIX 1.5T PREMIER AWD AT	ONIX 1.5T PREMIER AWD AT	47,280	42,550	37,820
A2	CHEVROLET	ONIX ACTIV 1.4L MT	ONIX ACTIV 1.4L MT	39,710	35,740	31,770
A2	CHEVROLET	ONIX JOY	ONIX JOY	36,050	32,450	28,840
A2	CHEVROLET	ONIX JOY 1.4L MT	ONIX JOY 1.4L MT	41,730	37,560	33,380
A2	CHEVROLET	ONIX JOY 1.4L MT SMART	ONIX JOY 1.4L MT SMART	43,660	39,290	34,930
A2	CHEVROLET	ONIX JOY 1.4L MT SMART II	ONIX JOY 1.4L MT SMART II	42,700	38,430	34,160
A2	CHEVROLET	ONIX JOY SEDAN 1.4L MT	ONIX JOY SEDAN 1.4L MT	39,370	35,430	31,500
A2	CHEVROLET	ONIX JOY SEDAN 1.4L MT GLP	ONIX JOY SEDAN 1.4L MT GLP	38,360	34,520	30,690
A2	CHEVROLET	ONIX JOY SEDAN 1.4L MT SMART	ONIX JOY SEDAN 1.4L MT SMART	40,420	36,380	32,340
A2	CHEVROLET	ONIX JOY SEDAN 1.4L MT SMART II	ONIX JOY SEDAN 1.4L MT SMART II	42,620	38,360	34,100
A2	CHEVROLET	ONIX LT 1.4	ONIX LT 1.4	37,510	33,760	30,010
A2	CHEVROLET	ONIX LTZ 1.4	ONIX LTZ 1.4	35,980	32,380	28,780
A2	CHEVROLET	ONIX LTZ 1.4 AT	ONIX LTZ 1.4 AT	41,970	37,770	33,580
A2	CHEVROLET	ONIX PLUS JOY	ONIX PLUS JOY	39,410	35,470	31,530
A2	CHEVROLET	ONIX PLUS SEDAN 1.2L LS MT	ONIX PLUS SEDAN 1.2L LS MT	35,710	32,140	28,570
A2	CHEVROLET	ONIX PLUS SEDAN 1.2L LS MT AC	ONIX PLUS SEDAN 1.2L LS MT AC	42,430	38,190	33,940
A2	CHEVROLET	ONIX SEDAN 1.2L LS MT	ONIX SEDAN 1.2L LS MT	44,650	40,190	35,720
A2	CHEVROLET	ONIX SEDAN 1.2L LS MT AC	ONIX SEDAN 1.2L LS MT AC	45,440	40,900	36,350
A2	CHEVROLET	ONIX SEDAN 1.2L LT MT*	ONIX SEDAN 1.2L LT MT*	36,830	33,150	29,460
A2	CHEVROLET	ONIX SEDAN 1.2L MT LS GLP AC	ONIX SEDAN 1.2L MT LS GLP AC	49,440	44,500	39,550
A2	CHEVROLET	ONIX SEDAN 1.2L MT LT PLUS	ONIX SEDAN 1.2L MT LT PLUS	54,950	49,460	43,960
A2	CHEVROLET	PRISMA	PRISMA	40,750	36,680	32,600
A2	CHEVROLET	PRISMA 1.4L LT MT	PRISMA 1.4L LT MT	37,630	33,870	30,100
A2	CHEVROLET	PRISMA LT 1.4	PRISMA LT 1.4	34,970	31,470	27,980
A2	CHEVROLET	PRISMA LTZ 1.4 AT	PRISMA LTZ 1.4 AT	41,060	36,950	32,850
A2	CHEVROLET	PRISMA LTZ 1.4 MT	PRISMA LTZ 1.4 MT	38,660	34,790	30,930
A2	CHEVROLET	SAIL 1.5 LS MT	SAIL 1.5 LS MT	44,500	40,050	35,600
A2	CHEVROLET	SAIL 1.5 LT MT	SAIL 1.5 LT MT	44,500	40,050	35,600
A2	CHEVROLET	SAIL 1.5 LT MT FULL	SAIL 1.5 LT MT FULL	57,930	52,140	46,340
A2	CHEVROLET	SAIL BASE 1.4 MT	SAIL BASE 1.4 MT	40,890	36,800	32,710
A2	CHEVROLET	SAIL HATCHBACK 1.4 LS MT	SAIL HATCHBACK 1.4 LS MT	40,890	36,800	32,710
A2	CHEVROLET	SAIL HATCHBACK 1.4 LS MT FULL	SAIL HATCHBACK 1.4 LS MT FULL	45,810	41,230	36,650
A2	CHEVROLET	SAIL HATCHBACK LT 1.4 MT FULL	SAIL HATCHBACK LT 1.4 MT FULL	48,100	43,290	38,480
A2	CHEVROLET	SAIL LS 1.4 MT	SAIL LS 1.4 MT	44,500	40,050	35,600
A2	CHEVROLET	SAIL LT 1.4 MT FULL	SAIL LT 1.4 MT FULL	47,450	42,710	37,960
A2	CHEVROLET	SAIL SEDAN 1.4 LT MT SPORT	SAIL SEDAN 1.4 LT MT SPORT	51,060	45,950	40,850
A2	CHEVROLET	SAIL SEDAN 1.4 MT	SAIL SEDAN 1.4 MT	44,500	40,050	35,600
A2	CHEVROLET	SAIL SEDAN 1.4 MT BASE	SAIL SEDAN 1.4 MT BASE	40,890	36,800	32,710
A2	CHEVROLET	SAIL SEDAN 1.5 LT MT GLP	SAIL SEDAN 1.5 LT MT GLP	47,110	42,400	37,690
A2	CHEVROLET	SAIL SEDAN 1.5 LT MT GNV	SAIL SEDAN 1.5 LT MT GNV	47,800	43,020	38,240
A2	CHEVROLET	SAIL SEDAN 1.5 LTZ CVT	SAIL SEDAN 1.5 LTZ CVT	43,750	39,380	35,000
A2	CHEVROLET	SAIL SEDAN 1.5 LTZ MT	SAIL SEDAN 1.5 LTZ MT	50,480	45,430	40,380
A2	CHEVROLET	SAIL SEDAN 1.5 LTZ MT GLP	SAIL SEDAN 1.5 LTZ MT GLP	50,480	45,430	40,380
A2	CHEVROLET	SAIL SEDAN 1.5 LTZ MT GNV	SAIL SEDAN 1.5 LTZ MT GNV	51,160	46,040	40,930
A2	CHEVROLET	SPARK	SPARK	33,620	30,260	26,900
A2	CHEVROLET	SPARK GT 1.2 LS MT	SPARK GT 1.2 LS MT	34,640	31,180	27,710
A2	CHEVROLET	SPARK GT 1.2 LS MT ABS	SPARK GT 1.2 LS MT ABS	31,970	28,770	25,580
A2	CHEVROLET	SPARK GT 1.2 LS MT PLUS	SPARK GT 1.2 LS MT PLUS	31,970	28,770	25,580
A2	CHEVROLET	SPARK GT 1.2 LS MT PLUS ABS	SPARK GT 1.2 LS MT PLUS ABS	30,620	27,560	24,500
A2	CHEVROLET	SPARK GT 1.2 LT MT BASE	SPARK GT 1.2 LT MT BASE	32,380	29,140	25,900
A2	CHEVROLET	SPARK GT 1.2 LT MT FULL	SPARK GT 1.2 LT MT FULL	37,630	33,870	30,100
A2	CHEVROLET	SPARK GT 1.2 MEC.	SPARK GT 1.2 MEC.	31,970	28,770	25,580
A2	CHEVROLET	SPARK SEDAN 1.2 LS MT	SPARK SEDAN 1.2 LS MT	31,970	28,770	25,580
A2	CHEVROLET	SPARK SEDAN 1.2 LS MT GLP	SPARK SEDAN 1.2 LS MT GLP	35,710	32,140	28,570
A2	CHEVROLET	SPARK SEDAN 1.2 LS MT PLUS	SPARK SEDAN 1.2 LS MT PLUS	36,350	32,720	29,080
A2	CHEVROLET	SPARK SEDAN 1.2 LS MT PLUS GLP	SPARK SEDAN 1.2 LS MT PLUS GLP	37,660	33,890	30,130
A2	CHEVROLET	SPARK SEDAN 1.2 LT MT	SPARK SEDAN 1.2 LT MT	33,650	30,290	26,920
A2	CHEVROLET	SPARK SEDAN 1.2 LT MT FULL	SPARK SEDAN 1.2 LT MT FULL	35,980	32,380	28,780
A2	CHEVROLET	OTROS MODELOS	OTROS MODELOS	41,850	37,670	33,480
A2	CITROEN	AX ALLURE 3P	AX ALLURE 3P	41,430	37,290	33,140
A2	CITROEN	AX ALLURE 5P	AX ALLURE 5P	43,390	39,050	34,710
A2	CITROEN	AX DIES.	AX DIES.	47,480	42,730	37,980
A2	CITROEN	AX GT	AX GT	56,000	50,400	44,800
A2	CITROEN	C- ELYSEE PURE TECH 72 BVM EXCLUSIVE	C- ELYSEE PURE TECH 72 BVM EXCLUSIVE	50,730	45,660	40,580
A2	CITROEN	C3 1.2 PURETECH FEEL 110HP AT6	C3 1.2 PURETECH FEEL 110HP AT6	54,000	48,600	43,200
A2	CITROEN	C3 1.4	C3 1.4	50,690	45,620	40,550
A2	CITROEN	C3 1.4I 5P	C3 1.4I 5P	52,070	46,860	41,660
A2	CITROEN	C3 1.4I SX	C3 1.4I SX	53,040	47,740	42,430
A2	CITROEN	C3 ATTRACTION	C3 ATTRACTION	54,000	48,600	43,200
A2	CITROEN	C3 HATCHBACK 1.4 MEC.	C3 HATCHBACK 1.4 MEC.	58,900	53,010	47,120
A2	CITROEN	C3 PURE TECH 1.2 82 BVM5 CONFORT	C3 PURE TECH 1.2 82 BVM5 CONFORT	40,380	36,340	32,300
A2	CITROEN	C3 PURE TECH 82 BVM5 SÉDUCTION PLUS	C3 PURE TECH 82 BVM5 SÉDUCTION PLUS	57,270	51,540	45,820
A2	CITROEN	C3 PURETECH SHINE 110HP AT6	C3 PURETECH SHINE 110HP AT6	60,540	54,490	48,430
A2	CITROEN	C3 SEDUCTION	C3 SEDUCTION	58,900	53,010	47,120
A2	CITROEN	C3 SX	C3 SX	44,550	40,100	35,640
A2	CITROEN	C4 PURE TECH 1.2 130 EAT6 FEEL	C4 PURE TECH 1.2 130 EAT6 FEEL	68,720	61,850	54,980
A2	CITROEN	C-ELYSEE 1.2 VTI 82 BVM FEEL CON PANTALLA	C-ELYSEE 1.2 VTI 82 BVM FEEL CON PANTALLA	49,080	44,170	39,260
A2	CITROEN	C-ELYSEE 1.2 VTI 82 BVM FEEL SIN PANTALLA	C-ELYSEE 1.2 VTI 82 BVM FEEL SIN PANTALLA	41,540	37,390	33,230
A2	CITROEN	C-ELYSEE FEEL VTI 115 MVN	C-ELYSEE FEEL VTI 115 MVN	55,630	50,070	44,500
A2	CITROEN	C-ELYSEE FEEL VTI 82	C-ELYSEE FEEL VTI 82	45,140	40,630	36,110
A2	CITROEN	C-ELYSEE FEEL VTI 82 MVN	C-ELYSEE FEEL VTI 82 MVN	40,760	36,680	32,610
A2	CITROEN	C-ELYSEE SEDUCTION VTI 82 MVN	C-ELYSEE SEDUCTION VTI 82 MVN	43,510	39,160	34,810
A2	CITROEN	C-ELYSEE SEDUCTION VTI 82 MVN FL	C-ELYSEE SEDUCTION VTI 82 MVN FL	44,180	39,760	35,340
A2	CITROEN	NEW C3	NEW C3	55,080	49,570	44,060
A2	CITROEN	NEW C3 1.2 PURETECH 110HP AT6 FEEL	NEW C3 1.2 PURETECH 110HP AT6 FEEL	60,540	54,490	48,430
A2	CITROEN	NEW C3 1.2 PURETECH 110HP AT6 SHINE	NEW C3 1.2 PURETECH 110HP AT6 SHINE	68,510	61,660	54,810
A2	CITROEN	NEW C3 SHINE 1.2T AT FL	NEW C3 SHINE 1.2T AT FL	63,900	57,510	51,120
A2	CITROEN	NOUVELLE C3 1.4I 75CH BVM5 ATTRACTION	NOUVELLE C3 1.4I 75CH BVM5 ATTRACTION	54,000	48,600	43,200
A2	CITROEN	NOUVELLE C3 1.4I 75CH BVM5 SEDUCTION	NOUVELLE C3 1.4I 75CH BVM5 SEDUCTION	58,900	53,010	47,120
A2	CITROEN	NOUVELLE C3 1.4I LX 5MEC. 5P	NOUVELLE C3 1.4I LX 5MEC. 5P	60,570	54,510	48,460
A2	CITROEN	SAXO MEC.	SAXO MEC.	49,110	44,200	39,290
A2	CITROEN	XSARA I 1.4	XSARA I 1.4	59,450	53,510	47,560
A2	CITROEN	ZX REFLEX	ZX REFLEX	46,650	41,990	37,320
A2	CITROEN	OTROS MODELOS	OTROS MODELOS	53,520	48,170	42,820
A2	DAEWOO	CIELO BX MEC.	CIELO BX MEC.	29,440	26,500	23,550
A2	DAEWOO	CIELO GL 3P	CIELO GL 3P	45,810	41,230	36,650
A2	DAEWOO	CIELO GL 5P	CIELO GL 5P	42,540	38,290	34,030
A2	DAEWOO	CIELO GL AUT. 4P	CIELO GL AUT. 4P	47,450	42,710	37,960
A2	DAEWOO	CIELO GL MEC. 4P	CIELO GL MEC. 4P	42,540	38,290	34,030
A2	DAEWOO	CIELO GLE AUT.	CIELO GLE AUT.	32,940	29,650	26,350
A2	DAEWOO	CIELO GLE MEC.	CIELO GLE MEC.	30,330	27,300	24,260
A2	DAEWOO	CIELO GLX MEC.	CIELO GLX MEC.	32,940	29,650	26,350
A2	DAEWOO	CIELO GTX AUT.	CIELO GTX AUT.	39,490	35,540	31,590
A2	DAEWOO	CIELO GTX MEC.	CIELO GTX MEC.	32,940	29,650	26,350
A2	DAEWOO	ESPERO BASICO	ESPERO BASICO	54,010	48,610	43,210
A2	DAEWOO	LANOS S MEC. 3P	LANOS S MEC. 3P	37,300	33,570	29,840

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	DAEWOO	LANOS S MEC. 5P	LANOS S MEC. 5P	34,350	30,920	27,480
A2	DAEWOO	LANOS SE 1.5 AUT. 4P AC	LANOS SE 1.5 AUT. 4P AC	43,560	39,200	34,850
A2	DAEWOO	LANOS SE 1.5 MEC. 4P	LANOS SE 1.5 MEC. 4P	29,480	26,530	23,580
A2	DAEWOO	LANOS SE 1.5 MEC. 4P AC	LANOS SE 1.5 MEC. 4P AC	37,980	34,180	30,380
A2	DAEWOO	LANOS SE AUT. 5P	LANOS SE AUT. 5P	43,870	39,480	35,100
A2	DAEWOO	LANOS SE MEC. 5P	LANOS SE MEC. 5P	37,980	34,180	30,380
A2	DAEWOO	LANOS SX AUT. 5P	LANOS SX AUT. 5P	45,320	40,790	36,260
A2	DAEWOO	LANOS SX MEC. 5P	LANOS SX MEC. 5P	45,810	41,230	36,650
A2	DAEWOO	RACER BASICO	RACER BASICO	36,010	32,410	28,810
A2	DAEWOO	RACER ETI AUT.	RACER ETI AUT.	44,820	40,340	35,860
A2	DAEWOO	RACER ETI MEC.	RACER ETI MEC.	35,980	32,380	28,780
A2	DAEWOO	RACER ETI MEC. AC	RACER ETI MEC. AC	41,880	37,690	33,500
A2	DAEWOO	RACER GSI 3P	RACER GSI 3P	37,980	34,180	30,380
A2	DAEWOO	RACER GSI 4P	RACER GSI 4P	41,250	37,130	33,000
A2	DAEWOO	RACER GTE/RACER GTI	RACER GTE/RACER GTI	45,810	41,230	36,650
A2	DAEWOO	OTROS MODELOS	OTROS MODELOS	39,490	35,540	31,590
A2	DAIHATSU	CHARADE 1.3 MEC.	CHARADE 1.3 MEC.	35,980	32,380	28,780
A2	DAIHATSU	CHARADE 1.5 AUT.	CHARADE 1.5 AUT.	49,080	44,170	39,260
A2	DAIHATSU	CHARADE 1.5 MEC.	CHARADE 1.5 MEC.	49,080	44,170	39,260
A2	DAIHATSU	CHARADE AUT.	CHARADE AUT.	54,010	48,610	43,210
A2	DAIHATSU	GRAN MOVE SW AUT.	GRAN MOVE SW AUT.	63,800	57,420	51,040
A2	DAIHATSU	GRAN MOVE SW MEC.	GRAN MOVE SW MEC.	60,540	54,490	48,430
A2	DAIHATSU	SIRION 1.3	SIRION 1.3	49,080	44,170	39,260
A2	DAIHATSU	SIRION 1.3 AUT.	SIRION 1.3 AUT.	52,370	47,130	41,900
A2	DAIHATSU	OTROS MODELOS	OTROS MODELOS	50,730	45,660	40,580
A2	DONG FENG	JOYEAR	JOYEAR	35,980	32,380	28,780
A2	DONG FENG	JOYEAR COMFORT	JOYEAR COMFORT	51,460	46,310	41,170
A2	DONG FENG	JOYEAR S50	JOYEAR S50	39,290	35,360	31,430
A2	DONG FENG	YIXUAN 1.5T 6DCT EXCLUSIVE	YIXUAN 1.5T 6DCT EXCLUSIVE	67,320	60,590	53,860
A2	DONG FENG	YIXUAN E2 DFM7150N1D1	YIXUAN E2 DFM7150N1D1	42,670	38,400	34,140
A2	DONG FENG	OTROS MODELOS	OTROS MODELOS	42,670	38,400	34,140
A2	DS	DS3 PURE TECH 1.2 110 EAT6 SO CHIC	DS3 PURE TECH 1.2 110 EAT6 SO CHIC	83,460	75,110	66,770
A2	DS	OTROS MODELOS	OTROS MODELOS	83,460	75,110	66,770
A2	FAW	3EZ CA7150UE3 SEDAN 1.5 MT	3EZ CA7150UE3 SEDAN 1.5 MT	39,490	35,540	31,590
A2	FAW	CA7137E4S	CA7137E4S	32,750	29,480	26,200
A2	FAW	CA7150BUE4	CA7150BUE4	37,660	33,890	30,130
A2	FAW	CA7150UE4	CA7150UE4	32,710	29,440	26,170
A2	FAW	CALE 1.5 MT	CALE 1.5 MT	27,800	25,020	22,240
A2	FAW	CALE 1.5 MT GNV	CALE 1.5 MT GNV	34,350	30,920	27,480
A2	FAW	N5 1.3 MT	N5 1.3 MT	25,510	22,960	20,410
A2	FAW	OLEY HB	OLEY HB	28,450	25,610	22,760
A2	FAW	OLEY SD	OLEY SD	28,450	25,610	22,760
A2	FAW	TJ7133UE4S	TJ7133UE4S	26,170	23,550	20,940
A2	FAW	V2	V2	30,740	27,670	24,590
A2	FAW	XIALI 1.1	XIALI 1.1	26,170	23,550	20,940
A2	FAW	XIALI 1.3	XIALI 1.3	34,350	30,920	27,480
A2	FAW	XIALI C1 HATCHBACK 1.3	XIALI C1 HATCHBACK 1.3	37,630	33,870	30,100
A2	FAW	XIALI SEDAN 1.3 MT	XIALI SEDAN 1.3 MT	25,510	22,960	20,410
A2	FAW	OTROS MODELOS	OTROS MODELOS	30,740	27,670	24,590
A2	FIAT	500	500	47,450	42,710	37,960
A2	FIAT	500 1.2 CULT DUALOGIC	500 1.2 CULT DUALOGIC	57,190	51,470	45,750
A2	FIAT	500 1.2 DUAL LOGIC	500 1.2 DUAL LOGIC	49,760	44,780	39,810
A2	FIAT	500 1.2 POP DUALOGIC	500 1.2 POP DUALOGIC	49,080	44,170	39,260
A2	FIAT	500 ABARTH	500 ABARTH	117,850	106,070	94,280
A2	FIAT	500 CABRIO	500 CABRIO	99,870	89,880	79,900
A2	FIAT	500 CABRIO 1.2 MT	500 CABRIO 1.2 MT	75,270	67,740	60,220
A2	FIAT	500 POP DUALOGIC	500 POP DUALOGIC	41,180	37,060	32,940
A2	FIAT	500 POP MT	500 POP MT	45,810	41,230	36,650
A2	FIAT	500 SPORT	500 SPORT	93,310	83,980	74,650
A2	FIAT	500 SPORT DUALOGIC 1.2	500 SPORT DUALOGIC 1.2	62,170	55,950	49,740
A2	FIAT	500 STD MT PE	500 STD MT PE	45,810	41,230	36,650
A2	FIAT	500C POP DUALOGIC	500C POP DUALOGIC	86,740	78,070	69,390
A2	FIAT	ARGO DRIVE	ARGO DRIVE	42,540	38,290	34,030
A2	FIAT	ARGO DRIVE 1.3 MT	ARGO DRIVE 1.3 MT	55,630	50,070	44,500
A2	FIAT	ARGO DRIVE PLUS	ARGO DRIVE PLUS	58,900	53,010	47,120
A2	FIAT	ARGO TREKKING	ARGO TREKKING	37,980	34,180	30,380
A2	FIAT	ARGO TREKKING 1.3 BZ	ARGO TREKKING 1.3 BZ	51,290	46,160	41,030
A2	FIAT	ARGO TREKKING 1.3 MT	ARGO TREKKING 1.3 MT	48,160	43,340	38,530
A2	FIAT	CINQUECENTO	CINQUECENTO	85,130	76,620	68,100
A2	FIAT	CRONOS DRIVE	CRONOS DRIVE	35,310	31,780	28,250
A2	FIAT	CRONOS DRIVE 1.3 MT	CRONOS DRIVE 1.3 MT	55,630	50,070	44,500
A2	FIAT	CRONOS DRIVE PLUS	CRONOS DRIVE PLUS	45,810	41,230	36,650
A2	FIAT	CRONOS DRIVE PLUS 1.3 MT	CRONOS DRIVE PLUS 1.3 MT	58,900	53,010	47,120
A2	FIAT	ELBA WEEKEND	ELBA WEEKEND	54,000	48,600	43,200
A2	FIAT	GRAND SIENA 1.4	GRAND SIENA 1.4	42,540	38,290	34,030
A2	FIAT	LINEA ACTIVE 1.4 MT	LINEA ACTIVE 1.4 MT	45,810	41,230	36,650
A2	FIAT	MOBI EASY PLUS 1.0 MT	MOBI EASY PLUS 1.0 MT	28,240	25,420	22,590
A2	FIAT	PALIO	PALIO	42,540	38,290	34,030
A2	FIAT	PALIO 1.3	PALIO 1.3	44,180	39,760	35,340
A2	FIAT	PALIO 16V ELX 1.3 5P	PALIO 16V ELX 1.3 5P	42,540	38,290	34,030
A2	FIAT	PALIO EDX 3P	PALIO EDX 3P	40,890	36,800	32,710
A2	FIAT	PALIO EDX 4P	PALIO EDX 4P	37,630	33,870	30,100
A2	FIAT	PALIO EDX 5P	PALIO EDX 5P	39,250	35,330	31,400
A2	FIAT	PALIO EL 3P	PALIO EL 3P	29,130	26,220	23,300
A2	FIAT	PALIO EL 5P	PALIO EL 5P	32,710	29,440	26,170
A2	FIAT	PALIO ELX 1.3	PALIO ELX 1.3	42,540	38,290	34,030
A2	FIAT	PALIO ELX 1.4	PALIO ELX 1.4	45,810	41,230	36,650
A2	FIAT	PALIO ELX BASIC 1.3 5P	PALIO ELX BASIC 1.3 5P	40,890	36,800	32,710
A2	FIAT	PALIO EX FIRE	PALIO EX FIRE	34,350	30,920	27,480
A2	FIAT	PALIO FIRE 1.4	PALIO FIRE 1.4	47,480	42,730	37,980
A2	FIAT	PALIO FIRE 16V 1.3 3P	PALIO FIRE 16V 1.3 3P	32,710	29,440	26,170
A2	FIAT	PALIO FIRE 16V 1.3 5P	PALIO FIRE 16V 1.3 5P	39,920	35,930	31,940
A2	FIAT	PALIO FIRE 16V ELX 1.3 5P	PALIO FIRE 16V ELX 1.3 5P	39,920	35,930	31,940
A2	FIAT	PALIO WEEKEND	PALIO WEEKEND	45,810	41,230	36,650
A2	FIAT	PALIO WEEKEND 1.4	PALIO WEEKEND 1.4	45,810	41,230	36,650
A2	FIAT	PALIO WEEKEND 1.4 MT	PALIO WEEKEND 1.4 MT	44,180	39,760	35,340
A2	FIAT	PALIO WEEKEND 1.4 MT COMFORT	PALIO WEEKEND 1.4 MT COMFORT	45,810	41,230	36,650
A2	FIAT	PALIO WEEKEND ATTRACTIVE 1.4 MT	PALIO WEEKEND ATTRACTIVE 1.4 MT	45,470	40,920	36,380
A2	FIAT	PALIO WEEKEND ATTRACTIVE 1.4 MT COMFORT	PALIO WEEKEND ATTRACTIVE 1.4 MT COMFORT	45,810	41,230	36,650
A2	FIAT	PALIO WEEKEND ATTRACTIVE 1.4 MT DE LUXE FULL	PALIO WEEKEND ATTRACTIVE 1.4 MT DE LUXE FULL	49,080	44,170	39,260
A2	FIAT	PALIO WEEKEND ATTRACTIVE 1.4 MT STD	PALIO WEEKEND ATTRACTIVE 1.4 MT STD	40,890	36,800	32,710
A2	FIAT	PALIO WEEKEND TREKKING 1.4	PALIO WEEKEND TREKKING 1.4	52,510	47,260	42,010
A2	FIAT	PREMIO CS	PREMIO CS	42,240	38,020	33,790
A2	FIAT	PUNTO 1.4	PUNTO 1.4	60,570	54,510	48,460
A2	FIAT	PUNTO 1.4 EASY MT	PUNTO 1.4 EASY MT	45,810	41,230	36,650

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	FIAT	PUNTO POP 1.4 MT	PUNTO POP 1.4 MT	49,080	44,170	39,260
A2	FIAT	PUNTO POP DUALOGIC 1.4	PUNTO POP DUALOGIC 1.4	54,000	48,600	43,200
A2	FIAT	SIENA	SIENA	45,810	41,230	36,650
A2	FIAT	SIENA 1.3	SIENA 1.3	45,810	41,230	36,650
A2	FIAT	SIENA 1.4 ATTRACTIVE	SIENA 1.4 ATTRACTIVE	45,810	41,230	36,650
A2	FIAT	SIENA 16V ELX 1.3	SIENA 16V ELX 1.3	46,790	42,110	37,430
A2	FIAT	SIENA EL 1.4	SIENA EL 1.4	39,250	35,330	31,400
A2	FIAT	SIENA ELX 1.3	SIENA ELX 1.3	46,790	42,110	37,430
A2	FIAT	SIENA ELX 1.4	SIENA ELX 1.4	40,920	36,830	32,740
A2	FIAT	SIENA ELX BASIC 1.3	SIENA ELX BASIC 1.3	44,820	40,340	35,860
A2	FIAT	SIENA ELX SEDAN 1.4 FULL	SIENA ELX SEDAN 1.4 FULL	50,410	45,370	40,330
A2	FIAT	SIENA EX FIRE	SIENA EX FIRE	41,880	37,690	33,500
A2	FIAT	SIENA FIRE 1.4	SIENA FIRE 1.4	44,860	40,370	35,890
A2	FIAT	SIENA FIRE 1.4 GNV	SIENA FIRE 1.4 GNV	49,440	44,500	39,550
A2	FIAT	SIENA FIRE 16V 1.3	SIENA FIRE 16V 1.3	34,350	30,920	27,480
A2	FIAT	SIENA FIRE 16V ELX 1.3	SIENA FIRE 16V ELX 1.3	40,890	36,800	32,710
A2	FIAT	SIENA FIRE STD SEDAN 1.4	SIENA FIRE STD SEDAN 1.4	45,140	40,630	36,110
A2	FIAT	TEMPRA MEDIA	TEMPRA MEDIA	62,210	55,990	49,770
A2	FIAT	TEMPRA SX	TEMPRA SX	65,450	58,910	52,360
A2	FIAT	TIPO	TIPO	58,900	53,010	47,120
A2	FIAT	UNO	UNO	32,420	29,180	25,940
A2	FIAT	UNO 1.3	UNO 1.3	33,390	30,050	26,710
A2	FIAT	UNO 45	UNO 45	24,710	22,240	19,770
A2	FIAT	UNO 60	UNO 60	42,240	38,020	33,790
A2	FIAT	UNO 70	UNO 70	52,370	47,130	41,900
A2	FIAT	UNO EASY 1.4 MT	UNO EASY 1.4 MT	48,100	43,290	38,480
A2	FIAT	UNO FIRE 1.3 8V	UNO FIRE 1.3 8V	37,660	33,890	30,130
A2	FIAT	UNO PLUS 1.4 MT	UNO PLUS 1.4 MT	55,630	50,070	44,500
A2	FIAT	UNO POP 1.4 MT	UNO POP 1.4 MT	51,370	46,230	41,100
A2	FIAT	UNO VIVACE	UNO VIVACE	44,210	39,790	35,370
A2	FIAT	OTROS MODELOS	OTROS MODELOS	45,810	41,230	36,650
A2	FORD	FESTIVA GL	FESTIVA GL	33,700	30,330	26,960
A2	FORD	FESTIVA XL 4P	FESTIVA XL 4P	33,700	30,330	26,960
A2	FORD	FESTIVA XL 5P	FESTIVA XL 5P	35,980	32,380	28,780
A2	FORD	FIESTA 1.3	FIESTA 1.3	39,250	35,330	31,400
A2	FORD	FIESTA CLX	FIESTA CLX	39,250	35,330	31,400
A2	FORD	FIESTA CSL	FIESTA CSL	39,250	35,330	31,400
A2	FORD	FIESTA LX	FIESTA LX	43,180	38,860	34,540
A2	FORD	FIESTA QUARZ	FIESTA QUARZ	43,870	39,480	35,100
A2	FORD	KA MEC.	KA MEC.	32,710	29,440	26,170
A2	FORD	OTROS MODELOS	OTROS MODELOS	39,250	35,330	31,400
A2	FOTON	BJ6477MD62A-M1/GNV	BJ6477MD62A-M1/GNV	49,370	44,430	39,500
A2	FOTON	MIDI	MIDI	39,320	35,390	31,460
A2	FOTON	PM CLASSIC	PM CLASSIC	39,130	35,220	31,300
A2	FOTON	PM CLASSIC BJ6457MD62AE1	PM CLASSIC BJ6457MD62AE1	42,030	37,830	33,620
A2	FOTON	PM DUAL 8 BJ6457MD62A-E1/GNV	PM DUAL 8 BJ6457MD62A-E1/GNV	39,250	35,330	31,400
A2	FOTON	PM DUAL BJ6457MD62A-E1-LIM	PM DUAL BJ6457MD62A-E1-LIM	45,400	40,860	36,320
A2	FOTON	PM DUAL SALON	PM DUAL SALON	44,180	39,760	35,340
A2	FOTON	PM DUAL SALON BJ6477MD 62A-M1	PM DUAL SALON BJ6477MD 62A-M1	45,810	41,230	36,650
A2	FOTON	OTROS MODELOS	OTROS MODELOS	43,110	38,800	34,490
A2	GEELY	CK	CK	35,650	32,090	28,520
A2	GEELY	CK 1.3	CK 1.3	37,460	33,710	29,970
A2	GEELY	CK 1.3GL	CK 1.3GL	34,350	30,920	27,480
A2	GEELY	CK 1.3GL CUERO	CK 1.3GL CUERO	34,350	30,920	27,480
A2	GEELY	CK 1.3GS AROS	CK 1.3GS AROS	36,640	32,980	29,310
A2	GEELY	CK GK 1500	CK GK 1500	35,980	32,380	28,780
A2	GEELY	CK GL 1500	CK GL 1500	35,650	32,090	28,520
A2	GEELY	CK GS 1.3 GLP 40	CK GS 1.3 GLP 40	37,300	33,570	29,840
A2	GEELY	CK GS 1.3 GLP 55	CK GS 1.3 GLP 55	36,640	32,980	29,310
A2	GEELY	CK GS 1.3 GNV	CK GS 1.3 GNV	39,250	35,330	31,400
A2	GEELY	CK GS 1.3L MT	CK GS 1.3L MT	36,640	32,980	29,310
A2	GEELY	CK GS 1.5	CK GS 1.5	35,650	32,090	28,520
A2	GEELY	CK GS 1.5 GLP 40	CK GS 1.5 GLP 40	38,270	34,440	30,620
A2	GEELY	CK GS 1.5 GLP 55	CK GS 1.5 GLP 55	37,630	33,870	30,100
A2	GEELY	CK GS 1.5 GNV	CK GS 1.5 GNV	40,550	36,500	32,440
A2	GEELY	CK GS 1300	CK GS 1300	36,640	32,980	29,310
A2	GEELY	CK GS AW 1.3	CK GS AW 1.3	36,640	32,980	29,310
A2	GEELY	CK GT 1500	CK GT 1500	36,970	33,270	29,580
A2	GEELY		EMGRAND 1.5 4X2 MT EXCLUSIVE	43,780	39,400	35,020
A2	GEELY		EMGRAND 1.5 4X2 MT EXCLUSIVE GLP	47,150	42,440	37,720
A2	GEELY	EMGRAND 1.5 CVT SPORT	EMGRAND 1.5 CVT SPORT	59,350	53,420	47,480
A2	GEELY	EMGRAND COMFORT 1.5 MT	EMGRAND COMFORT 1.5 MT	38,850	34,970	31,080
A2	GEELY	EMGRAND COMFORT 1.5 MT GLP	EMGRAND COMFORT 1.5 MT GLP	46,440	41,800	37,150
A2	GEELY	EMGRAND EXCLUSIVE 1.5 AT	EMGRAND EXCLUSIVE 1.5 AT	53,850	48,470	43,080
A2	GEELY	EMGRAND EXCLUSIVE 1.5 AT GLP	EMGRAND EXCLUSIVE 1.5 AT GLP	60,590	54,530	48,470
A2	GEELY		EMGRAND SPORT 1.5 AT	51,360	46,220	41,090
A2	GEELY	GC6 GS 1.5L MT	GC6 GS 1.5L MT	35,980	32,380	28,780
A2	GEELY	GC7 GL 1.5L	GC7 GL 1.5L	34,350	30,920	27,480
A2	GEELY	GC7 GS 1.5L	GC7 GS 1.5L	34,350	30,920	27,480
A2	GEELY	LC 1.3 CH	LC 1.3 CH	35,980	32,380	28,780
A2	GEELY	LC CROSS GL 1.3L MT	LC CROSS GL 1.3L MT	35,980	32,380	28,780
A2	GEELY	LC GB 1.3L MT	LC GB 1.3L MT	35,980	32,380	28,780
A2	GEELY	LC GB 1300	LC GB 1300	35,980	32,380	28,780
A2	GEELY	LC GB AW 1300	LC GB AW 1300	35,980	32,380	28,780
A2	GEELY	LC GL 1.3L MT	LC GL 1.3L MT	35,980	32,380	28,780
A2	GEELY	LC GL 1300	LC GL 1300	35,980	32,380	28,780
A2	GEELY	LC GT 1300	LC GT 1300	35,980	32,380	28,780
A2	GEELY	MK GL 1.5	MK GL 1.5	35,980	32,380	28,780
A2	GEELY	MK GL E4 1.5	MK GL E4 1.5	35,980	32,380	28,780
A2	GEELY	MK GS 1.5	MK GS 1.5	33,700	30,330	26,960
A2	GEELY	MK GS 1.5 GNV 40	MK GS 1.5 GNV 40	43,180	38,860	34,540
A2	GEELY	MK GS 1.5 GNV 55	MK GS 1.5 GNV 55	41,880	37,690	33,500
A2	GEELY	MK GS 1.5 GNV 58	MK GS 1.5 GNV 58	44,180	39,760	35,340
A2	GEELY	MK GS E4 1.5	MK GS E4 1.5	35,980	32,380	28,780
A2	GEELY	MK RSI	MK RSI	34,350	30,920	27,480
A2	GEELY	MK RSI GL 1500	MK RSI GL 1500	37,630	33,870	30,100
A2	GEELY	MK RSI GS 1500	MK RSI GS 1500	35,980	32,380	28,780
A2	GEELY	SC SPORT GL 1.5	SC SPORT GL 1.5	39,290	35,360	31,430
A2	GEELY	SC5	SC5	33,700	30,330	26,960
A2	GEELY	OTROS MODELOS	OTROS MODELOS	36,640	32,980	29,310
A2	GREAT WALL	FLORID ELITE 1.5L VVT	FLORID ELITE 1.5L VVT	39,250	35,330	31,400
A2	GREAT WALL	FLORID LUXURY	FLORID LUXURY	39,250	35,330	31,400
A2	GREAT WALL	GWPERI	GWPERI	35,980	32,380	28,780
A2	GREAT WALL	GWPERI LUXURY	GWPERI LUXURY	32,710	29,440	26,170
A2	GREAT WALL	GWPERI STD MEC.	GWPERI STD MEC.	35,980	32,380	28,780
A2	GREAT WALL	NEW VOLEEX C30 1.5 5MT FASHIONABLE	NEW VOLEEX C30 1.5 5MT FASHIONABLE	33,700	30,330	26,960

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	GREAT WALL	NEW VOLEEX C30 1.5 5MT INTELLIGENT	NEW VOLEEX C30 1.5 5MT INTELLIGENT	36,410	32,770	29,130
A2	GREAT WALL	NEW VOLEEX C30 1.5 FASHIONABLE GLPC	NEW VOLEEX C30 1.5 FASHIONABLE GLPC	33,700	30,330	26,960
A2	GREAT WALL	NEW VOLEEX C30 1.5 FASHIONABLE GLPT	NEW VOLEEX C30 1.5 FASHIONABLE GLPT	33,700	30,330	26,960
A2	GREAT WALL	NEW VOLEEX C30 1.5 FASHIONABLE GNV	NEW VOLEEX C30 1.5 FASHIONABLE GNV	33,700	30,330	26,960
A2	GREAT WALL	NEW VOLEEX C30 1.5 INTELLIGENT GLPC	NEW VOLEEX C30 1.5 INTELLIGENT GLPC	36,640	32,980	29,310
A2	GREAT WALL	NEW VOLEEX C30 1.5 INTELLIGENT GLPT	NEW VOLEEX C30 1.5 INTELLIGENT GLPT	36,640	32,980	29,310
A2	GREAT WALL	NEW VOLEEX C30 1.5 INTELLIGENT GNV	NEW VOLEEX C30 1.5 INTELLIGENT GNV	36,640	32,980	29,310
A2	GREAT WALL	VOLEEX C10 CVT	VOLEEX C10 CVT	41,880	37,690	33,500
A2	GREAT WALL	VOLEEX C10 ELITE	VOLEEX C10 ELITE	35,330	31,800	28,260
A2	GREAT WALL	VOLEEX C10 ELITE SR	VOLEEX C10 ELITE SR	42,540	38,290	34,030
A2	GREAT WALL	VOLEEX C10 ELT 4X2	VOLEEX C10 ELT 4X2	42,540	38,290	34,030
A2	GREAT WALL	VOLEEX C20R CITY	VOLEEX C20R CITY	40,890	36,800	32,710
A2	GREAT WALL	VOLEEX C30	VOLEEX C30	33,700	30,330	26,960
A2	GREAT WALL	VOLEEX C30 1.5 FASHIONABLE	VOLEEX C30 1.5 FASHIONABLE	33,700	30,330	26,960
A2	GREAT WALL	VOLEEX C30 1.5 INTELLIGENT	VOLEEX C30 1.5 INTELLIGENT	36,410	32,770	29,130
A2	GREAT WALL	VOLEEX C30 COMFORT	VOLEEX C30 COMFORT	35,010	31,510	28,010
A2	GREAT WALL	VOLEEX C30 CVT	VOLEEX C30 CVT	38,270	34,440	30,620
A2	GREAT WALL	VOLEEX C30 ELITE	VOLEEX C30 ELITE	41,540	37,390	33,230
A2	GREAT WALL	VOLEEX C30 FASHIONABLE	VOLEEX C30 FASHIONABLE	35,010	31,510	28,010
A2	GREAT WALL	VOLEEX C30 INTELLIGENT	VOLEEX C30 INTELLIGENT	36,410	32,770	29,130
A2	GREAT WALL	VOLEEX C30 LUX	VOLEEX C30 LUX	37,630	33,870	30,100
A2	GREAT WALL	VOLEEX C50 TURBO DIGNITY	VOLEEX C50 TURBO DIGNITY	54,000	48,600	43,200
A2	GREAT WALL	VOLEEX C50 TURBO ELITE	VOLEEX C50 TURBO ELITE	52,370	47,130	41,900
A2	GREAT WALL	VOLEEX C50 TURBO LUXURY DARK	VOLEEX C50 TURBO LUXURY DARK	42,540	38,290	34,030
A2	GREAT WALL	OTROS MODELOS	OTROS MODELOS	36,530	32,880	29,220
A2	HAFEI	SAIMA 1.3	SAIMA 1.3	35,680	32,110	28,540
A2	HAFEI	SIGMA 1.3	SIGMA 1.3	34,350	30,920	27,480
A2	HAFEI	OTROS MODELOS	OTROS MODELOS	35,020	31,520	28,020
A2	HAIMA	HAIMA 1 COMFORT 1.1 MT	HAIMA 1 COMFORT 1.1 MT	34,350	30,920	27,480
A2	HAIMA	HAIMA 1 STANDARD 1.1 MT	HAIMA 1 STANDARD 1.1 MT	31,080	27,970	24,860
A2	HAIMA	HAIMA 2 DELUXE HB 1.3 GLS MT	HAIMA 2 DELUXE HB 1.3 GLS MT	45,810	41,230	36,650
A2	HAIMA	HAIMA2 GL 1.3 MT STANDARD	HAIMA2 GL 1.3 MT STANDARD	39,250	35,330	31,400
A2	HAIMA	OTROS MODELOS	OTROS MODELOS	36,800	33,120	29,440
A2	HONDA	ACCORD 1.5T	ACCORD 1.5T	117,850	106,070	94,280
A2	HONDA	ACCORD EXL	ACCORD EXL	121,110	109,000	96,890
A2	HONDA	ACCORD EXL 1.5T	ACCORD EXL 1.5T	124,580	112,120	99,660
A2	HONDA	CGL125	CGL125	29,790	26,810	23,830
A2	HONDA	CITY 4D EXL	CITY 4D EXL	63,940	57,550	51,150
A2	HONDA	CITY 5D EXL	CITY 5D EXL	84,090	75,680	67,270
A2	HONDA	CITY 5D SPORT (EXL)	CITY 5D SPORT (EXL)	84,090	75,680	67,270
A2	HONDA	CITY 5D SPORT (TOURING)	CITY 5D SPORT (TOURING)	80,790	72,710	64,630
A2	HONDA	CITY 5D TOURING	CITY 5D TOURING	76,390	68,750	61,110
A2	HONDA	CIVIC	CIVIC	70,740	63,670	56,590
A2	HONDA	CIVIC COUPE EX-TP	CIVIC COUPE EX-TP	91,640	82,480	73,310
A2	HONDA	CIVIC COUPE1.5L TURBO	CIVIC COUPE1.5L TURBO	91,330	82,200	73,060
A2	HONDA	CIVIC DE LUXE	CIVIC DE LUXE	94,930	85,440	75,940
A2	HONDA	CIVIC DE LUXE 1.5 TURBO	CIVIC DE LUXE 1.5 TURBO	104,740	94,270	83,790
A2	HONDA	CIVIC EX	CIVIC EX	94,930	85,440	75,940
A2	HONDA	CIVIC EX CVT SPORT	CIVIC EX CVT SPORT	94,930	85,440	75,940
A2	HONDA	CIVIC EX TP	CIVIC EX TP	91,360	82,220	73,090
A2	HONDA	CIVIC EXL	CIVIC EXL	97,630	87,870	78,100
A2	HONDA	CIVIC EXL CVT DELUXE	CIVIC EXL CVT DELUXE	104,740	94,270	83,790
A2	HONDA	CIVIC EXT	CIVIC EXT	80,530	72,480	64,420
A2	HONDA	CIVIC EXT COUPE	CIVIC EXT COUPE	91,360	82,220	73,090
A2	HONDA	CIVIC EXT-L	CIVIC EXT-L	98,190	88,370	78,550
A2	HONDA	CIVIC HYBRID	CIVIC HYBRID	124,380	111,940	99,500
A2	HONDA	CIVIC IS 1.4 AUT.	CIVIC IS 1.4 AUT.	65,450	58,910	52,360
A2	HONDA	CIVIC IS 1.4 MEC.	CIVIC IS 1.4 MEC.	58,900	53,010	47,120
A2	HONDA	CIVIC LX AUT. 4P	CIVIC LX AUT. 4P	77,920	70,130	62,340
A2	HONDA	CIVIC LX CVT	CIVIC LX CVT	85,100	76,590	68,080
A2	HONDA	CIVIC LX MEC. 4P	CIVIC LX MEC. 4P	70,740	63,670	56,590
A2	HONDA	CIVIC SI	CIVIC SI	109,340	98,410	87,470
A2	HONDA	CIVIC SI 1.5L TURBO	CIVIC SI 1.5L TURBO	112,930	101,640	90,340
A2	HONDA	CIVIC SPORT	CIVIC SPORT	91,360	82,220	73,090
A2	HONDA	CIVIC SPORT 1.5 TURBO	CIVIC SPORT 1.5 TURBO	94,930	85,440	75,940
A2	HONDA	FIT	FIT	59,720	53,750	47,780
A2	HONDA	FIT A HBK	FIT A HBK	62,170	55,950	49,740
A2	HONDA	FIT CVT	FIT CVT	62,170	55,950	49,740
A2	HONDA	FIT EX 1.5 CVT	FIT EX 1.5 CVT	68,720	61,850	54,980
A2	HONDA	FIT EX CVT	FIT EX CVT	73,640	66,280	58,910
A2	HONDA	FIT LX 1.4 AUT.	FIT LX 1.4 AUT.	62,170	55,950	49,740
A2	HONDA	FIT LX 1.4 MEC.	FIT LX 1.4 MEC.	55,630	50,070	44,500
A2	HONDA	FIT LX 1.5 CVT	FIT LX 1.5 CVT	55,340	49,810	44,270
A2	HONDA	FIT LX 1.5 MT	FIT LX 1.5 MT	52,370	47,130	41,900
A2	HONDA	FIT M MEC.	FIT M MEC.	57,270	51,540	45,820
A2	HONDA	PARTNER EL	PARTNER EL	37,880	34,090	30,300
A2	HONDA	WR-V EX	WR-V EX	70,630	63,570	56,500
A2	HONDA	WR-V EX CVT	WR-V EX CVT	59,330	53,400	47,460
A2	HONDA	WR-V EX MT	WR-V EX MT	63,800	57,420	51,040
A2	HONDA	WR-V EXL	WR-V EXL	79,050	71,150	63,240
A2	HONDA	WR-V EXL CVT	WR-V EXL CVT	65,650	59,090	52,520
A2	HONDA	WR-V LX	WR-V LX	60,540	54,490	48,430
A2	HONDA	WR-V LX MT	WR-V LX MT	57,180	51,460	45,740
A2	HONDA	OTROS MODELOS	OTROS MODELOS	78,490	70,640	62,790
A2	HYUNDAI	ACCENT	ACCENT	49,930	44,940	39,940
A2	HYUNDAI	ACCENT 1.4 GL 4DR FULL CVT	ACCENT 1.4 GL 4DR FULL CVT	54,000	48,600	43,200
A2	HYUNDAI	ACCENT 1.4 GL 4DR MT BASICO	ACCENT 1.4 GL 4DR MT BASICO	42,540	38,290	34,030
A2	HYUNDAI	ACCENT 1.4 GL 4DR SPORT AT	ACCENT 1.4 GL 4DR SPORT AT	57,270	51,540	45,820
A2	HYUNDAI	ACCENT 1.4 GL 4DR SPORT MT	ACCENT 1.4 GL 4DR SPORT MT	55,630	50,070	44,500
A2	HYUNDAI	ACCENT 1.4 GL 5HB SPORT AT	ACCENT 1.4 GL 5HB SPORT AT	58,900	53,010	47,120
A2	HYUNDAI	ACCENT 1.4 GL 5HB SPORT MT	ACCENT 1.4 GL 5HB SPORT MT	54,000	48,600	43,200
A2	HYUNDAI	ACCENT 5HB GL 1.4	ACCENT 5HB GL 1.4	58,900	53,010	47,120
A2	HYUNDAI	ACCENT BN7I 1.5 GL 4DR AT FULL PLUS	ACCENT BN7I 1.5 GL 4DR AT FULL PLUS	67,320	60,590	53,860
A2	HYUNDAI	ACCENT BN7I 1.5 GL 4DR AT SPORT PLUS	ACCENT BN7I 1.5 GL 4DR AT SPORT PLUS	78,110	70,300	62,490
A2	HYUNDAI	ACCENT BN7I 1.5 GL 4DR MT FULL GLP	ACCENT BN7I 1.5 GL 4DR MT FULL GLP	61,270	55,140	49,020
A2	HYUNDAI	ACCENT BN7I 1.5 GL 4DR MT FULL PLUS GLP	ACCENT BN7I 1.5 GL 4DR MT FULL PLUS GLP	66,320	59,690	53,060
A2	HYUNDAI	ACCENT GL	ACCENT GL	42,540	38,290	34,030
A2	HYUNDAI	ACCENT GL 1.3	ACCENT GL 1.3	49,510	44,560	39,610
A2	HYUNDAI	ACCENT GL 1.3 MT AC	ACCENT GL 1.3 MT AC	34,350	30,920	27,480
A2	HYUNDAI	ACCENT GL 1.4	ACCENT GL 1.4	40,920	36,830	32,740
A2	HYUNDAI	ACCENT GL 1.4 1AB AC LE PE	ACCENT GL 1.4 1AB AC LE PE	41,570	37,410	33,260
A2	HYUNDAI	ACCENT GL 1.4 2AB AC LE	ACCENT GL 1.4 2AB AC LE	42,540	38,290	34,030
A2	HYUNDAI	ACCENT GL 1.4 MEC. 1AB AC	ACCENT GL 1.4 MEC. 1AB AC	42,540	38,290	34,030
A2	HYUNDAI	ACCENT GL 1.4 MT 2AB AC	ACCENT GL 1.4 MT 2AB AC	42,540	38,290	34,030
A2	HYUNDAI	ACCENT GL 1.4 MT 2AB AC LE	ACCENT GL 1.4 MT 2AB AC LE	42,540	38,290	34,030
A2	HYUNDAI	ACCENT GL 1.4 MT AC	ACCENT GL 1.4 MT AC	40,920	36,830	32,740

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	HYUNDAI	ACCENT GL 1AB 1.4	ACCENT GL 1AB 1.4	38,470	34,620	30,780
A2	HYUNDAI	ACCENT GL 3DR 1.4 MEC.	ACCENT GL 3DR 1.4 MEC.	45,850	41,270	36,680
A2	HYUNDAI	ACCENT GL 4DR 1.4 AT	ACCENT GL 4DR 1.4 AT	48,260	43,430	38,610
A2	HYUNDAI	ACCENT GL 4DR 1.4 AT AC LE PE EE 2AB	ACCENT GL 4DR 1.4 AT AC LE PE EE 2AB	67,750	60,980	54,200
A2	HYUNDAI	ACCENT GL 4DR 1.4 MEC.	ACCENT GL 4DR 1.4 MEC.	47,750	42,980	38,200
A2	HYUNDAI	ACCENT GL 4DR 1.4 MT AC LE PE EE 2AB	ACCENT GL 4DR 1.4 MT AC LE PE EE 2AB	52,370	47,130	41,900
A2	HYUNDAI	ACCENT GL 5HB 1.4 AT	ACCENT GL 5HB 1.4 AT	55,630	50,070	44,500
A2	HYUNDAI	ACCENT GL 5HB 1.4 AT AC LE PE EE 2AB	ACCENT GL 5HB 1.4 AT AC LE PE EE 2AB	65,450	58,910	52,360
A2	HYUNDAI	ACCENT GL 5HB 1.4 CVT	ACCENT GL 5HB 1.4 CVT	53,340	48,010	42,670
A2	HYUNDAI	ACCENT GL 5HB 1.4 MT	ACCENT GL 5HB 1.4 MT	52,370	47,130	41,900
A2	HYUNDAI	ACCENT GL 5HB 1.4 MT AC LE PE EE 2AB	ACCENT GL 5HB 1.4 MT AC LE PE EE 2AB	63,800	57,420	51,040
A2	HYUNDAI	ACCENT GL 5HB 1.4 MT ESTANDAR	ACCENT GL 5HB 1.4 MT ESTANDAR	47,450	42,710	37,960
A2	HYUNDAI	ACCENT GL ECO CAR BLACK 1.4	ACCENT GL ECO CAR BLACK 1.4	38,930	35,040	31,140
A2	HYUNDAI	ACCENT GL ECO CAR BLACK 1.4 GNV	ACCENT GL ECO CAR BLACK 1.4 GNV	45,810	41,230	36,650
A2	HYUNDAI	ACCENT GL ECO CAR BLACK PARTNER 1.4 GNV	ACCENT GL ECO CAR BLACK PARTNER 1.4 GNV	45,810	41,230	36,650
A2	HYUNDAI	ACCENT GL ECO CAR WHITE PARTNER 1.4 GNV	ACCENT GL ECO CAR WHITE PARTNER 1.4 GNV	46,560	41,900	37,250
A2	HYUNDAI	ACCENT GL HB 1.3	ACCENT GL HB 1.3	34,350	30,920	27,480
A2	HYUNDAI	ACCENT GLS	ACCENT GLS	44,210	39,790	35,370
A2	HYUNDAI	ACCENT GLS 1.4 4P FULL	ACCENT GLS 1.4 4P FULL	48,810	43,930	39,050
A2	HYUNDAI	ACCENT GLS 1.5 MT	ACCENT GLS 1.5 MT	42,570	38,310	34,060
A2	HYUNDAI	ACCENT GLS 4DR 1.4 MT AC	ACCENT GLS 4DR 1.4 MT AC	45,810	41,230	36,650
A2	HYUNDAI	ACCENT GLS AUT.	ACCENT GLS AUT.	52,480	47,230	41,980
A2	HYUNDAI	ACCENT GLS AUT. 4P	ACCENT GLS AUT. 4P	45,850	41,270	36,680
A2	HYUNDAI	ACCENT GLS AUT. 5P	ACCENT GLS AUT. 5P	47,450	42,710	37,960
A2	HYUNDAI	ACCENT GLS E 1.4 2AB AC LE PE	ACCENT GLS E 1.4 2AB AC LE PE	49,760	44,780	39,810
A2	HYUNDAI	ACCENT GLS MEC. 4P	ACCENT GLS MEC. 4P	42,570	38,310	34,060
A2	HYUNDAI	ACCENT GLS MEC. 5P	ACCENT GLS MEC. 5P	39,250	35,330	31,400
A2	HYUNDAI	ACCENT GLS MEC. 5P AC	ACCENT GLS MEC. 5P AC	39,580	35,620	31,660
A2	HYUNDAI	ACCENT GS 3P	ACCENT GS 3P	41,540	37,390	33,230
A2	HYUNDAI	ACCENT GT 3P	ACCENT GT 3P	43,510	39,160	34,810
A2	HYUNDAI	ACCENT HATCHBACK 1.4 GL	ACCENT HATCHBACK 1.4 GL	44,180	39,760	35,340
A2	HYUNDAI	ACCENT L MEC. 4P	ACCENT L MEC. 4P	34,350	30,920	27,480
A2	HYUNDAI	ACCENT LS MEC. 4P	ACCENT LS MEC. 4P	34,350	30,920	27,480
A2	HYUNDAI	ACCENT LS MEC. 5P	ACCENT LS MEC. 5P	35,330	31,800	28,260
A2	HYUNDAI	ACCENT VERNA GL	ACCENT VERNA GL	35,980	32,380	28,780
A2	HYUNDAI	ACCENT VERNA GL AUT. FULL	ACCENT VERNA GL AUT. FULL	37,730	33,960	30,180
A2	HYUNDAI	ACCENT VERNA GL MEC. FULL	ACCENT VERNA GL MEC. FULL	41,880	37,690	33,500
A2	HYUNDAI	ACCENT VERNA GLS AUT.	ACCENT VERNA GLS AUT.	45,810	41,230	36,650
A2	HYUNDAI	ACCENT VERNA GLS MEC.	ACCENT VERNA GLS MEC.	39,250	35,330	31,400
A2	HYUNDAI	ACCENT VERNA GLS MEC. 4P	ACCENT VERNA GLS MEC. 4P	34,350	30,920	27,480
A2	HYUNDAI	ACCENT VERNA GT 3P	ACCENT VERNA GT 3P	42,540	38,290	34,030
A2	HYUNDAI	ATOS	ATOS	33,650	30,290	26,920
A2	HYUNDAI	ATOS 1.1 GL MT COMFORT E4	ATOS 1.1 GL MT COMFORT E4	31,320	28,190	25,060
A2	HYUNDAI	ATOS 1.1 GL MT FULL E4	ATOS 1.1 GL MT FULL E4	33,650	30,290	26,920
A2	HYUNDAI	ATOS GL	ATOS GL	34,320	30,890	27,460
A2	HYUNDAI	EXCEL GL	EXCEL GL	43,220	38,900	34,580
A2	HYUNDAI	EXCEL GLS AUT.	EXCEL GLS AUT.	44,820	40,340	35,860
A2	HYUNDAI	EXCEL GLS MEC.	EXCEL GLS MEC.	41,030	36,930	32,820
A2	HYUNDAI	EXCEL L 3P	EXCEL L 3P	35,010	31,510	28,010
A2	HYUNDAI	EXCEL L 4P	EXCEL L 4P	38,270	34,440	30,620
A2	HYUNDAI	EXCEL LS 4P	EXCEL LS 4P	39,250	35,330	31,400
A2	HYUNDAI	EXCEL LS 5P	EXCEL LS 5P	38,740	34,870	30,990
A2	HYUNDAI	EXCEL SPOLIER	EXCEL SPOLIER	46,200	41,580	36,960
A2	HYUNDAI	GETZ	GETZ	46,490	41,840	37,190
A2	HYUNDAI	GETZ GL 1.4	GETZ GL 1.4	44,820	40,340	35,860
A2	HYUNDAI	GETZ GL 1.4 MT AC	GETZ GL 1.4 MT AC	44,820	40,340	35,860
A2	HYUNDAI	GETZ GL SPORT 1.4 2AB AC	GETZ GL SPORT 1.4 2AB AC	46,490	41,840	37,190
A2	HYUNDAI	GETZ GL SPORT 1.4 AC	GETZ GL SPORT 1.4 AC	48,130	43,320	38,500
A2	HYUNDAI	GRAND I10	GRAND I10	35,710	32,140	28,570
A2	HYUNDAI	GRAND I10 1.25 GLS FULL AT SC INT	GRAND I10 1.25 GLS FULL AT SC INT	44,180	39,760	35,340
A2	HYUNDAI	GRAND I10 AI3 1.2 AT GL FL COMFORT	GRAND I10 AI3 1.2 AT GL FL COMFORT	56,160	50,540	44,930
A2	HYUNDAI	GRAND I10 AI3 1.2 AT GL FL SED FULL	GRAND I10 AI3 1.2 AT GL FL SED FULL	52,170	46,950	41,740
A2	HYUNDAI	GRAND i10 AI3 1.2 AT GL SED FULL	GRAND i10 AI3 1.2 AT GL SED FULL	52,210	46,990	41,770
A2	HYUNDAI	GRAND I10 AI3 1.2 GL AT COMFORT PLUS + AC	GRAND I10 AI3 1.2 GL AT COMFORT PLUS + AC	40,380	36,340	32,300
A2	HYUNDAI	GRAND I10 AI3 1.2 GL AT FULL PLUS	GRAND I10 AI3 1.2 GL AT FULL PLUS	52,500	47,250	42,000
A2	HYUNDAI	GRAND I10 AI3 1.2 GL AT SPORT	GRAND I10 AI3 1.2 GL AT SPORT	56,840	51,160	45,470
A2	HYUNDAI	GRAND I10 AI3 1.2 GL MT SPORT	GRAND I10 AI3 1.2 GL MT SPORT	54,480	49,030	43,580
A2	HYUNDAI	GRAND I10 AI3 1.2 GLS AT STYLE PLUS	GRAND I10 AI3 1.2 GLS AT STYLE PLUS	52,800	47,520	42,240
A2	HYUNDAI	GRAND I10 AI3 1.2 MT GL FL SED FULL	GRAND I10 AI3 1.2 MT GL FL SED FULL	53,840	48,460	43,070
A2	HYUNDAI	GRAND i10 AI3 1.2 MT GL SED COMFORT	GRAND i10 AI3 1.2 MT GL SED COMFORT	42,070	37,860	33,660
A2	HYUNDAI	GRAND i10 AI3 1.2 MT GL SED COMFORT PLUS	GRAND i10 AI3 1.2 MT GL SED COMFORT PLUS	53,480	48,130	42,780
A2	HYUNDAI	GRAND i10 AI3 1.2 MT GL SED FULL	GRAND i10 AI3 1.2 MT GL SED FULL	50,150	45,140	40,120
A2	HYUNDAI	GRAND I10 AI3 1.2 MT GL SED SPORT	GRAND I10 AI3 1.2 MT GL SED SPORT	60,540	54,490	48,430
A2	HYUNDAI	GRAND I10 GL	GRAND I10 GL	40,380	36,340	32,300
A2	HYUNDAI	GRAND I10 GL SEDAN 1.25 MT	GRAND I10 GL SEDAN 1.25 MT	38,270	34,440	30,620
A2	HYUNDAI	GRAND I10 GL SEDAN 1.25 PLUS AT	GRAND I10 GL SEDAN 1.25 PLUS AT	41,680	37,510	33,340
A2	HYUNDAI	GRAND I10 GL SEDAN 1.25 PLUS MT	GRAND I10 GL SEDAN 1.25 PLUS MT	50,480	45,430	40,380
A2	HYUNDAI	GRAND I10 GLS	GRAND I10 GLS	40,420	36,380	32,340
A2	HYUNDAI	GRAND I10 GLS 1.25 AT FULL	GRAND I10 GLS 1.25 AT FULL	41,430	37,290	33,140
A2	HYUNDAI	GRAND I10 GLS 1.25 STYLE AT	GRAND I10 GLS 1.25 STYLE AT	42,540	38,290	34,030
A2	HYUNDAI	GRAND I10 HB AI3 1.2 GL AT COMFORT PLUS + AC	GRAND I10 HB AI3 1.2 GL AT COMFORT PLUS + AC	49,480	44,530	39,580
A2	HYUNDAI	GRAND I10 HB AI3 1.2 GL AT FULL PLUS	GRAND I10 HB AI3 1.2 GL AT FULL PLUS	44,430	39,990	35,540
A2	HYUNDAI	GRAND I10 HB AI3 1.2 GL MT PLUS	GRAND I10 HB AI3 1.2 GL MT PLUS	44,430	39,990	35,540
A2	HYUNDAI	GRAND I10 HB AI3 1.2 GLS AT STYLE PLUS	GRAND I10 HB AI3 1.2 GLS AT STYLE PLUS	55,870	50,280	44,700
A2	HYUNDAI	GRAND I10 HB FL AI3 1.2 GL AT COMFORT	GRAND I10 HB FL AI3 1.2 GL AT COMFORT	48,810	43,930	39,050
A2	HYUNDAI	GRAND I10 HB FL AI3 1.2 GL AT COMFORT GLP	GRAND I10 HB FL AI3 1.2 GL AT COMFORT GLP	52,170	46,950	41,740
A2	HYUNDAI	GRAND I10 HB FL AI3 1.2 GL AT FULL	GRAND I10 HB FL AI3 1.2 GL AT FULL	51,670	46,500	41,340
A2	HYUNDAI	GRAND I10 HB FL AI3 1.2 GL AT FULL GLP	GRAND I10 HB FL AI3 1.2 GL AT FULL GLP	51,670	46,500	41,340
A2	HYUNDAI	GRAND I10 HB FL AI3 1.2 GL AT GLP	GRAND I10 HB FL AI3 1.2 GL AT GLP	50,480	45,430	40,380
A2	HYUNDAI	GRAND I10 HB FL AI3 1.2 GLS AT STYLE	GRAND I10 HB FL AI3 1.2 GLS AT STYLE	54,400	48,960	43,520
A2	HYUNDAI	GRAND I10 HB FL AI3 1.2 GLS AT STYLE GLP	GRAND I10 HB FL AI3 1.2 GLS AT STYLE GLP	61,600	55,440	49,280
A2	HYUNDAI	GRAND I10 SEDAN AI3 FL 1.2 GL MT COMFORT	GRAND I10 SEDAN AI3 FL 1.2 GL MT COMFORT	44,760	40,280	35,810
A2	HYUNDAI	GRAND I10 SEDAN AI3 FL 1.2 GL MT COMFORT GLP	GRAND I10 SEDAN AI3 FL 1.2 GL MT COMFORT GLP	43,310	38,980	34,650
A2	HYUNDAI	GRAND I10 SEDAN AI3 FL 1.2 GL MT COMFORT GNV	GRAND I10 SEDAN AI3 FL 1.2 GL MT COMFORT GNV	51,830	46,650	41,460
A2	HYUNDAI	GRAND I10 SEDAN AI3 FL 1.2 GL MT FULL GLP	GRAND I10 SEDAN AI3 FL 1.2 GL MT FULL GLP	56,550	50,900	45,240
A2	HYUNDAI	GRAND I10 SEDAN AT AI3 1.2 GL FULL GLP	GRAND I10 SEDAN AT AI3 1.2 GL FULL GLP	59,920	53,930	47,940
A2	HYUNDAI	I10 1.1 GLS AT SPORT	I10 1.1 GLS AT SPORT	50,730	45,660	40,580
A2	HYUNDAI	I10 1.1 GLS MT SPORT	I10 1.1 GLS MT SPORT	47,450	42,710	37,960
A2	HYUNDAI	I10 GL 1.1 AUT. FULL	I10 GL 1.1 AUT. FULL	44,180	39,760	35,340
A2	HYUNDAI	I10 GL 1.1 MEC.	I10 GL 1.1 MEC.	37,630	33,870	30,100
A2	HYUNDAI	I10 GL 1.1 MEC. FULL	I10 GL 1.1 MEC. FULL	40,890	36,800	32,710
A2	HYUNDAI	I20	I20	43,750	39,380	35,000
A2	HYUNDAI	I20 ACTIVE CROSS SPORT AT	I20 ACTIVE CROSS SPORT AT	54,490	49,040	43,590
A2	HYUNDAI	I20 ACTIVE CROSS SPORT MT	I20 ACTIVE CROSS SPORT MT	50,730	45,660	40,580
A2	HYUNDAI	I20 BI3 1.2 MT COMFORT	I20 BI3 1.2 MT COMFORT	46,240	41,620	36,990
A2	HYUNDAI	I20 BI3 1.2 MT FULL	I20 BI3 1.2 MT FULL	59,240	53,320	47,390
A2	HYUNDAI	I20 BI3 1.4 AT COMFORT PLUS	I20 BI3 1.4 AT COMFORT PLUS	50,860	45,770	40,690
A2	HYUNDAI	I20 BI3 1.4 AT FULL	I20 BI3 1.4 AT FULL	59,920	53,930	47,940
A2	HYUNDAI	I20 GL	I20 GL	45,400	40,860	36,320
A2	HYUNDAI	I20 HB 1.2 MT	I20 HB 1.2 MT	44,820	40,340	35,860

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	HYUNDAI	I20 HB 1.2 MT + AC NB	I20 HB 1.2 MT + AC NB	44,820	40,340	35,860
A2	HYUNDAI	I20 HB 1.2 MT NB	I20 HB 1.2 MT NB	45,000	40,500	36,000
A2	HYUNDAI	I20 HB 1.4 AT FULL	I20 HB 1.4 AT FULL	49,670	44,700	39,740
A2	HYUNDAI	I20 HB 1.4 MT FULL	I20 HB 1.4 MT FULL	53,140	47,830	42,510
A2	HYUNDAI	I20 HB 1.4 SPORT AT	I20 HB 1.4 SPORT AT	58,900	53,010	47,120
A2	HYUNDAI	I20 HB 1.4 SPORT MT	I20 HB 1.4 SPORT MT	55,630	50,070	44,500
A2	HYUNDAI	I20 HB BI3 1.2 MT COMFORT	I20 HB BI3 1.2 MT COMFORT	45,780	41,200	36,620
A2	HYUNDAI	I20 HB BI3 1.2 MT COMFORT PLUS	I20 HB BI3 1.2 MT COMFORT PLUS	52,170	46,950	41,740
A2	HYUNDAI	I20 HB BI3 1.2 MT FULL	I20 HB BI3 1.2 MT FULL	66,260	59,630	53,010
A2	HYUNDAI	I20 HB BI3 1.4 AT COMFORT PLUS	I20 HB BI3 1.4 AT COMFORT PLUS	55,540	49,990	44,430
A2	HYUNDAI	I20 HB BI3 1.4 AT FULL	I20 HB BI3 1.4 AT FULL	60,620	54,560	48,500
A2	HYUNDAI	i20 HB PE BI3 1.2 MT COMFORT	i20 HB PE BI3 1.2 MT COMFORT	52,210	46,990	41,770
A2	HYUNDAI	i20 HB PE Bi3 1.2 MT SPORT	i20 HB PE Bi3 1.2 MT SPORT	64,640	58,180	51,710
A2	HYUNDAI	i20 HB PE BI3 1.4 AT COMFORT	i20 HB PE BI3 1.4 AT COMFORT	52,740	47,470	42,190
A2	HYUNDAI	i20 HB PE BI3 1.4 AT SPORT	i20 HB PE BI3 1.4 AT SPORT	65,640	59,080	52,510
A2	HYUNDAI	i20 HB PE Bi3 1.4 AT STYLE	i20 HB PE Bi3 1.4 AT STYLE	74,740	67,270	59,790
A2	HYUNDAI	I20 L	I20 L	53,980	48,580	43,180
A2	HYUNDAI	I20 L MT	I20 L MT	53,570	48,210	42,860
A2	HYUNDAI	IONIQ EV	IONIQ EV	130,920	117,830	104,740
A2	HYUNDAI	IONIQ GLS	IONIQ GLS	117,450	105,710	93,960
A2	HYUNDAI	IONIQ HEV	IONIQ HEV	88,370	79,530	70,700
A2	HYUNDAI	NEW ACCENT 1.4 GL 4DR FULL CVT	NEW ACCENT 1.4 GL 4DR FULL CVT	59,720	53,750	47,780
A2	HYUNDAI	NEW ACCENT 1.4 GL 4DR FULL MT	NEW ACCENT 1.4 GL 4DR FULL MT	44,180	39,760	35,340
A2	HYUNDAI	NEW ACCENT 1.4 GL 4DR MT BASICO + AC	NEW ACCENT 1.4 GL 4DR MT BASICO + AC	47,450	42,710	37,960
A2	HYUNDAI	NEW ACCENT 1.4 GL 4DR MT BASICO K6	NEW ACCENT 1.4 GL 4DR MT BASICO K6	47,590	42,830	38,070
A2	HYUNDAI	NEW ACCENT 1.4 GL 4DR SPORT CVT	NEW ACCENT 1.4 GL 4DR SPORT CVT	65,300	58,770	52,240
A2	HYUNDAI	NEW ACCENT 1.4 GL 4DR SPORT CVT SPECIAL EDITION	NEW ACCENT 1.4 GL 4DR SPORT CVT SPECIAL EDITION	60,540	54,490	48,430
A2	HYUNDAI	NEW ACCENT 1.4 GL 4DR SPORT MT	NEW ACCENT 1.4 GL 4DR SPORT MT	62,020	55,820	49,620
A2	HYUNDAI	NEW ACCENT 1.4 GL 4DR SPORT MT K6 SPECIAL EDITION	NEW ACCENT 1.4 GL 4DR SPORT MT K6 SPECIAL EDITION	57,270	51,540	45,820
A2	HYUNDAI	NEW ACCENT 1.4 GL 5HB CVT	NEW ACCENT 1.4 GL 5HB CVT	61,350	55,220	49,080
A2	HYUNDAI	NEW ACCENT 1.4 GL 5HB MT COMFORT	NEW ACCENT 1.4 GL 5HB MT COMFORT	52,830	47,550	42,260
A2	HYUNDAI	NEW ACCENT 1.4 GL 5HB MT ESTANDAR K6	NEW ACCENT 1.4 GL 5HB MT ESTANDAR K6	45,810	41,230	36,650
A2	HYUNDAI	NEW ACCENT 1.4 GL 5HB MT K6	NEW ACCENT 1.4 GL 5HB MT K6	58,090	52,280	46,470
A2	HYUNDAI	NEW ACCENT 1.4 GL 5HB SPORT CVT	NEW ACCENT 1.4 GL 5HB SPORT CVT	65,950	59,360	52,760
A2	HYUNDAI	NEW ACCENT 1.4 GL 5HB SPORT MT K6	NEW ACCENT 1.4 GL 5HB SPORT MT K6	62,670	56,400	50,140
A2	HYUNDAI	NEW ACCENT BN7I 1.5 GL 4DR AT FULL	NEW ACCENT BN7I 1.5 GL 4DR AT FULL	75,690	68,120	60,550
A2	HYUNDAI	NEW ACCENT BN7I 1.5 GL 4DR AT FULL GLP	NEW ACCENT BN7I 1.5 GL 4DR AT FULL GLP	70,020	63,020	56,020
A2	HYUNDAI	NEW ACCENT BN7I 1.5 GL 4DR AT FULL GNV	NEW ACCENT BN7I 1.5 GL 4DR AT FULL GNV	69,680	62,710	55,740
A2	HYUNDAI	NEW ACCENT BN7I 1.5 GL 4DR AT SPORT	NEW ACCENT BN7I 1.5 GL 4DR AT SPORT	75,750	68,180	60,600
A2	HYUNDAI	NEW ACCENT BN7I 1.5 GL 4DR MT COMFORT	NEW ACCENT BN7I 1.5 GL 4DR MT COMFORT	67,270	60,540	53,820
A2	HYUNDAI	NEW ACCENT BN7I 1.5 GL 4DR MT COMFORT GLP	NEW ACCENT BN7I 1.5 GL 4DR MT COMFORT GLP	54,750	49,280	43,800
A2	HYUNDAI	NEW ACCENT BN7I 1.5 GL 4DR MT COMFORT GNV	NEW ACCENT BN7I 1.5 GL 4DR MT COMFORT GNV	62,280	56,050	49,820
A2	HYUNDAI	NEW ACCENT BN7I 1.5 GL 4DR MT FULL	NEW ACCENT BN7I 1.5 GL 4DR MT FULL	72,320	65,090	57,860
A2	HYUNDAI	NEW ACCENT BN7I 1.5 GL 4DR MT FULL GLP	NEW ACCENT BN7I 1.5 GL 4DR MT FULL GLP	60,120	54,110	48,100
A2	HYUNDAI	NEW ACCENT BN7I 1.5 GL 4DR MT FULL GNV	NEW ACCENT BN7I 1.5 GL 4DR MT FULL GNV	67,320	60,590	53,860
A2	HYUNDAI	NEW ACCENT GL 1.4 GLP 4DR MT BASICO + AC	NEW ACCENT GL 1.4 GLP 4DR MT BASICO + AC	48,100	43,290	38,480
A2	HYUNDAI	NEW ACCENT GL 1.4 GLP 4DR MT BASICO K6	NEW ACCENT GL 1.4 GLP 4DR MT BASICO K6	50,020	45,020	40,020
A2	HYUNDAI	NEW ACCENT GL 1.4 GNV 4DR MT BASICO + AC	NEW ACCENT GL 1.4 GNV 4DR MT BASICO + AC	53,960	48,560	43,170
A2	HYUNDAI	NEW ACCENT GL 1.4 GNV 4DR MT BASICO K6	NEW ACCENT GL 1.4 GNV 4DR MT BASICO K6	50,690	45,620	40,550
A2	HYUNDAI	NEW ACCENT HCI 1.4 GL 4DR AT COMFORT	NEW ACCENT HCI 1.4 GL 4DR AT COMFORT	54,190	48,770	43,350
A2	HYUNDAI	NEW ACCENT HCI 1.4 GL 4DR AT FULL	NEW ACCENT HCI 1.4 GL 4DR AT FULL	56,590	50,930	45,270
A2	HYUNDAI	NEW ACCENT HCI 1.4 GL 4DR AT SPORT	NEW ACCENT HCI 1.4 GL 4DR AT SPORT	66,320	59,690	53,060
A2	HYUNDAI	NEW ACCENT HCI 1.4 GL 4DR MT COMFORT	NEW ACCENT HCI 1.4 GL 4DR MT COMFORT	61,210	55,090	48,970
A2	HYUNDAI	NEW ACCENT HCI 1.4 GL 4DR MT FULL	NEW ACCENT HCI 1.4 GL 4DR MT FULL	58,650	52,790	46,920
A2	HYUNDAI	NEW ACCENT HCI 1.4 MT GL 4DR AC COMFORT	NEW ACCENT HCI 1.4 MT GL 4DR AC COMFORT	54,230	48,810	43,380
A2	HYUNDAI	NEW ACCENT HCI 1.4 MT GL 4DR COMFORT GLP	NEW ACCENT HCI 1.4 MT GL 4DR COMFORT GLP	53,810	48,430	43,050
A2	HYUNDAI	NEW ACCENT HCI 1.4 MT GL 4DR FULL GLP	NEW ACCENT HCI 1.4 MT GL 4DR FULL GLP	59,980	53,980	47,980
A2	HYUNDAI	NEW ACCENT HCI 1.4. MT GL 4DR	NEW ACCENT HCI 1.4. MT GL 4DR	49,090	44,180	39,270
A2	HYUNDAI	NEW I10 1.25 GL MT 4DR	NEW I10 1.25 GL MT 4DR	35,980	32,380	28,780
A2	HYUNDAI	NEW I10 1.25 GL PLUS AT 4DR	NEW I10 1.25 GL PLUS AT 4DR	44,180	39,760	35,340
A2	HYUNDAI	NEW I10 1.25 GL PLUS MT 4DR	NEW I10 1.25 GL PLUS MT 4DR	40,890	36,800	32,710
A2	HYUNDAI	SCOUPE LS AUT.	SCOUPE LS AUT.	58,260	52,430	46,610
A2	HYUNDAI	SCOUPE LS MEC.	SCOUPE LS MEC.	52,370	47,130	41,900
A2	HYUNDAI	SCOUPE LS TURBO	SCOUPE LS TURBO	57,950	52,160	46,360
A2	HYUNDAI	VERNA	VERNA	35,310	31,780	28,250
A2	HYUNDAI	VERNA 1.4 AT GL	VERNA 1.4 AT GL	37,180	33,460	29,740
A2	HYUNDAI	VERNA 1.4 AT GL LE	VERNA 1.4 AT GL LE	46,300	41,670	37,040
A2	HYUNDAI	VERNA 1.4 MT GL	VERNA 1.4 MT GL	42,370	38,130	33,900
A2	HYUNDAI	VERNA 1.4 MT GL LE	VERNA 1.4 MT GL LE	40,020	36,020	32,020
A2	HYUNDAI	VERNA GL	VERNA GL	35,310	31,780	28,250
A2	HYUNDAI	VERNA MT COMFORT GLP	VERNA MT COMFORT GLP	44,040	39,640	35,230
A2	HYUNDAI	OTROS MODELOS	OTROS MODELOS	49,480	44,530	39,580
A2	JAC	A- CLASS BASIC HB	A- CLASS BASIC HB	32,050	28,850	25,640
A2	JAC	A- CLASS BASIC SEDAN	A- CLASS BASIC SEDAN	32,050	28,850	25,640
A2	JAC	A- CLASS CONFORTLINE 1.3 C.C.	A- CLASS CONFORTLINE 1.3 C.C.	45,810	41,230	36,650
A2	JAC	A- CLASS D´LUXE 1.3 C.C.	A- CLASS D´LUXE 1.3 C.C.	45,810	41,230	36,650
A2	JAC	A- CLASS LUXURY HB	A- CLASS LUXURY HB	34,350	30,920	27,480
A2	JAC	A- CLASS LUXURY SEDAN	A- CLASS LUXURY SEDAN	34,350	30,920	27,480
A2	JAC	A-CLASS HB LUXURY DARK VVT	A-CLASS HB LUXURY DARK VVT	37,630	33,870	30,100
A2	JAC	A-CLASS LUXURY DARK VVT	A-CLASS LUXURY DARK VVT	37,630	33,870	30,100
A2	JAC	A-CLASS SEDAN 1.3 MT	A-CLASS SEDAN 1.3 MT	45,810	41,230	36,650
A2	JAC	A-CLASS STANDARD	A-CLASS STANDARD	31,080	27,970	24,860
A2	JAC	B-CLASS B15 SEDAN LUXURY	B-CLASS B15 SEDAN LUXURY	43,770	39,390	35,020
A2	JAC	J3	J3	38,640	34,780	30,910
A2	JAC	J3 CROSS	J3 CROSS	39,250	35,330	31,400
A2	JAC	J3 CROSS LUXURY	J3 CROSS LUXURY	39,250	35,330	31,400
A2	JAC	J3 HB COMFORT	J3 HB COMFORT	32,710	29,440	26,170
A2	JAC	J3 TURIN BASICO	J3 TURIN BASICO	31,080	27,970	24,860
A2	JAC	J3 TURIN SEDAN 1.3 LUXURY	J3 TURIN SEDAN 1.3 LUXURY	32,710	29,440	26,170
A2	JAC	J4 1.5 MT COMFORT V	J4 1.5 MT COMFORT V	30,450	27,410	24,360
A2	JAC	J4 1.5 MT COMFORT VVT	J4 1.5 MT COMFORT VVT	29,230	26,310	23,380
A2	JAC	J4 1.5 MT LUXURY VVT	J4 1.5 MT LUXURY VVT	29,440	26,500	23,550
A2	JAC	J4 COMFORT	J4 COMFORT	31,730	28,560	25,380
A2	JAC	J4 COMFORT GLP CILÍNDRICO	J4 COMFORT GLP CILÍNDRICO	32,380	29,140	25,900
A2	JAC	J4 COMFORT GLP TOROIDAL	J4 COMFORT GLP TOROIDAL	32,380	29,140	25,900
A2	JAC	J4 COMFORT GNV	J4 COMFORT GNV	32,710	29,440	26,170
A2	JAC	J5 V1.5 MT LUXURY VVT	J5 V1.5 MT LUXURY VVT	47,450	42,710	37,960
A2	JAC	SPAZIO ELEGANT	SPAZIO ELEGANT	44,180	39,760	35,340
A2	JAC	SPAZIO LUXURY	SPAZIO LUXURY	45,810	41,230	36,650
A2	JAC	OTROS MODELOS	OTROS MODELOS	34,350	30,920	27,480
A2	KARRY	K50 COMFORT	K50 COMFORT	41,230	37,110	32,980
A2	KARRY	OTROS MODELOS	OTROS MODELOS	41,230	37,110	32,980
A2	KIA	K3 1.4 AT LX ONE	K3 1.4 AT LX ONE	56,480	50,830	45,180
A2	KIA	K3 1.4 AT LX ONE GLP	K3 1.4 AT LX ONE GLP	63,950	57,560	51,160
A2	KIA	K3 1.4 MT LX ONE	K3 1.4 MT LX ONE	50,480	45,430	40,380
A2	KIA	K3 1.4 MT LX ONE GLP	K3 1.4 MT LX ONE GLP	60,590	54,530	48,470
A2	KIA	K3 SEDAN 1.4 AT EX FULL	K3 SEDAN 1.4 AT EX FULL	75,750	68,180	60,600

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	KIA	K3 SEDAN 1.4 AT EX FULL GLP	K3 SEDAN 1.4 AT EX FULL GLP	77,940	70,150	62,350
A2	KIA	K3 SEDAN 1.4 AT EX LIMITED	K3 SEDAN 1.4 AT EX LIMITED	80,790	72,710	64,630
A2	KIA	K3 SEDAN 1.4 AT EX PLUS	K3 SEDAN 1.4 AT EX PLUS	79,120	71,210	63,300
A2	KIA	K3 SEDAN 1.4 AT EX PLUS GLP	K3 SEDAN 1.4 AT EX PLUS GLP	81,310	73,180	65,050
A2	KIA	K3 SEDAN 1.4 AT GT LINE	K3 SEDAN 1.4 AT GT LINE	79,120	71,210	63,300
A2	KIA	K3 SEDAN 1.4 MT EX FULL	K3 SEDAN 1.4 MT EX FULL	70,690	63,620	56,550
A2	KIA	K3 SEDAN 1.4 MT EX FULL GLP	K3 SEDAN 1.4 MT EX FULL GLP	72,880	65,590	58,300
A2	KIA	K3 SEDAN 1.4 MT EX PLUS	K3 SEDAN 1.4 MT EX PLUS	74,060	66,650	59,250
A2	KIA	K3 SEDAN 1.4 MT EX PLUS GLP	K3 SEDAN 1.4 MT EX PLUS GLP	66,850	60,170	53,480
A2	KIA	NEW RIO SEDAN	NEW RIO SEDAN	42,860	38,570	34,290
A2	KIA	PICANTO	PICANTO	36,980	33,280	29,580
A2	KIA	PICANTO 1.1	PICANTO 1.1	34,680	31,210	27,740
A2	KIA	PICANTO 1.2 AT EX SPORT	PICANTO 1.2 AT EX SPORT	60,590	54,530	48,470
A2	KIA	PICANTO 1.2 MT EX SPORT	PICANTO 1.2 MT EX SPORT	57,220	51,500	45,780
A2	KIA	PICANTO EX 1.1	PICANTO EX 1.1	35,980	32,380	28,780
A2	KIA	PICANTO EX 1.2 AT	PICANTO EX 1.2 AT	43,370	39,030	34,700
A2	KIA	PICANTO EX 1.2 AT FULL	PICANTO EX 1.2 AT FULL	37,660	33,890	30,130
A2	KIA	PICANTO EX 1.2 AT SAM	PICANTO EX 1.2 AT SAM	44,180	39,760	35,340
A2	KIA	PICANTO EX 1.2 MT FULL	PICANTO EX 1.2 MT FULL	40,890	36,800	32,710
A2	KIA	PICANTO EX 1.2 MT SAM	PICANTO EX 1.2 MT SAM	37,630	33,870	30,100
A2	KIA	PICANTO EX CROSS 1.2 AT	PICANTO EX CROSS 1.2 AT	42,030	37,830	33,620
A2	KIA	PICANTO EX CROSS 1.2 MT	PICANTO EX CROSS 1.2 MT	39,250	35,330	31,400
A2	KIA	PICANTO EX DE LUXE 1.1	PICANTO EX DE LUXE 1.1	35,980	32,380	28,780
A2	KIA	PICANTO EX DE LUXE 1.1 AUT.	PICANTO EX DE LUXE 1.1 AUT.	39,250	35,330	31,400
A2	KIA	PICANTO EX FUL DLUX	PICANTO EX FUL DLUX	39,250	35,330	31,400
A2	KIA	PICANTO EX FULL	PICANTO EX FULL	35,980	32,380	28,780
A2	KIA	PICANTO EX PLUS 1.2 AT	PICANTO EX PLUS 1.2 AT	42,370	38,130	33,900
A2	KIA	PICANTO EX PLUS 1.2 MT	PICANTO EX PLUS 1.2 MT	45,810	41,230	36,650
A2	KIA	PICANTO GT LINE 1.2 AT	PICANTO GT LINE 1.2 AT	46,690	42,020	37,350
A2	KIA	PICANTO GT LINE 1.2 MT	PICANTO GT LINE 1.2 MT	49,080	44,170	39,260
A2	KIA	PICANTO JA 1.2 AT - EX CROSS	PICANTO JA 1.2 AT - EX CROSS	42,270	38,040	33,820
A2	KIA	PICANTO JA 1.2 AT - LX PLUS	PICANTO JA 1.2 AT - LX PLUS	41,390	37,250	33,110
A2	KIA	PICANTO JA 1.2 MT - EX CROSS	PICANTO JA 1.2 MT - EX CROSS	42,800	38,520	34,240
A2	KIA	PICANTO JA 1.2 MT - LX + MDPS	PICANTO JA 1.2 MT - LX + MDPS	34,020	30,620	27,220
A2	KIA	PICANTO LS	PICANTO LS	34,020	30,620	27,220
A2	KIA	PICANTO LX	PICANTO LX	37,420	33,680	29,940
A2	KIA	PICANTO LX + MDPS 1.2 MT	PICANTO LX + MDPS 1.2 MT	35,980	32,380	28,780
A2	KIA	PICANTO LX 1.1	PICANTO LX 1.1	35,980	32,380	28,780
A2	KIA	PICANTO LX 1.1 AUT.	PICANTO LX 1.1 AUT.	39,250	35,330	31,400
A2	KIA	PICANTO LX 1.2 AT	PICANTO LX 1.2 AT	38,660	34,790	30,930
A2	KIA	PICANTO LX PLUS 1.2 AT	PICANTO LX PLUS 1.2 AT	42,030	37,830	33,620
A2	KIA	PICANTO LX PLUS 1.2 MT	PICANTO LX PLUS 1.2 MT	34,680	31,210	27,740
A2	KIA	PICANTO RS	PICANTO RS	35,980	32,380	28,780
A2	KIA	PRIDE 1.1 C.C.	PRIDE 1.1 C.C.	29,970	26,970	23,980
A2	KIA	PRIDE 1.3 C.C.	PRIDE 1.3 C.C.	35,530	31,980	28,420
A2	KIA	PRIDE BETA 1.3 C.C. 4P	PRIDE BETA 1.3 C.C. 4P	31,080	27,970	24,860
A2	KIA	PRIDE CD 1.3 C.C. 5P	PRIDE CD 1.3 C.C. 5P	29,440	26,500	23,550
A2	KIA	PRIDE FAMILY WAGON 1.3 C.C.	PRIDE FAMILY WAGON 1.3 C.C.	24,520	22,070	19,620
A2	KIA	PRIDE GTX WAGON 1.3 C.C.	PRIDE GTX WAGON 1.3 C.C.	37,630	33,870	30,100
A2	KIA	PRIDE POP 1.1 C.C.	PRIDE POP 1.1 C.C.	26,170	23,550	20,940
A2	KIA	PRIDE POP 1.3 3P	PRIDE POP 1.3 3P	26,890	24,200	21,510
A2	KIA	PRIDE SLX 1.3 C.C. 4P	PRIDE SLX 1.3 C.C. 4P	29,440	26,500	23,550
A2	KIA	RIO	RIO	55,490	49,940	44,390
A2	KIA	RIO 1.3 AT LX FULL	RIO 1.3 AT LX FULL	49,080	44,170	39,260
A2	KIA	RIO 1.4 AT EX SPORT	RIO 1.4 AT EX SPORT	44,910	40,420	35,930
A2	KIA	RIO 1.4 AT LX FULL	RIO 1.4 AT LX FULL	57,220	51,500	45,780
A2	KIA	RIO 1.4 AT LX PLUS	RIO 1.4 AT LX PLUS	46,370	41,730	37,100
A2	KIA	RIO 1.4 AT LX SPORT	RIO 1.4 AT LX SPORT	55,490	49,940	44,390
A2	KIA	RIO 1.4 MT - LX FULL	RIO 1.4 MT - LX FULL	55,540	49,990	44,430
A2	KIA	RIO 1.4 MT - LX FULL GLP	RIO 1.4 MT - LX FULL GLP	45,810	41,230	36,650
A2	KIA	RIO 1.4 MT LX	RIO 1.4 MT LX	50,060	45,050	40,050
A2	KIA	RIO 1.4 MT LX SPORT	RIO 1.4 MT LX SPORT	45,500	40,950	36,400
A2	KIA	RIO 5 HB EX FULL	RIO 5 HB EX FULL	47,450	42,710	37,960
A2	KIA	RIO 5 HB EX FULL DE LUXE AT	RIO 5 HB EX FULL DE LUXE AT	58,900	53,010	47,120
A2	KIA	RIO 5 HB EX FULL DE LUXE MT	RIO 5 HB EX FULL DE LUXE MT	55,630	50,070	44,500
A2	KIA	RIO CROSS 1.4 AT LX FULL	RIO CROSS 1.4 AT LX FULL	50,110	45,100	40,090
A2	KIA	RIO CROSS 1.4 MT LX (N)	RIO CROSS 1.4 MT LX (N)	47,450	42,710	37,960
A2	KIA	RIO CROSS 1.4 MT LX FULL	RIO CROSS 1.4 MT LX FULL	39,290	35,360	31,430
A2	KIA	RIO CROSS LX 1.4 AT SPORT	RIO CROSS LX 1.4 AT SPORT	62,830	56,550	50,260
A2	KIA	RIO CROSS LX 1.4 MT SPORT	RIO CROSS LX 1.4 MT SPORT	57,340	51,610	45,870
A2	KIA	RIO DLUX FULL	RIO DLUX FULL	46,790	42,110	37,430
A2	KIA	RIO EVOLUCION 1.4	RIO EVOLUCION 1.4	48,100	43,290	38,480
A2	KIA	RIO EVOLUCION 1.4 AUT. AC	RIO EVOLUCION 1.4 AUT. AC	55,630	50,070	44,500
A2	KIA	RIO EVOLUCION HATCHBACK 1.4 AC	RIO EVOLUCION HATCHBACK 1.4 AC	57,270	51,540	45,820
A2	KIA	RIO EVOLUCION HATCHBACK 1.4 AUT. AC	RIO EVOLUCION HATCHBACK 1.4 AUT. AC	60,540	54,490	48,430
A2	KIA	RIO EVOLUTION EX 1.4	RIO EVOLUTION EX 1.4	42,540	38,290	34,030
A2	KIA	RIO EVOLUTION EX 1.4 AUT.	RIO EVOLUTION EX 1.4 AUT.	45,810	41,230	36,650
A2	KIA	RIO EVOLUTION EX HATCHBACK 1.4	RIO EVOLUTION EX HATCHBACK 1.4	45,810	41,230	36,650
A2	KIA	RIO EVOLUTION EX HATCHBACK 1.4 AUT.	RIO EVOLUTION EX HATCHBACK 1.4 AUT.	49,080	44,170	39,260
A2	KIA	RIO EVOLUTION LX 1.4	RIO EVOLUTION LX 1.4	42,540	38,290	34,030
A2	KIA	RIO EVOLUTION LX 1.4 AUT.	RIO EVOLUTION LX 1.4 AUT.	45,810	41,230	36,650
A2	KIA	RIO EVOLUTION LX STD 1.4	RIO EVOLUTION LX STD 1.4	37,630	33,870	30,100
A2	KIA	RIO EX AUT. FULL	RIO EX AUT. FULL	51,700	46,530	41,360
A2	KIA	RIO EX FULL	RIO EX FULL	48,430	43,590	38,740
A2	KIA	RIO EX HB 1.2 MT	RIO EX HB 1.2 MT	48,430	43,590	38,740
A2	KIA	RIO EX HB 1.4 AT DE LUXE FULL	RIO EX HB 1.4 AT DE LUXE FULL	60,180	54,160	48,140
A2	KIA	RIO EX HB 1.4 AT FULL	RIO EX HB 1.4 AT FULL	54,000	48,600	43,200
A2	KIA	RIO EX HB 1.4 AT PLUS	RIO EX HB 1.4 AT PLUS	48,800	43,920	39,040
A2	KIA	RIO EX HB 1.4 MT DE LUXE FULL	RIO EX HB 1.4 MT DE LUXE FULL	57,270	51,540	45,820
A2	KIA	RIO EX HB 1.4 MT FULL	RIO EX HB 1.4 MT FULL	47,450	42,710	37,960
A2	KIA	RIO EX HB 1.4 MT PLUS	RIO EX HB 1.4 MT PLUS	58,900	53,010	47,120
A2	KIA	RIO EX HB 3DR 1.4 AT DE LUXE FULL	RIO EX HB 3DR 1.4 AT DE LUXE FULL	62,170	55,950	49,740
A2	KIA	RIO EX SEDAN 1.4 AT	RIO EX SEDAN 1.4 AT	50,440	45,400	40,350
A2	KIA	RIO EX SEDAN 1.4 AT PLUS	RIO EX SEDAN 1.4 AT PLUS	62,170	55,950	49,740
A2	KIA	RIO EX SEDAN 1.4 MT	RIO EX SEDAN 1.4 MT	41,720	37,550	33,380
A2	KIA	RIO EX SEDAN 1.4 MT PLUS	RIO EX SEDAN 1.4 MT PLUS	58,900	53,010	47,120
A2	KIA	RIO EX ULTRA HB 1.4 AT	RIO EX ULTRA HB 1.4 AT	67,080	60,370	53,660
A2	KIA	RIO EX ULTRA HB 1.4 MT	RIO EX ULTRA HB 1.4 MT	56,440	50,800	45,150
A2	KIA	RIO EX ULTRA SEDAN 1.4 AT	RIO EX ULTRA SEDAN 1.4 AT	67,080	60,370	53,660
A2	KIA	RIO EX ULTRA SEDAN 1.4 MT	RIO EX ULTRA SEDAN 1.4 MT	63,800	57,420	51,040
A2	KIA	RIO HB 1.4 AT EX SPORT	RIO HB 1.4 AT EX SPORT	62,620	56,360	50,100
A2	KIA	RIO HB 1.4 MT LX FULL	RIO HB 1.4 MT LX FULL	54,730	49,260	43,780
A2	KIA	RIO HB 1.4 MT LX FULL	RIO HB 1.4 MT LX FULL	54,730	49,260	43,780
A2	KIA	RIO HB SC (FL) 1.4 AT EX SPORT	RIO HB SC (FL) 1.4 AT EX SPORT	60,540	54,490	48,430
A2	KIA	RIO HB SC (FL) 1.4 AT LX FULL	RIO HB SC (FL) 1.4 AT LX FULL	52,520	47,270	42,020
A2	KIA	RIO HB SC (FL) 1.4 MT LX FULL	RIO HB SC (FL) 1.4 MT LX FULL	55,240	49,720	44,190
A2	KIA	RIO HB SC 1.4 AT – LX FULL	RIO HB SC 1.4 AT – LX FULL	54,320	48,890	43,460
A2	KIA	RIO HB SC 1.4 AT – LX SPORT 6AB+ABS	RIO HB SC 1.4 AT – LX SPORT 6AB+ABS	60,940	54,850	48,750
A2	KIA	RIO HB SC 1.4 AT EX SPORT	RIO HB SC 1.4 AT EX SPORT	57,260	51,530	45,810
A2	KIA	RIO HB SC 1.4 MT - LX	RIO HB SC 1.4 MT - LX	44,820	40,340	35,860

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	KIA	RIO HB SC 1.4 MT – LX FULL DAB+ABS (N)	RIO HB SC 1.4 MT – LX FULL DAB+ABS (N)	49,080	44,170	39,260
A2	KIA	RIO HB SC 1.4 MT – LX SPORT 6AB+ABS	RIO HB SC 1.4 MT – LX SPORT 6AB+ABS	54,320	48,890	43,460
A2	KIA	RIO HB SC 1.4 MT LX FULL	RIO HB SC 1.4 MT LX FULL	58,910	53,020	47,130
A2	KIA	RIO LS 1.5 AUT.	RIO LS 1.5 AUT.	45,810	41,230	36,650
A2	KIA	RIO LS 1.5 MEC.	RIO LS 1.5 MEC.	39,250	35,330	31,400
A2	KIA	RIO LS HB 1.5 AUT.	RIO LS HB 1.5 AUT.	45,810	41,230	36,650
A2	KIA	RIO LS HB 1.5 MEC.	RIO LS HB 1.5 MEC.	37,630	33,870	30,100
A2	KIA	RIO LS SEDAN 1.3	RIO LS SEDAN 1.3	37,630	33,870	30,100
A2	KIA	RIO LX 1.4	RIO LX 1.4	37,660	33,890	30,130
A2	KIA	RIO LX 1.4 AUT. AC	RIO LX 1.4 AUT. AC	45,810	41,230	36,650
A2	KIA	RIO LX 1.4 GNV	RIO LX 1.4 GNV	40,890	36,800	32,710
A2	KIA	RIO LX 1.4 MEC. AC	RIO LX 1.4 MEC. AC	42,540	38,290	34,030
A2	KIA	RIO LX FULL HB 1.4 AT	RIO LX FULL HB 1.4 AT	52,560	47,300	42,050
A2	KIA	RIO LX FULL SEDAN 1.4 AT	RIO LX FULL SEDAN 1.4 AT	58,770	52,890	47,020
A2	KIA	RIO LX FULL SEDAN 1.4 MT	RIO LX FULL SEDAN 1.4 MT	37,630	33,870	30,100
A2	KIA	RIO LX HB 1.2 MT	RIO LX HB 1.2 MT	37,630	33,870	30,100
A2	KIA	RIO LX HB 1.2 MT FULL	RIO LX HB 1.2 MT FULL	43,510	39,160	34,810
A2	KIA	RIO LX HB 1.2 MT PLUS	RIO LX HB 1.2 MT PLUS	45,810	41,230	36,650
A2	KIA	RIO LX HB 1.4 AT PLUS	RIO LX HB 1.4 AT PLUS	49,080	44,170	39,260
A2	KIA	RIO LX HB 1.4 AUT.	RIO LX HB 1.4 AUT.	52,370	47,130	41,900
A2	KIA	RIO LX HB 1.4 MEC.	RIO LX HB 1.4 MEC.	43,080	38,770	34,460
A2	KIA	RIO LX SEDAN 1.2 MT	RIO LX SEDAN 1.2 MT	38,270	34,440	30,620
A2	KIA	RIO LX SEDAN 1.2 MT FULL	RIO LX SEDAN 1.2 MT FULL	45,810	41,230	36,650
A2	KIA	RIO LX SEDAN MDPS +AC 1.2 MT	RIO LX SEDAN MDPS +AC 1.2 MT	42,540	38,290	34,030
A2	KIA	RIO LX SPORT HB 1.4 AT	RIO LX SPORT HB 1.4 AT	51,280	46,150	41,020
A2	KIA	RIO LX SPORT HB 1.4 MT	RIO LX SPORT HB 1.4 MT	39,580	35,620	31,660
A2	KIA	RIO LX SPORT SEDAN 1.4 AT	RIO LX SPORT SEDAN 1.4 AT	42,630	38,370	34,100
A2	KIA	RIO LX SPORT SEDAN 1.4 MT	RIO LX SPORT SEDAN 1.4 MT	40,540	36,490	32,430
A2	KIA	RIO LX+MDPS 1.4 MT	RIO LX+MDPS 1.4 MT	39,250	35,330	31,400
A2	KIA	RIO RS 1.3	RIO RS 1.3	37,630	33,870	30,100
A2	KIA	RIO RS HB 1.3	RIO RS HB 1.3	37,630	33,870	30,100
A2	KIA	RIO RS HB 1.5	RIO RS HB 1.5	35,680	32,110	28,540
A2	KIA	RIO SC SEDAN 1.4 MT LX	RIO SC SEDAN 1.4 MT LX	60,540	54,490	48,430
A2	KIA	RIO SEDAN 1.4 MT LX GLP	RIO SEDAN 1.4 MT LX GLP	51,920	46,730	41,540
A2	KIA	RIO SEDAN EX FULL AT	RIO SEDAN EX FULL AT	50,580	45,520	40,460
A2	KIA	RIO SEDAN EX FULL MT	RIO SEDAN EX FULL MT	45,850	41,270	36,680
A2	KIA	RIO SEDAN FULL DE LUXE AT	RIO SEDAN FULL DE LUXE AT	62,170	55,950	49,740
A2	KIA	RIO SEDAN FULL DE LUXE MT	RIO SEDAN FULL DE LUXE MT	58,900	53,010	47,120
A2	KIA	RIO SEDAN LX MT	RIO SEDAN LX MT	38,570	34,710	30,860
A2	KIA	RIO SEDAN SC (FL) 1.4 AT LX FULL	RIO SEDAN SC (FL) 1.4 AT LX FULL	42,900	38,610	34,320
A2	KIA	RIO SEDAN SC (FL) 1.4 AT LX SPORT	RIO SEDAN SC (FL) 1.4 AT LX SPORT	58,870	52,980	47,100
A2	KIA	RIO SEDAN SC (FL) 1.4 MT LX	RIO SEDAN SC (FL) 1.4 MT LX	49,530	44,580	39,620
A2	KIA	RIO SEDAN SC (FL) 1.4 MT LX FULL	RIO SEDAN SC (FL) 1.4 MT LX FULL	55,540	49,990	44,430
A2	KIA	RIO SEDAN SC 1.4 AT LX FULL	RIO SEDAN SC 1.4 AT LX FULL	63,490	57,140	50,790
A2	KIA	RIO SEDAN SC 1.4 AT LX FULL GLP	RIO SEDAN SC 1.4 AT LX FULL GLP	60,980	54,880	48,780
A2	KIA	RIO SEDAN SC 1.4 AT LX SPORT	RIO SEDAN SC 1.4 AT LX SPORT	58,870	52,980	47,100
A2	KIA	RIO SEDAN SC 1.4 MT	RIO SEDAN SC 1.4 MT	45,500	40,950	36,400
A2	KIA	RIO SEDAN SC 1.4 MT – LX DAB+ABS	RIO SEDAN SC 1.4 MT – LX DAB+ABS	46,790	42,110	37,430
A2	KIA	RIO SEDAN SC 1.4 MT – LX DAB+ABS GLP	RIO SEDAN SC 1.4 MT – LX DAB+ABS GLP	48,750	43,880	39,000
A2	KIA	RIO SEDAN SC 1.4 MT – LX DAB+ABS GNV	RIO SEDAN SC 1.4 MT – LX DAB+ABS GNV	49,080	44,170	39,260
A2	KIA	RIO SEDAN SC 1.4 MT LX FULL	RIO SEDAN SC 1.4 MT LX FULL	60,940	54,850	48,750
A2	KIA	RIO SEDAN SC 1.4 MT LX FULL GLP	RIO SEDAN SC 1.4 MT LX FULL GLP	52,030	46,830	41,620
A2	KIA	RIO SEDAN SC 1.4 MT LX FULL GNV	RIO SEDAN SC 1.4 MT LX FULL GNV	60,940	54,850	48,750
A2	KIA	RIO SEDAN SC 1.4 MT LX GNV	RIO SEDAN SC 1.4 MT LX GNV	54,530	49,080	43,620
A2	KIA	RIO WAGON LS 1.5 AUT.	RIO WAGON LS 1.5 AUT.	51,700	46,530	41,360
A2	KIA	RIO WAGON LS 1.5 MEC.	RIO WAGON LS 1.5 MEC.	45,810	41,230	36,650
A2	KIA	SEPHIA GTX	SEPHIA GTX	58,900	53,010	47,120
A2	KIA	SEPHIA LS 4P	SEPHIA LS 4P	62,170	55,950	49,740
A2	KIA	SEPHIA LS 5P	SEPHIA LS 5P	50,730	45,660	40,580
A2	KIA	SEPHIA RS 4P	SEPHIA RS 4P	37,630	33,870	30,100
A2	KIA	SEPHIA SLX AUSTERO	SEPHIA SLX AUSTERO	41,540	37,390	33,230
A2	KIA	SEPHIA SLX STANDAR	SEPHIA SLX STANDAR	42,540	38,290	34,030
A2	KIA	SOLUTO	SOLUTO	43,750	39,380	35,000
A2	KIA	SOLUTO 1.4 AT LX PLUS	SOLUTO 1.4 AT LX PLUS	41,810	37,630	33,450
A2	KIA	SOLUTO 1.4 AT LX PLUS GLP	SOLUTO 1.4 AT LX PLUS GLP	44,380	39,940	35,500
A2	KIA	SOLUTO 1.4 AT LX PLUS GNV	SOLUTO 1.4 AT LX PLUS GNV	41,390	37,250	33,110
A2	KIA	SOLUTO 1.4 MT - LX FULL GLP	SOLUTO 1.4 MT - LX FULL GLP	35,370	31,830	28,300
A2	KIA	SOLUTO 1.4 MT - LX FULL GNV	SOLUTO 1.4 MT - LX FULL GNV	44,150	39,740	35,320
A2	KIA	SOLUTO 1.4 MT - LX PLUS GLP	SOLUTO 1.4 MT - LX PLUS GLP	48,810	43,930	39,050
A2	KIA	SOLUTO 1.4 MT - LX PLUS GNV	SOLUTO 1.4 MT - LX PLUS GNV	44,380	39,940	35,500
A2	KIA	SOLUTO 1.4 MT LX FULL	SOLUTO 1.4 MT LX FULL	43,750	39,380	35,000
A2	KIA	SOLUTO 1.4 MT LX ONE	SOLUTO 1.4 MT LX ONE	34,100	30,690	27,280
A2	KIA	SOLUTO 1.4 MT LX PLUS	SOLUTO 1.4 MT LX PLUS	34,100	30,690	27,280
A2	KIA	OTROS MODELOS	OTROS MODELOS	46,530	41,880	37,220
A2	LADA	FINA 21043 SW	FINA 21043 SW	35,330	31,800	28,260
A2	LADA	FORZA	FORZA	27,480	24,730	21,980
A2	LADA	KALINA	KALINA	40,890	36,800	32,710
A2	LADA	S-440 21099	S-440 21099	32,710	29,440	26,170
A2	LADA	SAMARA 21080	SAMARA 21080	29,440	26,500	23,550
A2	LADA	SAMARA 21080 L	SAMARA 21080 L	32,580	29,320	26,060
A2	LADA	SAMARA 2109	SAMARA 2109	31,080	27,970	24,860
A2	LADA	SAMARA 2109 HATCHBACK	SAMARA 2109 HATCHBACK	32,710	29,440	26,170
A2	LADA	STYLO 2105	STYLO 2105	27,800	25,020	22,240
A2	LADA	STYLO 21053	STYLO 21053	29,440	26,500	23,550
A2	LADA	OTROS MODELOS	OTROS MODELOS	31,830	28,650	25,460
A2	LIFAN	320 LX 1.3 MEC.	320 LX 1.3 MEC.	32,710	29,440	26,170
A2	LIFAN	330	330	34,350	30,920	27,480
A2	LIFAN	520 CNG LX 1.3	520 CNG LX 1.3	41,570	37,410	33,260
A2	LIFAN	520 EX 1.3	520 EX 1.3	35,330	31,800	28,260
A2	LIFAN	520 EX 1.3 GNV	520 EX 1.3 GNV	45,810	41,230	36,650
A2	LIFAN	520 EX HBK 1.3	520 EX HBK 1.3	35,330	31,800	28,260
A2	LIFAN	520 LX 1.3	520 LX 1.3	37,630	33,870	30,100
A2	LIFAN	520 LX 1.3 GNV	520 LX 1.3 GNV	42,540	38,290	34,030
A2	LIFAN	520 LX HATCHBACK 1.3	520 LX HATCHBACK 1.3	34,350	30,920	27,480
A2	LIFAN	530 1.3	530 1.3	37,630	33,870	30,100
A2	LIFAN	530 1.5	530 1.5	42,540	38,290	34,030
A2	LIFAN	530 1.5 AT	530 1.5 AT	45,810	41,230	36,650
A2	LIFAN	530 1.5 SUNROOF	530 1.5 SUNROOF	44,180	39,760	35,340
A2	LIFAN	LF 7133	LF 7133	37,630	33,870	30,100
A2	LIFAN	LF 7153	LF 7153	26,020	23,420	20,820
A2	LIFAN	LF7130A	LF7130A	35,650	32,090	28,520
A2	LIFAN	LF7132	LF7132	31,080	27,970	24,860
A2	LIFAN	LF7132B	LF7132B	29,440	26,500	23,550
A2	LIFAN	LIFAN 320 EX 1.3	LIFAN 320 EX 1.3	32,710	29,440	26,170
A2	LIFAN	OTROS MODELOS	OTROS MODELOS	35,650	32,090	28,520
A2	MAZDA	121 L 1.1 C.C.	121 L 1.1 C.C.	36,660	32,990	29,330
A2	MAZDA	121 L 1.3 C.C.	121 L 1.3 C.C.	41,540	37,390	33,230

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	MAZDA	121 LX 1.3 C.C.	121 LX 1.3 C.C.	38,970	35,070	31,180
A2	MAZDA	323 LX 1.3 C.C.	323 LX 1.3 C.C.	40,890	36,800	32,710
A2	MAZDA	323 LX 1.5 C.C.	323 LX 1.5 C.C.	52,070	46,860	41,660
A2	MAZDA	FAMILIA	FAMILIA	40,240	36,220	32,190
A2	MAZDA	MAZDA 2	MAZDA 2	52,840	47,560	42,270
A2	MAZDA	MAZDA 2 AT 1.5 FULL	MAZDA 2 AT 1.5 FULL	57,950	52,160	46,360
A2	MAZDA	MAZDA 2 GS 1.5 AT FULL	MAZDA 2 GS 1.5 AT FULL	50,730	45,660	40,580
A2	MAZDA	MAZDA 2 GS 1.5 MT FULL	MAZDA 2 GS 1.5 MT FULL	47,450	42,710	37,960
A2	MAZDA	MAZDA 2 GS HB 1.5 AT 4X2 FULL	MAZDA 2 GS HB 1.5 AT 4X2 FULL	60,540	54,490	48,430
A2	MAZDA	MAZDA 2 GS HB 1.5 MT 4X2 FULL	MAZDA 2 GS HB 1.5 MT 4X2 FULL	55,630	50,070	44,500
A2	MAZDA	MAZDA 2 MT 1.5 FULL	MAZDA 2 MT 1.5 FULL	58,900	53,010	47,120
A2	MAZDA	MAZDA 2 SEDAN 1.5 AT GS CORE IPM PE	MAZDA 2 SEDAN 1.5 AT GS CORE IPM PE	53,040	47,740	42,430
A2	MAZDA	MAZDA 2 SEDAN 1.5 AT GS CORE PE	MAZDA 2 SEDAN 1.5 AT GS CORE PE	55,630	50,070	44,500
A2	MAZDA	MAZDA 2 SEDAN 1.5 AT GS HIGH IPM PE	MAZDA 2 SEDAN 1.5 AT GS HIGH IPM PE	57,950	52,160	46,360
A2	MAZDA	MAZDA 2 SEDAN 1.5 AT GS HIGH PE	MAZDA 2 SEDAN 1.5 AT GS HIGH PE	60,540	54,490	48,430
A2	MAZDA	MAZDA 2 SEDAN 1.5 MT GS CORE IPM PE	MAZDA 2 SEDAN 1.5 MT GS CORE IPM PE	43,870	39,480	35,100
A2	MAZDA	MAZDA 2 SEDAN 1.5 MT GS CORE PE	MAZDA 2 SEDAN 1.5 MT GS CORE PE	53,840	48,460	43,070
A2	MAZDA	MAZDA 2 SEDAN 1.5 MT GS ENTRY IPM PE	MAZDA 2 SEDAN 1.5 MT GS ENTRY IPM PE	45,810	41,230	36,650
A2	MAZDA	MAZDA 2 SEDAN 1.5 MT GS ENTRY PE	MAZDA 2 SEDAN 1.5 MT GS ENTRY PE	45,810	41,230	36,650
A2	MAZDA	MAZDA 2 SEDAN 1.5 MT GS HIGH IPM PE	MAZDA 2 SEDAN 1.5 MT GS HIGH IPM PE	54,630	49,170	43,700
A2	MAZDA	MAZDA 2 SEDAN 1.5 MT GS HIGH PE	MAZDA 2 SEDAN 1.5 MT GS HIGH PE	58,900	53,010	47,120
A2	MAZDA	MAZDA 2 SEDAN AT 1.5 CORE IPM III	MAZDA 2 SEDAN AT 1.5 CORE IPM III	53,880	48,490	43,100
A2	MAZDA	MAZDA 2 SEDAN AT 1.5 GS CORE IPM II PE	MAZDA 2 SEDAN AT 1.5 GS CORE IPM II PE	57,270	51,540	45,820
A2	MAZDA	MAZDA 2 SEDAN AT 1.5 GS HIGH IPM II PE	MAZDA 2 SEDAN AT 1.5 GS HIGH IPM II PE	62,170	55,950	49,740
A2	MAZDA	MAZDA 2 SEDAN AT 1.5 HIGH IPM	MAZDA 2 SEDAN AT 1.5 HIGH IPM	48,810	43,930	39,050
A2	MAZDA	MAZDA 2 SEDAN AT 1.5 HIGH IPM III	MAZDA 2 SEDAN AT 1.5 HIGH IPM III	62,220	56,000	49,780
A2	MAZDA	MAZDA 2 SEDAN CORE 1.5 AT 2WD IPM V	MAZDA 2 SEDAN CORE 1.5 AT 2WD IPM V	64,810	58,330	51,850
A2	MAZDA	MAZDA 2 SEDAN CORE 1.5 MT 2WD IPM V	MAZDA 2 SEDAN CORE 1.5 MT 2WD IPM V	53,850	48,470	43,080
A2	MAZDA	MAZDA 2 SEDAN HIGH 1.5 AT 2WD IPM V	MAZDA 2 SEDAN HIGH 1.5 AT 2WD IPM V	67,610	60,850	54,090
A2	MAZDA	MAZDA 2 SEDAN MT 1.5 CORE IPM III	MAZDA 2 SEDAN MT 1.5 CORE IPM III	59,530	53,580	47,620
A2	MAZDA	MAZDA 2 SEDAN MT 1.5 GS CORE IPM II PE	MAZDA 2 SEDAN MT 1.5 GS CORE IPM II PE	48,960	44,060	39,170
A2	MAZDA	MAZDA 2 SEDAN MT 1.5 GS ENTRY IPM II PE	MAZDA 2 SEDAN MT 1.5 GS ENTRY IPM II PE	45,940	41,350	36,750
A2	MAZDA	MAZDA 2 SEDAN MT 1.5 GS HIGH IPM II PE	MAZDA 2 SEDAN MT 1.5 GS HIGH IPM II PE	54,000	48,600	43,200
A2	MAZDA	MAZDA 2 SEDAN MT 1.5 HIGH IPM II PE	MAZDA 2 SEDAN MT 1.5 HIGH IPM II PE	54,680	49,210	43,740
A2	MAZDA	MAZDA 2 SEDAN MT 1.5 HIGH IPM III	MAZDA 2 SEDAN MT 1.5 HIGH IPM III	59,820	53,840	47,860
A2	MAZDA	MAZDA 2 SEDAN MT 1.5 PRIME IPM III	MAZDA 2 SEDAN MT 1.5 PRIME IPM III	53,180	47,860	42,540
A2	MAZDA	MAZDA 2 SEDAN PRIME 1.5 MT 2WD IPM V	MAZDA 2 SEDAN PRIME 1.5 MT 2WD IPM V	51,300	46,170	41,040
A2	MAZDA	MAZDA 2 SPORT 1.5 AT FULL	MAZDA 2 SPORT 1.5 AT FULL	53,170	47,850	42,540
A2	MAZDA	MAZDA 2 SPORT 1.5 AT GS CORE IPM PE	MAZDA 2 SPORT 1.5 AT GS CORE IPM PE	52,370	47,130	41,900
A2	MAZDA	MAZDA 2 SPORT 1.5 AT GS CORE PE	MAZDA 2 SPORT 1.5 AT GS CORE PE	58,900	53,010	47,120
A2	MAZDA	MAZDA 2 SPORT 1.5 AT GS HIGH IPM PE	MAZDA 2 SPORT 1.5 AT GS HIGH IPM PE	60,040	54,040	48,030
A2	MAZDA	MAZDA 2 SPORT 1.5 AT GS HIGH PE	MAZDA 2 SPORT 1.5 AT GS HIGH PE	65,450	58,910	52,360
A2	MAZDA	MAZDA 2 SPORT 1.5 MT FULL	MAZDA 2 SPORT 1.5 MT FULL	49,110	44,200	39,290
A2	MAZDA	MAZDA 2 SPORT 1.5 MT GS CORE PE	MAZDA 2 SPORT 1.5 MT GS CORE PE	43,510	39,160	34,810
A2	MAZDA	MAZDA 2 SPORT 1.5 MT GS ENTRY IPM PE	MAZDA 2 SPORT 1.5 MT GS ENTRY IPM PE	48,260	43,430	38,610
A2	MAZDA	MAZDA 2 SPORT 1.5 MT GS ENTRY PE	MAZDA 2 SPORT 1.5 MT GS ENTRY PE	49,080	44,170	39,260
A2	MAZDA	MAZDA 2 SPORT 1.5 MT GS HIGH IPM PE	MAZDA 2 SPORT 1.5 MT GS HIGH IPM PE	58,900	53,010	47,120
A2	MAZDA	MAZDA 2 SPORT 1.5 MT GS HIGH PE	MAZDA 2 SPORT 1.5 MT GS HIGH PE	62,170	55,950	49,740
A2	MAZDA	MAZDA 2 SPORT 1.5 MT STD	MAZDA 2 SPORT 1.5 MT STD	53,040	47,740	42,430
A2	MAZDA	MAZDA 2 SPORT AT 1.5 CORE IPM II	MAZDA 2 SPORT AT 1.5 CORE IPM II	56,650	50,990	45,320
A2	MAZDA	MAZDA 2 SPORT AT 1.5 CORE IPM III	MAZDA 2 SPORT AT 1.5 CORE IPM III	54,830	49,350	43,860
A2	MAZDA	MAZDA 2 SPORT AT 1.5 GS CORE IPM II PE	MAZDA 2 SPORT AT 1.5 GS CORE IPM II PE	57,930	52,140	46,340
A2	MAZDA	MAZDA 2 SPORT AT 1.5 GS V	MAZDA 2 SPORT AT 1.5 GS V	49,080	44,170	39,260
A2	MAZDA	MAZDA 2 SPORT AT 1.5 HIGH IPM III	MAZDA 2 SPORT AT 1.5 HIGH IPM III	64,500	58,050	51,600
A2	MAZDA	MAZDA 2 SPORT CORE 1.5 AT 2WD IPM V	MAZDA 2 SPORT CORE 1.5 AT 2WD IPM V	59,270	53,340	47,420
A2	MAZDA	MAZDA 2 SPORT CORE 1.5 MT 2WD IPM V	MAZDA 2 SPORT CORE 1.5 MT 2WD IPM V	62,220	56,000	49,780
A2	MAZDA	MAZDA 2 SPORT HB GS 1.5 AT FULL	MAZDA 2 SPORT HB GS 1.5 AT FULL	52,370	47,130	41,900
A2	MAZDA	MAZDA 2 SPORT HB GS 1.5 MT FULL	MAZDA 2 SPORT HB GS 1.5 MT FULL	49,080	44,170	39,260
A2	MAZDA	MAZDA 2 SPORT HB GS 1.5 MT STD	MAZDA 2 SPORT HB GS 1.5 MT STD	45,810	41,230	36,650
A2	MAZDA	MAZDA 2 SPORT HIGH 1.5 AT 2WD IPM V	MAZDA 2 SPORT HIGH 1.5 AT 2WD IPM V	64,240	57,820	51,390
A2	MAZDA	MAZDA 2 SPORT MT 1.5 CORE IPM III	MAZDA 2 SPORT MT 1.5 CORE IPM III	36,230	32,610	28,980
A2	MAZDA	MAZDA 2 SPORT MT 1.5 GS CORE IPM PE	MAZDA 2 SPORT MT 1.5 GS CORE IPM PE	51,830	46,650	41,460
A2	MAZDA	MAZDA 2 SPORT MT 1.5 GS S	MAZDA 2 SPORT MT 1.5 GS S	40,890	36,800	32,710
A2	MAZDA	MAZDA 2 SPORT MT 1.5 GS V	MAZDA 2 SPORT MT 1.5 GS V	44,180	39,760	35,340
A2	MAZDA	MAZDA 2 SPORT MT 1.5 PRIME IPM III	MAZDA 2 SPORT MT 1.5 PRIME IPM III	55,200	49,680	44,160
A2	MAZDA	MAZDA 2 SPORT PRIME 1.5 MT 2WD IPM V	MAZDA 2 SPORT PRIME 1.5 MT 2WD IPM V	50,520	45,470	40,420
A2	MAZDA	MAZDA2 2WD 1.5 AT SPORT HIGH IPM VI	MAZDA2 2WD 1.5 AT SPORT HIGH IPM VI	71,700	64,530	57,360
A2	MAZDA	MAZDA2 SEDAN 1.5 AUT.	MAZDA2 SEDAN 1.5 AUT.	54,020	48,620	43,220
A2	MAZDA	MAZDA2 SEDAN 1.5 MEC.	MAZDA2 SEDAN 1.5 MEC.	54,020	48,620	43,220
A2	MAZDA	MAZDA2 SEDAN AT 1.5 HIGH IPM VI	MAZDA2 SEDAN AT 1.5 HIGH IPM VI	75,690	68,120	60,550
A2	MAZDA	MAZDA2 SEDAN AT 1.5 HIGH PLUS IPM VI	MAZDA2 SEDAN AT 1.5 HIGH PLUS IPM VI	77,370	69,630	61,900
A2	MAZDA	MAZDA2 SPORT AT 1.5	MAZDA2 SPORT AT 1.5	60,590	54,530	48,470
A2	MAZDA	OTROS MODELOS	OTROS MODELOS	53,940	48,550	43,150
A2	MERCEDES BENZ	180 C	180 C	124,490	112,040	99,590
A2	MERCEDES BENZ	A 200	A 200	114,570	103,110	91,660
A2	MERCEDES BENZ	A 200 KIT AMG	A 200 KIT AMG	126,810	114,130	101,450
A2	MERCEDES BENZ	A 200 L	A 200 L	121,110	109,000	96,890
A2	MERCEDES BENZ	A 200 PROGRESSIVE	A 200 PROGRESSIVE	101,040	90,940	80,830
A2	MERCEDES BENZ	A 200 SEDAN	A 200 SEDAN	101,040	90,940	80,830
A2	MERCEDES BENZ	A 200 SPORT	A 200 SPORT	117,850	106,070	94,280
A2	MERCEDES BENZ	CLA 200 COUPE KIT AMG	CLA 200 COUPE KIT AMG	154,890	139,400	123,910
A2	MERCEDES BENZ	CLA 200 PROGRESSIVE	CLA 200 PROGRESSIVE	130,920	117,830	104,740
A2	MERCEDES BENZ	OTROS MODELOS	OTROS MODELOS	121,110	109,000	96,890
A2	MG	350 1.5L COM AT	350 1.5L COM AT	49,080	44,170	39,260
A2	MG	350 1.5L STD AT	350 1.5L STD AT	52,370	47,130	41,900
A2	MG	350 COM 1.5L	350 COM 1.5L	59,930	53,940	47,940
A2	MG	350 DEL 1.5L AT	350 DEL 1.5L AT	63,840	57,460	51,070
A2	MG	350 STD 1.5L	350 STD 1.5L	42,540	38,290	34,030
A2	MG	360 1.5 AT FULL	360 1.5 AT FULL	49,080	44,170	39,260
A2	MG	360 1.5 MT FULL	360 1.5 MT FULL	45,810	41,230	36,650
A2	MG	GT 1.5 AT FULL	GT 1.5 AT FULL	52,370	47,130	41,900
A2	MG	GT 1.5 MT FULL	GT 1.5 MT FULL	49,080	44,170	39,260
A2	MG	MG 360	MG 360	41,230	37,110	32,980
A2	MG	MG 360 1.5 AT	MG 360 1.5 AT	43,780	39,400	35,020
A2	MG	MG 360 1.5 MT	MG 360 1.5 MT	36,010	32,410	28,810
A2	MG	MG 360 1.5L AT COM	MG 360 1.5L AT COM	41,840	37,660	33,470
A2	MG	MG 360 1.5L MT COM	MG 360 1.5L MT COM	36,010	32,410	28,810
A2	MG	MG 5	MG 5	41,840	37,660	33,470
A2	MG	MG 5 1.5 AT	MG 5 1.5 AT	54,000	48,600	43,200
A2	MG	MG 5 1.5 AT TURBO	MG 5 1.5 AT TURBO	75,270	67,740	60,220
A2	MG	MG 5 1.5 MT	MG 5 1.5 MT	38,100	34,290	30,480
A2	MG	MG 5 1.5 MT TURBO	MG 5 1.5 MT TURBO	49,080	44,170	39,260
A2	MG	MG 5 1.5L CVT SPORT	MG 5 1.5L CVT SPORT	40,050	36,050	32,040
A2	MG	MG 5 1.5L DEL CVT	MG 5 1.5L DEL CVT	52,530	47,280	42,020
A2	MG	MG 5 1.5L MT FULL	MG 5 1.5L MT FULL	37,010	33,310	29,610
A2	MG	MG 5 1.5L MT SPORT	MG 5 1.5L MT SPORT	40,940	36,850	32,750
A2	MG	MG 5 1.5T MT DELUXE	MG 5 1.5T MT DELUXE	56,240	50,620	44,990
A2	MG	MG 6	MG 6	53,750	48,380	43,000

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	MG	MG 6 1.5T AT COM	MG 6 1.5T AT COM	59,860	53,870	47,890
A2	MG	MG 6 1.5T MT COM	MG 6 1.5T MT COM	52,770	47,490	42,220
A2	MG	MG 6 1.5T MT STD	MG 6 1.5T MT STD	50,760	45,680	40,610
A2	MG	MG 6 1.8T MT COM DVVT	MG 6 1.8T MT COM DVVT	72,000	64,800	57,600
A2	MG	MG 6 STD MT	MG 6 STD MT	55,530	49,980	44,420
A2	MG	MG GT 1.5 AT	MG GT 1.5 AT	49,080	44,170	39,260
A2	MG	MG GT 1.5 AT STD	MG GT 1.5 AT STD	45,110	40,600	36,090
A2	MG	MG GT 1.5 CVT DEL	MG GT 1.5 CVT DEL	88,480	79,630	70,780
A2	MG	MG GT 1.5 CVT SPORT	MG GT 1.5 CVT SPORT	78,380	70,540	62,700
A2	MG	MG GT 1.5 DCT DEL	MG GT 1.5 DCT DEL	75,900	68,310	60,720
A2	MG	MG GT 1.5 MT	MG GT 1.5 MT	45,810	41,230	36,650
A2	MG	MG GT 1.5 MT COM	MG GT 1.5 MT COM	47,450	42,710	37,960
A2	MG	MG GT 1.5 MT SPORT	MG GT 1.5 MT SPORT	80,120	72,110	64,100
A2	MG	MG GT 1.5 MT STD	MG GT 1.5 MT STD	42,130	37,920	33,700
A2	MG	MG ZX 1.5 MT COM GNV	MG ZX 1.5 MT COM GNV	62,950	56,660	50,360
A2	MG	MG3	MG3	47,370	42,630	37,900
A2	MG	MG3 1.5 AMT COMFORT	MG3 1.5 AMT COMFORT	54,000	48,600	43,200
A2	MG	MG3 1.5 AMT LUX XROSS	MG3 1.5 AMT LUX XROSS	57,270	51,540	45,820
A2	MG	MG3 1.5 AT	MG3 1.5 AT	51,990	46,790	41,590
A2	MG	MG3 1.5 AT COM	MG3 1.5 AT COM	42,410	38,170	33,930
A2	MG	MG3 1.5 AT COM BICOLOR	MG3 1.5 AT COM BICOLOR	55,630	50,070	44,500
A2	MG	MG3 1.5 AT DEL XROSS	MG3 1.5 AT DEL XROSS	57,270	51,540	45,820
A2	MG	MG3 1.5 AT FULL	MG3 1.5 AT FULL	51,360	46,220	41,090
A2	MG	MG3 1.5 AT STD	MG3 1.5 AT STD	55,490	49,940	44,390
A2	MG	MG3 1.5 MT	MG3 1.5 MT	48,390	43,550	38,710
A2	MG	MG3 1.5 MT COM	MG3 1.5 MT COM	46,290	41,660	37,030
A2	MG	MG3 1.5 MT COM	MG3 1.5 MT COM	46,290	41,660	37,030
A2	MG	MG3 1.5 MT COM BICOLOR	MG3 1.5 MT COM BICOLOR	52,370	47,130	41,900
A2	MG	MG3 1.5 MT COM XROSS	MG3 1.5 MT COM XROSS	52,370	47,130	41,900
A2	MG	MG3 1.5 MT COMFORT	MG3 1.5 MT COMFORT	43,130	38,820	34,500
A2	MG	MG3 1.5 MT FULL	MG3 1.5 MT FULL	43,340	39,010	34,670
A2	MG	MG3 1.5 MT SPORT	MG3 1.5 MT SPORT	51,300	46,170	41,040
A2	MG	MG3 1.5 MT STD	MG3 1.5 MT STD	46,290	41,660	37,030
A2	MG	MG3 1.5 MT STD BICOLOR	MG3 1.5 MT STD BICOLOR	47,450	42,710	37,960
A2	MG	MG3 1.5 MT STD XROSS	MG3 1.5 MT STD XROSS	45,810	41,230	36,650
A2	MG	MG3 1.5 STD	MG3 1.5 STD	37,630	33,870	30,100
A2	MG	MG5 1.5 AT COM	MG5 1.5 AT COM	58,900	53,010	47,120
A2	MG	MG5 1.5 CVT SPORT	MG5 1.5 CVT SPORT	64,920	58,430	51,940
A2	MG	MG5 1.5 MT COM	MG5 1.5 MT COM	47,110	42,400	37,690
A2	MG	MG5 1.5 MT FULL	MG5 1.5 MT FULL	55,490	49,940	44,390
A2	MG	MG5 1.5 MT SPORT	MG5 1.5 MT SPORT	59,870	53,880	47,900
A2	MG	MG5 1.5 MT STD	MG5 1.5 MT STD	45,810	41,230	36,650
A2	MG	NEW MG 3 1.5L CVT SPORT	NEW MG 3 1.5L CVT SPORT	70,020	63,020	56,020
A2	MG	NEW MG 3 1.5L MT SPORT	NEW MG 3 1.5L MT SPORT	63,280	56,950	50,620
A2	MG	NEW MG 5 1.5L CVT SPORT	NEW MG 5 1.5L CVT SPORT	73,390	66,050	58,710
A2	MG	NEW MG 5 1.5L CVT SPORT GLP	NEW MG 5 1.5L CVT SPORT GLP	73,640	66,280	58,910
A2	MG	NEW MG 5 1.5L MT FULL GNV	NEW MG 5 1.5L MT FULL GNV	60,590	54,530	48,470
A2	MG	NEW MG 5 1.5L MT SPORT GLP	NEW MG 5 1.5L MT SPORT GLP	69,010	62,110	55,210
A2	MG	NEW MG 5 1.5L MT SPORT GNV	NEW MG 5 1.5L MT SPORT GNV	69,430	62,490	55,540
A2	MG	NEW MG 5 1.5T CVT DELUXE	NEW MG 5 1.5T CVT DELUXE	63,900	57,510	51,120
A2	MG	NEW MG 5 1.5T CVT SPORT	NEW MG 5 1.5T CVT SPORT	59,580	53,620	47,660
A2	MG	NEW MG 5 1.5T MT DELUXE	NEW MG 5 1.5T MT DELUXE	55,630	50,070	44,500
A2	MG	NEW MG 5 1.5T MT FULL	NEW MG 5 1.5T MT FULL	37,020	33,320	29,620
A2	MG	NEW MG 5 1.5T MT FULL GLP	NEW MG 5 1.5T MT FULL GLP	60,590	54,530	48,470
A2	MG	NEW MG 5 1.5T MT SPORT	NEW MG 5 1.5T MT SPORT	50,730	45,660	40,580
A2	MG	NEW MG 6 1.5T MT DELUXE	NEW MG 6 1.5T MT DELUXE	63,900	57,510	51,120
A2	MG	NEW MG 6 1.5T MT FULL	NEW MG 6 1.5T MT FULL	57,190	51,470	45,750
A2	MG	NEW MG3 1.5 AT FULL	NEW MG3 1.5 AT FULL	45,810	41,230	36,650
A2	MG	NEW MG3 1.5 MT FULL	NEW MG3 1.5 MT FULL	50,440	45,400	40,350
A2	MG	OTROS MODELOS	OTROS MODELOS	52,180	46,960	41,740
A2	MINI	CONVERTIBLE COOPER SALT AT	CONVERTIBLE COOPER SALT AT	114,260	102,830	91,410
A2	MINI	COOPER CHILI AT	COOPER CHILI AT	121,110	109,000	96,890
A2	MINI	COOPER CLASSIC MT	COOPER CLASSIC MT	81,820	73,640	65,460
A2	MINI	COOPER CLUBMAN PEPPER	COOPER CLUBMAN PEPPER	106,410	95,770	85,130
A2	MINI	COOPER CLUBMAN PEPPER AT	COOPER CLUBMAN PEPPER AT	104,780	94,300	83,820
A2	MINI	COOPER SALT AT	COOPER SALT AT	101,470	91,320	81,180
A2	MINI	COOPER SALT MT	COOPER SALT MT	94,930	85,440	75,940
A2	MINI	COUNTRYMAN COOPER PEPPER	COUNTRYMAN COOPER PEPPER	117,850	106,070	94,280
A2	MINI	HATCH	HATCH	107,740	96,970	86,190
A2	MINI	HATCH 3DR COOPER JCW PACK	HATCH 3DR COOPER JCW PACK	104,740	94,270	83,790
A2	MINI	HATCH 3DR COOPER PEPPER	HATCH 3DR COOPER PEPPER	101,470	91,320	81,180
A2	MINI	HATCH 3DR COOPER PEPPER AT	HATCH 3DR COOPER PEPPER AT	108,030	97,230	86,420
A2	MINI	HATCH 3DR COOPER S SALT MT	HATCH 3DR COOPER S SALT MT	104,460	94,010	83,570
A2	MINI	HATCH 3DR COOPER SALT AT	HATCH 3DR COOPER SALT AT	94,620	85,160	75,700
A2	MINI	HATCH 3DR COOPER SALT MT	HATCH 3DR COOPER SALT MT	88,080	79,270	70,460
A2	MINI	HATCH 3DR COOPER SALT PLUS AT	HATCH 3DR COOPER SALT PLUS AT	96,270	86,640	77,020
A2	MINI	HATCH 5 DOOR COOPER CHILI AT	HATCH 5 DOOR COOPER CHILI AT	124,380	111,940	99,500
A2	MINI	HATCH 5 DOOR COOPER PEPPER AT	HATCH 5 DOOR COOPER PEPPER AT	91,640	82,480	73,310
A2	MINI	HATCH 5 DOOR COOPER PEPPER MT	HATCH 5 DOOR COOPER PEPPER MT	104,460	94,010	83,570
A2	MINI	HATCH 5 DOOR COOPER SALT AT	HATCH 5 DOOR COOPER SALT AT	98,190	88,370	78,550
A2	MINI	HATCH 5 DOOR COOPER SALT MT	HATCH 5 DOOR COOPER SALT MT	98,190	88,370	78,550
A2	MINI	HATCH 5DR	HATCH 5DR	94,960	85,460	75,970
A2	MINI	HATCH 5DR COOPER	HATCH 5DR COOPER	87,530	78,780	70,020
A2	MINI	HATCH 5DR COOPER JCW	HATCH 5DR COOPER JCW	102,810	92,530	82,250
A2	MINI	HATCH 5DR COOPER JCW PACK	HATCH 5DR COOPER JCW PACK	67,310	60,580	53,850
A2	MINI	HATCH 5DR COOPER PEPPER	HATCH 5DR COOPER PEPPER	89,150	80,240	71,320
A2	MINI	HATCH 5DR COOPER PEPPER VP AT	HATCH 5DR COOPER PEPPER VP AT	91,640	82,480	73,310
A2	MINI	HATCH 5DR COOPER SALT	HATCH 5DR COOPER SALT	94,930	85,440	75,940
A2	MINI	HATCH 5DR COOPER SALT PLUS AT	HATCH 5DR COOPER SALT PLUS AT	99,550	89,600	79,640
A2	MINI	HATCH COOPER	HATCH COOPER	93,150	83,840	74,520
A2	MINI	HATCH COOPER BLACKSTREET AT	HATCH COOPER BLACKSTREET AT	102,810	92,530	82,250
A2	MINI	HATCH COOPER BLACKSTREET MT	HATCH COOPER BLACKSTREET MT	96,270	86,640	77,020
A2	MINI	HATCH COOPER CLASSIC AT	HATCH COOPER CLASSIC AT	88,370	79,530	70,700
A2	MINI	HATCH COOPER CLASSIC MT	HATCH COOPER CLASSIC MT	81,820	73,640	65,460
A2	MINI	HATCH COOPER JCW PACK	HATCH COOPER JCW PACK	87,460	78,710	69,970
A2	MINI	HATCH COOPER PEPPER AT	HATCH COOPER PEPPER AT	78,510	70,660	62,810
A2	MINI	HATCH COOPER PEPPER MT	HATCH COOPER PEPPER MT	101,170	91,050	80,940
A2	MINI	HATCH COOPER SALT AT	HATCH COOPER SALT AT	101,170	91,050	80,940
A2	MINI	HATCH COOPER SALT MT	HATCH COOPER SALT MT	94,620	85,160	75,700
A2	MINI	HATCH COOPER SALT PLUS AT	HATCH COOPER SALT PLUS AT	102,810	92,530	82,250
A2	MINI	OTROS MODELOS	OTROS MODELOS	98,190	88,370	78,550
A2	MITSUBISHI	COLT	COLT	59,170	53,250	47,340
A2	MITSUBISHI	LANCER 1.3	LANCER 1.3	35,980	32,380	28,780
A2	MITSUBISHI	LANCER 1.5 AUT.	LANCER 1.5 AUT.	81,530	73,380	65,220
A2	MITSUBISHI	LANCER 1.5 MEC.	LANCER 1.5 MEC.	76,290	68,660	61,030
A2	MITSUBISHI	LANCER GL 1.3	LANCER GL 1.3	45,810	41,230	36,650
A2	MITSUBISHI	LANCER GLS 1.5	LANCER GLS 1.5	74,500	67,050	59,600
A2	MITSUBISHI	LANCER GLS 1.5 AUT.	LANCER GLS 1.5 AUT.	80,880	72,790	64,700

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	MITSUBISHI	LANCER GLS 1.5 MT	LANCER GLS 1.5 MT	77,430	69,690	61,940
A2	MITSUBISHI	LANCER SW 1.3 MEC.	LANCER SW 1.3 MEC.	62,380	56,140	49,900
A2	MITSUBISHI	LANCER SW 1.5 AUT.	LANCER SW 1.5 AUT.	83,640	75,280	66,910
A2	MITSUBISHI	LANCER SW 1.5 MEC.	LANCER SW 1.5 MEC.	79,700	71,730	63,760
A2	MITSUBISHI	LANCER X GLS 1.5 AT	LANCER X GLS 1.5 AT	72,850	65,570	58,280
A2	MITSUBISHI	LANCER X GLS 1.5 MT	LANCER X GLS 1.5 MT	68,590	61,730	54,870
A2	MITSUBISHI	MIRAGE	MIRAGE	34,870	31,380	27,900
A2	MITSUBISHI	MIRAGE G4 GLS 1.2 CVT	MIRAGE G4 GLS 1.2 CVT	42,540	38,290	34,030
A2	MITSUBISHI	MIRAGE G4 GLS 1.2 MT	MIRAGE G4 GLS 1.2 MT	50,410	45,370	40,330
A2	MITSUBISHI	MIRAGE G4 GLX 1.2 CVT	MIRAGE G4 GLX 1.2 CVT	44,180	39,760	35,340
A2	MITSUBISHI	MIRAGE G4 GLX 1.2 MT	MIRAGE G4 GLX 1.2 MT	45,500	40,950	36,400
A2	MITSUBISHI	MIRAGE GLS 1.2 CVT	MIRAGE GLS 1.2 CVT	49,080	44,170	39,260
A2	MITSUBISHI	MIRAGE GLS 1.2 MT	MIRAGE GLS 1.2 MT	38,660	34,790	30,930
A2	MITSUBISHI	MIRAGE GLX 1.2 CVT	MIRAGE GLX 1.2 CVT	40,890	36,800	32,710
A2	MITSUBISHI	MIRAGE GLX 1.2 MT	MIRAGE GLX 1.2 MT	37,630	33,870	30,100
A2	MITSUBISHI	MIRAGE GLX 1.2 MT STD	MIRAGE GLX 1.2 MT STD	33,700	30,330	26,960
A2	MITSUBISHI	XPANDER 1.5 AT GLS	XPANDER 1.5 AT GLS	70,690	63,620	56,550
A2	MITSUBISHI	OTROS MODELOS	OTROS MODELOS	54,790	49,310	43,830
A2	NISSAN	AD VAN	AD VAN	31,430	28,290	25,140
A2	NISSAN	AD VE	AD VE	48,660	43,790	38,930
A2	NISSAN	MARCH	MARCH	34,440	31,000	27,550
A2	NISSAN	SENTRA V16	SENTRA V16	47,770	42,990	38,220
A2	NISSAN	SUNNY	SUNNY	47,770	42,990	38,220
A2	NISSAN	TIIDA LATIO 15S	TIIDA LATIO 15S	46,790	42,110	37,430
A2	NISSAN	WING ROAD	WING ROAD	43,390	39,050	34,710
A2	NISSAN	OTROS MODELOS	OTROS MODELOS	46,790	42,110	37,430
A2	OPEL	CORSA CTDI HATCHBACK 1.3 DIESEL	CORSA CTDI HATCHBACK 1.3 DIESEL	58,900	53,010	47,120
A2	OPEL	OTROS MODELOS	OTROS MODELOS	58,900	53,010	47,120
A2	OTRAS MARCAS	OTROS MODELOS	OTROS MODELOS	47,450	42,710	37,960
A2	PEUGEOT	106 XN 3P	106 XN 3P	35,360	31,820	28,290
A2	PEUGEOT	106 XN 5P	106 XN 5P	38,970	35,070	31,180
A2	PEUGEOT	206 ACTIVE 1.2 MT	206 ACTIVE 1.2 MT	55,630	50,070	44,500
A2	PEUGEOT	206 BLACK & SILVER	206 BLACK & SILVER	52,370	47,130	41,900
A2	PEUGEOT	206 BLACK & SILVER EDICION LIMITADA 1.4 5P	206 BLACK & SILVER EDICION LIMITADA 1.4 5P	55,010	49,510	44,010
A2	PEUGEOT	206 X LINE 1.4 5P 2AB AC	206 X LINE 1.4 5P 2AB AC	52,720	47,450	42,180
A2	PEUGEOT	206 X LINE 1.4 5P AC	206 X LINE 1.4 5P AC	47,810	43,030	38,250
A2	PEUGEOT	206 X LINE AB2 AC	206 X LINE AB2 AC	52,720	47,450	42,180
A2	PEUGEOT	206 X LINE AC	206 X LINE AC	47,810	43,030	38,250
A2	PEUGEOT	206 X LINE BASE	206 X LINE BASE	46,810	42,130	37,450
A2	PEUGEOT	206 X-DESING 1.4	206 X-DESING 1.4	49,930	44,940	39,940
A2	PEUGEOT	206 X-LINE 1.4	206 X-LINE 1.4	51,080	45,970	40,860
A2	PEUGEOT	206 XR 1.4 SW 5P.	206 XR 1.4 SW 5P.	56,650	50,990	45,320
A2	PEUGEOT	206 XR AUT.	206 XR AUT.	52,190	46,970	41,750
A2	PEUGEOT	206 XR CONFORT 1.4 5P	206 XR CONFORT 1.4 5P	49,440	44,500	39,550
A2	PEUGEOT	206 XR CONFORT 1.4 5P AIRBAG AC	206 XR CONFORT 1.4 5P AIRBAG AC	47,450	42,710	37,960
A2	PEUGEOT	206 XR- CONFORT 1.4 DIESEL	206 XR- CONFORT 1.4 DIESEL	54,320	48,890	43,460
A2	PEUGEOT	206 XR- CONFORT BASE	206 XR- CONFORT BASE	43,510	39,160	34,810
A2	PEUGEOT	206 XR LINE 1.4	206 XR LINE 1.4	44,730	40,260	35,780
A2	PEUGEOT	206 XR MEC.	206 XR MEC.	40,760	36,680	32,610
A2	PEUGEOT	206 XR SW	206 XR SW	56,650	50,990	45,320
A2	PEUGEOT	206 XR-CONFORT AB AC	206 XR-CONFORT AB AC	47,450	42,710	37,960
A2	PEUGEOT	206 XR-CONFORT AC	206 XR-CONFORT AC	49,440	44,500	39,550
A2	PEUGEOT	206 XT	206 XT	46,630	41,970	37,300
A2	PEUGEOT	207 ACCESS 1.4 MEC.	207 ACCESS 1.4 MEC.	60,540	54,490	48,430
A2	PEUGEOT	207 COMPACT ONE LINE 1.4	207 COMPACT ONE LINE 1.4	49,080	44,170	39,260
A2	PEUGEOT	207 COMPACT ONE LINE 1.4 5P	207 COMPACT ONE LINE 1.4 5P	49,080	44,170	39,260
A2	PEUGEOT	207 COMPACT TRENDY 1.4 MEC	207 COMPACT TRENDY 1.4 MEC	54,980	49,480	43,980
A2	PEUGEOT	207 COMPACT URBAN 1.4	207 COMPACT URBAN 1.4	54,320	48,890	43,460
A2	PEUGEOT	207 ONE LINE SEDAN 1.4	207 ONE LINE SEDAN 1.4	49,080	44,170	39,260
A2	PEUGEOT	207 ONE LINE SEDAN 1.4 MEC. FULL	207 ONE LINE SEDAN 1.4 MEC. FULL	54,630	49,170	43,700
A2	PEUGEOT	207 ONE LINE ST SEDAN	207 ONE LINE ST SEDAN	51,700	46,530	41,360
A2	PEUGEOT	207 ONE LINE ST SEDAN 1.4	207 ONE LINE ST SEDAN 1.4	51,700	46,530	41,360
A2	PEUGEOT	208 ACCESS 1.2 MT	208 ACCESS 1.2 MT	55,630	50,070	44,500
A2	PEUGEOT	208 ACCESS PURETECH 1.2 MT5 82	208 ACCESS PURETECH 1.2 MT5 82	55,630	50,070	44,500
A2	PEUGEOT	208 ACTIVE 1.2 MEC	208 ACTIVE 1.2 MEC	58,090	52,280	46,470
A2	PEUGEOT	208 ACTIVE 80 HP MEC.	208 ACTIVE 80 HP MEC.	56,280	50,650	45,020
A2	PEUGEOT	208 ALLURE	208 ALLURE	63,470	57,120	50,780
A2	PEUGEOT	208 ALLURE 1.2 MEC	208 ALLURE 1.2 MEC	39,490	35,540	31,590
A2	PEUGEOT	208 ALLURE 1.2 PURETECH 110 MEC	208 ALLURE 1.2 PURETECH 110 MEC	53,810	48,430	43,050
A2	PEUGEOT	208 ALLURE 1.6 VTI AT 120	208 ALLURE 1.6 VTI AT 120	78,550	70,700	62,840
A2	PEUGEOT	208 ALLURE 1.6 VTI MT5 120	208 ALLURE 1.6 VTI MT5 120	70,360	63,320	56,290
A2	PEUGEOT	208 ALLURE TURBO PURETECH 110 HP MT	208 ALLURE TURBO PURETECH 110 HP MT	72,000	64,800	57,600
A2	PEUGEOT	209 ACTIVE PURETECH 1.2 MT5 82	209 ACTIVE PURETECH 1.2 MT5 82	60,540	54,490	48,430
A2	PEUGEOT	301 ACTIVE	301 ACTIVE	41,320	37,190	33,060
A2	PEUGEOT	301 ACTIVE 1.2 MT	301 ACTIVE 1.2 MT	41,250	37,130	33,000
A2	PEUGEOT	301 ACTIVE FACELIFT 1.2 MT5 82	301 ACTIVE FACELIFT 1.2 MT5 82	43,130	38,820	34,500
A2	PEUGEOT	306 SL	306 SL	48,130	43,320	38,500
A2	PEUGEOT	306 SR	306 SR	58,770	52,890	47,020
A2	PEUGEOT	306 XN 3P	306 XN 3P	53,850	48,470	43,080
A2	PEUGEOT	306 XN 4P	306 XN 4P	53,210	47,890	42,570
A2	PEUGEOT	306 XN 5P	306 XN 5P	54,980	49,480	43,980
A2	PEUGEOT	306 XN SW	306 XN SW	54,840	49,360	43,870
A2	PEUGEOT	306 XR 4P	306 XR 4P	51,740	46,570	41,390
A2	PEUGEOT	306 XR 5P	306 XR 5P	55,340	49,810	44,270
A2	PEUGEOT	306 XR BREAK	306 XR BREAK	51,080	45,970	40,860
A2	PEUGEOT	NEW 208 ACTIVE 1.2 MT	NEW 208 ACTIVE 1.2 MT	61,210	55,090	48,970
A2	PEUGEOT	NEW 208 ACTIVE 1.2 PURETECH 100 MT6	NEW 208 ACTIVE 1.2 PURETECH 100 MT6	62,870	56,580	50,300
A2	PEUGEOT	NEW 208 ALLURE 1.2 PURETECH 130 AT6	NEW 208 ALLURE 1.2 PURETECH 130 AT6	74,080	66,670	59,260
A2	PEUGEOT	OTROS MODELOS	OTROS MODELOS	52,720	47,450	42,180
A2	RENAULT	19 RL 3P	19 RL 3P	49,440	44,500	39,550
A2	RENAULT	19 RL 5P	19 RL 5P	60,570	54,510	48,460
A2	RENAULT	CLIO	CLIO	44,460	40,010	35,570
A2	RENAULT	LOGAN SEDAN FAMILIER 1.4	LOGAN SEDAN FAMILIER 1.4	37,630	33,870	30,100
A2	RENAULT	OTROS MODELOS	OTROS MODELOS	46,950	42,260	37,560
A2	ROVER	214 SI MEC. 3P.	214 SI MEC. 3P.	53,040	47,740	42,430
A2	ROVER	214 SI MEC. 5P.	214 SI MEC. 5P.	52,370	47,130	41,900
A2	ROVER	MINI	MINI	55,340	49,810	44,270
A2	ROVER	OTROS MODELOS	OTROS MODELOS	53,040	47,740	42,430
A2	SEAT	CORDOBA SIGNO 1.4 AUT	CORDOBA SIGNO 1.4 AUT	67,420	60,680	53,940
A2	SEAT	IBIZA BOCANEGRA	IBIZA BOCANEGRA	114,260	102,830	91,410
A2	SEAT	IBIZA CUPRA BOCANEGRA 1.4 TSI DSG	IBIZA CUPRA BOCANEGRA 1.4 TSI DSG	114,260	102,830	91,410
A2	SEAT	IBIZA FR	IBIZA FR	76,940	69,250	61,550
A2	SEAT	IBIZA FR 1.4 TSI AUT DSG	IBIZA FR 1.4 TSI AUT DSG	94,620	85,160	75,700

ANEXO

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PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	SEAT	IBIZA FR BOCANEGRA 1.4 TSI AUT DSG	IBIZA FR BOCANEGRA 1.4 TSI AUT DSG	101,170	91,050	80,940
A2	SEAT	IBIZA SC SPORT 1.4	IBIZA SC SPORT 1.4	68,720	61,850	54,980
A2	SEAT	IBIZA SPORT 1.4	IBIZA SPORT 1.4	58,610	52,750	46,890
A2	SEAT	IBIZA SPORT STYLANCE COUPE 1.4 MEC.	IBIZA SPORT STYLANCE COUPE 1.4 MEC.	67,130	60,420	53,700
A2	SEAT	IBIZA ST 1.4 MEC	IBIZA ST 1.4 MEC	57,300	51,570	45,840
A2	SEAT	IBIZA STYLANCE	IBIZA STYLANCE	65,480	58,930	52,380
A2	SEAT	IBIZA STYLANCE 1.4 MEC.	IBIZA STYLANCE 1.4 MEC.	65,450	58,910	52,360
A2	SEAT	LEON REFERENCE 1.4 AT	LEON REFERENCE 1.4 AT	80,230	72,210	64,180
A2	SEAT	LEON REFERENCE TSI 1.4	LEON REFERENCE TSI 1.4	80,230	72,210	64,180
A2	SEAT	LEON STYLE 1.4 CM6	LEON STYLE 1.4 CM6	77,370	69,630	61,900
A2	SEAT	LEON TSI STYLANCE 1.4	LEON TSI STYLANCE 1.4	80,230	72,210	64,180
A2	SEAT	OTROS MODELOS	OTROS MODELOS	77,150	69,440	61,720
A2	SKODA	FABIA A05 CLASSIC HB FE 1.2 MEC.	FABIA A05 CLASSIC HB FE 1.2 MEC.	45,110	40,600	36,090
A2	SKODA	OTROS MODELOS	OTROS MODELOS	45,110	40,600	36,090
A2	SMA	C32 1.3 GASOLINA MT	C32 1.3 GASOLINA MT	24,230	21,810	19,380
A2	SMA	C32 1.3 GNV MEC.	C32 1.3 GNV MEC.	44,180	39,760	35,340
A2	SMA	C32 SEDAN 1.3 MEC. FULL	C32 SEDAN 1.3 MEC. FULL	24,230	21,810	19,380
A2	SMA	C61	C61	39,250	35,330	31,400
A2	SMA	OTROS MODELOS	OTROS MODELOS	31,740	28,570	25,390
A2	SOUESAST	A5 1.5L 5MT	A5 1.5L 5MT	43,710	39,340	34,970
A2	SOUESAST	A5 FULL	A5 FULL	37,290	33,560	29,830
A2	SOUESAST	DX3 1.5L 5MT FULL	DX3 1.5L 5MT FULL	49,080	44,170	39,260
A2	SOUESAST	V3	V3	32,710	29,440	26,170
A2	SOUESAST	OTROS MODELOS	OTROS MODELOS	40,500	36,450	32,400
A2	SUBARU	IMPREZA 1.5R 4D 4WD 5AT 2A	IMPREZA 1.5R 4D 4WD 5AT 2A	72,000	64,800	57,600
A2	SUBARU	IMPREZA 1.5R 4D AWD 5MEC. 2A	IMPREZA 1.5R 4D AWD 5MEC. 2A	65,150	58,640	52,120
A2	SUBARU	IMPREZA 1.5R 4D XS AWD AUT. 2A	IMPREZA 1.5R 4D XS AWD AUT. 2A	74,980	67,480	59,980
A2	SUBARU	IMPREZA 1.5R 4D XS AWD MEC. 2A	IMPREZA 1.5R 4D XS AWD MEC. 2A	68,430	61,590	54,740
A2	SUBARU	IMPREZA 1.5R 5D AWD 2A	IMPREZA 1.5R 5D AWD 2A	65,150	58,640	52,120
A2	SUBARU	IMPREZA 1.5R AWD AUT. 2A	IMPREZA 1.5R AWD AUT. 2A	71,710	64,540	57,370
A2	SUBARU	IMPREZA 1.5R AWD MEC. 2A	IMPREZA 1.5R AWD MEC. 2A	68,430	61,590	54,740
A2	SUBARU	IMPREZA 5D 1.5R XS AWD 2A	IMPREZA 5D 1.5R XS AWD 2A	68,430	61,590	54,740
A2	SUBARU	IMPREZA 5D 1.5R XS AWD AUT. 2A	IMPREZA 5D 1.5R XS AWD AUT. 2A	74,980	67,480	59,980
A2	SUBARU	IMPREZA SPORT 1.5R AWD 2A	IMPREZA SPORT 1.5R AWD 2A	65,450	58,910	52,360
A2	SUBARU	IMPREZA SPORT 1.5R AWD AUT. 2A	IMPREZA SPORT 1.5R AWD AUT. 2A	71,710	64,540	57,370
A2	SUBARU	OTROS MODELOS	OTROS MODELOS	68,430	61,590	54,740
A2	SUZUKI	ALL NEW SWIFT GA MT	ALL NEW SWIFT GA MT	51,060	45,950	40,850
A2	SUZUKI	ALL NEW SWIFT GL CVT	ALL NEW SWIFT GL CVT	48,100	43,290	38,480
A2	SUZUKI	ALL NEW SWIFT GL MT	ALL NEW SWIFT GL MT	56,940	51,250	45,550
A2	SUZUKI	ALL NEW SWIFT GLX CVT	ALL NEW SWIFT GLX CVT	50,810	45,730	40,650
A2	SUZUKI	ALL NEW SWIFT GLX CVT PW	ALL NEW SWIFT GLX CVT PW	53,010	47,710	42,410
A2	SUZUKI	ALL NEW SWIFT GLX MT	ALL NEW SWIFT GLX MT	40,400	36,360	32,320
A2	SUZUKI	ALL NEW SWIFT GLX MT PW	ALL NEW SWIFT GLX MT PW	49,080	44,170	39,260
A2	SUZUKI	ALTO	ALTO	27,900	25,110	22,320
A2	SUZUKI	ALTO DX 1.1	ALTO DX 1.1	32,710	29,440	26,170
A2	SUZUKI	ALTO GL	ALTO GL	27,800	25,020	22,240
A2	SUZUKI	ALTO GL 1.1	ALTO GL 1.1	32,710	29,440	26,170
A2	SUZUKI	ALTO GL GAS	ALTO GL GAS	27,800	25,020	22,240
A2	SUZUKI	BALENO	BALENO	37,820	34,040	30,260
A2	SUZUKI	BALENO 4 AT GLX	BALENO 4 AT GLX	52,490	47,240	41,990
A2	SUZUKI	BALENO 4AT GL	BALENO 4AT GL	47,960	43,160	38,370
A2	SUZUKI	BALENO 4AT GLX GLPT	BALENO 4AT GLX GLPT	54,490	49,040	43,590
A2	SUZUKI	BALENO 5MT GL	BALENO 5MT GL	44,010	39,610	35,210
A2	SUZUKI	BALENO 5MT GLX	BALENO 5MT GLX	43,750	39,380	35,000
A2	SUZUKI	BALENO 5MT GLX GLPT	BALENO 5MT GLX GLPT	50,750	45,680	40,600
A2	SUZUKI	BALENO GA MT	BALENO GA MT	31,440	28,300	25,150
A2	SUZUKI	BALENO GA MT 2WD	BALENO GA MT 2WD	39,250	35,330	31,400
A2	SUZUKI	BALENO GA MT 2WD GLPT	BALENO GA MT 2WD GLPT	40,890	36,800	32,710
A2	SUZUKI	BALENO GL AT	BALENO GL AT	43,780	39,400	35,020
A2	SUZUKI	BALENO GL MT	BALENO GL MT	38,270	34,440	30,620
A2	SUZUKI	BALENO GL SEDAN 1.3	BALENO GL SEDAN 1.3	39,250	35,330	31,400
A2	SUZUKI	BALENO GLX AT	BALENO GLX AT	44,420	39,980	35,540
A2	SUZUKI	BALENO GLX MT	BALENO GLX MT	43,280	38,950	34,620
A2	SUZUKI	BALENO GLX SEDAN 1.3	BALENO GLX SEDAN 1.3	34,350	30,920	27,480
A2	SUZUKI	BALENO SEDAN 1.3	BALENO SEDAN 1.3	32,710	29,440	26,170
A2	SUZUKI	CIAZ	CIAZ	42,040	37,840	33,630
A2	SUZUKI	CIAZ 1.4 GL AT	CIAZ 1.4 GL AT	48,810	43,930	39,050
A2	SUZUKI	CIAZ 1.4 GL MT	CIAZ 1.4 GL MT	37,020	33,320	29,620
A2	SUZUKI	CIAZ 1.4 GL MT GLPC	CIAZ 1.4 GL MT GLPC	42,540	38,290	34,030
A2	SUZUKI	CIAZ 1.4 GL MT GLPT	CIAZ 1.4 GL MT GLPT	42,540	38,290	34,030
A2	SUZUKI	CIAZ 1.4 GL MT GNVC	CIAZ 1.4 GL MT GNVC	42,540	38,290	34,030
A2	SUZUKI	CIAZ 1.4 GLX AT	CIAZ 1.4 GLX AT	50,730	45,660	40,580
A2	SUZUKI	CIAZ 1.4 GLX MT	CIAZ 1.4 GLX MT	47,450	42,710	37,960
A2	SUZUKI	CIAZ GL AT	CIAZ GL AT	47,850	43,070	38,280
A2	SUZUKI	CIAZ GL MT	CIAZ GL MT	23,580	21,220	18,860
A2	SUZUKI	CIAZ GLX AT	CIAZ GLX AT	49,730	44,760	39,780
A2	SUZUKI	CIAZ SPORT GLX AT	CIAZ SPORT GLX AT	59,550	53,600	47,640
A2	SUZUKI	CIAZ SPORT GLX MT	CIAZ SPORT GLX MT	49,110	44,200	39,290
A2	SUZUKI	CULTUS	CULTUS	27,830	25,050	22,260
A2	SUZUKI	DZIRE GA MT AC	DZIRE GA MT AC	34,860	31,370	27,890
A2	SUZUKI	DZIRE GL AMT	DZIRE GL AMT	45,350	40,820	36,280
A2	SUZUKI	DZIRE GL MT	DZIRE GL MT	35,650	32,090	28,520
A2	SUZUKI	DZIRE GLX AMT	DZIRE GLX AMT	42,630	38,370	34,100
A2	SUZUKI	DZIRE GLX MT	DZIRE GLX MT	46,410	41,770	37,130
A2	SUZUKI	NEW BALENO AT GL	NEW BALENO AT GL	40,420	36,380	32,340
A2	SUZUKI	NEW BALENO AT GL GLPT	NEW BALENO AT GL GLPT	50,730	45,660	40,580
A2	SUZUKI	NEW BALENO GL LUX 1.5 AT 4X2	NEW BALENO GL LUX 1.5 AT 4X2	46,780	42,100	37,420
A2	SUZUKI	NEW BALENO GL LUX 1.5 AT 4X2 GLP	NEW BALENO GL LUX 1.5 AT 4X2 GLP	58,610	52,750	46,890
A2	SUZUKI	NEW BALENO GL LUX 1.5 MT 4X2	NEW BALENO GL LUX 1.5 MT 4X2	38,840	34,960	31,070
A2	SUZUKI	NEW BALENO GL LUX 1.5 MT 4X2 GLP	NEW BALENO GL LUX 1.5 MT 4X2 GLP	53,850	48,470	43,080
A2	SUZUKI	NEW BALENO GLX 1.5 AT 4X2	NEW BALENO GLX 1.5 AT 4X2	65,650	59,090	52,520
A2	SUZUKI	NEW BALENO MT GA	NEW BALENO MT GA	38,280	34,450	30,620
A2	SUZUKI	NEW BALENO MT GA GLPT	NEW BALENO MT GA GLPT	43,710	39,340	34,970
A2	SUZUKI	NEW BALENO MT GL	NEW BALENO MT GL	41,850	37,670	33,480
A2	SUZUKI	NEW BALENO MT GL GLPT	NEW BALENO MT GL GLPT	46,450	41,810	37,160
A2	SUZUKI	NEW DZIRE	NEW DZIRE	34,650	31,190	27,720
A2	SUZUKI	NEW DZIRE GA MT	NEW DZIRE GA MT	31,080	27,970	24,860
A2	SUZUKI	NEW DZIRE GA MT 4X2 V2	NEW DZIRE GA MT 4X2 V2	32,060	28,850	25,650
A2	SUZUKI	NEW DZIRE GA MT 4X2 V2 GLPT	NEW DZIRE GA MT 4X2 V2 GLPT	35,310	31,780	28,250
A2	SUZUKI	NEW DZIRE GA MT AC	NEW DZIRE GA MT AC	31,940	28,750	25,550
A2	SUZUKI	NEW DZIRE GL AMT	NEW DZIRE GL AMT	40,170	36,150	32,140
A2	SUZUKI	NEW DZIRE GL AMT 4X2 V2	NEW DZIRE GL AMT 4X2 V2	42,740	38,470	34,190
A2	SUZUKI	NEW DZIRE GL AMT 4X2 V2 GLPT	NEW DZIRE GL AMT 4X2 V2 GLPT	46,740	42,070	37,390
A2	SUZUKI	NEW DZIRE GL MT	NEW DZIRE GL MT	37,690	33,920	30,150
A2	SUZUKI	NEW DZIRE GL MT 4X2 V2	NEW DZIRE GL MT 4X2 V2	40,380	36,340	32,300

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	SUZUKI	NEW DZIRE GL MT 4X2 V2 GLPT	NEW DZIRE GL MT 4X2 V2 GLPT	43,370	39,030	34,700
A2	SUZUKI	NEW DZIRE GLX AMT	NEW DZIRE GLX AMT	43,610	39,250	34,890
A2	SUZUKI	NEW DZIRE GLX AMT 4X2 V2	NEW DZIRE GLX AMT 4X2 V2	45,970	41,370	36,780
A2	SUZUKI	NEW DZIRE GLX AMT 4X2 V2 GLPT	NEW DZIRE GLX AMT 4X2 V2 GLPT	49,100	44,190	39,280
A2	SUZUKI	NEW DZIRE GLX AMT GLPT	NEW DZIRE GLX AMT GLPT	48,770	43,890	39,020
A2	SUZUKI	NEW DZIRE GLX MT	NEW DZIRE GLX MT	42,540	38,290	34,030
A2	SUZUKI	NEW DZIRE GLX MT 4X2 V2	NEW DZIRE GLX MT 4X2 V2	43,370	39,030	34,700
A2	SUZUKI	NEW DZIRE GLX MT 4X2 V2 GLPT	NEW DZIRE GLX MT 4X2 V2 GLPT	47,410	42,670	37,930
A2	SUZUKI	NEW DZIRE MT GL MC	NEW DZIRE MT GL MC	47,110	42,400	37,690
A2	SUZUKI	NEW SWIFT 1.2 GA MT	NEW SWIFT 1.2 GA MT	38,440	34,600	30,750
A2	SUZUKI	NEW SWIFT 1.2 GA MT GLPT	NEW SWIFT 1.2 GA MT GLPT	40,080	36,070	32,060
A2	SUZUKI	NEW SWIFT 1.2 GL CVT	NEW SWIFT 1.2 GL CVT	44,980	40,480	35,980
A2	SUZUKI	NEW SWIFT 1.2 GL CVT JPN	NEW SWIFT 1.2 GL CVT JPN	52,380	47,140	41,900
A2	SUZUKI	NEW SWIFT 1.2 GL CVT TC JPN	NEW SWIFT 1.2 GL CVT TC JPN	55,830	50,250	44,660
A2	SUZUKI	NEW SWIFT 1.2 GL MT	NEW SWIFT 1.2 GL MT	42,100	37,890	33,680
A2	SUZUKI	NEW SWIFT 1.2 GL MT GLPT	NEW SWIFT 1.2 GL MT GLPT	44,180	39,760	35,340
A2	SUZUKI	NEW SWIFT 1.2 GL MT TC JPN	NEW SWIFT 1.2 GL MT TC JPN	46,290	41,660	37,030
A2	SUZUKI	NEW SWIFT 1.2 GLX CVT PW	NEW SWIFT 1.2 GLX CVT PW	53,500	48,150	42,800
A2	SUZUKI	NEW SWIFT 1.2 GLX CVT PW GLPT	NEW SWIFT 1.2 GLX CVT PW GLPT	55,130	49,620	44,100
A2	SUZUKI	NEW SWIFT 1.2 GLX CVT PW TC	NEW SWIFT 1.2 GLX CVT PW TC	57,100	51,390	45,680
A2	SUZUKI	NEW SWIFT 1.2 GLX MT	NEW SWIFT 1.2 GLX MT	49,080	44,170	39,260
A2	SUZUKI	NEW SWIFT 1.2 GLX MT PW	NEW SWIFT 1.2 GLX MT PW	49,080	44,170	39,260
A2	SUZUKI	NEW SWIFT 1.2 GLX MT PW TC	NEW SWIFT 1.2 GLX MT PW TC	49,730	44,760	39,780
A2	SUZUKI	NEW SWIFT HB 1.2 GA MT AC	NEW SWIFT HB 1.2 GA MT AC	31,490	28,340	25,190
A2	SUZUKI	NEW SWIFT HB 1.2 GL AT AC	NEW SWIFT HB 1.2 GL AT AC	45,180	40,660	36,140
A2	SUZUKI		NEW SWIFT ISG 4X2 GLX 1.2 CVT	53,580	48,220	42,860
A2	SUZUKI	SWIFT	SWIFT	47,080	42,370	37,660
A2	SUZUKI	SWIFT 1.4 GA AC MT	SWIFT 1.4 GA AC MT	42,540	38,290	34,030
A2	SUZUKI	SWIFT 1.4 GL AC AT	SWIFT 1.4 GL AC AT	45,810	41,230	36,650
A2	SUZUKI	SWIFT 1.4 GL AC MT	SWIFT 1.4 GL AC MT	44,180	39,760	35,340
A2	SUZUKI	SWIFT GL 1.2 MT 4X2	SWIFT GL 1.2 MT 4X2	37,330	33,600	29,860
A2	SUZUKI	SWIFT GL 1.2 MT 4X2 GLPT	SWIFT GL 1.2 MT 4X2 GLPT	43,510	39,160	34,810
A2	SUZUKI	SWIFT GL 1.2 MT 4X2 V2	SWIFT GL 1.2 MT 4X2 V2	43,750	39,380	35,000
A2	SUZUKI	SWIFT GL 1.2 MT 4X2 V2 GLPT	SWIFT GL 1.2 MT 4X2 V2 GLPT	40,690	36,620	32,550
A2	SUZUKI	SWIFT GL 1.3 MEC.	SWIFT GL 1.3 MEC.	43,510	39,160	34,810
A2	SUZUKI	SWIFT GL 1.3 MEC. A/C	SWIFT GL 1.3 MEC. A/C	43,850	39,470	35,080
A2	SUZUKI	SWIFT GL 1.5 AUT.	SWIFT GL 1.5 AUT.	48,430	43,590	38,740
A2	SUZUKI	SWIFT GL 1.5 AUT. A/C	SWIFT GL 1.5 AUT. A/C	52,370	47,130	41,900
A2	SUZUKI	SWIFT GL 1.5 MEC.	SWIFT GL 1.5 MEC.	46,790	42,110	37,430
A2	SUZUKI	SWIFT GL HATCHBACK	SWIFT GL HATCHBACK	40,920	36,830	32,740
A2	SUZUKI	SWIFT GL LIMITED EDITION 1.5	SWIFT GL LIMITED EDITION 1.5	50,730	45,660	40,580
A2	SUZUKI	SWIFT GLS 1.2 AMT 4X2	SWIFT GLS 1.2 AMT 4X2	49,340	44,410	39,470
A2	SUZUKI	SWIFT GLS 1.2 AMT 4X2 GLPT	SWIFT GLS 1.2 AMT 4X2 GLPT	52,130	46,920	41,700
A2	SUZUKI	SWIFT GLS 1.2 AMT 4X2 V2	SWIFT GLS 1.2 AMT 4X2 V2	46,440	41,800	37,150
A2	SUZUKI	SWIFT GLS 1.2 AMT 4X2 V2 GLPT	SWIFT GLS 1.2 AMT 4X2 V2 GLPT	53,350	48,020	42,680
A2	SUZUKI	SWIFT GLS 1.2 MT 4X2	SWIFT GLS 1.2 MT 4X2	42,070	37,860	33,660
A2	SUZUKI	SWIFT GLS 1.2 MT 4X2 GLPT	SWIFT GLS 1.2 MT 4X2 GLPT	46,790	42,110	37,430
A2	SUZUKI	SWIFT GLS 1.2 MT 4X2 V2	SWIFT GLS 1.2 MT 4X2 V2	46,110	41,500	36,890
A2	SUZUKI	SWIFT GLS 1.2 MT 4X2 V2 GLPT	SWIFT GLS 1.2 MT 4X2 V2 GLPT	46,620	41,960	37,300
A2	SUZUKI	SWIFT GLX CVT	SWIFT GLX CVT	52,370	47,130	41,900
A2	SUZUKI	SWIFT GTI 1.3	SWIFT GTI 1.3	45,810	41,230	36,650
A2	SUZUKI	SWIFT GTI 1.3 AC	SWIFT GTI 1.3 AC	35,980	32,380	28,780
A2	SUZUKI	SWIFT GTI HATCHBACK AUT.	SWIFT GTI HATCHBACK AUT.	65,150	58,640	52,120
A2	SUZUKI	SWIFT GTI HATCHBACK MEC.	SWIFT GTI HATCHBACK MEC.	61,220	55,100	48,980
A2	SUZUKI	SWIFT HB 1.2 GA MT AC	SWIFT HB 1.2 GA MT AC	43,180	38,860	34,540
A2	SUZUKI	SWIFT HB 1.2 GL AT AC	SWIFT HB 1.2 GL AT AC	48,430	43,590	38,740
A2	SUZUKI	SWIFT HB 1.2 GL MT AC	SWIFT HB 1.2 GL MT AC	39,920	35,930	31,940
A2	SUZUKI	SWIFT HB 1.4 GL AT	SWIFT HB 1.4 GL AT	44,180	39,760	35,340
A2	SUZUKI	SWIFT HB 1.4 GL MT	SWIFT HB 1.4 GL MT	42,540	38,290	34,030
A2	SUZUKI	SWIFT HB 1.4 GLX AT	SWIFT HB 1.4 GLX AT	47,450	42,710	37,960
A2	SUZUKI	SWIFT HB 1.4 GLX MT	SWIFT HB 1.4 GLX MT	45,810	41,230	36,650
A2	SUZUKI	SWIFT HYBRID GL 1.2 MT 4X2	SWIFT HYBRID GL 1.2 MT 4X2	53,850	48,470	43,080
A2	SUZUKI	SWIFT HYBRID GL 1.2 MT 4X2 V2	SWIFT HYBRID GL 1.2 MT 4X2 V2	52,160	46,940	41,730
A2	SUZUKI	SWIFT MSIL GL 1.2 MT 4X2 V2	SWIFT MSIL GL 1.2 MT 4X2 V2	42,370	38,130	33,900
A2	SUZUKI	SWIFT MSIL GLS 1.2 AMT 4X2 V2	SWIFT MSIL GLS 1.2 AMT 4X2 V2	50,480	45,430	40,380
A2	SUZUKI	SWIFT MSIL GLS 1.2 MT 4X2 V2	SWIFT MSIL GLS 1.2 MT 4X2 V2	44,720	40,250	35,780
A2	SUZUKI	SWIFT NEW DZIRE GL AMT	SWIFT NEW DZIRE GL AMT	45,550	41,000	36,440
A2	SUZUKI	SWIFT NEW DZIRE GL MT	SWIFT NEW DZIRE GL MT	39,250	35,330	31,400
A2	SUZUKI	SWIFT NEW DZIRE GLX AMT	SWIFT NEW DZIRE GLX AMT	46,060	41,450	36,850
A2	SUZUKI	SWIFT NEW DZIRE GLX MT	SWIFT NEW DZIRE GLX MT	40,890	36,800	32,710
A2	SUZUKI	SWIFT NGL HATCHBACK	SWIFT NGL HATCHBACK	49,080	44,170	39,260
A2	SUZUKI	SWIFT SEDAN	SWIFT SEDAN	40,300	36,270	32,240
A2	SUZUKI	SWIFT SEDAN 1.2 GA MT	SWIFT SEDAN 1.2 GA MT	29,440	26,500	23,550
A2	SUZUKI	SWIFT SEDAN GA	SWIFT SEDAN GA	38,610	34,750	30,890
A2	SUZUKI	SWIFT SEDAN GA AC	SWIFT SEDAN GA AC	40,890	36,800	32,710
A2	SUZUKI	SWIFT SEDAN GL AT	SWIFT SEDAN GL AT	46,450	41,810	37,160
A2	SUZUKI	SWIFT SEDAN GL MT	SWIFT SEDAN GL MT	43,180	38,860	34,540
A2	SUZUKI	SWIFT SPORT 1.4T AT	SWIFT SPORT 1.4T AT	67,520	60,770	54,020
A2	SUZUKI	SWIFT SPORT 1.4T MT	SWIFT SPORT 1.4T MT	63,900	57,510	51,120
A2	SUZUKI	OTROS MODELOS	OTROS MODELOS	44,300	39,870	35,440
A2	TAVRIA	TAVRIA	TAVRIA	16,370	14,730	13,100
A2	TAVRIA	OTROS MODELOS	OTROS MODELOS	16,370	14,730	13,100
A2	TOYOTA	AGYA 1.0L E AT	AGYA 1.0L E AT	30,310	27,280	24,250
A2	TOYOTA	AGYA 1.0L E MT	AGYA 1.0L E MT	26,930	24,240	21,540
A2	TOYOTA	AGYA 1.0L G AT	AGYA 1.0L G AT	40,990	36,890	32,790
A2	TOYOTA	AGYA 1.0L G MT	AGYA 1.0L G MT	31,970	28,770	25,580
A2	TOYOTA	AGYA 1.2 CVT	AGYA 1.2 CVT	50,010	45,010	40,010
A2	TOYOTA	AGYA 1.2L G AT	AGYA 1.2L G AT	47,020	42,320	37,620
A2	TOYOTA	AGYA 1.2L G MT	AGYA 1.2L G MT	47,020	42,320	37,620
A2	TOYOTA	AVANZA 1.5 MT	AVANZA 1.5 MT	66,050	59,450	52,840
A2	TOYOTA	BELTA X	BELTA X	50,810	45,730	40,650
A2	TOYOTA	CALDINA	CALDINA	44,860	40,370	35,890
A2	TOYOTA	COROLLA	COROLLA	56,310	50,680	45,050
A2	TOYOTA	COROLLA 1.6 CVT XLI	COROLLA 1.6 CVT XLI	61,220	55,100	48,980
A2	TOYOTA	COROLLA 2.0 MT XEI	COROLLA 2.0 MT XEI	57,880	52,090	46,300
A2	TOYOTA	COROLLA HATCHBACK 1.2T CVT	COROLLA HATCHBACK 1.2T CVT	55,160	49,640	44,130
A2	TOYOTA	COROLLA HATCHBACK 1.2T MT	COROLLA HATCHBACK 1.2T MT	71,000	63,900	56,800
A2	TOYOTA	COROLLA XL	COROLLA XL	60,910	54,820	48,730
A2	TOYOTA	COROLLA XL SW	COROLLA XL SW	67,610	60,850	54,090
A2	TOYOTA	COROLLA XLI 1.6 MT	COROLLA XLI 1.6 MT	53,810	48,430	43,050
A2	TOYOTA	CORSA	CORSA	42,970	38,670	34,380
A2	TOYOTA	ETIOS	ETIOS	36,350	32,720	29,080
A2	TOYOTA	ETIOS 1.5 MT	ETIOS 1.5 MT	43,780	39,400	35,020
A2	TOYOTA	ETIOS 1.5 MT GLP	ETIOS 1.5 MT GLP	43,750	39,380	35,000
A2	TOYOTA	ETIOS 1.5 MT GNV	ETIOS 1.5 MT GNV	43,780	39,400	35,020
A2	TOYOTA	ETIOS 1.5 SD	ETIOS 1.5 SD	36,350	32,720	29,080
A2	TOYOTA	PLATZ	PLATZ	37,530	33,780	30,020
A2	TOYOTA	PRIUS C	PRIUS C	65,480	58,930	52,380

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	TOYOTA	PRIUS C 1.5 CVT	PRIUS C 1.5 CVT	57,180	51,460	45,740
A2	TOYOTA	PRIUS C HYBRID CVT	PRIUS C HYBRID CVT	75,270	67,740	60,220
A2	TOYOTA	PROBOX	PROBOX	34,380	30,940	27,500
A2	TOYOTA	RUSH 1.5 FULL AT	RUSH 1.5 FULL AT	60,200	54,180	48,160
A2	TOYOTA	SPRINTER	SPRINTER	29,770	26,790	23,820
A2	TOYOTA	STARLET MEC. 3P	STARLET MEC. 3P	42,240	38,020	33,790
A2	TOYOTA	STARLET MEC. 5P	STARLET MEC. 5P	35,980	32,380	28,780
A2	TOYOTA	STARLET XL AUT.	STARLET XL AUT.	57,670	51,900	46,140
A2	TOYOTA	STARLET XL MEC.	STARLET XL MEC.	54,000	48,600	43,200
A2	TOYOTA	TERCEL SST	TERCEL SST	34,350	30,920	27,480
A2	TOYOTA	TERCEL XL AUT.	TERCEL XL AUT.	49,240	44,320	39,390
A2	TOYOTA	TERCEL XL AUT. AC	TERCEL XL AUT. AC	53,170	47,850	42,540
A2	TOYOTA	TERCEL XL MEC.	TERCEL XL MEC.	38,970	35,070	31,180
A2	TOYOTA	TERCEL XL MEC. AC	TERCEL XL MEC. AC	50,590	45,530	40,470
A2	TOYOTA	TERCEL XL SPORTY AUT.	TERCEL XL SPORTY AUT.	55,630	50,070	44,500
A2	TOYOTA	TERCEL XL STANDAR	TERCEL XL STANDAR	45,020	40,520	36,020
A2	TOYOTA	TERCEL XLP 1.3 AUT.	TERCEL XLP 1.3 AUT.	46,170	41,550	36,940
A2	TOYOTA	TERCEL XLP 1.3 MEC.	TERCEL XLP 1.3 MEC.	42,800	38,520	34,240
A2	TOYOTA	URBAN CRUISER 1.3 MEC.	URBAN CRUISER 1.3 MEC.	63,800	57,420	51,040
A2	TOYOTA	VITZ	VITZ	29,480	26,530	23,580
A2	TOYOTA	YARIS	YARIS	44,590	40,130	35,670
A2	TOYOTA	YARIS 1.3	YARIS 1.3	53,490	48,140	42,790
A2	TOYOTA	YARIS 1.3 MID CVT	YARIS 1.3 MID CVT	58,940	53,050	47,150
A2	TOYOTA	YARIS 1.3 MID MT	YARIS 1.3 MID MT	55,580	50,020	44,460
A2	TOYOTA	YARIS 1.3 MT	YARIS 1.3 MT	55,570	50,010	44,460
A2	TOYOTA	YARIS 1.3 MT GLP	YARIS 1.3 MT GLP	49,510	44,560	39,610
A2	TOYOTA	YARIS 1.3 MT GNV	YARIS 1.3 MT GNV	48,010	43,210	38,410
A2	TOYOTA	YARIS ADVANTAGE 1.3 MT	YARIS ADVANTAGE 1.3 MT	52,140	46,930	41,710
A2	TOYOTA	YARIS ADVANTAGE GLI 1.3 CVT	YARIS ADVANTAGE GLI 1.3 CVT	63,050	56,750	50,440
A2	TOYOTA	YARIS ADVANTAGE GLI 1.3 MT	YARIS ADVANTAGE GLI 1.3 MT	50,720	45,650	40,580
A2	TOYOTA	YARIS ADVANTAGE GLI 1.5 CVT	YARIS ADVANTAGE GLI 1.5 CVT	57,420	51,680	45,940
A2	TOYOTA	YARIS ADVANTAGE GLI 1.5 MT	YARIS ADVANTAGE GLI 1.5 MT	57,080	51,370	45,660
A2	TOYOTA	YARIS ADVANTAGE SXI 1.5 CVT	YARIS ADVANTAGE SXI 1.5 CVT	67,390	60,650	53,910
A2	TOYOTA	YARIS ADVANTAGE SXI 1.5 MT	YARIS ADVANTAGE SXI 1.5 MT	63,620	57,260	50,900
A2	TOYOTA	YARIS ADVANTAGE XLI 1.3 CVT	YARIS ADVANTAGE XLI 1.3 CVT	55,080	49,570	44,060
A2	TOYOTA	YARIS ADVANTAGE XLI 1.3 MT	YARIS ADVANTAGE XLI 1.3 MT	50,650	45,590	40,520
A2	TOYOTA	YARIS AUT. STD	YARIS AUT. STD	53,530	48,180	42,820
A2	TOYOTA	YARIS GLE 1.3 MT	YARIS GLE 1.3 MT	51,700	46,530	41,360
A2	TOYOTA	YARIS GLI 1.3 AT	YARIS GLI 1.3 AT	55,500	49,950	44,400
A2	TOYOTA	YARIS GLI 1.3 CVT	YARIS GLI 1.3 CVT	48,530	43,680	38,820
A2	TOYOTA	YARIS GLI 1.3 CVT GLP	YARIS GLI 1.3 CVT GLP	70,590	63,530	56,470
A2	TOYOTA	YARIS GLI 1.3 CVT GNV	YARIS GLI 1.3 CVT GNV	72,710	65,440	58,170
A2	TOYOTA	YARIS GLI 1.3 MT	YARIS GLI 1.3 MT	57,220	51,500	45,780
A2	TOYOTA	YARIS GLI 1.3 MT GLP	YARIS GLI 1.3 MT GLP	66,650	59,990	53,320
A2	TOYOTA	YARIS GLI 1.3 MT GNV	YARIS GLI 1.3 MT GNV	67,970	61,170	54,380
A2	TOYOTA	YARIS GLI 1.5	YARIS GLI 1.5	57,200	51,480	45,760
A2	TOYOTA	YARIS GLI 1.5 AUT.	YARIS GLI 1.5 AUT.	60,740	54,670	48,590
A2	TOYOTA	YARIS GLI 1.5 CVT	YARIS GLI 1.5 CVT	55,630	50,070	44,500
A2	TOYOTA	YARIS GXI 1.5 AUT.	YARIS GXI 1.5 AUT.	61,610	55,450	49,290
A2	TOYOTA	YARIS GXI 1.5 MEC.	YARIS GXI 1.5 MEC.	56,480	50,830	45,180
A2	TOYOTA	YARIS HATCHBACK 1.3	YARIS HATCHBACK 1.3	47,080	42,370	37,660
A2	TOYOTA	YARIS HATCHBACK 1.3 AUT.	YARIS HATCHBACK 1.3 AUT.	57,670	51,900	46,140
A2	TOYOTA	YARIS HB	YARIS HB	51,700	46,530	41,360
A2	TOYOTA	YARIS HB 1.3 MID CVT	YARIS HB 1.3 MID CVT	54,900	49,410	43,920
A2	TOYOTA	YARIS HB 1.3 MID MT	YARIS HB 1.3 MID MT	55,490	49,940	44,390
A2	TOYOTA	YARIS HB 1.3 SPORT CVT	YARIS HB 1.3 SPORT CVT	66,640	59,980	53,310
A2	TOYOTA	YARIS HB 1.3 SPORT MT	YARIS HB 1.3 SPORT MT	62,980	56,680	50,380
A2	TOYOTA	YARIS HB 1.5 CVT	YARIS HB 1.5 CVT	57,530	51,780	46,020
A2	TOYOTA	YARIS HB GLI 1.3 AT	YARIS HB GLI 1.3 AT	56,810	51,130	45,450
A2	TOYOTA	YARIS HB GLI 1.3 CVT	YARIS HB GLI 1.3 CVT	50,780	45,700	40,620
A2	TOYOTA	YARIS HB GLI 1.3 MT	YARIS HB GLI 1.3 MT	45,060	40,550	36,050
A2	TOYOTA	YARIS HB GLS 1.3 AT	YARIS HB GLS 1.3 AT	54,320	48,890	43,460
A2	TOYOTA	YARIS HB GLS 1.3 CVT	YARIS HB GLS 1.3 CVT	47,960	43,160	38,370
A2	TOYOTA	YARIS HB GLS 1.3 MT	YARIS HB GLS 1.3 MT	65,450	58,910	52,360
A2	TOYOTA	YARIS LOW	YARIS LOW	46,350	41,720	37,080
A2	TOYOTA	YARIS MID	YARIS MID	52,220	47,000	41,780
A2	TOYOTA	YARIS MID AUT.	YARIS MID AUT.	55,500	49,950	44,400
A2	TOYOTA	YARIS STD	YARIS STD	50,260	45,230	40,210
A2	TOYOTA	YARIS SXI 1.5 AT	YARIS SXI 1.5 AT	67,220	60,500	53,780
A2	TOYOTA	YARIS SXI 1.5 CVT	YARIS SXI 1.5 CVT	67,390	60,650	53,910
A2	TOYOTA	YARIS SXI 1.5 MT	YARIS SXI 1.5 MT	52,370	47,130	41,900
A2	TOYOTA	YARIS XLI 1.3 AUT.	YARIS XLI 1.3 AUT.	53,530	48,180	42,820
A2	TOYOTA	YARIS XLI 1.3 AUT. FULL	YARIS XLI 1.3 AUT. FULL	60,770	54,690	48,620
A2	TOYOTA	YARIS XLI 1.3 CVT	YARIS XLI 1.3 CVT	53,630	48,270	42,900
A2	TOYOTA	YARIS XLI 1.3 FULL	YARIS XLI 1.3 FULL	56,830	51,150	45,460
A2	TOYOTA	YARIS XLI 1.3 GLP MEC.	YARIS XLI 1.3 GLP MEC.	55,500	49,950	44,400
A2	TOYOTA	YARIS XLI 1.3 GNV MEC.	YARIS XLI 1.3 GNV MEC.	57,760	51,980	46,210
A2	TOYOTA	YARIS XLI 1.3 LTD	YARIS XLI 1.3 LTD	52,940	47,650	42,350
A2	TOYOTA	YARIS XLI 1.3 MEC.	YARIS XLI 1.3 MEC.	50,260	45,230	40,210
A2	TOYOTA	YARIS XLI HB 1.3	YARIS XLI HB 1.3	52,480	47,230	41,980
A2	TOYOTA	OTROS MODELOS	OTROS MODELOS	53,720	48,350	42,980
A2	VOLKSWAGEN	BEETLE DESIGN 1.4 TSI MEC	BEETLE DESIGN 1.4 TSI MEC	87,720	78,950	70,180
A2	VOLKSWAGEN	BEETLE DESIGN AT	BEETLE DESIGN AT	83,800	75,420	67,040
A2	VOLKSWAGEN	BEETLE DESIGN MT	BEETLE DESIGN MT	77,240	69,520	61,790
A2	VOLKSWAGEN	BEETLE SPORT AT	BEETLE SPORT AT	94,930	85,440	75,940
A2	VOLKSWAGEN	GOL SEDAN	GOL SEDAN	36,650	32,990	29,320
A2	VOLKSWAGEN	GOLF COMFORTLINE	GOLF COMFORTLINE	75,270	67,740	60,220
A2	VOLKSWAGEN	GOLF COMFORTLINE 1.4 TSI DSG	GOLF COMFORTLINE 1.4 TSI DSG	43,710	39,340	34,970
A2	VOLKSWAGEN	GOLF COMFORTLINE 1.4 TSI MEC	GOLF COMFORTLINE 1.4 TSI MEC	70,630	63,570	56,500
A2	VOLKSWAGEN	GOLF COMFORTLINE 1.4T DSG	GOLF COMFORTLINE 1.4T DSG	54,850	49,370	43,880
A2	VOLKSWAGEN	GOLF COMFORTLINE 1.4T MEC	GOLF COMFORTLINE 1.4T MEC	61,270	55,140	49,020
A2	VOLKSWAGEN	GOLF COMFORTLINE MEC	GOLF COMFORTLINE MEC	66,930	60,240	53,540
A2	VOLKSWAGEN	JETTA	JETTA	66,990	60,290	53,590
A2	VOLKSWAGEN	JETTA HIGHLINE	JETTA HIGHLINE	86,740	78,070	69,390
A2	VOLKSWAGEN	JETTA HIGHLINE 1.4 MEC	JETTA HIGHLINE 1.4 MEC	78,380	70,540	62,700
A2	VOLKSWAGEN	JETTA HIGHLINE 1.4 TIP	JETTA HIGHLINE 1.4 TIP	75,690	68,120	60,550
A2	VOLKSWAGEN	JETTA HIGHLINE 1.4 TSI AUT.	JETTA HIGHLINE 1.4 TSI AUT.	102,730	92,460	82,180
A2	VOLKSWAGEN	JETTA HIGHLINE 1.4 TSI MEC.	JETTA HIGHLINE 1.4 TSI MEC.	60,540	54,490	48,430
A2	VOLKSWAGEN	JETTA HIGHLINE 250 TSI 1.4 TIP	JETTA HIGHLINE 250 TSI 1.4 TIP	107,070	96,360	85,660
A2	VOLKSWAGEN	JETTA HIGHLINE AT	JETTA HIGHLINE AT	88,070	79,260	70,460
A2	VOLKSWAGEN	JETTA HIGHLINE MT	JETTA HIGHLINE MT	74,950	67,460	59,960
A2	VOLKSWAGEN	JETTA TRENDLINE	JETTA TRENDLINE	68,720	61,850	54,980
A2	VOLKSWAGEN	JETTA TRENDLINE 1.4	JETTA TRENDLINE 1.4	70,690	63,620	56,550
A2	VOLKSWAGEN	JETTA TRENDLINE 1.4 MEC	JETTA TRENDLINE 1.4 MEC	50,200	45,180	40,160
A2	VOLKSWAGEN	JETTA TRENDLINE 1.4 TSI AUT.	JETTA TRENDLINE 1.4 TSI AUT.	61,720	55,550	49,380
A2	VOLKSWAGEN	JETTA TRENDLINE 1.4 TSI MEC.	JETTA TRENDLINE 1.4 TSI MEC.	50,410	45,370	40,330
A2	VOLKSWAGEN	JETTA TRENDLINE 1.4T TIP	JETTA TRENDLINE 1.4T TIP	70,970	63,870	56,780
A2	VOLKSWAGEN	JETTA TRENDLINE 250 TSI 1.4 MEC	JETTA TRENDLINE 250 TSI 1.4 MEC	76,890	69,200	61,510
A2	VOLKSWAGEN	JETTA TRENDLINE 250 TSI 1.4 TIP	JETTA TRENDLINE 250 TSI 1.4 TIP	80,920	72,830	64,740

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A2	VOLKSWAGEN	POLO COMFORT HATCHBACK 1.4 AUT.	POLO COMFORT HATCHBACK 1.4 AUT.	61,200	55,080	48,960
A2	VOLKSWAGEN	POLO COMFORT HATCHBACK 1.4 MEC.	POLO COMFORT HATCHBACK 1.4 MEC.	61,200	55,080	48,960
A2	VOLKSWAGEN	POLO HATCHBACK 1.4	POLO HATCHBACK 1.4	68,720	61,850	54,980
A2	VOLKSWAGEN	POLO HATCHBACK 1.4 AUT DSG	POLO HATCHBACK 1.4 AUT DSG	75,270	67,740	60,220
A2	VOLKSWAGEN	POLO HATCHBACK 1.4 AUT.	POLO HATCHBACK 1.4 AUT.	75,270	67,740	60,220
A2	VOLKSWAGEN	POLO HATCHBACK 1.4 TIP	POLO HATCHBACK 1.4 TIP	75,270	67,740	60,220
A2	VOLKSWAGEN	POLO SEDAN 1.4 AUT.	POLO SEDAN 1.4 AUT.	59,230	53,310	47,380
A2	VOLKSWAGEN	TIGUAN ALL SPACE TRENDLINE	TIGUAN ALL SPACE TRENDLINE	80,430	72,390	64,340
A2	VOLKSWAGEN	OTROS MODELOS	OTROS MODELOS	72,960	65,660	58,370
A2	VOLVO	V40 T3 DRIVE-E KINETIC	V40 T3 DRIVE-E KINETIC	107,990	97,190	86,390
A2	VOLVO	V40 T3 DRIVE-E MOMENTUM	V40 T3 DRIVE-E MOMENTUM	111,250	100,130	89,000
A2	VOLVO	OTROS MODELOS	OTROS MODELOS	109,620	98,660	87,700
A2	YEMA AUTO	F 10	F 10	45,810	41,230	36,650
A2	YEMA AUTO	F12 1.5 MT	F12 1.5 MT	50,730	45,660	40,580
A2	YEMA AUTO	OTROS MODELOS	OTROS MODELOS	48,270	43,440	38,620
A2	ZOTYE	Z100 1.0L 5MT ELEGANT	Z100 1.0L 5MT ELEGANT	27,800	25,020	22,240
A2	ZOTYE	Z200 HB 1.3 MT LUXURY	Z200 HB 1.3 MT LUXURY	42,540	38,290	34,030
A2	ZOTYE	Z300 1.5L 5MT LUXURY	Z300 1.5L 5MT LUXURY	39,250	35,330	31,400
A2	ZOTYE	Z360 1.5L 5MT STANDARD	Z360 1.5L 5MT STANDARD	37,300	33,570	29,840
A2	ZOTYE	Z500 1.5T 5MT LUXURY	Z500 1.5T 5MT LUXURY	44,180	39,760	35,340
A2	ZOTYE	OTROS MODELOS	OTROS MODELOS	39,250	35,330	31,400
A3	ALFA ROMEO	145 16 V	145 16 V	86,430	77,790	69,140
A3	ALFA ROMEO	145 2.0	145 2.0	86,430	77,790	69,140
A3	ALFA ROMEO	145 IE	145 IE	78,580	70,720	62,860
A3	ALFA ROMEO	146 1.6	146 1.6	80,550	72,500	64,440
A3	ALFA ROMEO	146 1.7	146 1.7	87,090	78,380	69,670
A3	ALFA ROMEO	147 2.0 SSP 3P	147 2.0 SSP 3P	104,780	94,300	83,820
A3	ALFA ROMEO	147 SELESPEED 2.0	147 SELESPEED 2.0	127,710	114,940	102,170
A3	ALFA ROMEO	147 TI DISTINCTIVE 1.6 3P	147 TI DISTINCTIVE 1.6 3P	112,970	101,670	90,380
A3	ALFA ROMEO	147 TI SSP DISTINCTIVE 2.0 3P	147 TI SSP DISTINCTIVE 2.0 3P	127,710	114,940	102,170
A3	ALFA ROMEO	147 TI TS DISTINCTIVE 1.6 3P	147 TI TS DISTINCTIVE 1.6 3P	117,880	106,090	94,300
A3	ALFA ROMEO	147 TI TS DISTINCTIVE HB 1.6 3P.	147 TI TS DISTINCTIVE HB 1.6 3P.	117,880	106,090	94,300
A3	ALFA ROMEO	147 TI TS SSP DISTINCTIVE 2.0 3P	147 TI TS SSP DISTINCTIVE 2.0 3P	130,980	117,880	104,780
A3	ALFA ROMEO	147 TS 1.6 5P	147 TS 1.6 5P	101,490	91,340	81,190
A3	ALFA ROMEO	147 TS 2.0 SSP 5P	147 TS 2.0 SSP 5P	101,490	91,340	81,190
A3	ALFA ROMEO	147 TS BLACKLINE DISTINCTIVE 1.6 5P	147 TS BLACKLINE DISTINCTIVE 1.6 5P	104,780	94,300	83,820
A3	ALFA ROMEO	147 TS DISTINCTIVE 1.6 3P	147 TS DISTINCTIVE 1.6 3P	91,360	82,220	73,090
A3	ALFA ROMEO	147 TS DISTINCTIVE 1.6 5P	147 TS DISTINCTIVE 1.6 5P	91,360	82,220	73,090
A3	ALFA ROMEO	147 TS SSP DISTINCTIVE 2.0 5P	147 TS SSP DISTINCTIVE 2.0 5P	98,220	88,400	78,580
A3	ALFA ROMEO	155 SPORT TS	155 SPORT TS	98,880	88,990	79,100
A3	ALFA ROMEO	155 TB Q4	155 TB Q4	129,000	116,100	103,200
A3	ALFA ROMEO	155 TS	155 TS	86,760	78,080	69,410
A3	ALFA ROMEO	155 V6	155 V6	98,560	88,700	78,850
A3	ALFA ROMEO	156 2.0	156 2.0	98,190	88,370	78,550
A3	ALFA ROMEO	164 TS	164 TS	102,480	92,230	81,980
A3	ALFA ROMEO	33 IE	33 IE	61,220	55,100	48,980
A3	ALFA ROMEO	33 Q4 16 V	33 Q4 16 V	68,430	61,590	54,740
A3	ALFA ROMEO	GIULIETTA QV	GIULIETTA QV	147,310	132,580	117,850
A3	ALFA ROMEO	GT JTS 2.0	GT JTS 2.0	144,070	129,660	115,260
A3	ALFA ROMEO	GT JTS DISTINCTIVE 2.0	GT JTS DISTINCTIVE 2.0	145,710	131,140	116,570
A3	ALFA ROMEO	GT JTS DISTINCTIVE COUPE 2.0	GT JTS DISTINCTIVE COUPE 2.0	145,710	131,140	116,570
A3	ALFA ROMEO	GT JTS SSP 2.0	GT JTS SSP 2.0	148,660	133,790	118,930
A3	ALFA ROMEO	GT JTS SSP DISTINCTIVE 2.0	GT JTS SSP DISTINCTIVE 2.0	148,660	133,790	118,930
A3	ALFA ROMEO	GTV TS 16 V	GTV TS 16 V	147,340	132,610	117,870
A3	ALFA ROMEO	GTV TURBO V6	GTV TURBO V6	166,660	149,990	133,330
A3	ALFA ROMEO	SPIDER TS 16 V	SPIDER TS 16 V	154,540	139,090	123,630
A3	ALFA ROMEO	OTROS MODELOS	OTROS MODELOS	104,780	94,300	83,820
A3	ASTON MARTIN	DB9	DB9	776,000	698,400	620,800
A3	ASTON MARTIN	OTROS MODELOS	OTROS MODELOS	776,000	698,400	620,800
A3	AUDI	80 SEDAN	80 SEDAN	114,440	103,000	91,550
A3	AUDI	80 SW	80 SW	114,600	103,140	91,680
A3	AUDI	A3 1.6	A3 1.6	107,350	96,620	85,880
A3	AUDI	A3 1.6 TIPTRONIC	A3 1.6 TIPTRONIC	107,350	96,620	85,880
A3	AUDI	A3 1.8	A3 1.8	109,370	98,430	87,500
A3	AUDI	A3 1.8 TFSI AMBITION	A3 1.8 TFSI AMBITION	124,380	111,940	99,500
A3	AUDI	A3 1.8T FSI	A3 1.8T FSI	109,040	98,140	87,230
A3	AUDI	A3 1.8T SPEED AUT.	A3 1.8T SPEED AUT.	107,350	96,620	85,880
A3	AUDI	A3 1.8T SPEED MEC.	A3 1.8T SPEED MEC.	109,370	98,430	87,500
A3	AUDI	A3 1.8T S-TRONIC FSI	A3 1.8T S-TRONIC FSI	109,370	98,430	87,500
A3	AUDI	A3 2.0 FSI	A3 2.0 FSI	126,910	114,220	101,530
A3	AUDI	A3 2.0 FSI TIPTRONIC	A3 2.0 FSI TIPTRONIC	111,750	100,580	89,400
A3	AUDI	A3 2.0T FSI	A3 2.0T FSI	126,720	114,050	101,380
A3	AUDI	A3 2.0T S-TRONIC FSI	A3 2.0T S-TRONIC FSI	113,950	102,560	91,160
A3	AUDI	A3 AMBIENT 1.8	A3 AMBIENT 1.8	103,470	93,120	82,780
A3	AUDI	A3 AMBITION 1.8	A3 AMBITION 1.8	103,470	93,120	82,780
A3	AUDI	A3 AMBITION 1.8 TFSI 180HP STRONIC	A3 AMBITION 1.8 TFSI 180HP STRONIC	124,380	111,940	99,500
A3	AUDI	A3 ATTRACTION 1.8	A3 ATTRACTION 1.8	105,070	94,560	84,060
A3	AUDI	A3 CABRIO 1.8 TFSI S TRONIC	A3 CABRIO 1.8 TFSI S TRONIC	140,470	126,420	112,380
A3	AUDI	A3 CABRIO AMBITION 1.8 TFSI 180HP STRONIC	A3 CABRIO AMBITION 1.8 TFSI 180HP STRONIC	157,160	141,440	125,730
A3	AUDI	A3 PI SEDAN SPORT 2.0 TFSI STRONIC	A3 PI SEDAN SPORT 2.0 TFSI STRONIC	121,800	109,620	97,440
A3	AUDI	A3 PI SPORT 2.0 TFSI STRONIC	A3 PI SPORT 2.0 TFSI STRONIC	115,250	103,730	92,200
A3	AUDI	A3 PI SPORTBACK 2.0 TFSI MT	A3 PI SPORTBACK 2.0 TFSI MT	102,160	91,940	81,730
A3	AUDI	A3 PI SPORTBACK SPORT 2.0 TFSI STRONIC	A3 PI SPORTBACK SPORT 2.0 TFSI STRONIC	118,540	106,690	94,830
A3	AUDI	A3 S3	A3 S3	127,850	115,070	102,280
A3	AUDI	A3 SEDAN 1.8 TFSI S AMBITION	A3 SEDAN 1.8 TFSI S AMBITION	133,920	120,530	107,140
A3	AUDI	A3 SEDAN 1.8 TFSI S ATTRACTION	A3 SEDAN 1.8 TFSI S ATTRACTION	126,840	114,160	101,470
A3	AUDI	A3 SEDAN 1.8 TFSI S TRONIC	A3 SEDAN 1.8 TFSI S TRONIC	117,540	105,790	94,030
A3	AUDI	A3 SEDAN 2.0 TFSI S TRONIC	A3 SEDAN 2.0 TFSI S TRONIC	118,540	106,690	94,830
A3	AUDI	A3 SEDAN AMBITION 1.8 TFSI 180HP STRONIC	A3 SEDAN AMBITION 1.8 TFSI 180HP STRONIC	133,920	120,530	107,140
A3	AUDI	A3 SEDAN SPORT 2.0 TFSI	A3 SEDAN SPORT 2.0 TFSI	108,030	97,230	86,420
A3	AUDI	A3 SEDAN SPORT 2.0 TFSI S TRONIC	A3 SEDAN SPORT 2.0 TFSI S TRONIC	108,030	97,230	86,420
A3	AUDI	A3 SEDAN SPORT 2.0 TFSI S TRONIC/ S LINE EXTERIOR	A3 SEDAN SPORT 2.0 TFSI S TRONIC/ S LINE EXTERIOR	147,310	132,580	117,850
A3	AUDI	A3 SPORT 2.0 TFSI S TRONIC	A3 SPORT 2.0 TFSI S TRONIC	115,250	103,730	92,200
A3	AUDI	A3 SPORTBACK 1.6	A3 SPORTBACK 1.6	94,760	85,280	75,810
A3	AUDI	A3 SPORTBACK 1.6 AUT.	A3 SPORTBACK 1.6 AUT.	108,050	97,250	86,440
A3	AUDI	A3 SPORTBACK 1.6 TIPTRONIC	A3 SPORTBACK 1.6 TIPTRONIC	99,920	89,930	79,940
A3	AUDI	A3 SPORTBACK 1.8 TFSI AMBITION	A3 SPORTBACK 1.8 TFSI AMBITION	127,670	114,900	102,140
A3	AUDI	A3 SPORTBACK 1.8 TFSI ATTRACTION	A3 SPORTBACK 1.8 TFSI ATTRACTION	112,640	101,380	90,110
A3	AUDI	A3 SPORTBACK 1.8T FSI	A3 SPORTBACK 1.8T FSI	113,740	102,370	90,990
A3	AUDI	A3 SPORTBACK 1.8T S-TRONIC FSI	A3 SPORTBACK 1.8T S-TRONIC FSI	114,260	102,830	91,410
A3	AUDI	A3 SPORTBACK 2.0	A3 SPORTBACK 2.0	114,920	103,430	91,940
A3	AUDI	A3 SPORTBACK 2.0 FSI	A3 SPORTBACK 2.0 FSI	114,920	103,430	91,940
A3	AUDI	A3 SPORTBACK 2.0 FSI AUT.	A3 SPORTBACK 2.0 FSI AUT.	127,370	114,630	101,900
A3	AUDI	A3 SPORTBACK 2.0 FSI TIPTRONIC	A3 SPORTBACK 2.0 FSI TIPTRONIC	117,810	106,030	94,250

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	AUDI	A3 SPORTBACK 2.0 TFSI MT6	A3 SPORTBACK 2.0 TFSI MT6	101,170	91,050	80,940
A3	AUDI	A3 SPORTBACK 2.0T FSI	A3 SPORTBACK 2.0T FSI	102,160	91,940	81,730
A3	AUDI	A3 SPORTBACK 2.0T S-TRONIC FSI	A3 SPORTBACK 2.0T S-TRONIC FSI	114,920	103,430	91,940
A3	AUDI	A3 SPORTBACK AMBITION 1.8 TFSI 180HP STRONIC	A3 SPORTBACK AMBITION 1.8 TFSI 180HP STRONIC	113,620	102,260	90,900
A3	AUDI	A3 SPORTBACK SPORT 2.0 TFSI S TRONIC	A3 SPORTBACK SPORT 2.0 TFSI S TRONIC	117,880	106,090	94,300
A3	AUDI	A3 SPORTBACK SPORT 2.0 TFSI S TRONIC/ S LINE EXTERIC	A3 SPORTBACK SPORT 2.0 TFSI S TRONIC/ S LINE EXTERIOR	117,880	106,090	94,300
A3	AUDI	A3 T 2.0 FSI AUT.	A3 T 2.0 FSI AUT.	124,480	112,030	99,580
A3	AUDI	A3 TIPTRONIC	A3 TIPTRONIC	104,110	93,700	83,290
A3	AUDI	A3 TURBO 1.8 150 HP	A3 TURBO 1.8 150 HP	85,100	76,590	68,080
A3	AUDI	A3 TURBO 1.8 150 HP AUT. 3P	A3 TURBO 1.8 150 HP AUT. 3P	91,640	82,480	73,310
A3	AUDI	A3 TURBO 1.8 150 HP AUT. 5P	A3 TURBO 1.8 150 HP AUT. 5P	95,190	85,670	76,150
A3	AUDI	A3 TURBO 1.8 150 HP MEC. 5P	A3 TURBO 1.8 150 HP MEC. 5P	88,630	79,770	70,900
A3	AUDI	A3 TURBO 1.8 163 HP AUT.	A3 TURBO 1.8 163 HP AUT.	91,640	82,480	73,310
A3	AUDI	A3 TURBO 1.8 163 HP MEC.	A3 TURBO 1.8 163 HP MEC.	85,100	76,590	68,080
A3	AUDI	A3 TURBO 1.8 180 HP	A3 TURBO 1.8 180 HP	96,230	86,610	76,980
A3	AUDI	A3 TURBO 1.8 180 HP 5P	A3 TURBO 1.8 180 HP 5P	99,760	89,780	79,810
A3	AUDI	A3 TURBO 1.8 180 HP AUT.	A3 TURBO 1.8 180 HP AUT.	105,390	94,850	84,310
A3	AUDI	A3 TURBO 1.9 DIESEL	A3 TURBO 1.9 DIESEL	85,100	76,590	68,080
A3	AUDI	A3 TURBO 1.9 DIESEL 5P	A3 TURBO 1.9 DIESEL 5P	87,650	78,890	70,120
A3	AUDI	A3 TURBO 1.9 DIESEL MEC. 3P	A3 TURBO 1.9 DIESEL MEC. 3P	85,100	76,590	68,080
A3	AUDI	A3 TURBO AMBIENT 1.8	A3 TURBO AMBIENT 1.8	108,210	97,390	86,570
A3	AUDI	A3 TURBO AMBIENT 1.9	A3 TURBO AMBIENT 1.9	109,310	98,380	87,450
A3	AUDI	A3 TURBO AMBITION 1.8	A3 TURBO AMBITION 1.8	108,210	97,390	86,570
A3	AUDI	A3 TURBO AMBITION 1.9	A3 TURBO AMBITION 1.9	109,310	98,380	87,450
A3	AUDI	A3 TURBO ATTRACTION 1.8	A3 TURBO ATTRACTION 1.8	110,250	99,230	88,200
A3	AUDI	A3 TURBO ATTRACTION 1.9	A3 TURBO ATTRACTION 1.9	111,400	100,260	89,120
A3	AUDI	A3 TURBO SECUENCIAL 1.8 3P	A3 TURBO SECUENCIAL 1.8 3P	109,600	98,640	87,680
A3	AUDI	A3 TURBO SECUENCIAL 1.8 5P	A3 TURBO SECUENCIAL 1.8 5P	110,540	99,490	88,430
A3	AUDI	A4 (B8) 1.8TFSI MULTITRONIC	A4 (B8) 1.8TFSI MULTITRONIC	139,580	125,620	111,660
A3	AUDI	A4 (B8) 2.0T FSI MULTITRONIC	A4 (B8) 2.0T FSI MULTITRONIC	160,110	144,100	128,090
A3	AUDI	A4 (B8) 2.0T STR FSI QUATTRO	A4 (B8) 2.0T STR FSI QUATTRO	175,150	157,640	140,120
A3	AUDI	A4 1.6E	A4 1.6E	111,520	100,370	89,220
A3	AUDI	A4 1.8 AUT.	A4 1.8 AUT.	124,300	111,870	99,440
A3	AUDI	A4 1.8 MEC.	A4 1.8 MEC.	108,580	97,720	86,860
A3	AUDI	A4 1.8 TFSI (120 HP)	A4 1.8 TFSI (120 HP)	126,050	113,450	100,840
A3	AUDI	A4 1.8 TFSI (120 HP) MULTITRONIC	A4 1.8 TFSI (120 HP) MULTITRONIC	126,050	113,450	100,840
A3	AUDI	A4 1.8 TFSI (170 HP) MULTITRONIC	A4 1.8 TFSI (170 HP) MULTITRONIC	145,710	131,140	116,570
A3	AUDI	A4 1.8E TFSI	A4 1.8E TFSI	117,880	106,090	94,300
A3	AUDI	A4 1.8E TFSI MULTITRONIC	A4 1.8E TFSI MULTITRONIC	127,370	114,630	101,900
A3	AUDI	A4 1.8T	A4 1.8T	147,760	132,980	118,210
A3	AUDI	A4 1.8T ADVANCED FSI MULTITRONIC	A4 1.8T ADVANCED FSI MULTITRONIC	155,230	139,710	124,180
A3	AUDI	A4 1.8T AMBITION SPORT FSI MULTITRONIC	A4 1.8T AMBITION SPORT FSI MULTITRONIC	153,890	138,500	123,110
A3	AUDI	A4 1.8T ATTRACTION FSI MULTITRONIC	A4 1.8T ATTRACTION FSI MULTITRONIC	147,000	132,300	117,600
A3	AUDI	A4 1.8T CABRIOLET	A4 1.8T CABRIOLET	212,500	191,250	170,000
A3	AUDI	A4 1.8T FSI MULTITRONIC	A4 1.8T FSI MULTITRONIC	141,250	127,130	113,000
A3	AUDI	A4 1.8T LE MANS	A4 1.8T LE MANS	145,710	131,140	116,570
A3	AUDI	A4 1.8T LE MANS MULTITRONIC	A4 1.8T LE MANS MULTITRONIC	152,260	137,030	121,810
A3	AUDI	A4 1.8T LE MANS QUATTRO	A4 1.8T LE MANS QUATTRO	152,260	137,030	121,810
A3	AUDI	A4 1.8T MULTITRONIC	A4 1.8T MULTITRONIC	126,910	114,220	101,530
A3	AUDI	A4 1.8T SW MULTRONIC	A4 1.8T SW MULTRONIC	143,730	129,360	114,980
A3	AUDI	A4 1.9 TDI MULTITRONIC	A4 1.9 TDI MULTITRONIC	150,280	135,250	120,220
A3	AUDI	A4 2.0 AUT.	A4 2.0 AUT.	134,680	121,210	107,740
A3	AUDI	A4 2.0 MEC.	A4 2.0 MEC.	124,090	111,680	99,270
A3	AUDI	A4 2.0 MULTITRONIC	A4 2.0 MULTITRONIC	117,810	106,030	94,250
A3	AUDI	A4 2.0 SECUENCIAL	A4 2.0 SECUENCIAL	117,540	105,790	94,030
A3	AUDI	A4 2.0 TFSI STRONIC 190 HP	A4 2.0 TFSI STRONIC 190 HP	150,060	135,050	120,050
A3	AUDI	A4 2.0 TFSI ULTRA	A4 2.0 TFSI ULTRA	148,980	134,080	119,180
A3	AUDI	A4 2.0T AVANT QUATTRO FSI TIPTRONIC	A4 2.0T AVANT QUATTRO FSI TIPTRONIC	173,210	155,890	138,570
A3	AUDI	A4 2.0T FSI	A4 2.0T FSI	127,850	115,070	102,280
A3	AUDI	A4 2.0T FSI MULTITRONIC	A4 2.0T FSI MULTITRONIC	161,740	145,570	129,390
A3	AUDI	A4 2.0T QUATTRO FSI	A4 2.0T QUATTRO FSI	104,160	93,740	83,330
A3	AUDI	A4 2.0T QUATTRO FSI AUT.	A4 2.0T QUATTRO FSI AUT.	163,390	147,050	130,710
A3	AUDI	A4 2.0T QUATTRO FSI TIPTRONIC	A4 2.0T QUATTRO FSI TIPTRONIC	163,390	147,050	130,710
A3	AUDI	A4 ADVANCED 2.0 TFSI 190 HP S TRONIC	A4 ADVANCED 2.0 TFSI 190 HP S TRONIC	156,580	140,920	125,260
A3	AUDI	A4 ADVANCED 35 TFSI S TRONIC	A4 ADVANCED 35 TFSI S TRONIC	156,460	140,810	125,170
A3	AUDI	A4 ADVANCED 40 TFSI S TRONIC	A4 ADVANCED 40 TFSI S TRONIC	164,990	148,490	131,990
A3	AUDI	A4 ALLROAD 2.0 TFSI (170 HP) S TRONIC	A4 ALLROAD 2.0 TFSI (170 HP) S TRONIC	219,040	197,140	175,230
A3	AUDI	A4 ATTRACTION 2.0 TFSI STRONIC 190 HP	A4 ATTRACTION 2.0 TFSI STRONIC 190 HP	135,890	122,300	108,710
A3	AUDI	A4 ATTRACTION SLINE 1.8 TFSI 120 HP	A4 ATTRACTION SLINE 1.8 TFSI 120 HP	142,430	128,190	113,940
A3	AUDI	A4 AVANT 1.8T FSI MULTITRONIC	A4 AVANT 1.8T FSI MULTITRONIC	149,300	134,370	119,440
A3	AUDI	A4 AVANT 1.8T MULTITRONIC	A4 AVANT 1.8T MULTITRONIC	143,730	129,360	114,980
A3	AUDI	A4 AVANT 2.0 MULTITRONIC	A4 AVANT 2.0 MULTITRONIC	133,920	120,530	107,140
A3	AUDI	A4 CABRIOLET 1.8T MULTITRONIC	A4 CABRIOLET 1.8T MULTITRONIC	212,500	191,250	170,000
A3	AUDI	A4 CABRIOLET 2.0T FSI MULTITRONIC	A4 CABRIOLET 2.0T FSI MULTITRONIC	225,590	203,030	180,470
A3	AUDI	A4 CORPORATE 2.0 TFSI 150 HP S TRONIC	A4 CORPORATE 2.0 TFSI 150 HP S TRONIC	117,750	105,980	94,200
A3	AUDI	A4 CORPORATE 35 TFSI S TRONIC	A4 CORPORATE 35 TFSI S TRONIC	106,530	95,880	85,220
A3	AUDI	A4 E 1.8T MULTITRONIC	A4 E 1.8T MULTITRONIC	120,820	108,740	96,660
A3	AUDI	A4 PROGRESSIVE 2.0 TFSI 150 HP S TRONIC	A4 PROGRESSIVE 2.0 TFSI 150 HP S TRONIC	144,790	130,310	115,830
A3	AUDI	A4 PROGRESSIVE 35 TFSI S TRONIC	A4 PROGRESSIVE 35 TFSI S TRONIC	127,640	114,880	102,110
A3	AUDI	A4 QUATTRO 1.8	A4 QUATTRO 1.8	131,490	118,340	105,190
A3	AUDI	A4 S TRONIC QUATTRO 2.0 TFSI	A4 S TRONIC QUATTRO 2.0 TFSI	111,050	99,950	88,840
A3	AUDI	A4 SLINE 1.8TFSI 170 HP	A4 SLINE 1.8TFSI 170 HP	161,740	145,570	129,390
A3	AUDI		A4 SPECIAL EDITION 35 TFSI S TRONIC	151,560	136,400	121,250
A3	AUDI	A4 SPORT 2.0 TFSI 190 H	A4 SPORT 2.0 TFSI 190 H	135,840	122,260	108,670
A3	AUDI	A4 SPORT 2.0 TFSI 190 HP STRONIC	A4 SPORT 2.0 TFSI 190 HP STRONIC	116,100	104,490	92,880
A3	AUDI	A4 SPORT 2.0 TFSI QUATTRO STRONIC	A4 SPORT 2.0 TFSI QUATTRO STRONIC	147,990	133,190	118,390
A3	AUDI	A4 SW 1.6	A4 SW 1.6	124,970	112,470	99,980
A3	AUDI	A4 SW 1.8 AUT.	A4 SW 1.8 AUT.	126,950	114,260	101,560
A3	AUDI	A4 SW 1.8 MEC.	A4 SW 1.8 MEC.	126,950	114,260	101,560
A3	AUDI	A4 SW 2.0 AUT.	A4 SW 2.0 AUT.	139,160	125,240	111,330
A3	AUDI	A4 SW 2.0 MEC.	A4 SW 2.0 MEC.	116,240	104,620	92,990
A3	AUDI	A4 SW 2.0 MULTRONIC	A4 SW 2.0 MULTRONIC	133,920	120,530	107,140
A3	AUDI	A4 SW QUATTRO 1.8	A4 SW QUATTRO 1.8	139,540	125,590	111,630
A3	AUDI	A4 TURBO	A4 TURBO	123,140	110,830	98,510
A3	AUDI	A4 TURBO 1.8 AUT.	A4 TURBO 1.8 AUT.	120,990	108,890	96,790
A3	AUDI	A4 TURBO 1.8 MEC.	A4 TURBO 1.8 MEC.	132,610	119,350	106,090
A3	AUDI	A4 TURBO 1.8 TIPTRONIC	A4 TURBO 1.8 TIPTRONIC	128,840	115,960	103,070
A3	AUDI	A4 TURBO 1.9	A4 TURBO 1.9	143,730	129,360	114,980
A3	AUDI	A4 TURBO ATTRACTION 1.9	A4 TURBO ATTRACTION 1.9	134,800	121,320	107,840
A3	AUDI	A4 TURBO QUATTRO 1.8	A4 TURBO QUATTRO 1.8	143,730	129,360	114,980
A3	AUDI	A4 TURBO SECUENCIAL 1.8	A4 TURBO SECUENCIAL 1.8	133,920	120,530	107,140
A3	AUDI	A4 TURBO SECUENCIAL 1.9 DIESEL	A4 TURBO SECUENCIAL 1.9 DIESEL	130,640	117,580	104,510
A3	AUDI	A4 TURBO SW 1.8 AUT.	A4 TURBO SW 1.8 AUT.	135,710	122,140	108,570
A3	AUDI	A4 TURBO SW 1.8 MEC.	A4 TURBO SW 1.8 MEC.	132,610	119,350	106,090
A3	AUDI	A4 TURBO SW 1.8 TIPTRONIC	A4 TURBO SW 1.8 TIPTRONIC	132,610	119,350	106,090
A3	AUDI	A4 TURBO SW 1.9	A4 TURBO SW 1.9	126,950	114,260	101,560
A3	AUDI	A4 TURBO SW 1.9 DIESEL 130 HP	A4 TURBO SW 1.9 DIESEL 130 HP	129,330	116,400	103,460
A3	AUDI	A4 TURBO SW 1.9 TIPTRONIC	A4 TURBO SW 1.9 TIPTRONIC	135,000	121,500	108,000
A3	AUDI	A4 TURBO SW QUATTRO 1.8	A4 TURBO SW QUATTRO 1.8	142,430	128,190	113,940
A3	AUDI	A4 TURBO TVC-6 1.9 DIESEL	A4 TURBO TVC-6 1.9 DIESEL	150,280	135,250	120,220

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	AUDI	A4 TURBO TVC-6 SW 1.9 DIESEL	A4 TURBO TVC-6 SW 1.9 DIESEL	135,890	122,300	108,710
A3	AUDI	A5 1.8 TFSI (170 HP) MULTITRONIC	A5 1.8 TFSI (170 HP) MULTITRONIC	179,750	161,780	143,800
A3	AUDI	A5 1.8 TFSI 177HP	A5 1.8 TFSI 177HP	161,090	144,980	128,870
A3	AUDI	A5 2.0 TFSI STRONIC	A5 2.0 TFSI STRONIC	171,630	154,470	137,300
A3	AUDI	A5 2.0T CABRIO QUATTRO FSI S TRONIC	A5 2.0T CABRIO QUATTRO FSI S TRONIC	218,000	196,200	174,400
A3	AUDI	A5 2.0T FSI MULTITRONIC	A5 2.0T FSI MULTITRONIC	188,600	169,740	150,880
A3	AUDI	A5 2.0T S-TRONIC QUATTRO FSI	A5 2.0T S-TRONIC QUATTRO FSI	207,610	186,850	166,090
A3	AUDI	A5 B9 COUPE 2.0 TFSI 190HP S TRONIC	A5 B9 COUPE 2.0 TFSI 190HP S TRONIC	158,800	142,920	127,040
A3	AUDI	A5 B9 COUPE 2.0 TFSI 252HP QUATTRO	A5 B9 COUPE 2.0 TFSI 252HP QUATTRO	234,760	211,280	187,810
A3	AUDI	A5 B9 SPORTBACK 2.0 TFSI 252HP QUATTRO	A5 B9 SPORTBACK 2.0 TFSI 252HP QUATTRO	170,230	153,210	136,180
A3	AUDI	A5 COUPE 2.0 TFSI 190HP S TRONIC	A5 COUPE 2.0 TFSI 190HP S TRONIC	158,800	142,920	127,040
A3	AUDI	A5 COUPE 2.0 TFSI QUATTRO 252HP S TRONIC	A5 COUPE 2.0 TFSI QUATTRO 252HP S TRONIC	265,180	238,660	212,140
A3	AUDI	A5 SPORTBACK 1.8 TFSI 177HP	A5 SPORTBACK 1.8 TFSI 177HP	161,090	144,980	128,870
A3	AUDI	A5 SPORTBACK 1.8 TFSI MULTITRONIC	A5 SPORTBACK 1.8 TFSI MULTITRONIC	161,090	144,980	128,870
A3	AUDI	A5 SPORTBACK 1.8T MULTITRONIC	A5 SPORTBACK 1.8T MULTITRONIC	161,090	144,980	128,870
A3	AUDI	A5 SPORTBACK 2.0 SPORT 252HP QUATTRO	A5 SPORTBACK 2.0 SPORT 252HP QUATTRO	233,780	210,400	187,020
A3	AUDI	A5 SPORTBACK 2.0 TFSI 190 HP S TRONIC	A5 SPORTBACK 2.0 TFSI 190 HP S TRONIC	177,120	159,410	141,700
A3	AUDI	A5 SPORTBACK 2.0 TFSI QUATTRO 252HP S TRONIC	A5 SPORTBACK 2.0 TFSI QUATTRO 252HP S TRONIC	238,990	215,090	191,190
A3	AUDI	A5 SPORTBACK 2.0T QUATTRO FSI S TRONIC	A5 SPORTBACK 2.0T QUATTRO FSI S TRONIC	206,900	186,210	165,520
A3	AUDI	A5 SPORTBACK 40 TFSI S TRONIC	A5 SPORTBACK 40 TFSI S TRONIC	171,590	154,430	137,270
A3	AUDI	A6 1.8	A6 1.8	120,160	108,140	96,130
A3	AUDI	A6 1.8 TFSI S TRONIC	A6 1.8 TFSI S TRONIC	170,910	153,820	136,730
A3	AUDI	A6 2.0T FSI MULTITRONIC	A6 2.0T FSI MULTITRONIC	180,020	162,020	144,020
A3	AUDI	A6 ATTRACTION 40 TFSI S TRONIC	A6 ATTRACTION 40 TFSI S TRONIC	163,180	146,860	130,540
A3	AUDI	A6 PI 1.8 TFSI STRONIC	A6 PI 1.8 TFSI STRONIC	147,000	132,300	117,600
A3	AUDI	A6 PROGRESSIVE 40 TFSI S TRONIC	A6 PROGRESSIVE 40 TFSI S TRONIC	202,040	181,840	161,630
A3	AUDI	A6 SEDAN SPORT 40 TFSI S TRONIC	A6 SEDAN SPORT 40 TFSI S TRONIC	232,170	208,950	185,740
A3	AUDI	A6 SW 1.8	A6 SW 1.8	123,470	111,120	98,780
A3	AUDI	A6 TURBO	A6 TURBO	128,840	115,960	103,070
A3	AUDI	A6 TURBO 1.8 TIPTRONIC	A6 TURBO 1.8 TIPTRONIC	183,870	165,480	147,100
A3	AUDI	S3	S3	177,600	159,840	142,080
A3	AUDI	S3 2.0 TFSI	S3 2.0 TFSI	176,490	158,840	141,190
A3	AUDI	S3 2.0 TFSI S TRONIC	S3 2.0 TFSI S TRONIC	156,820	141,140	125,460
A3	AUDI	S3 PI SEDAN 2.0 TFSI QUATTRO S TRONIC	S3 PI SEDAN 2.0 TFSI QUATTRO S TRONIC	186,630	167,970	149,300
A3	AUDI	S3 QUATTRO S TRONIC	S3 QUATTRO S TRONIC	156,820	141,140	125,460
A3	AUDI	S3 SEDAN 2.0 TFSI	S3 SEDAN 2.0 TFSI	180,080	162,070	144,060
A3	AUDI	S3 SEDAN 2.0 TFSI 286HP STRONIC	S3 SEDAN 2.0 TFSI 286HP STRONIC	171,580	154,420	137,260
A3	AUDI	S3 SEDAN 2.0 TFSI QUATTRO 290 HP S TRONIC	S3 SEDAN 2.0 TFSI QUATTRO 290 HP S TRONIC	173,540	156,190	138,830
A3	AUDI	S3 SEDAN QUATTRO S TRONIC	S3 SEDAN QUATTRO S TRONIC	174,200	156,780	139,360
A3	AUDI	S3 T QUATTRO 1.8	S3 T QUATTRO 1.8	143,730	129,360	114,980
A3	AUDI	TT 1.8 TFSI	TT 1.8 TFSI	142,630	128,370	114,100
A3	AUDI	TT 1.8T ROADSTER QUATTRO	TT 1.8T ROADSTER QUATTRO	209,220	188,300	167,380
A3	AUDI	TT 2.0 TFSI QUATTRO S TRONIC	TT 2.0 TFSI QUATTRO S TRONIC	229,200	206,280	183,360
A3	AUDI	TT 2.0T FSI	TT 2.0T FSI	165,020	148,520	132,020
A3	AUDI	TT 2.0T S-TRONIC FSI	TT 2.0T S-TRONIC FSI	194,130	174,720	155,300
A3	AUDI	TT COUPE 2.0 TFSI	TT COUPE 2.0 TFSI	158,720	142,850	126,980
A3	AUDI	TT COUPE 2.0 TFSI S TRONIC	TT COUPE 2.0 TFSI S TRONIC	173,210	155,890	138,570
A3	AUDI	TT ROADSTER	TT ROADSTER	209,220	188,300	167,380
A3	AUDI	TT ROADSTER 2.0T S-TRONIC FSI	TT ROADSTER 2.0T S-TRONIC FSI	196,140	176,530	156,910
A3	AUDI	TT ROADSTER HARD TOP	TT ROADSTER HARD TOP	217,700	195,930	174,160
A3	AUDI	TT TURBO 1.8	TT TURBO 1.8	163,390	147,050	130,710
A3	AUDI	TT TURBO QUATTRO 1.8	TT TURBO QUATTRO 1.8	196,140	176,530	156,910
A3	AUDI	TTS ROASDTER S-TRONIC	TTS ROASDTER S-TRONIC	247,190	222,470	197,750
A3	AUDI	TTS S-TRONIC COUPE	TTS S-TRONIC COUPE	239,030	215,130	191,220
A3	AUDI	OTROS MODELOS	OTROS MODELOS	133,920	120,530	107,140
A3	BAIC	SENOVA 2.0 AT LUXURY	SENOVA 2.0 AT LUXURY	104,740	94,270	83,790
A3	BAIC	OTROS MODELOS	OTROS MODELOS	104,740	94,270	83,790
A3	BMW	114I	114I	107,720	96,950	86,180
A3	BMW	116 3P	116 3P	96,590	86,930	77,270
A3	BMW	116 CONFORT	116 CONFORT	104,780	94,300	83,820
A3	BMW	116I	116I	120,820	108,740	96,660
A3	BMW	118I	118I	145,710	131,140	116,570
A3	BMW	120D	120D	111,320	100,190	89,060
A3	BMW	120I	120I	104,740	94,270	83,790
A3	BMW	120I 5 PUERTAS	120I 5 PUERTAS	104,740	94,270	83,790
A3	BMW	120I AUT.	120I AUT.	98,490	88,640	78,790
A3	BMW	120I CABRIO	120I CABRIO	121,110	109,000	96,890
A3	BMW	120I CONVERTIBLE FULL	120I CONVERTIBLE FULL	111,320	100,190	89,060
A3	BMW	120I COUPE	120I COUPE	111,320	100,190	89,060
A3	BMW	120I FULL	120I FULL	104,740	94,270	83,790
A3	BMW	120I JOY	120I JOY	94,960	85,460	75,970
A3	BMW	120I LIMITED EDITION AT	120I LIMITED EDITION AT	121,110	109,000	96,890
A3	BMW	120I PAQUETE M	120I PAQUETE M	130,920	117,830	104,740
A3	BMW	120I URBAN	120I URBAN	111,320	100,190	89,060
A3	BMW	128 TI 5 PUERTAS	128 TI 5 PUERTAS	129,670	116,700	103,740
A3	BMW	220I CABRIOLET	220I CABRIOLET	199,700	179,730	159,760
A3	BMW	220I COUPE	220I COUPE	148,040	133,240	118,430
A3	BMW	220I COUPE JOY	220I COUPE JOY	170,230	153,210	136,180
A3	BMW	220I GRAN COUPE	220I GRAN COUPE	151,400	136,260	121,120
A3	BMW	220I GRAN COUPE PAQUETE M	220I GRAN COUPE PAQUETE M	164,990	148,490	131,990
A3	BMW	316I BASE	316I BASE	119,510	107,560	95,610
A3	BMW	316I COMPACT	316I COMPACT	111,090	99,980	88,870
A3	BMW	316I CUPE MEC.	316I CUPE MEC.	138,610	124,750	110,890
A3	BMW	316I SEDAN AUT.	316I SEDAN AUT.	127,370	114,630	101,900
A3	BMW	316I SEDAN MEC.	316I SEDAN MEC.	111,090	99,980	88,870
A3	BMW	318 IA	318 IA	130,640	117,580	104,510
A3	BMW	318 TI COMPACT AUT.	318 TI COMPACT AUT.	110,410	99,370	88,330
A3	BMW	318 TI COMPACT DIESEL AUT.	318 TI COMPACT DIESEL AUT.	105,890	95,300	84,710
A3	BMW	318 TI COMPACT DIESEL MEC.	318 TI COMPACT DIESEL MEC.	101,330	91,200	81,060
A3	BMW	318 TI COMPACT MEC.	318 TI COMPACT MEC.	105,720	95,150	84,580
A3	BMW	318I ASC+T SEDAN AUT.	318I ASC+T SEDAN AUT.	122,790	110,510	98,230
A3	BMW	318I ASC+T SEDAN MEC.	318I ASC+T SEDAN MEC.	116,240	104,620	92,990
A3	BMW	318I CABRIOLET AUT.	318I CABRIOLET AUT.	147,150	132,440	117,720
A3	BMW	318I CABRIOLET MEC.	318I CABRIOLET MEC.	142,860	128,570	114,290
A3	BMW	318I CUPE AUT.	318I CUPE AUT.	143,550	129,200	114,840
A3	BMW	318I SEDAN AUT.	318I SEDAN AUT.	104,090	93,680	83,270
A3	BMW	318I SEDAN MEC.	318I SEDAN MEC.	126,050	113,450	100,840
A3	BMW	318I SW AUT.	318I SW AUT.	103,370	93,030	82,700
A3	BMW	318I SW MEC.	318I SW MEC.	99,110	89,200	79,290
A3	BMW	318IA EDICION ESPECIAL	318IA EDICION ESPECIAL	168,620	151,760	134,900
A3	BMW	318IA SPORT	318IA SPORT	139,160	125,240	111,330
A3	BMW	318IS CUPE AUT.	318IS CUPE AUT.	124,970	112,470	99,980
A3	BMW	318IS CUPE MEC.	318IS CUPE MEC.	120,720	108,650	96,580
A3	BMW	318IS SEDAN AUT.	318IS SEDAN AUT.	116,530	104,880	93,220
A3	BMW	318IS SEDAN MEC.	318IS SEDAN MEC.	114,040	102,640	91,230
A3	BMW	320CI	320CI	199,730	179,760	159,780
A3	BMW	320D	320D	180,080	162,070	144,060
A3	BMW	320D SEDAN DIESEL	320D SEDAN DIESEL	142,430	128,190	113,940

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	BMW	320I	320I	124,620	112,160	99,700
A3	BMW	320I BASE	320I BASE	156,750	141,080	125,400
A3	BMW	320I BERLINA	320I BERLINA	134,580	121,120	107,660
A3	BMW	320I CABRIOLET	320I CABRIOLET	180,080	162,070	144,060
A3	BMW	320I CONVERTIBLE	320I CONVERTIBLE	199,730	179,760	159,780
A3	BMW	320I CUPE	320I CUPE	160,430	144,390	128,340
A3	BMW	320I GT	320I GT	180,080	162,070	144,060
A3	BMW	320I GT LUXURY	320I GT LUXURY	180,080	162,070	144,060
A3	BMW	320I LUXURY	320I LUXURY	162,070	145,860	129,660
A3	BMW	320I SEDAN	320I SEDAN	127,980	115,180	102,380
A3	BMW	320I SPORT	320I SPORT	183,320	164,990	146,660
A3	BMW	320I SPORT+	320I SPORT+	183,320	164,990	146,660
A3	BMW	320I SW	320I SW	116,560	104,900	93,250
A3	BMW	320IA	320IA	127,870	115,080	102,300
A3	BMW	320IA EDICION ESPECIAL FULL	320IA EDICION ESPECIAL FULL	173,540	156,190	138,830
A3	BMW	320IA FULL	320IA FULL	150,610	135,550	120,490
A3	BMW	328I BASE	328I BASE	175,150	157,640	140,120
A3	BMW	328I GT	328I GT	219,370	197,430	175,500
A3	BMW	328I GT LUXURY	328I GT LUXURY	222,650	200,390	178,120
A3	BMW	328I MODERN O LUXURY	328I MODERN O LUXURY	196,140	176,530	156,910
A3	BMW	328I SPORT	328I SPORT	199,730	179,760	159,780
A3	BMW	330E	330E	198,090	178,280	158,470
A3	BMW	330E BERLINA	330E BERLINA	158,970	143,070	127,180
A3	BMW	330I	330I	163,660	147,290	130,930
A3	BMW	330I BERLINA	330I BERLINA	123,270	110,940	98,620
A3	BMW	330I LUXURY	330I LUXURY	193,180	173,860	154,540
A3	BMW	330I MEC.	330I MEC.	218,700	196,830	174,960
A3	BMW	420I CABRIOLET	420I CABRIOLET	185,050	166,550	148,040
A3	BMW	420I COUPE	420I COUPE	168,230	151,410	134,580
A3	BMW	420I COUPE JOY	420I COUPE JOY	189,870	170,880	151,900
A3	BMW	420I COUPE LUXURY	420I COUPE LUXURY	206,280	185,650	165,020
A3	BMW	420I GRAN COUPE	420I GRAN COUPE	185,200	166,680	148,160
A3	BMW	420I GRAN COUPE EXECUTIVE	420I GRAN COUPE EXECUTIVE	185,200	166,680	148,160
A3	BMW	420I GRAN COUPE JOY	420I GRAN COUPE JOY	196,420	176,780	157,140
A3	BMW	428I COUPE	428I COUPE	217,740	195,970	174,190
A3	BMW	430I	430I	208,650	187,790	166,920
A3	BMW	430I COUPE	430I COUPE	235,540	211,990	188,430
A3	BMW	430I GRAN COUPE	430I GRAN COUPE	211,350	190,220	169,080
A3	BMW	435 GRAN COUPE	435 GRAN COUPE	258,670	232,800	206,940
A3	BMW	518I SEDAN	518I SEDAN	116,170	104,550	92,940
A3	BMW	520I BERLINA	520I BERLINA	164,990	148,490	131,990
A3	BMW	520I JOY	520I JOY	127,710	114,940	102,170
A3	BMW	520I SEDAN	520I SEDAN	126,210	113,590	100,970
A3	BMW	520I SW	520I SW	146,400	131,760	117,120
A3	BMW	528I	528I	216,100	194,490	172,880
A3	BMW	528I EXECUTIVE	528I EXECUTIVE	222,650	200,390	178,120
A3	BMW	530I BERLINA	530I BERLINA	269,190	242,270	215,350
A3	BMW	530I EXECUTIVE+	530I EXECUTIVE+	235,720	212,150	188,580
A3	BMW	530I HIGH END	530I HIGH END	245,560	221,000	196,450
A3	BMW	530I JOY	530I JOY	206,250	185,630	165,000
A3	BMW	530I SEDAN	530I SEDAN	163,660	147,290	130,930
A3	BMW	M135I XDRIVE	M135I XDRIVE	138,090	124,280	110,470
A3	BMW	M135I XDRIVE 5 PUERTAS	M135I XDRIVE 5 PUERTAS	235,540	211,990	188,430
A3	BMW	M235I XDRIVE	M235I XDRIVE	175,140	157,630	140,110
A3	BMW	M235I XDRIVE GRAN COUPE	M235I XDRIVE GRAN COUPE	269,190	242,270	215,350
A3	BMW	Z3	Z3	145,670	131,100	116,540
A3	BMW	Z4 20I	Z4 20I	176,810	159,130	141,450
A3	BMW	Z4 S20I JOY	Z4 S20I JOY	199,730	179,760	159,780
A3	BMW	Z4 SDRIVE20I	Z4 SDRIVE20I	212,020	190,820	169,620
A3	BMW	OTROS MODELOS	OTROS MODELOS	147,600	132,840	118,080
A3	BRILLIANCE	FRV CF 1.6 AUT. 5P	FRV CF 1.6 AUT. 5P	52,070	46,860	41,660
A3	BRILLIANCE	FRV CF 1.6 MEC. 5P	FRV CF 1.6 MEC. 5P	48,800	43,920	39,040
A3	BRILLIANCE	FRV CROSS 1.5 AT DELUXE	FRV CROSS 1.5 AT DELUXE	55,630	50,070	44,500
A3	BRILLIANCE	FRV CROSS 1.5 MT DELUXE	FRV CROSS 1.5 MT DELUXE	52,370	47,130	41,900
A3	BRILLIANCE	H530 1.6AT COMFORT	H530 1.6AT COMFORT	68,720	61,850	54,980
A3	BRILLIANCE	H530 1.6MT COMFORT	H530 1.6MT COMFORT	62,170	55,950	49,740
A3	BRILLIANCE	ZHONGHUA CLASSIC COUPE 1.8 MEC.	ZHONGHUA CLASSIC COUPE 1.8 MEC.	78,240	70,420	62,590
A3	BRILLIANCE	ZHONGHUA CONFORTABLE	ZHONGHUA CONFORTABLE	44,210	39,790	35,370
A3	BRILLIANCE	ZHONGHUA FRV CF 1.6 MEC. 5P	ZHONGHUA FRV CF 1.6 MEC. 5P	52,070	46,860	41,660
A3	BRILLIANCE	ZHONGHUA FRV DLX 1.6 AUT. 5P	ZHONGHUA FRV DLX 1.6 AUT. 5P	52,070	46,860	41,660
A3	BRILLIANCE	ZHONGHUA SPLENDOR CF 1.8 MEC. 4P	ZHONGHUA SPLENDOR CF 1.8 MEC. 4P	74,980	67,480	59,980
A3	BRILLIANCE	ZHONGHUA SPLENDOR DLX 1.8 MEC. 4P	ZHONGHUA SPLENDOR DLX 1.8 MEC. 4P	81,530	73,380	65,220
A3	BRILLIANCE	ZHONGHUA SPLENDOR DLX 1.8T AUT. 4P	ZHONGHUA SPLENDOR DLX 1.8T AUT. 4P	81,530	73,380	65,220
A3	BRILLIANCE	ZHONGHUA SPLENDOR WAGON	ZHONGHUA SPLENDOR WAGON	61,880	55,690	49,500
A3	BRILLIANCE	ZHONGHUA SPORT 1.8T COUPE MEC.	ZHONGHUA SPORT 1.8T COUPE MEC.	81,530	73,380	65,220
A3	BRILLIANCE	OTROS MODELOS	OTROS MODELOS	61,880	55,690	49,500
A3	BYD	F3 G-I	F3 G-I	40,890	36,800	32,710
A3	BYD	F3 GL-I	F3 GL-I	41,740	37,570	33,390
A3	BYD	F3 GLX-I	F3 GLX-I	45,400	40,860	36,320
A3	BYD	F3 GLX-I SEDAN	F3 GLX-I SEDAN	45,400	40,860	36,320
A3	BYD	F3GL1QCJ7150A	F3GL1QCJ7150A	42,890	38,600	34,310
A3	BYD	F6 GLX-I 2.0L MEC.	F6 GLX-I 2.0L MEC.	66,800	60,120	53,440
A3	BYD	S6 GLX-I 2.0L	S6 GLX-I 2.0L	52,370	47,130	41,900
A3	BYD	OTROS MODELOS	OTROS MODELOS	45,400	40,860	36,320
A3	CHANGAN	EADO 1.6L MT CONFORT	EADO 1.6L MT CONFORT	45,810	41,230	36,650
A3	CHANGAN	EADO 1.6L MT ELITE	EADO 1.6L MT ELITE	49,080	44,170	39,260
A3	CHANGAN	EADO 1.6L MT LUXURY	EADO 1.6L MT LUXURY	52,030	46,830	41,620
A3	CHANGAN	EADO 1.6L MT LUXURY NAVIGATOR	EADO 1.6L MT LUXURY NAVIGATOR	44,180	39,760	35,340
A3	CHANGAN	EADO XT 1.6L MT LUXURY	EADO XT 1.6L MT LUXURY	40,890	36,800	32,710
A3	CHANGAN	OTROS MODELOS	OTROS MODELOS	45,810	41,230	36,650
A3	CHERY	A21 1.6 MT	A21 1.6 MT	45,810	41,230	36,650
A3	CHERY	A21 16V 1.6 FULL	A21 16V 1.6 FULL	45,810	41,230	36,650
A3	CHERY	ARRIZO 5 1.6 MT GNV	ARRIZO 5 1.6 MT GNV	40,410	36,370	32,330
A3	CHERY	SKIN 1.6	SKIN 1.6	39,250	35,330	31,400
A3	CHERY	OTROS MODELOS	OTROS MODELOS	43,110	38,800	34,490
A3	CHEVROLET	ASTRA 2.0	ASTRA 2.0	55,630	50,070	44,500
A3	CHEVROLET	ASTRA AT	ASTRA AT	62,170	55,950	49,740
A3	CHEVROLET	ASTRA ENJOY 1.8	ASTRA ENJOY 1.8	72,000	64,800	57,600
A3	CHEVROLET	ASTRA GTC TURBO 2.0	ASTRA GTC TURBO 2.0	111,290	100,160	89,030
A3	CHEVROLET	ASTRA MT 1.8	ASTRA MT 1.8	55,630	50,070	44,500
A3	CHEVROLET	ASTRA SEDAN 1.8	ASTRA SEDAN 1.8	55,630	50,070	44,500
A3	CHEVROLET	ASTRA SEDAN 2.0	ASTRA SEDAN 2.0	55,630	50,070	44,500
A3	CHEVROLET	ASTRA SEDAN 2.0 AUT.	ASTRA SEDAN 2.0 AUT.	62,170	55,950	49,740
A3	CHEVROLET	ASTRA SW	ASTRA SW	49,080	44,170	39,260
A3	CHEVROLET	ASTRA URBAN SEDAN 2.0	ASTRA URBAN SEDAN 2.0	49,080	44,170	39,260

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	CHEVROLET	CHEVETTE	CHEVETTE	35,980	32,380	28,780
A3	CHEVROLET	CHEVY TAXI	CHEVY TAXI	34,350	30,920	27,480
A3	CHEVROLET	COBALT LT 1.8 MT	COBALT LT 1.8 MT	42,540	38,290	34,030
A3	CHEVROLET	COBALT LTZ 1.8 AT	COBALT LTZ 1.8 AT	49,080	44,170	39,260
A3	CHEVROLET	COBALT LTZ 1.8 MT	COBALT LTZ 1.8 MT	45,810	41,230	36,650
A3	CHEVROLET	CORSA 1.6 AC	CORSA 1.6 AC	45,810	41,230	36,650
A3	CHEVROLET	CORSA CHEVY TAXI 1.6 MEC.	CORSA CHEVY TAXI 1.6 MEC.	49,080	44,170	39,260
A3	CHEVROLET	CORSA EVOLUCION HB 1.8	CORSA EVOLUCION HB 1.8	45,810	41,230	36,650
A3	CHEVROLET	CORSA EVOLUTION 1.8	CORSA EVOLUTION 1.8	47,450	42,710	37,960
A3	CHEVROLET	CORSA EXTRA	CORSA EXTRA	35,010	31,510	28,010
A3	CHEVROLET	CORSA GL SEDAN 1.6 FULL	CORSA GL SEDAN 1.6 FULL	50,730	45,660	40,580
A3	CHEVROLET	CORSA GL STD. SEDAN 1.6	CORSA GL STD. SEDAN 1.6	35,010	31,510	28,010
A3	CHEVROLET	CORSA GL SW 1.6	CORSA GL SW 1.6	45,810	41,230	36,650
A3	CHEVROLET	CORSA GL SW 1.6 FULL	CORSA GL SW 1.6 FULL	49,730	44,760	39,780
A3	CHEVROLET	CORSA GSL SEDAN 1.6	CORSA GSL SEDAN 1.6	45,810	41,230	36,650
A3	CHEVROLET	CORSA GSL STATION WAGON 1.6	CORSA GSL STATION WAGON 1.6	34,680	31,210	27,740
A3	CHEVROLET	CORSA HATCHBACK	CORSA HATCHBACK	35,010	31,510	28,010
A3	CHEVROLET	CORSA PLUS 1.6	CORSA PLUS 1.6	42,540	38,290	34,030
A3	CHEVROLET	CORSA PLUS 1.6 GAS MT	CORSA PLUS 1.6 GAS MT	42,540	38,290	34,030
A3	CHEVROLET	CORSA POWER SEDAN	CORSA POWER SEDAN	35,980	32,380	28,780
A3	CHEVROLET	CORSA POWER SEDAN AUT.	CORSA POWER SEDAN AUT.	39,250	35,330	31,400
A3	CHEVROLET	CORSA SEDAN 1.6	CORSA SEDAN 1.6	38,270	34,440	30,620
A3	CHEVROLET	CORSA SEDAN 1.6 FULL	CORSA SEDAN 1.6 FULL	50,730	45,660	40,580
A3	CHEVROLET	CRUZE HATCHBACK 1.8 AT MT FULL	CRUZE HATCHBACK 1.8 AT MT FULL	78,220	70,400	62,580
A3	CHEVROLET	CRUZE HATCHBACK 1.8 LT MT FULL	CRUZE HATCHBACK 1.8 LT MT FULL	74,950	67,460	59,960
A3	CHEVROLET	CRUZE LS 1.8	CRUZE LS 1.8	52,370	47,130	41,900
A3	CHEVROLET	CRUZE LS 1.8 AUT. FULL	CRUZE LS 1.8 AUT. FULL	72,660	65,390	58,130
A3	CHEVROLET	CRUZE LS 1.8 MT FULL	CRUZE LS 1.8 MT FULL	58,900	53,010	47,120
A3	CHEVROLET	CRUZE LS SEDAN AT PREMIUM	CRUZE LS SEDAN AT PREMIUM	62,170	55,950	49,740
A3	CHEVROLET	KADETT	KADETT	34,680	31,210	27,740
A3	CHEVROLET	KADETT FULL	KADETT FULL	63,320	56,990	50,660
A3	CHEVROLET	MONZA	MONZA	45,810	41,230	36,650
A3	CHEVROLET	MONZA GL DH	MONZA GL DH	54,000	48,600	43,200
A3	CHEVROLET	OPTRA 1.6L MT	OPTRA 1.6L MT	54,000	48,600	43,200
A3	CHEVROLET	OPTRA 1.8L AT	OPTRA 1.8L AT	62,170	55,950	49,740
A3	CHEVROLET	OPTRA 1.8LT MEC.	OPTRA 1.8LT MEC.	62,170	55,950	49,740
A3	CHEVROLET	OPTRA BASE LS SEDAN 1.6 MT	OPTRA BASE LS SEDAN 1.6 MT	46,450	41,810	37,160
A3	CHEVROLET	OPTRA BASE XL SW 1.6	OPTRA BASE XL SW 1.6	46,810	42,130	37,450
A3	CHEVROLET	OPTRA LIMITED EDITION 1.6	OPTRA LIMITED EDITION 1.6	52,070	46,860	41,660
A3	CHEVROLET	OPTRA LS SEDAN 1.6 MT FULL	OPTRA LS SEDAN 1.6 MT FULL	51,740	46,570	41,390
A3	CHEVROLET	OPTRA LS SW 1.6 MT	OPTRA LS SW 1.6 MT	51,060	45,950	40,850
A3	CHEVROLET	OPTRA PRESIDENTE SEDAN 1.8	OPTRA PRESIDENTE SEDAN 1.8	58,900	53,010	47,120
A3	CHEVROLET	OPTRA SEDAN 1.6 MEC.	OPTRA SEDAN 1.6 MEC.	54,000	48,600	43,200
A3	CHEVROLET	OPTRA SEDAN 1.8 AUT.	OPTRA SEDAN 1.8 AUT.	62,170	55,950	49,740
A3	CHEVROLET	OPTRA XL SW 1.6	OPTRA XL SW 1.6	54,000	48,600	43,200
A3	CHEVROLET	OPTRA XL SW 1.6 MT FULL	OPTRA XL SW 1.6 MT FULL	51,370	46,230	41,100
A3	CHEVROLET	SONIC HATCHBACK 1.6 LS MT	SONIC HATCHBACK 1.6 LS MT	52,370	47,130	41,900
A3	CHEVROLET	SONIC HATCHBACK 1.6 LT AT FULL	SONIC HATCHBACK 1.6 LT AT FULL	60,540	54,490	48,430
A3	CHEVROLET	SONIC HATCHBACK 1.6 LT MT	SONIC HATCHBACK 1.6 LT MT	56,280	50,650	45,020
A3	CHEVROLET	SONIC SEDAN 1.6 LS MT	SONIC SEDAN 1.6 LS MT	52,370	47,130	41,900
A3	CHEVROLET	SONIC SEDAN 1.6 LT AT FULL	SONIC SEDAN 1.6 LT AT FULL	61,530	55,380	49,220
A3	CHEVROLET	SONIC SEDAN 1.6 LT MT	SONIC SEDAN 1.6 LT MT	55,630	50,070	44,500
A3	CHEVROLET	SPIN	SPIN	49,450	44,510	39,560
A3	CHEVROLET	TRACKER 1.8 LS MT 2WD	TRACKER 1.8 LS MT 2WD	58,260	52,430	46,610
A3	CHEVROLET	TRACKER 1.8 LT AT FULL AWD	TRACKER 1.8 LT AT FULL AWD	72,680	65,410	58,140
A3	CHEVROLET	TRACKER 1.8 LT MT 2WD	TRACKER 1.8 LT MT 2WD	60,570	54,510	48,460
A3	CHEVROLET	VECTRA GD 16V	VECTRA GD 16V	85,100	76,590	68,080
A3	CHEVROLET	VECTRA GLS 8V	VECTRA GLS 8V	76,600	68,940	61,280
A3	CHEVROLET	VIVANT LS 1.6	VIVANT LS 1.6	54,000	48,600	43,200
A3	CHEVROLET	ZAFIRA GL 2.0 AUT.	ZAFIRA GL 2.0 AUT.	72,000	64,800	57,600
A3	CHEVROLET	ZAFIRA GL 2.0 MEC.	ZAFIRA GL 2.0 MEC.	68,720	61,850	54,980
A3	CHEVROLET	OTROS MODELOS	OTROS MODELOS	52,370	47,130	41,900
A3	CHRYSLER	PT CRUISER	PT CRUISER	80,230	72,210	64,180
A3	CHRYSLER	SEBRING LE AUT.	SEBRING LE AUT.	85,100	76,590	68,080
A3	CHRYSLER	OTROS MODELOS	OTROS MODELOS	82,660	74,390	66,130
A3	CITROEN	AX T DIESEL	AX T DIESEL	48,480	43,630	38,780
A3	CITROEN	BX 16V	BX 16V	92,340	83,110	73,870
A3	CITROEN	BX GTI	BX GTI	80,550	72,500	64,440
A3	CITROEN	BX TZD	BX TZD	79,200	71,280	63,360
A3	CITROEN	C3 1.6 HDI 90 BVM5 FEEL	C3 1.6 HDI 90 BVM5 FEEL	44,860	40,370	35,890
A3	CITROEN	C3 1.6 HDI 90 BVM5 SHINE	C3 1.6 HDI 90 BVM5 SHINE	58,900	53,010	47,120
A3	CITROEN	C3 1.6 VTI 115HP AT6III SHINE	C3 1.6 VTI 115HP AT6III SHINE	64,180	57,760	51,340
A3	CITROEN	C3 1.6 VTI AT FEEL	C3 1.6 VTI AT FEEL	54,530	49,080	43,620
A3	CITROEN	C3 1.6 VTI AT SHIINE	C3 1.6 VTI AT SHIINE	63,940	57,550	51,150
A3	CITROEN	C4	C4	39,980	35,980	31,980
A3	CITROEN	C4 1.6 VTI 120HP BVM5 FEEL	C4 1.6 VTI 120HP BVM5 FEEL	55,630	50,070	44,500
A3	CITROEN	C4 1.6I COUPE MEC. 3P	C4 1.6I COUPE MEC. 3P	58,610	52,750	46,890
A3	CITROEN	C4 1.6I HATCHBACK AUT. 5P	C4 1.6I HATCHBACK AUT. 5P	63,840	57,460	51,070
A3	CITROEN	C4 1.6I HATCHBACK MEC. 5P	C4 1.6I HATCHBACK MEC. 5P	61,880	55,690	49,500
A3	CITROEN	C4 1.6I SEDAN	C4 1.6I SEDAN	83,490	75,140	66,790
A3	CITROEN	C4 1.6I SEDAN MEC. 4P	C4 1.6I SEDAN MEC. 4P	78,240	70,420	62,590
A3	CITROEN	C4 16V 1.6	C4 16V 1.6	67,130	60,420	53,700
A3	CITROEN	C4 16V 1.6 AUT.	C4 16V 1.6 AUT.	71,710	64,540	57,370
A3	CITROEN	C4 16V COUPE 1.6	C4 16V COUPE 1.6	67,130	60,420	53,700
A3	CITROEN	C4 2.0I SEDAN AUT. 4P	C4 2.0I SEDAN AUT. 4P	90,040	81,040	72,030
A3	CITROEN	C4 2.0SX SEDAN AUT.	C4 2.0SX SEDAN AUT.	90,040	81,040	72,030
A3	CITROEN	C4 CACTUS PURE TECH	C4 CACTUS PURE TECH	72,000	64,800	57,600
A3	CITROEN	C4 PICASSO 1.6HDIBV5	C4 PICASSO 1.6HDIBV5	97,900	88,110	78,320
A3	CITROEN	C4 SX 16I 5P	C4 SX 16I 5P	55,370	49,830	44,300
A3	CITROEN	C4 SX 16I BVA 5P	C4 SX 16I BVA 5P	64,180	57,760	51,340
A3	CITROEN	C4 SX I BVM 1.6 5P	C4 SX I BVM 1.6 5P	68,430	61,590	54,740
A3	CITROEN	C4 VTI 120 BVA	C4 VTI 120 BVA	81,820	73,640	65,460
A3	CITROEN	C4 VTI 120 BVA FEEL FULL EDITION	C4 VTI 120 BVA FEEL FULL EDITION	86,740	78,070	69,390
A3	CITROEN	C4 VTI 120 BVA FULL	C4 VTI 120 BVA FULL	88,370	79,530	70,700
A3	CITROEN	C4 VTI 120 BVA SEDUCTION	C4 VTI 120 BVA SEDUCTION	78,550	70,700	62,840
A3	CITROEN	C4 VTI 120 BVM	C4 VTI 120 BVM	76,910	69,220	61,530
A3	CITROEN	C4 VTI 120 BVM5 SEDUCTION	C4 VTI 120 BVM5 SEDUCTION	73,640	66,280	58,910
A3	CITROEN	C4 VTR C4 16V VTR COUPE 1.6	C4 VTR C4 16V VTR COUPE 1.6	65,520	58,970	52,420
A3	CITROEN	C4 VTR I BVM 1.6 3P	C4 VTR I BVM 1.6 3P	65,150	58,640	52,120
A3	CITROEN	C5 2.0 AUT.	C5 2.0 AUT.	91,840	82,660	73,470
A3	CITROEN	C5 2.0 MEC.	C5 2.0 MEC.	87,910	79,120	70,330
A3	CITROEN	C5 2.0I 16V	C5 2.0I 16V	87,910	79,120	70,330
A3	CITROEN	C5 2.0I 16V AUT.	C5 2.0I 16V AUT.	117,540	105,790	94,030
A3	CITROEN	C5 2.0I 4AUT. 5P	C5 2.0I 4AUT. 5P	116,240	104,620	92,990
A3	CITROEN	C5 3.0 V6 AUT.	C5 3.0 V6 AUT.	117,540	105,790	94,030
A3	CITROEN	C5 5P 1.6	C5 5P 1.6	116,240	104,620	92,990
A3	CITROEN	C5 AIRCROSS 1.6 THP AT SHINE	C5 AIRCROSS 1.6 THP AT SHINE	93,100	83,790	74,480
A3	CITROEN	C5 AIRCROSS 1.6 THP AT6 FEEL	C5 AIRCROSS 1.6 THP AT6 FEEL	87,910	79,120	70,330

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	CITROEN	C5 AIRCROSS 1.6 THP AT6 LIVE	C5 AIRCROSS 1.6 THP AT6 LIVE	81,440	73,300	65,150
A3	CITROEN	C5 AIRCROSS 4X2 1.6 AT ADVC SHINE	C5 AIRCROSS 4X2 1.6 AT ADVC SHINE	116,070	104,460	92,860
A3	CITROEN	C5 HDI 2.0	C5 HDI 2.0	93,480	84,130	74,780
A3	CITROEN	C5 HDI 2.0 V6 AUT.	C5 HDI 2.0 V6 AUT.	122,950	110,660	98,360
A3	CITROEN	C5 N2C 2.0I 4AUT.	C5 N2C 2.0I 4AUT.	114,260	102,830	91,410
A3	CITROEN	C5 N2C I BVA 2.0 4P	C5 N2C I BVA 2.0 4P	111,000	99,900	88,800
A3	CITROEN	C5 SEDAN 2.0 AUT.	C5 SEDAN 2.0 AUT.	117,540	105,790	94,030
A3	CITROEN	C5 THP 160 BVA6 SEDUCTION	C5 THP 160 BVA6 SEDUCTION	106,370	95,730	85,100
A3	CITROEN	C-ELYSEE	C-ELYSEE	37,630	33,870	30,100
A3	CITROEN	C-ELYSEE 1.6 VTI 115 AT6III FEEL SIN PANTALLA	C-ELYSEE 1.6 VTI 115 AT6III FEEL SIN PANTALLA	57,270	51,540	45,820
A3	CITROEN	C-ELYSEE 1.6 VTI 115 AT6III SEDUCTION	C-ELYSEE 1.6 VTI 115 AT6III SEDUCTION	54,000	48,600	43,200
A3	CITROEN	C-ELYSÉE 1.6 VTI AT SHINE	C-ELYSÉE 1.6 VTI AT SHINE	50,440	45,400	40,350
A3	CITROEN	C-ELYSEE 1.6 VTI MT FEEL	C-ELYSEE 1.6 VTI MT FEEL	44,380	39,940	35,500
A3	CITROEN	C-ELYSÉE 1.6 VTI MT SHINE	C-ELYSÉE 1.6 VTI MT SHINE	47,080	42,370	37,660
A3	CITROEN	C-ELYSEE FEEL 1.6 VTI 115 AT6	C-ELYSEE FEEL 1.6 VTI 115 AT6	47,080	42,370	37,660
A3	CITROEN	C-ELYSEE FEEL 1.6 VTI 115 BVM	C-ELYSEE FEEL 1.6 VTI 115 BVM	45,810	41,230	36,650
A3	CITROEN	C-ELYSEE SEDUCTION VTI 115 BVA	C-ELYSEE SEDUCTION VTI 115 BVA	55,630	50,070	44,500
A3	CITROEN	C-ELYSEE SEDUCTION VTI 115 BVM	C-ELYSEE SEDUCTION VTI 115 BVM	43,510	39,160	34,810
A3	CITROEN	C-ELYSEE VTI 115 AT6III FL SEDUCTION	C-ELYSEE VTI 115 AT6III FL SEDUCTION	60,540	54,490	48,430
A3	CITROEN	C-ELYSEE VTI 115 BVM FEEL CON PANTALLA	C-ELYSEE VTI 115 BVM FEEL CON PANTALLA	54,000	48,600	43,200
A3	CITROEN	C-ELYSEE VTI 115 BVM FEEL SIN PANTALLA	C-ELYSEE VTI 115 BVM FEEL SIN PANTALLA	46,790	42,110	37,430
A3	CITROEN	C-ELYSEE VTI 115 BVM FL SEDUCTION	C-ELYSEE VTI 115 BVM FL SEDUCTION	50,730	45,660	40,580
A3	CITROEN	DS3	DS3	88,080	79,270	70,460
A3	CITROEN	DS3 THP 155 BMV6	DS3 THP 155 BMV6	88,040	79,240	70,430
A3	CITROEN	DS3 THP 155 BVM6 SPORT CHIC	DS3 THP 155 BVM6 SPORT CHIC	88,370	79,530	70,700
A3	CITROEN	DS3 VTI 120 BVA SO CHIC	DS3 VTI 120 BVA SO CHIC	83,460	75,110	66,770
A3	CITROEN	DS3 VTI 120 BVM	DS3 VTI 120 BVM	75,270	67,740	60,220
A3	CITROEN	DS3 VTI 120 BVM SO CHIC	DS3 VTI 120 BVM SO CHIC	78,550	70,700	62,840
A3	CITROEN	DS4 THP 155 BVAG SO CHIC	DS4 THP 155 BVAG SO CHIC	103,100	92,790	82,480
A3	CITROEN	DS4 THP 163 BVA6	DS4 THP 163 BVA6	108,030	97,230	86,420
A3	CITROEN	DS5	DS5	147,310	132,580	117,850
A3	CITROEN	NEW C3	NEW C3	55,080	49,570	44,060
A3	CITROEN	NEW C3 1.6 HDI 90 BV	NEW C3 1.6 HDI 90 BV	58,570	52,710	46,860
A3	CITROEN	NEW C3 1.6 HDI 90 BVM5 FEEL	NEW C3 1.6 HDI 90 BVM5 FEEL	52,370	47,130	41,900
A3	CITROEN	NEW C3 1.6 HDI 90 BVM5 SHINE	NEW C3 1.6 HDI 90 BVM5 SHINE	58,900	53,010	47,120
A3	CITROEN	NEW C3 1.6 VTI 115 HP	NEW C3 1.6 VTI 115 HP	53,010	47,710	42,410
A3	CITROEN	NEW C3 1.6 VTI 115 HP AT6III	NEW C3 1.6 VTI 115 HP AT6III	58,900	53,010	47,120
A3	CITROEN	NEW C3 1.6 VTI 115 HP AT6III FEEL	NEW C3 1.6 VTI 115 HP AT6III FEEL	49,080	44,170	39,260
A3	CITROEN	NEW C3 1.6 VTI 115 HP AT6III SHINE	NEW C3 1.6 VTI 115 HP AT6III SHINE	64,240	57,820	51,390
A3	CITROEN	NEW C3 2WD 1.6 AT AMLAT FEEL PACK	NEW C3 2WD 1.6 AT AMLAT FEEL PACK	58,530	52,680	46,820
A3	CITROEN	NEW C3 2WD 1.6 MT AMLAT FEEL	NEW C3 2WD 1.6 MT AMLAT FEEL	46,740	42,070	37,390
A3	CITROEN	NOUVELLE C4 VTI 120 BVA SEDUCTION	NOUVELLE C4 VTI 120 BVA SEDUCTION	81,530	73,380	65,220
A3	CITROEN	NOUVELLE C4 VTI 120 BVA SEDUCTION FULL	NOUVELLE C4 VTI 120 BVA SEDUCTION FULL	88,080	79,270	70,460
A3	CITROEN	NOUVELLE C4 VTI 120 BVM5 SEDUCTION	NOUVELLE C4 VTI 120 BVM5 SEDUCTION	76,940	69,250	61,550
A3	CITROEN	NOUVELLE DS3 1.6TI 6MEC. 5P	NOUVELLE DS3 1.6TI 6MEC. 5P	98,220	88,400	78,580
A3	CITROEN	XANTIA 1.6	XANTIA 1.6	59,360	53,420	47,490
A3	CITROEN	XANTIA 1.8I	XANTIA 1.8I	87,650	78,890	70,120
A3	CITROEN	XANTIA 1.9 TD	XANTIA 1.9 TD	100,550	90,500	80,440
A3	CITROEN	XANTIA 2.0 AUT.	XANTIA 2.0 AUT.	100,550	90,500	80,440
A3	CITROEN	XANTIA 2.0 MEC.	XANTIA 2.0 MEC.	96,170	86,550	76,940
A3	CITROEN	XANTIA ACTIVA 2.0 MEC.	XANTIA ACTIVA 2.0 MEC.	124,490	112,040	99,590
A3	CITROEN	XANTIA ACTIVA TCT 2.0 MEC.	XANTIA ACTIVA TCT 2.0 MEC.	124,490	112,040	99,590
A3	CITROEN	XANTIA SW 1.9 TD MEC.	XANTIA SW 1.9 TD MEC.	104,740	94,270	83,790
A3	CITROEN	XANTIA SW 2.0 AUT.	XANTIA SW 2.0 AUT.	101,470	91,320	81,180
A3	CITROEN	XANTIA SX 2.0	XANTIA SX 2.0	94,930	85,440	75,940
A3	CITROEN	XANTIA VSX 2.0	XANTIA VSX 2.0	114,600	103,140	91,680
A3	CITROEN	XANTIA X	XANTIA X	81,820	73,640	65,460
A3	CITROEN	XSARA 1.8I AUT.	XSARA 1.8I AUT.	65,850	59,270	52,680
A3	CITROEN	XSARA 1.8I MEC.	XSARA 1.8I MEC.	59,500	53,550	47,600
A3	CITROEN	XSARA 2 1.6V AUT.	XSARA 2 1.6V AUT.	68,740	61,870	54,990
A3	CITROEN	XSARA 2 1.6V MEC.	XSARA 2 1.6V MEC.	62,450	56,210	49,960
A3	CITROEN	XSARA 2 HDI 2.0 MEC	XSARA 2 HDI 2.0 MEC	71,710	64,540	57,370
A3	CITROEN	XSARA 2.0	XSARA 2.0	69,410	62,470	55,530
A3	CITROEN	XSARA I 1.6 AUT.	XSARA I 1.6 AUT.	66,470	59,820	53,180
A3	CITROEN	XSARA I 1.6 MEC.	XSARA I 1.6 MEC.	60,240	54,220	48,190
A3	CITROEN	ZX 1.6I AURA	ZX 1.6I AURA	74,170	66,750	59,340
A3	CITROEN	ZX 1.8I AURA	ZX 1.8I AURA	75,630	68,070	60,500
A3	CITROEN	ZX AVANTAGE	ZX AVANTAGE	60,570	54,510	48,460
A3	CITROEN	ZX FURIO	ZX FURIO	80,230	72,210	64,180
A3	CITROEN	ZX VOLCANE	ZX VOLCANE	85,130	76,620	68,100
A3	CITROEN	OTROS MODELOS	OTROS MODELOS	75,270	67,740	60,220
A3	DAEWOO	ESPERO BASICO	ESPERO BASICO	54,010	48,610	43,210
A3	DAEWOO	ESPERO CD AUT.	ESPERO CD AUT.	41,880	37,690	33,500
A3	DAEWOO	ESPERO CD MEC.	ESPERO CD MEC.	40,240	36,220	32,190
A3	DAEWOO	ESPERO DE LUXE AUT.	ESPERO DE LUXE AUT.	61,880	55,690	49,500
A3	DAEWOO	ESPERO DE LUXE MEC.	ESPERO DE LUXE MEC.	59,600	53,640	47,680
A3	DAEWOO	LANOS SX MEC.	LANOS SX MEC.	42,860	38,570	34,290
A3	DAEWOO	LEGANZA	LEGANZA	68,430	61,590	54,740
A3	DAEWOO	LEGANZA CDX AUT.	LEGANZA CDX AUT.	75,270	67,740	60,220
A3	DAEWOO	LEGANZA CDX AUT. FULL	LEGANZA CDX AUT. FULL	77,700	69,930	62,160
A3	DAEWOO	LEGANZA CDX MEC.	LEGANZA CDX MEC.	65,020	58,520	52,020
A3	DAEWOO	LEGANZA CDX MEC. FULL	LEGANZA CDX MEC. FULL	77,430	69,690	61,940
A3	DAEWOO	LEGANZA SX AUT.	LEGANZA SX AUT.	60,090	54,080	48,070
A3	DAEWOO	LEGANZA SX MEC.	LEGANZA SX MEC.	55,160	49,640	44,130
A3	DAEWOO	MAGNUS	MAGNUS	25,860	23,270	20,690
A3	DAEWOO	NUBIRA CDX AUT.	NUBIRA CDX AUT.	57,930	52,140	46,340
A3	DAEWOO	NUBIRA CDX AUT. FULL	NUBIRA CDX AUT. FULL	60,870	54,780	48,700
A3	DAEWOO	NUBIRA CDX MEC.	NUBIRA CDX MEC.	47,050	42,350	37,640
A3	DAEWOO	NUBIRA CDX MEC. FULL	NUBIRA CDX MEC. FULL	56,940	51,250	45,550
A3	DAEWOO	NUBIRA CDX SW AUT.	NUBIRA CDX SW AUT.	57,140	51,430	45,710
A3	DAEWOO	NUBIRA CDX SW MEC.	NUBIRA CDX SW MEC.	49,240	44,320	39,390
A3	DAEWOO	NUBIRA II AUT.	NUBIRA II AUT.	49,760	44,780	39,810
A3	DAEWOO	NUBIRA II MEC.	NUBIRA II MEC.	37,660	33,890	30,130
A3	DAEWOO	NUBIRA II SW AUT.	NUBIRA II SW AUT.	57,140	51,430	45,710
A3	DAEWOO	NUBIRA II SW MEC.	NUBIRA II SW MEC.	57,140	51,430	45,710
A3	DAEWOO	NUBIRA II SX AUT.	NUBIRA II SX AUT.	52,380	47,140	41,900
A3	DAEWOO	NUBIRA II SX MEC.	NUBIRA II SX MEC.	42,240	38,020	33,790
A3	DAEWOO	NUBIRA S AUT.	NUBIRA S AUT.	51,700	46,530	41,360
A3	DAEWOO	NUBIRA S MEC.	NUBIRA S MEC.	39,250	35,330	31,400
A3	DAEWOO	NUBIRA SX 1.6 AUT.	NUBIRA SX 1.6 AUT.	53,340	48,010	42,670
A3	DAEWOO	NUBIRA SX 1.6 MEC.	NUBIRA SX 1.6 MEC.	50,730	45,660	40,580
A3	DAEWOO	NUBIRA SX SW 1.6 AUT.	NUBIRA SX SW 1.6 AUT.	62,170	55,950	49,740
A3	DAEWOO	NUBIRA SX SW 1.6 MEC.	NUBIRA SX SW 1.6 MEC.	54,000	48,600	43,200
A3	DAEWOO	NUBIRA SX SW 2.0 AUT.	NUBIRA SX SW 2.0 AUT.	65,450	58,910	52,360
A3	DAEWOO	NUBIRA SX SW 2.0 MEC.	NUBIRA SX SW 2.0 MEC.	60,540	54,490	48,430
A3	DAEWOO	PRINCE ACE	PRINCE ACE	58,260	52,430	46,610
A3	DAEWOO	SUPER SALON ACE	SUPER SALON ACE	114,600	103,140	91,680
A3	DAEWOO	TACUMA AUT.	TACUMA AUT.	58,610	52,750	46,890
A3	DAEWOO	TACUMA MEC.	TACUMA MEC.	55,660	50,090	44,530

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	DAEWOO	TACUMA MEC.1.6	TACUMA MEC.1.6	52,370	47,130	41,900
A3	DAEWOO	OTROS MODELOS	OTROS MODELOS	56,940	51,250	45,550
A3	DAIHATSU	APPLAUSE	APPLAUSE	65,450	58,910	52,360
A3	DAIHATSU	APPLAUSE MEC.	APPLAUSE MEC.	61,220	55,100	48,980
A3	DAIHATSU	GRAN MOVE AUT.	GRAN MOVE AUT.	58,900	53,010	47,120
A3	DAIHATSU	GRAN MOVE MEC.	GRAN MOVE MEC.	45,810	41,230	36,650
A3	DAIHATSU	OTROS MODELOS	OTROS MODELOS	60,060	54,050	48,050
A3	DONG FENG	A60	A60	61,610	55,450	49,290
A3	DONG FENG	H30 CROSS ELEGANT	H30 CROSS ELEGANT	35,980	32,380	28,780
A3	DONG FENG	H30 CROSS NOBLE	H30 CROSS NOBLE	37,940	34,150	30,350
A3	DONG FENG	H30 ELEGANT M/T	H30 ELEGANT M/T	46,810	42,130	37,450
A3	DONG FENG	H30 NOBLE A/T	H30 NOBLE A/T	54,980	49,480	43,980
A3	DONG FENG	H30 NOBLE M/T	H30 NOBLE M/T	49,080	44,170	39,260
A3	DONG FENG	S30 NOBLE A/T	S30 NOBLE A/T	54,320	48,890	43,460
A3	DONG FENG	S-30 SEDAN ELEGANT GNV	S-30 SEDAN ELEGANT GNV	35,980	32,380	28,780
A3	DONG FENG	S-30 SEDAN ELEGANT MT	S-30 SEDAN ELEGANT MT	32,710	29,440	26,170
A3	DONG FENG	S-30 SEDAN NOBLE AT	S-30 SEDAN NOBLE AT	44,500	40,050	35,600
A3	DONG FENG	S-30 SEDAN NOBLE MT	S-30 SEDAN NOBLE MT	35,980	32,380	28,780
A3	DONG FENG	OTROS MODELOS	OTROS MODELOS	44,500	40,050	35,600
A3	DS	DS3	DS3	63,800	57,420	51,040
A3	DS	DS3 1.6 THP 160 BVM	DS3 1.6 THP 160 BVM	56,870	51,180	45,500
A3	DS	DS3 1.6 THP 165 BVM6 SPORT CHIC	DS3 1.6 THP 165 BVM6 SPORT CHIC	88,370	79,530	70,700
A3	DS	DS3 1.6 VTI 120HP BVM SO CHIC	DS3 1.6 VTI 120HP BVM SO CHIC	81,820	73,640	65,460
A3	DS	DS3 THP 208 BVM6 GT PERFORMANCE	DS3 THP 208 BVM6 GT PERFORMANCE	119,470	107,520	95,580
A3	DS	DS4 1.6 THP 160 AUT6	DS4 1.6 THP 160 AUT6	56,870	51,180	45,500
A3	DS	DS4 CROSSBACK 1.6 THP 160 AUT6 SO CHIC	DS4 CROSSBACK 1.6 THP 160 AUT6 SO CHIC	103,100	92,790	82,480
A3	DS	DS5 1.6 THP 160 BVA SPORT CHIC	DS5 1.6 THP 160 BVA SPORT CHIC	140,760	126,680	112,610
A3	DS	OTROS MODELOS	OTROS MODELOS	85,100	76,590	68,080
A3	EMGRAND	EC7 SEDAN GL	EC7 SEDAN GL	51,370	46,230	41,100
A3	EMGRAND	EC7 SEDAN GS	EC7 SEDAN GS	46,450	41,810	37,160
A3	EMGRAND	EC7 SEDAN GT	EC7 SEDAN GT	49,080	44,170	39,260
A3	EMGRAND	EC7 SPORT GL	EC7 SPORT GL	51,370	46,230	41,100
A3	EMGRAND	EC7 SPORT GS	EC7 SPORT GS	46,450	41,810	37,160
A3	EMGRAND	EC7 SPORT GT	EC7 SPORT GT	49,080	44,170	39,260
A3	EMGRAND	OTROS MODELOS	OTROS MODELOS	49,080	44,170	39,260
A3	FIAT	BARCHETA	BARCHETA	130,640	117,580	104,510
A3	FIAT	BRAVA SX 1.6	BRAVA SX 1.6	52,370	47,130	41,900
A3	FIAT	BRAVO SX 1.6	BRAVO SX 1.6	73,340	66,010	58,670
A3	FIAT	CUPE PLUS	CUPE PLUS	147,310	132,580	117,850
A3	FIAT	CUPE TURBO PLUS	CUPE TURBO PLUS	157,130	141,420	125,700
A3	FIAT	ELBA CSL DIES.	ELBA CSL DIES.	55,340	49,810	44,270
A3	FIAT	ELBA CSL SW	ELBA CSL SW	54,000	48,600	43,200
A3	FIAT	ELBA STW	ELBA STW	48,130	43,320	38,500
A3	FIAT	LINEA 1.8	LINEA 1.8	81,840	73,660	65,470
A3	FIAT	LINEA ELX	LINEA ELX	85,130	76,620	68,100
A3	FIAT	PALIO	PALIO	42,540	38,290	34,030
A3	FIAT	PALIO 1.8R 3P	PALIO 1.8R 3P	49,080	44,170	39,260
A3	FIAT	PALIO 1.8R 5P	PALIO 1.8R 5P	52,370	47,130	41,900
A3	FIAT	PALIO 1.8R FLP 3P	PALIO 1.8R FLP 3P	55,660	50,090	44,530
A3	FIAT	PALIO 1.8R FLP 5P	PALIO 1.8R FLP 5P	54,980	49,480	43,980
A3	FIAT	PALIO 8V 1.8 3P	PALIO 8V 1.8 3P	44,820	40,340	35,860
A3	FIAT	PALIO 8V 1.8 5P	PALIO 8V 1.8 5P	45,140	40,630	36,110
A3	FIAT	PALIO ADVENTURE	PALIO ADVENTURE	65,450	58,910	52,360
A3	FIAT	PALIO ADVENTURE 1.8 8V	PALIO ADVENTURE 1.8 8V	63,190	56,870	50,550
A3	FIAT	PALIO ADVENTURE LOCKER 1.8	PALIO ADVENTURE LOCKER 1.8	67,130	60,420	53,700
A3	FIAT	PALIO ADVENTURE LOCKER MAX 1.8	PALIO ADVENTURE LOCKER MAX 1.8	75,270	67,740	60,220
A3	FIAT	PALIO ADVENTURE MAX 8V 1.8	PALIO ADVENTURE MAX 8V 1.8	63,190	56,870	50,550
A3	FIAT	PALIO HLX 1.8	PALIO HLX 1.8	49,080	44,170	39,260
A3	FIAT	PALIO HLX BASIC 1.8 5P	PALIO HLX BASIC 1.8 5P	45,140	40,630	36,110
A3	FIAT	PALIO SIENA	PALIO SIENA	52,370	47,130	41,900
A3	FIAT	PALIO TREKKING 1.8	PALIO TREKKING 1.8	54,630	49,170	43,700
A3	FIAT	PALIO WEEKEND 1.4 MT	PALIO WEEKEND 1.4 MT	44,180	39,760	35,340
A3	FIAT	PALIO WEEKEND 1.4 MT COMFORT	PALIO WEEKEND 1.4 MT COMFORT	45,810	41,230	36,650
A3	FIAT	PALIO WEEKEND 1.7 TD	PALIO WEEKEND 1.7 TD	54,000	48,600	43,200
A3	FIAT	PALIO WEEKEND 1.8 8V	PALIO WEEKEND 1.8 8V	49,080	44,170	39,260
A3	FIAT	PALIO WEEKEND ADVENTURE	PALIO WEEKEND ADVENTURE	57,600	51,840	46,080
A3	FIAT	PALIO WEEKEND ADVENTURE 1.6	PALIO WEEKEND ADVENTURE 1.6	55,630	50,070	44,500
A3	FIAT	PALIO WEEKEND ADVENTURE 1.6 MT DUALOGIC FULL	PALIO WEEKEND ADVENTURE 1.6 MT DUALOGIC FULL	63,800	57,420	51,040
A3	FIAT	PALIO WEEKEND ADVENTURE 1.6 MT DUALOGIC STD	PALIO WEEKEND ADVENTURE 1.6 MT DUALOGIC STD	60,540	54,490	48,430
A3	FIAT	PALIO WEEKEND ADVENTURE 1.6 MT FULL	PALIO WEEKEND ADVENTURE 1.6 MT FULL	58,900	53,010	47,120
A3	FIAT	PALIO WEEKEND ADVENTURE 1.6 MT STD	PALIO WEEKEND ADVENTURE 1.6 MT STD	55,630	50,070	44,500
A3	FIAT	PALIO WEEKEND ATTRACTIVE 1.6 MT	PALIO WEEKEND ATTRACTIVE 1.6 MT	55,630	50,070	44,500
A3	FIAT	PALIO WEEKEND HLX	PALIO WEEKEND HLX	45,810	41,230	36,650
A3	FIAT	PALIO WEEKEND HLX 1.8	PALIO WEEKEND HLX 1.8	45,810	41,230	36,650
A3	FIAT	PALIO WEEKEND SW	PALIO WEEKEND SW	49,080	44,170	39,260
A3	FIAT	PALIO WEEKEND SW TURBODIESEL	PALIO WEEKEND SW TURBODIESEL	52,370	47,130	41,900
A3	FIAT	PREMIO CSL	PREMIO CSL	47,160	42,440	37,730
A3	FIAT	PREMIO CSL DIES.	PREMIO CSL DIES.	53,690	48,320	42,950
A3	FIAT	PREMIO SL	PREMIO SL	43,870	39,480	35,100
A3	FIAT	PUNTO SPORTING	PUNTO SPORTING	76,910	69,220	61,530
A3	FIAT	PUNTO SPORTING 1.8	PUNTO SPORTING 1.8	63,840	57,460	51,070
A3	FIAT	SIENA 8V 1.8	SIENA 8V 1.8	47,450	42,710	37,960
A3	FIAT	SIENA 8V HLX 1.8	SIENA 8V HLX 1.8	63,530	57,180	50,820
A3	FIAT	SIENA HLX 1.8	SIENA HLX 1.8	48,430	43,590	38,740
A3	FIAT	SIENA HLX BASIC 1.8	SIENA HLX BASIC 1.8	48,430	43,590	38,740
A3	FIAT	STILO 16V 1.8 5P	STILO 16V 1.8 5P	73,640	66,280	58,910
A3	FIAT	STILO 8V 1.8	STILO 8V 1.8	68,070	61,260	54,460
A3	FIAT	STILO 8V 1.8 5P	STILO 8V 1.8 5P	68,070	61,260	54,460
A3	FIAT	TEMPRA MEDIA	TEMPRA MEDIA	62,210	55,990	49,770
A3	FIAT	TEMPRA MEDIA SW	TEMPRA MEDIA SW	73,670	66,300	58,940
A3	FIAT	TEMPRA SX	TEMPRA SX	65,450	58,910	52,360
A3	FIAT	TEMPRA SX SELECTA	TEMPRA SX SELECTA	78,580	70,720	62,860
A3	FIAT	TEMPRA SX SW	TEMPRA SX SW	70,360	63,320	56,290
A3	FIAT	TIPO SX	TIPO SX	67,080	60,370	53,660
A3	FIAT	UNO 1.7 DIESEL	UNO 1.7 DIESEL	32,050	28,850	25,640
A3	FIAT	UNO 45 DIESEL	UNO 45 DIESEL	34,350	30,920	27,480
A3	FIAT	UNO SUPER D	UNO SUPER D	53,210	47,890	42,570
A3	FIAT	OTROS MODELOS	OTROS MODELOS	55,480	49,930	44,380
A3	FORD	CONTOUR GL AUT.	CONTOUR GL AUT.	111,000	99,900	88,800
A3	FORD	CONTOUR GL MEC.	CONTOUR GL MEC.	98,190	88,370	78,550
A3	FORD	CONTOUR LX AUT.	CONTOUR LX AUT.	91,670	82,500	73,340
A3	FORD	CONTOUR LX MEC.	CONTOUR LX MEC.	86,760	78,080	69,410
A3	FORD	ESCORT CL MEC.	ESCORT CL MEC.	53,210	47,890	42,570
A3	FORD	ESCORT CL SW MEC.	ESCORT CL SW MEC.	65,450	58,910	52,360

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	FORD	ESCORT CLA MEC.	ESCORT CLA MEC.	54,680	49,210	43,740
A3	FORD	ESCORT CLA SW MEC.	ESCORT CLA SW MEC.	62,170	55,950	49,740
A3	FORD	ESCORT CLX 1.6 MEC.	ESCORT CLX 1.6 MEC.	65,650	59,090	52,520
A3	FORD	ESCORT CLX 1.8 MEC.	ESCORT CLX 1.8 MEC.	63,800	57,420	51,040
A3	FORD	ESCORT CLX MEC.	ESCORT CLX MEC.	60,540	54,490	48,430
A3	FORD	ESCORT CLX SW 1.6 MEC.	ESCORT CLX SW 1.6 MEC.	67,080	60,370	53,660
A3	FORD	ESCORT CLX SW 1.8 MEC.	ESCORT CLX SW 1.8 MEC.	65,450	58,910	52,360
A3	FORD	ESCORT CLX SW MEC.	ESCORT CLX SW MEC.	67,080	60,370	53,660
A3	FORD	ESCORT LX 1.8 MEC. 3P	ESCORT LX 1.8 MEC. 3P	61,390	55,250	49,110
A3	FORD	ESCORT LX 1.8 MEC. 4P	ESCORT LX 1.8 MEC. 4P	42,540	38,290	34,030
A3	FORD	ESCORT LX 1.8 MEC. 5P	ESCORT LX 1.8 MEC. 5P	62,400	56,160	49,920
A3	FORD	ESCORT LX AUT. 4P	ESCORT LX AUT. 4P	65,150	58,640	52,120
A3	FORD	ESCORT LX MEC. 4P	ESCORT LX MEC. 4P	54,000	48,600	43,200
A3	FORD	ESCORT LX MEC. 4P AC	ESCORT LX MEC. 4P AC	47,450	42,710	37,960
A3	FORD	ESCORT LX MEC. 5P	ESCORT LX MEC. 5P	68,100	61,290	54,480
A3	FORD	ESCORT LX SPORT	ESCORT LX SPORT	65,450	58,910	52,360
A3	FORD	ESCORT LX SW AUT.	ESCORT LX SW AUT.	76,290	68,660	61,030
A3	FORD	ESCORT LX SW MEC.	ESCORT LX SW MEC.	57,270	51,540	45,820
A3	FORD	ESCORT SI	ESCORT SI	61,390	55,250	49,110
A3	FORD	ESCORT SPORT MEC.	ESCORT SPORT MEC.	54,010	48,610	43,210
A3	FORD	FIESTA 5APPZNAB9A4	FIESTA 5APPZNAB9A4	219,700	197,730	175,760
A3	FORD	FIESTA FIRST 1.6 MEC.	FIESTA FIRST 1.6 MEC.	35,980	32,380	28,780
A3	FORD	FIESTA HATCH SE 1.6L AT	FIESTA HATCH SE 1.6L AT	50,690	45,620	40,550
A3	FORD	FIESTA HATCH SE 1.6L MT	FIESTA HATCH SE 1.6L MT	49,080	44,170	39,260
A3	FORD	FIESTA HATCH TITANIUM AT	FIESTA HATCH TITANIUM AT	58,900	53,010	47,120
A3	FORD	FIESTA SE MT	FIESTA SE MT	45,810	41,230	36,650
A3	FORD	FIESTA SEDAN S 1.6L AT	FIESTA SEDAN S 1.6L AT	40,890	36,800	32,710
A3	FORD	FIESTA SEDAN S 1.6L MT	FIESTA SEDAN S 1.6L MT	37,630	33,870	30,100
A3	FORD	FIESTA SEDAN SE 1.6L AT	FIESTA SEDAN SE 1.6L AT	52,680	47,410	42,140
A3	FORD	FIESTA SEDAN SE 1.6L MT	FIESTA SEDAN SE 1.6L MT	44,980	40,480	35,980
A3	FORD	FIESTA TITANIUM	FIESTA TITANIUM	58,570	52,710	46,860
A3	FORD	FIESTA TREND 1.6 MEC.	FIESTA TREND 1.6 MEC.	42,400	38,160	33,920
A3	FORD	FIESTA TREND SL 1.6	FIESTA TREND SL 1.6	47,640	42,880	38,110
A3	FORD	FOCUS	FOCUS	69,410	62,470	55,530
A3	FORD	FOCUS CLX HATCHBACK 1.8	FOCUS CLX HATCHBACK 1.8	65,130	58,620	52,100
A3	FORD	FOCUS CLX SEDAN 1.8	FOCUS CLX SEDAN 1.8	69,930	62,940	55,940
A3	FORD	FOCUS CLX SEDAN 2.0	FOCUS CLX SEDAN 2.0	69,410	62,470	55,530
A3	FORD	FOCUS GHIA 2.0 AUT.	FOCUS GHIA 2.0 AUT.	91,030	81,930	72,820
A3	FORD	FOCUS GHIA 2.0L	FOCUS GHIA 2.0L	71,000	63,900	56,800
A3	FORD	FOCUS GHIA 2.0L SW	FOCUS GHIA 2.0L SW	69,370	62,430	55,500
A3	FORD	FOCUS HATCH SE PLUS AT	FOCUS HATCH SE PLUS AT	82,800	74,520	66,240
A3	FORD	FOCUS HATCH SE PLUS MT	FOCUS HATCH SE PLUS MT	79,200	71,280	63,360
A3	FORD	FOCUS HATCH TITANIUM 2.0L AT	FOCUS HATCH TITANIUM 2.0L AT	90,010	81,010	72,010
A3	FORD	FOCUS HATCHBACK	FOCUS HATCHBACK	69,370	62,430	55,500
A3	FORD	FOCUS HB SE PLUS MT	FOCUS HB SE PLUS MT	62,170	55,950	49,740
A3	FORD	FOCUS HB TITANIUM AT	FOCUS HB TITANIUM AT	81,500	73,350	65,200
A3	FORD	FOCUS LX HATCHBACK 1.8	FOCUS LX HATCHBACK 1.8	61,550	55,400	49,240
A3	FORD	FOCUS SE PLUS MT	FOCUS SE PLUS MT	75,600	68,040	60,480
A3	FORD	FOCUS SEDAN SE PLUS AT	FOCUS SEDAN SE PLUS AT	79,200	71,280	63,360
A3	FORD	FOCUS SEDAN TITANIUM 2.0L AT	FOCUS SEDAN TITANIUM 2.0L AT	86,420	77,780	69,140
A3	FORD	FOCUS TITANIUM AT	FOCUS TITANIUM AT	78,550	70,700	62,840
A3	FORD	FUSION SE ECOBOOST 2.0	FUSION SE ECOBOOST 2.0	111,620	100,460	89,300
A3	FORD	KA BASE	KA BASE	31,110	28,000	24,890
A3	FORD	KA GL 1.6	KA GL 1.6	32,710	29,440	26,170
A3	FORD	KA XR 1.6	KA XR 1.6	32,710	29,440	26,170
A3	FORD	MONDEO GHIA AUT. 4P	MONDEO GHIA AUT. 4P	92,340	83,110	73,870
A3	FORD	MONDEO GHIA AUT. 5P	MONDEO GHIA AUT. 5P	101,150	91,040	80,920
A3	FORD	MONDEO GHIA MEC. 4P	MONDEO GHIA MEC. 4P	82,800	74,520	66,240
A3	FORD	MONDEO GHIA MEC. 5P	MONDEO GHIA MEC. 5P	95,770	86,190	76,620
A3	FORD	MONDEO GHIA SW AUT.	MONDEO GHIA SW AUT.	78,090	70,280	62,470
A3	FORD	MONDEO GHIA SW MEC.	MONDEO GHIA SW MEC.	72,660	65,390	58,130
A3	FORD	MONDEO TREND 2.0L AUT.	MONDEO TREND 2.0L AUT.	97,210	87,490	77,770
A3	FORD	OTROS MODELOS	OTROS MODELOS	65,450	58,910	52,360
A3	FOTON	MIDI STATION WAGON	MIDI STATION WAGON	43,180	38,860	34,540
A3	FOTON	OTROS MODELOS	OTROS MODELOS	43,180	38,860	34,540
A3	GEELY	EC7 GL SEDAN	EC7 GL SEDAN	53,010	47,710	42,410
A3	GEELY	EC7 SEDAN GB	EC7 SEDAN GB	43,850	39,470	35,080
A3	GEELY	EC7 SEDAN GS	EC7 SEDAN GS	46,450	41,810	37,160
A3	GEELY	EC7 SEDAN GT	EC7 SEDAN GT	49,080	44,170	39,260
A3	GEELY	EC7 SPORT GB	EC7 SPORT GB	43,850	39,470	35,080
A3	GEELY	EC7 SPORT GL	EC7 SPORT GL	51,370	46,230	41,100
A3	GEELY	EC7 SPORT GS	EC7 SPORT GS	46,450	41,810	37,160
A3	GEELY	EC7 SPORT GT	EC7 SPORT GT	49,080	44,170	39,260
A3	GEELY	EMGRAND 7 COMFORT 1.8 MT	EMGRAND 7 COMFORT 1.8 MT	40,350	36,320	32,280
A3	GEELY	EMGRAND 7 EXCLUSIVE 1.8 MT	EMGRAND 7 EXCLUSIVE 1.8 MT	49,080	44,170	39,260
A3	GEELY	EMGRAND 7 GC MT	EMGRAND 7 GC MT	37,990	34,190	30,390
A3	GEELY	EMGRAND 7 GL MT	EMGRAND 7 GL MT	44,360	39,920	35,490
A3	GEELY	SL GL	SL GL	40,890	36,800	32,710
A3	GEELY	SL GS	SL GS	39,250	35,330	31,400
A3	GEELY	SL GT	SL GT	42,540	38,290	34,030
A3	GEELY	OTROS MODELOS	OTROS MODELOS	44,360	39,920	35,490
A3	HAIMA	3 COMFORT 1.8	3 COMFORT 1.8	45,810	41,230	36,650
A3	HAIMA	3 DELUXE 1.8	3 DELUXE 1.8	49,080	44,170	39,260
A3	HAIMA	3 GL 1.8	3 GL 1.8	45,810	41,230	36,650
A3	HAIMA	3 GLS 1.8	3 GLS 1.8	49,080	44,170	39,260
A3	HAIMA	FAMILY 1.6 AUT.	FAMILY 1.6 AUT.	45,810	41,230	36,650
A3	HAIMA	FAMILY 1.6 MEC.	FAMILY 1.6 MEC.	42,540	38,290	34,030
A3	HAIMA	FAMILY COMFORT 1.6 AUT	FAMILY COMFORT 1.6 AUT	47,450	42,710	37,960
A3	HAIMA	FAMILY COMFORT 1.6 MEC	FAMILY COMFORT 1.6 MEC	42,540	38,290	34,030
A3	HAIMA	FAMILY DX 1.6	FAMILY DX 1.6	47,450	42,710	37,960
A3	HAIMA	FAMILY GLX 1.6	FAMILY GLX 1.6	42,540	38,290	34,030
A3	HAIMA	HAIMA 3 DELUXE 1.6 GLS MT	HAIMA 3 DELUXE 1.6 GLS MT	52,370	47,130	41,900
A3	HAIMA	HAIMA 3 GLS FASHIONABLE 1.6L	HAIMA 3 GLS FASHIONABLE 1.6L	52,370	47,130	41,900
A3	HAIMA	OTROS MODELOS	OTROS MODELOS	46,630	41,970	37,300
A3	HONDA	ACCORD 2.0T	ACCORD 2.0T	117,290	105,560	93,830
A3	HONDA	ACCORD AUT	ACCORD AUT	101,170	91,050	80,940
A3	HONDA	ACCORD EXL-L 2.0T	ACCORD EXL-L 2.0T	140,760	126,680	112,610
A3	HONDA	ACCORD EXLP	ACCORD EXLP	140,760	126,680	112,610
A3	HONDA	ACCORD MEC.	ACCORD MEC.	104,460	94,010	83,570
A3	HONDA	ACCORD SW AUT.	ACCORD SW AUT.	103,130	92,820	82,500
A3	HONDA	ACCORD SW MEC.	ACCORD SW MEC.	94,620	85,160	75,700
A3	HONDA	CIVIC	CIVIC	70,740	63,670	56,590
A3	HONDA	CIVIC A EX	CIVIC A EX	80,190	72,170	64,150
A3	HONDA	CIVIC A EX AUT.	CIVIC A EX AUT.	80,190	72,170	64,150
A3	HONDA	CIVIC A LX	CIVIC A LX	85,100	76,590	68,080
A3	HONDA	CIVIC AUT. 2P	CIVIC AUT. 2P	76,630	68,970	61,300

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	HONDA	CIVIC AUT. 3P	CIVIC AUT. 3P	88,080	79,270	70,460
A3	HONDA	CIVIC AUT. 4P	CIVIC AUT. 4P	81,200	73,080	64,960
A3	HONDA	CIVIC DELUXE	CIVIC DELUXE	84,800	76,320	67,840
A3	HONDA	CIVIC EX 1.7 C.C. AUT. 4P	CIVIC EX 1.7 C.C. AUT. 4P	80,190	72,170	64,150
A3	HONDA	CIVIC EX 1.7 C.C. MEC. 4P	CIVIC EX 1.7 C.C. MEC. 4P	76,910	69,220	61,530
A3	HONDA	CIVIC EX 1.8 AUT.	CIVIC EX 1.8 AUT.	94,930	85,440	75,940
A3	HONDA	CIVIC EX 1.8 MEC.	CIVIC EX 1.8 MEC.	91,640	82,480	73,310
A3	HONDA	CIVIC EX AT	CIVIC EX AT	94,930	85,440	75,940
A3	HONDA	CIVIC EX AUT. 2P	CIVIC EX AUT. 2P	74,980	67,480	59,980
A3	HONDA	CIVIC EX AUT. 3P	CIVIC EX AUT. 3P	75,970	68,370	60,780
A3	HONDA	CIVIC EX AUT. 4P	CIVIC EX AUT. 4P	81,530	73,380	65,220
A3	HONDA	CIVIC EX COUPE 1.8 AUT.	CIVIC EX COUPE 1.8 AUT.	81,530	73,380	65,220
A3	HONDA	CIVIC EX COUPE 1.8 MEC.	CIVIC EX COUPE 1.8 MEC.	88,370	79,530	70,700
A3	HONDA	CIVIC EX MEC. 2P	CIVIC EX MEC. 2P	71,710	64,540	57,370
A3	HONDA	CIVIC EX MEC. 3P	CIVIC EX MEC. 3P	71,710	64,540	57,370
A3	HONDA	CIVIC EX MEC. 4P	CIVIC EX MEC. 4P	78,240	70,420	62,590
A3	HONDA	CIVIC EX MT	CIVIC EX MT	91,640	82,480	73,310
A3	HONDA	CIVIC EXL 1.8 AUT.	CIVIC EXL 1.8 AUT.	91,640	82,480	73,310
A3	HONDA	CIVIC EXL AT	CIVIC EXL AT	94,930	85,440	75,940
A3	HONDA	CIVIC EXS 1.8	CIVIC EXS 1.8	86,740	78,070	69,390
A3	HONDA	CIVIC EXS 1.8 AUT.	CIVIC EXS 1.8 AUT.	94,930	85,440	75,940
A3	HONDA	CIVIC EXS AT	CIVIC EXS AT	94,930	85,440	75,940
A3	HONDA	CIVIC EXS MT	CIVIC EXS MT	86,740	78,070	69,390
A3	HONDA	CIVIC LX	CIVIC LX	85,100	76,590	68,080
A3	HONDA	CIVIC LX 1.7 C.C. AUT. 4P	CIVIC LX 1.7 C.C. AUT. 4P	72,000	64,800	57,600
A3	HONDA	CIVIC LX 1.7 C.C. MEC. 4P	CIVIC LX 1.7 C.C. MEC. 4P	68,720	61,850	54,980
A3	HONDA	CIVIC LX 1.8 AUT.	CIVIC LX 1.8 AUT.	68,430	61,590	54,740
A3	HONDA	CIVIC LX 1.8 MEC.	CIVIC LX 1.8 MEC.	85,100	76,590	68,080
A3	HONDA	CIVIC LX 2.0L	CIVIC LX 2.0L	85,100	76,590	68,080
A3	HONDA	CIVIC LX AT	CIVIC LX AT	78,550	70,700	62,840
A3	HONDA	CIVIC LX AUT. 4P	CIVIC LX AUT. 4P	77,920	70,130	62,340
A3	HONDA	CIVIC LX CVT	CIVIC LX CVT	85,100	76,590	68,080
A3	HONDA	CIVIC LX MEC. 4P	CIVIC LX MEC. 4P	70,740	63,670	56,590
A3	HONDA	CIVIC LX MT	CIVIC LX MT	85,100	76,590	68,080
A3	HONDA	CIVIC LXS 1.8	CIVIC LXS 1.8	78,550	70,700	62,840
A3	HONDA	CIVIC LXS 1.8 AUT.	CIVIC LXS 1.8 AUT.	81,820	73,640	65,460
A3	HONDA	CIVIC LXS AT	CIVIC LXS AT	81,820	73,640	65,460
A3	HONDA	CIVIC LXS MT	CIVIC LXS MT	78,550	70,700	62,840
A3	HONDA	CIVIC M EX	CIVIC M EX	76,910	69,220	61,530
A3	HONDA	CIVIC M EX MEC.	CIVIC M EX MEC.	76,910	69,220	61,530
A3	HONDA	CIVIC M LX	CIVIC M LX	68,720	61,850	54,980
A3	HONDA	CIVIC M LX MEC.	CIVIC M LX MEC.	68,720	61,850	54,980
A3	HONDA	CIVIC MEC. 2P	CIVIC MEC. 2P	74,980	67,480	59,980
A3	HONDA	CIVIC MEC. 3P	CIVIC MEC. 3P	84,800	76,320	67,840
A3	HONDA	CIVIC MEC. 4P	CIVIC MEC. 4P	73,670	66,300	58,940
A3	HONDA	CIVIC SI	CIVIC SI	109,340	98,410	87,470
A3	HONDA	CIVIC SI 2.0	CIVIC SI 2.0	114,570	103,110	91,660
A3	HONDA	CIVIC SI COUPE 2.0 MEC.	CIVIC SI COUPE 2.0 MEC.	108,030	97,230	86,420
A3	HONDA	CIVIC TYPE R	CIVIC TYPE R	171,770	154,590	137,420
A3	HONDA	CIVIC VTI 3P	CIVIC VTI 3P	74,980	67,480	59,980
A3	HONDA	CRX	CRX	101,170	91,050	80,940
A3	HONDA	CR-Z EX	CR-Z EX	91,640	82,480	73,310
A3	HONDA	INTEGRA AUT.	INTEGRA AUT.	86,760	78,080	69,410
A3	HONDA	INTEGRA MEC.	INTEGRA MEC.	83,490	75,140	66,790
A3	HONDA	PARTNER 4 WD EL 1.6	PARTNER 4 WD EL 1.6	38,770	34,890	31,020
A3	HONDA	STREAM AUT.	STREAM AUT.	88,370	79,530	70,700
A3	HONDA	STREAM MEC.	STREAM MEC.	90,040	81,040	72,030
A3	HONDA	WR-V EX	WR-V EX	70,630	63,570	56,500
A3	HONDA	OTROS MODELOS	OTROS MODELOS	84,800	76,320	67,840
A3	HYUNDAI	ACCENT	ACCENT	49,930	44,940	39,940
A3	HYUNDAI	ACCENT GL 1.6	ACCENT GL 1.6	41,390	37,250	33,110
A3	HYUNDAI	ACCENT GL 1.6 GNV MT	ACCENT GL 1.6 GNV MT	47,160	42,440	37,730
A3	HYUNDAI	ACCENT GL 1.6 MT AC	ACCENT GL 1.6 MT AC	41,390	37,250	33,110
A3	HYUNDAI	ACCENT GL ECO. CAR. BLACK 1.6 GNV	ACCENT GL ECO. CAR. BLACK 1.6 GNV	47,160	42,440	37,730
A3	HYUNDAI	ACCENT GL HATCHBACK 1.6	ACCENT GL HATCHBACK 1.6	41,390	37,250	33,110
A3	HYUNDAI	ACCENT GLS 1.6 2AB AC	ACCENT GLS 1.6 2AB AC	52,720	47,450	42,180
A3	HYUNDAI	ACCENT GLS 1.6 3P 2AB AC	ACCENT GLS 1.6 3P 2AB AC	51,370	46,230	41,100
A3	HYUNDAI	ACCENT GLS 1.6 AT AC	ACCENT GLS 1.6 AT AC	52,070	46,860	41,660
A3	HYUNDAI	ACCENT GLS 1.6 AUT.	ACCENT GLS 1.6 AUT.	52,070	46,860	41,660
A3	HYUNDAI	ACCENT GLS 1.6 AUT. 2AB AC	ACCENT GLS 1.6 AUT. 2AB AC	56,000	50,400	44,800
A3	HYUNDAI	ACCENT GLS 1.6 MEC.	ACCENT GLS 1.6 MEC.	46,490	41,840	37,190
A3	HYUNDAI	ACCENT GLS 1.6 MT AC	ACCENT GLS 1.6 MT AC	46,490	41,840	37,190
A3	HYUNDAI	ACCENT GLS 3DR 1.6 AUT. AC	ACCENT GLS 3DR 1.6 AUT. AC	54,010	48,610	43,210
A3	HYUNDAI	ACCENT GLS 4DR 1.6 2AB AC	ACCENT GLS 4DR 1.6 2AB AC	52,720	47,450	42,180
A3	HYUNDAI	ACCENT GLS 4DR 1.6 AC	ACCENT GLS 4DR 1.6 AC	49,760	44,780	39,810
A3	HYUNDAI	ACCENT GLS 4DR 1.6 AT FULL	ACCENT GLS 4DR 1.6 AT FULL	68,720	61,850	54,980
A3	HYUNDAI	ACCENT GLS 4DR 1.6 AUT. 2AB AC	ACCENT GLS 4DR 1.6 AUT. 2AB AC	56,000	50,400	44,800
A3	HYUNDAI	ACCENT GLS 4DR 1.6 AUT. AC	ACCENT GLS 4DR 1.6 AUT. AC	53,040	47,740	42,430
A3	HYUNDAI	ACCENT GLS 4DR 1.6 MT FULL	ACCENT GLS 4DR 1.6 MT FULL	65,450	58,910	52,360
A3	HYUNDAI	ACCENT GLS HB 1.6 MEC.	ACCENT GLS HB 1.6 MEC.	44,520	40,070	35,620
A3	HYUNDAI	AVANTE LPI	AVANTE LPI	29,270	26,340	23,420
A3	HYUNDAI	COUPE 2.0	COUPE 2.0	96,590	86,930	77,270
A3	HYUNDAI	COUPE GLS 2.0 MEC.	COUPE GLS 2.0 MEC.	99,550	89,600	79,640
A3	HYUNDAI	COUPE GLS SUNROOF, SPOLIER 2.0	COUPE GLS SUNROOF, SPOLIER 2.0	104,780	94,300	83,820
A3	HYUNDAI	CRETA GL	CRETA GL	60,880	54,790	48,700
A3	HYUNDAI	ELANTRA	ELANTRA	55,630	50,070	44,500
A3	HYUNDAI	ELANTRA 1.6 GL	ELANTRA 1.6 GL	56,060	50,450	44,850
A3	HYUNDAI	ELANTRA 1.6I GL MEC.	ELANTRA 1.6I GL MEC.	48,270	43,440	38,620
A3	HYUNDAI	ELANTRA 1.8I GL MEC.	ELANTRA 1.8I GL MEC.	49,580	44,620	39,660
A3	HYUNDAI	ELANTRA AD GLS 1.6 AT LIMITED AVN	ELANTRA AD GLS 1.6 AT LIMITED AVN	83,950	75,560	67,160
A3	HYUNDAI	ELANTRA COUPE GLS 1.8 AT SPORT	ELANTRA COUPE GLS 1.8 AT SPORT	93,290	83,960	74,630
A3	HYUNDAI	ELANTRA COUPE GLS 1.8 MT SPORT	ELANTRA COUPE GLS 1.8 MT SPORT	90,010	81,010	72,010
A3	HYUNDAI	ELANTRA CUPE 1.8 MEC. FULL	ELANTRA CUPE 1.8 MEC. FULL	62,170	55,950	49,740
A3	HYUNDAI	ELANTRA CUPE 2.0 MEC. FULL	ELANTRA CUPE 2.0 MEC. FULL	75,270	67,740	60,220
A3	HYUNDAI	ELANTRA CUPE MEC.	ELANTRA CUPE MEC.	73,640	66,280	58,910
A3	HYUNDAI	ELANTRA FL GL 1.6 AT	ELANTRA FL GL 1.6 AT	60,540	54,490	48,430
A3	HYUNDAI	ELANTRA FL GL 1.6 MT	ELANTRA FL GL 1.6 MT	63,800	57,420	51,040
A3	HYUNDAI	ELANTRA FL GL 1.6 MT STD	ELANTRA FL GL 1.6 MT STD	57,270	51,540	45,820
A3	HYUNDAI	ELANTRA FL GLS 1.6 AT FULL	ELANTRA FL GLS 1.6 AT FULL	58,830	52,950	47,060
A3	HYUNDAI	ELANTRA FL GLS 1.6 MT FULL	ELANTRA FL GLS 1.6 MT FULL	70,360	63,320	56,290
A3	HYUNDAI	ELANTRA GL	ELANTRA GL	59,720	53,750	47,780
A3	HYUNDAI	ELANTRA GL 1.6 AT 1AB	ELANTRA GL 1.6 AT 1AB	65,450	58,910	52,360
A3	HYUNDAI	ELANTRA GL 1.6 AT 1AB FN	ELANTRA GL 1.6 AT 1AB FN	73,640	66,280	58,910
A3	HYUNDAI	ELANTRA GL 1.6 MT 1AB	ELANTRA GL 1.6 MT 1AB	61,880	55,690	49,500
A3	HYUNDAI	ELANTRA GL 1.6 MT 1AB FN	ELANTRA GL 1.6 MT 1AB FN	70,360	63,320	56,290
A3	HYUNDAI	ELANTRA GLS 1.6	ELANTRA GLS 1.6	50,650	45,590	40,520
A3	HYUNDAI	ELANTRA GLS 1.6 2AB	ELANTRA GLS 1.6 2AB	55,630	50,070	44,500
A3	HYUNDAI	ELANTRA GLS 1.6 AUT.	ELANTRA GLS 1.6 AUT.	65,450	58,910	52,360
A3	HYUNDAI	ELANTRA GLS 1.6 AUT. 2AB	ELANTRA GLS 1.6 AUT. 2AB	68,720	61,850	54,980

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	HYUNDAI	ELANTRA GLS 1.6 MT	ELANTRA GLS 1.6 MT	61,880	55,690	49,500
A3	HYUNDAI	ELANTRA GLS 1.6 MT 2AB	ELANTRA GLS 1.6 MT 2AB	65,150	58,640	52,120
A3	HYUNDAI	ELANTRA GLS 1.8 AT 2AB FULL	ELANTRA GLS 1.8 AT 2AB FULL	72,000	64,800	57,600
A3	HYUNDAI	ELANTRA GLS 1.8 AT 2AB FULL FN	ELANTRA GLS 1.8 AT 2AB FULL FN	80,190	72,170	64,150
A3	HYUNDAI	ELANTRA GLS 1.8 AT SPORT	ELANTRA GLS 1.8 AT SPORT	83,460	75,110	66,770
A3	HYUNDAI	ELANTRA GLS 1.8 AUT.	ELANTRA GLS 1.8 AUT.	60,240	54,220	48,190
A3	HYUNDAI	ELANTRA GLS 1.8 FULL	ELANTRA GLS 1.8 FULL	60,240	54,220	48,190
A3	HYUNDAI	ELANTRA GLS 1.8 MEC.	ELANTRA GLS 1.8 MEC.	50,730	45,660	40,580
A3	HYUNDAI	ELANTRA GLS 1.8 MEC. AC	ELANTRA GLS 1.8 MEC. AC	50,730	45,660	40,580
A3	HYUNDAI	ELANTRA GLS 1.8 MT 2AB FULL	ELANTRA GLS 1.8 MT 2AB FULL	68,720	61,850	54,980
A3	HYUNDAI	ELANTRA GLS 1.8 MT 2AB FULL FN	ELANTRA GLS 1.8 MT 2AB FULL FN	76,910	69,220	61,530
A3	HYUNDAI	ELANTRA GLS 1.8 MT SPORT	ELANTRA GLS 1.8 MT SPORT	80,190	72,170	64,150
A3	HYUNDAI	ELANTRA GLS 2.0 2AB FULL	ELANTRA GLS 2.0 2AB FULL	65,150	58,640	52,120
A3	HYUNDAI	ELANTRA GLS 2.0 AUT. 2AB FULL	ELANTRA GLS 2.0 AUT. 2AB FULL	68,430	61,590	54,740
A3	HYUNDAI	ELANTRA GLS 2.0 AUT. FULL	ELANTRA GLS 2.0 AUT. FULL	67,130	60,420	53,700
A3	HYUNDAI	ELANTRA GLS 2.0 FULL	ELANTRA GLS 2.0 FULL	62,170	55,950	49,740
A3	HYUNDAI	ELANTRA GLS 2.0 MT 2AB FULL	ELANTRA GLS 2.0 MT 2AB FULL	65,150	58,640	52,120
A3	HYUNDAI	ELANTRA GLS AUT.	ELANTRA GLS AUT.	57,270	51,540	45,820
A3	HYUNDAI	ELANTRA GLS MEC.	ELANTRA GLS MEC.	54,000	48,600	43,200
A3	HYUNDAI	ELANTRA GTI AUT.	ELANTRA GTI AUT.	65,130	58,620	52,100
A3	HYUNDAI	ELANTRA GTI MEC.	ELANTRA GTI MEC.	64,470	58,020	51,580
A3	HYUNDAI	ELANTRA WAGON 1.6l GL MEC.	ELANTRA WAGON 1.6l GL MEC.	49,080	44,170	39,260
A3	HYUNDAI	ELANTRA WAGON 1.8l AUT.	ELANTRA WAGON 1.8l AUT.	60,540	54,490	48,430
A3	HYUNDAI	ELANTRA WAGON 1.8l GL AUT.	ELANTRA WAGON 1.8l GL AUT.	61,200	55,080	48,960
A3	HYUNDAI	ELANTRA WAGON 1.8l GL MEC.	ELANTRA WAGON 1.8l GL MEC.	50,730	45,660	40,580
A3	HYUNDAI	ELANTRA WAGON 1.8l GLS AUT.	ELANTRA WAGON 1.8l GLS AUT.	62,170	55,950	49,740
A3	HYUNDAI	ELANTRA WAGON 1.8l GLS MEC.	ELANTRA WAGON 1.8l GLS MEC.	55,630	50,070	44,500
A3	HYUNDAI	ELANTRA WAGON 1.8l MEC.	ELANTRA WAGON 1.8l MEC.	55,630	50,070	44,500
A3	HYUNDAI	ELANTRA XD GL 1.8 MEC.	ELANTRA XD GL 1.8 MEC.	49,580	44,620	39,660
A3	HYUNDAI	ELANTRA XD GLS 1.6 AUT.	ELANTRA XD GLS 1.6 AUT.	53,340	48,010	42,670
A3	HYUNDAI	ELANTRA XD GLS 1.6 MEC.	ELANTRA XD GLS 1.6 MEC.	50,070	45,060	40,060
A3	HYUNDAI	ELANTRA XD GLS 1.8 AUT.	ELANTRA XD GLS 1.8 AUT.	58,570	52,710	46,860
A3	HYUNDAI	ELANTRA XD GLS 1.8 MEC.	ELANTRA XD GLS 1.8 MEC.	55,300	49,770	44,240
A3	HYUNDAI	ELANTRA XD GLS 2.0 AUT.	ELANTRA XD GLS 2.0 AUT.	58,900	53,010	47,120
A3	HYUNDAI	ELANTRA XD GLS 2.0 MEC.	ELANTRA XD GLS 2.0 MEC.	55,630	50,070	44,500
A3	HYUNDAI	GENESIS COUPE 2.0T 6MT	GENESIS COUPE 2.0T 6MT	98,190	88,370	78,550
A3	HYUNDAI	GETZ GL 1.6	GETZ GL 1.6	40,240	36,220	32,190
A3	HYUNDAI	GETZ GL 1.6 FULL	GETZ GL 1.6 FULL	43,850	39,470	35,080
A3	HYUNDAI	I30 1.6 AT STD	I30 1.6 AT STD	72,000	64,800	57,600
A3	HYUNDAI	I30 1.6 MT STD	I30 1.6 MT STD	68,430	61,590	54,740
A3	HYUNDAI	I30 1.8 MT FULL	I30 1.8 MT FULL	80,190	72,170	64,150
A3	HYUNDAI	I30 1.8 MT STD	I30 1.8 MT STD	76,910	69,220	61,530
A3	HYUNDAI	I30 2 0L GLS MEC.	I30 2 0L GLS MEC.	75,270	67,740	60,220
A3	HYUNDAI	I30 GL 1.6 AT	I30 GL 1.6 AT	64,140	57,730	51,310
A3	HYUNDAI	I30 GL 1.6 MT	I30 GL 1.6 MT	63,800	57,420	51,040
A3	HYUNDAI	I30 GLS 1.6 MEC.	I30 GLS 1.6 MEC.	68,720	61,850	54,980
A3	HYUNDAI	I30 GLS 1.8 AT SPORT	I30 GLS 1.8 AT SPORT	75,270	67,740	60,220
A3	HYUNDAI	I30 GLS 1.8 MT SPORT	I30 GLS 1.8 MT SPORT	69,060	62,150	55,250
A3	HYUNDAI	I30 PD 1.6 GLS SPECIAL EDITION AT	I30 PD 1.6 GLS SPECIAL EDITION AT	89,690	80,720	71,750
A3	HYUNDAI	I30 PD 1.6 GLS SPECIAL EDITION MT	I30 PD 1.6 GLS SPECIAL EDITION MT	86,420	77,780	69,140
A3	HYUNDAI	I30 PD 1.6 GLS SPORT AT	I30 PD 1.6 GLS SPORT AT	78,550	70,700	62,840
A3	HYUNDAI	I30 PD 1.6 GLS SPORT MT	I30 PD 1.6 GLS SPORT MT	75,270	67,740	60,220
A3	HYUNDAI	I30 PD 1.6 GLS STYLE AT	I30 PD 1.6 GLS STYLE AT	86,080	77,470	68,860
A3	HYUNDAI	I30 PD 1.6 GLS STYLE MT	I30 PD 1.6 GLS STYLE MT	82,800	74,520	66,240
A3	HYUNDAI	I40 GLS 2.0 AT	I40 GLS 2.0 AT	104,740	94,270	83,790
A3	HYUNDAI	IONIQ	IONIQ	93,150	83,840	74,520
A3	HYUNDAI	IONIQ GLS	IONIQ GLS	117,450	105,710	93,960
A3	HYUNDAI	MATRIX AUT.	MATRIX AUT.	51,700	46,530	41,360
A3	HYUNDAI	MATRIX GL 1.6 AUT.	MATRIX GL 1.6 AUT.	58,610	52,750	46,890
A3	HYUNDAI	MATRIX GL 1.6 MEC.	MATRIX GL 1.6 MEC.	54,680	49,210	43,740
A3	HYUNDAI	MATRIX MEC.	MATRIX MEC.	50,070	45,060	40,060
A3	HYUNDAI	NEW ELANTRA	NEW ELANTRA	54,630	49,170	43,700
A3	HYUNDAI	NEW ELANTRA 1.6 GL	NEW ELANTRA 1.6 GL	48,810	43,930	39,050
A3	HYUNDAI	NEW ELANTRA AD FL GL 1.6 AT FULL AVN E4	NEW ELANTRA AD FL GL 1.6 AT FULL AVN E4	60,540	54,490	48,430
A3	HYUNDAI	NEW ELANTRA AD FL GL 1.6 AT FULL GLP AVN E4	NEW ELANTRA AD FL GL 1.6 AT FULL GLP AVN E4	62,210	55,990	49,770
A3	HYUNDAI	NEW ELANTRA AD FL GL 1.6 MT COMFORT AVN E4	NEW ELANTRA AD FL GL 1.6 MT COMFORT AVN E4	58,410	52,570	46,730
A3	HYUNDAI	NEW ELANTRA AD FL GL 1.6 MT COMFORT GLP AVN E4	NEW ELANTRA AD FL GL 1.6 MT COMFORT GLP AVN E4	60,200	54,180	48,160
A3	HYUNDAI	NEW ELANTRA AD FL GL 1.6 MT FULL AVN E4	NEW ELANTRA AD FL GL 1.6 MT FULL AVN E4	64,470	58,020	51,580
A3	HYUNDAI	NEW ELANTRA AD FL GL 1.6 MT FULL GLP AVN E4	NEW ELANTRA AD FL GL 1.6 MT FULL GLP AVN E4	54,320	48,890	43,460
A3	HYUNDAI	NEW ELANTRA AD FL GL 1.6 MT VALUE AVN E4	NEW ELANTRA AD FL GL 1.6 MT VALUE AVN E4	53,810	48,430	43,050
A3	HYUNDAI	NEW ELANTRA AD FL GL 1.6 MT VALUE GLP AVN E4	NEW ELANTRA AD FL GL 1.6 MT VALUE GLP AVN E4	54,630	49,170	43,700
A3	HYUNDAI	NEW ELANTRA AD FL GLS 1.6 AT STYLE AVN E4	NEW ELANTRA AD FL GLS 1.6 AT STYLE AVN E4	71,770	64,590	57,420
A3	HYUNDAI	NEW ELANTRA AD FL GLS 1.6 AT STYLE GLP AVN E4	NEW ELANTRA AD FL GLS 1.6 AT STYLE GLP AVN E4	64,540	58,090	51,630
A3	HYUNDAI	NEW ELANTRA AD FL GLS 1.6 MT STYLE AVN E4	NEW ELANTRA AD FL GLS 1.6 MT STYLE AVN E4	73,640	66,280	58,910
A3	HYUNDAI	NEW ELANTRA AD FL GLS 1.6 MT STYLE GLP AVN E4	NEW ELANTRA AD FL GLS 1.6 MT STYLE GLP AVN E4	72,160	64,940	57,730
A3	HYUNDAI	NEW ELANTRA AD GL	NEW ELANTRA AD GL	58,260	52,430	46,610
A3	HYUNDAI	NEW ELANTRA AD GL 1.6 AT AVN FULL	NEW ELANTRA AD GL 1.6 AT AVN FULL	57,140	51,430	45,710
A3	HYUNDAI	NEW ELANTRA AD GL 1.6 AT FULL	NEW ELANTRA AD GL 1.6 AT FULL	53,930	48,540	43,140
A3	HYUNDAI	NEW ELANTRA AD GL 1.6 GLP MT COMFORT	NEW ELANTRA AD GL 1.6 GLP MT COMFORT	53,420	48,080	42,740
A3	HYUNDAI	NEW ELANTRA AD GL 1.6 GNV MT COMFORT	NEW ELANTRA AD GL 1.6 GNV MT COMFORT	65,740	59,170	52,590
A3	HYUNDAI	NEW ELANTRA AD GL 1.6 MT AVN FULL	NEW ELANTRA AD GL 1.6 MT AVN FULL	58,900	53,010	47,120
A3	HYUNDAI	NEW ELANTRA AD GL 1.6 MT COMFORT	NEW ELANTRA AD GL 1.6 MT COMFORT	55,630	50,070	44,500
A3	HYUNDAI	NEW ELANTRA AD GL 1.6 MT COMFORT AVN	NEW ELANTRA AD GL 1.6 MT COMFORT AVN	55,630	50,070	44,500
A3	HYUNDAI	NEW ELANTRA AD GL 1.6 MT FULL	NEW ELANTRA AD GL 1.6 MT FULL	57,140	51,430	45,710
A3	HYUNDAI	NEW ELANTRA AD GLS 1.6 AT STYLE AVN	NEW ELANTRA AD GLS 1.6 AT STYLE AVN	77,070	69,360	61,660
A3	HYUNDAI	NEW ELANTRA AD GLS 1.6 MT STYLE AVN	NEW ELANTRA AD GLS 1.6 MT STYLE AVN	63,800	57,420	51,040
A3	HYUNDAI	NEW ELANTRA CN7 GL 1.6 AT COMFORT	NEW ELANTRA CN7 GL 1.6 AT COMFORT	85,110	76,600	68,090
A3	HYUNDAI	NEW ELANTRA CN7 GL 1.6 AT COMFORT GLP	NEW ELANTRA CN7 GL 1.6 AT COMFORT GLP	80,460	72,410	64,370
A3	HYUNDAI	NEW ELANTRA CN7 GL 1.6 AT FULL	NEW ELANTRA CN7 GL 1.6 AT FULL	83,490	75,140	66,790
A3	HYUNDAI	NEW ELANTRA CN7 GL 1.6 AT FULL GLP	NEW ELANTRA CN7 GL 1.6 AT FULL GLP	75,750	68,180	60,600
A3	HYUNDAI	NEW ELANTRA CN7 GL 1.6 MT COMFORT	NEW ELANTRA CN7 GL 1.6 MT COMFORT	71,700	64,530	57,360
A3	HYUNDAI	NEW ELANTRA CN7 GL 1.6 MT COMFORT GLP	NEW ELANTRA CN7 GL 1.6 MT COMFORT GLP	67,020	60,320	53,620
A3	HYUNDAI	NEW ELANTRA CN7 GL 1.6 MT FULL	NEW ELANTRA CN7 GL 1.6 MT FULL	80,120	72,110	64,100
A3	HYUNDAI	NEW ELANTRA CN7 GL 1.6 MT FULL GLP	NEW ELANTRA CN7 GL 1.6 MT FULL GLP	80,790	72,710	64,630
A3	HYUNDAI	NEW ELANTRA CN7 GLS 1.6 T-GDI DCT N-LINE	NEW ELANTRA CN7 GLS 1.6 T-GDI DCT N-LINE	107,070	96,360	85,660
A3	HYUNDAI	NEW ELANTRA GL	NEW ELANTRA GL	54,690	49,220	43,750
A3	HYUNDAI	NEW ELANTRA GLS	NEW ELANTRA GLS	61,290	55,160	49,030
A3	HYUNDAI	NEW ELANTRA PE CN7 GL 1.6 MT COMFORT GNV	NEW ELANTRA PE CN7 GL 1.6 MT COMFORT GNV	76,590	68,930	61,270
A3	HYUNDAI	NEW I30 1.8 GLS SPORT AT SR	NEW I30 1.8 GLS SPORT AT SR	75,270	67,740	60,220
A3	HYUNDAI	NEW I30 1.8 GLS SPORT MT SR	NEW I30 1.8 GLS SPORT MT SR	72,000	64,800	57,600
A3	HYUNDAI	NEW VELOSTER JS 1.6 TURBO GDI GLS AT E4	NEW VELOSTER JS 1.6 TURBO GDI GLS AT E4	108,030	97,230	86,420
A3	HYUNDAI	NEW VELOSTER JS 1.6 TURBO GDI GLS MT E4	NEW VELOSTER JS 1.6 TURBO GDI GLS MT E4	98,190	88,370	78,550
A3	HYUNDAI	NEW VELOSTER JS 2.0 GL AT E4	NEW VELOSTER JS 2.0 GL AT E4	88,370	79,530	70,700
A3	HYUNDAI	NEW VELOSTER JS 2.0 GL MT E4	NEW VELOSTER JS 2.0 GL MT E4	85,100	76,590	68,080
A3	HYUNDAI	SANTAMO SW AUT.	SANTAMO SW AUT.	58,900	53,010	47,120
A3	HYUNDAI	SANTAMO SW MEC.	SANTAMO SW MEC.	55,630	50,070	44,500
A3	HYUNDAI	SONATA	SONATA	82,930	74,640	66,340
A3	HYUNDAI	SONATA 2.0 AT FULL	SONATA 2.0 AT FULL	100,490	90,440	80,390
A3	HYUNDAI	SONATA GL 2.0 AUT.	SONATA GL 2.0 AUT.	86,080	77,470	68,860
A3	HYUNDAI	SONATA GL 2.0 MEC.	SONATA GL 2.0 MEC.	81,010	72,910	64,810

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	HYUNDAI	SONATA GLS	SONATA GLS	72,000	64,800	57,600
A3	HYUNDAI	SONATA GLS ABS	SONATA GLS ABS	84,080	75,670	67,260
A3	HYUNDAI	SONATA GLS AUT.	SONATA GLS AUT.	78,550	70,700	62,840
A3	HYUNDAI	SONATA GLS FULL	SONATA GLS FULL	95,900	86,310	76,720
A3	HYUNDAI	SONATA LF GL 2.0 AT	SONATA LF GL 2.0 AT	81,820	73,640	65,460
A3	HYUNDAI	SONATA LF GL 2.0 AT SPORT	SONATA LF GL 2.0 AT SPORT	90,010	81,010	72,010
A3	HYUNDAI	SONATA LF GL 2.0 AT STYLE	SONATA LF GL 2.0 AT STYLE	102,440	92,200	81,950
A3	HYUNDAI	TRAJET GL CRDI 2.0 AUT.	TRAJET GL CRDI 2.0 AUT.	98,190	88,370	78,550
A3	HYUNDAI	VELOSTER	VELOSTER	80,770	72,690	64,620
A3	HYUNDAI	VELOSTER 1.6 GLS AT	VELOSTER 1.6 GLS AT	73,640	66,280	58,910
A3	HYUNDAI	VELOSTER 1.6 GLS MT	VELOSTER 1.6 GLS MT	75,270	67,740	60,220
A3	HYUNDAI	VELOSTER 1.6 TURBO GDI GLS MT	VELOSTER 1.6 TURBO GDI GLS MT	88,370	79,530	70,700
A3	HYUNDAI	VELOSTER GL	VELOSTER GL	78,550	70,700	62,840
A3	HYUNDAI	VELOSTER GLS	VELOSTER GLS	94,930	85,440	75,940
A3	HYUNDAI	OTROS MODELOS	OTROS MODELOS	64,470	58,020	51,580
A3	JAC	S3 1.6 MT LUXURY VVT	S3 1.6 MT LUXURY VVT	34,170	30,750	27,340
A3	JAC	SPAZIO LUXURY AT	SPAZIO LUXURY AT	47,450	42,710	37,960
A3	JAC	T8 4X4 COMFORT DIESEL	T8 4X4 COMFORT DIESEL	57,240	51,520	45,790
A3	JAC	OTROS MODELOS	OTROS MODELOS	47,450	42,710	37,960
A3	JAGUAR	F-TYPE COUPE P300	F-TYPE COUPE P300	252,390	227,150	201,910
A3	JAGUAR	F-TYPE S	F-TYPE S	310,720	279,650	248,580
A3	JAGUAR	XE	XE	136,280	122,650	109,020
A3	JAGUAR	XE P250 R-DYNAMIC SE	XE P250 R-DYNAMIC SE	218,700	196,830	174,960
A3	JAGUAR	XE PRESTIGE	XE PRESTIGE	99,110	89,200	79,290
A3	JAGUAR	XE PURE	XE PURE	127,710	114,940	102,170
A3	JAGUAR	XE PURE SPORT	XE PURE SPORT	114,600	103,140	91,680
A3	JAGUAR	XE R-DYNAMIC SE	XE R-DYNAMIC SE	225,890	203,300	180,710
A3	JAGUAR	XE S	XE S	186,600	167,940	149,280
A3	JAGUAR	XE S P250	XE S P250	171,590	154,430	137,270
A3	JAGUAR	XE SE	XE SE	206,250	185,630	165,000
A3	JAGUAR	XE SE P250	XE SE P250	201,880	181,690	161,500
A3	JAGUAR	XF CHEQUERED FLAG	XF CHEQUERED FLAG	208,620	187,760	166,900
A3	JAGUAR	XF P250 CHEQUERED FLAG	XF P250 CHEQUERED FLAG	235,540	211,990	188,430
A3	JAGUAR	XF P250 PRESTIGE	XF P250 PRESTIGE	201,880	181,690	161,500
A3	JAGUAR	XF P300 CHEQUERED FLAG	XF P300 CHEQUERED FLAG	269,190	242,270	215,350
A3	JAGUAR	XF PRESTIGE	XF PRESTIGE	174,990	157,490	139,990
A3	JAGUAR	XF PURE	XF PURE	196,380	176,740	157,100
A3	JAGUAR	XF R-SPORT	XF R-SPORT	215,770	194,190	172,620
A3	JAGUAR	XF S	XF S	215,770	194,190	172,620
A3	JAGUAR	OTROS MODELOS	OTROS MODELOS	204,070	183,660	163,260
A3	KIA	CARENS	CARENS	72,810	65,530	58,250
A3	KIA	CARENS AUT.	CARENS AUT.	64,990	58,490	51,990
A3	KIA	CARENS CRDI 2.0 AUT.	CARENS CRDI 2.0 AUT.	68,590	61,730	54,870
A3	KIA	CARENS CRDI 2.0 MEC.	CARENS CRDI 2.0 MEC.	64,340	57,910	51,470
A3	KIA	CARENS EX 2.0	CARENS EX 2.0	72,000	64,800	57,600
A3	KIA	CARENS EX 2.0 AUT.	CARENS EX 2.0 AUT.	74,290	66,860	59,430
A3	KIA	CARENS MEC.	CARENS MEC.	60,410	54,370	48,330
A3	KIA	CERATO	CERATO	67,320	60,590	53,860
A3	KIA	CERATO - FORTE KOUP GAS	CERATO - FORTE KOUP GAS	59,170	53,250	47,340
A3	KIA	CERATO 1.6 AT EX PLUS	CERATO 1.6 AT EX PLUS	74,060	66,650	59,250
A3	KIA	CERATO 1.6 AT EX SPORT	CERATO 1.6 AT EX SPORT	64,390	57,950	51,510
A3	KIA	CERATO 1.6 AT L FULL	CERATO 1.6 AT L FULL	55,590	50,030	44,470
A3	KIA	CERATO 1.6 AT L ONE	CERATO 1.6 AT L ONE	54,920	49,430	43,940
A3	KIA	CERATO 1.6 AT LX PLUS	CERATO 1.6 AT LX PLUS	72,070	64,860	57,660
A3	KIA	CERATO 1.6 MT EX SPORT	CERATO 1.6 MT EX SPORT	58,660	52,790	46,930
A3	KIA	CERATO 1.6 MT L FULL	CERATO 1.6 MT L FULL	55,010	49,510	44,010
A3	KIA	CERATO 1.6 MT L ONE	CERATO 1.6 MT L ONE	63,950	57,560	51,160
A3	KIA	CERATO 1.6 MT LX PLUS	CERATO 1.6 MT LX PLUS	68,710	61,840	54,970
A3	KIA	CERATO EX 1.6 6/AT 2AB	CERATO EX 1.6 6/AT 2AB	71,360	64,220	57,090
A3	KIA	CERATO EX 1.6 AUT. FULL	CERATO EX 1.6 AUT. FULL	63,840	57,460	51,070
A3	KIA	CERATO EX 1.6 FULL	CERATO EX 1.6 FULL	45,810	41,230	36,650
A3	KIA	CERATO EX 1.6 MT 2AB	CERATO EX 1.6 MT 2AB	67,080	60,370	53,660
A3	KIA	CERATO EX DE LUXE AUT.	CERATO EX DE LUXE AUT.	55,630	50,070	44,500
A3	KIA	CERATO EX DE LUXE MEC.	CERATO EX DE LUXE MEC.	52,370	47,130	41,900
A3	KIA	CERATO EX ESPECIAL 1.6 AUT.FULL	CERATO EX ESPECIAL 1.6 AUT.FULL	63,800	57,420	51,040
A3	KIA	CERATO EX ESPECIAL 1.6 FULL	CERATO EX ESPECIAL 1.6 FULL	58,900	53,010	47,120
A3	KIA	CERATO EX HB 1.6 AT	CERATO EX HB 1.6 AT	63,800	57,420	51,040
A3	KIA	CERATO EX HB 1.6 AT PLUS	CERATO EX HB 1.6 AT PLUS	78,550	70,700	62,840
A3	KIA	CERATO EX HB 1.6 AT SPORT	CERATO EX HB 1.6 AT SPORT	65,450	58,910	52,360
A3	KIA	CERATO EX HB 1.6 MT	CERATO EX HB 1.6 MT	52,370	47,130	41,900
A3	KIA	CERATO EX HB 1.6 MT PLUS	CERATO EX HB 1.6 MT PLUS	73,970	66,570	59,180
A3	KIA	CERATO EX HB 1.6 MT SPORT	CERATO EX HB 1.6 MT SPORT	68,390	61,550	54,710
A3	KIA	CERATO EX KOUP 2.0 AT	CERATO EX KOUP 2.0 AT	66,440	59,800	53,150
A3	KIA	CERATO EX KOUP 2.0 MT	CERATO EX KOUP 2.0 MT	65,450	58,910	52,360
A3	KIA	CERATO EX SEDAN 1.6 AT	CERATO EX SEDAN 1.6 AT	61,170	55,050	48,940
A3	KIA	CERATO EX SEDAN 1.6 AT PLUS	CERATO EX SEDAN 1.6 AT PLUS	64,560	58,100	51,650
A3	KIA	CERATO EX SEDAN 1.6 MT	CERATO EX SEDAN 1.6 MT	46,810	42,130	37,450
A3	KIA	CERATO EX SEDAN 1.6 MT PLUS	CERATO EX SEDAN 1.6 MT PLUS	72,000	64,800	57,600
A3	KIA	CERATO EX SEDAN 2.0 AT PLUS	CERATO EX SEDAN 2.0 AT PLUS	72,000	64,800	57,600
A3	KIA	CERATO EX SPORT SEDAN 1.6 AT	CERATO EX SPORT SEDAN 1.6 AT	64,640	58,180	51,710
A3	KIA	CERATO FORTE 1.6 LX	CERATO FORTE 1.6 LX	55,630	50,070	44,500
A3	KIA	CERATO FORTE 1.6 LX AUT.	CERATO FORTE 1.6 LX AUT.	58,900	53,010	47,120
A3	KIA	CERATO FORTE EX 1.6 AUT. FULL	CERATO FORTE EX 1.6 AUT. FULL	65,450	58,910	52,360
A3	KIA	CERATO FORTE EX 1.6 FULL	CERATO FORTE EX 1.6 FULL	62,170	55,950	49,740
A3	KIA	CERATO FORTE HB EX 1.6 AT	CERATO FORTE HB EX 1.6 AT	68,720	61,850	54,980
A3	KIA	CERATO FORTE HB EX 1.6 MT	CERATO FORTE HB EX 1.6 MT	65,450	58,910	52,360
A3	KIA	CERATO FORTE HB LX 1.6 AT	CERATO FORTE HB LX 1.6 AT	63,800	57,420	51,040
A3	KIA	CERATO FORTE HB LX 1.6 MT	CERATO FORTE HB LX 1.6 MT	58,900	53,010	47,120
A3	KIA	CERATO FORTE SX 1.6 AUT. FULL	CERATO FORTE SX 1.6 AUT. FULL	75,270	67,740	60,220
A3	KIA	CERATO FORTE SX 1.6 FULL	CERATO FORTE SX 1.6 FULL	72,000	64,800	57,600
A3	KIA	CERATO FORTE SX 2.0 AT	CERATO FORTE SX 2.0 AT	75,270	67,740	60,220
A3	KIA	CERATO FORTE SX 2.0 MT	CERATO FORTE SX 2.0 MT	72,000	64,800	57,600
A3	KIA	CERATO FORTE SX HB 1.6 AUT.	CERATO FORTE SX HB 1.6 AUT.	68,720	61,850	54,980
A3	KIA	CERATO FORTE SX HB 1.6 MEC.	CERATO FORTE SX HB 1.6 MEC.	65,450	58,910	52,360
A3	KIA	CERATO HB 1.6 AT	CERATO HB 1.6 AT	62,170	55,950	49,740
A3	KIA	CERATO HB 1.6 MT	CERATO HB 1.6 MT	57,270	51,540	45,820
A3	KIA	CERATO L FULL SEDAN 1.6 AT	CERATO L FULL SEDAN 1.6 AT	59,550	53,600	47,640
A3	KIA	CERATO L FULL SEDAN 1.6 MT	CERATO L FULL SEDAN 1.6 MT	61,200	55,080	48,960
A3	KIA	CERATO L ONE SEDAN 1.6 MT	CERATO L ONE SEDAN 1.6 MT	62,610	56,350	50,090
A3	KIA	CERATO L SEDAN 1.6 AT	CERATO L SEDAN 1.6 AT	49,280	44,350	39,420
A3	KIA	CERATO L STD SEDAN 1.6 MT	CERATO L STD SEDAN 1.6 MT	55,630	50,070	44,500
A3	KIA	CERATO LX 1.6 AUT.	CERATO LX 1.6 AUT.	61,640	55,480	49,310
A3	KIA	CERATO LX 1.6 AUT. FULL	CERATO LX 1.6 AUT. FULL	59,900	53,910	47,920
A3	KIA	CERATO LX 1.6 FULL	CERATO LX 1.6 FULL	55,530	49,980	44,420
A3	KIA	CERATO LX 1.6 MEC.	CERATO LX 1.6 MEC.	60,540	54,490	48,430
A3	KIA	CERATO LX 1.6 MT FULL	CERATO LX 1.6 MT FULL	60,610	54,550	48,490
A3	KIA	CERATO LX AT	CERATO LX AT	64,800	58,320	51,840

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	KIA	CERATO LX DELUX MT	CERATO LX DELUX MT	62,170	55,950	49,740
A3	KIA	CERATO LX DELUXE AT	CERATO LX DELUXE AT	65,450	58,910	52,360
A3	KIA	CERATO LX D'LUXE 1.6 AUT. FULL	CERATO LX D'LUXE 1.6 AUT. FULL	65,450	58,910	52,360
A3	KIA	CERATO LX D'LUXE 1.6 FULL	CERATO LX D'LUXE 1.6 FULL	62,170	55,950	49,740
A3	KIA	CERATO LX MT	CERATO LX MT	67,320	60,590	53,860
A3	KIA	CERATO LX MT FULL	CERATO LX MT FULL	51,590	46,430	41,270
A3	KIA	CERATO LX SEDAN 1.6 AT	CERATO LX SEDAN 1.6 AT	61,200	55,080	48,960
A3	KIA	CERATO LX SEDAN 1.6 MT	CERATO LX SEDAN 1.6 MT	71,300	64,170	57,040
A3	KIA	CERATO SEDAN (BDM) 1.6 AT L ONE	CERATO SEDAN (BDM) 1.6 AT L ONE	60,540	54,490	48,430
A3	KIA	CERATO SEDAN (BDM) 1.6 AT LX FULL	CERATO SEDAN (BDM) 1.6 AT LX FULL	69,960	62,960	55,970
A3	KIA	CERATO SEDAN (BDM) 1.6 MT L ONE DAB	CERATO SEDAN (BDM) 1.6 MT L ONE DAB	57,190	51,470	45,750
A3	KIA	CERATO SEDAN (BDM) 1.6 MT LX FULL	CERATO SEDAN (BDM) 1.6 MT LX FULL	65,590	59,030	52,470
A3	KIA	CERATO SEDAN 1.6 AT - L ONE	CERATO SEDAN 1.6 AT - L ONE	65,450	58,910	52,360
A3	KIA	CERATO SEDAN 1.6 AT - LX FULL	CERATO SEDAN 1.6 AT - LX FULL	69,960	62,960	55,970
A3	KIA	CERATO SEDAN 1.6 AT-L CON MULTIMEDIA	CERATO SEDAN 1.6 AT-L CON MULTIMEDIA	58,900	53,010	47,120
A3	KIA	CERATO SEDAN 1.6 MT - L ONE DAB	CERATO SEDAN 1.6 MT - L ONE DAB	62,560	56,300	50,050
A3	KIA	CERATO SEDAN 1.6 MT - L ONE DAB GLP	CERATO SEDAN 1.6 MT - L ONE DAB GLP	60,870	54,780	48,700
A3	KIA	CERATO SEDAN 1.6 MT - LX FULL	CERATO SEDAN 1.6 MT - LX FULL	65,590	59,030	52,470
A3	KIA	CERATO SEDAN 1.6 MT EX SPORT	CERATO SEDAN 1.6 MT EX SPORT	58,660	52,790	46,930
A3	KIA	CERATO SEDAN 1.6 MT EX SPORT	CERATO SEDAN 1.6 MT EX SPORT	58,660	52,790	46,930
A3	KIA	CERATO SEDAN 1.6 MT L ONE GLP	CERATO SEDAN 1.6 MT L ONE GLP	79,120	71,210	63,300
A3	KIA	CERATO SEDAN 1.6 MT-L	CERATO SEDAN 1.6 MT-L	72,080	64,870	57,660
A3	KIA	CERATO SEDAN 1.6 MT-L CON MULTIMEDIA	CERATO SEDAN 1.6 MT-L CON MULTIMEDIA	54,000	48,600	43,200
A3	KIA	CERATO SEDAN BDM 1.6 AT LX PLUS	CERATO SEDAN BDM 1.6 AT LX PLUS	79,120	71,210	63,300
A3	KIA	CERATO SEDAN BDM 1.6 AT LX PLUS GLP	CERATO SEDAN BDM 1.6 AT LX PLUS GLP	85,780	77,200	68,620
A3	KIA	CERATO SEDAN BDM 1.6 AT LX PLUS GNV	CERATO SEDAN BDM 1.6 AT LX PLUS GNV	88,130	79,320	70,500
A3	KIA	CERATO SEDAN BDM 1.6 MT L ONE	CERATO SEDAN BDM 1.6 MT L ONE	68,670	61,800	54,940
A3	KIA	CERATO SEDAN BDM 1.6 MT L ONE GLP	CERATO SEDAN BDM 1.6 MT L ONE GLP	77,370	69,630	61,900
A3	KIA	CERATO SEDAN BDM 1.6 MT L ONE GNV	CERATO SEDAN BDM 1.6 MT L ONE GNV	79,720	71,750	63,780
A3	KIA	CERATO SEDAN BDM 1.6 MT LX PLUS	CERATO SEDAN BDM 1.6 MT LX PLUS	80,730	72,660	64,580
A3	KIA	CERATO SEDAN BDM 1.6 MT LX PLUS GLP	CERATO SEDAN BDM 1.6 MT LX PLUS GLP	76,080	68,470	60,860
A3	KIA	CERATO SEDAN BDM 1.6 MT LX PLUS GNV	CERATO SEDAN BDM 1.6 MT LX PLUS GNV	83,090	74,780	66,470
A3	KIA	CERATO SEDAN SX AT	CERATO SEDAN SX AT	82,800	74,520	66,240
A3	KIA	CERATO SEDAN SX MT	CERATO SEDAN SX MT	78,550	70,700	62,840
A3	KIA	CERATO SPORT WAGON LX 1.6	CERATO SPORT WAGON LX 1.6	58,900	53,010	47,120
A3	KIA	CERATO SPORT WAGON LX 1.6 AUT.	CERATO SPORT WAGON LX 1.6 AUT.	62,170	55,950	49,740
A3	KIA	CERATO SX AT SPORT	CERATO SX AT SPORT	70,000	63,000	56,000
A3	KIA	CERATO SX HB 1.6 AT SPORT	CERATO SX HB 1.6 AT SPORT	76,270	68,640	61,020
A3	KIA	CERATO SX HB 1.6 MT SPORT	CERATO SX HB 1.6 MT SPORT	72,000	64,800	57,600
A3	KIA	CERATO SX KOUP 2.0 AT	CERATO SX KOUP 2.0 AT	69,700	62,730	55,760
A3	KIA	CERATO SX KOUP 2.0 MT	CERATO SX KOUP 2.0 MT	65,450	58,910	52,360
A3	KIA	CERATO SX MT SPORT	CERATO SX MT SPORT	72,000	64,800	57,600
A3	KIA	CLARUS GLX AUT.	CLARUS GLX AUT.	76,910	69,220	61,530
A3	KIA	CLARUS GTX AUT.	CLARUS GTX AUT.	67,750	60,980	54,200
A3	KIA	CLARUS GTX MEC.	CLARUS GTX MEC.	61,390	55,250	49,110
A3	KIA	FORTE EX AT	FORTE EX AT	58,900	53,010	47,120
A3	KIA	FORTE EX MT	FORTE EX MT	55,630	50,070	44,500
A3	KIA	FORTE KOUP EX 1.6 AUT. FULL	FORTE KOUP EX 1.6 AUT. FULL	68,720	61,850	54,980
A3	KIA	FORTE KOUP EX 1.6 FULL	FORTE KOUP EX 1.6 FULL	65,450	58,910	52,360
A3	KIA	FORTE KOUP SX 2.0 AUT. FULL	FORTE KOUP SX 2.0 AUT. FULL	81,820	73,640	65,460
A3	KIA	FORTE KOUP SX 2.0 FULL	FORTE KOUP SX 2.0 FULL	78,550	70,700	62,840
A3	KIA	FORTE SX SPORT AT	FORTE SX SPORT AT	68,720	61,850	54,980
A3	KIA	FORTE SX SPORT MT	FORTE SX SPORT MT	65,450	58,910	52,360
A3	KIA	OPTIMA	OPTIMA	74,170	66,750	59,340
A3	KIA	OPTIMA 2.0 SECUENCIAL	OPTIMA 2.0 SECUENCIAL	78,550	70,700	62,840
A3	KIA	OPTIMA AUT.	OPTIMA AUT.	79,080	71,170	63,260
A3	KIA	OPTIMA EX 2.0 AUT.	OPTIMA EX 2.0 AUT.	100,810	90,730	80,650
A3	KIA	OPTIMA EX 2.0 MEC.	OPTIMA EX 2.0 MEC.	85,100	76,590	68,080
A3	KIA	OPTIMA LX	OPTIMA LX	75,270	67,740	60,220
A3	KIA	OPTIMA LX 2.0 AT	OPTIMA LX 2.0 AT	78,550	70,700	62,840
A3	KIA	OPTIMA LX 2.0 MT	OPTIMA LX 2.0 MT	75,270	67,740	60,220
A3	KIA	OPTIMA LX SECUENCIAL 2.0 AUT.	OPTIMA LX SECUENCIAL 2.0 AUT.	78,550	70,700	62,840
A3	KIA	OPTIMA MEC.	OPTIMA MEC.	75,790	68,210	60,630
A3	KIA	OPTIMA/MAGENTIS 2.0	OPTIMA/MAGENTIS 2.0	72,000	64,800	57,600
A3	KIA	OPTIMA/MAGENTIS EX D' LUXE 2.0 AUT. FULL	OPTIMA/MAGENTIS EX D' LUXE 2.0 AUT. FULL	72,000	64,800	57,600
A3	KIA	OPTIMA/MAGENTIS SECUENCIAL 2.0 AUT.	OPTIMA/MAGENTIS SECUENCIAL 2.0 AUT.	78,550	70,700	62,840
A3	KIA	RIO EVOLUCION 1.6 AUT.	RIO EVOLUCION 1.6 AUT.	52,370	47,130	41,900
A3	KIA	RIO EVOLUTION D'LUXE 1.6 AUT. FULL	RIO EVOLUTION D'LUXE 1.6 AUT. FULL	52,370	47,130	41,900
A3	KIA	RIO EVOLUTION D'LUXE 1.6 MEC. FULL	RIO EVOLUTION D'LUXE 1.6 MEC. FULL	49,080	44,170	39,260
A3	KIA	RIO EX ULTRA HB 1.6 AT	RIO EX ULTRA HB 1.6 AT	67,080	60,370	53,660
A3	KIA	RIO EX ULTRA HB 1.6 MT	RIO EX ULTRA HB 1.6 MT	63,800	57,420	51,040
A3	KIA	RIO EX ULTRA SEDAN 1.6 AT	RIO EX ULTRA SEDAN 1.6 AT	67,080	60,370	53,660
A3	KIA	RIO EX ULTRA SEDAN 1.6 MT	RIO EX ULTRA SEDAN 1.6 MT	63,800	57,420	51,040
A3	KIA	RIO STANDARD - TAXI	RIO STANDARD - TAXI	37,630	33,870	30,100
A3	KIA	SELTOS 1.6 AT LX PLUS	SELTOS 1.6 AT LX PLUS	67,460	60,710	53,970
A3	KIA	SEPHIA GTX AUT.	SEPHIA GTX AUT.	57,270	51,540	45,820
A3	KIA	SEPHIA GTX MEC.	SEPHIA GTX MEC.	48,960	44,060	39,170
A3	KIA	SEPHIA SLX	SEPHIA SLX	40,890	36,800	32,710
A3	KIA	SHUMA AUT.	SHUMA AUT.	35,980	32,380	28,780
A3	KIA	SHUMA MEC.	SHUMA MEC.	32,710	29,440	26,170
A3	KIA	SPECTRA 1.8 AUT.	SPECTRA 1.8 AUT.	54,680	49,210	43,740
A3	KIA	SPECTRA 1.8 MEC.	SPECTRA 1.8 MEC.	49,080	44,170	39,260
A3	KIA	SPECTRA LS 1.6	SPECTRA LS 1.6	49,080	44,170	39,260
A3	KIA	SPECTRA LS 1.6 AUT.	SPECTRA LS 1.6 AUT.	53,210	47,890	42,570
A3	KIA	STINGER GT LINE 2.0 AT	STINGER GT LINE 2.0 AT	163,660	147,290	130,930
A3	KIA	OTROS MODELOS	OTROS MODELOS	65,450	58,910	52,360
A3	LADA	FORZA 2106	FORZA 2106	32,260	29,030	25,810
A3	LADA	GRANTA	GRANTA	49,340	44,410	39,470
A3	LADA	PRIORA	PRIORA	51,700	46,530	41,360
A3	LADA	STYLO 21053	STYLO 21053	29,440	26,500	23,550
A3	LADA	OTROS MODELOS	OTROS MODELOS	40,800	36,720	32,640
A3	LEXUS	CT 200H	CT 200H	114,600	103,140	91,680
A3	LEXUS	CT 200H PLUS	CT 200H PLUS	156,180	140,560	124,940
A3	LEXUS	IS 200 T	IS 200 T	140,470	126,420	112,380
A3	LEXUS	IS 200 T F SPORT	IS 200 T F SPORT	163,390	147,050	130,710
A3	LEXUS	IS 300	IS 300	111,980	100,780	89,580
A3	LEXUS	IS 300 F SPORT	IS 300 F SPORT	176,110	158,500	140,890
A3	LEXUS	IS 300 T F SPORT	IS 300 T F SPORT	174,480	157,030	139,580
A3	LEXUS	OTROS MODELOS	OTROS MODELOS	156,180	140,560	124,940
A3	LIFAN	520 1.6L LX	520 1.6L LX	35,980	32,380	28,780
A3	LIFAN	520 CNG	520 CNG	42,540	38,290	34,030
A3	LIFAN	520 EX 1.6	520 EX 1.6	37,630	33,870	30,100
A3	LIFAN	520 EX 1.6 GNV	520 EX 1.6 GNV	47,450	42,710	37,960
A3	LIFAN	520 EX HATCHBACK 1.6	520 EX HATCHBACK 1.6	40,240	36,220	32,190
A3	LIFAN	520 HB LX 1.6 MEC.	520 HB LX 1.6 MEC.	37,630	33,870	30,100
A3	LIFAN	520 LX 1.6 GNV	520 LX 1.6 GNV	42,540	38,290	34,030
A3	LIFAN	620 1.6 MEC.	620 1.6 MEC.	39,250	35,330	31,400

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	LIFAN	620 CNG LX 1.6	620 CNG LX 1.6	47,810	43,030	38,250
A3	LIFAN	620 GNV EX 1.6 MEC.	620 GNV EX 1.6 MEC.	52,370	47,130	41,900
A3	LIFAN	630 1.6	630 1.6	42,540	38,290	34,030
A3	LIFAN	720 1.8	720 1.8	47,450	42,710	37,960
A3	LIFAN	LF7162E	LF7162E	45,810	41,230	36,650
A3	LIFAN	LIFAN 620 EX 1.6	LIFAN 620 EX 1.6	42,540	38,290	34,030
A3	LIFAN	LIFAN 620 LX GNV 1.6	LIFAN 620 LX GNV 1.6	50,730	45,660	40,580
A3	LIFAN	OTROS MODELOS	OTROS MODELOS	42,540	38,290	34,030
A3	MAZDA	3 1.6L HB AT	3 1.6L HB AT	68,100	61,290	54,480
A3	MAZDA	3 HATCHBACK MEC.	3 HATCHBACK MEC.	68,720	61,850	54,980
A3	MAZDA	3 HB 1.6 MT	3 HB 1.6 MT	66,800	60,120	53,440
A3	MAZDA	3 PAQUETE SPORT HB 1.6	3 PAQUETE SPORT HB 1.6	70,400	63,360	56,320
A3	MAZDA	3 SED AT FULL	3 SED AT FULL	78,550	70,700	62,840
A3	MAZDA	3 SED MT FULL	3 SED MT FULL	74,000	66,600	59,200
A3	MAZDA	3 SEDAN AUT.	3 SEDAN AUT.	68,720	61,850	54,980
A3	MAZDA	3 SEDAN MEC.	3 SEDAN MEC.	69,010	62,110	55,210
A3	MAZDA	3 SPORT 2.O MT	3 SPORT 2.O MT	40,220	36,200	32,180
A3	MAZDA	323 1.6L GLX AUT.	323 1.6L GLX AUT.	75,300	67,770	60,240
A3	MAZDA	323 1.6L GLX MEC.	323 1.6L GLX MEC.	73,670	66,300	58,940
A3	MAZDA	323 GLX AUT.	323 GLX AUT.	55,160	49,640	44,130
A3	MAZDA	323 GLX HATCHBACK AUT.	323 GLX HATCHBACK AUT.	60,210	54,190	48,170
A3	MAZDA	323 GLX HATCHBACK MEC.	323 GLX HATCHBACK MEC.	55,630	50,070	44,500
A3	MAZDA	323 GLX MEC.	323 GLX MEC.	51,080	45,970	40,860
A3	MAZDA	323 LX AUT.	323 LX AUT.	45,810	41,230	36,650
A3	MAZDA	323 LX MEC.	323 LX MEC.	42,240	38,020	33,790
A3	MAZDA	5 2.0 AUT	5 2.0 AUT	94,620	85,160	75,700
A3	MAZDA	6 2.0 AUT.	6 2.0 AUT.	91,360	82,220	73,090
A3	MAZDA	6 2.0 MEC.	6 2.0 MEC.	88,080	79,270	70,460
A3	MAZDA	6 SPORT 2.0 AT	6 SPORT 2.0 AT	107,720	96,950	86,180
A3	MAZDA	626 5HB GLX AUT.	626 5HB GLX AUT.	79,870	71,880	63,900
A3	MAZDA	626 5HB GLX MEC.	626 5HB GLX MEC.	63,800	57,420	51,040
A3	MAZDA	626 GLX AUT.	626 GLX AUT.	75,270	67,740	60,220
A3	MAZDA	626 GLX MEC.	626 GLX MEC.	72,000	64,800	57,600
A3	MAZDA	626 GLX SW AUT.	626 GLX SW AUT.	83,460	75,110	66,770
A3	MAZDA	626 LX	626 LX	89,720	80,750	71,780
A3	MAZDA	626 SW AUT.	626 SW AUT.	97,810	88,030	78,250
A3	MAZDA	626 SW MEC.	626 SW MEC.	80,190	72,170	64,150
A3	MAZDA	FAMILIA	FAMILIA	40,240	36,220	32,190
A3	MAZDA	LANTIS AUT.	LANTIS AUT.	73,640	66,280	58,910
A3	MAZDA	LANTIS MEC.	LANTIS MEC.	70,360	63,320	56,290
A3	MAZDA	MAZDA	MAZDA	80,250	72,230	64,200
A3	MAZDA	MAZDA 2 SEDAN AT 1.5 CORE IPM III	MAZDA 2 SEDAN AT 1.5 CORE IPM III	53,830	48,450	43,060
A3	MAZDA	MAZDA 2 SEDAN AT 1.5 HIGH IPM III	MAZDA 2 SEDAN AT 1.5 HIGH IPM III	62,220	56,000	49,780
A3	MAZDA	MAZDA 2 SEDAN MT 1.5 CORE IPM III	MAZDA 2 SEDAN MT 1.5 CORE IPM III	59,530	53,580	47,620
A3	MAZDA	MAZDA 2 SEDAN MT 1.5 HIGH IPM III	MAZDA 2 SEDAN MT 1.5 HIGH IPM III	59,820	53,840	47,860
A3	MAZDA	MAZDA 2 SEDAN MT 1.5 PRIME IPM III	MAZDA 2 SEDAN MT 1.5 PRIME IPM III	52,370	47,130	41,900
A3	MAZDA	MAZDA 2 SPORT AT 1.5 HIGH IPM III	MAZDA 2 SPORT AT 1.5 HIGH IPM III	64,500	58,050	51,600
A3	MAZDA	MAZDA 3	MAZDA 3	64,580	58,120	51,660
A3	MAZDA	MAZDA 3 1.6 AT FULL	MAZDA 3 1.6 AT FULL	76,910	69,220	61,530
A3	MAZDA	MAZDA 3 1.6 AT STD	MAZDA 3 1.6 AT STD	70,360	63,320	56,290
A3	MAZDA	MAZDA 3 1.6 MT FULL	MAZDA 3 1.6 MT FULL	73,640	66,280	58,910
A3	MAZDA	MAZDA 3 1.6 MT STD	MAZDA 3 1.6 MT STD	67,080	60,370	53,660
A3	MAZDA	MAZDA 3 2.0 MT LUX	MAZDA 3 2.0 MT LUX	85,100	76,590	68,080
A3	MAZDA	MAZDA 3 AT 2.0 LUX FL	MAZDA 3 AT 2.0 LUX FL	86,740	78,070	69,390
A3	MAZDA	MAZDA 3 GS 1.6 AT FULL	MAZDA 3 GS 1.6 AT FULL	63,800	57,420	51,040
A3	MAZDA	MAZDA 3 GS 1.6 AT STD	MAZDA 3 GS 1.6 AT STD	57,270	51,540	45,820
A3	MAZDA	MAZDA 3 GS 1.6 MT FULL	MAZDA 3 GS 1.6 MT FULL	60,540	54,490	48,430
A3	MAZDA	MAZDA 3 GS 1.6 MT STD	MAZDA 3 GS 1.6 MT STD	54,000	48,600	43,200
A3	MAZDA	MAZDA 3 GS 2.0 AT LUX	MAZDA 3 GS 2.0 AT LUX	76,910	69,220	61,530
A3	MAZDA	MAZDA 3 GS 2.0 MT LUX	MAZDA 3 GS 2.0 MT LUX	73,640	66,280	58,910
A3	MAZDA	MAZDA 3 HB 1.6 MT FULL	MAZDA 3 HB 1.6 MT FULL	63,800	57,420	51,040
A3	MAZDA	MAZDA 3 HB GS 1.6 AT FULL	MAZDA 3 HB GS 1.6 AT FULL	63,800	57,420	51,040
A3	MAZDA	MAZDA 3 HB GS 1.6 MT FULL	MAZDA 3 HB GS 1.6 MT FULL	60,540	54,490	48,430
A3	MAZDA	MAZDA 3 HB GS 2.0 AT FULL	MAZDA 3 HB GS 2.0 AT FULL	73,640	66,280	58,910
A3	MAZDA	MAZDA 3 MT 2.0 LUX FL	MAZDA 3 MT 2.0 LUX FL	83,460	75,110	66,770
A3	MAZDA	MAZDA 3 SEDAN	MAZDA 3 SEDAN	54,630	49,170	43,700
A3	MAZDA	MAZDA 3 SEDAN 2.0 MT NEW PRIME NV	MAZDA 3 SEDAN 2.0 MT NEW PRIME NV	57,030	51,330	45,620
A3	MAZDA	MAZDA 3 SEDAN AT 1.6 GS CORE I	MAZDA 3 SEDAN AT 1.6 GS CORE I	54,000	48,600	43,200
A3	MAZDA	MAZDA 3 SEDAN AT 1.6 GS CORE IPM PE	MAZDA 3 SEDAN AT 1.6 GS CORE IPM PE	53,530	48,180	42,820
A3	MAZDA	MAZDA 3 SEDAN AT 2.0	MAZDA 3 SEDAN AT 2.0	66,640	59,980	53,310
A3	MAZDA	MAZDA 3 SEDAN AT 2.0 GS CORE I	MAZDA 3 SEDAN AT 2.0 GS CORE I	65,450	58,910	52,360
A3	MAZDA	MAZDA 3 SEDAN AT 2.0 NEW CORE	MAZDA 3 SEDAN AT 2.0 NEW CORE	79,050	71,150	63,240
A3	MAZDA	MAZDA 3 SEDAN CORE 2.0 AT 2WD IPM II	MAZDA 3 SEDAN CORE 2.0 AT 2WD IPM II	79,050	71,150	63,240
A3	MAZDA	MAZDA 3 SEDAN CORE 2.0 MT 2WD IPM II	MAZDA 3 SEDAN CORE 2.0 MT 2WD IPM II	75,720	68,150	60,580
A3	MAZDA	MAZDA 3 SEDAN GS CORE 1.6 AT	MAZDA 3 SEDAN GS CORE 1.6 AT	45,850	41,270	36,680
A3	MAZDA	MAZDA 3 SEDAN GS CORE 1.6 AT IPM	MAZDA 3 SEDAN GS CORE 1.6 AT IPM	53,080	47,770	42,460
A3	MAZDA	MAZDA 3 SEDAN GS CORE 1.6 MT	MAZDA 3 SEDAN GS CORE 1.6 MT	53,040	47,740	42,430
A3	MAZDA	MAZDA 3 SEDAN GS CORE 1.6 MT IPM PE	MAZDA 3 SEDAN GS CORE 1.6 MT IPM PE	49,080	44,170	39,260
A3	MAZDA	MAZDA 3 SEDAN GS CORE 2.0 AT	MAZDA 3 SEDAN GS CORE 2.0 AT	55,630	50,070	44,500
A3	MAZDA	MAZDA 3 SEDAN GS CORE 2.0 AT IPM PE	MAZDA 3 SEDAN GS CORE 2.0 AT IPM PE	55,630	50,070	44,500
A3	MAZDA	MAZDA 3 SEDAN GS CORE 2.0 MT	MAZDA 3 SEDAN GS CORE 2.0 MT	53,840	48,460	43,070
A3	MAZDA	MAZDA 3 SEDAN GS CORE 2.0 MT IPM PE	MAZDA 3 SEDAN GS CORE 2.0 MT IPM PE	60,740	54,670	48,590
A3	MAZDA	MAZDA 3 SEDAN GS CORE NR 2.0 MT	MAZDA 3 SEDAN GS CORE NR 2.0 MT	62,170	55,950	49,740
A3	MAZDA	MAZDA 3 SEDAN GS CORE NR 2.0 MT IPM PE	MAZDA 3 SEDAN GS CORE NR 2.0 MT IPM PE	56,150	50,540	44,920
A3	MAZDA	MAZDA 3 SEDAN GS CORE NR 2.0 MT PE	MAZDA 3 SEDAN GS CORE NR 2.0 MT PE	52,370	47,130	41,900
A3	MAZDA	MAZDA 3 SEDAN GS HIGH 2.0 AT	MAZDA 3 SEDAN GS HIGH 2.0 AT	78,550	70,700	62,840
A3	MAZDA	MAZDA 3 SEDAN GS R 2.0 AT	MAZDA 3 SEDAN GS R 2.0 AT	64,740	58,270	51,790
A3	MAZDA	MAZDA 3 SEDAN GS R 2.0 MT	MAZDA 3 SEDAN GS R 2.0 MT	58,870	52,980	47,100
A3	MAZDA	MAZDA 3 SEDAN GS S 1.6 MT	MAZDA 3 SEDAN GS S 1.6 MT	47,110	42,400	37,690
A3	MAZDA	MAZDA 3 SEDAN GS V 1.6 AT	MAZDA 3 SEDAN GS V 1.6 AT	47,480	42,730	37,980
A3	MAZDA	MAZDA 3 SEDAN GS V 1.6 MT	MAZDA 3 SEDAN GS V 1.6 MT	60,540	54,490	48,430
A3	MAZDA	MAZDA 3 SEDAN MT 1.6 GS CORE I	MAZDA 3 SEDAN MT 1.6 GS CORE I	51,740	46,570	41,390
A3	MAZDA	MAZDA 3 SEDAN MT 2.0	MAZDA 3 SEDAN MT 2.0	53,670	48,300	42,940
A3	MAZDA	MAZDA 3 SEDAN MT 2.0 NEW CORE	MAZDA 3 SEDAN MT 2.0 NEW CORE	60,760	54,680	48,610
A3	MAZDA	MAZDA 3 SEDAN MT 2.0 NEW PRIME	MAZDA 3 SEDAN MT 2.0 NEW PRIME	60,540	54,490	48,430
A3	MAZDA	MAZDA 3 SEDAN MT 2.5 GS HIGH IPM PE	MAZDA 3 SEDAN MT 2.5 GS HIGH IPM PE	75,270	67,740	60,220
A3	MAZDA	MAZDA 3 SEDAN PRIME 2.0 MT 2WD IPM II	MAZDA 3 SEDAN PRIME 2.0 MT 2WD IPM II	72,150	64,940	57,720
A3	MAZDA	MAZDA 3 SPORT 1.6 AT FULL	MAZDA 3 SPORT 1.6 AT FULL	76,910	69,220	61,530
A3	MAZDA	MAZDA 3 SPORT 1.6 MT FULL	MAZDA 3 SPORT 1.6 MT FULL	73,640	66,280	58,910
A3	MAZDA	MAZDA 3 SPORT 2.0 MT NEW PRIME	MAZDA 3 SPORT 2.0 MT NEW PRIME	61,290	55,160	49,030
A3	MAZDA	MAZDA 3 SPORT 2.0 MT NEW PRIME NV	MAZDA 3 SPORT 2.0 MT NEW PRIME NV	63,940	57,550	51,150
A3	MAZDA	MAZDA 3 SPORT AT 2.0	MAZDA 3 SPORT AT 2.0	61,600	55,440	49,280
A3	MAZDA	MAZDA 3 SPORT AT 2.0 GS CORE I	MAZDA 3 SPORT AT 2.0 GS CORE I	65,450	58,910	52,360
A3	MAZDA	MAZDA 3 SPORT AT 2.0 NEW CORE	MAZDA 3 SPORT AT 2.0 NEW CORE	74,600	67,140	59,680
A3	MAZDA	MAZDA 3 SPORT CORE 2.0 AT 2WD IPM II	MAZDA 3 SPORT CORE 2.0 AT 2WD IPM II	72,410	65,170	57,930
A3	MAZDA	MAZDA 3 SPORT CORE 2.0 MT 2WD IPM II	MAZDA 3 SPORT CORE 2.0 MT 2WD IPM II	79,120	71,210	63,300
A3	MAZDA	MAZDA 3 SPORT GS CORE 2.0 AT	MAZDA 3 SPORT GS CORE 2.0 AT	64,800	58,320	51,840
A3	MAZDA	MAZDA 3 SPORT GS CORE 2.0 AT IPM PE	MAZDA 3 SPORT GS CORE 2.0 AT IPM PE	62,170	55,950	49,740
A3	MAZDA	MAZDA 3 SPORT GS CORE 2.0 MT	MAZDA 3 SPORT GS CORE 2.0 MT	60,210	54,190	48,170

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	MAZDA	MAZDA 3 SPORT GS CORE 2.0 MT IPM PE	MAZDA 3 SPORT GS CORE 2.0 MT IPM PE	59,690	53,720	47,750
A3	MAZDA	MAZDA 3 SPORT GS HIGH 2.0 AT	MAZDA 3 SPORT GS HIGH 2.0 AT	76,190	68,570	60,950
A3	MAZDA	MAZDA 3 SPORT GS SVP 1.6 MT	MAZDA 3 SPORT GS SVP 1.6 MT	58,900	53,010	47,120
A3	MAZDA	MAZDA 3 SPORT GS SVP 2.0 MT	MAZDA 3 SPORT GS SVP 2.0 MT	68,720	61,850	54,980
A3	MAZDA	MAZDA 3 SPORT GS V 1.6 MT	MAZDA 3 SPORT GS V 1.6 MT	68,720	61,850	54,980
A3	MAZDA	MAZDA 3 SPORT HB 1.6 MEC.	MAZDA 3 SPORT HB 1.6 MEC.	77,280	69,550	61,820
A3	MAZDA	MAZDA 3 SPORT MT 2.0 GS CORE I	MAZDA 3 SPORT MT 2.0 GS CORE I	58,260	52,430	46,610
A3	MAZDA	MAZDA 3 SPORT MT 2.0 NEW CORE	MAZDA 3 SPORT MT 2.0 NEW CORE	67,190	60,470	53,750
A3	MAZDA	MAZDA 3 SPORT PRIME 2.0 MT 2WD IPM II	MAZDA 3 SPORT PRIME 2.0 MT 2WD IPM II	80,730	72,660	64,580
A3	MAZDA	MAZDA 6 AT 2.0 FULL	MAZDA 6 AT 2.0 FULL	101,470	91,320	81,180
A3	MAZDA	MAZDA 6 HB GS 2.0 AT FULL	MAZDA 6 HB GS 2.0 AT FULL	98,190	88,370	78,550
A3	MAZDA	MAZDA 6 SEDAN AT 2.5T SIGNATURE	MAZDA 6 SEDAN AT 2.5T SIGNATURE	117,850	106,070	94,280
A3	MAZDA	MAZDA 6 SEDAN GS CORE 2.0 AT	MAZDA 6 SEDAN GS CORE 2.0 AT	76,910	69,220	61,530
A3	MAZDA	MAZDA 6 SEDAN GS CORE 2.0 AT IPM II PE	MAZDA 6 SEDAN GS CORE 2.0 AT IPM II PE	85,100	76,590	68,080
A3	MAZDA	MAZDA 6 SEDAN GS CORE 2.0 AT IPM PE	MAZDA 6 SEDAN GS CORE 2.0 AT IPM PE	72,000	64,800	57,600
A3	MAZDA	MAZDA 6 SEDAN GS CORE 2.0 AT NEW PE	MAZDA 6 SEDAN GS CORE 2.0 AT NEW PE	72,000	64,800	57,600
A3	MAZDA	MAZDA3 DELUXE SEDAN 1.6	MAZDA3 DELUXE SEDAN 1.6	63,800	57,420	51,040
A3	MAZDA	MAZDA3 DELUXE SEDAN 1.6 AUT.	MAZDA3 DELUXE SEDAN 1.6 AUT.	67,080	60,370	53,660
A3	MAZDA	MAZDA3 DL SEDAN 1.6 AUT.	MAZDA3 DL SEDAN 1.6 AUT.	69,250	62,330	55,400
A3	MAZDA	MAZDA3 DL SEDAN 1.6 MEC.	MAZDA3 DL SEDAN 1.6 MEC.	65,970	59,370	52,780
A3	MAZDA	MAZDA3 GRADE R HB 2.0 MEC.	MAZDA3 GRADE R HB 2.0 MEC.	85,470	76,920	68,380
A3	MAZDA	MAZDA3 GRADE V HB 1.6 AUT.	MAZDA3 GRADE V HB 1.6 AUT.	75,790	68,210	60,630
A3	MAZDA	MAZDA3 GRADE V HB 1.6 MEC.	MAZDA3 GRADE V HB 1.6 MEC.	72,520	65,270	58,020
A3	MAZDA	MAZDA3 HB 1.6 AUT. FULL	MAZDA3 HB 1.6 AUT. FULL	76,910	69,220	61,530
A3	MAZDA	MAZDA3 HB 1.6 FULL	MAZDA3 HB 1.6 FULL	70,360	63,320	56,290
A3	MAZDA	MAZDA3 HB 1.6 SEMIFULL	MAZDA3 HB 1.6 SEMIFULL	69,370	62,430	55,500
A3	MAZDA	MAZDA3 HB 2.0 FULL	MAZDA3 HB 2.0 FULL	83,320	74,990	66,660
A3	MAZDA	MAZDA3 M3 SPORT HB 2.0 MEC.	MAZDA3 M3 SPORT HB 2.0 MEC.	85,470	76,920	68,380
A3	MAZDA	MAZDA3 S HB 1.6	MAZDA3 S HB 1.6	68,720	61,850	54,980
A3	MAZDA	MAZDA3 S SEC. SEDAN 1.6 AUT.	MAZDA3 S SEC. SEDAN 1.6 AUT.	68,720	61,850	54,980
A3	MAZDA	MAZDA3 S SEDAN 1.6	MAZDA3 S SEDAN 1.6	57,760	51,980	46,210
A3	MAZDA	MAZDA3 SEC. SEDAN 1.6 AUT. FULL	MAZDA3 SEC. SEDAN 1.6 AUT. FULL	73,640	66,280	58,910
A3	MAZDA	MAZDA3 SEC. SEMIFULL SEDAN 1.6 AUT.	MAZDA3 SEC. SEMIFULL SEDAN 1.6 AUT.	67,080	60,370	53,660
A3	MAZDA	MAZDA3 SEDAN 1.6 FULL	MAZDA3 SEDAN 1.6 FULL	70,360	63,320	56,290
A3	MAZDA	MAZDA3 SEDAN 1.6 SEMIFULL	MAZDA3 SEDAN 1.6 SEMIFULL	63,800	57,420	51,040
A3	MAZDA	MAZDA3 SEDAN 2.0 MEC. FULL	MAZDA3 SEDAN 2.0 MEC. FULL	51,740	46,570	41,390
A3	MAZDA	MAZDA3 SEDAN 2WD 2.0 AT CORE IPM II NV	MAZDA3 SEDAN 2WD 2.0 AT CORE IPM II NV	77,100	69,390	61,680
A3	MAZDA	MAZDA3 SEDAN 2WD 2.0 MT CORE IPM II NV	MAZDA3 SEDAN 2WD 2.0 MT CORE IPM II NV	76,760	69,080	61,410
A3	MAZDA	MAZDA3 SEDAN CORE 2.0 AT 2WD IPM IV	MAZDA3 SEDAN CORE 2.0 AT 2WD IPM IV	92,510	83,260	74,010
A3	MAZDA	MAZDA3 SEDAN CORE 2.0 MT 2WD IPM IV	MAZDA3 SEDAN CORE 2.0 MT 2WD IPM IV	89,150	80,240	71,320
A3	MAZDA	MAZDA3 SEDAN PRIME 2.0 MT 2WD IPM IV	MAZDA3 SEDAN PRIME 2.0 MT 2WD IPM IV	76,590	68,930	61,270
A3	MAZDA	MAZDA3 SPORT 2.0L	MAZDA3 SPORT 2.0L	58,900	53,010	47,120
A3	MAZDA	MAZDA3 SPORT 2WD 2.0 AT CORE IPM II NV	MAZDA3 SPORT 2WD 2.0 AT CORE IPM II NV	80,790	72,710	64,630
A3	MAZDA	MAZDA3 SPORT 2WD 2.0 MT CORE IPM II NV	MAZDA3 SPORT 2WD 2.0 MT CORE IPM II NV	80,790	72,710	64,630
A3	MAZDA	MAZDA3 SPORT CORE 2.0 AT 2WD IPM IV	MAZDA3 SPORT CORE 2.0 AT 2WD IPM IV	89,780	80,800	71,820
A3	MAZDA	MAZDA3 SPORT CORE 2.0 MT 2WD IPM IV	MAZDA3 SPORT CORE 2.0 MT 2WD IPM IV	79,790	71,810	63,830
A3	MAZDA	MAZDA3 SPORT PRIME 2.0 MT 2WD IPM IV	MAZDA3 SPORT PRIME 2.0 MT 2WD IPM IV	74,740	67,270	59,790
A3	MAZDA	MAZDA3 SPORT SEDAN 2.0	MAZDA3 SPORT SEDAN 2.0	65,450	58,910	52,360
A3	MAZDA	MAZDA3 V HB 1.6	MAZDA3 V HB 1.6	71,710	64,540	57,370
A3	MAZDA	MAZDA3 V SEC. SEDAN 1.6 AUT.	MAZDA3 V SEC. SEDAN 1.6 AUT.	74,980	67,480	59,980
A3	MAZDA	MAZDA3 V SEDAN 1.6	MAZDA3 V SEDAN 1.6	71,050	63,950	56,840
A3	MAZDA	MAZDA6 2.0	MAZDA6 2.0	99,550	89,600	79,640
A3	MAZDA	MAZDA6 2.0L GRADE V AUT.	MAZDA6 2.0L GRADE V AUT.	99,370	89,430	79,500
A3	MAZDA	MAZDA6 2.0L GRADE V MEC.	MAZDA6 2.0L GRADE V MEC.	95,440	85,900	76,350
A3	MAZDA	MAZDA6 2.0L SR GRADE V AUT.	MAZDA6 2.0L SR GRADE V AUT.	100,360	90,320	80,290
A3	MAZDA	MAZDA6 GLX	MAZDA6 GLX	88,370	79,530	70,700
A3	MAZDA	MAZDA6 GLX AUT.	MAZDA6 GLX AUT.	91,640	82,480	73,310
A3	MAZDA	MAZDA6 SEC. LAP 2.0 AUT.	MAZDA6 SEC. LAP 2.0 AUT.	89,720	80,750	71,780
A3	MAZDA	MAZDA6 SEC. LAR 2.0 AUT.	MAZDA6 SEC. LAR 2.0 AUT.	94,620	85,160	75,700
A3	MAZDA	MAZDA6 SEC. SEDAN 2.0 AUT.	MAZDA6 SEC. SEDAN 2.0 AUT.	74,610	67,150	59,690
A3	MAZDA	MAZDA6 SEC. SPORT 2.0 AUT.	MAZDA6 SEC. SPORT 2.0 AUT.	94,930	85,440	75,940
A3	MAZDA	MIATA MX-5	MIATA MX-5	94,290	84,860	75,430
A3	MAZDA	MX-5 1.8 MEC.	MX-5 1.8 MEC.	91,670	82,500	73,340
A3	MAZDA	MX5 2.0 AT HIGH RF IPM IV	MX5 2.0 AT HIGH RF IPM IV	141,420	127,280	113,140
A3	MAZDA	MX-5 2.0 MEC.	MX-5 2.0 MEC.	121,110	109,000	96,890
A3	MAZDA	MX-5 2WD 2.0 AT HIGH RF IPM VI	MX-5 2WD 2.0 AT HIGH RF IPM VI	148,150	133,340	118,520
A3	MAZDA	MX-5 2WD 2.0 MT HIGH IPM VI	MX-5 2WD 2.0 MT HIGH IPM VI	120,140	108,130	96,110
A3	MAZDA	MX5 AT 2.0 RF HIGH IPM III	MX5 AT 2.0 RF HIGH IPM III	130,920	117,830	104,740
A3	MAZDA	MX-5 GS 2.0 AT HIGH PE	MX-5 GS 2.0 AT HIGH PE	111,290	100,160	89,030
A3	MAZDA	MX-5 GS 2.0 AT HIGH RF IPM PE	MX-5 GS 2.0 AT HIGH RF IPM PE	127,040	114,340	101,630
A3	MAZDA	MX-5 GS 2.0 AT HIGH RF PE	MX-5 GS 2.0 AT HIGH RF PE	121,110	109,000	96,890
A3	MAZDA	MX-5 GS 2.0 MT FULL	MX-5 GS 2.0 MT FULL	99,840	89,860	79,870
A3	MAZDA	MX-5 GS 2.0 MT HIGH IPM PE	MX-5 GS 2.0 MT HIGH IPM PE	93,290	83,960	74,630
A3	MAZDA	MX-5 GS 2.0 MT HIGH PE	MX-5 GS 2.0 MT HIGH PE	94,930	85,440	75,940
A3	MAZDA	MX-5 GS 2.0 MT HIGH RF PE	MX-5 GS 2.0 MT HIGH RF PE	121,110	109,000	96,890
A3	MAZDA	MX-5 HIGH 2.0 MT 2WD IPM V	MX-5 HIGH 2.0 MT 2WD IPM V	121,590	109,430	97,270
A3	MAZDA	MX5 HIGH 2.0 MT 4X2 IPM IV	MX5 HIGH 2.0 MT 4X2 IPM IV	120,880	108,790	96,700
A3	MAZDA	MX5 HIGH RF 2.0 AT 2WD IPM V	MX5 HIGH RF 2.0 AT 2WD IPM V	144,670	130,200	115,740
A3	MAZDA	MX-5 M2R 2.0	MX-5 M2R 2.0	127,670	114,900	102,140
A3	MAZDA	MX5 MT 2.0 HIGH IPM II PER	MX5 MT 2.0 HIGH IPM II PER	114,570	103,110	91,660
A3	MAZDA	MX5 MT 2.0 HIGH IPM III	MX5 MT 2.0 HIGH IPM III	114,390	102,950	91,510
A3	MAZDA	MX-6 GT	MX-6 GT	121,110	109,000	96,890
A3	MAZDA	OTROS MODELOS	OTROS MODELOS	72,150	64,940	57,720
A3	MERCEDES BENZ	160 A MEC.	160 A MEC.	98,190	88,370	78,550
A3	MERCEDES BENZ	180 C	180 C	124,490	112,040	99,590
A3	MERCEDES BENZ	180 C ELEGANCE	180 C ELEGANCE	136,530	122,880	109,220
A3	MERCEDES BENZ	180 C K	180 C K	133,920	120,530	107,140
A3	MERCEDES BENZ	180 C K AUT.	180 C K AUT.	137,200	123,480	109,760
A3	MERCEDES BENZ	180 C K AVANTGARDE	180 C K AVANTGARDE	183,030	164,730	146,420
A3	MERCEDES BENZ	180 C K CLASICC + KIT SPORT	180 C K CLASICC + KIT SPORT	153,570	138,210	122,860
A3	MERCEDES BENZ	180 C K CLASSIC	180 C K CLASSIC	137,200	123,480	109,760
A3	MERCEDES BENZ	180 C K CLASSIC AUT.	180 C K CLASSIC AUT.	150,280	135,250	120,220
A3	MERCEDES BENZ	180 C K CLASSIC I	180 C K CLASSIC I	147,340	132,610	117,870
A3	MERCEDES BENZ	180 C K CLASSIC II	180 C K CLASSIC II	157,160	141,440	125,730
A3	MERCEDES BENZ	180 C K ELEGANCE	180 C K ELEGANCE	150,280	135,250	120,220
A3	MERCEDES BENZ	180 C K SPORT COUPE AUT.	180 C K SPORT COUPE AUT.	130,640	117,580	104,510
A3	MERCEDES BENZ	180 C K SPORT COUPE MEC.	180 C K SPORT COUPE MEC.	137,530	123,780	110,020
A3	MERCEDES BENZ	200 C	200 C	154,940	139,450	123,950
A3	MERCEDES BENZ	200 C DIES.	200 C DIES.	156,510	140,860	125,210
A3	MERCEDES BENZ	200 C K	200 C K	169,950	152,960	135,960
A3	MERCEDES BENZ	200 C K AUT.	200 C K AUT.	169,950	152,960	135,960
A3	MERCEDES BENZ	200 C K AVANTGARDE	200 C K AVANTGARDE	160,110	144,100	128,090
A3	MERCEDES BENZ	200 C K AVANTGARDE + KIT SPORT	200 C K AVANTGARDE + KIT SPORT	170,250	153,230	136,200
A3	MERCEDES BENZ	200 C K COUPE	200 C K COUPE	142,430	128,190	113,940
A3	MERCEDES BENZ	200 C K ELEGANCE AUT.	200 C K ELEGANCE AUT.	176,810	159,130	141,450
A3	MERCEDES BENZ	200 C K ELEGANCE/AVANTGARDE	200 C K ELEGANCE/AVANTGARDE	162,720	146,450	130,180
A3	MERCEDES BENZ	200 C K SPORT AVANTGARDE COUPE	200 C K SPORT AVANTGARDE COUPE	133,920	120,530	107,140
A3	MERCEDES BENZ	200 C K SPORT COUPE	200 C K SPORT COUPE	130,640	117,580	104,510
A3	MERCEDES BENZ	200 C K SPORTCOUPE AUT.	200 C K SPORTCOUPE AUT.	130,640	117,580	104,510

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	MERCEDES BENZ	200 C KOMPRESSOR CLASICC	200 C KOMPRESSOR CLASICC	127,710	114,940	102,170
A3	MERCEDES BENZ	200 C KOMPRESSOR COUPE	200 C KOMPRESSOR COUPE	153,890	138,500	123,110
A3	MERCEDES BENZ	200 C KOMPRESSOR ELEGANCE	200 C KOMPRESSOR ELEGANCE	169,950	152,960	135,960
A3	MERCEDES BENZ	200 CLK AUT.	200 CLK AUT.	237,600	213,840	190,080
A3	MERCEDES BENZ	200 CLK K MEC.	200 CLK K MEC.	212,820	191,540	170,260
A3	MERCEDES BENZ	200 CLK MEC.	200 CLK MEC.	227,560	204,800	182,050
A3	MERCEDES BENZ	200 E	200 E	159,910	143,920	127,930
A3	MERCEDES BENZ	200 E K CLASICC AUT.	200 E K CLASICC AUT.	186,630	167,970	149,300
A3	MERCEDES BENZ	200 E K CLASICC BASICO AUT.	200 E K CLASICC BASICO AUT.	179,750	161,780	143,800
A3	MERCEDES BENZ	200 E K ELEGANCE AUT.	200 E K ELEGANCE AUT.	203,000	182,700	162,400
A3	MERCEDES BENZ	200 E SW	200 E SW	196,450	176,810	157,160
A3	MERCEDES BENZ	200 SLK	200 SLK	211,480	190,330	169,180
A3	MERCEDES BENZ	200 SLK K	200 SLK K	235,740	212,170	188,590
A3	MERCEDES BENZ	230 C K	230 C K	171,890	154,700	137,510
A3	MERCEDES BENZ	A 180	A 180	103,100	92,790	82,480
A3	MERCEDES BENZ	A 180 URBAN	A 180 URBAN	97,900	88,110	78,320
A3	MERCEDES BENZ	A 200	A 200	114,570	103,110	91,660
A3	MERCEDES BENZ	A 200 KIT AMG AUTOMATICO	A 200 KIT AMG AUTOMATICO	127,670	114,900	102,140
A3	MERCEDES BENZ	A 200 KIT AMG MECANICO	A 200 KIT AMG MECANICO	121,110	109,000	96,890
A3	MERCEDES BENZ	A 200 URBAN	A 200 URBAN	114,570	103,110	91,660
A3	MERCEDES BENZ	A 250 MOTORSPORT EDITION	A 250 MOTORSPORT EDITION	153,860	138,470	123,090
A3	MERCEDES BENZ	A 250 SPORT	A 250 SPORT	124,380	111,940	99,500
A3	MERCEDES BENZ	A 35 AMG	A 35 AMG	242,260	218,030	193,810
A3	MERCEDES BENZ	A 45 AMG	A 45 AMG	238,990	215,090	191,190
A3	MERCEDES BENZ	A 45 AMG 4MATIC	A 45 AMG 4MATIC	216,070	194,460	172,860
A3	MERCEDES BENZ	AMG A 35 4MATIC	AMG A 35 4MATIC	173,410	156,070	138,730
A3	MERCEDES BENZ	AMG A 45 S	AMG A 45 S	314,310	282,880	251,450
A3	MERCEDES BENZ	AMG A 45 S 4MATIC+	AMG A 45 S 4MATIC+	229,020	206,120	183,220
A3	MERCEDES BENZ	AMG CLA 35	AMG CLA 35	255,360	229,820	204,290
A3	MERCEDES BENZ	AMG CLA 35 4MATIC COUPE	AMG CLA 35 4MATIC COUPE	232,390	209,150	185,910
A3	MERCEDES BENZ	B 180 AUT.	B 180 AUT.	103,130	92,820	82,500
A3	MERCEDES BENZ	B 180 BLUE EFFICIENCY	B 180 BLUE EFFICIENCY	107,720	96,950	86,180
A3	MERCEDES BENZ	B 180 MEC.	B 180 MEC.	101,170	91,050	80,940
A3	MERCEDES BENZ	B 180 PRIME	B 180 PRIME	109,690	98,720	87,750
A3	MERCEDES BENZ	B 200	B 200	138,050	124,250	110,440
A3	MERCEDES BENZ	B 200 AUT.	B 200 AUT.	108,050	97,250	86,440
A3	MERCEDES BENZ	B 200 PRIME	B 200 PRIME	121,110	109,000	96,890
A3	MERCEDES BENZ	B 200 TURBO	B 200 TURBO	114,600	103,140	91,680
A3	MERCEDES BENZ	C 180	C 180	124,490	112,040	99,590
A3	MERCEDES BENZ	C 180 BLUE EFFICIENCY	C 180 BLUE EFFICIENCY	127,670	114,900	102,140
A3	MERCEDES BENZ	C 180 CGI BLUE EFFICIENCY	C 180 CGI BLUE EFFICIENCY	126,050	113,450	100,840
A3	MERCEDES BENZ	C 180 CGI CLASSIC	C 180 CGI CLASSIC	124,380	111,940	99,500
A3	MERCEDES BENZ	C 180 CGI CLASSIC FULL	C 180 CGI CLASSIC FULL	150,280	135,250	120,220
A3	MERCEDES BENZ	C 180 CGI COUPE KIT AMG	C 180 CGI COUPE KIT AMG	139,160	125,240	111,330
A3	MERCEDES BENZ	C 180 CGI COUPE KIT AMG FULL	C 180 CGI COUPE KIT AMG FULL	186,310	167,680	149,050
A3	MERCEDES BENZ	C 180 K SPORT COUPE	C 180 K SPORT COUPE	130,640	117,580	104,510
A3	MERCEDES BENZ	C 200 CGI AVANTGARDE	C 200 CGI AVANTGARDE	153,860	138,470	123,090
A3	MERCEDES BENZ	C 200 CGI AVANTGARDE FULL	C 200 CGI AVANTGARDE FULL	183,030	164,730	146,420
A3	MERCEDES BENZ	C 200 CGI BLUE EFFICIENCY	C 200 CGI BLUE EFFICIENCY	140,790	126,710	112,630
A3	MERCEDES BENZ	C 200 COUPE	C 200 COUPE	145,250	130,730	116,200
A3	MERCEDES BENZ	C 200 KIT AMG	C 200 KIT AMG	130,920	117,830	104,740
A3	MERCEDES BENZ	C 250	C 250	193,140	173,830	154,510
A3	MERCEDES BENZ	C 250 BLUE EFFICIENCY COUPE	C 250 BLUE EFFICIENCY COUPE	199,730	179,760	159,780
A3	MERCEDES BENZ	C 250 CGI AVANTGARDE FULL	C 250 CGI AVANTGARDE FULL	199,400	179,460	159,520
A3	MERCEDES BENZ	C 250 CGI AVANTGARDE KIT AMG	C 250 CGI AVANTGARDE KIT AMG	166,980	150,280	133,580
A3	MERCEDES BENZ	C 250 CGI COUPE KIT AMG	C 250 CGI COUPE KIT AMG	186,600	167,940	149,280
A3	MERCEDES BENZ	C 250 COUPE	C 250 COUPE	196,420	176,780	157,140
A3	MERCEDES BENZ	C 300 COUPE	C 300 COUPE	223,740	201,370	178,990
A3	MERCEDES BENZ	C-180 AVANTGARDE	C-180 AVANTGARDE	130,920	117,830	104,740
A3	MERCEDES BENZ	C180 CGI AVANT SEMI FULL	C180 CGI AVANT SEMI FULL	150,280	135,250	120,220
A3	MERCEDES BENZ	C180 CGI AVANTGARDE	C180 CGI AVANTGARDE	117,850	106,070	94,280
A3	MERCEDES BENZ	C-180 COUPE AVANTGARDE	C-180 COUPE AVANTGARDE	131,790	118,610	105,430
A3	MERCEDES BENZ	C180 COUPE KIT AMG	C180 COUPE KIT AMG	121,110	109,000	96,890
A3	MERCEDES BENZ	C200 EXCLUSIVE	C200 EXCLUSIVE	152,220	137,000	121,780
A3	MERCEDES BENZ	C250 AVANTGARDE	C250 AVANTGARDE	166,950	150,260	133,560
A3	MERCEDES BENZ	C250 KIT AMG	C250 KIT AMG	176,770	159,090	141,420
A3	MERCEDES BENZ	CLA 180	CLA 180	121,110	109,000	96,890
A3	MERCEDES BENZ	CLA 180 COUPE	CLA 180 COUPE	90,040	81,040	72,030
A3	MERCEDES BENZ	CLA 180 URBAN	CLA 180 URBAN	116,210	104,590	92,970
A3	MERCEDES BENZ	CLA 200	CLA 200	140,760	126,680	112,610
A3	MERCEDES BENZ	CLA 200 COUPE	CLA 200 COUPE	109,220	98,300	87,380
A3	MERCEDES BENZ	CLA 200 KIT AMG	CLA 200 KIT AMG	144,040	129,640	115,230
A3	MERCEDES BENZ	CLA 200 MT	CLA 200 MT	121,110	109,000	96,890
A3	MERCEDES BENZ	CLA 200 URBAN	CLA 200 URBAN	129,300	116,370	103,440
A3	MERCEDES BENZ	CLA 250 4MATIC COUPE	CLA 250 4MATIC COUPE	204,640	184,180	163,710
A3	MERCEDES BENZ	CLA 250 4MATIC COUPE KIT AMG	CLA 250 4MATIC COUPE KIT AMG	157,130	141,420	125,700
A3	MERCEDES BENZ	CLA 250 4MATIC KIT AMG	CLA 250 4MATIC KIT AMG	157,130	141,420	125,700
A3	MERCEDES BENZ	CLA 250 KIT AMG	CLA 250 KIT AMG	155,500	139,950	124,400
A3	MERCEDES BENZ	CLA 45 AMG	CLA 45 AMG	240,620	216,560	192,500
A3	MERCEDES BENZ	CLA 45 AMG 4MATIC	CLA 45 AMG 4MATIC	235,760	212,180	188,610
A3	MERCEDES BENZ	CLA 45 AMG 4MATIC COUPE	CLA 45 AMG 4MATIC COUPE	245,530	220,980	196,420
A3	MERCEDES BENZ	CLA 45 AMG S	CLA 45 AMG S	181,130	163,020	144,900
A3	MERCEDES BENZ	CLASE A COUPE	CLASE A COUPE	114,600	103,140	91,680
A3	MERCEDES BENZ	CLASE B 180 PRIME	CLASE B 180 PRIME	107,720	96,950	86,180
A3	MERCEDES BENZ	CLASE B 180 STYLE NIGHT	CLASE B 180 STYLE NIGHT	117,540	105,790	94,030
A3	MERCEDES BENZ	CLASE C 180K	CLASE C 180K	144,070	129,660	115,260
A3	MERCEDES BENZ	CLASE E 250	CLASE E 250	294,680	265,210	235,740
A3	MERCEDES BENZ	CLC 180	CLC 180	120,820	108,740	96,660
A3	MERCEDES BENZ	CLC 200	CLC 200	137,530	123,780	110,020
A3	MERCEDES BENZ	CLC 200 SPORT	CLC 200 SPORT	142,430	128,190	113,940
A3	MERCEDES BENZ	CLS 350	CLS 350	435,480	391,930	348,380
A3	MERCEDES BENZ	E 200 CGI BLUE EFFICIENCY	E 200 CGI BLUE EFFICIENCY	102,440	92,200	81,950
A3	MERCEDES BENZ	E 200 CGI SEDAN CLASSIC	E 200 CGI SEDAN CLASSIC	212,780	191,500	170,220
A3	MERCEDES BENZ	E 200 CORPORATE EDITION	E 200 CORPORATE EDITION	440,460	396,410	352,370
A3	MERCEDES BENZ	E 200 COUPE	E 200 COUPE	178,410	160,570	142,730
A3	MERCEDES BENZ	E 200 COUPE PAQUETE DEPORTIVO	E 200 COUPE PAQUETE DEPORTIVO	186,600	167,940	149,280
A3	MERCEDES BENZ	E 200 PAQUETE DEPORTIVO	E 200 PAQUETE DEPORTIVO	160,400	144,360	128,320
A3	MERCEDES BENZ	E 200K CLASSIC	E 200K CLASSIC	186,630	167,970	149,300
A3	MERCEDES BENZ	E 250	E 250	219,370	197,430	175,500
A3	MERCEDES BENZ	E 250 AVANTGARDE SEDAN	E 250 AVANTGARDE SEDAN	183,320	164,990	146,660
A3	MERCEDES BENZ	E 250 BLUEEFFICIENCY COUPE	E 250 BLUEEFFICIENCY COUPE	241,950	217,760	193,560
A3	MERCEDES BENZ	E 250 CGI CABRIOLET SPORT	E 250 CGI CABRIOLET SPORT	281,260	253,130	225,010
A3	MERCEDES BENZ	E 250 CGI COUPE KIT AMG	E 250 CGI COUPE KIT AMG	248,520	223,670	198,820
A3	MERCEDES BENZ	E 250 CGI COUPE SPORT	E 250 CGI COUPE SPORT	235,420	211,880	188,340
A3	MERCEDES BENZ	E 250 CGI SEDAN AVANTGARDE	E 250 CGI SEDAN AVANTGARDE	199,700	179,730	159,760
A3	MERCEDES BENZ	E 250 CGI SEDAN ELEGANCE	E 250 CGI SEDAN ELEGANCE	219,040	197,140	175,230
A3	MERCEDES BENZ	E 250 ELEGANCE SEDAN	E 250 ELEGANCE SEDAN	219,040	197,140	175,230
A3	MERCEDES BENZ	E 250 KIT AMG COUPE	E 250 KIT AMG COUPE	222,620	200,360	178,100
A3	MERCEDES BENZ	E 250 SPORT COUPE	E 250 SPORT COUPE	248,520	223,670	198,820
A3	MERCEDES BENZ	E 300 BERLINA	E 300 BERLINA	288,100	259,290	230,480

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	MERCEDES BENZ	E 300 COUPE	E 300 COUPE	317,570	285,810	254,060
A3	MERCEDES BENZ	E 300 EXCLUSIVE	E 300 EXCLUSIVE	278,270	250,440	222,620
A3	MERCEDES BENZ	E 300 LUXURY	E 300 LUXURY	261,900	235,710	209,520
A3	MERCEDES BENZ	E 350	E 350	284,830	256,350	227,860
A3	MERCEDES BENZ	E 350 BERLINA	E 350 BERLINA	198,250	178,430	158,600
A3	MERCEDES BENZ	E200 BERLINA	E200 BERLINA	147,310	132,580	117,850
A3	MERCEDES BENZ	E-250 COUPE AVANTGARDE	E-250 COUPE AVANTGARDE	234,710	211,240	187,770
A3	MERCEDES BENZ	GLB 200 2 FILAS	GLB 200 2 FILAS	134,240	120,820	107,390
A3	MERCEDES BENZ	GLB 200 3 FILAS	GLB 200 3 FILAS	170,230	153,210	136,180
A3	MERCEDES BENZ	GLC 200 4MATIC COUPÉ ENTRY	GLC 200 4MATIC COUPÉ ENTRY	202,970	182,670	162,380
A3	MERCEDES BENZ	GLC 200 4MATIC COUPÉ KIT AMG	GLC 200 4MATIC COUPÉ KIT AMG	219,340	197,410	175,470
A3	MERCEDES BENZ	GLC 200 4MATIC EXCLUSIVE	GLC 200 4MATIC EXCLUSIVE	225,620	203,060	180,500
A3	MERCEDES BENZ	GLC 200 DYNAMIC	GLC 200 DYNAMIC	148,070	133,260	118,460
A3	MERCEDES BENZ	GLC 200 LUXURY	GLC 200 LUXURY	183,320	164,990	146,660
A3	MERCEDES BENZ	GLK 250	GLK 250	155,520	139,970	124,420
A3	MERCEDES BENZ	SLC 200	SLC 200	191,800	172,620	153,440
A3	MERCEDES BENZ	SLK 200 CGI ROADSTER KIT AMG	SLK 200 CGI ROADSTER KIT AMG	202,970	182,670	162,380
A3	MERCEDES BENZ	SLK 200 COUPE	SLK 200 COUPE	211,480	190,330	169,180
A3	MERCEDES BENZ	SLK 200 KIT DEPORTIVO	SLK 200 KIT DEPORTIVO	235,420	211,880	188,340
A3	MERCEDES BENZ	SLK 200 ROADSTER	SLK 200 ROADSTER	157,160	141,440	125,730
A3	MERCEDES BENZ	SLK 200 SPORT	SLK 200 SPORT	235,420	211,880	188,340
A3	MERCEDES BENZ	OTROS MODELOS	OTROS MODELOS	159,910	143,920	127,930
A3	MG	550	550	78,240	70,420	62,590
A3	MG	550 COM AUT.	550 COM AUT.	88,370	79,530	70,700
A3	MG	550 DELUXE AUT.	550 DELUXE AUT.	94,930	85,440	75,940
A3	MG	550 STD DVVT AUT.	550 STD DVVT AUT.	78,550	70,700	62,840
A3	MG	550 STD DVVT MEC.	550 STD DVVT MEC.	75,270	67,740	60,220
A3	MG	6 COM DVVT AUT.	6 COM DVVT AUT.	78,550	70,700	62,840
A3	MG	6 T COM 1.8 DVVT AUT.	6 T COM 1.8 DVVT AUT.	83,160	74,840	66,530
A3	MG	750 AT FL	750 AT FL	106,370	95,730	85,100
A3	MG	HS 1.5T MT DEL	HS 1.5T MT DEL	80,730	72,660	64,580
A3	MG	MG 6 1.8T MT COM DVVT	MG 6 1.8T MT COM DVVT	72,000	64,800	57,600
A3	MG	MG6 COM 1.8 AT	MG6 COM 1.8 AT	75,270	67,740	60,220
A3	MG	MG6 COM 1.8 AT VCT	MG6 COM 1.8 AT VCT	72,000	64,800	57,600
A3	MG	TF 1.6	TF 1.6	104,740	94,270	83,790
A3	MG	OTROS MODELOS	OTROS MODELOS	78,550	70,700	62,840
A3	MINI	CABRIO	CABRIO	134,720	121,250	107,780
A3	MINI	CABRIO JOHN COOPER WORKS	CABRIO JOHN COOPER WORKS	156,580	140,920	125,260
A3	MINI	CLUBMAN JOHN COOPER WORKS CHILI ALL4	CLUBMAN JOHN COOPER WORKS CHILI ALL4	191,790	172,610	153,430
A3	MINI	COOPER	COOPER	67,310	60,580	53,850
A3	MINI	COOPER AUT.	COOPER AUT.	96,590	86,930	77,270
A3	MINI	COOPER CHILI AT	COOPER CHILI AT	121,110	109,000	96,890
A3	MINI	COOPER CHILI CS AUT.	COOPER CHILI CS AUT.	130,320	117,290	104,260
A3	MINI	COOPER CHILI MT	COOPER CHILI MT	111,000	99,900	88,800
A3	MINI	COOPER CLUBMAN PEPPER AUT.	COOPER CLUBMAN PEPPER AUT.	119,470	107,520	95,580
A3	MINI	COOPER CLUBMAN PEPPER MEC.	COOPER CLUBMAN PEPPER MEC.	104,780	94,300	83,820
A3	MINI	COOPER CLUBMAN S	COOPER CLUBMAN S	104,330	93,900	83,460
A3	MINI	COOPER COUNTRYMAN PEPPER AT	COOPER COUNTRYMAN PEPPER AT	127,370	114,630	101,900
A3	MINI	COOPER COUNTRYMAN PEPPER MT	COOPER COUNTRYMAN PEPPER MT	130,640	117,580	104,510
A3	MINI	COOPER MEC.	COOPER MEC.	67,310	60,580	53,850
A3	MINI	COOPER PEPPER AUT.	COOPER PEPPER AUT.	107,720	96,950	86,180
A3	MINI	COOPER PEPPER CABRIO AUT.	COOPER PEPPER CABRIO AUT.	130,320	117,290	104,260
A3	MINI	COOPER PEPPER CABRIO MT	COOPER PEPPER CABRIO MT	121,800	109,620	97,440
A3	MINI	COOPER PEPPER MEC.	COOPER PEPPER MEC.	100,190	90,170	80,150
A3	MINI	COOPER ROADSTER	COOPER ROADSTER	156,820	141,140	125,460
A3	MINI	COOPER S CABRIO	COOPER S CABRIO	132,960	119,660	106,370
A3	MINI	COOPER S CABRIO CHILI MY11 AT	COOPER S CABRIO CHILI MY11 AT	150,280	135,250	120,220
A3	MINI	COOPER S CHILI AT	COOPER S CHILI AT	139,120	125,210	111,300
A3	MINI	COOPER S CHILI CABRIO	COOPER S CHILI CABRIO	134,610	121,150	107,690
A3	MINI	COOPER S CHILI CABRIO AT	COOPER S CHILI CABRIO AT	117,850	106,070	94,280
A3	MINI	COOPER S CHILI CABRIO MT	COOPER S CHILI CABRIO MT	139,470	125,520	111,580
A3	MINI	COOPER S CHILI CS AUT.	COOPER S CHILI CS AUT.	145,710	131,140	116,570
A3	MINI	COOPER S CHILI CS MEC.	COOPER S CHILI CS MEC.	137,200	123,480	109,760
A3	MINI	COOPER S CHILI MT	COOPER S CHILI MT	132,580	119,320	106,060
A3	MINI	COOPER S CHILI SS AUT.	COOPER S CHILI SS AUT.	147,000	132,300	117,600
A3	MINI	COOPER S CHILI SS MEC.	COOPER S CHILI SS MEC.	130,640	117,580	104,510
A3	MINI	COOPER S CLUBMAN CHILI	COOPER S CLUBMAN CHILI	130,920	117,830	104,740
A3	MINI	COOPER S CLUBMAN CHILI AUT.	COOPER S CLUBMAN CHILI AUT.	129,000	116,100	103,200
A3	MINI	COOPER S CLUBMAN CHILI MEC.	COOPER S CLUBMAN CHILI MEC.	147,990	133,190	118,390
A3	MINI	COOPER S COUNTRYMAN CHILI 4 ALL	COOPER S COUNTRYMAN CHILI 4 ALL	150,590	135,530	120,470
A3	MINI	COOPER S COUNTRYMAN CHILI 4 ALL AT	COOPER S COUNTRYMAN CHILI 4 ALL AT	163,390	147,050	130,710
A3	MINI	COOPER S COUNTRYMAN CHILI AT	COOPER S COUNTRYMAN CHILI AT	137,500	123,750	110,000
A3	MINI	COOPER S COUNTRYMAN CHILI MT	COOPER S COUNTRYMAN CHILI MT	153,570	138,210	122,860
A3	MINI	COOPER S COUPE CHILI AT	COOPER S COUPE CHILI AT	156,820	141,140	125,460
A3	MINI	COOPER S PEPPER PLUS MT	COOPER S PEPPER PLUS MT	112,930	101,640	90,340
A3	MINI	COOPER S ROADSTER	COOPER S ROADSTER	166,660	149,990	133,330
A3	MINI	COOPER S SALT MT	COOPER S SALT MT	120,820	108,740	96,660
A3	MINI	COOPER SALT AT	COOPER SALT AT	101,470	91,320	81,180
A3	MINI	COOPER SALT MT	COOPER SALT MT	94,930	85,440	75,940
A3	MINI	COOPER SS CHILI MEC.	COOPER SS CHILI MEC.	115,580	104,020	92,460
A3	MINI	COUNTRYMAN JCW CHILI ALL4	COUNTRYMAN JCW CHILI ALL4	193,140	173,830	154,510
A3	MINI	COUNTRYMAN JCW CHILI X ALL4	COUNTRYMAN JCW CHILI X ALL4	206,250	185,630	165,000
A3	MINI	HATCH	HATCH	96,030	86,430	76,820
A3	MINI	HATCH 3DR COOPER S CHILI	HATCH 3DR COOPER S CHILI	121,110	109,000	96,890
A3	MINI	HATCH 3DR COOPER S JCW PACK	HATCH 3DR COOPER S JCW PACK	126,210	113,590	100,970
A3	MINI	HATCH 3DR COOPER S PEPPER	HATCH 3DR COOPER S PEPPER	114,570	103,110	91,660
A3	MINI	HATCH 3DR COOPER S PEPPER JCW EDITION	HATCH 3DR COOPER S PEPPER JCW EDITION	127,370	114,630	101,900
A3	MINI	HATCH 3DR COOPER S PEPPER PLUS AT	HATCH 3DR COOPER S PEPPER PLUS AT	120,820	108,740	96,660
A3	MINI	HATCH 3DR COOPER S SEVEN EDITION	HATCH 3DR COOPER S SEVEN EDITION	140,470	126,420	112,380
A3	MINI	HATCH 3DR COOPER SALT	HATCH 3DR COOPER SALT	101,470	91,320	81,180
A3	MINI	HATCH 3DR JCW CHILI	HATCH 3DR JCW CHILI	160,400	144,360	128,320
A3	MINI	HATCH 3DR JCW CHILI X	HATCH 3DR JCW CHILI X	173,500	156,150	138,800
A3	MINI	HATCH 3DR JOHN COOPER WORKS CHILI	HATCH 3DR JOHN COOPER WORKS CHILI	176,770	159,090	141,420
A3	MINI	HATCH 3DR JOHN COOPER WORKS CHILI AT	HATCH 3DR JOHN COOPER WORKS CHILI AT	176,770	159,090	141,420
A3	MINI	HATCH 5 DOOR COOPER S CHILI AT	HATCH 5 DOOR COOPER S CHILI AT	91,670	82,500	73,340
A3	MINI	HATCH 5 DOOR COOPER S CHILI MT	HATCH 5 DOOR COOPER S CHILI MT	135,840	122,260	108,670
A3	MINI	HATCH 5 DOOR COOPER S PEPPER JCW AT	HATCH 5 DOOR COOPER S PEPPER JCW AT	132,580	119,320	106,060
A3	MINI	HATCH 5 DOOR COOPER S PEPPER JCW EDITION AT	HATCH 5 DOOR COOPER S PEPPER JCW EDITION AT	137,200	123,480	109,760
A3	MINI	HATCH 5 DOOR COOPER S PEPPER MT	HATCH 5 DOOR COOPER S PEPPER MT	116,210	104,590	92,970
A3	MINI	HATCH 5DR COOPER S	HATCH 5DR COOPER S	101,000	90,900	80,800
A3	MINI	HATCH 5DR COOPER S CHILI	HATCH 5DR COOPER S CHILI	109,350	98,420	87,480
A3	MINI	HATCH 5DR COOPER S PEPPER PLUS AT	HATCH 5DR COOPER S PEPPER PLUS AT	130,640	117,580	104,510
A3	MINI	HATCH 5DR COOPER S SALT AT	HATCH 5DR COOPER S SALT AT	114,260	102,830	91,410
A3	MINI	HATCH 5DR COOPER SALT	HATCH 5DR COOPER SALT	94,930	85,440	75,940
A3	MINI	HATCH COOPER JCW PACK	HATCH COOPER JCW PACK	87,460	78,710	69,970
A3	MINI	HATCH COOPER S	HATCH COOPER S	106,060	95,450	84,850
A3	MINI	HATCH COOPER S JCW PACK	HATCH COOPER S JCW PACK	101,330	91,200	81,060
A3	MINI	HATCH COOPER S PEPPER AT	HATCH COOPER S PEPPER AT	127,670	114,900	102,140

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	MINI	HATCH COOPER S PEPPER JCW AT	HATCH COOPER S PEPPER JCW AT	124,380	111,940	99,500
A3	MINI	HATCH COOPER S PEPPER JCW EDITION AT	HATCH COOPER S PEPPER JCW EDITION AT	133,920	120,530	107,140
A3	MINI	HATCH COOPER S PEPPER MT	HATCH COOPER S PEPPER MT	120,820	108,740	96,660
A3	MINI	HATCH COOPER S PEPPER PLUS AT	HATCH COOPER S PEPPER PLUS AT	127,370	114,630	101,900
A3	MINI	HATCH COOPER S RACING AT	HATCH COOPER S RACING AT	108,030	97,230	86,420
A3	MINI	HATCH COOPER S RACING MT	HATCH COOPER S RACING MT	101,470	91,320	81,180
A3	MINI	HATCH COOPER S SALT AT	HATCH COOPER S SALT AT	117,540	105,790	94,030
A3	MINI	HATCH COOPER S SALT MT	HATCH COOPER S SALT MT	104,460	94,010	83,570
A3	MINI	HATCH JCW	HATCH JCW	148,040	133,240	118,430
A3	MINI	HATCH JCW CHILI	HATCH JCW CHILI	114,350	102,920	91,480
A3	MINI	HATCH JCW CHILI AT	HATCH JCW CHILI AT	147,740	132,970	118,190
A3	MINI	HATCH JCW CHILI MT	HATCH JCW CHILI MT	150,590	135,530	120,470
A3	MINI	HATCH JOHN COOPER WORKS AT	HATCH JOHN COOPER WORKS AT	157,130	141,420	125,700
A3	MINI	HATCH JOHN COOPER WORKS MT	HATCH JOHN COOPER WORKS MT	150,590	135,530	120,470
A3	MINI	JOHN COOPER WORKS	JOHN COOPER WORKS	153,570	138,210	122,860
A3	MINI	JOHN COOPER WORKS (R56)-CHILI MY11	JOHN COOPER WORKS (R56)-CHILI MY11	150,280	135,250	120,220
A3	MINI	JOHN COOPER WORKS AT	JOHN COOPER WORKS AT	156,820	141,140	125,460
A3	MINI	OTROS MODELOS	OTROS MODELOS	130,320	117,290	104,260
A3	MITSUBISHI	ASX 2WD 2.0 GLX MT	ASX 2WD 2.0 GLX MT	57,180	51,460	45,740
A3	MITSUBISHI	ECLIPSE CROSS 2WD 2.0 GLS CVT	ECLIPSE CROSS 2WD 2.0 GLS CVT	70,330	63,300	56,260
A3	MITSUBISHI	ECLIPSE CROSS 2WD 2.0 GLX CVT	ECLIPSE CROSS 2WD 2.0 GLX CVT	74,340	66,910	59,470
A3	MITSUBISHI	ECLIPSE CROSS 4WD 2.0 GLS CVT	ECLIPSE CROSS 4WD 2.0 GLS CVT	91,400	82,260	73,120
A3	MITSUBISHI	ECLIPSE GST	ECLIPSE GST	140,790	126,710	112,630
A3	MITSUBISHI	GALANT	GALANT	90,010	81,010	72,010
A3	MITSUBISHI	GALANT AUT.	GALANT AUT.	94,930	85,440	75,940
A3	MITSUBISHI	GALANT MEC.	GALANT MEC.	85,100	76,590	68,080
A3	MITSUBISHI	GALANT VR AUT.	GALANT VR AUT.	112,930	101,640	90,340
A3	MITSUBISHI	GALANT VR MEC.	GALANT VR MEC.	111,980	100,780	89,580
A3	MITSUBISHI	LANCER 1.6 GLS AT	LANCER 1.6 GLS AT	70,360	63,320	56,290
A3	MITSUBISHI	LANCER 1.6 GLS MT	LANCER 1.6 GLS MT	55,630	50,070	44,500
A3	MITSUBISHI	LANCER 1.6 GLX EX AT	LANCER 1.6 GLX EX AT	78,420	70,580	62,740
A3	MITSUBISHI	LANCER 1.6 GLX EX MT	LANCER 1.6 GLX EX MT	75,150	67,640	60,120
A3	MITSUBISHI	LANCER CEDIA AUT.	LANCER CEDIA AUT.	67,450	60,710	53,960
A3	MITSUBISHI	LANCER CEDIA MEC.	LANCER CEDIA MEC.	64,180	57,760	51,340
A3	MITSUBISHI	LANCER DIES.	LANCER DIES.	72,680	65,410	58,140
A3	MITSUBISHI	LANCER EVOLUTION	LANCER EVOLUTION	144,040	129,640	115,230
A3	MITSUBISHI	LANCER EVOLUTION IX	LANCER EVOLUTION IX	170,250	153,230	136,200
A3	MITSUBISHI	LANCER EVOLUTION VII	LANCER EVOLUTION VII	170,250	153,230	136,200
A3	MITSUBISHI	LANCER EVOLUTION X	LANCER EVOLUTION X	130,920	117,830	104,740
A3	MITSUBISHI	LANCER GLS 2.0 AUT.	LANCER GLS 2.0 AUT.	73,510	66,160	58,810
A3	MITSUBISHI	LANCER GLS CVT 2.0	LANCER GLS CVT 2.0	65,450	58,910	52,360
A3	MITSUBISHI	LANCER GLX 1.6 MEC.	LANCER GLX 1.6 MEC.	49,080	44,170	39,260
A3	MITSUBISHI	LANCER GLX AUT.	LANCER GLX AUT.	71,050	63,950	56,840
A3	MITSUBISHI	LANCER GLXI 1.6	LANCER GLXI 1.6	67,450	60,710	53,960
A3	MITSUBISHI	LANCER GLXI 1.6 AUT.	LANCER GLXI 1.6 AUT.	71,050	63,950	56,840
A3	MITSUBISHI	LANCER GLXI AUT.	LANCER GLXI AUT.	71,050	63,950	56,840
A3	MITSUBISHI	LANCER GLXI MEC.	LANCER GLXI MEC.	67,450	60,710	53,960
A3	MITSUBISHI	LANCER GT 2.0 AUT.	LANCER GT 2.0 AUT.	88,240	79,420	70,590
A3	MITSUBISHI	LANCER GT CVT 2.0	LANCER GT CVT 2.0	81,820	73,640	65,460
A3	MITSUBISHI	LANCER X GLS 1.6 M/T	LANCER X GLS 1.6 M/T	55,630	50,070	44,500
A3	MITSUBISHI	LANCER X GLS CVT 2.0	LANCER X GLS CVT 2.0	58,900	53,010	47,120
A3	MITSUBISHI	LANCER X GLX 1.6 M/T	LANCER X GLX 1.6 M/T	49,080	44,170	39,260
A3	MITSUBISHI	LANCER X GT CVT 2.0	LANCER X GT CVT 2.0	65,450	58,910	52,360
A3	MITSUBISHI	LIBERO	LIBERO	55,660	50,090	44,530
A3	MITSUBISHI	MIRAGE	MIRAGE	34,870	31,380	27,900
A3	MITSUBISHI	OTROS MODELOS	OTROS MODELOS	71,050	63,950	56,840
A3	NISSAN	200 SX 2.0	200 SX 2.0	125,010	112,510	100,010
A3	NISSAN	200 SX CUPE 1.8	200 SX CUPE 1.8	94,290	84,860	75,430
A3	NISSAN	AD	AD	63,230	56,910	50,580
A3	NISSAN	AD WAGON AUT.	AD WAGON AUT.	62,290	56,060	49,830
A3	NISSAN	AD WAGON L MEC.	AD WAGON L MEC.	61,390	55,250	49,110
A3	NISSAN	AD WAGON LX AUT.	AD WAGON LX AUT.	71,740	64,570	57,390
A3	NISSAN	AD WAGON LX MEC.	AD WAGON LX MEC.	67,130	60,420	53,700
A3	NISSAN	AD WAGON MEC.	AD WAGON MEC.	53,530	48,180	42,820
A3	NISSAN	ALMERA	ALMERA	55,720	50,150	44,580
A3	NISSAN	ALMERA 1.6 AUT. LEP PE	ALMERA 1.6 AUT. LEP PE	54,680	49,210	43,740
A3	NISSAN	ALMERA 1.6 AUT. PE	ALMERA 1.6 AUT. PE	58,930	53,040	47,140
A3	NISSAN	ALMERA 1.6 LEP PE	ALMERA 1.6 LEP PE	51,240	46,120	40,990
A3	NISSAN	ALMERA 1.6 PE	ALMERA 1.6 PE	54,840	49,360	43,870
A3	NISSAN	ALMERA B10-BL-703	ALMERA B10-BL-703	55,630	50,070	44,500
A3	NISSAN	ALMERA SG 1.6 AUT.	ALMERA SG 1.6 AUT.	60,910	54,820	48,730
A3	NISSAN	ALMERA SG 1.6 MEC.	ALMERA SG 1.6 MEC.	56,650	50,990	45,320
A3	NISSAN	ALMERA SG 1.8	ALMERA SG 1.8	75,630	68,070	60,500
A3	NISSAN	ALMERA XG-L 1.8 AUT.	ALMERA XG-L 1.8 AUT.	75,630	68,070	60,500
A3	NISSAN	ALMERA XG-L 1.8 MEC.	ALMERA XG-L 1.8 MEC.	78,090	70,280	62,470
A3	NISSAN	B3-501 GNV	B3-501 GNV	43,390	39,050	34,710
A3	NISSAN	BLUEBIRD SSS 1.8 AUT.	BLUEBIRD SSS 1.8 AUT.	89,060	80,150	71,250
A3	NISSAN	BLUEBIRD SSS 1.8 MEC.	BLUEBIRD SSS 1.8 MEC.	68,430	61,590	54,740
A3	NISSAN	BLUEBIRD SSS-G AUT.	BLUEBIRD SSS-G AUT.	93,350	84,020	74,680
A3	NISSAN	BLUEBIRD SSS-G MEC.	BLUEBIRD SSS-G MEC.	82,490	74,240	65,990
A3	NISSAN	BLUEBIRD SSS-G SPORTY AUT.	BLUEBIRD SSS-G SPORTY AUT.	108,340	97,510	86,670
A3	NISSAN	BLUEBIRD SSS-G SPORTY MEC.	BLUEBIRD SSS-G SPORTY MEC.	101,890	91,700	81,510
A3	NISSAN	BLUEBIRD SYLPHY 18 VI	BLUEBIRD SYLPHY 18 VI	50,750	45,680	40,600
A3	NISSAN	EXPERT VX-G	EXPERT VX-G	39,340	35,410	31,470
A3	NISSAN	JUKE S 1.6 CVT	JUKE S 1.6 CVT	86,590	77,930	69,270
A3	NISSAN	JUKE SL 1.6 6MT TURBO	JUKE SL 1.6 6MT TURBO	96,550	86,900	77,240
A3	NISSAN	JUKE SL 1.6 CVT	JUKE SL 1.6 CVT	92,170	82,950	73,740
A3	NISSAN	KICKS ADVANCE MT INTERIOR	KICKS ADVANCE MT INTERIOR	67,270	60,540	53,820
A3	NISSAN	KICKS EXCLUSIVE CVT	KICKS EXCLUSIVE CVT	71,720	64,550	57,380
A3	NISSAN	MARCH	MARCH	34,440	31,000	27,550
A3	NISSAN	MARCH ADVANCE	MARCH ADVANCE	39,620	35,660	31,700
A3	NISSAN	MARCH ADVANCE 1.6 AT	MARCH ADVANCE 1.6 AT	41,730	37,560	33,380
A3	NISSAN	MARCH ADVANCE 1.6 MT	MARCH ADVANCE 1.6 MT	37,630	33,870	30,100
A3	NISSAN	MARCH ADVANCE AT	MARCH ADVANCE AT	41,730	37,560	33,380
A3	NISSAN	MARCH ADVANCE MT	MARCH ADVANCE MT	42,410	38,170	33,930
A3	NISSAN	MARCH AT FULL	MARCH AT FULL	52,370	47,130	41,900
A3	NISSAN	MARCH MT FULL	MARCH MT FULL	48,960	44,060	39,170
A3	NISSAN	MARCH SENSE	MARCH SENSE	35,980	32,380	28,780
A3	NISSAN	MARCH SENSE 1.6 MT	MARCH SENSE 1.6 MT	34,050	30,650	27,240
A3	NISSAN	MARCH SENSE MT	MARCH SENSE MT	37,660	33,890	30,130
A3	NISSAN	MARCH SR 1.6 MT	MARCH SR 1.6 MT	48,960	44,060	39,170
A3	NISSAN	NEW SENTRA ADVANCE MT	NEW SENTRA ADVANCE MT	77,430	69,690	61,940
A3	NISSAN	NEW SENTRA SENSE CVT	NEW SENTRA SENSE CVT	57,110	51,400	45,690
A3	NISSAN	NEW SENTRA SENSE MT	NEW SENTRA SENSE MT	69,050	62,150	55,240
A3	NISSAN	NEW SENTRA SR	NEW SENTRA SR	72,680	65,410	58,140
A3	NISSAN	NEW SENTRA SR CVT	NEW SENTRA SR CVT	72,680	65,410	58,140
A3	NISSAN	NEW VERSA ADVANCE CVT	NEW VERSA ADVANCE CVT	54,860	49,370	43,890
A3	NISSAN	NEW VERSA ADVANCE MT	NEW VERSA ADVANCE MT	62,010	55,810	49,610

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	NISSAN	NEW VERSA EXCLUSIVE CVT	NEW VERSA EXCLUSIVE CVT	70,360	63,320	56,290
A3	NISSAN	NEW VERSA SENSE CVT	NEW VERSA SENSE CVT	47,450	42,710	37,960
A3	NISSAN	NEW VERSA SENSE MT	NEW VERSA SENSE MT	57,220	51,500	45,780
A3	NISSAN	NUEVO SENTRA GXE AUT.	NUEVO SENTRA GXE AUT.	66,170	59,550	52,940
A3	NISSAN	NUEVO SENTRA GXE MEC.	NUEVO SENTRA GXE MEC.	60,870	54,780	48,700
A3	NISSAN	NUEVO SENTRA XE	NUEVO SENTRA XE	49,930	44,940	39,940
A3	NISSAN	NUEVO SENTRA XE L PACK AUT.	NUEVO SENTRA XE L PACK AUT.	57,450	51,710	45,960
A3	NISSAN	NUEVO SENTRA XE L PACK MEC.	NUEVO SENTRA XE L PACK MEC.	52,720	47,450	42,180
A3	NISSAN	PRAIRE	PRAIRE	88,900	80,010	71,120
A3	NISSAN	PRIMERA	PRIMERA	89,940	80,950	71,950
A3	NISSAN	PRIMERA ACENTA 2.0	PRIMERA ACENTA 2.0	63,430	57,090	50,740
A3	NISSAN	PRIMERA ACENTA CVT 2.0	PRIMERA ACENTA CVT 2.0	105,420	94,880	84,340
A3	NISSAN	PRIMERA ACENTA PACK 2.0	PRIMERA ACENTA PACK 2.0	96,590	86,930	77,270
A3	NISSAN	PRIMERA ACENTA PACK LEATHER 2.0 AUT.	PRIMERA ACENTA PACK LEATHER 2.0 AUT.	110,340	99,310	88,270
A3	NISSAN	PRIMERA GX AUT.	PRIMERA GX AUT.	89,350	80,420	71,480
A3	NISSAN	PRIMERA GX AUT. FULL	PRIMERA GX AUT. FULL	98,120	88,310	78,500
A3	NISSAN	PRIMERA GX MEC.	PRIMERA GX MEC.	85,750	77,180	68,600
A3	NISSAN	PRIMERA GX MEC. FULL	PRIMERA GX MEC. FULL	94,490	85,040	75,590
A3	NISSAN	PRIMERA GXE AUT.	PRIMERA GXE AUT.	79,460	71,510	63,570
A3	NISSAN	PRIMERA GXE MEC.	PRIMERA GXE MEC.	76,410	68,770	61,130
A3	NISSAN	SENSE CVT	SENSE CVT	51,240	46,120	40,990
A3	NISSAN	SENTRA	SENTRA	46,230	41,610	36,980
A3	NISSAN	SENTRA 1.8 6MT FULL	SENTRA 1.8 6MT FULL	50,070	45,060	40,060
A3	NISSAN	SENTRA 1.8 6VT FULL	SENTRA 1.8 6VT FULL	67,750	60,980	54,200
A3	NISSAN	SENTRA 1.8 CVT FULL	SENTRA 1.8 CVT FULL	72,350	65,120	57,880
A3	NISSAN	SENTRA 1.8 MT FULL	SENTRA 1.8 MT FULL	70,070	63,060	56,060
A3	NISSAN	SENTRA 1.8L ADVANCE 6 MT	SENTRA 1.8L ADVANCE 6 MT	66,310	59,680	53,050
A3	NISSAN	SENTRA 1.8L ADVANCE 6MT (MY19)	SENTRA 1.8L ADVANCE 6MT (MY19)	52,370	47,130	41,900
A3	NISSAN	SENTRA 1600I EX/S AUT.	SENTRA 1600I EX/S AUT.	48,860	43,970	39,090
A3	NISSAN	SENTRA 1600I EX/S MEC.	SENTRA 1600I EX/S MEC.	43,610	39,250	34,890
A3	NISSAN	SENTRA 1600I S/S ABS AUT	SENTRA 1600I S/S ABS AUT	76,000	68,400	60,800
A3	NISSAN	SENTRA 1600I S/S ABS MEC.	SENTRA 1600I S/S ABS MEC.	72,240	65,020	57,790
A3	NISSAN	SENTRA 1600I S/S AUT.	SENTRA 1600I S/S AUT.	40,350	36,320	32,280
A3	NISSAN	SENTRA 1600I S/S MEC.	SENTRA 1600I S/S MEC.	40,350	36,320	32,280
A3	NISSAN	SENTRA 1800 XE AUT.	SENTRA 1800 XE AUT.	55,340	49,810	44,270
A3	NISSAN	SENTRA 1800 XE MEC.	SENTRA 1800 XE MEC.	53,530	48,180	42,820
A3	NISSAN	SENTRA 1800I	SENTRA 1800I	51,890	46,700	41,510
A3	NISSAN	SENTRA 2.0	SENTRA 2.0	58,900	53,010	47,120
A3	NISSAN	SENTRA ADVANCE CVT	SENTRA ADVANCE CVT	58,900	53,010	47,120
A3	NISSAN	SENTRA ADVANCE MT	SENTRA ADVANCE MT	57,260	51,530	45,810
A3	NISSAN	SENTRA BL-701 2.0	SENTRA BL-701 2.0	66,800	60,120	53,440
A3	NISSAN	SENTRA BL-704 2.0	SENTRA BL-704 2.0	73,470	66,120	58,780
A3	NISSAN	SENTRA CVT 2.0	SENTRA CVT 2.0	71,380	64,240	57,100
A3	NISSAN	SENTRA E16	SENTRA E16	45,810	41,230	36,650
A3	NISSAN	SENTRA E16 AUSTERO	SENTRA E16 AUSTERO	45,700	41,130	36,560
A3	NISSAN	SENTRA E16 PS	SENTRA E16 PS	43,450	39,110	34,760
A3	NISSAN	SENTRA EXCLUSIVE 1.8 6VT FULL	SENTRA EXCLUSIVE 1.8 6VT FULL	70,990	63,890	56,790
A3	NISSAN	SENTRA EXCLUSIVE CVT	SENTRA EXCLUSIVE CVT	73,470	66,120	58,780
A3	NISSAN	SENTRA GXE AUT.	SENTRA GXE AUT.	64,180	57,760	51,340
A3	NISSAN	SENTRA GXE MEC.	SENTRA GXE MEC.	59,260	53,330	47,410
A3	NISSAN	SENTRA S 2.0	SENTRA S 2.0	62,170	55,950	49,740
A3	NISSAN	SENTRA S 6M/T + AROS 17"	SENTRA S 6M/T + AROS 17"	76,000	68,400	60,800
A3	NISSAN	SENTRA S CVT 2.0	SENTRA S CVT 2.0	69,610	62,650	55,690
A3	NISSAN	SENTRA S CVT LEATHER 2.0	SENTRA S CVT LEATHER 2.0	76,000	68,400	60,800
A3	NISSAN	SENTRA SENSE 1.8 6MT	SENTRA SENSE 1.8 6MT	49,080	44,170	39,260
A3	NISSAN	SENTRA SENSE 1.8 CVT	SENTRA SENSE 1.8 CVT	45,810	41,230	36,650
A3	NISSAN	SENTRA SENSE CVT	SENTRA SENSE CVT	51,080	45,970	40,860
A3	NISSAN	SENTRA SENSE MT	SENTRA SENSE MT	55,480	49,930	44,380
A3	NISSAN	SENTRA SL 2.0	SENTRA SL 2.0	71,380	64,240	57,100
A3	NISSAN	SENTRA SL CVT 2.0	SENTRA SL CVT 2.0	71,380	64,240	57,100
A3	NISSAN	SENTRA SR 2.0 6M/T	SENTRA SR 2.0 6M/T	65,450	58,910	52,360
A3	NISSAN	SENTRA SR CVT	SENTRA SR CVT	74,570	67,110	59,660
A3	NISSAN	SENTRA V 16I CLASICO	SENTRA V 16I CLASICO	40,890	36,800	32,710
A3	NISSAN	SENTRA V 16I CLASICO DUAL GLP	SENTRA V 16I CLASICO DUAL GLP	43,700	39,330	34,960
A3	NISSAN	SENTRA V 16I CLASICO DUAL GNV	SENTRA V 16I CLASICO DUAL GNV	45,500	40,950	36,400
A3	NISSAN	SENTRA V 16I CLASICO ESPECIAL	SENTRA V 16I CLASICO ESPECIAL	44,390	39,950	35,510
A3	NISSAN	SENTRA V16 AUT.	SENTRA V16 AUT.	35,980	32,380	28,780
A3	NISSAN	SENTRA V16 B3-501	SENTRA V16 B3-501	39,250	35,330	31,400
A3	NISSAN	SENTRA V16 B3-706	SENTRA V16 B3-706	50,100	45,090	40,080
A3	NISSAN	SENTRA V16 CLASICO ESPECIAL AUT.	SENTRA V16 CLASICO ESPECIAL AUT.	45,470	40,920	36,380
A3	NISSAN	SENTRA V16 ESPECIAL	SENTRA V16 ESPECIAL	37,160	33,440	29,730
A3	NISSAN	SENTRA V16 MEC.	SENTRA V16 MEC.	35,980	32,380	28,780
A3	NISSAN	SENTRA V16 PS	SENTRA V16 PS	34,380	30,940	27,500
A3	NISSAN	SENTRA V16 S/S GA AUT.	SENTRA V16 S/S GA AUT.	60,040	54,040	48,030
A3	NISSAN	SENTRA V16 S/S GA MEC.	SENTRA V16 S/S GA MEC.	56,620	50,960	45,300
A3	NISSAN	SENTRA V16I CLASICO ESPECIAL AUT.	SENTRA V16I CLASICO ESPECIAL AUT.	46,490	41,840	37,190
A3	NISSAN	SENTRA XE 1.8	SENTRA XE 1.8	47,960	43,160	38,370
A3	NISSAN	SENTRA XE L PACK AUT.	SENTRA XE L PACK AUT.	57,450	51,710	45,960
A3	NISSAN	SENTRA XE L PACK MEC.	SENTRA XE L PACK MEC.	52,720	47,450	42,180
A3	NISSAN	SENTRA XE MEC.	SENTRA XE MEC.	49,930	44,940	39,940
A3	NISSAN	SUNNY	SUNNY	47,770	42,990	38,220
A3	NISSAN	TIIDA	TIIDA	67,080	60,370	53,660
A3	NISSAN	TIIDA CLI- 010 HB	TIIDA CLI- 010 HB	72,000	64,800	57,600
A3	NISSAN	TIIDA LE 1.8	TIIDA LE 1.8	64,500	58,050	51,600
A3	NISSAN	TIIDA LE HB 1.8 AUT.SUNROOF	TIIDA LE HB 1.8 AUT.SUNROOF	80,880	72,790	64,700
A3	NISSAN	TIIDA LE HB 1.8 SUNROOF	TIIDA LE HB 1.8 SUNROOF	77,110	69,400	61,690
A3	NISSAN	TIIDA LE SEDAN 1.6 AUT.	TIIDA LE SEDAN 1.6 AUT.	68,590	61,730	54,870
A3	NISSAN	TIIDA LE SEDAN 1.8	TIIDA LE SEDAN 1.8	68,740	61,870	54,990
A3	NISSAN	TIIDA LE SEDAN 1.8 AUT.	TIIDA LE SEDAN 1.8 AUT.	68,740	61,870	54,990
A3	NISSAN	TIIDA S 1.6	TIIDA S 1.6	56,000	50,400	44,800
A3	NISSAN	TIIDA S HATCHBACK 1.6 AROS ABG ABS	TIIDA S HATCHBACK 1.6 AROS ABG ABS	70,240	63,220	56,190
A3	NISSAN	TIIDA S HATCHBACK 1.6 AUT. ABG ABS	TIIDA S HATCHBACK 1.6 AUT. ABG ABS	74,320	66,890	59,460
A3	NISSAN	TIIDA S HB 1.6	TIIDA S HB 1.6	55,660	50,090	44,530
A3	NISSAN	TIIDA S SEDAN 1.6	TIIDA S SEDAN 1.6	53,380	48,040	42,700
A3	NISSAN	TIIDA S SEDAN 1.6 AROS	TIIDA S SEDAN 1.6 AROS	56,650	50,990	45,320
A3	NISSAN	TIIDA S SEDAN 1.6 AUT.	TIIDA S SEDAN 1.6 AUT.	56,980	51,280	45,580
A3	NISSAN	TIIDA S SEDAN 1.6 DUAL MEC. A.BAG AROS	TIIDA S SEDAN 1.6 DUAL MEC. A.BAG AROS	60,910	54,820	48,730
A3	NISSAN	TIIDA SE 1.6	TIIDA SE 1.6	62,050	55,850	49,640
A3	NISSAN	TIIDA SE HB 1.6	TIIDA SE HB 1.6	58,900	53,010	47,120
A3	NISSAN	TIIDA SE HB 1.6 AIRBAG ABS	TIIDA SE HB 1.6 AIRBAG ABS	72,350	65,120	57,880
A3	NISSAN	TIIDA SE HB 1.6 AIRBAGS AROS ABS	TIIDA SE HB 1.6 AIRBAGS AROS ABS	69,900	62,910	55,920
A3	NISSAN	TIIDA SE HB 1.6 AROS	TIIDA SE HB 1.6 AROS	65,320	58,790	52,260
A3	NISSAN	TIIDA SE HB 1.6 AROS ABS	TIIDA SE HB 1.6 AROS ABS	68,100	61,290	54,480
A3	NISSAN	TIIDA SE HB 1.6 AUT. AIRBAG AROS ABS	TIIDA SE HB 1.6 AUT. AIRBAG AROS ABS	74,000	66,600	59,200
A3	NISSAN	TIIDA SE HB 1.6 AUT. AROS ABS	TIIDA SE HB 1.6 AUT. AROS ABS	77,110	69,400	61,690
A3	NISSAN	TIIDA SE HB 1.8	TIIDA SE HB 1.8	67,280	60,550	53,820
A3	NISSAN	TIIDA SE HB 1.8 AUT.	TIIDA SE HB 1.8 AUT.	66,800	60,120	53,440
A3	NISSAN	TIIDA SE SEDAN 1.6	TIIDA SE SEDAN 1.6	62,050	55,850	49,640
A3	NISSAN	TIIDA SE SEDAN 1.6 AROS	TIIDA SE SEDAN 1.6 AROS	61,550	55,400	49,240
A3	NISSAN	TIIDA SE SEDAN 1.6 AROS ABS	TIIDA SE SEDAN 1.6 AROS ABS	64,660	58,190	51,730

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	NISSAN	TIIDA SE SEDAN 1.6 AUT.	TIIDA SE SEDAN 1.6 AUT.	53,690	48,320	42,950
A3	NISSAN	TIIDA SE SEDAN 1.6 AUT. AROS	TIIDA SE SEDAN 1.6 AUT. AROS	70,570	63,510	56,460
A3	NISSAN	TIIDA SE SEDAN 1.6 AUT.AROS ABS	TIIDA SE SEDAN 1.6 AUT.AROS ABS	65,650	59,090	52,520
A3	NISSAN	TIIDA SE SEDAN 1.8 AUT.	TIIDA SE SEDAN 1.8 AUT.	62,170	55,950	49,740
A3	NISSAN	TIIDA SEDAN 1.6	TIIDA SEDAN 1.6	48,480	43,630	38,780
A3	NISSAN	TIIDA SEDAN CONFORT 1.6 AUT.	TIIDA SEDAN CONFORT 1.6 AUT.	51,700	46,530	41,360
A3	NISSAN	TIIDA SEDAN CONFORT 1.6 MT	TIIDA SEDAN CONFORT 1.6 MT	52,370	47,130	41,900
A3	NISSAN	TIIDA SEDAN DECO 1.6 MT	TIIDA SEDAN DECO 1.6 MT	49,500	44,550	39,600
A3	NISSAN	TIIDA SLI-1001 SEDAN	TIIDA SLI-1001 SEDAN	53,040	47,740	42,430
A3	NISSAN	TIIDA SLI-1010 SEDAN	TIIDA SLI-1010 SEDAN	67,450	60,710	53,960
A3	NISSAN	VERSA	VERSA	41,190	37,070	32,950
A3	NISSAN	VERSA 1.6	VERSA 1.6	39,920	35,930	31,940
A3	NISSAN	VERSA ADVANCE	VERSA ADVANCE	47,110	42,400	37,690
A3	NISSAN	VERSA ADVANCE 1.6 AT	VERSA ADVANCE 1.6 AT	58,900	53,010	47,120
A3	NISSAN	VERSA ADVANCE 1.6 MT	VERSA ADVANCE 1.6 MT	52,370	47,130	41,900
A3	NISSAN	VERSA DRIVE	VERSA DRIVE	45,670	41,100	36,540
A3	NISSAN	VERSA DRIVE 1.6 AT	VERSA DRIVE 1.6 AT	40,380	36,340	32,300
A3	NISSAN	VERSA DRIVE 1.6 MT	VERSA DRIVE 1.6 MT	43,770	39,390	35,020
A3	NISSAN	VERSA DRIVE 1.6 MT + AC	VERSA DRIVE 1.6 MT + AC	36,180	32,560	28,940
A3	NISSAN	VERSA DRIVE 1.6 MT +AC+PACK	VERSA DRIVE 1.6 MT +AC+PACK	39,090	35,180	31,270
A3	NISSAN	VERSA DRIVE AT + AC + EPACK	VERSA DRIVE AT + AC + EPACK	47,110	42,400	37,690
A3	NISSAN	VERSA DRIVE AT AC	VERSA DRIVE AT AC	43,370	39,030	34,700
A3	NISSAN	VERSA DRIVE MT	VERSA DRIVE MT	41,120	37,010	32,900
A3	NISSAN	VERSA DRIVE MT + AC	VERSA DRIVE MT + AC	41,190	37,070	32,950
A3	NISSAN	VERSA DRIVE MT + AC + EPACK	VERSA DRIVE MT + AC + EPACK	40,500	36,450	32,400
A3	NISSAN	VERSA DRIVE MT + AC + EPACK (C/ BLUETOOTH)	VERSA DRIVE MT + AC + EPACK (C/ BLUETOOTH)	40,890	36,800	32,710
A3	NISSAN	VERSA DRIVE MT + AC + EPACK (C/ TOUCH)	VERSA DRIVE MT + AC + EPACK (C/ TOUCH)	41,030	36,930	32,820
A3	NISSAN	VERSA EXCLUSIVE CVT	VERSA EXCLUSIVE CVT	60,540	54,490	48,430
A3	NISSAN	VERSA SENSE	VERSA SENSE	40,380	36,340	32,300
A3	NISSAN	VERSA SENSE 1.6 AT	VERSA SENSE 1.6 AT	52,300	47,070	41,840
A3	NISSAN	VERSA SENSE 1.6 MT	VERSA SENSE 1.6 MT	42,090	37,880	33,670
A3	NISSAN	VERSA SENSE CVT	VERSA SENSE CVT	60,590	54,530	48,470
A3	NISSAN		VERSA SR CVT	58,940	53,050	47,150
A3	NISSAN	OTROS MODELOS	OTROS MODELOS	58,900	53,010	47,120
A3	OTRAS MARCAS	OTROS MODELOS	OTROS MODELOS	75,270	67,740	60,220
A3	PEUGEOT	106 RALLY 1.6	106 RALLY 1.6	67,130	60,420	53,700
A3	PEUGEOT	205 GLD 1.8	205 GLD 1.8	45,670	41,100	36,540
A3	PEUGEOT	206 (180 HP) RC 2.0 MEC.	206 (180 HP) RC 2.0 MEC.	96,430	86,790	77,140
A3	PEUGEOT	206 CABRIO CUPE 1.6 AUT.	206 CABRIO CUPE 1.6 AUT.	79,920	71,930	63,940
A3	PEUGEOT	206 CABRIO CUPE 1.6 MEC.	206 CABRIO CUPE 1.6 MEC.	78,580	70,720	62,860
A3	PEUGEOT	206 CABRIO CUPE 2.0 MEC.	206 CABRIO CUPE 2.0 MEC.	89,380	80,440	71,500
A3	PEUGEOT	206 CC	206 CC	78,580	70,720	62,860
A3	PEUGEOT	206 EDITION LIMITEE	206 EDITION LIMITEE	62,170	55,950	49,740
A3	PEUGEOT	206 MIDNIGHT 1.6 MEC.	206 MIDNIGHT 1.6 MEC.	49,280	44,350	39,420
A3	PEUGEOT	206 PREMIUN LINE 1.6	206 PREMIUN LINE 1.6	50,730	45,660	40,580
A3	PEUGEOT	206 PREMIUN LINE 1.6 MEC. 5P	206 PREMIUN LINE 1.6 MEC. 5P	50,730	45,660	40,580
A3	PEUGEOT	206 PREMIUN LINE 1.6 TIPTRONIC 5P	206 PREMIUN LINE 1.6 TIPTRONIC 5P	63,170	56,850	50,540
A3	PEUGEOT	206 RC	206 RC	96,430	86,790	77,140
A3	PEUGEOT	206 S16	206 S16	68,720	61,850	54,980
A3	PEUGEOT	206 X LINE 1.9 DIESEL	206 X LINE 1.9 DIESEL	55,950	50,360	44,760
A3	PEUGEOT	206 X LINE 1.9 DIESEL 5P	206 X LINE 1.9 DIESEL 5P	55,950	50,360	44,760
A3	PEUGEOT	206 XR 1.6 5P	206 XR 1.6 5P	54,520	49,070	43,620
A3	PEUGEOT	206 XR 1.6 TIPTRONIC 5P	206 XR 1.6 TIPTRONIC 5P	59,500	53,550	47,600
A3	PEUGEOT	206 XR CONFORT D1.9	206 XR CONFORT D1.9	54,320	48,890	43,460
A3	PEUGEOT	206 XR CONFORT DIESEL	206 XR CONFORT DIESEL	54,320	48,890	43,460
A3	PEUGEOT	206 XR PREMIUN 1.6 5P	206 XR PREMIUN 1.6 5P	50,260	45,230	40,210
A3	PEUGEOT	206 XR PREMIUN 1.6 TIPTRONIC 5P.	206 XR PREMIUN 1.6 TIPTRONIC 5P.	63,040	56,740	50,430
A3	PEUGEOT	206 XRD	206 XRD	46,810	42,130	37,450
A3	PEUGEOT	206 XR-PREMIUM TIP.	206 XR-PREMIUM TIP.	63,040	56,740	50,430
A3	PEUGEOT	206 XS	206 XS	52,370	47,130	41,900
A3	PEUGEOT	206 XS 1.6	206 XS 1.6	52,370	47,130	41,900
A3	PEUGEOT	206 XT	206 XT	46,630	41,970	37,300
A3	PEUGEOT	206 XT DIESEL	206 XT DIESEL	46,810	42,130	37,450
A3	PEUGEOT	206 XT SW	206 XT SW	62,870	56,580	50,300
A3	PEUGEOT	206 XT SW 1.6 5P.	206 XT SW 1.6 5P.	62,870	56,580	50,300
A3	PEUGEOT	207 1.6 THP MT6 150	207 1.6 THP MT6 150	114,570	103,110	91,660
A3	PEUGEOT	207 ALLURE 1.6 120 HP MEC.	207 ALLURE 1.6 120 HP MEC.	69,740	62,770	55,790
A3	PEUGEOT	207 ALLURE 1.6 120 HP TIP	207 ALLURE 1.6 120 HP TIP	76,290	68,660	61,030
A3	PEUGEOT	207 ALLURE SPORTIUM 1.6 MT	207 ALLURE SPORTIUM 1.6 MT	69,740	62,770	55,790
A3	PEUGEOT	207 CC SPORT 1.6 120 HP TIPTRONIC	207 CC SPORT 1.6 120 HP TIPTRONIC	111,290	100,160	89,030
A3	PEUGEOT	207 CC SPORT 1.6 150 HP	207 CC SPORT 1.6 150 HP	108,030	97,230	86,420
A3	PEUGEOT	207 CC SPORT 1.6 156 HP MEC.	207 CC SPORT 1.6 156 HP MEC.	108,030	97,230	86,420
A3	PEUGEOT	207 COMPACT IMAGE 1.6 MEC. 3P	207 COMPACT IMAGE 1.6 MEC. 3P	62,170	55,950	49,740
A3	PEUGEOT	207 COMPACT IMAGE 1.6 MT	207 COMPACT IMAGE 1.6 MT	64,800	58,320	51,840
A3	PEUGEOT	207 COMPACT XS LINE 1.6 AT	207 COMPACT XS LINE 1.6 AT	70,360	63,320	56,290
A3	PEUGEOT	207 COMPACT XS LINE 1.6 TIP	207 COMPACT XS LINE 1.6 TIP	70,360	63,320	56,290
A3	PEUGEOT	207 GT 1.6 120 HP TIP.	207 GT 1.6 120 HP TIP.	85,100	76,590	68,080
A3	PEUGEOT	207 ONE LINE SEDAN 1.6	207 ONE LINE SEDAN 1.6	54,000	48,600	43,200
A3	PEUGEOT	207 PREMIUM 1.6	207 PREMIUM 1.6	73,640	66,280	58,910
A3	PEUGEOT	207 PREMIUM 1.6 120 HP MEC.	207 PREMIUM 1.6 120 HP MEC.	68,720	61,850	54,980
A3	PEUGEOT	207 PREMIUM 1.6 120 HP TIP.	207 PREMIUM 1.6 120 HP TIP.	75,270	67,740	60,220
A3	PEUGEOT	207 PREMIUM 1.6 5P	207 PREMIUM 1.6 5P	75,270	67,740	60,220
A3	PEUGEOT	207 PREMIUM 1.6 AT	207 PREMIUM 1.6 AT	80,190	72,170	64,150
A3	PEUGEOT	207 RC 1.6 175 HP 3 PUERTAS	207 RC 1.6 175 HP 3 PUERTAS	108,030	97,230	86,420
A3	PEUGEOT	207 SPORTIUM 1.6 AT	207 SPORTIUM 1.6 AT	75,270	67,740	60,220
A3	PEUGEOT	207 TRENDY 1.6 5P.	207 TRENDY 1.6 5P.	72,000	64,800	57,600
A3	PEUGEOT	207 TRENDY 1.6 MEC.	207 TRENDY 1.6 MEC.	72,000	64,800	57,600
A3	PEUGEOT	207 XS LINE SEDAN 1.6 AT	207 XS LINE SEDAN 1.6 AT	72,350	65,120	57,880
A3	PEUGEOT	207 XS LINE SEDAN 1.6 MECANICO	207 XS LINE SEDAN 1.6 MECANICO	58,900	53,010	47,120
A3	PEUGEOT	207 XS LINE SEDAN 1.6 TIPTRONIC	207 XS LINE SEDAN 1.6 TIPTRONIC	72,000	64,800	57,600
A3	PEUGEOT	208	208	45,330	40,800	36,260
A3	PEUGEOT	208 1.6 GTI TURBO MT	208 1.6 GTI TURBO MT	109,660	98,690	87,730
A3	PEUGEOT	208 ACTIVE 1.6 AT	208 ACTIVE 1.6 AT	58,900	53,010	47,120
A3	PEUGEOT	208 ACTIVE 1.6 AT6	208 ACTIVE 1.6 AT6	61,350	55,220	49,080
A3	PEUGEOT	208 ACTIVE 1.6 VTI 120 AT	208 ACTIVE 1.6 VTI 120 AT	70,360	63,320	56,290
A3	PEUGEOT	208 ACTIVE 16E BA4	208 ACTIVE 16E BA4	68,720	61,850	54,980
A3	PEUGEOT	208 ALLURE 1.6 118 HP MEC.	208 ALLURE 1.6 118 HP MEC.	70,360	63,320	56,290
A3	PEUGEOT	208 ALLURE 1.6 118 HP TIP	208 ALLURE 1.6 118 HP TIP	76,910	69,220	61,530
A3	PEUGEOT	208 ALLURE 1.6 AT 6	208 ALLURE 1.6 AT 6	68,050	61,250	54,440
A3	PEUGEOT	208 ALLURE 1.6 VTI AT 120	208 ALLURE 1.6 VTI AT 120	78,550	70,700	62,840
A3	PEUGEOT	208 ALLURE 1.6 VTI MT5 120	208 ALLURE 1.6 VTI MT5 120	70,360	63,320	56,290
A3	PEUGEOT	208 GT LINE	208 GT LINE	44,110	39,700	35,290
A3	PEUGEOT	301 ACTIVE 1.6 115HP AT	301 ACTIVE 1.6 115HP AT	52,370	47,130	41,900
A3	PEUGEOT	301 ACTIVE 1.6 AT	301 ACTIVE 1.6 AT	52,370	47,130	41,900
A3	PEUGEOT	301 ACTIVE 1.6 DIESEL 92 HP MT	301 ACTIVE 1.6 DIESEL 92 HP MT	52,370	47,130	41,900
A3	PEUGEOT	301 ACTIVE 1.6 GLP MT	301 ACTIVE 1.6 GLP MT	52,370	47,130	41,900
A3	PEUGEOT	301 ACTIVE 1.6 GNV MT	301 ACTIVE 1.6 GNV MT	52,370	47,130	41,900
A3	PEUGEOT	301 ACTIVE 1.6 HDI MT	301 ACTIVE 1.6 HDI MT	34,610	31,150	27,690

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	PEUGEOT	301 ACTIVE 1.6 MT	301 ACTIVE 1.6 MT	34,610	31,150	27,690
A3	PEUGEOT	301 ACTIVE 1.6 VTI 115HP MT5	301 ACTIVE 1.6 VTI 115HP MT5	47,880	43,090	38,300
A3	PEUGEOT	301 ACTIVE 1.6 VTI EAT6 115	301 ACTIVE 1.6 VTI EAT6 115	56,280	50,650	45,020
A3	PEUGEOT	301 ACTIVE 115 HP	301 ACTIVE 115 HP	57,270	51,540	45,820
A3	PEUGEOT	301 ACTIVE FACELIFT 1.6 VTI EAT6 115	301 ACTIVE FACELIFT 1.6 VTI EAT6 115	65,130	58,620	52,100
A3	PEUGEOT	301 ALLURE 1.6 AT	301 ALLURE 1.6 AT	65,450	58,910	52,360
A3	PEUGEOT	301 ALLURE 1.6 MT	301 ALLURE 1.6 MT	67,080	60,370	53,660
A3	PEUGEOT	306 1.9 DIESEL	306 1.9 DIESEL	70,400	63,360	56,320
A3	PEUGEOT	306 BREAK XT 2.0 DIESEL	306 BREAK XT 2.0 DIESEL	70,400	63,360	56,320
A3	PEUGEOT	306 CABRIOLET 1.8 AUT.	306 CABRIOLET 1.8 AUT.	109,200	98,280	87,360
A3	PEUGEOT	306 CABRIOLET 1.8 MEC.	306 CABRIOLET 1.8 MEC.	107,230	96,510	85,780
A3	PEUGEOT	306 CABRIOLET 2.0 AUT.	306 CABRIOLET 2.0 AUT.	134,740	121,270	107,790
A3	PEUGEOT	306 CABRIOLET 2.0 MEC.	306 CABRIOLET 2.0 MEC.	133,920	120,530	107,140
A3	PEUGEOT	306 S16	306 S16	120,340	108,310	96,270
A3	PEUGEOT	306 SR AUT.	306 SR AUT.	82,020	73,820	65,620
A3	PEUGEOT	306 SR MEC.	306 SR MEC.	67,180	60,460	53,740
A3	PEUGEOT	306 SRD	306 SRD	75,970	68,370	60,780
A3	PEUGEOT	306 SRDT	306 SRDT	83,660	75,290	66,930
A3	PEUGEOT	306 ST	306 ST	86,590	77,930	69,270
A3	PEUGEOT	306 XND BREAK MEC.	306 XND BREAK MEC.	57,300	51,570	45,840
A3	PEUGEOT	306 XND MEC. 4P	306 XND MEC. 4P	54,010	48,610	43,210
A3	PEUGEOT	306 XND MEC. 5P	306 XND MEC. 5P	54,010	48,610	43,210
A3	PEUGEOT	306 XR	306 XR	71,380	64,240	57,100
A3	PEUGEOT	306 XR 1.6 AUT.	306 XR 1.6 AUT.	60,410	54,370	48,330
A3	PEUGEOT	306 XR AUT. 5P	306 XR AUT. 5P	57,300	51,570	45,840
A3	PEUGEOT	306 XR BREAK 1.6	306 XR BREAK 1.6	62,380	56,140	49,900
A3	PEUGEOT	306 XR BREAK AUT.	306 XR BREAK AUT.	79,710	71,740	63,770
A3	PEUGEOT	306 XR BREAK MEC.	306 XR BREAK MEC.	77,280	69,550	61,820
A3	PEUGEOT	306 XR MEC. 4P FULL	306 XR MEC. 4P FULL	75,150	67,640	60,120
A3	PEUGEOT	306 XR MEC. 5P	306 XR MEC. 5P	55,630	50,070	44,500
A3	PEUGEOT	306 XR MEC. 5P FULL	306 XR MEC. 5P FULL	61,460	55,310	49,170
A3	PEUGEOT	306 XR TURBO 1.9 DIESEL	306 XR TURBO 1.9 DIESEL	65,450	58,910	52,360
A3	PEUGEOT	306 XRD	306 XRD	68,260	61,430	54,610
A3	PEUGEOT	306 XRDT 4P	306 XRDT 4P	84,800	76,320	67,840
A3	PEUGEOT	306 XRDT 5P	306 XRDT 5P	77,280	69,550	61,820
A3	PEUGEOT	306 XS MEC.	306 XS MEC.	58,290	52,460	46,630
A3	PEUGEOT	306 XSI	306 XSI	79,710	71,740	63,770
A3	PEUGEOT	306 XSI 3P	306 XSI 3P	101,010	90,910	80,810
A3	PEUGEOT	306 XT 1.8	306 XT 1.8	62,380	56,140	49,900
A3	PEUGEOT	306 XT 2.0	306 XT 2.0	69,740	62,770	55,790
A3	PEUGEOT	306 XT 2.0 DIESEL	306 XT 2.0 DIESEL	67,950	61,160	54,360
A3	PEUGEOT	306 XT BREAK 1.8	306 XT BREAK 1.8	67,610	60,850	54,090
A3	PEUGEOT	306 XT BREAK 2.0 AUT.	306 XT BREAK 2.0 AUT.	71,380	64,240	57,100
A3	PEUGEOT	306 XT BREAK 2.0 MEC.	306 XT BREAK 2.0 MEC.	71,380	64,240	57,100
A3	PEUGEOT	307	307	72,660	65,390	58,130
A3	PEUGEOT	307 BREAK DESIGN 1.6 MEC.	307 BREAK DESIGN 1.6 MEC.	72,680	65,410	58,140
A3	PEUGEOT	307 BREAK DESIGN 1.6 TIPTRONIC	307 BREAK DESIGN 1.6 TIPTRONIC	79,710	71,740	63,770
A3	PEUGEOT	307 BREAK SW 2.0	307 BREAK SW 2.0	90,690	81,620	72,550
A3	PEUGEOT	307 CC	307 CC	111,000	99,900	88,800
A3	PEUGEOT	307 CC 180 HP	307 CC 180 HP	130,640	117,580	104,510
A3	PEUGEOT	307 FELINE 2.0	307 FELINE 2.0	94,930	85,440	75,940
A3	PEUGEOT	307 HDI SW 1.6	307 HDI SW 1.6	85,060	76,550	68,050
A3	PEUGEOT	307 OXYGO 1.6 3P	307 OXYGO 1.6 3P	72,000	64,800	57,600
A3	PEUGEOT	307 PACK SW 2.0 AUT.	307 PACK SW 2.0 AUT.	84,630	76,170	67,700
A3	PEUGEOT	307 PACK SW 2.0 MEC.	307 PACK SW 2.0 MEC.	78,550	70,700	62,840
A3	PEUGEOT	307 PACK SW 2.0 TIPTRONIC	307 PACK SW 2.0 TIPTRONIC	92,660	83,390	74,130
A3	PEUGEOT	307 PACK SW TIP.	307 PACK SW TIP.	92,660	83,390	74,130
A3	PEUGEOT	307 SPORT 1.6	307 SPORT 1.6	68,720	61,850	54,980
A3	PEUGEOT	307 SW 1.6 AUT.	307 SW 1.6 AUT.	88,370	79,530	70,700
A3	PEUGEOT	307 SW 1.6 MEC.	307 SW 1.6 MEC.	80,820	72,740	64,660
A3	PEUGEOT	307 SW 1.6 TIPTRONIC	307 SW 1.6 TIPTRONIC	79,890	71,900	63,910
A3	PEUGEOT	307 T6 DESIGN 1.6 MEC. 5P	307 T6 DESIGN 1.6 MEC. 5P	68,430	61,590	54,740
A3	PEUGEOT	307 T6 DESIGN 1.6 TIPTRONIC 5P	307 T6 DESIGN 1.6 TIPTRONIC 5P	74,320	66,890	59,460
A3	PEUGEOT	307 T6 FELINE 2.0 5P	307 T6 FELINE 2.0 5P	94,930	85,440	75,940
A3	PEUGEOT	307 T6 PACK SW 2.0	307 T6 PACK SW 2.0	90,690	81,620	72,550
A3	PEUGEOT	307 T6 PACK SW 2.0 AUT.	307 T6 PACK SW 2.0 AUT.	110,460	99,410	88,370
A3	PEUGEOT	307 T6 SPORT 1.6 3P	307 T6 SPORT 1.6 3P	80,550	72,500	64,440
A3	PEUGEOT	307 T6 SW 1.6	307 T6 SW 1.6	77,600	69,840	62,080
A3	PEUGEOT	307 T6 SW 1.6 TIPTRONIC	307 T6 SW 1.6 TIPTRONIC	83,160	74,840	66,530
A3	PEUGEOT	307 T6 X LINE 1.6 TIP	307 T6 X LINE 1.6 TIP	72,040	64,840	57,630
A3	PEUGEOT	307 T6 X LINE BK 1.6 TIP	307 T6 X LINE BK 1.6 TIP	41,450	37,310	33,160
A3	PEUGEOT	307 T6 X-LINE 1.6 5P	307 T6 X-LINE 1.6 5P	66,470	59,820	53,180
A3	PEUGEOT	307 T6 X-LINE BREAK 1.6	307 T6 X-LINE BREAK 1.6	70,400	63,360	56,320
A3	PEUGEOT	307 T6 XS 2.0	307 T6 XS 2.0	75,630	68,070	60,500
A3	PEUGEOT	307 T6 XS 2.0 MEC. 5P	307 T6 XS 2.0 MEC. 5P	75,630	68,070	60,500
A3	PEUGEOT	307 T6 XS 2.0 TIPTRONIC 5P	307 T6 XS 2.0 TIPTRONIC 5P	83,830	75,450	67,060
A3	PEUGEOT	307 T6 XS HDI 1.6	307 T6 XS HDI 1.6	81,530	73,380	65,220
A3	PEUGEOT	307 T6 XT 2.0 5P	307 T6 XT 2.0 5P	67,780	61,000	54,220
A3	PEUGEOT	307 T6 XT 2.0 AUT. 5P	307 T6 XT 2.0 AUT. 5P	80,880	72,790	64,700
A3	PEUGEOT	307 T6 XT 2.0 TIPTRONIC	307 T6 XT 2.0 TIPTRONIC	77,670	69,900	62,140
A3	PEUGEOT	307 X-LINE 1.6 5P	307 X-LINE 1.6 5P	62,050	55,850	49,640
A3	PEUGEOT	307 X-LINE 1.6 AUT.	307 X-LINE 1.6 AUT.	73,640	66,280	58,910
A3	PEUGEOT	307 X-LINE 1.6 MEC.	307 X-LINE 1.6 MEC.	67,450	60,710	53,960
A3	PEUGEOT	307 X-LINE BREAK	307 X-LINE BREAK	70,400	63,360	56,320
A3	PEUGEOT	307 X-LINE BREAK 1.6	307 X-LINE BREAK 1.6	70,400	63,360	56,320
A3	PEUGEOT	307 X-LINE BREAK AUT.	307 X-LINE BREAK AUT.	73,510	66,160	58,810
A3	PEUGEOT	307 X-LINE BREAK TIPTRON	307 X-LINE BREAK TIPTRON	73,510	66,160	58,810
A3	PEUGEOT	307 X-LINE TIPTRONIC	307 X-LINE TIPTRONIC	73,640	66,280	58,910
A3	PEUGEOT	307 XR 1.6 3P	307 XR 1.6 3P	61,970	55,770	49,580
A3	PEUGEOT	307 XR 1.6 5P	307 XR 1.6 5P	62,170	55,950	49,740
A3	PEUGEOT	307 XR 2.0	307 XR 2.0	74,000	66,600	59,200
A3	PEUGEOT	307 XR BREAK 1.6	307 XR BREAK 1.6	65,450	58,910	52,360
A3	PEUGEOT	307 XR PACK BREAK 2.0	307 XR PACK BREAK 2.0	75,630	68,070	60,500
A3	PEUGEOT	307 XR SEDAN 1.6	307 XR SEDAN 1.6	60,540	54,490	48,430
A3	PEUGEOT	307 XS 1.6 MEC. 5P	307 XS 1.6 MEC. 5P	72,000	64,800	57,600
A3	PEUGEOT	307 XS 2.0	307 XS 2.0	71,880	64,690	57,500
A3	PEUGEOT	307 XS 2.0 AUT.	307 XS 2.0 AUT.	84,570	76,110	67,660
A3	PEUGEOT	307 XS 2.0 MEC. 5P	307 XS 2.0 MEC. 5P	79,530	71,580	63,620
A3	PEUGEOT	307 XS 2.0 TIP 5P	307 XS 2.0 TIP 5P	84,630	76,170	67,700
A3	PEUGEOT	307 XS HDI 1.6	307 XS HDI 1.6	81,530	73,380	65,220
A3	PEUGEOT	307 XS PACK SEDAN 2.0	307 XS PACK SEDAN 2.0	95,610	86,050	76,490
A3	PEUGEOT	307 XS PACK SEDAN 2.0 AUT.	307 XS PACK SEDAN 2.0 AUT.	95,610	86,050	76,490
A3	PEUGEOT	307 XS PACK SEDAN 2.0 TIPTRONIC	307 XS PACK SEDAN 2.0 TIPTRONIC	81,530	73,380	65,220
A3	PEUGEOT	307 XS SEDAN 1.6	307 XS SEDAN 1.6	65,450	58,910	52,360
A3	PEUGEOT	307 XS SEDAN 2.0	307 XS SEDAN 2.0	83,160	74,840	66,530
A3	PEUGEOT	307 XS SEDAN 2.0 AUT.	307 XS SEDAN 2.0 AUT.	88,370	79,530	70,700
A3	PEUGEOT	307 XS SEDAN 2.0 TIPTRONIC	307 XS SEDAN 2.0 TIPTRONIC	75,270	67,740	60,220
A3	PEUGEOT	307 XSI	307 XSI	80,880	72,790	64,700
A3	PEUGEOT	307 XSI 2.0	307 XSI 2.0	80,880	72,790	64,700
A3	PEUGEOT	307 XT	307 XT	67,780	61,000	54,220

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	PEUGEOT	307 XT 2.0	307 XT 2.0	67,780	61,000	54,220
A3	PEUGEOT	307 XT 2.0 5P	307 XT 2.0 5P	77,670	69,900	62,140
A3	PEUGEOT	307 XT 2.0 AUT. 5P	307 XT 2.0 AUT. 5P	74,810	67,330	59,850
A3	PEUGEOT	307 XT 2.0 TIPTRONIC	307 XT 2.0 TIPTRONIC	73,640	66,280	58,910
A3	PEUGEOT	307 XT BREAK 2.0 AUT.	307 XT BREAK 2.0 AUT.	79,230	71,310	63,380
A3	PEUGEOT	307 XT BREAK 2.0 MEC.	307 XT BREAK 2.0 MEC.	71,710	64,540	57,370
A3	PEUGEOT	307 XT PACK 2.0 AUT.	307 XT PACK 2.0 AUT.	79,890	71,900	63,910
A3	PEUGEOT	307 XT PACK 2.0 MEC.	307 XT PACK 2.0 MEC.	68,720	61,850	54,980
A3	PEUGEOT	307 XT TIP.	307 XT TIP.	73,640	66,280	58,910
A3	PEUGEOT	308 ACTIVE 1.6 120 HP TIP.	308 ACTIVE 1.6 120 HP TIP.	88,370	79,530	70,700
A3	PEUGEOT	308 ACTIVE 1.6 AT	308 ACTIVE 1.6 AT	85,580	77,020	68,460
A3	PEUGEOT	308 ACTIVE 1.6 MEC.	308 ACTIVE 1.6 MEC.	81,820	73,640	65,460
A3	PEUGEOT	308 ACTIVE 1.6 THP EAT6 163	308 ACTIVE 1.6 THP EAT6 163	95,570	86,010	76,460
A3	PEUGEOT	308 ACTIVE 1.6 TIP	308 ACTIVE 1.6 TIP	101,470	91,320	81,180
A3	PEUGEOT	308 ACTIVE 1.6 TURBO 154 HP MEC.	308 ACTIVE 1.6 TURBO 154 HP MEC.	85,100	76,590	68,080
A3	PEUGEOT	308 CC	308 CC	143,710	129,340	114,970
A3	PEUGEOT	308 CC 1.6 THP EAT6 163	308 CC 1.6 THP EAT6 163	148,950	134,060	119,160
A3	PEUGEOT	308 CC 1.6 THP MT6 156	308 CC 1.6 THP MT6 156	147,310	132,580	117,850
A3	PEUGEOT	308 CC SPORT PACK 1.6 TURBO 150HP MEC.	308 CC SPORT PACK 1.6 TURBO 150HP MEC.	143,710	129,340	114,970
A3	PEUGEOT	308 CC SPORT PACK TIP. 1.6 TURBO 150HP	308 CC SPORT PACK TIP. 1.6 TURBO 150HP	147,310	132,580	117,850
A3	PEUGEOT	308 CC TIP 1.6 TURBO 140HP	308 CC TIP 1.6 TURBO 140HP	147,310	132,580	117,850
A3	PEUGEOT	308 CC TURBO 150HP MEC.	308 CC TURBO 150HP MEC.	150,590	135,530	120,470
A3	PEUGEOT	308 CC TURBO 156 HP MEC.	308 CC TURBO 156 HP MEC.	143,710	129,340	114,970
A3	PEUGEOT	308 CC TURBO 156 HP TIP	308 CC TURBO 156 HP TIP	149,590	134,630	119,670
A3	PEUGEOT	308 CONFORT 1.6	308 CONFORT 1.6	86,760	78,080	69,410
A3	PEUGEOT	308 CONFORT 1.6 5P	308 CONFORT 1.6 5P	86,760	78,080	69,410
A3	PEUGEOT	308 CONFORT 2.0 TIPTRONIC	308 CONFORT 2.0 TIPTRONIC	94,620	85,160	75,700
A3	PEUGEOT	308 CONFORT PACK 1.6	308 CONFORT PACK 1.6	86,760	78,080	69,410
A3	PEUGEOT	308 FELINE RC 1.6 175 HP	308 FELINE RC 1.6 175 HP	117,850	106,070	94,280
A3	PEUGEOT	308 GT LINE	308 GT LINE	104,740	94,270	83,790
A3	PEUGEOT	308 GT-LINE 1.6 AT	308 GT-LINE 1.6 AT	98,980	89,080	79,180
A3	PEUGEOT	308 PREMIUM 1.6 120 HP TIP.	308 PREMIUM 1.6 120 HP TIP.	87,060	78,350	69,650
A3	PEUGEOT	308 PREMIUM 2.0 MECANICO	308 PREMIUM 2.0 MECANICO	81,820	73,640	65,460
A3	PEUGEOT	308 PREMIUM 2.0 TIP 5P	308 PREMIUM 2.0 TIP 5P	94,620	85,160	75,700
A3	PEUGEOT	308 PREMIUM 2.0 TIPTRONIC	308 PREMIUM 2.0 TIPTRONIC	91,640	82,480	73,310
A3	PEUGEOT	308 PREMIUM SW	308 PREMIUM SW	112,640	101,380	90,110
A3	PEUGEOT	308 PREMIUM SW 2.0 MEC.	308 PREMIUM SW 2.0 MEC.	108,030	97,230	86,420
A3	PEUGEOT	308 PREMIUM TRIP. SW 2.0	308 PREMIUM TRIP. SW 2.0	98,190	88,370	78,550
A3	PEUGEOT	308 PREMIUN 1.6 150 HP MEC.	308 PREMIUN 1.6 150 HP MEC.	85,100	76,590	68,080
A3	PEUGEOT	308 PREMIUN 1.6 156 HP MEC.	308 PREMIUN 1.6 156 HP MEC.	85,100	76,590	68,080
A3	PEUGEOT	308 PREMIUN 1.6 TIPTRONIC	308 PREMIUN 1.6 TIPTRONIC	87,060	78,350	69,650
A3	PEUGEOT	405 GL 1.6 C.C.	405 GL 1.6 C.C.	63,190	56,870	50,550
A3	PEUGEOT	405 GL 1.8 C.C.	405 GL 1.8 C.C.	68,100	61,290	54,480
A3	PEUGEOT	405 GL 1.9 C.C.	405 GL 1.9 C.C.	75,300	67,770	60,240
A3	PEUGEOT	405 GL BREAK	405 GL BREAK	82,180	73,960	65,740
A3	PEUGEOT	405 GLD BREAK	405 GLD BREAK	74,520	67,070	59,620
A3	PEUGEOT	405 GR	405 GR	76,630	68,970	61,300
A3	PEUGEOT	405 GR BREAK	405 GR BREAK	92,000	82,800	73,600
A3	PEUGEOT	405 GRD	405 GRD	76,630	68,970	61,300
A3	PEUGEOT	405 SR	405 SR	83,660	75,290	66,930
A3	PEUGEOT	405 SRI AUT.	405 SRI AUT.	101,010	90,910	80,810
A3	PEUGEOT	405 SRI MEC.	405 SRI MEC.	100,360	90,320	80,290
A3	PEUGEOT	406 CUPE AUT.	406 CUPE AUT.	137,840	124,060	110,270
A3	PEUGEOT	406 CUPE MEC.	406 CUPE MEC.	127,370	114,630	101,900
A3	PEUGEOT	406 SL	406 SL	81,690	73,520	65,350
A3	PEUGEOT	406 SL BREAK MEC.	406 SL BREAK MEC.	99,210	89,290	79,370
A3	PEUGEOT	406 SR 2.0 AUT.	406 SR 2.0 AUT.	102,960	92,660	82,370
A3	PEUGEOT	406 SR 2.0 DIESEL	406 SR 2.0 DIESEL	90,370	81,330	72,300
A3	PEUGEOT	406 SR 2.0 MEC.	406 SR 2.0 MEC.	94,930	85,440	75,940
A3	PEUGEOT	406 SR 4P	406 SR 4P	73,640	66,280	58,910
A3	PEUGEOT	406 SR 5P	406 SR 5P	101,170	91,050	80,940
A3	PEUGEOT	406 SR BREAK	406 SR BREAK	88,080	79,270	70,460
A3	PEUGEOT	406 SR BREAK 2.0 AUT.	406 SR BREAK 2.0 AUT.	93,970	84,570	75,180
A3	PEUGEOT	406 SR BREAK 2.0 DIESEL	406 SR BREAK 2.0 DIESEL	94,620	85,160	75,700
A3	PEUGEOT	406 SR BREAK 2.0 MEC.	406 SR BREAK 2.0 MEC.	88,080	79,270	70,460
A3	PEUGEOT	406 SR BREAK AUT.	406 SR BREAK AUT.	93,970	84,570	75,180
A3	PEUGEOT	406 ST 1.8	406 ST 1.8	79,890	71,900	63,910
A3	PEUGEOT	406 ST 2.0 AUT.	406 ST 2.0 AUT.	90,090	81,080	72,070
A3	PEUGEOT	406 ST 2.0 DIESEL	406 ST 2.0 DIESEL	93,640	84,280	74,910
A3	PEUGEOT	406 ST 2.0 DIESEL 110 HP	406 ST 2.0 DIESEL 110 HP	104,610	94,150	83,690
A3	PEUGEOT	406 ST 2.0 MEC.	406 ST 2.0 MEC.	83,830	75,450	67,060
A3	PEUGEOT	406 ST BREAK 1.8	406 ST BREAK 1.8	93,970	84,570	75,180
A3	PEUGEOT	406 ST BREAK 2.0 DIESEL	406 ST BREAK 2.0 DIESEL	97,900	88,110	78,320
A3	PEUGEOT	406 ST BREAK 2.0 DIESEL 110 HP	406 ST BREAK 2.0 DIESEL 110 HP	109,040	98,140	87,230
A3	PEUGEOT	406 ST BREAK AUT.	406 ST BREAK AUT.	93,970	84,570	75,180
A3	PEUGEOT	406 ST BREAK MEC.	406 ST BREAK MEC.	88,080	79,270	70,460
A3	PEUGEOT	406 SV 2.0 DIESEL	406 SV 2.0 DIESEL	117,700	105,930	94,160
A3	PEUGEOT	406 SV AUT.	406 SV AUT.	104,460	94,010	83,570
A3	PEUGEOT	406 SV MEC.	406 SV MEC.	97,900	88,110	78,320
A3	PEUGEOT	407 CONFORT PACK 2.0 MEC.	407 CONFORT PACK 2.0 MEC.	108,030	97,230	86,420
A3	PEUGEOT	407 CONFORT PACK 2.0 TIP.	407 CONFORT PACK 2.0 TIP.	111,290	100,160	89,030
A3	PEUGEOT	407 SPORT HDI	407 SPORT HDI	120,490	108,440	96,390
A3	PEUGEOT	407 SR 2.0	407 SR 2.0	94,930	85,440	75,940
A3	PEUGEOT	407 SR 2.0 AUT.	407 SR 2.0 AUT.	107,230	96,510	85,780
A3	PEUGEOT	407 SR EXECUTIVE 2.0 MEC.	407 SR EXECUTIVE 2.0 MEC.	97,860	88,070	78,290
A3	PEUGEOT	407 SR EXECUTIVE 2.0 TIPTRONIC	407 SR EXECUTIVE 2.0 TIPTRONIC	104,460	94,010	83,570
A3	PEUGEOT	407 SR HDI 2.0 MEC.	407 SR HDI 2.0 MEC.	127,370	114,630	101,900
A3	PEUGEOT	407 SR SEDAN 2.0 TIPTRONIC	407 SR SEDAN 2.0 TIPTRONIC	101,470	91,320	81,180
A3	PEUGEOT	407 SR SW 2.0	407 SR SW 2.0	99,550	89,600	79,640
A3	PEUGEOT	508 ACCES 1.6 TURBO MT	508 ACCES 1.6 TURBO MT	108,030	97,230	86,420
A3	PEUGEOT	508 ACCES 1.6 TURBO TIP	508 ACCES 1.6 TURBO TIP	114,570	103,110	91,660
A3	PEUGEOT	508 ACCESS	508 ACCESS	98,190	88,370	78,550
A3	PEUGEOT	508 ACCESS 1.6 TIP	508 ACCESS 1.6 TIP	114,570	103,110	91,660
A3	PEUGEOT	508 ALLURE	508 ALLURE	81,920	73,730	65,540
A3	PEUGEOT	508 ALLURE 1.6 TURBO TIP	508 ALLURE 1.6 TURBO TIP	140,760	126,680	112,610
A3	PEUGEOT	605 SR	605 SR	103,130	92,820	82,500
A3	PEUGEOT	605 SRI AUT.	605 SRI AUT.	140,470	126,420	112,380
A3	PEUGEOT	605 SRI MEC.	605 SRI MEC.	145,710	131,140	116,570
A3	PEUGEOT	605 SRTI	605 SRTI	165,510	148,960	132,410
A3	PEUGEOT	806 PULLMAN SV	806 PULLMAN SV	146,190	131,570	116,950
A3	PEUGEOT	806 SR	806 SR	133,920	120,530	107,140
A3	PEUGEOT	806 SRDT	806 SRDT	126,880	114,190	101,500
A3	PEUGEOT	806 ST	806 ST	132,120	118,910	105,700
A3	PEUGEOT	806 ST TURBO	806 ST TURBO	135,390	121,850	108,310
A3	PEUGEOT	806 STDT	806 STDT	133,250	119,930	106,600
A3	PEUGEOT	806 TURBO SV	806 TURBO SV	142,930	128,640	114,340
A3	PEUGEOT	807 2.0	807 2.0	120,160	108,140	96,130
A3	PEUGEOT	RCZ 1.6 THP EAT6 163	RCZ 1.6 THP EAT6 163	180,050	162,050	144,040
A3	PEUGEOT	RCZ 1.6 THP MT6 200	RCZ 1.6 THP MT6 200	176,770	159,090	141,420
A3	PEUGEOT	RCZ 1.6 TURBO 156 HP TIP	RCZ 1.6 TURBO 156 HP TIP	180,050	162,050	144,040

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	PEUGEOT	RCZ 1.6 TURBO 204 HP MEC.	RCZ 1.6 TURBO 204 HP MEC.	176,770	159,090	141,420
A3	PEUGEOT	OTROS MODELOS	OTROS MODELOS	79,800	71,820	63,840
A3	PORSCHE	718 BOXSTER	718 BOXSTER	235,420	211,880	188,340
A3	PORSCHE	718 BOXSTER (982)	718 BOXSTER (982)	237,390	213,650	189,910
A3	PORSCHE	718 CAYMAN	718 CAYMAN	225,930	203,340	180,740
A3	PORSCHE	718 CAYMAN (982)	718 CAYMAN (982)	227,560	204,800	182,050
A3	PORSCHE	OTROS MODELOS	OTROS MODELOS	231,490	208,340	185,190
A3	RENAULT	19 RT	19 RT	63,350	57,020	50,680
A3	RENAULT	CLIO	CLIO	44,460	40,010	35,570
A3	RENAULT	CLIO 2RN . 5P	CLIO 2RN . 5P	40,170	36,150	32,140
A3	RENAULT	CLIO 2RN SEDAN	CLIO 2RN SEDAN	41,180	37,060	32,940
A3	RENAULT	CLIO 2RT 5P.	CLIO 2RT 5P.	47,740	42,970	38,190
A3	RENAULT	CLIO 2RT SEDAN	CLIO 2RT SEDAN	48,750	43,880	39,000
A3	RENAULT	CLIO AUTHENTIQUE 1.6 4P	CLIO AUTHENTIQUE 1.6 4P	61,050	54,950	48,840
A3	RENAULT	CLIO EXPRESSION 4P.	CLIO EXPRESSION 4P.	45,180	40,660	36,140
A3	RENAULT	CLIO EXPRESSION 5P.	CLIO EXPRESSION 5P.	44,040	39,640	35,230
A3	RENAULT	CLIO II RN 2P.	CLIO II RN 2P.	39,250	35,330	31,400
A3	RENAULT	CLIO II RT 2P.	CLIO II RT 2P.	44,820	40,340	35,860
A3	RENAULT	CLIO PRIVILEGE 4P.	CLIO PRIVILEGE 4P.	58,440	52,600	46,750
A3	RENAULT	CLIO PRIVILEGE 5P.	CLIO PRIVILEGE 5P.	52,560	47,300	42,050
A3	RENAULT	CLIO PRIVILEGE SPORT 5P.	CLIO PRIVILEGE SPORT 5P.	50,260	45,230	40,210
A3	RENAULT	CLIO PRIVILEGE1.6	CLIO PRIVILEGE1.6	58,440	52,600	46,750
A3	RENAULT	FLUENCE DYNAMIQUE 2.0 CVT	FLUENCE DYNAMIQUE 2.0 CVT	75,270	67,740	60,220
A3	RENAULT	FLUENCE EXPRESSION 2.0 CVT	FLUENCE EXPRESSION 2.0 CVT	65,450	58,910	52,360
A3	RENAULT	FLUENCE EXPRESSION 2.0 MT	FLUENCE EXPRESSION 2.0 MT	62,170	55,950	49,740
A3	RENAULT	FLUENCE SEDAN INTENS 2.0 CVT	FLUENCE SEDAN INTENS 2.0 CVT	57,270	51,540	45,820
A3	RENAULT	LAGUNA BERLINA EXPRESSION CONFORT 2.0 AUT.	LAGUNA BERLINA EXPRESSION CONFORT 2.0 AUT.	116,900	105,210	93,520
A3	RENAULT	LAGUNA EXPRESION CONFORT 2	LAGUNA EXPRESION CONFORT 2	86,270	77,640	69,020
A3	RENAULT	LOGAN	LOGAN	35,310	31,780	28,250
A3	RENAULT	LOGAN AUTHENTIQUE SEDAN 1.6 MT	LOGAN AUTHENTIQUE SEDAN 1.6 MT	39,920	35,930	31,940
A3	RENAULT	LOGAN DYNAMIQUE SEDAN 1.6	LOGAN DYNAMIQUE SEDAN 1.6	50,730	45,660	40,580
A3	RENAULT	LOGAN DYNAMIQUE SEDAN 1.6 AT	LOGAN DYNAMIQUE SEDAN 1.6 AT	55,630	50,070	44,500
A3	RENAULT	LOGAN EXPRESSION SEDAN 1.6	LOGAN EXPRESSION SEDAN 1.6	45,470	40,920	36,380
A3	RENAULT	LOGAN INTENS 1.6 AT	LOGAN INTENS 1.6 AT	48,100	43,290	38,480
A3	RENAULT	LOGAN INTENS 1.6 AT ULC	LOGAN INTENS 1.6 AT ULC	42,240	38,020	33,790
A3	RENAULT	LOGAN INTENS 1.6 MT	LOGAN INTENS 1.6 MT	38,930	35,040	31,140
A3	RENAULT	LOGAN INTENS 1.6 MT ULC	LOGAN INTENS 1.6 MT ULC	38,930	35,040	31,140
A3	RENAULT	LOGAN L90-R-301	LOGAN L90-R-301	42,540	38,290	34,030
A3	RENAULT	LOGAN L90-R-311	LOGAN L90-R-311	48,300	43,470	38,640
A3	RENAULT	LOGAN LIFE 1.6 MT	LOGAN LIFE 1.6 MT	38,660	34,790	30,930
A3	RENAULT	LOGAN LIFE 1.6 MT AC	LOGAN LIFE 1.6 MT AC	35,310	31,780	28,250
A3	RENAULT	LOGAN LIFE 1.6 MT AC GLPT	LOGAN LIFE 1.6 MT AC GLPT	33,620	30,260	26,900
A3	RENAULT	LOGAN LIFE 1.6 MT AC GNVC	LOGAN LIFE 1.6 MT AC GNVC	33,620	30,260	26,900
A3	RENAULT	LOGAN SEDAN	LOGAN SEDAN	35,330	31,800	28,260
A3	RENAULT	LOGAN SEDAN INTENS 1.6 MT ULC	LOGAN SEDAN INTENS 1.6 MT ULC	39,250	35,330	31,400
A3	RENAULT	LOGAN SEDAN ITENS 1.6 AT	LOGAN SEDAN ITENS 1.6 AT	34,940	31,450	27,950
A3	RENAULT	LOGAN SEDAN ITENS 1.6 MT	LOGAN SEDAN ITENS 1.6 MT	35,310	31,780	28,250
A3	RENAULT	LOGAN SEDAN LIFE 1.6 MT	LOGAN SEDAN LIFE 1.6 MT	27,090	24,380	21,670
A3	RENAULT	LOGAN SEDAN ZEN 1.6 MT	LOGAN SEDAN ZEN 1.6 MT	50,070	45,060	40,060
A3	RENAULT	MEGANE COUPE	MEGANE COUPE	52,370	47,130	41,900
A3	RENAULT	MEGANE EXPRESSION SEDAN	MEGANE EXPRESSION SEDAN	57,620	51,860	46,100
A3	RENAULT	MEGANE EXPRESSION SEDAN AUT.	MEGANE EXPRESSION SEDAN AUT.	60,350	54,320	48,280
A3	RENAULT	MEGANE II AUTHENTIQUE	MEGANE II AUTHENTIQUE	67,280	60,550	53,820
A3	RENAULT	MEGANE II AUTHENTIQUE 1.6 4P	MEGANE II AUTHENTIQUE 1.6 4P	67,280	60,550	53,820
A3	RENAULT	MEGANE II AUTHENTIQUE 1.6 AUT. 4P	MEGANE II AUTHENTIQUE 1.6 AUT. 4P	79,710	71,740	63,770
A3	RENAULT	MEGANE II AUTHENTIQUE HB 1.6 5P	MEGANE II AUTHENTIQUE HB 1.6 5P	71,710	64,540	57,370
A3	RENAULT	MEGANE II AUTHENTIQUE PACK 1.6 4P	MEGANE II AUTHENTIQUE PACK 1.6 4P	67,280	60,550	53,820
A3	RENAULT	MEGANE II DYNAMIQUE	MEGANE II DYNAMIQUE	76,940	69,250	61,550
A3	RENAULT	MEGANE II DYNAMIQUE 2.0 AUT. 4P	MEGANE II DYNAMIQUE 2.0 AUT. 4P	76,940	69,250	61,550
A3	RENAULT	MEGANE II DYNAMIQUE BASE HB 2.0 AUT. 5P	MEGANE II DYNAMIQUE BASE HB 2.0 AUT. 5P	91,360	82,220	73,090
A3	RENAULT	MEGANE II DYNAMIQUE ESPECIAL HB 2.0 AUT. 5P	MEGANE II DYNAMIQUE ESPECIAL HB 2.0 AUT. 5P	92,510	83,260	74,010
A3	RENAULT	MEGANE II DYNAMIQUE HB 2.0 AUT. 5P	MEGANE II DYNAMIQUE HB 2.0 AUT. 5P	92,510	83,260	74,010
A3	RENAULT	MEGANE II EXPRESSION CONFORT	MEGANE II EXPRESSION CONFORT	69,090	62,180	55,270
A3	RENAULT	MEGANE II EXPRESSION CONFORT 1.6 4P	MEGANE II EXPRESSION CONFORT 1.6 4P	69,090	62,180	55,270
A3	RENAULT	MEGANE II EXPRESSION CONFORT 1.6 AUT. 4P	MEGANE II EXPRESSION CONFORT 1.6 AUT. 4P	70,570	63,510	56,460
A3	RENAULT	MEGANE II EXPRESSION CONFORT HB 1.6 5P	MEGANE II EXPRESSION CONFORT HB 1.6 5P	76,290	68,660	61,030
A3	RENAULT	MEGANE II PRIVILEGE	MEGANE II PRIVILEGE	88,240	79,420	70,590
A3	RENAULT	MEGANE II PRIVILEGE 2.0 AUT. 4P	MEGANE II PRIVILEGE 2.0 AUT. 4P	93,310	83,980	74,650
A3	RENAULT	MEGANE II PRIVILEGE BASE 2.0 AUT. 4P	MEGANE II PRIVILEGE BASE 2.0 AUT. 4P	88,240	79,420	70,590
A3	RENAULT	MEGANE II PRIVILEGE ESPECIAL 2.0 AUT. 4P	MEGANE II PRIVILEGE ESPECIAL 2.0 AUT. 4P	93,310	83,980	74,650
A3	RENAULT	MEGANE II PRIVILEGE SEDAN	MEGANE II PRIVILEGE SEDAN	128,410	115,570	102,730
A3	RENAULT	MEGANE PRIVILEGE SEDAN AUT.	MEGANE PRIVILEGE SEDAN AUT.	69,410	62,470	55,530
A3	RENAULT	MEGANE RS CUP 2.0 TURBO	MEGANE RS CUP 2.0 TURBO	130,980	117,880	104,780
A3	RENAULT	MEGANE RS NBI 2.0 TURBO MT	MEGANE RS NBI 2.0 TURBO MT	130,920	117,830	104,740
A3	RENAULT	SANDERO	SANDERO	35,980	32,380	28,780
A3	RENAULT	SANDERO B90-R-410	SANDERO B90-R-410	49,440	44,500	39,550
A3	RENAULT	SANDERO DYNAMIQUE HB 1.6	SANDERO DYNAMIQUE HB 1.6	50,730	45,660	40,580
A3	RENAULT	SANDERO DYNAMIQUE HB 1.6 AT	SANDERO DYNAMIQUE HB 1.6 AT	55,630	50,070	44,500
A3	RENAULT	SANDERO EXPRESSION HB 1.6	SANDERO EXPRESSION HB 1.6	43,510	39,160	34,810
A3	RENAULT	SANDERO HB INTENS 1.6 AT	SANDERO HB INTENS 1.6 AT	42,570	38,310	34,060
A3	RENAULT	SANDERO HB INTENS 1.6 AT ULC	SANDERO HB INTENS 1.6 AT ULC	39,250	35,330	31,400
A3	RENAULT	SANDERO HB INTENS 1.6 MT	SANDERO HB INTENS 1.6 MT	31,080	27,970	24,860
A3	RENAULT	SANDERO HB INTENS 1.6 MT ULC	SANDERO HB INTENS 1.6 MT ULC	34,980	31,480	27,980
A3	RENAULT	SANDERO HB ITENS 1.6 AT	SANDERO HB ITENS 1.6 AT	42,570	38,310	34,060
A3	RENAULT	SANDERO HB ITENS 1.6 MT	SANDERO HB ITENS 1.6 MT	31,080	27,970	24,860
A3	RENAULT	SANDERO HB ZEN 1.6 MT	SANDERO HB ZEN 1.6 MT	32,050	28,850	25,640
A3	RENAULT	SANDERO ZEN 1.6 MT	SANDERO ZEN 1.6 MT	32,950	29,660	26,360
A3	RENAULT	SCENIC 1.6	SCENIC 1.6	58,900	53,010	47,120
A3	RENAULT	SCENIC 2.0	SCENIC 2.0	71,090	63,980	56,870
A3	RENAULT	SCENIC 4X4	SCENIC 4X4	81,690	73,520	65,350
A3	RENAULT	SCENIC DCI 1.9	SCENIC DCI 1.9	68,150	61,340	54,520
A3	RENAULT	SCENIC PRIVILEGE 1.6 MEC. 5P	SCENIC PRIVILEGE 1.6 MEC. 5P	72,350	65,120	57,880
A3	RENAULT	SCENIC PRIVILEGE 2.0 AUT. 5P	SCENIC PRIVILEGE 2.0 AUT. 5P	74,170	66,750	59,340
A3	RENAULT	SCENIC RX4 1.9	SCENIC RX4 1.9	86,740	78,070	69,390
A3	RENAULT	SCENIC RX4 PRIVILEGE 1.9	SCENIC RX4 PRIVILEGE 1.9	81,690	73,520	65,350
A3	RENAULT	SCENIC RXE 1.9	SCENIC RXE 1.9	71,570	64,410	57,260
A3	RENAULT	STEPWAY	STEPWAY	49,920	44,930	39,940
A3	RENAULT	STEPWAY INTENS 1.6 CVT 4X2	STEPWAY INTENS 1.6 CVT 4X2	51,700	46,530	41,360
A3	RENAULT	STEPWAY INTENS 4X2 1.6 MT	STEPWAY INTENS 4X2 1.6 MT	51,370	46,230	41,100
A3	RENAULT	STEPWAY INTENS 4X2 1.6 MT ULC	STEPWAY INTENS 4X2 1.6 MT ULC	39,250	35,330	31,400
A3	RENAULT	STEPWAY ZEN 4X2 1.6 MT	STEPWAY ZEN 4X2 1.6 MT	49,920	44,930	39,940
A3	RENAULT	SYMBOL AUTHENTIQUE SEDAN 1.6	SYMBOL AUTHENTIQUE SEDAN 1.6	45,020	40,520	36,020
A3	RENAULT	SYMBOL EXPRESSION SEDAN 1.6	SYMBOL EXPRESSION SEDAN 1.6	44,860	40,370	35,890
A3	RENAULT	SYMBOL PRIVILEGE SEDAN 1.6	SYMBOL PRIVILEGE SEDAN 1.6	48,480	43,630	38,780
A3	RENAULT	SYMBOL R-620	SYMBOL R-620	54,190	48,770	43,350
A3	RENAULT	OTROS MODELOS	OTROS MODELOS	51,530	46,380	41,220
A3	ROVER	200 VI MEC. 3P.	200 VI MEC. 3P.	65,450	58,910	52,360

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	ROVER	200 VI MEC. 5P.	200 VI MEC. 5P.	85,790	77,210	68,630
A3	ROVER	216 SI AUT. 5P.	216 SI AUT. 5P.	70,740	63,670	56,590
A3	ROVER	216 SI MEC. 5P.	216 SI MEC. 5P.	65,450	58,910	52,360
A3	ROVER	416 SI AUT.	416 SI AUT.	62,700	56,430	50,160
A3	ROVER	416 SI MEC.	416 SI MEC.	57,790	52,010	46,230
A3	ROVER	416 TL4	416 TL4	48,960	44,060	39,170
A3	ROVER	420 SI MEC.	420 SI MEC.	73,670	66,300	58,940
A3	ROVER	620 SI MEC.	620 SI MEC.	109,690	98,720	87,750
A3	ROVER	620 TURBO MEC.	620 TURBO MEC.	122,790	110,510	98,230
A3	ROVER	623 SI AUT.	623 SI AUT.	130,980	117,880	104,780
A3	ROVER	OTROS MODELOS	OTROS MODELOS	70,740	63,670	56,590
A3	SAMSUNG	SQ5	SQ5	74,980	67,480	59,980
A3	SAMSUNG	SQ5 SLX	SQ5 SLX	91,640	82,480	73,310
A3	SAMSUNG	OTROS MODELOS	OTROS MODELOS	83,310	74,980	66,650
A3	SEAT	ALHAMBRA REFERENCE 1.8T	ALHAMBRA REFERENCE 1.8T	117,540	105,790	94,030
A3	SEAT	ALHAMBRA REFERENCE 1.9 TDI	ALHAMBRA REFERENCE 1.9 TDI	120,820	108,740	96,660
A3	SEAT	ALHAMBRA STELLA 1.8	ALHAMBRA STELLA 1.8	81,530	73,380	65,220
A3	SEAT	ALTEA REFERENCE	ALTEA REFERENCE	81,530	73,380	65,220
A3	SEAT	ALTEA REFERENCE 1.6	ALTEA REFERENCE 1.6	81,530	73,380	65,220
A3	SEAT	ALTEA STYLANCE	ALTEA STYLANCE	88,080	79,270	70,460
A3	SEAT	ALTEA STYLANCE 2.0 FSI	ALTEA STYLANCE 2.0 FSI	88,080	79,270	70,460
A3	SEAT	ALTEA STYLANCE 2.0 FSI AUT.	ALTEA STYLANCE 2.0 FSI AUT.	97,900	88,110	78,320
A3	SEAT	ALTEA STYLANCE 2.0 FSI TIPTRONIC	ALTEA STYLANCE 2.0 FSI TIPTRONIC	90,040	81,040	72,030
A3	SEAT	ALTEA XL STYLANCE 2.0 FSI TIP.	ALTEA XL STYLANCE 2.0 FSI TIP.	97,900	88,110	78,320
A3	SEAT	CORDOBA 2.0	CORDOBA 2.0	61,880	55,690	49,500
A3	SEAT	CORDOBA REFERENCE	CORDOBA REFERENCE	58,610	52,750	46,890
A3	SEAT	CORDOBA REFERENCE 1.6	CORDOBA REFERENCE 1.6	58,610	52,750	46,890
A3	SEAT	CORDOBA REFERENCE 1.6 TIP	CORDOBA REFERENCE 1.6 TIP	63,530	57,180	50,820
A3	SEAT	CORDOBA REFERENCE 2.0	CORDOBA REFERENCE 2.0	65,150	58,640	52,120
A3	SEAT	CORDOBA SPORT	CORDOBA SPORT	68,430	61,590	54,740
A3	SEAT	CORDOBA SPORT 2.0	CORDOBA SPORT 2.0	68,430	61,590	54,740
A3	SEAT	CORDOBA SPORT MINUS 2.0	CORDOBA SPORT MINUS 2.0	63,470	57,120	50,780
A3	SEAT	EXEO 2.0 TSI MULTITRONIC	EXEO 2.0 TSI MULTITRONIC	104,780	94,300	83,820
A3	SEAT	EXEO STYLE	EXEO STYLE	127,370	114,630	101,900
A3	SEAT	IBIZA 1.6 DSG	IBIZA 1.6 DSG	74,980	67,480	59,980
A3	SEAT	IBIZA 1.6 MEC.	IBIZA 1.6 MEC.	63,950	57,560	51,160
A3	SEAT	IBIZA 1.8T CUPRA	IBIZA 1.8T CUPRA	94,620	85,160	75,700
A3	SEAT	IBIZA 1.8T FR	IBIZA 1.8T FR	76,940	69,250	61,550
A3	SEAT	IBIZA 5D STYLE 1.6 DSG	IBIZA 5D STYLE 1.6 DSG	72,000	64,800	57,600
A3	SEAT	IBIZA 5D STYLE 1.6 MEC.	IBIZA 5D STYLE 1.6 MEC.	72,000	64,800	57,600
A3	SEAT	IBIZA 5D STYLE 1.6 MPI MT	IBIZA 5D STYLE 1.6 MPI MT	62,170	55,950	49,740
A3	SEAT	IBIZA 5D STYLE PLUS 1.6 MPI AT	IBIZA 5D STYLE PLUS 1.6 MPI AT	72,000	64,800	57,600
A3	SEAT	IBIZA 5D STYLE PLUS 1.6 MPI MT	IBIZA 5D STYLE PLUS 1.6 MPI MT	68,720	61,850	54,980
A3	SEAT	IBIZA CUPRA	IBIZA CUPRA	94,620	85,160	75,700
A3	SEAT	IBIZA FR	IBIZA FR	76,940	69,250	61,550
A3	SEAT	IBIZA ITECH 2.0	IBIZA ITECH 2.0	65,480	58,930	52,380
A3	SEAT	IBIZA REFERENCE	IBIZA REFERENCE	55,340	49,810	44,270
A3	SEAT	IBIZA REFERENCE 1.6	IBIZA REFERENCE 1.6	55,340	49,810	44,270
A3	SEAT	IBIZA REFERENCE 1.6 TIP	IBIZA REFERENCE 1.6 TIP	60,240	54,220	48,190
A3	SEAT	IBIZA REFERENCE 2.0	IBIZA REFERENCE 2.0	57,950	52,160	46,360
A3	SEAT	IBIZA SC 1.6 DSG	IBIZA SC 1.6 DSG	74,980	67,480	59,980
A3	SEAT	IBIZA SC 1.6 MEC.	IBIZA SC 1.6 MEC.	71,710	64,540	57,370
A3	SEAT	IBIZA SC SPORT 1.6	IBIZA SC SPORT 1.6	68,430	61,590	54,740
A3	SEAT	IBIZA SC STYLE 1.6 DSG	IBIZA SC STYLE 1.6 DSG	75,070	67,560	60,060
A3	SEAT	IBIZA SC STYLE 1.6 MEC	IBIZA SC STYLE 1.6 MEC	71,380	64,240	57,100
A3	SEAT	IBIZA SIGNO 2.0	IBIZA SIGNO 2.0	59,260	53,330	47,410
A3	SEAT	IBIZA SPORT	IBIZA SPORT	61,880	55,690	49,500
A3	SEAT	IBIZA SPORT 1.6	IBIZA SPORT 1.6	65,150	58,640	52,120
A3	SEAT	IBIZA SPORT 1.6 DSG	IBIZA SPORT 1.6 DSG	71,710	64,540	57,370
A3	SEAT	IBIZA SPORT 2.0	IBIZA SPORT 2.0	61,880	55,690	49,500
A3	SEAT	IBIZA SPORT 2.0 3P	IBIZA SPORT 2.0 3P	63,190	56,870	50,550
A3	SEAT	IBIZA SPORT 2.0 5P	IBIZA SPORT 2.0 5P	61,880	55,690	49,500
A3	SEAT	IBIZA STYLE 1.6 CA6	IBIZA STYLE 1.6 CA6	68,960	62,060	55,170
A3	SEAT	IBIZA STYLE 1.6 CM5	IBIZA STYLE 1.6 CM5	53,890	48,500	43,110
A3	SEAT	IBIZA STYLE 1.6 DSG	IBIZA STYLE 1.6 DSG	70,400	63,360	56,320
A3	SEAT	IBIZA STYLE 1.6 MEC	IBIZA STYLE 1.6 MEC	65,450	58,910	52,360
A3	SEAT	IBIZA STYLE PLUS AT	IBIZA STYLE PLUS AT	80,510	72,460	64,410
A3	SEAT	IBIZA STYLE PLUS MT	IBIZA STYLE PLUS MT	76,910	69,220	61,530
A3	SEAT	LEON 1.8T CUPRA R	LEON 1.8T CUPRA R	120,490	108,440	96,390
A3	SEAT	LEON 1.8T FR	LEON 1.8T FR	88,080	79,270	70,460
A3	SEAT	LEÓN 5D CUPRA 2.0 TSI	LEÓN 5D CUPRA 2.0 TSI	147,310	132,580	117,850
A3	SEAT	LEÓN 5D CUPRA PLUS 2.0 TSI	LEÓN 5D CUPRA PLUS 2.0 TSI	133,920	120,530	107,140
A3	SEAT	LEON 5D CUPRA PLUS 2.0 TSI DT	LEON 5D CUPRA PLUS 2.0 TSI DT	130,920	117,830	104,740
A3	SEAT	LEON 5D FR 1.8 DSG	LEON 5D FR 1.8 DSG	91,640	82,480	73,310
A3	SEAT	LEON 5D FR 1.8 TSI AUT	LEON 5D FR 1.8 TSI AUT	101,150	91,040	80,920
A3	SEAT	LEON 5D FR PLUS 1.8 DSG	LEON 5D FR PLUS 1.8 DSG	98,190	88,370	78,550
A3	SEAT	LEÓN 5D FR PLUS 1.8 TSI	LEÓN 5D FR PLUS 1.8 TSI	107,690	96,920	86,150
A3	SEAT	LEON 5D FR PLUS 1.8 TSI DT	LEON 5D FR PLUS 1.8 TSI DT	98,190	88,370	78,550
A3	SEAT	LEON 5D REFERENCE 1.6 MEC	LEON 5D REFERENCE 1.6 MEC	65,450	58,910	52,360
A3	SEAT	LEÓN 5D REFERENCE 1.6 MPI	LEÓN 5D REFERENCE 1.6 MPI	65,450	58,910	52,360
A3	SEAT	LEÓN 5D REFERENCE PLUS 1.6 MPI	LEÓN 5D REFERENCE PLUS 1.6 MPI	65,450	58,910	52,360
A3	SEAT	LEON 5D STYLE 1.6 AUT	LEON 5D STYLE 1.6 AUT	72,000	64,800	57,600
A3	SEAT	LEÓN 5D STYLE 1.6 MPI	LEÓN 5D STYLE 1.6 MPI	72,000	64,800	57,600
A3	SEAT	LEON 5D STYLE PLUS 1.6 AUT	LEON 5D STYLE PLUS 1.6 AUT	78,550	70,700	62,840
A3	SEAT	LEÓN 5D STYLE PLUS 1.6 MPI	LEÓN 5D STYLE PLUS 1.6 MPI	87,720	78,950	70,180
A3	SEAT	LEON 5D STYLE PLUS 1.6 MPI AT	LEON 5D STYLE PLUS 1.6 MPI AT	85,100	76,590	68,080
A3	SEAT	LEON CUPRA	LEON CUPRA	114,260	102,830	91,410
A3	SEAT	LEON CUPRA 2.0 CA6	LEON CUPRA 2.0 CA6	116,070	104,460	92,860
A3	SEAT	LEON CUPRA 2.0 TFSI	LEON CUPRA 2.0 TFSI	133,920	120,530	107,140
A3	SEAT	LEON CUPRA 2.0 TSI	LEON CUPRA 2.0 TSI	130,640	117,580	104,510
A3	SEAT	LEON CUPRA PLUS DSG	LEON CUPRA PLUS DSG	146,330	131,700	117,060
A3	SEAT	LEON CUPRA R 1.8	LEON CUPRA R 1.8	120,490	108,440	96,390
A3	SEAT	LEON CUPRA R 2.0 TFSI	LEON CUPRA R 2.0 TFSI	133,920	120,530	107,140
A3	SEAT	LEON FR	LEON FR	88,080	79,270	70,460
A3	SEAT	LEON FR 1.8 TFSI-DSG	LEON FR 1.8 TFSI-DSG	107,720	96,950	86,180
A3	SEAT	LEON FR 2.0 TFSI	LEON FR 2.0 TFSI	107,720	96,950	86,180
A3	SEAT	LEON FR 2.0 TFSI TIP	LEON FR 2.0 TFSI TIP	114,260	102,830	91,410
A3	SEAT	LEON FR DSG 2.0 TFSI	LEON FR DSG 2.0 TFSI	114,260	102,830	91,410
A3	SEAT	LEON FR PLUS DSG	LEON FR PLUS DSG	101,470	91,320	81,180
A3	SEAT	LEON MASTER SIGNO 1.8	LEON MASTER SIGNO 1.8	76,600	68,940	61,280
A3	SEAT	LEON MASTER SPORT 1.8	LEON MASTER SPORT 1.8	82,150	73,940	65,720
A3	SEAT	LEON REFERENCE 1.6	LEON REFERENCE 1.6	78,240	70,420	62,590
A3	SEAT	LEON SPORT AUT.	LEON SPORT AUT.	78,240	70,420	62,590
A3	SEAT	LEON SPORT MEC.	LEON SPORT MEC.	71,710	64,540	57,370
A3	SEAT	LEON SPORT UP	LEON SPORT UP	71,710	64,540	57,370
A3	SEAT	LEON SPORT UP 2.0 FSI	LEON SPORT UP 2.0 FSI	102,160	91,940	81,730
A3	SEAT	LEON SPORT UP 2.0 TFSI	LEON SPORT UP 2.0 TFSI	102,160	91,940	81,730
A3	SEAT	LEON STYLANCE	LEON STYLANCE	79,230	71,310	63,380

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	SEAT	LEON STYLANCE 2.0 FSI	LEON STYLANCE 2.0 FSI	90,040	81,040	72,030
A3	SEAT	LEON STYLANCE 2.0 FSI TIPTRONIC	LEON STYLANCE 2.0 FSI TIPTRONIC	90,040	81,040	72,030
A3	SEAT	LEON STYLE 1.6 MEC	LEON STYLE 1.6 MEC	78,240	70,420	62,590
A3	SEAT	LEON STYLE 1.8 TSI DSG	LEON STYLE 1.8 TSI DSG	97,900	88,110	78,320
A3	SEAT	LEON STYLE 1.8 TSI MEC	LEON STYLE 1.8 TSI MEC	91,360	82,220	73,090
A3	SEAT	LEON STYLE PLUS AT	LEON STYLE PLUS AT	84,110	75,700	67,290
A3	SEAT	LEON TOP SPORT 1.8	LEON TOP SPORT 1.8	84,800	76,320	67,840
A3	SEAT	LEON TSI SPORT 1.8	LEON TSI SPORT 1.8	91,360	82,220	73,090
A3	SEAT	LEON TSI SPORT DSG 1.8	LEON TSI SPORT DSG 1.8	97,900	88,110	78,320
A3	SEAT	LEON TSI STYLANCE 1.8	LEON TSI STYLANCE 1.8	86,760	78,080	69,410
A3	SEAT	LEON TSI STYLANCE DSG 1.8	LEON TSI STYLANCE DSG 1.8	91,360	82,220	73,090
A3	SEAT	OTROS MODELOS	OTROS MODELOS	80,510	72,460	64,410
A3	SKODA	FABIA A05 AMBIENTE GT 1.6 MEC.	FABIA A05 AMBIENTE GT 1.6 MEC.	51,920	46,730	41,540
A3	SKODA	FABIA A05 AMBIENTE GT 1.6 TIP.	FABIA A05 AMBIENTE GT 1.6 TIP.	62,960	56,660	50,370
A3	SKODA	FABIA A05 AMBIENTE GT SW 1.6 MEC.	FABIA A05 AMBIENTE GT SW 1.6 MEC.	56,520	50,870	45,220
A3	SKODA	FABIA A05 AMBIENTE GT SW 1.6 TIP.	FABIA A05 AMBIENTE GT SW 1.6 TIP.	64,890	58,400	51,910
A3	SKODA	FABIA A05 CLASSIC GT HB 1.6 MEC.	FABIA A05 CLASSIC GT HB 1.6 MEC.	51,920	46,730	41,540
A3	SKODA	FABIA A05 CLASSIC GT HB 1.6 TIP.	FABIA A05 CLASSIC GT HB 1.6 TIP.	61,220	55,100	48,980
A3	SKODA	FABIA A05 CLASSIC GT SW 1.6 MEC.	FABIA A05 CLASSIC GT SW 1.6 MEC.	52,420	47,180	41,940
A3	SKODA	FABIA A05 HB AMBIENTE GT 1.6 MEC.	FABIA A05 HB AMBIENTE GT 1.6 MEC.	53,010	47,710	42,410
A3	SKODA	FABIA A05 SCOUT SW 1.6 TIP.	FABIA A05 SCOUT SW 1.6 TIP.	71,440	64,300	57,150
A3	SKODA	FABIA A05 SPORT HB 1.6 MEC.	FABIA A05 SPORT HB 1.6 MEC.	57,000	51,300	45,600
A3	SKODA	FABIA A05 SPORT HB 1.6 TIP.	FABIA A05 SPORT HB 1.6 TIP.	64,540	58,090	51,630
A3	SKODA	OCTAVIA AMBIENTE EXT SEDAN 1.8T	OCTAVIA AMBIENTE EXT SEDAN 1.8T	82,490	74,240	65,990
A3	SKODA	OCTAVIA AMBIENTE EXT SEDAN 1.8T DSG	OCTAVIA AMBIENTE EXT SEDAN 1.8T DSG	88,470	79,620	70,780
A3	SKODA	OCTAVIA AMBIENTE EXT SW 1.8T DSG	OCTAVIA AMBIENTE EXT SW 1.8T DSG	92,340	83,110	73,870
A3	SKODA	OCTAVIA CLASSIC GT SEDAN 1.6 AUT.	OCTAVIA CLASSIC GT SEDAN 1.6 AUT.	72,260	65,030	57,810
A3	SKODA	OCTAVIA CLASSIC GT SEDAN 1.6 MEC.	OCTAVIA CLASSIC GT SEDAN 1.6 MEC.	63,550	57,200	50,840
A3	SKODA	OCTAVIA CLASSIC GT SW 1.6 AUT.	OCTAVIA CLASSIC GT SW 1.6 AUT.	65,680	59,110	52,540
A3	SKODA	OCTAVIA CLASSIC GT SW 1.6 MEC.	OCTAVIA CLASSIC GT SW 1.6 MEC.	65,680	59,110	52,540
A3	SKODA	OCTAVIA RS SEDAN 2.0 DSG	OCTAVIA RS SEDAN 2.0 DSG	135,980	122,380	108,780
A3	SKODA	SUPERB ELEGANCE 1.8T	SUPERB ELEGANCE 1.8T	141,030	126,930	112,820
A3	SKODA	SUPERB ELEGANCE 4WD 1.8T	SUPERB ELEGANCE 4WD 1.8T	111,980	100,780	89,580
A3	SKODA	OTROS MODELOS	OTROS MODELOS	64,890	58,400	51,910
A3	SMA	C61 1.6 GASOLINA MT	C61 1.6 GASOLINA MT	27,510	24,760	22,010
A3	SMA	C61 1.6 GNV MEC.	C61 1.6 GNV MEC.	47,450	42,710	37,960
A3	SMA	C61 SEDAN 1.6 MEC. FULL	C61 SEDAN 1.6 MEC. FULL	27,510	24,760	22,010
A3	SMA	R80 HATCHBACK 1.8 MEC. FULL	R80 HATCHBACK 1.8 MEC. FULL	27,510	24,760	22,010
A3	SMA	OTROS MODELOS	OTROS MODELOS	27,510	24,760	22,010
A3	SUBARU	BRZ RWD 2.0 6AT	BRZ RWD 2.0 6AT	134,210	120,790	107,370
A3	SUBARU	BRZ RWD 2.0 6MT	BRZ RWD 2.0 6MT	134,210	120,790	107,370
A3	SUBARU	FORESTER GL AX AWD AUT.	FORESTER GL AX AWD AUT.	90,010	81,010	72,010
A3	SUBARU	FORESTER GL AX AWD MEC.	FORESTER GL AX AWD MEC.	81,820	73,640	65,460
A3	SUBARU	FORESTER GX BS AWD AUT.	FORESTER GX BS AWD AUT.	93,310	83,980	74,650
A3	SUBARU	FORESTER GX BS AWD MEC.	FORESTER GX BS AWD MEC.	75,270	67,740	60,220
A3	SUBARU	FORESTER GX CG AWD AUT.	FORESTER GX CG AWD AUT.	105,720	95,150	84,580
A3	SUBARU	FORESTER GX CG AWD MEC.	FORESTER GX CG AWD MEC.	100,810	90,730	80,650
A3	SUBARU	FORESTER RJ AWD 2.0 AUT.	FORESTER RJ AWD 2.0 AUT.	93,310	83,980	74,650
A3	SUBARU	FORESTER RJ AWD 2.0 C.C. MEC.	FORESTER RJ AWD 2.0 C.C. MEC.	88,370	79,530	70,700
A3	SUBARU	FORESTER TURBO	FORESTER TURBO	112,970	101,670	90,380
A3	SUBARU	FORESTER TURBO AUT.	FORESTER TURBO AUT.	112,970	101,670	90,380
A3	SUBARU	FORESTER X SL AWD 2.0 AUT.	FORESTER X SL AWD 2.0 AUT.	101,170	91,050	80,940
A3	SUBARU	FORESTER X XB AWD 2.0 AUT.	FORESTER X XB AWD 2.0 AUT.	90,040	81,040	72,030
A3	SUBARU	FORESTER X XB AWD 2.0 MEC.	FORESTER X XB AWD 2.0 MEC.	84,800	76,320	67,840
A3	SUBARU	FORESTER XT TURBO 2.0 AUT.	FORESTER XT TURBO 2.0 AUT.	114,260	102,830	91,410
A3	SUBARU	FORESTER XT TURBO 2.0 MEC.	FORESTER XT TURBO 2.0 MEC.	114,260	102,830	91,410
A3	SUBARU	FORESTER XX AWD MEC.	FORESTER XX AWD MEC.	75,270	67,740	60,220
A3	SUBARU	IMPREZA	IMPREZA	62,170	55,950	49,740
A3	SUBARU	IMPREZA 1.6I AWD	IMPREZA 1.6I AWD	60,240	54,220	48,190
A3	SUBARU	IMPREZA 1.6I AWD AUT.	IMPREZA 1.6I AWD AUT.	62,170	55,950	49,740
A3	SUBARU	IMPREZA 1.6I AWD CVT	IMPREZA 1.6I AWD CVT	67,270	60,540	53,820
A3	SUBARU	IMPREZA 1.6I ML AWD AUT.	IMPREZA 1.6I ML AWD AUT.	68,430	61,590	54,740
A3	SUBARU	IMPREZA 1.6I ML AWD MEC.	IMPREZA 1.6I ML AWD MEC.	63,840	57,460	51,070
A3	SUBARU	IMPREZA 1.6TS ML AWD MEC.	IMPREZA 1.6TS ML AWD MEC.	59,200	53,280	47,360
A3	SUBARU	IMPREZA 2.0R 4D AWD 5MEC. 1A	IMPREZA 2.0R 4D AWD 5MEC. 1A	74,980	67,480	59,980
A3	SUBARU	IMPREZA 2.0R 4D NA AWD AUT.	IMPREZA 2.0R 4D NA AWD AUT.	81,530	73,380	65,220
A3	SUBARU	IMPREZA 2.0R 4D NA AWD MEC.	IMPREZA 2.0R 4D NA AWD MEC.	74,980	67,480	59,980
A3	SUBARU	IMPREZA 2.0R 4D XS AWD AUT. 1A	IMPREZA 2.0R 4D XS AWD AUT. 1A	78,240	70,420	62,590
A3	SUBARU	IMPREZA 2.0R 4D XS AWD MEC. 1A	IMPREZA 2.0R 4D XS AWD MEC. 1A	73,670	66,300	58,940
A3	SUBARU	IMPREZA 2.0R 5D NA AWD AUT.	IMPREZA 2.0R 5D NA AWD AUT.	81,530	73,380	65,220
A3	SUBARU	IMPREZA 2.0R 5D NA AWD MEC.	IMPREZA 2.0R 5D NA AWD MEC.	74,980	67,480	59,980
A3	SUBARU	IMPREZA 2.0R 5D RA AWD AUT.	IMPREZA 2.0R 5D RA AWD AUT.	90,040	81,040	72,030
A3	SUBARU	IMPREZA 2.0R AL AWD MT	IMPREZA 2.0R AL AWD MT	78,240	70,420	62,590
A3	SUBARU	IMPREZA 2.0R AWD	IMPREZA 2.0R AWD	74,980	67,480	59,980
A3	SUBARU	IMPREZA 2.0R AWD AT 1A	IMPREZA 2.0R AWD AT 1A	81,530	73,380	65,220
A3	SUBARU	IMPREZA 2.0R AWD AUT.	IMPREZA 2.0R AWD AUT.	80,230	72,210	64,180
A3	SUBARU	IMPREZA 2.0R AWD MT 1A	IMPREZA 2.0R AWD MT 1A	74,980	67,480	59,980
A3	SUBARU	IMPREZA 2.0R WRX TC AWD MT	IMPREZA 2.0R WRX TC AWD MT	124,090	111,680	99,270
A3	SUBARU	IMPREZA 2.0R XA AWD AUT.	IMPREZA 2.0R XA AWD AUT.	75,300	67,770	60,240
A3	SUBARU	IMPREZA 2.OR 4D AWD 4AUT. 1A	IMPREZA 2.OR 4D AWD 4AUT. 1A	81,530	73,380	65,220
A3	SUBARU	IMPREZA 4D 1.6I 78 AWD AUT.	IMPREZA 4D 1.6I 78 AWD AUT.	68,430	61,590	54,740
A3	SUBARU	IMPREZA 4D 1.6I 78 AWD MEC.	IMPREZA 4D 1.6I 78 AWD MEC.	63,840	57,460	51,070
A3	SUBARU	IMPREZA 4D 2.0R AL AWD AUT.	IMPREZA 4D 2.0R AL AWD AUT.	83,490	75,140	66,790
A3	SUBARU	IMPREZA 4D 2.0R AL AWD MEC.	IMPREZA 4D 2.0R AL AWD MEC.	78,240	70,420	62,590
A3	SUBARU	IMPREZA 5D 2.0R XS AWD 1A	IMPREZA 5D 2.0R XS AWD 1A	74,980	67,480	59,980
A3	SUBARU	IMPREZA 5D 2.0R XS AWD AUT. 1A	IMPREZA 5D 2.0R XS AWD AUT. 1A	80,230	72,210	64,180
A3	SUBARU	IMPREZA AWD 1.6	IMPREZA AWD 1.6	62,170	55,950	49,740
A3	SUBARU	IMPREZA AWD 1.6 AUT.	IMPREZA AWD 1.6 AUT.	68,430	61,590	54,740
A3	SUBARU	IMPREZA AWD 2.0I CVT	IMPREZA AWD 2.0I CVT	74,000	66,600	59,200
A3	SUBARU	IMPREZA AWD 2.0I CVT LIMITED	IMPREZA AWD 2.0I CVT LIMITED	74,000	66,600	59,200
A3	SUBARU	IMPREZA AWD 2.0I MT	IMPREZA AWD 2.0I MT	76,910	69,220	61,530
A3	SUBARU	IMPREZA GL 1.6 C.C.	IMPREZA GL 1.6 C.C.	61,880	55,690	49,500
A3	SUBARU	IMPREZA GL 1.8 C.C. AUT.	IMPREZA GL 1.8 C.C. AUT.	74,610	67,150	59,690
A3	SUBARU	IMPREZA GL 1.8 C.C. MEC.	IMPREZA GL 1.8 C.C. MEC.	68,720	61,850	54,980
A3	SUBARU	IMPREZA GL 2.0 C.C.	IMPREZA GL 2.0 C.C.	72,990	65,690	58,390
A3	SUBARU	IMPREZA GL 2.0 C.C. AUT.	IMPREZA GL 2.0 C.C. AUT.	68,430	61,590	54,740
A3	SUBARU	IMPREZA GL 2.0 C.C. MEC.	IMPREZA GL 2.0 C.C. MEC.	65,450	58,910	52,360
A3	SUBARU	IMPREZA GL 4WD 1.8 C.C.	IMPREZA GL 4WD 1.8 C.C.	79,530	71,580	63,620
A3	SUBARU	IMPREZA GL 4WD 2.0 C.C MEC.	IMPREZA GL 4WD 2.0 C.C MEC.	58,900	53,010	47,120
A3	SUBARU	IMPREZA GL 4WD 2.0 C.C. AUT. 4P	IMPREZA GL 4WD 2.0 C.C. AUT. 4P	76,910	69,220	61,530
A3	SUBARU	IMPREZA GL 4WD 2.0 C.C. MEC. 5P	IMPREZA GL 4WD 2.0 C.C. MEC. 5P	73,300	65,970	58,640
A3	SUBARU	IMPREZA GL SW AWD AUT.	IMPREZA GL SW AWD AUT.	81,820	73,640	65,460
A3	SUBARU	IMPREZA GL SW AWD MEC.	IMPREZA GL SW AWD MEC.	77,240	69,520	61,790
A3	SUBARU	IMPREZA GT TURBO LTD 4WD	IMPREZA GT TURBO LTD 4WD	100,160	90,140	80,130
A3	SUBARU	IMPREZA GX 1.8 C.C.	IMPREZA GX 1.8 C.C.	73,670	66,300	58,940
A3	SUBARU	IMPREZA GX 2.0 C.C. AUT.	IMPREZA GX 2.0 C.C. AUT.	86,760	78,080	69,410
A3	SUBARU	IMPREZA GX 2.0 C.C. MEC.	IMPREZA GX 2.0 C.C. MEC.	81,530	73,380	65,220

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	SUBARU	IMPREZA LX 1.6 C.C	IMPREZA LX 1.6 C.C	58,900	53,010	47,120
A3	SUBARU	IMPREZA LX 1.6 C.C. AC	IMPREZA LX 1.6 C.C. AC	47,450	42,710	37,960
A3	SUBARU	IMPREZA LX SEDAN	IMPREZA LX SEDAN	61,880	55,690	49,500
A3	SUBARU	IMPREZA LX SW 1.6 C.C.	IMPREZA LX SW 1.6 C.C.	55,630	50,070	44,500
A3	SUBARU	IMPREZA LX SW 1.6 C.C. AC	IMPREZA LX SW 1.6 C.C. AC	58,900	53,010	47,120
A3	SUBARU	IMPREZA OUTBACK 4WD	IMPREZA OUTBACK 4WD	104,740	94,270	83,790
A3	SUBARU	IMPREZA RX AWD 2.0 C.C.	IMPREZA RX AWD 2.0 C.C.	73,640	66,280	58,910
A3	SUBARU	IMPREZA SEDAN 2.0R 4D XS AWD AUT.	IMPREZA SEDAN 2.0R 4D XS AWD AUT.	84,800	76,320	67,840
A3	SUBARU	IMPREZA SEDAN 2.0R 4D XS AWD MT	IMPREZA SEDAN 2.0R 4D XS AWD MT	80,230	72,210	64,180
A3	SUBARU	IMPREZA SEDAN AWD 1.6I CVT	IMPREZA SEDAN AWD 1.6I CVT	60,540	54,490	48,430
A3	SUBARU	IMPREZA SEDAN AWD 2.0I CVT DYNAMIC	IMPREZA SEDAN AWD 2.0I CVT DYNAMIC	76,730	69,060	61,380
A3	SUBARU	IMPREZA SPORT	IMPREZA SPORT	62,170	55,950	49,740
A3	SUBARU	IMPREZA SPORT 1.6 CVT	IMPREZA SPORT 1.6 CVT	60,540	54,490	48,430
A3	SUBARU	IMPREZA SPORT 1.6I AWD CVT	IMPREZA SPORT 1.6I AWD CVT	57,300	51,570	45,840
A3	SUBARU	IMPREZA SPORT 2.0I AWD CVT LIMITED	IMPREZA SPORT 2.0I AWD CVT LIMITED	68,720	61,850	54,980
A3	SUBARU	IMPREZA SPORT 2.0R 5D RA AWD AUT.	IMPREZA SPORT 2.0R 5D RA AWD AUT.	83,490	75,140	66,790
A3	SUBARU	IMPREZA SPORT 2.0R 5D RA AWD MEC.	IMPREZA SPORT 2.0R 5D RA AWD MEC.	83,490	75,140	66,790
A3	SUBARU	IMPREZA SPORT 2.0R 5D XS AWD AUT.	IMPREZA SPORT 2.0R 5D XS AWD AUT.	84,800	76,320	67,840
A3	SUBARU	IMPREZA SPORT 2.0R 5D XS AWD MT	IMPREZA SPORT 2.0R 5D XS AWD MT	80,230	72,210	64,180
A3	SUBARU	IMPREZA SPORT 2.0R AWD 1A	IMPREZA SPORT 2.0R AWD 1A	74,980	67,480	59,980
A3	SUBARU	IMPREZA SPORT 2.0R AWD AUT. 1A	IMPREZA SPORT 2.0R AWD AUT. 1A	81,530	73,380	65,220
A3	SUBARU	IMPREZA SPORT 5D CX AWD 1.6I 5MT	IMPREZA SPORT 5D CX AWD 1.6I 5MT	74,980	67,480	59,980
A3	SUBARU	IMPREZA SPORT 5D CX AWD 1.6I CVT	IMPREZA SPORT 5D CX AWD 1.6I CVT	60,350	54,320	48,280
A3	SUBARU	IMPREZA SPORT AWD 2.0I CVT	IMPREZA SPORT AWD 2.0I CVT	57,330	51,600	45,860
A3	SUBARU	IMPREZA SPORT AWD 2.0I MT	IMPREZA SPORT AWD 2.0I MT	76,910	69,220	61,530
A3	SUBARU	IMPREZA SPORT WAGON 1.6 C.C.	IMPREZA SPORT WAGON 1.6 C.C.	58,120	52,310	46,500
A3	SUBARU	IMPREZA SPORT WAGON 1.8 C.C.	IMPREZA SPORT WAGON 1.8 C.C.	76,270	68,640	61,020
A3	SUBARU	IMPREZA TS AWD 1.6	IMPREZA TS AWD 1.6	63,840	57,460	51,070
A3	SUBARU	IMPREZA TS AWD 1.6 AUT.	IMPREZA TS AWD 1.6 AUT.	68,430	61,590	54,740
A3	SUBARU	IMPREZA TURBO 4WD	IMPREZA TURBO 4WD	130,920	117,830	104,740
A3	SUBARU	IMPREZA TURBO BX 4WD	IMPREZA TURBO BX 4WD	111,290	100,160	89,030
A3	SUBARU	IMPREZA TURBO LOOK 4WD	IMPREZA TURBO LOOK 4WD	94,930	85,440	75,940
A3	SUBARU	IMPREZA TURBO LTD 4WD	IMPREZA TURBO LTD 4WD	114,570	103,110	91,660
A3	SUBARU	IMPREZA WRX AWD 2.0	IMPREZA WRX AWD 2.0	124,090	111,680	99,270
A3	SUBARU	IMPREZA WRX RA STI TURBO AWD	IMPREZA WRX RA STI TURBO AWD	120,820	108,740	96,660
A3	SUBARU	LEGACY	LEGACY	93,130	83,820	74,500
A3	SUBARU	LEGACY 2.0I 4D CVT X AWD	LEGACY 2.0I 4D CVT X AWD	97,900	88,110	78,320
A3	SUBARU	LEGACY 2.0I 4D CVT XS AWD	LEGACY 2.0I 4D CVT XS AWD	98,190	88,370	78,550
A3	SUBARU	LEGACY 2.0I 4D X AWD 6MT	LEGACY 2.0I 4D X AWD 6MT	90,040	81,040	72,030
A3	SUBARU	LEGACY 2.0I 4D XS AWD 6MT	LEGACY 2.0I 4D XS AWD 6MT	91,360	82,220	73,090
A3	SUBARU	LEGACY 2.0I AWD AUT.	LEGACY 2.0I AWD AUT.	96,590	86,930	77,270
A3	SUBARU	LEGACY 2.0I SW AWD AUT.	LEGACY 2.0I SW AWD AUT.	103,130	92,820	82,500
A3	SUBARU	LEGACY 2.0R AWD	LEGACY 2.0R AWD	90,040	81,040	72,030
A3	SUBARU	LEGACY 2.0R AWD AUT.	LEGACY 2.0R AWD AUT.	96,590	86,930	77,270
A3	SUBARU	LEGACY 2.0R XA AWD	LEGACY 2.0R XA AWD	90,040	81,040	72,030
A3	SUBARU	LEGACY 2.0R XA AWD AUT.	LEGACY 2.0R XA AWD AUT.	96,590	86,930	77,270
A3	SUBARU	LEGACY 2.0R XA AWD MT	LEGACY 2.0R XA AWD MT	90,040	81,040	72,030
A3	SUBARU	LEGACY 2.0R XX AWD AT	LEGACY 2.0R XX AWD AT	91,360	82,220	73,090
A3	SUBARU	LEGACY 2.0R XX AWD MT	LEGACY 2.0R XX AWD MT	86,760	78,080	69,410
A3	SUBARU	LEGACY 4D 2.0R XA AWD AUT.	LEGACY 4D 2.0R XA AWD AUT.	96,590	86,930	77,270
A3	SUBARU	LEGACY 4D 2.0R XA AWD MEC.	LEGACY 4D 2.0R XA AWD MEC.	90,040	81,040	72,030
A3	SUBARU	LEGACY 4D 2.0R XX AWD	LEGACY 4D 2.0R XX AWD	86,760	78,080	69,410
A3	SUBARU	LEGACY 4D 2.0R XX AWD AUT.	LEGACY 4D 2.0R XX AWD AUT.	91,360	82,220	73,090
A3	SUBARU	LEGACY GL AUT.	LEGACY GL AUT.	88,370	79,530	70,700
A3	SUBARU	LEGACY GL AWD 2.0 C.C AUT.	LEGACY GL AWD 2.0 C.C AUT.	96,590	86,930	77,270
A3	SUBARU	LEGACY GL AWD 2.0 C.C MEC.	LEGACY GL AWD 2.0 C.C MEC.	90,040	81,040	72,030
A3	SUBARU	LEGACY GL MEC.	LEGACY GL MEC.	85,100	76,590	68,080
A3	SUBARU	LEGACY GL SW AUT.	LEGACY GL SW AUT.	83,460	75,110	66,770
A3	SUBARU	LEGACY GL SW AWD AUT.	LEGACY GL SW AWD AUT.	101,170	91,050	80,940
A3	SUBARU	LEGACY GL SW AWD MEC.	LEGACY GL SW AWD MEC.	99,840	89,860	79,870
A3	SUBARU	LEGACY GL SW MEC.	LEGACY GL SW MEC.	78,550	70,700	62,840
A3	SUBARU	LEGACY LX 2.0 C.C.	LEGACY LX 2.0 C.C.	65,450	58,910	52,360
A3	SUBARU	LEGACY LX SW	LEGACY LX SW	73,970	66,570	59,180
A3	SUBARU	LEGACY LX SW AWD 2.0 C.C.	LEGACY LX SW AWD 2.0 C.C.	68,720	61,850	54,980
A3	SUBARU	LEGACY SW 4WD AUT.	LEGACY SW 4WD AUT.	93,290	83,960	74,630
A3	SUBARU	LEGACY SW AUT.	LEGACY SW AUT.	92,980	83,680	74,380
A3	SUBARU	LEGACY SW AWD MEC.	LEGACY SW AWD MEC.	93,290	83,960	74,630
A3	SUBARU	LEGACY TW 2.0I XA AWD AUT.	LEGACY TW 2.0I XA AWD AUT.	101,170	91,050	80,940
A3	SUBARU	LEGACY TW 2.0I XX AWD AUT.	LEGACY TW 2.0I XX AWD AUT.	104,460	94,010	83,570
A3	SUBARU	LEGACY TW 2.0R AWD AUT.	LEGACY TW 2.0R AWD AUT.	99,870	89,880	79,900
A3	SUBARU	LEGACY TW AWD 2.0 AUT.	LEGACY TW AWD 2.0 AUT.	96,590	86,930	77,270
A3	SUBARU	WRX 2.0 AWD 6 MT	WRX 2.0 AWD 6 MT	104,270	93,840	83,420
A3	SUBARU	WRX AWD 2.0 CVT	WRX AWD 2.0 CVT	96,590	86,930	77,270
A3	SUBARU	WRX AWD 2.0 MT	WRX AWD 2.0 MT	87,430	78,690	69,940
A3	SUBARU	OTROS MODELOS	OTROS MODELOS	81,530	73,380	65,220
A3	SUZUKI	AERIO	AERIO	48,800	43,920	39,040
A3	SUZUKI	AERIO AUT.	AERIO AUT.	49,730	44,760	39,780
A3	SUZUKI	AERIO GLS SPORT 1.6	AERIO GLS SPORT 1.6	51,370	46,230	41,100
A3	SUZUKI	AERIO GLX 1.6 AB AC	AERIO GLX 1.6 AB AC	49,080	44,170	39,260
A3	SUZUKI	AERIO GLX 1.6 AUT.	AERIO GLX 1.6 AUT.	42,540	38,290	34,030
A3	SUZUKI	AERIO GLX 1.6 AUT. AB AC	AERIO GLX 1.6 AUT. AB AC	52,370	47,130	41,900
A3	SUZUKI	AERIO GLX 1.6 AUT. AC	AERIO GLX 1.6 AUT. AC	50,730	45,660	40,580
A3	SUZUKI	AERIO GLX 1.6 MEC.	AERIO GLX 1.6 MEC.	39,250	35,330	31,400
A3	SUZUKI	AERIO GLX AT AC	AERIO GLX AT AC	50,730	45,660	40,580
A3	SUZUKI	AERIO GLX SW 1.6 AUT.	AERIO GLX SW 1.6 AUT.	47,450	42,710	37,960
A3	SUZUKI	AERIO GLX SW 1.6 MEC.	AERIO GLX SW 1.6 MEC.	44,180	39,760	35,340
A3	SUZUKI	AERIO MEC.	AERIO MEC.	44,180	39,760	35,340
A3	SUZUKI	AERIO SEDAN AUT. FULL	AERIO SEDAN AUT. FULL	54,630	49,170	43,700
A3	SUZUKI	AERIO SEDAN FULL	AERIO SEDAN FULL	52,370	47,130	41,900
A3	SUZUKI	AERIO SX 1.6	AERIO SX 1.6	45,810	41,230	36,650
A3	SUZUKI	AERIO SX 1.6 AUT.	AERIO SX 1.6 AUT.	49,080	44,170	39,260
A3	SUZUKI	AERIO SX GLX AB AC	AERIO SX GLX AB AC	50,730	45,660	40,580
A3	SUZUKI	AERIO SX GLX AC	AERIO SX GLX AC	49,080	44,170	39,260
A3	SUZUKI	AERIO SX GLX AUT.	AERIO SX GLX AUT.	49,080	44,170	39,260
A3	SUZUKI	AERIO SX GLX AUT. AB AC	AERIO SX GLX AUT. AB AC	54,000	48,600	43,200
A3	SUZUKI	AERIO SX GLX AUT. AC	AERIO SX GLX AUT. AC	52,370	47,130	41,900
A3	SUZUKI	AERIO SX MEC.	AERIO SX MEC.	42,540	38,290	34,030
A3	SUZUKI	BALENO AUT.	BALENO AUT.	44,180	39,760	35,340
A3	SUZUKI	BALENO MEC.	BALENO MEC.	39,250	35,330	31,400
A3	SUZUKI	BALENO SPORT AUT.	BALENO SPORT AUT.	60,540	54,490	48,430
A3	SUZUKI	BALENO SPORT MEC.	BALENO SPORT MEC.	57,270	51,540	45,820
A3	SUZUKI	BALENO SPORT SW AUT.	BALENO SPORT SW AUT.	70,360	63,320	56,290
A3	SUZUKI	BALENO SPORT SW MEC.	BALENO SPORT SW MEC.	67,080	60,370	53,660
A3	SUZUKI	BALENO SW AUT.	BALENO SW AUT.	47,450	42,710	37,960
A3	SUZUKI	BALENO SW MEC.	BALENO SW MEC.	44,180	39,760	35,340
A3	SUZUKI	SWIFT SEDAN	SWIFT SEDAN	40,300	36,270	32,240
A3	SUZUKI	SWIFT SEDAN AUT.	SWIFT SEDAN AUT.	66,140	59,530	52,910
A3	SUZUKI	SWIFT SPORT 1.6 CVT	SWIFT SPORT 1.6 CVT	63,800	57,420	51,040
A3	SUZUKI	SWIFT SPORT 1.6 MT	SWIFT SPORT 1.6 MT	60,540	54,490	48,430

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	SUZUKI	SWIFT SPORT MT	SWIFT SPORT MT	81,820	73,640	65,460
A3	SUZUKI	SX 4 CROSSOVER 1.6 MT	SX 4 CROSSOVER 1.6 MT	58,900	53,010	47,120
A3	SUZUKI	SX 4 URBANO 1.6 MT	SX 4 URBANO 1.6 MT	54,000	48,600	43,200
A3	SUZUKI	SX4	SX4	55,630	50,070	44,500
A3	SUZUKI	SX4 CROSSOVER 2WD 1.6 AT	SX4 CROSSOVER 2WD 1.6 AT	52,370	47,130	41,900
A3	SUZUKI	SX4 CROSSOVER 2WD 1.6 MT	SX4 CROSSOVER 2WD 1.6 MT	49,080	44,170	39,260
A3	SUZUKI	SX4 CROSSOVER HB 1.6 AUT.	SX4 CROSSOVER HB 1.6 AUT.	55,630	50,070	44,500
A3	SUZUKI	SX4 CROSSOVER HB 1.6 AUT. A/C	SX4 CROSSOVER HB 1.6 AUT. A/C	57,600	51,840	46,080
A3	SUZUKI	SX4 CROSSOVER HB 1.6 MEC.	SX4 CROSSOVER HB 1.6 MEC.	54,320	48,890	43,460
A3	SUZUKI	SX4 CROSSOVER HB 1.6 MEC. A/C	SX4 CROSSOVER HB 1.6 MEC. A/C	55,630	50,070	44,500
A3	SUZUKI	SX4 GLX CROSS OVER 2WD 1.6 AUT.	SX4 GLX CROSS OVER 2WD 1.6 AUT.	65,450	58,910	52,360
A3	SUZUKI	SX4 GLX CROSS OVER 2WD 1.6 MEC.	SX4 GLX CROSS OVER 2WD 1.6 MEC.	62,170	55,950	49,740
A3	SUZUKI	SX4 GLX CROSSOVER AWD 1.6 AUT.	SX4 GLX CROSSOVER AWD 1.6 AUT.	55,630	50,070	44,500
A3	SUZUKI	SX4 GLX CROSSOVER AWD 1.6 MEC.	SX4 GLX CROSSOVER AWD 1.6 MEC.	52,370	47,130	41,900
A3	SUZUKI	SX4 GLX SEDAN 1.6 AUT.	SX4 GLX SEDAN 1.6 AUT.	50,730	45,660	40,580
A3	SUZUKI	SX4 GLX SEDAN 1.6 MEC.	SX4 GLX SEDAN 1.6 MEC.	47,450	42,710	37,960
A3	SUZUKI	SX4 GLX URBANO 1.6 MEC.	SX4 GLX URBANO 1.6 MEC.	52,370	47,130	41,900
A3	SUZUKI	SX4 HB AWD 1.6 AUT.	SX4 HB AWD 1.6 AUT.	65,450	58,910	52,360
A3	SUZUKI	SX4 HB AWD 1.6 MEC.	SX4 HB AWD 1.6 MEC.	62,170	55,950	49,740
A3	SUZUKI	SX4 SEDAN 1.6 AUT.	SX4 SEDAN 1.6 AUT.	55,630	50,070	44,500
A3	SUZUKI	SX4 SEDAN 1.6 AUT. A/C	SX4 SEDAN 1.6 AUT. A/C	51,700	46,530	41,360
A3	SUZUKI	SX4 SEDAN 1.6 MEC.	SX4 SEDAN 1.6 MEC.	52,370	47,130	41,900
A3	SUZUKI	SX4 SEDAN 1.6 MEC. A/C	SX4 SEDAN 1.6 MEC. A/C	54,320	48,890	43,460
A3	SUZUKI	SX4 SEDAN 2.0 AUT.	SX4 SEDAN 2.0 AUT.	55,630	50,070	44,500
A3	SUZUKI	SX4 SEDAN 2.0 MEC.	SX4 SEDAN 2.0 MEC.	52,370	47,130	41,900
A3	SUZUKI	SX4 SEDAN MT	SX4 SEDAN MT	52,370	47,130	41,900
A3	SUZUKI	SX4 STATION 1.6 AUT.	SX4 STATION 1.6 AUT.	58,900	53,010	47,120
A3	SUZUKI	SX4 STATION 1.6 MEC.	SX4 STATION 1.6 MEC.	54,000	48,600	43,200
A3	SUZUKI	SX4 URBANO HB 1.6 AUT.	SX4 URBANO HB 1.6 AUT.	47,450	42,710	37,960
A3	SUZUKI	SX4 URBANO HB 1.6 AUT. A/C	SX4 URBANO HB 1.6 AUT. A/C	57,270	51,540	45,820
A3	SUZUKI	SX4 URBANO HB 1.6 MEC. A/C	SX4 URBANO HB 1.6 MEC. A/C	54,000	48,600	43,200
A3	SUZUKI	SX4 URBANO HB 1.6 MT	SX4 URBANO HB 1.6 MT	52,370	47,130	41,900
A3	SUZUKI	OTROS MODELOS	OTROS MODELOS	52,370	47,130	41,900
A3	TOYOTA	86 GT MT	86 GT MT	83,490	75,140	66,790
A3	TOYOTA	86 GT-S AT	86 GT-S AT	141,060	126,950	112,850
A3	TOYOTA	86 GT-S MT	86 GT-S MT	134,170	120,750	107,340
A3	TOYOTA	AURIS 1.6 AUT.	AURIS 1.6 AUT.	75,600	68,040	60,480
A3	TOYOTA	AURIS 1.6 CVT	AURIS 1.6 CVT	54,320	48,890	43,460
A3	TOYOTA	AURIS 1.6 MEC.	AURIS 1.6 MEC.	54,980	49,480	43,980
A3	TOYOTA	AVENSIS 2.0 AUT.	AVENSIS 2.0 AUT.	110,310	99,280	88,250
A3	TOYOTA	AVENSIS 2.0 MEC.	AVENSIS 2.0 MEC.	90,010	81,010	72,010
A3	TOYOTA	AVENSIS LX 2.0 AUT	AVENSIS LX 2.0 AUT	101,470	91,320	81,180
A3	TOYOTA	CALDINA	CALDINA	44,860	40,370	35,890
A3	TOYOTA	CELICA ST 2.0 MEC.	CELICA ST 2.0 MEC.	120,100	108,090	96,080
A3	TOYOTA	CELICA SW 1.6 C.C.	CELICA SW 1.6 C.C.	92,510	83,260	74,010
A3	TOYOTA	CELICA SW 2.0 C.C.	CELICA SW 2.0 C.C.	105,600	95,040	84,480
A3	TOYOTA	C-HR 1.8 FULL D-LUX	C-HR 1.8 FULL D-LUX	109,660	98,690	87,730
A3	TOYOTA	C-HR 1.8 PREMIUM	C-HR 1.8 PREMIUM	112,930	101,640	90,340
A3	TOYOTA	COROLLA	COROLLA	56,310	50,680	45,050
A3	TOYOTA	COROLLA 1.6 AT S XLI	COROLLA 1.6 AT S XLI	64,610	58,150	51,690
A3	TOYOTA	COROLLA 1.6 CVT XLI	COROLLA 1.6 CVT XLI	61,220	55,100	48,980
A3	TOYOTA	COROLLA 1.6 CVT XLI GLP	COROLLA 1.6 CVT XLI GLP	85,990	77,390	68,790
A3	TOYOTA	COROLLA 1.6 MT XLI GLP	COROLLA 1.6 MT XLI GLP	53,350	48,020	42,680
A3	TOYOTA	COROLLA 1.8 CVT FULL	COROLLA 1.8 CVT FULL	74,610	67,150	59,690
A3	TOYOTA	COROLLA 1.8 CVT SEG	COROLLA 1.8 CVT SEG	72,420	65,180	57,940
A3	TOYOTA	COROLLA 1.8 CVT SEMIFULL	COROLLA 1.8 CVT SEMIFULL	71,250	64,130	57,000
A3	TOYOTA	COROLLA 1.8 MT FULL	COROLLA 1.8 MT FULL	71,360	64,220	57,090
A3	TOYOTA	COROLLA 1.8 MT SEMIFULL	COROLLA 1.8 MT SEMIFULL	67,970	61,170	54,380
A3	TOYOTA	COROLLA 2.0 FULL CVT	COROLLA 2.0 FULL CVT	83,050	74,750	66,440
A3	TOYOTA	COROLLA 2.0 GR SPORT	COROLLA 2.0 GR SPORT	76,030	68,430	60,820
A3	TOYOTA	COROLLA 2.0 MT XEI	COROLLA 2.0 MT XEI	57,880	52,090	46,300
A3	TOYOTA	COROLLA 2.0 MT XLI	COROLLA 2.0 MT XLI	74,710	67,240	59,770
A3	TOYOTA	COROLLA 2.0 XEI CVT	COROLLA 2.0 XEI CVT	71,250	64,130	57,000
A3	TOYOTA		COROLLA 2.0 XLI CVT 4X2	97,640	87,880	78,110
A3	TOYOTA	COROLLA FULL + CLIMATIZADOR 1.8 CVT	COROLLA FULL + CLIMATIZADOR 1.8 CVT	75,150	67,640	60,120
A3	TOYOTA	COROLLA FULL + CLIMATIZADOR 1.8 M/T	COROLLA FULL + CLIMATIZADOR 1.8 M/T	71,880	64,690	57,500
A3	TOYOTA	COROLLA G6	COROLLA G6	74,560	67,100	59,650
A3	TOYOTA	COROLLA GL AUT.	COROLLA GL AUT.	79,890	71,900	63,910
A3	TOYOTA	COROLLA GL MEC.	COROLLA GL MEC.	76,290	68,660	61,030
A3	TOYOTA	COROLLA GLI 1.6 AT	COROLLA GLI 1.6 AT	60,180	54,160	48,140
A3	TOYOTA	COROLLA GLI 1.6 AT ADV	COROLLA GLI 1.6 AT ADV	69,510	62,560	55,610
A3	TOYOTA	COROLLA GLI 1.6 AT NEW ADV	COROLLA GLI 1.6 AT NEW ADV	70,990	63,890	56,790
A3	TOYOTA	COROLLA GLI 1.6 MT	COROLLA GLI 1.6 MT	56,340	50,710	45,070
A3	TOYOTA	COROLLA GLI 1.6 MT ADV	COROLLA GLI 1.6 MT ADV	66,010	59,410	52,810
A3	TOYOTA	COROLLA GLI 1.6 MT NEW ADV	COROLLA GLI 1.6 MT NEW ADV	67,420	60,680	53,940
A3	TOYOTA	COROLLA GLI 1.8 AUT.	COROLLA GLI 1.8 AUT.	79,890	71,900	63,910
A3	TOYOTA	COROLLA GLI 1.8 MEC.	COROLLA GLI 1.8 MEC.	73,110	65,800	58,490
A3	TOYOTA	COROLLA GLI AUT.	COROLLA GLI AUT.	65,020	58,520	52,020
A3	TOYOTA	COROLLA GLI ESPECIAL 1.6 AUT.	COROLLA GLI ESPECIAL 1.6 AUT.	71,640	64,480	57,310
A3	TOYOTA	COROLLA GLI ESPECIAL 1.6 MEC.	COROLLA GLI ESPECIAL 1.6 MEC.	67,640	60,880	54,110
A3	TOYOTA	COROLLA GLI MEC.	COROLLA GLI MEC.	61,050	54,950	48,840
A3	TOYOTA	COROLLA GXI 1.6 AUT.	COROLLA GXI 1.6 AUT.	71,640	64,480	57,310
A3	TOYOTA	COROLLA GXI 1.6 MEC.	COROLLA GXI 1.6 MEC.	67,640	60,880	54,110
A3	TOYOTA	COROLLA HATCHBACK HV 1.8	COROLLA HATCHBACK HV 1.8	90,040	81,040	72,030
A3	TOYOTA	COROLLA HB HV 1.8 CVT	COROLLA HB HV 1.8 CVT	91,640	82,480	73,310
A3	TOYOTA	COROLLA HB HYBRID	COROLLA HB HYBRID	69,700	62,730	55,760
A3	TOYOTA	COROLLA HB HYBRID 1.8 MID	COROLLA HB HYBRID 1.8 MID	74,030	66,630	59,220
A3	TOYOTA	COROLLA HV 1.8 XEI CVT	COROLLA HV 1.8 XEI CVT	87,090	78,380	69,670
A3	TOYOTA		COROLLA HV 1.8 XEI CVT 4X2	111,140	100,030	88,910
A3	TOYOTA	COROLLA LIFTBACK	COROLLA LIFTBACK	81,380	73,240	65,100
A3	TOYOTA	COROLLA MT XEI	COROLLA MT XEI	55,660	50,090	44,530
A3	TOYOTA	COROLLA PREMIUM 1.8 CVT	COROLLA PREMIUM 1.8 CVT	78,420	70,580	62,740
A3	TOYOTA	COROLLA PREMIUM 1.8 MT	COROLLA PREMIUM 1.8 MT	75,150	67,640	60,120
A3	TOYOTA	COROLLA S XEI 1.8 AUT.	COROLLA S XEI 1.8 AUT.	67,750	60,980	54,200
A3	TOYOTA	COROLLA S XEI 1.8 MEC.	COROLLA S XEI 1.8 MEC.	65,130	58,620	52,100
A3	TOYOTA	COROLLA S XLI 1.6 MEC.	COROLLA S XLI 1.6 MEC.	53,810	48,430	43,050
A3	TOYOTA	COROLLA SE-G 1.8 AUT.	COROLLA SE-G 1.8 AUT.	72,320	65,090	57,860
A3	TOYOTA	COROLLA SEG 1.8 MT	COROLLA SEG 1.8 MT	74,290	66,860	59,430
A3	TOYOTA	COROLLA SEG CVT	COROLLA SEG CVT	81,170	73,050	64,940
A3	TOYOTA	COROLLA SEG MT	COROLLA SEG MT	72,320	65,090	57,860
A3	TOYOTA	COROLLA SPORT 1.8 CVT	COROLLA SPORT 1.8 CVT	81,230	73,110	64,980
A3	TOYOTA	COROLLA SPORT 1.8 MT	COROLLA SPORT 1.8 MT	77,970	70,170	62,380
A3	TOYOTA	COROLLA TERRA	COROLLA TERRA	64,050	57,650	51,240
A3	TOYOTA	COROLLA XEI 1.6 CVT	COROLLA XEI 1.6 CVT	59,410	53,470	47,530
A3	TOYOTA	COROLLA XEI 1.6 MT	COROLLA XEI 1.6 MT	59,240	53,320	47,390
A3	TOYOTA	COROLLA XEI 1.8 AUT.	COROLLA XEI 1.8 AUT.	60,540	54,490	48,430
A3	TOYOTA	COROLLA XEI 1.8 CVT	COROLLA XEI 1.8 CVT	60,540	54,490	48,430
A3	TOYOTA	COROLLA XEI 1.8 MEC.	COROLLA XEI 1.8 MEC.	62,760	56,480	50,210
A3	TOYOTA	COROLLA XEI CVT	COROLLA XEI CVT	58,230	52,410	46,580

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	TOYOTA	COROLLA XL AUT.	COROLLA XL AUT.	58,230	52,410	46,580
A3	TOYOTA	COROLLA XL MEC.	COROLLA XL MEC.	48,320	43,490	38,660
A3	TOYOTA	COROLLA XL SW	COROLLA XL SW	67,610	60,850	54,090
A3	TOYOTA	COROLLA XLI 1.6 ADV	COROLLA XLI 1.6 ADV	63,390	57,050	50,710
A3	TOYOTA	COROLLA XLI 1.6 ADV AUT	COROLLA XLI 1.6 ADV AUT	66,890	60,200	53,510
A3	TOYOTA	COROLLA XLI 1.6 AUT.	COROLLA XLI 1.6 AUT.	54,510	49,060	43,610
A3	TOYOTA	COROLLA XLI 1.6 AUT. FULL	COROLLA XLI 1.6 AUT. FULL	67,130	60,420	53,700
A3	TOYOTA	COROLLA XLI 1.6 FULL	COROLLA XLI 1.6 FULL	50,350	45,320	40,280
A3	TOYOTA	COROLLA XLI 1.6 MEC.	COROLLA XLI 1.6 MEC.	53,810	48,430	43,050
A3	TOYOTA	COROLLA XLI 1.8 CVT	COROLLA XLI 1.8 CVT	59,820	53,840	47,860
A3	TOYOTA	COROLLA XLI 1.8 MT	COROLLA XLI 1.8 MT	54,010	48,610	43,210
A3	TOYOTA	COROLLA XLI CVT	COROLLA XLI CVT	57,300	51,570	45,840
A3	TOYOTA	COROLLA XLI MT	COROLLA XLI MT	54,980	49,480	43,980
A3	TOYOTA	COROLLA XLI SPECIAL SW 1.6 C.C AUT.	COROLLA XLI SPECIAL SW 1.6 C.C AUT.	73,640	66,280	58,910
A3	TOYOTA	COROLLA XLI SPECIAL SW 1.6 C.C. MEC.	COROLLA XLI SPECIAL SW 1.6 C.C. MEC.	61,390	55,250	49,110
A3	TOYOTA	COROLLA XLI SPECIAL SW 1.8 C.C. AUT.	COROLLA XLI SPECIAL SW 1.8 C.C. AUT.	66,110	59,500	52,890
A3	TOYOTA	COROLLA XLI SPECIAL SW 1.8 C.C. MEC.	COROLLA XLI SPECIAL SW 1.8 C.C. MEC.	62,610	56,350	50,090
A3	TOYOTA	COROLLA XLI SW 1.6 C.C. AUT.	COROLLA XLI SW 1.6 C.C. AUT.	84,700	76,230	67,760
A3	TOYOTA	COROLLA XLI SW 1.6 C.C. MEC.	COROLLA XLI SW 1.6 C.C. MEC.	69,700	62,730	55,760
A3	TOYOTA	COROLLA XLI SW 1.8 C.C. AUT.	COROLLA XLI SW 1.8 C.C. AUT.	70,740	63,670	56,590
A3	TOYOTA	COROLLA XLI SW 1.8 C.C. MEC	COROLLA XLI SW 1.8 C.C. MEC	66,800	60,120	53,440
A3	TOYOTA	COROLLA XLI XRS 1.6 AUT.	COROLLA XLI XRS 1.6 AUT.	64,500	58,050	51,600
A3	TOYOTA	COROLLA XLI XRS 1.6 AUT. FULL	COROLLA XLI XRS 1.6 AUT. FULL	71,050	63,950	56,840
A3	TOYOTA	COROLLA XLI XRS 1.6 MEC.	COROLLA XLI XRS 1.6 MEC.	60,570	54,510	48,460
A3	TOYOTA	COROLLA XLI XRS 1.6 MEC. FULL	COROLLA XLI XRS 1.6 MEC. FULL	67,130	60,420	53,700
A3	TOYOTA	CORONA AVENSIS AUT.	CORONA AVENSIS AUT.	105,330	94,800	84,260
A3	TOYOTA	CORONA AVENSIS MEC.	CORONA AVENSIS MEC.	100,700	90,630	80,560
A3	TOYOTA	CORONA AVENSIS SPEC. AUT.	CORONA AVENSIS SPEC. AUT.	100,810	90,730	80,650
A3	TOYOTA	CORONA AVENSIS SPEC. MEC.	CORONA AVENSIS SPEC. MEC.	96,430	86,790	77,140
A3	TOYOTA	CORONA ESPECIAL AUT.	CORONA ESPECIAL AUT.	103,370	93,030	82,700
A3	TOYOTA	CORONA ESPECIAL MEC.	CORONA ESPECIAL MEC.	98,490	88,640	78,790
A3	TOYOTA	CORONA GLI AUT.	CORONA GLI AUT.	96,900	87,210	77,520
A3	TOYOTA	CORONA GLI MEC.	CORONA GLI MEC.	92,340	83,110	73,870
A3	TOYOTA	CROW ROYAL JZS133L-AEPQF	CROW ROYAL JZS133L-AEPQF	62,120	55,910	49,700
A3	TOYOTA		GR YARIS 4X4 1.6T AT	121,250	109,130	97,000
A3	TOYOTA		GR YARIS 4X4 1.6T MT	98,500	88,650	78,800
A3	TOYOTA	NUEVO COROLLA 1.8 SEG HV CVT	NUEVO COROLLA 1.8 SEG HV CVT	78,710	70,840	62,970
A3	TOYOTA	NUEVO COROLLA XEI 1.6 CVT	NUEVO COROLLA XEI 1.6 CVT	66,350	59,720	53,080
A3	TOYOTA	NUEVO COROLLA XEI 1.6 MT	NUEVO COROLLA XEI 1.6 MT	72,060	64,850	57,650
A3	TOYOTA	NUEVO COROLLA XEI 2.0 CVT	NUEVO COROLLA XEI 2.0 CVT	67,310	60,580	53,850
A3	TOYOTA	NUEVO COROLLA XEI 2.0 MT	NUEVO COROLLA XEI 2.0 MT	78,610	70,750	62,890
A3	TOYOTA	NUEVO COROLLA XLI 1.6 CVT	NUEVO COROLLA XLI 1.6 CVT	70,570	63,510	56,460
A3	TOYOTA	NUEVO COROLLA XLI 1.6 MT	NUEVO COROLLA XLI 1.6 MT	51,590	46,430	41,270
A3	TOYOTA	NUEVO COROLLA XLI 2.0 MT	NUEVO COROLLA XLI 2.0 MT	74,710	67,240	59,770
A3	TOYOTA	PRIUS	PRIUS	92,340	83,110	73,870
A3	TOYOTA	PRIUS (HIBRIDO) 1.8 AUT.	PRIUS (HIBRIDO) 1.8 AUT.	117,880	106,090	94,300
A3	TOYOTA	PRIUS 1.8 AT	PRIUS 1.8 AT	140,580	126,520	112,460
A3	TOYOTA	PRIUS CVT 1.8	PRIUS CVT 1.8	70,040	63,040	56,030
A3	TOYOTA	PRIUS ECVT 1.8	PRIUS ECVT 1.8	121,150	109,040	96,920
A3	TOYOTA	SPRINTER	SPRINTER	29,770	26,790	23,820
A3	TOYOTA	OTROS MODELOS	OTROS MODELOS	71,300	64,170	57,040
A3	VOLKSWAGEN	377 GOL 1.6	377 GOL 1.6	49,080	44,170	39,260
A3	VOLKSWAGEN	AMAZON	AMAZON	40,890	36,800	32,710
A3	VOLKSWAGEN	BEETLE 2.0 AUT.	BEETLE 2.0 AUT.	89,350	80,420	71,480
A3	VOLKSWAGEN	BEETLE 2.0 MEC.	BEETLE 2.0 MEC.	84,110	75,700	67,290
A3	VOLKSWAGEN	BEETLE GLS 2.0 TIP	BEETLE GLS 2.0 TIP	85,100	76,590	68,080
A3	VOLKSWAGEN	BEETLE GLS AUT.	BEETLE GLS AUT.	85,100	76,590	68,080
A3	VOLKSWAGEN	BEETLE GLS MEC.	BEETLE GLS MEC.	78,550	70,700	62,840
A3	VOLKSWAGEN	BEETLE SPORTLINE T 1.8 AUT.	BEETLE SPORTLINE T 1.8 AUT.	103,130	92,820	82,500
A3	VOLKSWAGEN	BEETLE SPORTLINE T 1.8 MEC.	BEETLE SPORTLINE T 1.8 MEC.	97,900	88,110	78,320
A3	VOLKSWAGEN	BEETLE TURBO 1.8	BEETLE TURBO 1.8	97,900	88,110	78,320
A3	VOLKSWAGEN	BEETLE TURBO 1.8 AUT.	BEETLE TURBO 1.8 AUT.	103,130	92,820	82,500
A3	VOLKSWAGEN	BORA + SAFETY AUT.	BORA + SAFETY AUT.	79,870	71,880	63,900
A3	VOLKSWAGEN	BORA + SAFETY MEC.	BORA + SAFETY MEC.	74,610	67,150	59,690
A3	VOLKSWAGEN	BORA AUT.	BORA AUT.	73,970	66,570	59,180
A3	VOLKSWAGEN	BORA COMFORTLINE AUT.	BORA COMFORTLINE AUT.	86,740	78,070	69,390
A3	VOLKSWAGEN	BORA COMFORTLINE MEC.	BORA COMFORTLINE MEC.	81,820	73,640	65,460
A3	VOLKSWAGEN	BORA CONCEPTLINE AUT.	BORA CONCEPTLINE AUT.	73,970	66,570	59,180
A3	VOLKSWAGEN	BORA CONCEPTLINE MEC.	BORA CONCEPTLINE MEC.	68,720	61,850	54,980
A3	VOLKSWAGEN	BORA EUROPA 2.0	BORA EUROPA 2.0	55,300	49,770	44,240
A3	VOLKSWAGEN	BORA EUROPA 2.0 AUT.	BORA EUROPA 2.0 AUT.	70,040	63,040	56,030
A3	VOLKSWAGEN	BORA EUROPA TIP	BORA EUROPA TIP	67,080	60,370	53,660
A3	VOLKSWAGEN	BORA MEC.	BORA MEC.	68,720	61,850	54,980
A3	VOLKSWAGEN	BORA SPORTLINE 1.8T	BORA SPORTLINE 1.8T	83,800	75,420	67,040
A3	VOLKSWAGEN	BORA SPORTLINE 1.8T AUT.	BORA SPORTLINE 1.8T AUT.	90,350	81,320	72,280
A3	VOLKSWAGEN	BORA SPORTLINE MEC.	BORA SPORTLINE MEC.	87,880	79,090	70,300
A3	VOLKSWAGEN	BORA SPORTLINE T TIP	BORA SPORTLINE T TIP	91,640	82,480	73,310
A3	VOLKSWAGEN	BORA SPORTLINE TIP	BORA SPORTLINE TIP	94,440	85,000	75,550
A3	VOLKSWAGEN	BORA TRENDLINE 2.0	BORA TRENDLINE 2.0	72,000	64,800	57,600
A3	VOLKSWAGEN	BORA TRENDLINE 2.0 AUT.	BORA TRENDLINE 2.0 AUT.	78,550	70,700	62,840
A3	VOLKSWAGEN	BORA TRENDLINE AUT	BORA TRENDLINE AUT	72,000	64,800	57,600
A3	VOLKSWAGEN	BORA TRENDLINE MEC	BORA TRENDLINE MEC	78,550	70,700	62,840
A3	VOLKSWAGEN	BORA TRENDLINE TIP	BORA TRENDLINE TIP	78,550	70,700	62,840
A3	VOLKSWAGEN	CC 2.0T	CC 2.0T	143,900	129,510	115,120
A3	VOLKSWAGEN	CC DSG 1.8 TURBO	CC DSG 1.8 TURBO	127,670	114,900	102,140
A3	VOLKSWAGEN	CC DSG 2.0 TURBO	CC DSG 2.0 TURBO	142,400	128,160	113,920
A3	VOLKSWAGEN	CC HIGHLINE 1.8 T DSG	CC HIGHLINE 1.8 T DSG	132,580	119,320	106,060
A3	VOLKSWAGEN	CC HIGHLINE 1.8T	CC HIGHLINE 1.8T	127,670	114,900	102,140
A3	VOLKSWAGEN	CC HIGHLINE 2.0 T DSG	CC HIGHLINE 2.0 T DSG	158,770	142,890	127,020
A3	VOLKSWAGEN	CC HIGHLINE 2.0T	CC HIGHLINE 2.0T	153,860	138,470	123,090
A3	VOLKSWAGEN	CC TURBO 2.0 AUT.	CC TURBO 2.0 AUT.	143,900	129,510	115,120
A3	VOLKSWAGEN	ESCARABAJO	ESCARABAJO	29,440	26,500	23,550
A3	VOLKSWAGEN	ESCARABAJO OPEN AIR MEC.	ESCARABAJO OPEN AIR MEC.	35,980	32,380	28,780
A3	VOLKSWAGEN	FOX SPORT 1.6	FOX SPORT 1.6	56,620	50,960	45,300
A3	VOLKSWAGEN	FOX SPORTLINE	FOX SPORTLINE	56,620	50,960	45,300
A3	VOLKSWAGEN	FOX SPORTLINE 1.6	FOX SPORTLINE 1.6	56,620	50,960	45,300
A3	VOLKSWAGEN	GOL	GOL	36,980	33,280	29,580
A3	VOLKSWAGEN	GOL 1.6	GOL 1.6	40,590	36,530	32,470
A3	VOLKSWAGEN	GOL 1.6 MEC. 2P	GOL 1.6 MEC. 2P	36,070	32,460	28,860
A3	VOLKSWAGEN	GOL 1.6 MEC. 4P	GOL 1.6 MEC. 4P	43,180	38,860	34,540
A3	VOLKSWAGEN	GOL 1.8 MEC. 2P	GOL 1.8 MEC. 2P	44,180	39,760	35,340
A3	VOLKSWAGEN	GOL 1.8 MEC. 3P	GOL 1.8 MEC. 3P	34,350	30,920	27,480
A3	VOLKSWAGEN	GOL CITY	GOL CITY	37,940	34,150	30,350
A3	VOLKSWAGEN	GOL CITY 1.6	GOL CITY 1.6	37,940	34,150	30,350
A3	VOLKSWAGEN	GOL CLI	GOL CLI	32,710	29,440	26,170
A3	VOLKSWAGEN	GOL COMFORT	GOL COMFORT	49,080	44,170	39,260
A3	VOLKSWAGEN	GOL COMFORT 1.6	GOL COMFORT 1.6	36,970	33,270	29,580
A3	VOLKSWAGEN	GOL COMFORT ASG 1.6 AUT.	GOL COMFORT ASG 1.6 AUT.	53,010	47,710	42,410
A3	VOLKSWAGEN	GOL COMFORT ASG SEDAN 1.6 AUT.	GOL COMFORT ASG SEDAN 1.6 AUT.	54,320	48,890	43,460

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	VOLKSWAGEN	GOL COMFORT HB AUT.	GOL COMFORT HB AUT.	54,490	49,040	43,590
A3	VOLKSWAGEN	GOL COMFORT SEDAN 1.6	GOL COMFORT SEDAN 1.6	38,270	34,440	30,620
A3	VOLKSWAGEN	GOL COMFORT SEDAN AUT.	GOL COMFORT SEDAN AUT.	56,450	50,810	45,160
A3	VOLKSWAGEN	GOL COMFORTLINE 1.8 4P	GOL COMFORTLINE 1.8 4P	41,880	37,690	33,500
A3	VOLKSWAGEN	GOL COMFORTLINE 1.8 5P	GOL COMFORTLINE 1.8 5P	41,880	37,690	33,500
A3	VOLKSWAGEN	GOL CONCEPT	GOL CONCEPT	36,350	32,720	29,080
A3	VOLKSWAGEN	GOL CONCEPT 1.6	GOL CONCEPT 1.6	36,350	32,720	29,080
A3	VOLKSWAGEN	GOL CONCEPT 1.8	GOL CONCEPT 1.8	39,250	35,330	31,400
A3	VOLKSWAGEN	GOL CONCEPT PLUS	GOL CONCEPT PLUS	37,630	33,870	30,100
A3	VOLKSWAGEN	GOL CONCEPT SEDAN 1.6	GOL CONCEPT SEDAN 1.6	37,990	34,190	30,390
A3	VOLKSWAGEN	GOL CONCEPTLINE 1.6	GOL CONCEPTLINE 1.6	40,240	36,220	32,190
A3	VOLKSWAGEN	GOL CONCEPTLINE 1.8	GOL CONCEPTLINE 1.8	44,820	40,340	35,860
A3	VOLKSWAGEN	GOL CONCEPTLINE 1.8 4P	GOL CONCEPTLINE 1.8 4P	37,940	34,150	30,350
A3	VOLKSWAGEN	GOL CONCEPTLINE 1.8 5P	GOL CONCEPTLINE 1.8 5P	39,250	35,330	31,400
A3	VOLKSWAGEN	GOL CONFORT 1.6	GOL CONFORT 1.6	36,640	32,980	29,310
A3	VOLKSWAGEN	GOL CONFORT SW 1.6	GOL CONFORT SW 1.6	45,810	41,230	36,650
A3	VOLKSWAGEN	GOL CONFORTLINE	GOL CONFORTLINE	41,880	37,690	33,500
A3	VOLKSWAGEN	GOL ESTILO	GOL ESTILO	47,450	42,710	37,960
A3	VOLKSWAGEN	GOL ESTILO 1.6	GOL ESTILO 1.6	47,410	42,670	37,930
A3	VOLKSWAGEN	GOL ESTILO 1.6 MEC	GOL ESTILO 1.6 MEC	49,410	44,470	39,530
A3	VOLKSWAGEN	GOL ESTILO 1.8	GOL ESTILO 1.8	49,080	44,170	39,260
A3	VOLKSWAGEN	GOL ESTILO ASG 1.6 AUT.	GOL ESTILO ASG 1.6 AUT.	59,410	53,470	47,530
A3	VOLKSWAGEN	GOL ESTILO ASG SEDAN 1.8 AUT.	GOL ESTILO ASG SEDAN 1.8 AUT.	61,030	54,930	48,820
A3	VOLKSWAGEN	GOL ESTILO HB AUT.	GOL ESTILO HB AUT.	59,410	53,470	47,530
A3	VOLKSWAGEN	GOL ESTILO SEDAN 1.6	GOL ESTILO SEDAN 1.6	52,370	47,130	41,900
A3	VOLKSWAGEN	GOL ESTILO SEDAN AUT.	GOL ESTILO SEDAN AUT.	61,030	54,930	48,820
A3	VOLKSWAGEN	GOL GLI	GOL GLI	42,540	38,290	34,030
A3	VOLKSWAGEN	GOL GP	GOL GP	56,390	50,750	45,110
A3	VOLKSWAGEN	GOL GP ESTILO 1.6 MEC	GOL GP ESTILO 1.6 MEC	47,450	42,710	37,960
A3	VOLKSWAGEN	GOL GP POWER 1.6 MEC	GOL GP POWER 1.6 MEC	45,440	40,900	36,350
A3	VOLKSWAGEN	GOL GTI	GOL GTI	69,370	62,430	55,500
A3	VOLKSWAGEN	GOL HATCHBACK GP POWER 1.6	GOL HATCHBACK GP POWER 1.6	43,040	38,740	34,430
A3	VOLKSWAGEN	GOL HIGHLINE	GOL HIGHLINE	48,430	43,590	38,740
A3	VOLKSWAGEN	GOL HIGHLINE 1.6	GOL HIGHLINE 1.6	49,770	44,790	39,820
A3	VOLKSWAGEN	GOL HIGHLINE 1.6 MEC	GOL HIGHLINE 1.6 MEC	44,100	39,690	35,280
A3	VOLKSWAGEN	GOL HIGHLINE 1.6 TIP	GOL HIGHLINE 1.6 TIP	35,460	31,910	28,370
A3	VOLKSWAGEN	GOL MEC. 4P	GOL MEC. 4P	43,180	38,860	34,540
A3	VOLKSWAGEN	GOL POWER	GOL POWER	42,370	38,130	33,900
A3	VOLKSWAGEN	GOL POWER 1.6	GOL POWER 1.6	41,060	36,950	32,850
A3	VOLKSWAGEN	GOL POWER 1.6 MEC	GOL POWER 1.6 MEC	38,930	35,040	31,140
A3	VOLKSWAGEN	GOL POWER 1.6 SEDAN	GOL POWER 1.6 SEDAN	39,250	35,330	31,400
A3	VOLKSWAGEN	GOL POWER 1.6 TIP	GOL POWER 1.6 TIP	45,810	41,230	36,650
A3	VOLKSWAGEN	GOL POWER 1.8	GOL POWER 1.8	42,540	38,290	34,030
A3	VOLKSWAGEN	GOL POWER ASG AUT. 1.6	GOL POWER ASG AUT. 1.6	49,580	44,620	39,660
A3	VOLKSWAGEN	GOL POWER ASG SEDAN 1.6 AUT.	GOL POWER ASG SEDAN 1.6 AUT.	47,450	42,710	37,960
A3	VOLKSWAGEN	GOL POWER HB AUT.	GOL POWER HB AUT.	51,370	46,230	41,100
A3	VOLKSWAGEN	GOL POWER SEDAN AUT.	GOL POWER SEDAN AUT.	48,430	43,590	38,740
A3	VOLKSWAGEN	GOL SEDAN	GOL SEDAN	38,060	34,250	30,450
A3	VOLKSWAGEN	GOL SEDAN COMFORT 1.6 MEC	GOL SEDAN COMFORT 1.6 MEC	39,710	35,740	31,770
A3	VOLKSWAGEN	GOL SEDAN CONCEPT	GOL SEDAN CONCEPT	42,040	37,840	33,630
A3	VOLKSWAGEN	GOL SEDAN CONCEPT 1.6 MEC	GOL SEDAN CONCEPT 1.6 MEC	35,980	32,380	28,780
A3	VOLKSWAGEN	GOL SEDAN CONCEPT PLUS	GOL SEDAN CONCEPT PLUS	38,610	34,750	30,890
A3	VOLKSWAGEN	GOL SEDAN GP COMFORT 1.6 MEC	GOL SEDAN GP COMFORT 1.6 MEC	42,020	37,820	33,620
A3	VOLKSWAGEN	GOL SEDAN GP POWER 1.6 AUTOMATIZADO	GOL SEDAN GP POWER 1.6 AUTOMATIZADO	32,750	29,480	26,200
A3	VOLKSWAGEN	GOL SEDAN GP POWER 1.6 MEC	GOL SEDAN GP POWER 1.6 MEC	41,510	37,360	33,210
A3	VOLKSWAGEN	GOL SEDAN HIGHLINE	GOL SEDAN HIGHLINE	48,430	43,590	38,740
A3	VOLKSWAGEN	GOL SEDAN HIGHLINE 1.6	GOL SEDAN HIGHLINE 1.6	49,100	44,190	39,280
A3	VOLKSWAGEN	GOL SEDAN HIGHLINE 1.6 MEC	GOL SEDAN HIGHLINE 1.6 MEC	40,420	36,380	32,340
A3	VOLKSWAGEN	GOL SEDAN HIGHLINE 1.6 TIP	GOL SEDAN HIGHLINE 1.6 TIP	32,380	29,140	25,900
A3	VOLKSWAGEN	GOL SEDAN HIGHLINE AT	GOL SEDAN HIGHLINE AT	51,830	46,650	41,460
A3	VOLKSWAGEN	GOL SEDAN HIGHLINE MT	GOL SEDAN HIGHLINE MT	43,750	39,380	35,000
A3	VOLKSWAGEN	GOL SEDAN POWER	GOL SEDAN POWER	50,380	45,340	40,300
A3	VOLKSWAGEN	GOL SEDAN POWER 1.6 AUTOMATIZADO	GOL SEDAN POWER 1.6 AUTOMATIZADO	47,450	42,710	37,960
A3	VOLKSWAGEN	GOL SEDAN POWER 1.6 MEC	GOL SEDAN POWER 1.6 MEC	42,540	38,290	34,030
A3	VOLKSWAGEN	GOL SEDAN POWER 1.6 TIP	GOL SEDAN POWER 1.6 TIP	38,760	34,880	31,010
A3	VOLKSWAGEN	GOL SPORT	GOL SPORT	45,810	41,230	36,650
A3	VOLKSWAGEN	GOL SPORT 1.8	GOL SPORT 1.8	45,810	41,230	36,650
A3	VOLKSWAGEN	GOL STATION 1.8 FULL	GOL STATION 1.8 FULL	51,700	46,530	41,360
A3	VOLKSWAGEN	GOL STATION COMFORTLINE	GOL STATION COMFORTLINE	52,030	46,830	41,620
A3	VOLKSWAGEN	GOL STATION COMFORTLINE (SW) 1.8	GOL STATION COMFORTLINE (SW) 1.8	49,080	44,170	39,260
A3	VOLKSWAGEN	GOL STATION COMFORTLINE 1.6	GOL STATION COMFORTLINE 1.6	52,030	46,830	41,620
A3	VOLKSWAGEN	GOL STATION CROSSOVER	GOL STATION CROSSOVER	52,370	47,130	41,900
A3	VOLKSWAGEN	GOL STATION CROSSOVER 1.6	GOL STATION CROSSOVER 1.6	55,630	50,070	44,500
A3	VOLKSWAGEN	GOL STATION CROSSOVER 1.8	GOL STATION CROSSOVER 1.8	52,370	47,130	41,900
A3	VOLKSWAGEN	GOL STATION POWER 1.6	GOL STATION POWER 1.6	42,540	38,290	34,030
A3	VOLKSWAGEN	GOL STATION POWER 1.6 + A.C.	GOL STATION POWER 1.6 + A.C.	47,110	42,400	37,690
A3	VOLKSWAGEN	GOL STATION POWER 1.6 AUT.	GOL STATION POWER 1.6 AUT.	46,290	41,660	37,030
A3	VOLKSWAGEN	GOL STATION POWER 1.8	GOL STATION POWER 1.8	40,890	36,800	32,710
A3	VOLKSWAGEN	GOL STATION TRENDLINE	GOL STATION TRENDLINE	56,620	50,960	45,300
A3	VOLKSWAGEN	GOL STATION TRENDLINE 1.8	GOL STATION TRENDLINE 1.8	56,620	50,960	45,300
A3	VOLKSWAGEN	GOL SW 1.6	GOL SW 1.6	40,890	36,800	32,710
A3	VOLKSWAGEN	GOLF CABRIO	GOLF CABRIO	130,280	117,250	104,220
A3	VOLKSWAGEN	GOLF CITY MEC.	GOLF CITY MEC.	51,700	46,530	41,360
A3	VOLKSWAGEN	GOLF CLI	GOLF CLI	52,370	47,130	41,900
A3	VOLKSWAGEN	GOLF COMFORTLINE AUT	GOLF COMFORTLINE AUT	70,360	63,320	56,290
A3	VOLKSWAGEN	GOLF COMFORTLINE MEC	GOLF COMFORTLINE MEC	66,930	60,240	53,540
A3	VOLKSWAGEN	GOLF CONCEPTLINE 1.6 AUT.	GOLF CONCEPTLINE 1.6 AUT.	60,870	54,780	48,700
A3	VOLKSWAGEN	GOLF CONCEPTLINE 1.6 MEC.	GOLF CONCEPTLINE 1.6 MEC.	40,890	36,800	32,710
A3	VOLKSWAGEN	GOLF GL	GOLF GL	67,050	60,350	53,640
A3	VOLKSWAGEN	GOLF GLI AUT.	GOLF GLI AUT.	63,720	57,350	50,980
A3	VOLKSWAGEN	GOLF GLI MEC.	GOLF GLI MEC.	58,380	52,540	46,700
A3	VOLKSWAGEN	GOLF GLX	GOLF GLX	72,000	64,800	57,600
A3	VOLKSWAGEN	GOLF GTI	GOLF GTI	72,000	64,800	57,600
A3	VOLKSWAGEN	GOLF GTI 1.8	GOLF GTI 1.8	130,280	117,250	104,220
A3	VOLKSWAGEN	GOLF GTI 2.0T	GOLF GTI 2.0T	117,850	106,070	94,280
A3	VOLKSWAGEN	GOLF GTI 2.0T AUT.	GOLF GTI 2.0T AUT.	128,150	115,340	102,520
A3	VOLKSWAGEN	GOLF GTI 2.0T DSG	GOLF GTI 2.0T DSG	94,220	84,800	75,380
A3	VOLKSWAGEN	GOLF GTI 2.0T DSG AUT.	GOLF GTI 2.0T DSG AUT.	105,720	95,150	84,580
A3	VOLKSWAGEN	GOLF GTI AT	GOLF GTI AT	128,150	115,340	102,520
A3	VOLKSWAGEN	GOLF GTI MT	GOLF GTI MT	123,080	110,770	98,460
A3	VOLKSWAGEN	GOLF GTI TURBO	GOLF GTI TURBO	89,690	80,720	71,750
A3	VOLKSWAGEN	GOLF HIGHLINE 2.0 AUT.	GOLF HIGHLINE 2.0 AUT.	79,530	71,580	63,620
A3	VOLKSWAGEN	GOLF HIGHLINE 2.0 MEC.	GOLF HIGHLINE 2.0 MEC.	57,930	52,140	46,340
A3	VOLKSWAGEN	GOLF HIGHLINE AUT.	GOLF HIGHLINE AUT.	52,030	46,830	41,620
A3	VOLKSWAGEN	GOLF HIGHLINE MEC.	GOLF HIGHLINE MEC.	36,970	33,270	29,580
A3	VOLKSWAGEN	GOLF MANHATTAN AUT.	GOLF MANHATTAN AUT.	67,420	60,680	53,940
A3	VOLKSWAGEN	GOLF MANHATTAN AUT. AC	GOLF MANHATTAN AUT. AC	67,420	60,680	53,940
A3	VOLKSWAGEN	GOLF MANHATTAN MEC.	GOLF MANHATTAN MEC.	61,880	55,690	49,500
A3	VOLKSWAGEN	GOLF MANHATTAN MEC. AC	GOLF MANHATTAN MEC. AC	62,170	55,950	49,740
A3	VOLKSWAGEN	GOLF STREAMLINE	GOLF STREAMLINE	64,140	57,730	51,310

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	VOLKSWAGEN	GOLF STREAMLINE 1.6 MEC.	GOLF STREAMLINE 1.6 MEC.	64,140	57,730	51,310
A3	VOLKSWAGEN	GOLF TRENDLINE 1.6 MEC.	GOLF TRENDLINE 1.6 MEC.	88,370	79,530	70,700
A3	VOLKSWAGEN	GOLF TRENDLINE DSG 1.6	GOLF TRENDLINE DSG 1.6	94,930	85,440	75,940
A3	VOLKSWAGEN	GOLF VARIANT 2.0 AUT.	GOLF VARIANT 2.0 AUT.	82,310	74,080	65,850
A3	VOLKSWAGEN	GOLF VARIANT 2.0 MEC.	GOLF VARIANT 2.0 MEC.	77,070	69,360	61,660
A3	VOLKSWAGEN	GOLF VARIANT HIGHLINE 2.0 AUT.	GOLF VARIANT HIGHLINE 2.0 AUT.	71,710	64,540	57,370
A3	VOLKSWAGEN	GOLF VARIANT HIGHLINE 2.0 MEC.	GOLF VARIANT HIGHLINE 2.0 MEC.	70,070	63,060	56,060
A3	VOLKSWAGEN	GOLF VARIANT HIGHLINE AUT	GOLF VARIANT HIGHLINE AUT	71,710	64,540	57,370
A3	VOLKSWAGEN	GOLF VARIANT HIGHLINE MEC.	GOLF VARIANT HIGHLINE MEC.	73,800	66,420	59,040
A3	VOLKSWAGEN	JETTA	JETTA	64,600	58,140	51,680
A3	VOLKSWAGEN	JETTA GLI	JETTA GLI	111,290	100,160	89,030
A3	VOLKSWAGEN	JETTA GLI 2.0 MEC.	JETTA GLI 2.0 MEC.	119,470	107,520	95,580
A3	VOLKSWAGEN	JETTA GLI 2.0 TSI	JETTA GLI 2.0 TSI	112,710	101,440	90,170
A3	VOLKSWAGEN	JETTA GLI 2.0T	JETTA GLI 2.0T	88,370	79,530	70,700
A3	VOLKSWAGEN	JETTA GLI 2.0T AUT.	JETTA GLI 2.0T AUT.	114,570	103,110	91,660
A3	VOLKSWAGEN	JETTA GLI 2.0T DSG	JETTA GLI 2.0T DSG	77,270	69,540	61,820
A3	VOLKSWAGEN	JETTA GLI GP	JETTA GLI GP	94,930	85,440	75,940
A3	VOLKSWAGEN	JETTA GLI GP 2.0T DSG	JETTA GLI GP 2.0T DSG	97,590	87,830	78,070
A3	VOLKSWAGEN	JETTA GP GLI 2.0T AT DSG	JETTA GP GLI 2.0T AT DSG	101,470	91,320	81,180
A3	VOLKSWAGEN	JETTA GP GLI 2.0T MT	JETTA GP GLI 2.0T MT	94,930	85,440	75,940
A3	VOLKSWAGEN	JETTA GP TRENDLINE 2.0	JETTA GP TRENDLINE 2.0	75,270	67,740	60,220
A3	VOLKSWAGEN	JETTA GP TRENDLINE 2.0 AT	JETTA GP TRENDLINE 2.0 AT	81,820	73,640	65,460
A3	VOLKSWAGEN	JETTA HIGHLINE AT	JETTA HIGHLINE AT	88,070	79,260	70,460
A3	VOLKSWAGEN	JETTA HIGHLINE MT	JETTA HIGHLINE MT	74,950	67,460	59,960
A3	VOLKSWAGEN	JETTA TRENDLINE 2.0 AT	JETTA TRENDLINE 2.0 AT	74,290	66,860	59,430
A3	VOLKSWAGEN	JETTA TRENDLINE 2.0 MT	JETTA TRENDLINE 2.0 MT	68,070	61,260	54,460
A3	VOLKSWAGEN	NEW BEETLE GLS 2.0 AUT.	NEW BEETLE GLS 2.0 AUT.	85,100	76,590	68,080
A3	VOLKSWAGEN	NEW BEETLE GLS 2.0 MEC.	NEW BEETLE GLS 2.0 MEC.	78,550	70,700	62,840
A3	VOLKSWAGEN	PARATI MEC.	PARATI MEC.	49,080	44,170	39,260
A3	VOLKSWAGEN	PARATI PLUS MEC.	PARATI PLUS MEC.	57,270	51,540	45,820
A3	VOLKSWAGEN	PASSAT 1.8 AUT.	PASSAT 1.8 AUT.	97,900	88,110	78,320
A3	VOLKSWAGEN	PASSAT 1.8 MEC.	PASSAT 1.8 MEC.	91,360	82,220	73,090
A3	VOLKSWAGEN	PASSAT 1.8T	PASSAT 1.8T	114,260	102,830	91,410
A3	VOLKSWAGEN	PASSAT 1.9 TD MEC.	PASSAT 1.9 TD MEC.	110,010	99,010	88,010
A3	VOLKSWAGEN	PASSAT 2.0	PASSAT 2.0	101,170	91,050	80,940
A3	VOLKSWAGEN	PASSAT 2.0T HIGHLINE	PASSAT 2.0T HIGHLINE	81,900	73,710	65,520
A3	VOLKSWAGEN	PASSAT B7 18T	PASSAT B7 18T	120,130	108,120	96,100
A3	VOLKSWAGEN	PASSAT CC 1.8T TIP	PASSAT CC 1.8T TIP	129,170	116,250	103,340
A3	VOLKSWAGEN	PASSAT CC 2.0T TIP	PASSAT CC 2.0T TIP	143,900	129,510	115,120
A3	VOLKSWAGEN	PASSAT CC HIGHLINE 1.8T	PASSAT CC HIGHLINE 1.8T	130,920	117,830	104,740
A3	VOLKSWAGEN	PASSAT CC HIGHLINE 2.0T	PASSAT CC HIGHLINE 2.0T	134,210	120,790	107,370
A3	VOLKSWAGEN	PASSAT COMFORTLINE 2.0	PASSAT COMFORTLINE 2.0	101,470	91,320	81,180
A3	VOLKSWAGEN	PASSAT COMFORTLINE T 1.8 MEC.	PASSAT COMFORTLINE T 1.8 MEC.	103,100	92,790	82,480
A3	VOLKSWAGEN	PASSAT GLI AUT.	PASSAT GLI AUT.	113,130	101,820	90,500
A3	VOLKSWAGEN	PASSAT GLI MEC.	PASSAT GLI MEC.	107,940	97,150	86,350
A3	VOLKSWAGEN	PASSAT GLI SW AUT.	PASSAT GLI SW AUT.	116,560	104,900	93,250
A3	VOLKSWAGEN	PASSAT GLI SW MEC.	PASSAT GLI SW MEC.	111,400	100,260	89,120
A3	VOLKSWAGEN	PASSAT HIGHLINE	PASSAT HIGHLINE	134,210	120,790	107,370
A3	VOLKSWAGEN	PASSAT HIGHLINE 1.8 TIP	PASSAT HIGHLINE 1.8 TIP	102,810	92,530	82,250
A3	VOLKSWAGEN	PASSAT HIGHLINE 1.8T DSG	PASSAT HIGHLINE 1.8T DSG	120,130	108,120	96,100
A3	VOLKSWAGEN	PASSAT HIGHLINE 2.0	PASSAT HIGHLINE 2.0	101,490	91,340	81,190
A3	VOLKSWAGEN	PASSAT HIGHLINE 2.0 FSI	PASSAT HIGHLINE 2.0 FSI	116,530	104,880	93,220
A3	VOLKSWAGEN	PASSAT HIGHLINE 2.0 TSI DSG	PASSAT HIGHLINE 2.0 TSI DSG	135,280	121,750	108,220
A3	VOLKSWAGEN	PASSAT HIGHLINE 2.0 TURBO TIP	PASSAT HIGHLINE 2.0 TURBO TIP	131,910	118,720	105,530
A3	VOLKSWAGEN	PASSAT HIGHLINE B7	PASSAT HIGHLINE B7	120,820	108,740	96,660
A3	VOLKSWAGEN	PASSAT HIGHLINE TURBO 1.8 AUT.	PASSAT HIGHLINE TURBO 1.8 AUT.	116,210	104,590	92,970
A3	VOLKSWAGEN	PASSAT HIGHLINE TURBO 2.0	PASSAT HIGHLINE TURBO 2.0	131,910	118,720	105,530
A3	VOLKSWAGEN	PASSAT HIGHLINE TURBO 2.0 FSI AUT.	PASSAT HIGHLINE TURBO 2.0 FSI AUT.	131,910	118,720	105,530
A3	VOLKSWAGEN	PASSAT TURBO 1.8 AUT. TIPTRONIC	PASSAT TURBO 1.8 AUT. TIPTRONIC	114,260	102,830	91,410
A3	VOLKSWAGEN	PASSAT TURBO 1.8 MEC.	PASSAT TURBO 1.8 MEC.	94,620	85,160	75,700
A3	VOLKSWAGEN	PASSAT TURBO 1.8 MEC. TIPTRONIC	PASSAT TURBO 1.8 MEC. TIPTRONIC	107,720	96,950	86,180
A3	VOLKSWAGEN	PASSAT VARIANT 2.0 AUT.	PASSAT VARIANT 2.0 AUT.	131,630	118,470	105,300
A3	VOLKSWAGEN	PASSAT VARIANT COMFORTLINE 2.0 AUT.	PASSAT VARIANT COMFORTLINE 2.0 AUT.	101,170	91,050	80,940
A3	VOLKSWAGEN	PASSAT VARIANT HIGHLINE T 1.8 AUT.	PASSAT VARIANT HIGHLINE T 1.8 AUT.	121,110	109,000	96,890
A3	VOLKSWAGEN	PASSAT VARIANT T 1.8	PASSAT VARIANT T 1.8	121,110	109,000	96,890
A3	VOLKSWAGEN	PASSAT VARIANT TURBO 1.8 AUT.	PASSAT VARIANT TURBO 1.8 AUT.	121,110	109,000	96,890
A3	VOLKSWAGEN	PASSAT VARIANT TURBO 1.8 MEC.	PASSAT VARIANT TURBO 1.8 MEC.	114,260	102,830	91,410
A3	VOLKSWAGEN	POLO CLASSIC 100 HP MEC.	POLO CLASSIC 100 HP MEC.	53,010	47,710	42,410
A3	VOLKSWAGEN	POLO CLASSIC 75 HP MEC.	POLO CLASSIC 75 HP MEC.	45,810	41,230	36,650
A3	VOLKSWAGEN	POLO CLASSIC CONCEPTLINE MEC.	POLO CLASSIC CONCEPTLINE MEC.	45,810	41,230	36,650
A3	VOLKSWAGEN	POLO CLASSIC PLUS MEC.	POLO CLASSIC PLUS MEC.	51,370	46,230	41,100
A3	VOLKSWAGEN	POLO CLASSIC TRENDLINE AUT.	POLO CLASSIC TRENDLINE AUT.	67,320	60,590	53,860
A3	VOLKSWAGEN	POLO CLASSIC TRENDLINE MEC.	POLO CLASSIC TRENDLINE MEC.	55,630	50,070	44,500
A3	VOLKSWAGEN	POLO COMFORTLINE SEDAN	POLO COMFORTLINE SEDAN	52,370	47,130	41,900
A3	VOLKSWAGEN	POLO COMFORTLINE SEDAN 1.6	POLO COMFORTLINE SEDAN 1.6	58,900	53,010	47,120
A3	VOLKSWAGEN	POLO HATCHBACK 1.6 MEC.	POLO HATCHBACK 1.6 MEC.	61,350	55,220	49,080
A3	VOLKSWAGEN	POLO HATCHBACK 1.6 TIP	POLO HATCHBACK 1.6 TIP	83,830	75,450	67,060
A3	VOLKSWAGEN	POLO HIGHLINE	POLO HIGHLINE	57,180	51,460	45,740
A3	VOLKSWAGEN	POLO HIGHLINE 1.6 MEC	POLO HIGHLINE 1.6 MEC	47,110	42,400	37,690
A3	VOLKSWAGEN	POLO HIGHLINE 1.6 TIP	POLO HIGHLINE 1.6 TIP	43,510	39,160	34,810
A3	VOLKSWAGEN	POLO HIGHLINE HATCHBACK 1.6	POLO HIGHLINE HATCHBACK 1.6	58,260	52,430	46,610
A3	VOLKSWAGEN	POLO HIGHLINE SEDAN	POLO HIGHLINE SEDAN	64,140	57,730	51,310
A3	VOLKSWAGEN	POLO HIGHLINE SEDAN 1.6	POLO HIGHLINE SEDAN 1.6	50,730	45,660	40,580
A3	VOLKSWAGEN	POLO HIGHLINE TIP	POLO HIGHLINE TIP	61,050	54,950	48,840
A3	VOLKSWAGEN	POLO STREAMLINE SEDAN 1.6	POLO STREAMLINE SEDAN 1.6	61,530	55,380	49,220
A3	VOLKSWAGEN	POLO TRENDLINE 1.6	POLO TRENDLINE 1.6	59,240	53,320	47,390
A3	VOLKSWAGEN	POLO TRENDLINE 1.6 MEC	POLO TRENDLINE 1.6 MEC	45,270	40,740	36,220
A3	VOLKSWAGEN	POLO TRENDLINE 1.6 TIP	POLO TRENDLINE 1.6 TIP	50,000	45,000	40,000
A3	VOLKSWAGEN	POLO TRENDLINE SEDAN	POLO TRENDLINE SEDAN	66,760	60,080	53,410
A3	VOLKSWAGEN	QUANTUM	QUANTUM	81,380	73,240	65,100
A3	VOLKSWAGEN	QUANTUM GLI SW	QUANTUM GLI SW	71,210	64,090	56,970
A3	VOLKSWAGEN	QUANTUM GLS SW AUT.	QUANTUM GLS SW AUT.	97,410	87,670	77,930
A3	VOLKSWAGEN	QUANTUM GLS SW MEC.	QUANTUM GLS SW MEC.	81,650	73,490	65,320
A3	VOLKSWAGEN	SPACEFOX HIGHLINE 1.6	SPACEFOX HIGHLINE 1.6	68,720	61,850	54,980
A3	VOLKSWAGEN	SPACEFOX HIGHLINE ASG 1.6 AUT.	SPACEFOX HIGHLINE ASG 1.6 AUT.	72,990	65,690	58,390
A3	VOLKSWAGEN	SPACEFOX HIGHLINE AUT.	SPACEFOX HIGHLINE AUT.	71,360	64,220	57,090
A3	VOLKSWAGEN	SPACEFOX TRENDLINE 1.6 MEC.	SPACEFOX TRENDLINE 1.6 MEC.	72,000	64,800	57,600
A3	VOLKSWAGEN	SPACEFOX TRENDLINE ASG 1.6	SPACEFOX TRENDLINE ASG 1.6	78,550	70,700	62,840
A3	VOLKSWAGEN	VENTO CARAT AUT.	VENTO CARAT AUT.	98,190	88,370	78,550
A3	VOLKSWAGEN	VENTO CARAT MEC.	VENTO CARAT MEC.	93,290	83,960	74,630
A3	VOLKSWAGEN	VENTO CL AUT.	VENTO CL AUT.	66,110	59,500	52,890
A3	VOLKSWAGEN	VENTO CL AUT. AC	VENTO CL AUT. AC	70,680	63,610	56,540
A3	VOLKSWAGEN	VENTO CL MEC.	VENTO CL MEC.	55,660	50,090	44,530
A3	VOLKSWAGEN	VENTO CL MEC. AC	VENTO CL MEC. AC	65,450	58,910	52,360
A3	VOLKSWAGEN	VENTO EUROPA AUT.	VENTO EUROPA AUT.	78,550	70,700	62,840
A3	VOLKSWAGEN	VENTO EUROPA MEC.	VENTO EUROPA MEC.	73,640	66,280	58,910
A3	VOLKSWAGEN	VENTO EUROPA SR AUT.	VENTO EUROPA SR AUT.	90,090	81,080	72,070
A3	VOLKSWAGEN	VENTO EUROPA SR MEC.	VENTO EUROPA SR MEC.	84,180	75,760	67,340
A3	VOLKSWAGEN	VENTO GLI AUT.	VENTO GLI AUT.	82,180	73,960	65,740
A3	VOLKSWAGEN	VENTO GLI MEC.	VENTO GLI MEC.	69,960	62,960	55,970

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A3	VOLKSWAGEN	VENTO GLSI AUT.	VENTO GLSI AUT.	90,690	81,620	72,550
A3	VOLKSWAGEN	VENTO GLSI MEC.	VENTO GLSI MEC.	84,990	76,490	67,990
A3	VOLKSWAGEN	VIRTUS	VIRTUS	54,830	49,350	43,860
A3	VOLKSWAGEN	VIRTUS COMFORTLINE	VIRTUS COMFORTLINE	56,940	51,250	45,550
A3	VOLKSWAGEN	VIRTUS COMFORTLINE 1.6 MEC	VIRTUS COMFORTLINE 1.6 MEC	55,580	50,020	44,460
A3	VOLKSWAGEN	VIRTUS COMFORTLINE 1.6 TIP	VIRTUS COMFORTLINE 1.6 TIP	53,890	48,500	43,110
A3	VOLKSWAGEN	VIRTUS HIGHLINE 1.6 MEC	VIRTUS HIGHLINE 1.6 MEC	56,770	51,090	45,420
A3	VOLKSWAGEN	VIRTUS HIGHLINE 1.6 TIP	VIRTUS HIGHLINE 1.6 TIP	65,450	58,910	52,360
A3	VOLKSWAGEN	VIRTUS TRENDLINE	VIRTUS TRENDLINE	54,000	48,600	43,200
A3	VOLKSWAGEN	VIRTUS TRENDLINE 1.6 MEC	VIRTUS TRENDLINE 1.6 MEC	51,460	46,310	41,170
A3	VOLKSWAGEN	VIRTUS TRENDLINE 1.6 TIP	VIRTUS TRENDLINE 1.6 TIP	49,080	44,170	39,260
A3	VOLKSWAGEN	VOYAGE COMFORT	VOYAGE COMFORT	54,320	48,890	43,460
A3	VOLKSWAGEN	VOYAGE COMFORT 1.6 AUT. ASG	VOYAGE COMFORT 1.6 AUT. ASG	58,900	53,010	47,120
A3	VOLKSWAGEN	VOYAGE CONCEPT 1.6	VOYAGE CONCEPT 1.6	45,810	41,230	36,650
A3	VOLKSWAGEN	VOYAGE ESTILO 1.6	VOYAGE ESTILO 1.6	57,600	51,840	46,080
A3	VOLKSWAGEN	VOYAGE GP	VOYAGE GP	57,270	51,540	45,820
A3	VOLKSWAGEN	VOYAGE POWER 1.6	VOYAGE POWER 1.6	49,730	44,760	39,780
A3	VOLKSWAGEN	VOYAGE POWER 1.6 AUT. ASG	VOYAGE POWER 1.6 AUT. ASG	54,630	49,170	43,700
A3	VOLKSWAGEN	OTROS MODELOS	OTROS MODELOS	63,930	57,540	51,140
A3	VOLVO	460 ACTION CAR AUT.	460 ACTION CAR AUT.	89,720	80,750	71,780
A3	VOLVO	460 ACTION CAR MEC.	460 ACTION CAR MEC.	83,830	75,450	67,060
A3	VOLVO	460 AUT.	460 AUT.	85,790	77,210	68,630
A3	VOLVO	460 DL AUT.	460 DL AUT.	91,360	82,220	73,090
A3	VOLVO	460 DL MEC.	460 DL MEC.	87,090	78,380	69,670
A3	VOLVO	460 GL	460 GL	78,420	70,580	62,740
A3	VOLVO	460 GLE	460 GLE	89,660	80,690	71,730
A3	VOLVO	460 GLT AUT.	460 GLT AUT.	120,160	108,140	96,130
A3	VOLVO	460 GLT MEC.	460 GLT MEC.	113,950	102,560	91,160
A3	VOLVO	460 MEC.	460 MEC.	80,230	72,210	64,180
A3	VOLVO	C30 1.8 MEC.	C30 1.8 MEC.	97,900	88,110	78,320
A3	VOLVO	C30 2.0 AUT.	C30 2.0 AUT.	112,970	101,670	90,380
A3	VOLVO	C30 2.0 MEC.	C30 2.0 MEC.	100,850	90,770	80,680
A3	VOLVO	C30 COMFORT 2.0 MEC.	C30 COMFORT 2.0 MEC.	101,470	91,320	81,180
A3	VOLVO	C30 PREMIUM 2.0 AUT.	C30 PREMIUM 2.0 AUT.	121,110	109,000	96,890
A3	VOLVO	C30 PREMIUM 2.0 MEC.	C30 PREMIUM 2.0 MEC.	114,570	103,110	91,660
A3	VOLVO	NEW S60 T5 AWD R-DESIGN	NEW S60 T5 AWD R-DESIGN	163,650	147,290	130,920
A3	VOLVO	NEW S60 T5 MOMENTUM	NEW S60 T5 MOMENTUM	147,280	132,550	117,820
A3	VOLVO	S 40	S 40	107,720	96,950	86,180
A3	VOLVO	S 40 1.8 C.C. AUT.	S 40 1.8 C.C. AUT.	124,410	111,970	99,530
A3	VOLVO	S 40 1.8 C.C. MEC.	S 40 1.8 C.C. MEC.	124,410	111,970	99,530
A3	VOLVO	S 40 2.0 C.C. AUT.	S 40 2.0 C.C. AUT.	117,220	105,500	93,780
A3	VOLVO	S 40 2.0 C.C. MEC.	S 40 2.0 C.C. MEC.	94,600	85,140	75,680
A3	VOLVO	S 40 T 2.0 C.C. AUT.	S 40 T 2.0 C.C. AUT.	117,220	105,500	93,780
A3	VOLVO	S 40 T 2.0 C.C. MEC.	S 40 T 2.0 C.C. MEC.	110,660	99,590	88,530
A3	VOLVO	S 40 T4 MEC.	S 40 T4 MEC.	114,240	102,820	91,390
A3	VOLVO	S 40 TURBO AUT.	S 40 TURBO AUT.	114,240	102,820	91,390
A3	VOLVO	S 40 TURBO MEC.	S 40 TURBO MEC.	114,260	102,830	91,410
A3	VOLVO	S40 COMFORT 2.0 AUT.	S40 COMFORT 2.0 AUT.	121,110	109,000	96,890
A3	VOLVO	S40 PREMIUM 2.0 AT	S40 PREMIUM 2.0 AT	124,380	111,940	99,500
A3	VOLVO	S40 T4 AUT.	S40 T4 AUT.	120,770	108,690	96,620
A3	VOLVO	S60	S60	102,650	92,390	82,120
A3	VOLVO	S60 COMFORT 2.0T AUT.	S60 COMFORT 2.0T AUT.	134,210	120,790	107,370
A3	VOLVO	S60 CROSS COUNTRY FINAL EDITION	S60 CROSS COUNTRY FINAL EDITION	93,310	83,980	74,650
A3	VOLVO	S60 CROSS COUNTRY T5 AWD	S60 CROSS COUNTRY T5 AWD	147,310	132,580	117,850
A3	VOLVO	S60 ELITE 2.0T AUT.	S60 ELITE 2.0T AUT.	173,500	156,150	138,800
A3	VOLVO	S60 POLESTAR	S60 POLESTAR	229,130	206,220	183,300
A3	VOLVO	S60 PREMIUM 2.0T AUT.	S60 PREMIUM 2.0T AUT.	150,590	135,530	120,470
A3	VOLVO	S60 T 2.0	S60 T 2.0	150,280	135,250	120,220
A3	VOLVO	S60 T 2.0 AUT.	S60 T 2.0 AUT.	171,890	154,700	137,510
A3	VOLVO	S60 T4	S60 T4	94,760	85,280	75,810
A3	VOLVO	S60 T4 DRIVE-E KINETIC	S60 T4 DRIVE-E KINETIC	104,710	94,240	83,770
A3	VOLVO	S60 T4 DRIVE-E MOMENTUM	S60 T4 DRIVE-E MOMENTUM	121,090	108,980	96,870
A3	VOLVO	S60 T4 DRIVE-E R-DESIGN	S60 T4 DRIVE-E R-DESIGN	127,630	114,870	102,100
A3	VOLVO	S60 T4 FINAL EDITION	S60 T4 FINAL EDITION	137,460	123,710	109,970
A3	VOLVO	S60 T4 KINETIC MT	S60 T4 KINETIC MT	127,670	114,900	102,140
A3	VOLVO	S60 T4 KINETIC-CUERO AT	S60 T4 KINETIC-CUERO AT	137,500	123,750	110,000
A3	VOLVO	S60 T4 MOMENTUM	S60 T4 MOMENTUM	111,250	100,130	89,000
A3	VOLVO	S60 T4 R-DESIGN	S60 T4 R-DESIGN	144,040	129,640	115,230
A3	VOLVO	S60 T5	S60 T5	141,340	127,210	113,070
A3	VOLVO	S60 T5 AWD R-DESIGN	S60 T5 AWD R-DESIGN	189,870	170,880	151,900
A3	VOLVO	S60 T5 DRIVE-E R-DESIGN	S60 T5 DRIVE-E R-DESIGN	137,460	123,710	109,970
A3	VOLVO	S60 T5 DRIVE-E SUMMUM	S60 T5 DRIVE-E SUMMUM	147,280	132,550	117,820
A3	VOLVO	S60 T5 SUMMUM	S60 T5 SUMMUM	160,400	144,360	128,320
A3	VOLVO	S60 T6 AWD R DESIGN	S60 T6 AWD R DESIGN	160,380	144,340	128,300
A3	VOLVO	S80 2.0T AUT.	S80 2.0T AUT.	176,770	159,090	141,420
A3	VOLVO	S90 AUT.	S90 AUT.	196,140	176,530	156,910
A3	VOLVO	S90 T5	S90 T5	140,790	126,710	112,630
A3	VOLVO	S90 T5 MOMENTUM	S90 T5 MOMENTUM	180,050	162,050	144,040
A3	VOLVO	S90 T6 AWD INSCRIPTION	S90 T6 AWD INSCRIPTION	229,130	206,220	183,300
A3	VOLVO	S90 T6 AWD MOMENTUM	S90 T6 AWD MOMENTUM	209,490	188,540	167,590
A3	VOLVO	V 40 T 2.0 C.C AUT.	V 40 T 2.0 C.C AUT.	120,490	108,440	96,390
A3	VOLVO	V 40 T 2.0 C.C MEC.	V 40 T 2.0 C.C MEC.	113,950	102,560	91,160
A3	VOLVO	V40 1.8 C.C. AUT.	V40 1.8 C.C. AUT.	134,240	120,820	107,390
A3	VOLVO	V40 1.8 C.C. MEC.	V40 1.8 C.C. MEC.	127,710	114,940	102,170
A3	VOLVO	V40 2.0 C.C. AUT.	V40 2.0 C.C. AUT.	104,420	93,980	83,540
A3	VOLVO	V40 2.0 C.C. MEC.	V40 2.0 C.C. MEC.	97,860	88,070	78,290
A3	VOLVO	V40 CC T4 AT KINETIC	V40 CC T4 AT KINETIC	127,670	114,900	102,140
A3	VOLVO	V40 CC T4 AT SUMMUM	V40 CC T4 AT SUMMUM	127,630	114,870	102,100
A3	VOLVO	V40 CROSS COUNTRY T4	V40 CROSS COUNTRY T4	124,360	111,920	99,490
A3	VOLVO	V40 T4 AT KINETIC	V40 T4 AT KINETIC	124,360	111,920	99,490
A3	VOLVO	V40 T4 AT R-DESIGN	V40 T4 AT R-DESIGN	134,170	120,750	107,340
A3	VOLVO	V40 T4 AT SUMMUM	V40 T4 AT SUMMUM	124,360	111,920	99,490
A3	VOLVO	V40 T4 AUT.	V40 T4 AUT.	124,050	111,650	99,240
A3	VOLVO	V40 T4 DRIVE-E MOMENTUM	V40 T4 DRIVE-E MOMENTUM	107,990	97,190	86,390
A3	VOLVO	V40 T4 DRIVE-E R-DESIGN	V40 T4 DRIVE-E R-DESIGN	127,630	114,870	102,100
A3	VOLVO	V40 T4 MEC.	V40 T4 MEC.	117,510	105,760	94,010
A3	VOLVO	V40 T4 MT KINETIC	V40 T4 MT KINETIC	114,570	103,110	91,660
A3	VOLVO	V40 TURBO AUT.	V40 TURBO AUT.	117,510	105,760	94,010
A3	VOLVO	V40 TURBO MEC.	V40 TURBO MEC.	110,970	99,870	88,780
A3	VOLVO	V60 CROSS COUNTRY T5 AWD	V60 CROSS COUNTRY T5 AWD	151,400	136,260	121,120
A3	VOLVO	V90 CROSS COUNTRY T5 AWD	V90 CROSS COUNTRY T5 AWD	151,440	136,300	121,150
A3	VOLVO	XC90 T6 AWD INSCRIPTION	XC90 T6 AWD INSCRIPTION	219,070	197,160	175,260
A3	VOLVO	XC90 T6 AWD MOMENTUM	XC90 T6 AWD MOMENTUM	258,640	232,780	206,910
A3	VOLVO	OTROS MODELOS	OTROS MODELOS	124,210	111,790	99,370
A3	YEMA AUTO	F12 1.6 AT	F12 1.6 AT	52,370	47,130	41,900
A3	YEMA AUTO	OTROS MODELOS	OTROS MODELOS	52,370	47,130	41,900
A4	ALFA ROMEO	155 SPORT V6	155 SPORT V6	108,050	97,250	86,440

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	ALFA ROMEO	155 V6	155 V6	98,560	88,700	78,850
A4	ALFA ROMEO	159 2.2	159 2.2	130,980	117,880	104,780
A4	ALFA ROMEO	159 CA 4X4 3.2	159 CA 4X4 3.2	148,660	133,790	118,930
A4	ALFA ROMEO	159 CM 4X4 3.2	159 CM 4X4 3.2	144,070	129,660	115,260
A4	ALFA ROMEO	159 JTS 2.2 MEC.	159 JTS 2.2 MEC.	144,070	129,660	115,260
A4	ALFA ROMEO	159 JTS SSP 2.2	159 JTS SSP 2.2	148,660	133,790	118,930
A4	ALFA ROMEO	159 Q4 3.2 AUT.	159 Q4 3.2 AUT.	144,070	129,660	115,260
A4	ALFA ROMEO	159 Q4 3.2 MEC.	159 Q4 3.2 MEC.	148,660	133,790	118,930
A4	ALFA ROMEO	159 SEDAN 2.2	159 SEDAN 2.2	130,980	117,880	104,780
A4	ALFA ROMEO	164 24 V Q4	164 24 V Q4	170,230	153,210	136,180
A4	ALFA ROMEO	164 S 24 V AUT.	164 S 24 V AUT.	166,660	149,990	133,330
A4	ALFA ROMEO	164 S 24 V MEC.	164 S 24 V MEC.	150,610	135,550	120,490
A4	ALFA ROMEO	164 V6	164 V6	126,380	113,740	101,100
A4	ALFA ROMEO	166 3.0 C.C.	166 3.0 C.C.	170,230	153,210	136,180
A4	ALFA ROMEO	BRERA CM SKY VIEW 4X4 3.2	BRERA CM SKY VIEW 4X4 3.2	230,830	207,750	184,660
A4	ALFA ROMEO	BRERA JTS CM SKY VIEW 2.2	BRERA JTS CM SKY VIEW 2.2	183,350	165,020	146,680
A4	ALFA ROMEO	BRERA Q4 CM SKY VIEW 3.2	BRERA Q4 CM SKY VIEW 3.2	219,370	197,430	175,500
A4	ALFA ROMEO	GT CM DISTINCTIVE 3.2	GT CM DISTINCTIVE 3.2	186,630	167,970	149,300
A4	ALFA ROMEO	SPIDER 4X4 3.2	SPIDER 4X4 3.2	172,230	155,010	137,780
A4	ALFA ROMEO	SPIDER JTS 2.2	SPIDER JTS 2.2	183,350	165,020	146,680
A4	ALFA ROMEO	SPIDER L V6	SPIDER L V6	172,230	155,010	137,780
A4	ALFA ROMEO	OTROS MODELOS	OTROS MODELOS	149,640	134,680	119,710
A4	ASTON MARTIN	DB9	DB9	776,000	698,400	620,800
A4	ASTON MARTIN	DBS 6.0 COUPE MT	DBS 6.0 COUPE MT	493,940	444,550	395,150
A4	ASTON MARTIN	DBS SUPERLEGGERA V12	DBS SUPERLEGGERA V12	925,450	832,910	740,360
A4	ASTON MARTIN	DBX 707	DBX 707	680,270	612,240	544,220
A4	ASTON MARTIN	DBX HATCHBACK	DBX HATCHBACK	680,270	612,240	544,220
A4	ASTON MARTIN	RAPIDE	RAPIDE	949,530	854,580	759,620
A4	ASTON MARTIN	VANQUISH	VANQUISH	949,530	854,580	759,620
A4	ASTON MARTIN	VANQUISH 532	VANQUISH 532	949,530	854,580	759,620
A4	ASTON MARTIN	VANTAGE	VANTAGE	552,010	496,810	441,610
A4	ASTON MARTIN	VANTAGE V8	VANTAGE V8	552,010	496,810	441,610
A4	ASTON MARTIN	VIRAGE	VIRAGE	649,740	584,770	519,790
A4	ASTON MARTIN	OTROS MODELOS	OTROS MODELOS	680,270	612,240	544,220
A4	AUDI	80 SEDAN	80 SEDAN	114,440	103,000	91,550
A4	AUDI	80 SW	80 SW	114,600	103,140	91,680
A4	AUDI	A3 DSG QUATTRO 3.2	A3 DSG QUATTRO 3.2	166,270	149,640	133,020
A4	AUDI	A3 SPORTBACK DSG QUATTRO 3.2	A3 SPORTBACK DSG QUATTRO 3.2	124,480	112,030	99,580
A4	AUDI	A3 S-TRONIC QUATTRO 3.2	A3 S-TRONIC QUATTRO 3.2	117,880	106,090	94,300
A4	AUDI	A4 2.4 AUT.	A4 2.4 AUT.	131,630	118,470	105,300
A4	AUDI	A4 2.4 MEC.	A4 2.4 MEC.	131,630	118,470	105,300
A4	AUDI	A4 2.4 SECUENCIAL	A4 2.4 SECUENCIAL	140,470	126,420	112,380
A4	AUDI	A4 2.4 TIPTRONIC	A4 2.4 TIPTRONIC	141,540	127,390	113,230
A4	AUDI	A4 2.8 AUT.	A4 2.8 AUT.	154,410	138,970	123,530
A4	AUDI	A4 2.8 MEC.	A4 2.8 MEC.	161,820	145,640	129,460
A4	AUDI	A4 2.8 TIPTRONIC	A4 2.8 TIPTRONIC	178,830	160,950	143,060
A4	AUDI	A4 3.0 MEC.	A4 3.0 MEC.	160,110	144,100	128,090
A4	AUDI	A4 3.0 MULTITRONIC	A4 3.0 MULTITRONIC	196,140	176,530	156,910
A4	AUDI	A4 3.0 SECUENCIAL	A4 3.0 SECUENCIAL	166,660	149,990	133,330
A4	AUDI	A4 3.2 FSI	A4 3.2 FSI	205,970	185,370	164,780
A4	AUDI	A4 3.2 FSI MULTITRONIC	A4 3.2 FSI MULTITRONIC	216,100	194,490	172,880
A4	AUDI	A4 AMBITION SPORT QUATTRO 3.2 TIPTRONIC	A4 AMBITION SPORT QUATTRO 3.2 TIPTRONIC	236,760	213,080	189,410
A4	AUDI	A4 CABRIOLET 2.4	A4 CABRIOLET 2.4	192,850	173,570	154,280
A4	AUDI	A4 CABRIOLET 3.0	A4 CABRIOLET 3.0	248,520	223,670	198,820
A4	AUDI	A4 CABRIOLET 3.2 FSI MULTITRONIC	A4 CABRIOLET 3.2 FSI MULTITRONIC	268,160	241,340	214,530
A4	AUDI	A4 QUATTRO 2.4	A4 QUATTRO 2.4	154,800	139,320	123,840
A4	AUDI	A4 QUATTRO 2.5 TDI AUT.	A4 QUATTRO 2.5 TDI AUT.	173,210	155,890	138,570
A4	AUDI	A4 QUATTRO 2.5 TDI MEC.	A4 QUATTRO 2.5 TDI MEC.	166,660	149,990	133,330
A4	AUDI	A4 QUATTRO 2.8 174 HP	A4 QUATTRO 2.8 174 HP	153,700	138,330	122,960
A4	AUDI	A4 QUATTRO 2.8 193 HP AUT.	A4 QUATTRO 2.8 193 HP AUT.	161,820	145,640	129,460
A4	AUDI	A4 QUATTRO 2.8 193 HP MEC.	A4 QUATTRO 2.8 193 HP MEC.	187,150	168,440	149,720
A4	AUDI	A4 QUATTRO 2.8 TIPTRONIC	A4 QUATTRO 2.8 TIPTRONIC	173,170	155,850	138,540
A4	AUDI	A4 QUATTRO 3.0 AUT.	A4 QUATTRO 3.0 AUT.	176,490	158,840	141,190
A4	AUDI	A4 QUATTRO 3.0 MEC.	A4 QUATTRO 3.0 MEC.	169,950	152,960	135,960
A4	AUDI	A4 QUATTRO 3.0 TIPTRONIC	A4 QUATTRO 3.0 TIPTRONIC	196,140	176,530	156,910
A4	AUDI	A4 QUATTRO 3.2 FSI	A4 QUATTRO 3.2 FSI	212,500	191,250	170,000
A4	AUDI	A4 QUATTRO 3.2 FSI TIPTRONIC	A4 QUATTRO 3.2 FSI TIPTRONIC	206,280	185,650	165,020
A4	AUDI	A4 SECUENCIAL 2.5 TDI	A4 SECUENCIAL 2.5 TDI	156,820	141,140	125,460
A4	AUDI	A4 SECUENCIAL QUATTRO 2.5 TDI	A4 SECUENCIAL QUATTRO 2.5 TDI	173,210	155,890	138,570
A4	AUDI	A4 SECUENCIAL QUATTRO 3.0	A4 SECUENCIAL QUATTRO 3.0	176,490	158,840	141,190
A4	AUDI	A4 SW 2.4 AUT.	A4 SW 2.4 AUT.	138,300	124,470	110,640
A4	AUDI	A4 SW 2.4 MEC.	A4 SW 2.4 MEC.	148,170	133,350	118,540
A4	AUDI	A4 SW 2.4 TIPTRONIC	A4 SW 2.4 TIPTRONIC	146,360	131,720	117,090
A4	AUDI	A4 SW 2.5 TDI	A4 SW 2.5 TDI	155,520	139,970	124,420
A4	AUDI	A4 SW 2.8 AUT.	A4 SW 2.8 AUT.	162,070	145,860	129,660
A4	AUDI	A4 SW 2.8 MEC.	A4 SW 2.8 MEC.	151,270	136,140	121,020
A4	AUDI	A4 SW 2.8 TIPTRONIC	A4 SW 2.8 TIPTRONIC	186,310	167,680	149,050
A4	AUDI	A4 SW 3.0 MEC.	A4 SW 3.0 MEC.	165,350	148,820	132,280
A4	AUDI	A4 SW 3.0 MEC.QUATTRO	A4 SW 3.0 MEC.QUATTRO	165,350	148,820	132,280
A4	AUDI	A4 SW QUATTRO 2.4	A4 SW QUATTRO 2.4	164,000	147,600	131,200
A4	AUDI	A4 SW QUATTRO 2.5 TDI AUT.	A4 SW QUATTRO 2.5 TDI AUT.	178,450	160,610	142,760
A4	AUDI	A4 SW QUATTRO 2.5 TDI MEC.	A4 SW QUATTRO 2.5 TDI MEC.	171,890	154,700	137,510
A4	AUDI	A4 SW QUATTRO 2.8 AUT.	A4 SW QUATTRO 2.8 AUT.	177,910	160,120	142,330
A4	AUDI	A4 SW QUATTRO 2.8 MEC.	A4 SW QUATTRO 2.8 MEC.	167,120	150,410	133,700
A4	AUDI	A4 SW QUATTRO 2.8 TIPTRONIC	A4 SW QUATTRO 2.8 TIPTRONIC	166,500	149,850	133,200
A4	AUDI	A4 SW QUATTRO 3.0 AUT.	A4 SW QUATTRO 3.0 AUT.	181,720	163,550	145,380
A4	AUDI	A4 TURBO 2.5 DIESEL	A4 TURBO 2.5 DIESEL	150,280	135,250	120,220
A4	AUDI	A4 TVC-6 2.5 TDI	A4 TVC-6 2.5 TDI	156,820	141,140	125,460
A4	AUDI	A4 TVC-6 3.0	A4 TVC-6 3.0	166,660	149,990	133,330
A4	AUDI	A4 TVC-6 SW 2.5 TDI	A4 TVC-6 SW 2.5 TDI	162,070	145,860	129,660
A4	AUDI	A4 TVC-6 SW 3.0	A4 TVC-6 SW 3.0	171,890	154,700	137,510
A4	AUDI	A5 3.0 TFSI QUATTRO STRONIC	A5 3.0 TFSI QUATTRO STRONIC	257,060	231,350	205,650
A4	AUDI	A5 3.2 FSI MULTITRONIC	A5 3.2 FSI MULTITRONIC	220,780	198,700	176,620
A4	AUDI	A5 QUATTRO 3.2 FSI MULTITRONIC	A5 QUATTRO 3.2 FSI MULTITRONIC	231,590	208,430	185,270
A4	AUDI	A5 QUATTRO 3.2 FSI TIPTRONIC	A5 QUATTRO 3.2 FSI TIPTRONIC	234,120	210,710	187,300
A4	AUDI	A5 SPORTBACK 3.0 TFSI QUATTRO STRONIC	A5 SPORTBACK 3.0 TFSI QUATTRO STRONIC	229,200	206,280	183,360
A4	AUDI	A5 SPORTBACK QUATTRO 3.2 FSI S TRONIC	A5 SPORTBACK QUATTRO 3.2 FSI S TRONIC	230,190	207,170	184,150
A4	AUDI	A6 2.4	A6 2.4	187,480	168,730	149,980
A4	AUDI	A6 2.4 AUT.	A6 2.4 AUT.	187,480	168,730	149,980
A4	AUDI	A6 2.4 MEC.	A6 2.4 MEC.	152,260	137,030	121,810
A4	AUDI	A6 2.4 SECUENCIAL	A6 2.4 SECUENCIAL	202,680	182,410	162,140
A4	AUDI	A6 2.4 TIPTRONIC	A6 2.4 TIPTRONIC	169,370	152,430	135,500
A4	AUDI	A6 2.5 TDI	A6 2.5 TDI	176,490	158,840	141,190
A4	AUDI	A6 2.5 TDI 140 HP	A6 2.5 TDI 140 HP	152,900	137,610	122,320
A4	AUDI	A6 2.5 TDI AUT.	A6 2.5 TDI AUT.	183,030	164,730	146,420
A4	AUDI	A6 2.8 174 HP MEC	A6 2.8 174 HP MEC	149,410	134,470	119,530
A4	AUDI	A6 2.8 193 HP AUT.	A6 2.8 193 HP AUT.	198,340	178,510	158,670
A4	AUDI	A6 2.8 193 HP MEC	A6 2.8 193 HP MEC	186,500	167,850	149,200

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	AUDI	A6 2.8 AUT.	A6 2.8 AUT.	183,810	165,430	147,050
A4	AUDI	A6 2.8 FSI	A6 2.8 FSI	216,170	194,550	172,940
A4	AUDI	A6 2.8 FSI MULTITRONIC	A6 2.8 FSI MULTITRONIC	226,580	203,920	181,260
A4	AUDI	A6 2.8 TIPTRONIC	A6 2.8 TIPTRONIC	185,050	166,550	148,040
A4	AUDI	A6 3.0	A6 3.0	235,420	211,880	188,340
A4	AUDI	A6 3.0 SECUENCIAL	A6 3.0 SECUENCIAL	235,420	211,880	188,340
A4	AUDI	A6 3.0T QUATTRO FSI	A6 3.0T QUATTRO FSI	214,130	192,720	171,300
A4	AUDI	A6 3.2 FSI	A6 3.2 FSI	223,830	201,450	179,060
A4	AUDI	A6 ALLROAD 3.2 FSI	A6 ALLROAD 3.2 FSI	229,880	206,890	183,900
A4	AUDI	A6 ALLROAD QUATTRO 3.0 TFSI TIPTRONIC	A6 ALLROAD QUATTRO 3.0 TFSI TIPTRONIC	230,510	207,460	184,410
A4	AUDI	A6 ALLROAD QUATTRO 3.2 FSI	A6 ALLROAD QUATTRO 3.2 FSI	229,880	206,890	183,900
A4	AUDI	A6 BITURBO 2.7	A6 BITURBO 2.7	204,350	183,920	163,480
A4	AUDI	A6 MEC.	A6 MEC.	149,410	134,470	119,530
A4	AUDI	A6 QUATTRO 2.4	A6 QUATTRO 2.4	179,750	161,780	143,800
A4	AUDI	A6 QUATTRO 2.4 AUT.TAPIZ CUERO	A6 QUATTRO 2.4 AUT.TAPIZ CUERO	207,900	187,110	166,320
A4	AUDI	A6 QUATTRO 2.4 MEC.TAPIZ CUERO	A6 QUATTRO 2.4 MEC.TAPIZ CUERO	200,930	180,840	160,740
A4	AUDI	A6 QUATTRO 2.4 TIPTRONIC	A6 QUATTRO 2.4 TIPTRONIC	200,930	180,840	160,740
A4	AUDI	A6 QUATTRO 2.5 TDI AUT.	A6 QUATTRO 2.5 TDI AUT.	199,400	179,460	159,520
A4	AUDI	A6 QUATTRO 2.5 TDI MEC.	A6 QUATTRO 2.5 TDI MEC.	196,140	176,530	156,910
A4	AUDI	A6 QUATTRO 2.6	A6 QUATTRO 2.6	158,610	142,750	126,890
A4	AUDI	A6 QUATTRO 2.8 AUT.	A6 QUATTRO 2.8 AUT.	220,180	198,160	176,140
A4	AUDI	A6 QUATTRO 2.8 MEC.	A6 QUATTRO 2.8 MEC.	212,250	191,030	169,800
A4	AUDI	A6 QUATTRO 2.8 TIPTRONIC	A6 QUATTRO 2.8 TIPTRONIC	220,180	198,160	176,140
A4	AUDI	A6 QUATTRO 3.0	A6 QUATTRO 3.0	196,140	176,530	156,910
A4	AUDI	A6 QUATTRO 3.0 TFSI TIPTRONIC	A6 QUATTRO 3.0 TFSI TIPTRONIC	232,460	209,210	185,970
A4	AUDI	A6 QUATTRO 3.2 FSI	A6 QUATTRO 3.2 FSI	232,900	209,610	186,320
A4	AUDI	A6 QUATTRO 3.2 TIPTRONI	A6 QUATTRO 3.2 TIPTRONI	232,900	209,610	186,320
A4	AUDI	A6 QUATTRO 4.2 AUT.	A6 QUATTRO 4.2 AUT.	248,520	223,670	198,820
A4	AUDI	A6 QUATTRO 4.2 FSI	A6 QUATTRO 4.2 FSI	268,330	241,500	214,660
A4	AUDI	A6 SECUENCIAL 2.5 TDI	A6 SECUENCIAL 2.5 TDI	183,030	164,730	146,420
A4	AUDI	A6 SECUENCIAL QUATTRO 2.4	A6 SECUENCIAL QUATTRO 2.4	179,750	161,780	143,800
A4	AUDI	A6 SECUENCIAL QUATTRO 2.5 TDI	A6 SECUENCIAL QUATTRO 2.5 TDI	199,400	179,460	159,520
A4	AUDI	A6 SECUENCIAL QUATTRO 3.0	A6 SECUENCIAL QUATTRO 3.0	245,240	220,720	196,190
A4	AUDI	A6 SECUENCIAL QUATTRO 4.2	A6 SECUENCIAL QUATTRO 4.2	290,110	261,100	232,090
A4	AUDI	A6 SECURITY QUATTRO 4.2	A6 SECURITY QUATTRO 4.2	298,160	268,340	238,530
A4	AUDI	A6 SEDAN	A6 SEDAN	151,170	136,050	120,940
A4	AUDI	A6 SEDAN QUATTRO	A6 SEDAN QUATTRO	235,940	212,350	188,750
A4	AUDI	A6 SW 2.4 AUT.	A6 SW 2.4 AUT.	201,990	181,790	161,590
A4	AUDI	A6 SW 2.4 MEC.	A6 SW 2.4 MEC.	191,050	171,950	152,840
A4	AUDI	A6 SW 2.4 TIPTRONIC	A6 SW 2.4 TIPTRONIC	180,730	162,660	144,580
A4	AUDI	A6 SW 2.5 TDI	A6 SW 2.5 TDI	183,030	164,730	146,420
A4	AUDI	A6 SW 2.5 TDI AUT.	A6 SW 2.5 TDI AUT.	189,570	170,610	151,660
A4	AUDI	A6 SW 2.6	A6 SW 2.6	148,980	134,080	119,180
A4	AUDI	A6 SW 2.8 193 HP AUT.	A6 SW 2.8 193 HP AUT.	221,310	199,180	177,050
A4	AUDI	A6 SW 2.8 193 HP MEC.	A6 SW 2.8 193 HP MEC.	210,330	189,300	168,260
A4	AUDI	A6 SW 2.8 AUT.	A6 SW 2.8 AUT.	166,010	149,410	132,810
A4	AUDI	A6 SW 2.8 MEC.	A6 SW 2.8 MEC.	164,950	148,460	131,960
A4	AUDI	A6 SW 2.8 TIPTRONIC	A6 SW 2.8 TIPTRONIC	169,050	152,150	135,240
A4	AUDI	A6 SW QUATTRO 2.4	A6 SW QUATTRO 2.4	186,310	167,680	149,050
A4	AUDI	A6 SW QUATTRO 2.5 TDI AUT.	A6 SW QUATTRO 2.5 TDI AUT.	205,970	185,370	164,780
A4	AUDI	A6 SW QUATTRO 2.5 TDI MEC.	A6 SW QUATTRO 2.5 TDI MEC.	202,680	182,410	162,140
A4	AUDI	A6 SW QUATTRO 2.8 AUT.	A6 SW QUATTRO 2.8 AUT.	232,960	209,660	186,370
A4	AUDI	A6 SW QUATTRO 2.8 MEC.	A6 SW QUATTRO 2.8 MEC.	224,570	202,110	179,660
A4	AUDI	A6 SW QUATTRO 2.8 TIPTRONIC	A6 SW QUATTRO 2.8 TIPTRONIC	232,960	209,660	186,370
A4	AUDI	A6 SW QUATTRO 3.0	A6 SW QUATTRO 3.0	202,680	182,410	162,140
A4	AUDI	A6 SW QUATTRO 4.2 AUT.	A6 SW QUATTRO 4.2 AUT.	255,070	229,560	204,060
A4	AUDI	A6 T QUATTRO 2.7 TIPTRONIC	A6 T QUATTRO 2.7 TIPTRONIC	199,400	179,460	159,520
A4	AUDI	A6 T SECUENCIAL QUATTRO 2.7	A6 T SECUENCIAL QUATTRO 2.7	202,680	182,410	162,140
A4	AUDI	A6 T SW QUATTRO 2.7	A6 T SW QUATTRO 2.7	205,970	185,370	164,780
A4	AUDI	A6 TFSI QUATTRO 3.0 S TRONIC	A6 TFSI QUATTRO 3.0 S TRONIC	250,880	225,790	200,700
A4	AUDI	A6 TVC-6 2.4	A6 TVC-6 2.4	169,950	152,960	135,960
A4	AUDI	A6 TVC-6 2.5 TDI	A6 TVC-6 2.5 TDI	183,030	164,730	146,420
A4	AUDI	A6 TVC-6 3.0	A6 TVC-6 3.0	186,310	167,680	149,050
A4	AUDI	A6 TVC-6 SW 2.4	A6 TVC-6 SW 2.4	176,490	158,840	141,190
A4	AUDI	A6 TVC-6 SW 2.5 TDI	A6 TVC-6 SW 2.5 TDI	189,570	170,610	151,660
A4	AUDI	A6 TVC-6 SW 3.0	A6 TVC-6 SW 3.0	192,850	173,570	154,280
A4	AUDI	A7 3.0 TFSI QUATTRO STRONIC	A7 3.0 TFSI QUATTRO STRONIC	267,510	240,760	214,010
A4	AUDI	A7 PI 3.0 TFSI STRONIC 333 HP	A7 PI 3.0 TFSI STRONIC 333 HP	267,510	240,760	214,010
A4	AUDI	A7 SPORTBACK 3.0	A7 SPORTBACK 3.0	222,950	200,660	178,360
A4	AUDI	A7 SPORTBACK 3.0 TFSI QUATTRO S TRONIC	A7 SPORTBACK 3.0 TFSI QUATTRO S TRONIC	248,820	223,940	199,060
A4	AUDI	A7 SPORTBACK 55 TFSI QUATTRO S TRONIC	A7 SPORTBACK 55 TFSI QUATTRO S TRONIC	198,520	178,670	158,820
A4	AUDI	A7 SPORTBACK QUATTRO 3.0 TFSI	A7 SPORTBACK QUATTRO 3.0 TFSI	216,920	195,230	173,540
A4	AUDI	A8 3.0 TFSI QUATTRO TIPTRONIC	A8 3.0 TFSI QUATTRO TIPTRONIC	320,310	288,280	256,250
A4	AUDI	A8 L 3.0 TFSI QUATTRO	A8 L 3.0 TFSI QUATTRO	383,090	344,780	306,470
A4	AUDI	A8 L 3.0 TFSI QUATTRO TIPTRONIC	A8 L 3.0 TFSI QUATTRO TIPTRONIC	387,670	348,900	310,140
A4	AUDI	A8 L 4.0 TFSI QUATTRO	A8 L 4.0 TFSI QUATTRO	517,330	465,600	413,860
A4	AUDI	A8 L 4.0 TFSI QUATTRO TIPTRONIC	A8 L 4.0 TFSI QUATTRO TIPTRONIC	625,340	562,810	500,270
A4	AUDI	A8 L QUATTRO 3.2 FSI	A8 L QUATTRO 3.2 FSI	311,630	280,470	249,300
A4	AUDI	A8 L QUATTRO 4.2 FSI	A8 L QUATTRO 4.2 FSI	369,670	332,700	295,740
A4	AUDI	A8 L W12 QUATTRO 6.0	A8 L W12 QUATTRO 6.0	466,110	419,500	372,890
A4	AUDI	A8 LWB QUATTRO 4.0 TFSI	A8 LWB QUATTRO 4.0 TFSI	651,540	586,390	521,230
A4	AUDI	A8 QUATTRO 4.2	A8 QUATTRO 4.2	381,450	343,310	305,160
A4	AUDI	A8 QUATTRO 4.2 FSI	A8 QUATTRO 4.2 FSI	417,470	375,720	333,980
A4	AUDI	A8L 4.0 TFSI	A8L 4.0 TFSI	396,180	356,560	316,940
A4	AUDI	ALLROAD 2.5	ALLROAD 2.5	189,570	170,610	151,660
A4	AUDI	ALLROAD 2.5 MEC.	ALLROAD 2.5 MEC.	186,310	167,680	149,050
A4	AUDI	ALLROAD 2.5 SECUENCIAL	ALLROAD 2.5 SECUENCIAL	208,240	187,420	166,590
A4	AUDI	ALLROAD 2.7 AUT.	ALLROAD 2.7 AUT.	209,220	188,300	167,380
A4	AUDI	ALLROAD 2.7 MEC.	ALLROAD 2.7 MEC.	199,400	179,460	159,520
A4	AUDI	ALLROAD 2.7 SECUENCIAL	ALLROAD 2.7 SECUENCIAL	238,690	214,820	190,950
A4	AUDI	ALLROAD LR 2.7 MEC.	ALLROAD LR 2.7 MEC.	205,970	185,370	164,780
A4	AUDI	ALLROAD QUATTRO 3.2 FSI	ALLROAD QUATTRO 3.2 FSI	248,520	223,670	198,820
A4	AUDI	ALLROAD T QUATTRO 2.7	ALLROAD T QUATTRO 2.7	238,690	214,820	190,950
A4	AUDI	CABRIOLET 2.6E	CABRIOLET 2.6E	168,950	152,060	135,160
A4	AUDI	CABRIOLET 2.8E	CABRIOLET 2.8E	182,790	164,510	146,230
A4	AUDI	CUPE 2.8E	CUPE 2.8E	150,870	135,780	120,700
A4	AUDI	R8 4.2 FSI QUATRO R TRONIC	R8 4.2 FSI QUATRO R TRONIC	536,990	483,290	429,590
A4	AUDI	R8 COUPE QUATTRO 5.2 FSI V10 525HP S TRONIC	R8 COUPE QUATTRO 5.2 FSI V10 525HP S TRONIC	625,050	562,550	500,040
A4	AUDI	R8 GT SPYDER	R8 GT SPYDER	625,380	562,840	500,300
A4	AUDI	R8 MT6 V8	R8 MT6 V8	455,830	410,250	364,660
A4	AUDI	R8 PLUS 5.2 V10 S TRONIC	R8 PLUS 5.2 V10 S TRONIC	625,050	562,550	500,040
A4	AUDI	R8 QUATTRO 5.2 V10 PLUS 610 HP S TRONIC	R8 QUATTRO 5.2 V10 PLUS 610 HP S TRONIC	641,750	577,580	513,400
A4	AUDI	R8 R TRONIC 5.2 V10	R8 R TRONIC 5.2 V10	641,750	577,580	513,400
A4	AUDI	R8 R-TRONIC V8	R8 R-TRONIC V8	520,260	468,230	416,210
A4	AUDI	R8 SPYDER FSI QUATTRO 4.2 R TRONIC	R8 SPYDER FSI QUATTRO 4.2 R TRONIC	625,380	562,840	500,300
A4	AUDI	R8 SPYDER QUATTRO 5,2 FSI V10 540 HP S TRONIC	R8 SPYDER QUATTRO 5,2 FSI V10 540 HP S TRONIC	641,750	577,580	513,400
A4	AUDI	R8 V8 R TRONIC SPYDER	R8 V8 R TRONIC SPYDER	622,110	559,900	497,690
A4	AUDI	RS 4	RS 4	293,320	263,990	234,660
A4	AUDI	RS 5	RS 5	416,400	374,760	333,120
A4	AUDI	RS2	RS2	311,060	279,950	248,850

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	AUDI	RS2 SW	RS2 SW	311,060	279,950	248,850
A4	AUDI	RS3 2.5 TFSI S TRONIC	RS3 2.5 TFSI S TRONIC	236,730	213,060	189,380
A4	AUDI	RS3 SEDAN 2.5 TFSI QUATTRO 400 HP S TRONIC	RS3 SEDAN 2.5 TFSI QUATTRO 400 HP S TRONIC	252,090	226,880	201,670
A4	AUDI	RS3 SPORTBACK 2.5 TFSI	RS3 SPORTBACK 2.5 TFSI	226,900	204,210	181,520
A4	AUDI	RS3 SPORTBACK 2.5 TFSI QUATTRO 400 HP S TRONIC	RS3 SPORTBACK 2.5 TFSI QUATTRO 400 HP S TRONIC	239,970	215,970	191,980
A4	AUDI	RS4 4.2	RS4 4.2	363,140	326,830	290,510
A4	AUDI	RS4 QUATTRO 4.2 FSI	RS4 QUATTRO 4.2 FSI	363,140	326,830	290,510
A4	AUDI	RS5 COUPE TFSI QUATTRO 2.9 TIPTRONIC 450 HP	RS5 COUPE TFSI QUATTRO 2.9 TIPTRONIC 450 HP	451,820	406,640	361,460
A4	AUDI	RS5 FSI QUATTRO 4.2 S TRONIC	RS5 FSI QUATTRO 4.2 S TRONIC	405,130	364,620	324,100
A4	AUDI	RS6	RS6	415,840	374,260	332,670
A4	AUDI	RS6 AVANT 4.0 TFSI	RS6 AVANT 4.0 TFSI	418,780	376,900	335,020
A4	AUDI	RS6 AVANT 4.0 TFSI QUATTRO TIPTRONIC	RS6 AVANT 4.0 TFSI QUATTRO TIPTRONIC	397,500	357,750	318,000
A4	AUDI	RS6 AVANT PERFORMANCE 4.0 TFSI QUATTRO	RS6 AVANT PERFORMANCE 4.0 TFSI QUATTRO	439,080	395,170	351,260
A4	AUDI	RS7 PERFORMANCE 4.0 TFSI QUATTRO TIPTRONIC	RS7 PERFORMANCE 4.0 TFSI QUATTRO TIPTRONIC	462,170	415,950	369,740
A4	AUDI	RS7 SPORTBACK PERFORMANCE 4.0 TFSI QUATTRO	RS7 SPORTBACK PERFORMANCE 4.0 TFSI QUATTRO	462,170	415,950	369,740
A4	AUDI	S2 SEDAN	S2 SEDAN	221,110	199,000	176,890
A4	AUDI	S2 SW	S2 SW	230,510	207,460	184,410
A4	AUDI	S4	S4	276,010	248,410	220,810
A4	AUDI	S4 2.7 TIPTRONIC	S4 2.7 TIPTRONIC	234,860	211,370	187,890
A4	AUDI	S4 4.2 TIPTRONIC	S4 4.2 TIPTRONIC	320,550	288,500	256,440
A4	AUDI	S4 AWD 4.2 MEC.	S4 AWD 4.2 MEC.	287,810	259,030	230,250
A4	AUDI	S4 LIMOUSINE	S4 LIMOUSINE	234,860	211,370	187,890
A4	AUDI	S4 MT	S4 MT	234,860	211,370	187,890
A4	AUDI	S4 QUATTROTURBO	S4 QUATTROTURBO	225,590	203,030	180,470
A4	AUDI	S4 S TRONIC QUATTRO 3.0T FSI	S4 S TRONIC QUATTRO 3.0T FSI	276,010	248,410	220,810
A4	AUDI	S4 TIPTRONIC	S4 TIPTRONIC	320,550	288,500	256,440
A4	AUDI	S4 TURBO SW	S4 TURBO SW	230,830	207,750	184,660
A4	AUDI	S5	S5	307,520	276,770	246,020
A4	AUDI	S5 3.0 TFSI QUATTRO STRONIC	S5 3.0 TFSI QUATTRO STRONIC	300,900	270,810	240,720
A4	AUDI	S5 COUPE 3.0T FSI QUATTRO S TRONIC	S5 COUPE 3.0T FSI QUATTRO S TRONIC	300,900	270,810	240,720
A4	AUDI	S5 SPORTBACK	S5 SPORTBACK	288,790	259,910	231,030
A4	AUDI	S6	S6	358,860	322,970	287,090
A4	AUDI	S6 4.0 TFSI QUATTRO STRONIC	S6 4.0 TFSI QUATTRO STRONIC	274,380	246,940	219,500
A4	AUDI	S6 5,2 FSI QUATTRO	S6 5,2 FSI QUATTRO	358,860	322,970	287,090
A4	AUDI	S6 QUATTRO 2.2 AUT.	S6 QUATTRO 2.2 AUT.	241,010	216,910	192,810
A4	AUDI	S6 QUATTRO 2.2 MEC.	S6 QUATTRO 2.2 MEC.	233,880	210,490	187,100
A4	AUDI	S6 QUATTRO 4.2	S6 QUATTRO 4.2	310,720	279,650	248,580
A4	AUDI	S6 QUATTRO 4.2 AUT.	S6 QUATTRO 4.2 AUT.	278,190	250,370	222,550
A4	AUDI	S6 QUATTRO 4.2 MEC.	S6 QUATTRO 4.2 MEC.	271,040	243,940	216,830
A4	AUDI	S6 SEDAN QUATTRO	S6 SEDAN QUATTRO	277,570	249,810	222,060
A4	AUDI	S6 SW QUATTRO	S6 SW QUATTRO	286,950	258,260	229,560
A4	AUDI	S6 SW QUATTRO 2.2 AUT.	S6 SW QUATTRO 2.2 AUT.	251,590	226,430	201,270
A4	AUDI	S6 SW QUATTRO 2.2 MEC.	S6 SW QUATTRO 2.2 MEC.	243,270	218,940	194,620
A4	AUDI	S6 SW QUATTRO 4.2 AUT.	S6 SW QUATTRO 4.2 AUT.	277,980	250,180	222,380
A4	AUDI	S6 SW QUATTRO 4.2 MEC.	S6 SW QUATTRO 4.2 MEC.	280,500	252,450	224,400
A4	AUDI	S6 TURBO SEDAN QUATTRO	S6 TURBO SEDAN QUATTRO	235,940	212,350	188,750
A4	AUDI	S6 TURBO SW QUATTRO	S6 TURBO SW QUATTRO	245,340	220,810	196,270
A4	AUDI	S7 4.0 TFSI QUATTRO STRONIC	S7 4.0 TFSI QUATTRO STRONIC	323,490	291,140	258,790
A4	AUDI	S7 SPORTBACK 4.0 TFSI QUATTRO S TRONIC	S7 SPORTBACK 4.0 TFSI QUATTRO S TRONIC	323,490	291,140	258,790
A4	AUDI	S8	S8	420,670	378,600	336,540
A4	AUDI	S8 QUATTRO 5.2	S8 QUATTRO 5.2	420,670	378,600	336,540
A4	AUDI	S8 TFSI QUATTRO 4.0	S8 TFSI QUATTRO 4.0	442,020	397,820	353,620
A4	AUDI	TT COUPE QUATTRO 3.2 S TRONIC	TT COUPE QUATTRO 3.2 S TRONIC	202,610	182,350	162,090
A4	AUDI	TT QUATTRO 3.2	TT QUATTRO 3.2	228,860	205,970	183,090
A4	AUDI	TT ROADSTER QUATTRO 3.2	TT ROADSTER QUATTRO 3.2	241,950	217,760	193,560
A4	AUDI	TT ROADSTER S-TRONIC QUATTRO 3.2	TT ROADSTER S-TRONIC QUATTRO 3.2	212,610	191,350	170,090
A4	AUDI	TT RS	TT RS	298,140	268,330	238,510
A4	AUDI	TT RS TFSI QUATTRO 2.5 STRONIC	TT RS TFSI QUATTRO 2.5 STRONIC	333,930	300,540	267,140
A4	AUDI	TT S-TRONIC QUATTRO 3.2	TT S-TRONIC QUATTRO 3.2	202,610	182,350	162,090
A4	AUDI	OTROS MODELOS	OTROS MODELOS	220,180	198,160	176,140
A4	BENTLEY	CONTINENTAL GT AZURE V8	CONTINENTAL GT AZURE V8	1,321,580	1,189,420	1,057,260
A4	BENTLEY	CONTINENTAL GT AZURE V8 CONVERTIBLE	CONTINENTAL GT AZURE V8 CONVERTIBLE	1,321,580	1,189,420	1,057,260
A4	BENTLEY	CONTINENTAL GT SPEED W12	CONTINENTAL GT SPEED W12	1,101,130	991,020	880,900
A4	BENTLEY	CONTINENTAL GT SPEED W12 CONVERTIBLE	CONTINENTAL GT SPEED W12 CONVERTIBLE	1,101,130	991,020	880,900
A4	BENTLEY	CONTINENTAL GT V8	CONTINENTAL GT V8	1,025,840	923,260	820,670
A4	BENTLEY	CONTINENTAL GT V8 CONVERTIBLE	CONTINENTAL GT V8 CONVERTIBLE	1,025,840	923,260	820,670
A4	BENTLEY	CONTINENTAL GT W12	CONTINENTAL GT W12	1,113,240	1,001,920	890,590
A4	BENTLEY	FLYING SPUR AZURE V8	FLYING SPUR AZURE V8	960,960	864,860	768,770
A4	BENTLEY	FLYING SPUR V8	FLYING SPUR V8	960,960	864,860	768,770
A4	BENTLEY	FLYING SPUR W12	FLYING SPUR W12	960,960	864,860	768,770
A4	BENTLEY	OTROS MODELOS	OTROS MODELOS	1,063,490	957,140	850,790
A4	BMW	1 M	1 M	170,250	153,230	136,200
A4	BMW	125 COUPE	125 COUPE	145,710	131,140	116,570
A4	BMW	130IA	130IA	156,180	140,560	124,940
A4	BMW	135CP COUPE	135CP COUPE	180,080	162,070	144,060
A4	BMW	135I CABRIO	135I CABRIO	209,560	188,600	167,650
A4	BMW	135I COUPE	135I COUPE	157,160	141,440	125,730
A4	BMW	320D	320D	180,080	162,070	144,060
A4	BMW	320I AUT.	320I AUT.	140,790	126,710	112,630
A4	BMW	323 TI COMPACT AUT.	323 TI COMPACT AUT.	125,270	112,740	100,220
A4	BMW	323 TI COMPACT MEC.	323 TI COMPACT MEC.	120,630	108,570	96,500
A4	BMW	323I ASC+T CUPE AUT.	323I ASC+T CUPE AUT.	153,890	138,500	123,110
A4	BMW	323I ASC+T CUPE MEC.	323I ASC+T CUPE MEC.	147,340	132,610	117,870
A4	BMW	323I CUPE AUT.	323I CUPE AUT.	131,120	118,010	104,900
A4	BMW	323I CUPE MEC	323I CUPE MEC	126,720	114,050	101,380
A4	BMW	323I SEDAN AUT.	323I SEDAN AUT.	140,470	126,420	112,380
A4	BMW	323I SEDAN MEC.	323I SEDAN MEC.	133,920	120,530	107,140
A4	BMW	325 CI AUT.	325 CI AUT.	170,250	153,230	136,200
A4	BMW	325 CI MEC.	325 CI MEC.	150,280	135,250	120,220
A4	BMW	325 T DIES AUT.	325 T DIES AUT.	121,740	109,570	97,390
A4	BMW	325 T DIES MEC	325 T DIES MEC	117,490	105,740	93,990
A4	BMW	325CI COUPE	325CI COUPE	196,140	176,530	156,910
A4	BMW	325CI FULL	325CI FULL	196,140	176,530	156,910
A4	BMW	325CIA	325CIA	211,200	190,080	168,960
A4	BMW	325I AUT.	325I AUT.	152,260	137,030	121,810
A4	BMW	325I CABRIOLET	325I CABRIOLET	149,300	134,370	119,440
A4	BMW	325I CUPE	325I CUPE	184,990	166,490	147,990
A4	BMW	325I MEC.	325I MEC.	153,570	138,210	122,860
A4	BMW	325I SEDAN	325I SEDAN	116,140	104,530	92,910
A4	BMW	325IA	325IA	160,110	144,100	128,090
A4	BMW	325IA FULL	325IA FULL	196,140	176,530	156,910
A4	BMW	325IA TOURING	325IA TOURING	189,910	170,920	151,930
A4	BMW	328I ASC+T CUPE AUT.	328I ASC+T CUPE AUT.	173,540	156,190	138,830
A4	BMW	328I ASC+T CUPE MEC.	328I ASC+T CUPE MEC.	166,980	150,280	133,580
A4	BMW	328I ASC+T SEDAN AUT.	328I ASC+T SEDAN AUT.	157,160	141,440	125,730
A4	BMW	328I ASC+T SEDAN MEC.	328I ASC+T SEDAN MEC.	150,610	135,550	120,490
A4	BMW	328I CABRIOLET AUT.	328I CABRIOLET AUT.	192,460	173,210	153,970
A4	BMW	328I CABRIOLET MEC.	328I CABRIOLET MEC.	187,790	169,010	150,230

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	BMW	328I CUPE AUT.	328I CUPE AUT.	154,780	139,300	123,820
A4	BMW	328I CUPE MEC	328I CUPE MEC	150,110	135,100	120,090
A4	BMW	328I SEDAN AUT.	328I SEDAN AUT.	166,980	150,280	133,580
A4	BMW	328I SEDAN MEC.	328I SEDAN MEC.	163,390	147,050	130,710
A4	BMW	328I SW AUT.	328I SW AUT.	161,410	145,270	129,130
A4	BMW	328I SW MEC.	328I SW MEC.	148,980	134,080	119,180
A4	BMW	330CI AUT.	330CI AUT.	184,990	166,490	147,990
A4	BMW	330CI COUPE	330CI COUPE	222,650	200,390	178,120
A4	BMW	330CI FULL	330CI FULL	222,650	200,390	178,120
A4	BMW	330CI MEC.	330CI MEC.	174,510	157,060	139,610
A4	BMW	330CI SMG	330CI SMG	198,090	178,280	158,470
A4	BMW	330CIA	330CIA	239,030	215,130	191,220
A4	BMW	330I AUT.	330I AUT.	193,180	173,860	154,540
A4	BMW	330I MEC.	330I MEC.	218,700	196,830	174,960
A4	BMW	330I SMG	330I SMG	192,850	173,570	154,280
A4	BMW	330IA	330IA	209,560	188,600	167,650
A4	BMW	335CI COUPE	335CI COUPE	270,120	243,110	216,100
A4	BMW	335CIA	335CIA	270,120	243,110	216,100
A4	BMW	335I - PAQ. M	335I - PAQ. M	258,340	232,510	206,670
A4	BMW	335I CABRIO	335I CABRIO	275,040	247,540	220,030
A4	BMW	335I COUPE	335I COUPE	245,560	221,000	196,450
A4	BMW	335I COUPE PAQ. M	335I COUPE PAQ. M	258,340	232,510	206,670
A4	BMW	335I LUXURY	335I LUXURY	239,030	215,130	191,220
A4	BMW	335I M	335I M	245,560	221,000	196,450
A4	BMW	335IA	335IA	250,480	225,430	200,380
A4	BMW	340I M	340I M	158,630	142,770	126,900
A4	BMW	418I GRAN COUPE	418I GRAN COUPE	121,110	109,000	96,890
A4	BMW	435I	435I	258,670	232,800	206,940
A4	BMW	435I COUPE M	435I COUPE M	255,380	229,840	204,300
A4	BMW	523I AUT.	523I AUT.	207,900	187,110	166,320
A4	BMW	523I MEC.	523I MEC.	174,220	156,800	139,380
A4	BMW	523I STEPTRONIC AUT.	523I STEPTRONIC AUT.	170,250	153,230	136,200
A4	BMW	525 T SW DIES AUT.	525 T SW DIES AUT.	177,890	160,100	142,310
A4	BMW	525 T SW DIES MEC.	525 T SW DIES MEC.	145,710	131,140	116,570
A4	BMW	525 TDIES AUT.	525 TDIES AUT.	188,950	170,060	151,160
A4	BMW	525 TDIES MEC.	525 TDIES MEC.	182,490	164,240	145,990
A4	BMW	525I AUT.	525I AUT.	203,000	182,700	162,400
A4	BMW	525I SW	525I SW	135,290	121,760	108,230
A4	BMW	525IA	525IA	175,150	157,640	140,120
A4	BMW	525IA FULL	525IA FULL	196,140	176,530	156,910
A4	BMW	525IA SECUENCIAL	525IA SECUENCIAL	211,200	190,080	168,960
A4	BMW	528I AUT.	528I AUT.	216,100	194,490	172,880
A4	BMW	528I MEC.	528I MEC.	209,980	188,980	167,980
A4	BMW	528I STEPTRONIC AUT.	528I STEPTRONIC AUT.	193,180	173,860	154,540
A4	BMW	528I STEPTRONIC SW AUT.	528I STEPTRONIC SW AUT.	265,210	238,690	212,170
A4	BMW	528I SW AUT.	528I SW AUT.	200,970	180,870	160,780
A4	BMW	528I SW MEC.	528I SW MEC.	164,950	148,460	131,960
A4	BMW	530D FULL	530D FULL	286,170	257,550	228,940
A4	BMW	530D IA	530D IA	235,740	212,170	188,590
A4	BMW	530DA	530DA	245,560	221,000	196,450
A4	BMW	530E	530E	275,920	248,330	220,740
A4	BMW	530I AUT.	530I AUT.	247,190	222,470	197,750
A4	BMW	530I SEDAN	530I SEDAN	163,660	147,290	130,930
A4	BMW	530I SW	530I SW	188,220	169,400	150,580
A4	BMW	530IA	530IA	260,290	234,260	208,230
A4	BMW	530IA FULL	530IA FULL	232,460	209,210	185,970
A4	BMW	530IA SECUENCIAL	530IA SECUENCIAL	247,190	222,470	197,750
A4	BMW	530IAD	530IAD	235,740	212,170	188,590
A4	BMW	535I	535I	268,480	241,630	214,780
A4	BMW	535I GT	535I GT	278,300	250,470	222,640
A4	BMW	540I	540I	235,740	212,170	188,590
A4	BMW	540I BERLINA	540I BERLINA	229,200	206,280	183,360
A4	BMW	540I HIGH END	540I HIGH END	281,580	253,420	225,260
A4	BMW	540I PROT.	540I PROT.	281,580	253,420	225,260
A4	BMW	540I SEDAN AUT.	540I SEDAN AUT.	233,130	209,820	186,500
A4	BMW	540I SEDAN MEC.	540I SEDAN MEC.	251,690	226,520	201,350
A4	BMW	540I STEPTRONIC SEDAN AUT.	540I STEPTRONIC SEDAN AUT.	233,130	209,820	186,500
A4	BMW	540I SW	540I SW	241,330	217,200	193,060
A4	BMW	540IA SECUENCIAL	540IA SECUENCIAL	233,130	209,820	186,500
A4	BMW	545I AUT	545I AUT	301,230	271,110	240,980
A4	BMW	545IA SECUENCIAL	545IA SECUENCIAL	302,870	272,580	242,300
A4	BMW	550I M	550I M	353,620	318,260	282,900
A4	BMW	550IA	550IA	311,060	279,950	248,850
A4	BMW	550IA FULL	550IA FULL	343,810	309,430	275,050
A4	BMW	630CI	630CI	327,430	294,690	261,940
A4	BMW	630I COUPE	630I COUPE	278,300	250,470	222,640
A4	BMW	630IA	630IA	268,480	241,630	214,780
A4	BMW	640I COUPE	640I COUPE	327,430	294,690	261,940
A4	BMW	640I COUPE HIGHEND	640I COUPE HIGHEND	347,070	312,360	277,660
A4	BMW	640I GRAN COUPE	640I GRAN COUPE	402,690	362,420	322,150
A4	BMW	640I GRAND COUPE HIGHEND	640I GRAND COUPE HIGHEND	366,710	330,040	293,370
A4	BMW	645CI AUT.	645CI AUT.	360,170	324,150	288,140
A4	BMW	650CI	650CI	343,810	309,430	275,050
A4	BMW	650I COUPE	650I COUPE	399,450	359,510	319,560
A4	BMW	650I GRAN COUPE	650I GRAN COUPE	425,650	383,090	340,520
A4	BMW	650IA	650IA	304,490	274,040	243,590
A4	BMW	730D	730D	347,070	312,360	277,660
A4	BMW	730I SEDAN	730I SEDAN	245,440	220,900	196,350
A4	BMW	735I SEDAN	735I SEDAN	262,010	235,810	209,610
A4	BMW	740 I AL SEDAN	740 I AL SEDAN	308,040	277,240	246,430
A4	BMW	740I	740I	409,280	368,350	327,420
A4	BMW	740I BERLINA	740I BERLINA	357,010	321,310	285,610
A4	BMW	740I IA	740I IA	350,350	315,320	280,280
A4	BMW	740I SEDAN	740I SEDAN	290,010	261,010	232,010
A4	BMW	740I STEPTRONIC SEDAN AUT.	740I STEPTRONIC SEDAN AUT.	291,410	262,270	233,130
A4	BMW	740LI	740LI	245,530	220,980	196,420
A4	BMW	740LI EXECUTIVE	740LI EXECUTIVE	520,570	468,510	416,460
A4	BMW	740LI PURE EXCELLENCE	740LI PURE EXCELLENCE	566,440	509,800	453,150
A4	BMW	745DA	745DA	392,910	353,620	314,330
A4	BMW	745I	745I	392,910	353,620	314,330
A4	BMW	750	750	409,280	368,350	327,420
A4	BMW	750I SEDAN	750I SEDAN	451,850	406,670	361,480
A4	BMW	750LI	750LI	487,870	439,080	390,300
A4	BMW	750LI PURE EXCELLENCE	750LI PURE EXCELLENCE	487,870	439,080	390,300
A4	BMW	760 I	760 I	572,990	515,690	458,390
A4	BMW	760IL IA	760IL IA	605,730	545,160	484,580
A4	BMW	760LI	760LI	605,730	545,160	484,580
A4	BMW	840 CI CUPE	840 CI CUPE	326,890	294,200	261,510
A4	BMW	850 CI CUPE	850 CI CUPE	374,070	336,660	299,260
A4	BMW	850 CSI CUPE	850 CSI CUPE	374,070	336,660	299,260

ANEXO

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PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	BMW	IA 730D	IA 730D	347,070	312,360	277,660
A4	BMW	M135I	M135I	186,630	167,970	149,300
A4	BMW	M140I	M140I	134,240	120,820	107,390
A4	BMW	M2 COMPETITION	M2 COMPETITION	279,280	251,350	223,420
A4	BMW	M2 COMPETITION COUPE	M2 COMPETITION COUPE	268,450	241,610	214,760
A4	BMW	M2 COMPETITION SERIES	M2 COMPETITION SERIES	268,480	241,630	214,780
A4	BMW	M2 COUPE	M2 COUPE	196,450	176,810	157,160
A4	BMW	M2 COUPE SPORT AT	M2 COUPE SPORT AT	294,650	265,190	235,720
A4	BMW		M2 CS COUPÉ HIGH PERFORMANCE	673,570	606,210	538,860
A4	BMW	M235I COUPE	M235I COUPE	193,180	173,860	154,540
A4	BMW	M240I CABRIOLET	M240I CABRIOLET	277,460	249,710	221,970
A4	BMW	M240I COUPE	M240I COUPE	248,820	223,940	199,060
A4	BMW	M240I XDRIVE	M240I XDRIVE	245,630	221,070	196,500
A4	BMW	M3	M3	399,450	359,510	319,560
A4	BMW	M3 BASE	M3 BASE	265,210	238,690	212,170
A4	BMW	M3 COMPETITION	M3 COMPETITION	474,470	427,020	379,580
A4	BMW	M3 CUPE 2P	M3 CUPE 2P	261,940	235,750	209,550
A4	BMW	M3 DKG COUPE	M3 DKG COUPE	327,430	294,690	261,940
A4	BMW	M3 DKG SEDAN	M3 DKG SEDAN	366,710	330,040	293,370
A4	BMW	M3 HIGH END AT	M3 HIGH END AT	504,200	453,780	403,360
A4	BMW	M3 SEDAN	M3 SEDAN	399,450	359,510	319,560
A4	BMW	M3 SMG II	M3 SMG II	294,680	265,210	235,740
A4	BMW	M340I XDRIVE	M340I XDRIVE	158,630	142,770	126,900
A4	BMW	M4 BASE	M4 BASE	288,100	259,290	230,480
A4	BMW	M4 CABRIO AT	M4 CABRIO AT	294,650	265,190	235,720
A4	BMW	M4 COMPETITION	M4 COMPETITION	471,140	424,030	376,910
A4	BMW	M4 COMPETITION M XDRIVE	M4 COMPETITION M XDRIVE	541,770	487,590	433,420
A4	BMW	M4 COUPE	M4 COUPE	267,880	241,090	214,300
A4	BMW	M4 COUPE HIGH END AT	M4 COUPE HIGH END AT	494,380	444,940	395,500
A4	BMW		M4 CS COUPÉ PERFORMANCE	791,450	712,310	633,160
A4	BMW	M440I XDRIVE COUPE	M440I XDRIVE COUPE	239,090	215,180	191,270
A4	BMW	M5	M5	415,800	374,220	332,640
A4	BMW	M5 BERLINA	M5 BERLINA	404,160	363,740	323,330
A4	BMW	M5 COMPETITION	M5 COMPETITION	458,390	412,550	366,710
A4	BMW	M5 HIGHEND	M5 HIGHEND	497,680	447,910	398,140
A4	BMW	M5 IA	M5 IA	458,390	412,550	366,710
A4	BMW	M5 SEDAN	M5 SEDAN	415,800	374,220	332,640
A4	BMW		M5 SEDAN HIGH PERFORMANCE	774,610	697,150	619,690
A4	BMW	M550I XDRIVE	M550I XDRIVE	353,600	318,240	282,880
A4	BMW	M6	M6	556,590	500,930	445,270
A4	BMW	M6 COUPE HIGHEND	M6 COUPE HIGHEND	523,890	471,500	419,110
A4	BMW	M6 GRAN COUPE	M6 GRAN COUPE	540,250	486,230	432,200
A4	BMW	M6 GRAND COUPE HIGHEND	M6 GRAND COUPE HIGHEND	540,250	486,230	432,200
A4	BMW	M8 GRAN COUPE	M8 GRAN COUPE	403,830	363,450	323,060
A4	BMW	M850I GRAN COUPE	M850I GRAN COUPE	336,490	302,840	269,190
A4	BMW	M850I XDRIVE GRAN COUPE	M850I XDRIVE GRAN COUPE	336,490	302,840	269,190
A4	BMW	Z3 2.8	Z3 2.8	175,630	158,070	140,500
A4	BMW	Z3 3.2	Z3 3.2	250,770	225,690	200,620
A4	BMW	Z4	Z4	269,190	242,270	215,350
A4	BMW	Z4 2 SDRIVE 35I	Z4 2 SDRIVE 35I	255,380	229,840	204,300
A4	BMW	Z4 2.5SI	Z4 2.5SI	216,100	194,490	172,880
A4	BMW	Z4 3.0I AUT.	Z4 3.0I AUT.	214,460	193,010	171,570
A4	BMW	Z4 3.0SI	Z4 3.0SI	257,020	231,320	205,620
A4	BMW	Z4 35I	Z4 35I	268,480	241,630	214,780
A4	BMW	Z4 COUPE 3.0	Z4 COUPE 3.0	252,120	226,910	201,700
A4	BMW	Z4 M COUPE 3.2	Z4 M COUPE 3.2	332,350	299,120	265,880
A4	BMW	Z4 M40I	Z4 M40I	286,050	257,450	228,840
A4	BMW	Z4 ROADSTER 2.3	Z4 ROADSTER 2.3	189,910	170,920	151,930
A4	BMW	Z4 ROASTER SDRIVE 35I	Z4 ROASTER SDRIVE 35I	251,790	226,610	201,430
A4	BMW	Z4 SDRIVE 23I	Z4 SDRIVE 23I	196,140	176,530	156,910
A4	BMW	OTROS MODELOS	OTROS MODELOS	248,820	223,940	199,060
A4	BUICK	LACROSE CXL SEDAN 3.8 AT	LACROSE CXL SEDAN 3.8 AT	85,320	76,790	68,260
A4	BUICK	OTROS MODELOS	OTROS MODELOS	85,320	76,790	68,260
A4	BYD	F6 GS-I 2.4L AUT.	F6 GS-I 2.4L AUT.	66,800	60,120	53,440
A4	BYD	OTROS MODELOS	OTROS MODELOS	66,800	60,120	53,440
A4	CHEVROLET	CAMARO CONVERTIBLE 6.2 V8 SS AT	CAMARO CONVERTIBLE 6.2 V8 SS AT	186,600	167,940	149,280
A4	CHEVROLET	CAMARO COUPE 3.6 V6 RS MT	CAMARO COUPE 3.6 V6 RS MT	144,040	129,640	115,230
A4	CHEVROLET	CAMARO COUPE 6.2 V8 SS AT	CAMARO COUPE 6.2 V8 SS AT	202,040	181,840	161,630
A4	CHEVROLET	CAMARO COUPE 6.2 V8 SS MT	CAMARO COUPE 6.2 V8 SS MT	166,950	150,260	133,560
A4	CHEVROLET	CAMARO COUPE 6.2 V8 ZL1 AT	CAMARO COUPE 6.2 V8 ZL1 AT	186,600	167,940	149,280
A4	CHEVROLET	CAMARO Z28 AUT.	CAMARO Z28 AUT.	117,850	106,070	94,280
A4	CHEVROLET	CAMARO Z28 MEC.	CAMARO Z28 MEC.	112,930	101,640	90,340
A4	CHEVROLET	CAVALIER 2.2 AUT. 4P	CAVALIER 2.2 AUT. 4P	65,060	58,550	52,050
A4	CHEVROLET	CAVALIER 2.2 MEC. 4P	CAVALIER 2.2 MEC. 4P	63,190	56,870	50,550
A4	CHEVROLET	CAVALIER 2.4 AUT. 4P	CAVALIER 2.4 AUT. 4P	76,270	68,640	61,020
A4	CHEVROLET	CAVALIER 2P 2.2	CAVALIER 2P 2.2	68,720	61,850	54,980
A4	CHEVROLET	CAVALIER 2P 2.4 MEC.	CAVALIER 2P 2.4 MEC.	70,830	63,750	56,660
A4	CHEVROLET	CAVALIER RS	CAVALIER RS	61,200	55,080	48,960
A4	CHEVROLET	CAVALIER SW AUT.	CAVALIER SW AUT.	70,360	63,320	56,290
A4	CHEVROLET	CAVALIER SW MEC.	CAVALIER SW MEC.	61,200	55,080	48,960
A4	CHEVROLET	CORVETTE GS	CORVETTE GS	278,570	250,710	222,860
A4	CHEVROLET	CORVETTE Z06	CORVETTE Z06	289,570	260,610	231,660
A4	CHEVROLET	CORVETTE Z06 SUPERCHARGER	CORVETTE Z06 SUPERCHARGER	289,570	260,610	231,660
A4	CHEVROLET	LUMINA LS	LUMINA LS	89,690	80,720	71,750
A4	CHEVROLET	MALIBU 3.0 LTZ AT FULL	MALIBU 3.0 LTZ AT FULL	117,850	106,070	94,280
A4	CHEVROLET	VECTRA AUT.	VECTRA AUT.	88,370	79,530	70,700
A4	CHEVROLET	VECTRA ELEGANCE 2.2 AUT.	VECTRA ELEGANCE 2.2 AUT.	98,190	88,370	78,550
A4	CHEVROLET	VECTRA MEC.	VECTRA MEC.	62,830	56,550	50,260
A4	CHEVROLET	VECTRA SE 2200	VECTRA SE 2200	98,190	88,370	78,550
A4	CHEVROLET	OTROS MODELOS	OTROS MODELOS	98,190	88,370	78,550
A4	CHRYSLER	300 M	300 M	158,800	142,920	127,040
A4	CHRYSLER	300 SEDAN	300 SEDAN	158,800	142,920	127,040
A4	CHRYSLER	300C 3.5 V6 AUT.	300C 3.5 V6 AUT.	163,660	147,290	130,930
A4	CHRYSLER	300C RWD	300C RWD	166,660	149,990	133,330
A4	CHRYSLER	CARAVAN BASE	CARAVAN BASE	98,190	88,370	78,550
A4	CHRYSLER	CARAVAN LX	CARAVAN LX	108,030	97,230	86,420
A4	CHRYSLER	PT CRUISER SEDAN AUT.	PT CRUISER SEDAN AUT.	80,230	72,210	64,180
A4	CHRYSLER	SEBRING LIMITED 2.7 V6	SEBRING LIMITED 2.7 V6	104,460	94,010	83,570
A4	CHRYSLER	SEBRING LX AUT.	SEBRING LX AUT.	106,250	95,630	85,000
A4	CHRYSLER	SEBRING SEDAN AUT.	SEBRING SEDAN AUT.	91,670	82,500	73,340
A4	CHRYSLER	TOWN & COUNTRY LX	TOWN & COUNTRY LX	130,640	117,580	104,510
A4	CHRYSLER	TOWN & COUNTRY LXI	TOWN & COUNTRY LXI	140,760	126,680	112,610
A4	CHRYSLER	OTROS MODELOS	OTROS MODELOS	119,330	107,400	95,460
A4	CITROEN	C5 3.0 V6	C5 3.0 V6	131,690	118,520	105,350
A4	CITROEN	C5 AUT.	C5 AUT.	131,690	118,520	105,350

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	CITROEN	XM AUT.	XM AUT.	199,400	179,460	159,520
A4	CITROEN	XM MEC.	XM MEC.	189,910	170,920	151,930
A4	CITROEN	OTROS MODELOS	OTROS MODELOS	160,800	144,720	128,640
A4	DAEWOO	CHAIRMAN 600L	CHAIRMAN 600L	275,040	247,540	220,030
A4	DAEWOO	LEGANZA CDX 2.2 AUT.	LEGANZA CDX 2.2 AUT.	76,970	69,270	61,580
A4	DAEWOO	LEGANZA CDX 2.2 MEC.	LEGANZA CDX 2.2 MEC.	81,110	73,000	64,890
A4	DAEWOO	SUPER SALON ACE 2.2 4P	SUPER SALON ACE 2.2 4P	65,450	58,910	52,360
A4	DAEWOO	OTROS MODELOS	OTROS MODELOS	79,040	71,140	63,230
A4	DODGE	CHALLENGER R/T	CHALLENGER R/T	157,160	141,440	125,730
A4	DODGE	CHALLENGER SRT HELLCAT	CHALLENGER SRT HELLCAT	327,380	294,640	261,900
A4	DODGE	CHALLENGER SRT8	CHALLENGER SRT8	180,080	162,070	144,060
A4	DODGE	SRT HELLCAT	SRT HELLCAT	333,650	300,290	266,920
A4	DODGE	OTROS MODELOS	OTROS MODELOS	253,730	228,360	202,980
A4	FAW	CA7251A	CA7251A	244,100	219,690	195,280
A4	FAW	OTROS MODELOS	OTROS MODELOS	244,100	219,690	195,280
A4	FERRARI	430 F1 COUPE	430 F1 COUPE	920,060	828,050	736,050
A4	FERRARI	456 GT	456 GT	857,860	772,070	686,290
A4	FERRARI	458 ITALIA	458 ITALIA	857,860	772,070	686,290
A4	FERRARI	458 SPECIALE	458 SPECIALE	857,860	772,070	686,290
A4	FERRARI	458 SPIDER	458 SPIDER	1,080,490	972,440	864,390
A4	FERRARI	488 GTB - SAT 3.9 TURBO	488 GTB - SAT 3.9 TURBO	1,080,490	972,440	864,390
A4	FERRARI	488 PISTA SAT 3.9 TURBO	488 PISTA SAT 3.9 TURBO	857,860	772,070	686,290
A4	FERRARI	599 FIORANO	599 FIORANO	1,128,970	1,016,070	903,180
A4	FERRARI	599 GTB COUPE	599 GTB COUPE	982,270	884,040	785,820
A4	FERRARI	812 SUPERFAST	812 SUPERFAST	1,002,560	902,300	802,050
A4	FERRARI	CALIFORNIA 4.3 AT	CALIFORNIA 4.3 AT	687,590	618,830	550,070
A4	FERRARI	F 355 BERLINETTA	F 355 BERLINETTA	654,850	589,370	523,880
A4	FERRARI	F 355 GTS	F 355 GTS	671,220	604,100	536,980
A4	FERRARI	F 355 SPIDER	F 355 SPIDER	707,230	636,510	565,780
A4	FERRARI	F8 SPIDER	F8 SPIDER	1,002,560	902,300	802,050
A4	FERRARI	F8 SPIDER 3.9 F1 DCT	F8 SPIDER 3.9 F1 DCT	1,002,560	902,300	802,050
A4	FERRARI	FF	FF	707,230	636,510	565,780
A4	FERRARI	ROMA 3.9 F1 DCT	ROMA 3.9 F1 DCT	1,002,560	902,300	802,050
A4	FERRARI	OTROS MODELOS	OTROS MODELOS	888,960	800,060	711,170
A4	FORD	CONTOUR AUT.	CONTOUR AUT.	112,310	101,080	89,850
A4	FORD	CONTOUR MEC.	CONTOUR MEC.	114,570	103,110	91,660
A4	FORD	MUSTANG AUT.	MUSTANG AUT.	174,990	157,490	139,990
A4	FORD	MUSTANG COUPE GT PREMIUM V8	MUSTANG COUPE GT PREMIUM V8	185,290	166,760	148,230
A4	FORD	MUSTANG GT	MUSTANG GT	99,840	89,860	79,870
A4	FORD	MUSTANG GT 5.0L	MUSTANG GT 5.0L	218,880	196,990	175,100
A4	FORD	MUSTANG GT COUPE 4.6 V8	MUSTANG GT COUPE 4.6 V8	99,840	89,860	79,870
A4	FORD	MUSTANG GT PREMIUM AT	MUSTANG GT PREMIUM AT	163,660	147,290	130,930
A4	FORD	MUSTANG GT PREMIUM MT	MUSTANG GT PREMIUM MT	166,980	150,280	133,580
A4	FORD	MUSTANG MACH 1	MUSTANG MACH 1	218,700	196,830	174,960
A4	FORD	MUSTANG MEC.	MUSTANG MEC.	97,900	88,110	78,320
A4	FORD	TAURUS GL SEDAN	TAURUS GL SEDAN	109,690	98,720	87,750
A4	FORD	TAURUS LX SEDAN	TAURUS LX SEDAN	93,940	84,550	75,150
A4	FORD	TAURUS SE SW	TAURUS SE SW	102,440	92,200	81,950
A4	FORD	TAURUS SEDAN	TAURUS SEDAN	109,690	98,720	87,750
A4	FORD	TAURUS SW	TAURUS SW	112,970	101,670	90,380
A4	FORD	TEMPO AUT.	TEMPO AUT.	65,150	58,640	52,120
A4	FORD	TEMPO MEC.	TEMPO MEC.	58,610	52,750	46,890
A4	FORD	WINDSTAR	WINDSTAR	130,640	117,580	104,510
A4	FORD	WINDSTAR 3.0	WINDSTAR 3.0	121,150	109,040	96,920
A4	FORD	WINDSTAR DE LUXE 3.8 AUT.	WINDSTAR DE LUXE 3.8 AUT.	105,890	95,300	84,710
A4	FORD	WINDSTAR GL 3.8	WINDSTAR GL 3.8	148,450	133,610	118,760
A4	FORD	WINDSTAR LX	WINDSTAR LX	105,890	95,300	84,710
A4	FORD	WINDSTAR SE 3.8	WINDSTAR SE 3.8	150,590	135,530	120,470
A4	FORD	WINDSTAR SE 3.8 AUT.	WINDSTAR SE 3.8 AUT.	113,480	102,130	90,780
A4	FORD	WINDSTAR STD	WINDSTAR STD	101,330	91,200	81,060
A4	FORD	OTROS MODELOS	OTROS MODELOS	112,640	101,380	90,110
A4	HONDA	ACCORD 3.0 V6 AUT.	ACCORD 3.0 V6 AUT.	121,110	109,000	96,890
A4	HONDA	ACCORD 3.5 V6 AUT.	ACCORD 3.5 V6 AUT.	121,110	109,000	96,890
A4	HONDA	ACCORD COUPE V6	ACCORD COUPE V6	111,000	99,900	88,800
A4	HONDA	ACCORD EX	ACCORD EX	114,570	103,110	91,660
A4	HONDA	ACCORD EX 2.4 AUT.	ACCORD EX 2.4 AUT.	98,190	88,370	78,550
A4	HONDA	ACCORD EX 2.4 MEC.	ACCORD EX 2.4 MEC.	98,190	88,370	78,550
A4	HONDA	ACCORD EX 3.0 V6 AUT.	ACCORD EX 3.0 V6 AUT.	127,670	114,900	102,140
A4	HONDA	ACCORD EX AUT. 2P.	ACCORD EX AUT. 2P.	94,930	85,440	75,940
A4	HONDA	ACCORD EX AUT. 4P.	ACCORD EX AUT. 4P.	94,930	85,440	75,940
A4	HONDA	ACCORD EX L 2.4 AUT.	ACCORD EX L 2.4 AUT.	101,470	91,320	81,180
A4	HONDA	ACCORD EX MEC. 2P.	ACCORD EX MEC. 2P.	94,930	85,440	75,940
A4	HONDA	ACCORD EX MEC. 4P.	ACCORD EX MEC. 4P.	94,930	85,440	75,940
A4	HONDA	ACCORD EX MT	ACCORD EX MT	114,570	103,110	91,660
A4	HONDA	ACCORD EX SW AUT.	ACCORD EX SW AUT.	108,720	97,850	86,980
A4	HONDA	ACCORD EXL	ACCORD EXL	121,110	109,000	96,890
A4	HONDA	ACCORD EXR AUT. 2P.	ACCORD EXR AUT. 2P.	101,170	91,050	80,940
A4	HONDA	ACCORD EXR AUT. 4P	ACCORD EXR AUT. 4P	101,170	91,050	80,940
A4	HONDA	ACCORD EXR MEC. 4P.	ACCORD EXR MEC. 4P.	111,000	99,900	88,800
A4	HONDA	ACCORD EXR V6 AUT. 4P.	ACCORD EXR V6 AUT. 4P.	121,110	109,000	96,890
A4	HONDA	ACCORD EXRL AUT. 2P.	ACCORD EXRL AUT. 2P.	106,410	95,770	85,130
A4	HONDA	ACCORD EXRL AUT. 4P.	ACCORD EXRL AUT. 4P.	106,410	95,770	85,130
A4	HONDA	ACCORD EXRL SW AUT.	ACCORD EXRL SW AUT.	122,790	110,510	98,230
A4	HONDA	ACCORD LX AUT. 4P.	ACCORD LX AUT. 4P.	111,290	100,160	89,030
A4	HONDA	ACCORD LX MEC. 4P.	ACCORD LX MEC. 4P.	101,470	91,320	81,180
A4	HONDA	ACCORD SW AUT.	ACCORD SW AUT.	103,130	92,820	82,500
A4	HONDA	ACCORD SW MEC.	ACCORD SW MEC.	94,620	85,160	75,700
A4	HONDA	ACCORD V6 AT	ACCORD V6 AT	114,570	103,110	91,660
A4	HONDA	CIVIC COUPE SI 2.4 AUT.	CIVIC COUPE SI 2.4 AUT.	107,720	96,950	86,180
A4	HONDA	CIVIC SI 2.4 AUT.	CIVIC SI 2.4 AUT.	107,720	96,950	86,180
A4	HONDA	LEGEND	LEGEND	157,130	141,420	125,700
A4	HONDA	LEGEND 2P	LEGEND 2P	196,140	176,530	156,910
A4	HONDA	LEGEND 3.5V6 VTEC	LEGEND 3.5V6 VTEC	238,990	215,090	191,190
A4	HONDA	LEGEND 4P	LEGEND 4P	173,210	155,890	138,570
A4	HONDA	LEGEND SH-AWD	LEGEND SH-AWD	248,820	223,940	199,060
A4	HONDA	NSX CUPE	NSX CUPE	360,170	324,150	288,140
A4	HONDA	ODYSSEY 3.5 V6	ODYSSEY 3.5 V6	153,860	138,470	123,090
A4	HONDA	ODYSSEY EX	ODYSSEY EX	123,110	110,800	98,490
A4	HONDA	ODYSSEY EXL	ODYSSEY EXL	160,400	144,360	128,320
A4	HONDA	ODYSSEY EXL-NR CVT	ODYSSEY EXL-NR CVT	189,870	170,880	151,900
A4	HONDA	ODYSSEY LX	ODYSSEY LX	112,970	101,670	90,380
A4	HONDA	PILOT EXL-N	PILOT EXL-N	160,110	144,100	128,090
A4	HONDA	PRELUDE AUT.	PRELUDE AUT.	116,240	104,620	92,990
A4	HONDA	PRELUDE MEC.	PRELUDE MEC.	106,410	95,770	85,130

ANEXO

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PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	HONDA	OTROS MODELOS	OTROS MODELOS	112,970	101,670	90,380
A4	HYUNDAI	AZERA GLS 3.0 V6 AT	AZERA GLS 3.0 V6 AT	111,290	100,160	89,030
A4	HYUNDAI	AZERA GLS 3.3	AZERA GLS 3.3	130,920	117,830	104,740
A4	HYUNDAI	AZERA GLS 3.3 AUT.	AZERA GLS 3.3 AUT.	130,920	117,830	104,740
A4	HYUNDAI	COUPE GLS 2.7 MEC.	COUPE GLS 2.7 MEC.	108,030	97,230	86,420
A4	HYUNDAI	EQUUS GLS 4.6 V8 AUT.	EQUUS GLS 4.6 V8 AUT.	258,340	232,510	206,670
A4	HYUNDAI	GENESIS COUPE GLS 3.8 V6 8AT	GENESIS COUPE GLS 3.8 V6 8AT	127,670	114,900	102,140
A4	HYUNDAI	GENESIS COUPE GLS 3.8 V6 BT 8AT	GENESIS COUPE GLS 3.8 V6 BT 8AT	119,470	107,520	95,580
A4	HYUNDAI	GENESIS COUPE GLS 3.8 V6 BT PS 8AT	GENESIS COUPE GLS 3.8 V6 BT PS 8AT	121,110	109,000	96,890
A4	HYUNDAI	GENESIS GLS 3.8 V6 AUT.	GENESIS GLS 3.8 V6 AUT.	206,280	185,650	165,020
A4	HYUNDAI	GENESIS GLS COUPE 3.8 V6 AUT.	GENESIS GLS COUPE 3.8 V6 AUT.	137,200	123,480	109,760
A4	HYUNDAI	GENESIS GLS COUPE 3.8 V6 MT	GENESIS GLS COUPE 3.8 V6 MT	120,820	108,740	96,660
A4	HYUNDAI	GENESIS SEDAN 3.8	GENESIS SEDAN 3.8	192,850	173,570	154,280
A4	HYUNDAI	GENESIS SEDAN GLS 3.8 V6 AT	GENESIS SEDAN GLS 3.8 V6 AT	196,140	176,530	156,910
A4	HYUNDAI	SONATA 2.5 C.C. AUT.	SONATA 2.5 C.C. AUT.	88,370	79,530	70,700
A4	HYUNDAI	SONATA 3.0 C.C. MEC.	SONATA 3.0 C.C. MEC.	98,190	88,370	78,550
A4	HYUNDAI	SONATA AUT.	SONATA AUT.	108,030	97,230	86,420
A4	HYUNDAI	SONATA F/L 2.4 GLS AT	SONATA F/L 2.4 GLS AT	98,190	88,370	78,550
A4	HYUNDAI	SONATA GLS 2.4 AUT.	SONATA GLS 2.4 AUT.	98,190	88,370	78,550
A4	HYUNDAI	SONATA GLS SEC. 2.4	SONATA GLS SEC. 2.4	96,590	86,930	77,270
A4	HYUNDAI	SONATA HEV 2.4 FWD AT FULL (HIBRIDO)	SONATA HEV 2.4 FWD AT FULL (HIBRIDO)	98,190	88,370	78,550
A4	HYUNDAI	SONATA HIBRIDO	SONATA HIBRIDO	104,740	94,270	83,790
A4	HYUNDAI	SONATA NF 2.4 AUT.	SONATA NF 2.4 AUT.	97,900	88,110	78,320
A4	HYUNDAI	XG GLS 2.5 C.C.	XG GLS 2.5 C.C.	104,740	94,270	83,790
A4	HYUNDAI	XG GLS 3.0 C.C.	XG GLS 3.0 C.C.	117,850	106,070	94,280
A4	HYUNDAI	OTROS MODELOS	OTROS MODELOS	114,570	103,110	91,660
A4	JAGUAR	F-TYPE	F-TYPE	307,780	277,000	246,220
A4	JAGUAR	F-TYPE COUPE S	F-TYPE COUPE S	310,720	279,650	248,580
A4	JAGUAR	XE S	XE S	186,600	167,940	149,280
A4	JAGUAR	XJ PREMIUM LUXURY	XJ PREMIUM LUXURY	346,740	312,070	277,390
A4	JAGUAR	OTROS MODELOS	OTROS MODELOS	309,250	278,330	247,400
A4	KIA	CADENZA 3.5 V6 AUT.	CADENZA 3.5 V6 AUT.	121,110	109,000	96,890
A4	KIA	CADENZA EX 3.3 AT	CADENZA EX 3.3 AT	144,040	129,640	115,230
A4	KIA	CARNIVAL 2.5	CARNIVAL 2.5	84,770	76,290	67,820
A4	KIA	CARNIVAL 2.9 TDI	CARNIVAL 2.9 TDI	101,470	91,320	81,180
A4	KIA	CARNIVAL GS 2.9 TDI AUT.	CARNIVAL GS 2.9 TDI AUT.	116,240	104,620	92,990
A4	KIA	CARNIVAL LS 2.5 V6 AUT.	CARNIVAL LS 2.5 V6 AUT.	93,290	83,960	74,630
A4	KIA	CARNIVAL LS 2.9 TDI AUT.	CARNIVAL LS 2.9 TDI AUT.	101,470	91,320	81,180
A4	KIA	GRAND CARNIVAL 2.2 AT - LX TOURIST DIESEL	GRAND CARNIVAL 2.2 AT - LX TOURIST DIESEL	111,290	100,160	89,030
A4	KIA	GRAND CARNIVAL 3.3 AT - EX FULL DE LUXE	GRAND CARNIVAL 3.3 AT - EX FULL DE LUXE	150,590	135,530	120,470
A4	KIA	GRAND CARNIVAL 3.3 AT - LX TOURIST	GRAND CARNIVAL 3.3 AT - LX TOURIST	102,510	92,260	82,010
A4	KIA	OPIRUS 3.5 V6	OPIRUS 3.5 V6	127,670	114,900	102,140
A4	KIA	OPIRUS BERLINA	OPIRUS BERLINA	114,570	103,110	91,660
A4	KIA	OPIRUS EX 3.8 V6 AUT.	OPIRUS EX 3.8 V6 AUT.	114,570	103,110	91,660
A4	KIA	OPIRUS LX 3.8 V6 AUT.	OPIRUS LX 3.8 V6 AUT.	114,570	103,110	91,660
A4	KIA	OPIRUS LX SECUENCIAL 3.5 V6 AUT.	OPIRUS LX SECUENCIAL 3.5 V6 AUT.	127,670	114,900	102,140
A4	KIA	OPIRUS SE 3.8	OPIRUS SE 3.8	124,380	111,940	99,500
A4	KIA	OPTIMA 2.5 V6 AUT.	OPTIMA 2.5 V6 AUT.	80,710	72,640	64,570
A4	KIA	OPTIMA EX 2.4 AUT.	OPTIMA EX 2.4 AUT.	101,470	91,320	81,180
A4	KIA	OPTIMA GT LINE 2.4 AT	OPTIMA GT LINE 2.4 AT	115,230	103,710	92,180
A4	KIA	OPTIMA SECUENCIAL 2.5 V6	OPTIMA SECUENCIAL 2.5 V6	83,980	75,580	67,180
A4	KIA	OPTIMA/MAGENTIS SEC. 2.7 V6 AUT.	OPTIMA/MAGENTIS SEC. 2.7 V6 AUT.	90,010	81,010	72,010
A4	KIA	QUORIS LX 3.8 AT	QUORIS LX 3.8 AT	114,570	103,110	91,660
A4	KIA	QUORIS SX 3.8 AT	QUORIS SX 3.8 AT	196,420	176,780	157,140
A4	KIA	STINGER 3.3 AT TURBO GDI	STINGER 3.3 AT TURBO GDI	172,780	155,500	138,220
A4	KIA	OTROS MODELOS	OTROS MODELOS	114,570	103,110	91,660
A4	LAMBORGHINI	AVENTADOR LP 700-4	AVENTADOR LP 700-4	1,303,130	1,172,820	1,042,500
A4	LAMBORGHINI	AVENTADOR LP 780-4 ULTIMAE	AVENTADOR LP 780-4 ULTIMAE	1,303,130	1,172,820	1,042,500
A4	LAMBORGHINI	AVENTADOR LP 780-4 ULTIMAE ROADSTER	AVENTADOR LP 780-4 ULTIMAE ROADSTER	1,303,130	1,172,820	1,042,500
A4	LAMBORGHINI	AVENTADOR LP750-4	AVENTADOR LP750-4	982,270	884,040	785,820
A4	LAMBORGHINI	GALLARDO	GALLARDO	843,760	759,380	675,010
A4	LAMBORGHINI	HURACAN EVO	HURACAN EVO	1,146,000	1,031,400	916,800
A4	LAMBORGHINI	HURACAN EVO AWD	HURACAN EVO AWD	1,148,270	1,033,440	918,620
A4	LAMBORGHINI	HURACAN EVO AWD SPYDER	HURACAN EVO AWD SPYDER	1,297,950	1,168,160	1,038,360
A4	LAMBORGHINI	HURACAN EVO RWD	HURACAN EVO RWD	883,960	795,560	707,170
A4	LAMBORGHINI	HURACAN EVO RWD SPYDER	HURACAN EVO RWD SPYDER	1,036,880	933,190	829,500
A4	LAMBORGHINI	HURACAN LP 610-4	HURACAN LP 610-4	662,350	596,120	529,880
A4	LAMBORGHINI	HURACAN STO	HURACAN STO	1,303,130	1,172,820	1,042,500
A4	LAMBORGHINI	HURACAN TECNICA	HURACAN TECNICA	1,144,190	1,029,770	915,350
A4	LAMBORGHINI	OTROS MODELOS	OTROS MODELOS	1,146,000	1,031,400	916,800
A4	LEXUS	ES	ES	123,110	110,800	98,490
A4	LEXUS	ES 250	ES 250	146,400	131,760	117,120
A4	LEXUS	ES 250 AT	ES 250 AT	121,150	109,040	96,920
A4	LEXUS		ES 300H	145,150	130,640	116,120
A4	LEXUS	ES 350	ES 350	176,820	159,140	141,460
A4	LEXUS	GS 350	GS 350	199,070	179,160	159,260
A4	LEXUS	GS 350 - F SPORT	GS 350 - F SPORT	226,580	203,920	181,260
A4	LEXUS	GS F	GS F	438,720	394,850	350,980
A4	LEXUS	GS F SPORT	GS F SPORT	255,380	229,840	204,300
A4	LEXUS	IS 250	IS 250	166,010	149,410	132,810
A4	LEXUS	IS 250 F SPORT	IS 250 F SPORT	185,970	167,370	148,780
A4	LEXUS	IS 350 F SPORT	IS 350 F SPORT	173,210	155,890	138,570
A4	LEXUS	LC 500 SPORT+	LC 500 SPORT+	458,390	412,550	366,710
A4	LEXUS	LC 500H SPORT PLUS	LC 500H SPORT PLUS	458,370	412,530	366,700
A4	LEXUS	LC 500H SPORT+	LC 500H SPORT+	453,150	407,840	362,520
A4	LEXUS	LS 460L	LS 460L	379,810	341,830	303,850
A4	LEXUS	LS 500H	LS 500H	387,320	348,590	309,860
A4	LEXUS	RC F	RC F	404,160	363,740	323,330
A4	LEXUS	OTROS MODELOS	OTROS MODELOS	212,820	191,540	170,260
A4	MASERATI	COUPE 2 PUERTAS	COUPE 2 PUERTAS	392,910	353,620	314,330
A4	MASERATI	GHIBLI GRANLUSSO	GHIBLI GRANLUSSO	195,510	175,960	156,410
A4	MASERATI	GHIBLI GRANSPORT MY18	GHIBLI GRANSPORT MY18	264,400	237,960	211,520
A4	MASERATI	GRAN TURISMO	GRAN TURISMO	437,470	393,720	349,980
A4	MASERATI	GRAN TURISMO MC	GRAN TURISMO MC	437,470	393,720	349,980
A4	MASERATI	GRAN TURISMO SPORT	GRAN TURISMO SPORT	437,470	393,720	349,980
A4	MASERATI	QUATTROPORTE	QUATTROPORTE	458,390	412,550	366,710
A4	MASERATI	OTROS MODELOS	OTROS MODELOS	437,470	393,720	349,980
A4	MAZDA	6 SPORT FL SEDAN 2.5 AUT.	6 SPORT FL SEDAN 2.5 AUT.	107,720	96,950	86,180
A4	MAZDA	CX9 AWD 2.5 AT SIGNATURE IPM III	CX9 AWD 2.5 AT SIGNATURE IPM III	154,770	139,290	123,820
A4	MAZDA	MAZDA 3	MAZDA 3	64,580	58,120	51,660
A4	MAZDA	MAZDA 3 SEDAN 2.0 MT NEW PRIME	MAZDA 3 SEDAN 2.0 MT NEW PRIME	61,270	55,140	49,020
A4	MAZDA	MAZDA 3 SEDAN 2.5 AT GS HIGH PE	MAZDA 3 SEDAN 2.5 AT GS HIGH PE	57,210	51,490	45,770
A4	MAZDA	MAZDA 3 SEDAN 2.5 MT GS HIGH IPM PE	MAZDA 3 SEDAN 2.5 MT GS HIGH IPM PE	75,700	68,130	60,560

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	MAZDA	MAZDA 3 SEDAN 2.5 MT GS HIGH PE	MAZDA 3 SEDAN 2.5 MT GS HIGH PE	77,890	70,100	62,310
A4	MAZDA	MAZDA 3 SEDAN AT 2.5	MAZDA 3 SEDAN AT 2.5	81,230	73,110	64,980
A4	MAZDA	MAZDA 3 SEDAN AT 2.5 NEW HIGH	MAZDA 3 SEDAN AT 2.5 NEW HIGH	77,240	69,520	61,790
A4	MAZDA	MAZDA 3 SEDAN GS HIGH 2.5 AT IPM PE	MAZDA 3 SEDAN GS HIGH 2.5 AT IPM PE	70,740	63,670	56,590
A4	MAZDA	MAZDA 3 SEDAN MT 2.5 NEW HIGH	MAZDA 3 SEDAN MT 2.5 NEW HIGH	73,520	66,170	58,820
A4	MAZDA	MAZDA 3 SPORT 2.0 MT NEW PRIME	MAZDA 3 SPORT 2.0 MT NEW PRIME	61,290	55,160	49,030
A4	MAZDA	MAZDA 3 SPORT 2.0 MT NEW PRIME NV	MAZDA 3 SPORT 2.0 MT NEW PRIME NV	63,940	57,550	51,150
A4	MAZDA	MAZDA 3 SPORT 2.5 AT GS HIGH IPM PE	MAZDA 3 SPORT 2.5 AT GS HIGH IPM PE	73,300	65,970	58,640
A4	MAZDA	MAZDA 3 SPORT 2.5 AT GS HIGH PE	MAZDA 3 SPORT 2.5 AT GS HIGH PE	58,040	52,240	46,430
A4	MAZDA	MAZDA 3 SPORT 2.5 MT GS HIGH PE	MAZDA 3 SPORT 2.5 MT GS HIGH PE	62,170	55,950	49,740
A4	MAZDA	MAZDA 3 SPORT AT 2	MAZDA 3 SPORT AT 2	65,480	58,930	52,380
A4	MAZDA	MAZDA 3 SPORT AT 2.5	MAZDA 3 SPORT AT 2.5	81,820	73,640	65,460
A4	MAZDA	MAZDA 3 SPORT AT 2.5 NEW HIGH	MAZDA 3 SPORT AT 2.5 NEW HIGH	76,730	69,060	61,380
A4	MAZDA	MAZDA 3 SPORT HIGH 2.5 AT 2WD IPM II	MAZDA 3 SPORT HIGH 2.5 AT 2WD IPM II	97,630	87,870	78,100
A4	MAZDA	MAZDA 3 SPORT MT 2.5 GS HIGH IPM PE	MAZDA 3 SPORT MT 2.5 GS HIGH IPM PE	82,510	74,260	66,010
A4	MAZDA	MAZDA 3 SPORT MT 2.5 NEW HIGH	MAZDA 3 SPORT MT 2.5 NEW HIGH	87,380	78,640	69,900
A4	MAZDA	MAZDA 6	MAZDA 6	76,340	68,710	61,070
A4	MAZDA	MAZDA 6 2.5 AT FULL	MAZDA 6 2.5 AT FULL	111,290	100,160	89,030
A4	MAZDA	MAZDA 6 GS CORE 2.5	MAZDA 6 GS CORE 2.5	88,370	79,530	70,700
A4	MAZDA	MAZDA 6 GS HIGH 2.5	MAZDA 6 GS HIGH 2.5	108,030	97,230	86,420
A4	MAZDA	MAZDA 6 SEDAN AT 2.5	MAZDA 6 SEDAN AT 2.5	96,530	86,880	77,220
A4	MAZDA	MAZDA 6 SEDAN AT 2.5 CORE NEW IPM II	MAZDA 6 SEDAN AT 2.5 CORE NEW IPM II	74,000	66,600	59,200
A4	MAZDA	MAZDA 6 SEDAN AT 2.5 GS CORE NEW PE	MAZDA 6 SEDAN AT 2.5 GS CORE NEW PE	70,680	63,610	56,540
A4	MAZDA	MAZDA 6 SEDAN AT 2.5 GS HIGH NEW PE	MAZDA 6 SEDAN AT 2.5 GS HIGH NEW PE	102,610	92,350	82,090
A4	MAZDA	MAZDA 6 SEDAN AT 2.5 GS HIGH NEW PE II	MAZDA 6 SEDAN AT 2.5 GS HIGH NEW PE II	93,420	84,080	74,740
A4	MAZDA	MAZDA 6 SEDAN AT 2.5 HIGH NEW IPM II	MAZDA 6 SEDAN AT 2.5 HIGH NEW IPM II	102,610	92,350	82,090
A4	MAZDA	MAZDA 6 SEDAN AT 2.5T SIGNATURE	MAZDA 6 SEDAN AT 2.5T SIGNATURE	121,210	109,090	96,970
A4	MAZDA	MAZDA 6 SEDAN CORE 2.5 AT IPM V	MAZDA 6 SEDAN CORE 2.5 AT IPM V	93,260	83,930	74,610
A4	MAZDA	MAZDA 6 SEDAN GS CORE 2.5 AT IPM II PE	MAZDA 6 SEDAN GS CORE 2.5 AT IPM II PE	73,640	66,280	58,910
A4	MAZDA	MAZDA 6 SEDAN GS HIGH 2.5 AT IPM II PE	MAZDA 6 SEDAN GS HIGH 2.5 AT IPM II PE	86,590	77,930	69,270
A4	MAZDA	MAZDA 6 SEDAN SIGNATURE 2.5T AT IPM V	MAZDA 6 SEDAN SIGNATURE 2.5T AT IPM V	113,970	102,570	91,180
A4	MAZDA	MAZDA3 SPORT 2WD 2.5 AT HIGH IPM II NV	MAZDA3 SPORT 2WD 2.5 AT HIGH IPM II NV	100,430	90,390	80,340
A4	MAZDA	MAZDA3 SPORT HIGH 2.5 AT 2WD IPM IV	MAZDA3 SPORT HIGH 2.5 AT 2WD IPM IV	102,340	92,110	81,870
A4	MAZDA	MAZDA6 SEDAN 2WD 2.5 AT CORE IPM VI	MAZDA6 SEDAN 2WD 2.5 AT CORE IPM VI	96,960	87,260	77,570
A4	MAZDA	MAZDA6 SEDAN 2WD 2.5 AT SIGNATURE IPM VI	MAZDA6 SEDAN 2WD 2.5 AT SIGNATURE IPM VI	124,580	112,120	99,660
A4	MAZDA	OTROS MODELOS	OTROS MODELOS	81,820	73,640	65,460
A4	MCLAREN	540C V8	540C V8	681,030	612,930	544,820
A4	MCLAREN	570S V8	570S V8	779,270	701,340	623,420
A4	MCLAREN	650S	650S	1,293,320	1,163,990	1,034,660
A4	MCLAREN	650S COUPE	650S COUPE	1,296,590	1,166,930	1,037,270
A4	MCLAREN	720S V8	720S V8	1,296,590	1,166,930	1,037,270
A4	MCLAREN	765LT V8	765LT V8	1,296,590	1,166,930	1,037,270
A4	MCLAREN	OTROS MODELOS	OTROS MODELOS	1,294,960	1,165,460	1,035,970
A4	MERCEDES BENZ	200 C CDI	200 C CDI	147,340	132,610	117,870
A4	MERCEDES BENZ	220 C CDI	220 C CDI	158,800	142,920	127,040
A4	MERCEDES BENZ	220 C CDI AUT.	220 C CDI AUT.	153,890	138,500	123,110
A4	MERCEDES BENZ	220 C SEDAN AUT.	220 C SEDAN AUT.	140,760	126,680	112,610
A4	MERCEDES BENZ	220 C SEDAN DIESEL AUT.TURBO	220 C SEDAN DIESEL AUT.TURBO	141,450	127,310	113,160
A4	MERCEDES BENZ	220 C SEDAN MEC.	220 C SEDAN MEC.	130,920	117,830	104,740
A4	MERCEDES BENZ	220 E CABRIOLET	220 E CABRIOLET	248,850	223,970	199,080
A4	MERCEDES BENZ	220 E CDI	220 E CDI	255,380	229,840	204,300
A4	MERCEDES BENZ	220 E CDI AVANTGARDE	220 E CDI AVANTGARDE	261,940	235,750	209,550
A4	MERCEDES BENZ	220 E CDI CLASSIC	220 E CDI CLASSIC	166,660	149,990	133,330
A4	MERCEDES BENZ	220 E CUPE	220 E CUPE	207,720	186,950	166,180
A4	MERCEDES BENZ	220 E SEDAN	220 E SEDAN	176,490	158,840	141,190
A4	MERCEDES BENZ	220 E SW	220 E SW	191,220	172,100	152,980
A4	MERCEDES BENZ	230 C	230 C	183,030	164,730	146,420
A4	MERCEDES BENZ	230 C AVANTGARDE	230 C AVANTGARDE	215,770	194,190	172,620
A4	MERCEDES BENZ	230 C CLASSIC AUT.	230 C CLASSIC AUT.	166,100	149,490	132,880
A4	MERCEDES BENZ	230 C CLASSIC KOMPRESOR AUT.	230 C CLASSIC KOMPRESOR AUT.	173,540	156,190	138,830
A4	MERCEDES BENZ	230 C CLASSIC KOMPRESOR MEC.	230 C CLASSIC KOMPRESOR MEC.	163,710	147,340	130,970
A4	MERCEDES BENZ	230 C CLASSIC KOMPRESOR SW MEC.	230 C CLASSIC KOMPRESOR SW MEC.	166,660	149,990	133,330
A4	MERCEDES BENZ	230 C CLASSIC MEC.	230 C CLASSIC MEC.	155,400	139,860	124,320
A4	MERCEDES BENZ	230 C CLASSIC SW AUT.	230 C CLASSIC SW AUT.	186,830	168,150	149,460
A4	MERCEDES BENZ	230 C CLASSIC SW MEC.	230 C CLASSIC SW MEC.	176,090	158,480	140,870
A4	MERCEDES BENZ	230 C ELEGANCE /AVANTGARDE	230 C ELEGANCE /AVANTGARDE	170,250	153,230	136,200
A4	MERCEDES BENZ	230 C ELEGANCE AUT.	230 C ELEGANCE AUT.	205,970	185,370	164,780
A4	MERCEDES BENZ	230 C ELEGANCE MEC.	230 C ELEGANCE MEC.	205,970	185,370	164,780
A4	MERCEDES BENZ	230 C K ELEGANCE	230 C K ELEGANCE	163,710	147,340	130,970
A4	MERCEDES BENZ	230 CLK K AUT.	230 CLK K AUT.	248,850	223,970	199,080
A4	MERCEDES BENZ	230 CLK K MEC.	230 CLK K MEC.	233,360	210,020	186,690
A4	MERCEDES BENZ	230 E CLASSIC AUT.	230 E CLASSIC AUT.	226,840	204,160	181,470
A4	MERCEDES BENZ	230 E CLASSIC MEC.	230 E CLASSIC MEC.	215,420	193,880	172,340
A4	MERCEDES BENZ	230 E CLASSIC SW AUT.	230 E CLASSIC SW AUT.	234,270	210,840	187,420
A4	MERCEDES BENZ	230 E CLASSIC SW MEC.	230 E CLASSIC SW MEC.	225,750	203,180	180,600
A4	MERCEDES BENZ	230 ML SW	230 ML SW	202,680	182,410	162,140
A4	MERCEDES BENZ	230 SLK KOMPRESSOR AUT.	230 SLK KOMPRESSOR AUT.	245,560	221,000	196,450
A4	MERCEDES BENZ	230 SLK KOMPRESSOR MEC.	230 SLK KOMPRESSOR MEC.	232,460	209,210	185,970
A4	MERCEDES BENZ	240 C	240 C	183,350	165,020	146,680
A4	MERCEDES BENZ	240 C CLASSIC AUT.	240 C CLASSIC AUT.	149,640	134,680	119,710
A4	MERCEDES BENZ	240 C CLASSIC MEC.	240 C CLASSIC MEC.	152,580	137,320	122,060
A4	MERCEDES BENZ	240 C CLASSIC SW AUT.	240 C CLASSIC SW AUT.	176,810	159,130	141,450
A4	MERCEDES BENZ	240 C CLASSIC SW MEC.	240 C CLASSIC SW MEC.	176,810	159,130	141,450
A4	MERCEDES BENZ	240 C ELEGANCE AUT.	240 C ELEGANCE AUT.	153,230	137,910	122,580
A4	MERCEDES BENZ	240 C ELEGANCE MEC.	240 C ELEGANCE MEC.	162,070	145,860	129,660
A4	MERCEDES BENZ	240 E	240 E	176,810	159,130	141,450
A4	MERCEDES BENZ	240 E CLASSIC AUT.	240 E CLASSIC AUT.	176,810	159,130	141,450
A4	MERCEDES BENZ	240 E CLASSIC MEC.	240 E CLASSIC MEC.	181,720	163,550	145,380
A4	MERCEDES BENZ	240 E CLASSIC SW AUT.	240 E CLASSIC SW AUT.	232,460	209,210	185,970
A4	MERCEDES BENZ	240 E CLASSIC SW MEC.	240 E CLASSIC SW MEC.	225,930	203,340	180,740
A4	MERCEDES BENZ	240 E ELEGANCE AUT.	240 E ELEGANCE AUT.	204,640	184,180	163,710
A4	MERCEDES BENZ	240 E ELEGANCE MEC.	240 E ELEGANCE MEC.	187,620	168,860	150,100
A4	MERCEDES BENZ	240 E ELEGANCE SW AUT.	240 E ELEGANCE SW AUT.	216,100	194,490	172,880
A4	MERCEDES BENZ	250 C TURBO SW DIES. AUT.	250 C TURBO SW DIES. AUT.	186,630	167,970	149,300
A4	MERCEDES BENZ	250 C TURBO SW DIES. MEC.	250 C TURBO SW DIES. MEC.	178,120	160,310	142,500
A4	MERCEDES BENZ	250 E	250 E	205,970	185,370	164,780
A4	MERCEDES BENZ	270 C SEDAN DIESEL AUT.TURBO	270 C SEDAN DIESEL AUT.TURBO	164,710	148,240	131,770
A4	MERCEDES BENZ	270 E SEDAN DIESEL AUT.TURBO	270 E SEDAN DIESEL AUT.TURBO	203,000	182,700	162,400
A4	MERCEDES BENZ	280 C	280 C	215,770	194,190	172,620
A4	MERCEDES BENZ	280 C AVANTGARDE	280 C AVANTGARDE	229,200	206,280	183,360
A4	MERCEDES BENZ	280 C ELEGANCE	280 C ELEGANCE	215,770	194,190	172,620
A4	MERCEDES BENZ	280 C ELEGANT AUT.	280 C ELEGANT AUT.	219,040	197,140	175,230
A4	MERCEDES BENZ	280 C ELEGANT MEC.	280 C ELEGANT MEC.	210,520	189,470	168,420
A4	MERCEDES BENZ	280 C SEDAN	280 C SEDAN	158,970	143,070	127,180
A4	MERCEDES BENZ	280 CLK AUT.	280 CLK AUT.	255,070	229,560	204,060
A4	MERCEDES BENZ	280 CLK AVANTGARDE COUPE	280 CLK AVANTGARDE COUPE	261,940	235,750	209,550
A4	MERCEDES BENZ	280 CLK ELEGANCE AUT.	280 CLK ELEGANCE AUT.	281,260	253,130	225,010
A4	MERCEDES BENZ	280 E	280 E	225,590	203,030	180,470

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	MERCEDES BENZ	280 E CLASSIC	280 E CLASSIC	194,830	175,350	155,860
A4	MERCEDES BENZ	280 E CLASSIC AUT.	280 E CLASSIC AUT.	219,040	197,140	175,230
A4	MERCEDES BENZ	280 E ELEGANCE	280 E ELEGANCE	222,650	200,390	178,120
A4	MERCEDES BENZ	280 S	280 S	301,230	271,110	240,980
A4	MERCEDES BENZ	280 SL	280 SL	347,400	312,660	277,920
A4	MERCEDES BENZ	280 SLK AUT.	280 SLK AUT.	252,120	226,910	201,700
A4	MERCEDES BENZ	280 SLK COUPE	280 SLK COUPE	248,850	223,970	199,080
A4	MERCEDES BENZ	280C AVANTGARDE LOOK AMG	280C AVANTGARDE LOOK AMG	228,860	205,970	183,090
A4	MERCEDES BENZ	290 E SW AUT.	290 E SW AUT.	248,680	223,810	198,940
A4	MERCEDES BENZ	290 E SW MEC.	290 E SW MEC.	240,500	216,450	192,400
A4	MERCEDES BENZ	320 C	320 C	205,290	184,760	164,230
A4	MERCEDES BENZ	320 C ELEGANCE	320 C ELEGANCE	186,630	167,970	149,300
A4	MERCEDES BENZ	320 CLK AUT.	320 CLK AUT.	281,580	253,420	225,260
A4	MERCEDES BENZ	320 CLK MEC.	320 CLK MEC.	256,220	230,600	204,980
A4	MERCEDES BENZ	320 E AUT.	320 E AUT.	239,030	215,130	191,220
A4	MERCEDES BENZ	320 E CABRIOLET	320 E CABRIOLET	312,560	281,300	250,050
A4	MERCEDES BENZ	320 E CUPE	320 E CUPE	261,940	235,750	209,550
A4	MERCEDES BENZ	320 E ELEGANCE AUT.	320 E ELEGANCE AUT.	217,740	195,970	174,190
A4	MERCEDES BENZ	320 E ELEGANCE MEC.	320 E ELEGANCE MEC.	246,870	222,180	197,500
A4	MERCEDES BENZ	320 E ELEGANCE SW AUT.	320 E ELEGANCE SW AUT.	281,580	253,420	225,260
A4	MERCEDES BENZ	320 E SEDAN	320 E SEDAN	233,560	210,200	186,850
A4	MERCEDES BENZ	320 E SW	320 E SW	241,810	217,630	193,450
A4	MERCEDES BENZ	320 ML SW	320 ML SW	257,020	231,320	205,620
A4	MERCEDES BENZ	320 S AUT.	320 S AUT.	343,810	309,430	275,050
A4	MERCEDES BENZ	320 S SEDAN	320 S SEDAN	313,540	282,190	250,830
A4	MERCEDES BENZ	320 SL	320 SL	379,490	341,540	303,590
A4	MERCEDES BENZ	350 C	350 C	221,020	198,920	176,820
A4	MERCEDES BENZ	350 C AVANTGARDE	350 C AVANTGARDE	255,070	229,560	204,060
A4	MERCEDES BENZ	350 C ELEGANCE	350 C ELEGANCE	235,720	212,150	188,580
A4	MERCEDES BENZ	350 C K ELEGANCE	350 C K ELEGANCE	225,590	203,030	180,470
A4	MERCEDES BENZ	350 C SPORT COUPE	350 C SPORT COUPE	205,290	184,760	164,230
A4	MERCEDES BENZ	350 CLK AUT.	350 CLK AUT.	271,440	244,300	217,150
A4	MERCEDES BENZ	350 CLK AVANTGARDE	350 CLK AVANTGARDE	294,360	264,920	235,490
A4	MERCEDES BENZ	350 CLK ELEGANCE COUPE	350 CLK ELEGANCE COUPE	268,480	241,630	214,780
A4	MERCEDES BENZ	350 CLS AUT.	350 CLS AUT.	327,430	294,690	261,940
A4	MERCEDES BENZ	350 E	350 E	245,240	220,720	196,190
A4	MERCEDES BENZ	350 E AVANTGARDE	350 E AVANTGARDE	261,610	235,450	209,290
A4	MERCEDES BENZ	350 E CLASSIC AUT.	350 E CLASSIC AUT.	232,130	208,920	185,700
A4	MERCEDES BENZ	350 E ELEGANCE	350 E ELEGANCE	268,480	241,630	214,780
A4	MERCEDES BENZ	350 S AUT.	350 S AUT.	442,020	397,820	353,620
A4	MERCEDES BENZ	350 SLK	350 SLK	268,480	241,630	214,780
A4	MERCEDES BENZ	420 E	420 E	295,630	266,070	236,500
A4	MERCEDES BENZ	420 S	420 S	374,050	336,650	299,240
A4	MERCEDES BENZ	420 S CUPE	420 S CUPE	452,610	407,350	362,090
A4	MERCEDES BENZ	430 E AUT.	430 E AUT.	235,740	212,170	188,590
A4	MERCEDES BENZ	430 E ELEGANCE	430 E ELEGANCE	379,810	341,830	303,850
A4	MERCEDES BENZ	430 S AUT.	430 S AUT.	392,910	353,620	314,330
A4	MERCEDES BENZ	430 S L	430 S L	491,130	442,020	392,900
A4	MERCEDES BENZ	500 SL	500 SL	474,160	426,740	379,330
A4	MERCEDES BENZ	600 S	600 S	507,500	456,750	406,000
A4	MERCEDES BENZ	600 SL	600 SL	523,890	471,500	419,110
A4	MERCEDES BENZ	63 C AMG AVANGARDE	63 C AMG AVANGARDE	360,170	324,150	288,140
A4	MERCEDES BENZ	63 CLK BLACK SERIES AVANGARDE COUPE	63 CLK BLACK SERIES AVANGARDE COUPE	654,850	589,370	523,880
A4	MERCEDES BENZ	65 CL AMG COUPE	65 CL AMG COUPE	838,200	754,380	670,560
A4	MERCEDES BENZ	AMG C 43 4MATIC	AMG C 43 4MATIC	221,170	199,050	176,940
A4	MERCEDES BENZ	AMG C 63	AMG C 63	249,660	224,690	199,730
A4	MERCEDES BENZ	AMG C 63 COUPE	AMG C 63 COUPE	310,720	279,650	248,580
A4	MERCEDES BENZ	AMG C 63 S	AMG C 63 S	319,700	287,730	255,760
A4	MERCEDES BENZ	AMG C 63 S COUPE	AMG C 63 S COUPE	373,540	336,190	298,830
A4	MERCEDES BENZ	AMG CL 63	AMG CL 63	376,530	338,880	301,220
A4	MERCEDES BENZ	AMG CLASE C 63	AMG CLASE C 63	425,320	382,790	340,260
A4	MERCEDES BENZ	AMG CLS 63	AMG CLS 63	556,590	500,930	445,270
A4	MERCEDES BENZ	AMG CLS 63 COUPE	AMG CLS 63 COUPE	487,870	439,080	390,300
A4	MERCEDES BENZ	AMG E 63 4MATIC+ LARGA	AMG E 63 4MATIC+ LARGA	667,950	601,160	534,360
A4	MERCEDES BENZ	AMG GLC 43 4MATIC	AMG GLC 43 4MATIC	278,270	250,440	222,620
A4	MERCEDES BENZ	AMG GLC 63 S	AMG GLC 63 S	478,010	430,210	382,410
A4	MERCEDES BENZ	AMG GLE 53	AMG GLE 53	344,770	310,290	275,820
A4	MERCEDES BENZ	AMG GLE 53 COUPE 4MATIC	AMG GLE 53 COUPE 4MATIC	427,390	384,650	341,910
A4	MERCEDES BENZ	AMG GT 53 4MATIC	AMG GT 53 4MATIC	471,520	424,370	377,220
A4	MERCEDES BENZ	AMG GT 63 S	AMG GT 63 S	940,070	846,060	752,060
A4	MERCEDES BENZ	AMG GT C	AMG GT C	900,410	810,370	720,330
A4	MERCEDES BENZ	AMG GT R	AMG GT R	967,520	870,770	774,020
A4	MERCEDES BENZ	AMG GT R PRO	AMG GT R PRO	967,520	870,770	774,020
A4	MERCEDES BENZ	AMG GT S	AMG GT S	900,380	810,340	720,300
A4	MERCEDES BENZ	AMG S 63 4MATIC+ LARGA	AMG S 63 4MATIC+ LARGA	1,015,010	913,510	812,010
A4	MERCEDES BENZ	C 220CDI CLASSIC	C 220CDI CLASSIC	153,890	138,500	123,110
A4	MERCEDES BENZ	C 230 ELEGANCE	C 230 ELEGANCE	205,970	185,370	164,780
A4	MERCEDES BENZ	C 300 AVANTGARDE KIT AMG	C 300 AVANTGARDE KIT AMG	228,860	205,970	183,090
A4	MERCEDES BENZ	C 300 BLUE EFFICIENCY	C 300 BLUE EFFICIENCY	123,110	110,800	98,490
A4	MERCEDES BENZ	C 300 CGI AVANTGARDE KIT AMG	C 300 CGI AVANTGARDE KIT AMG	228,860	205,970	183,090
A4	MERCEDES BENZ	C 350 AVANTGARDE KIT AMG	C 350 AVANTGARDE KIT AMG	235,420	211,880	188,340
A4	MERCEDES BENZ	C 350 BLUE EFFICIENCY COUPE	C 350 BLUE EFFICIENCY COUPE	238,030	214,230	190,420
A4	MERCEDES BENZ	C 350 CGI AVANTGARDE KIT AMG	C 350 CGI AVANTGARDE KIT AMG	245,240	220,720	196,190
A4	MERCEDES BENZ	C 350 CGI COUPE KIT AMG	C 350 CGI COUPE KIT AMG	245,240	220,720	196,190
A4	MERCEDES BENZ	C 400 4MATIC	C 400 4MATIC	224,260	201,830	179,410
A4	MERCEDES BENZ	C 450 AMG 4MATIC	C 450 AMG 4MATIC	281,580	253,420	225,260
A4	MERCEDES BENZ	C CDI CLASSIC	C CDI CLASSIC	140,790	126,710	112,630
A4	MERCEDES BENZ	C-350 COUPE AVANTGARDE	C-350 COUPE AVANTGARDE	255,070	229,560	204,060
A4	MERCEDES BENZ	CLASE B 200	CLASE B 200	114,600	103,140	91,680
A4	MERCEDES BENZ	CLASE C 300	CLASE C 300	219,370	197,430	175,500
A4	MERCEDES BENZ	CLASE C 350	CLASE C 350	242,300	218,070	193,840
A4	MERCEDES BENZ	CLASE C350 AVANTGRADE LOOK AMG	CLASE C350 AVANTGRADE LOOK AMG	235,420	211,880	188,340
A4	MERCEDES BENZ	CLASE CLS 350 COUPE	CLASE CLS 350 COUPE	350,350	315,320	280,280
A4	MERCEDES BENZ	CLASE E 350 COUPE	CLASE E 350 COUPE	274,700	247,230	219,760
A4	MERCEDES BENZ	CLASE E 350 SEDAN	CLASE E 350 SEDAN	268,480	241,630	214,780
A4	MERCEDES BENZ	CLASE SLK 300	CLASE SLK 300	255,070	229,560	204,060
A4	MERCEDES BENZ	CLASE SLK 350 COUPE	CLASE SLK 350 COUPE	268,480	241,630	214,780
A4	MERCEDES BENZ	CLK 350 AVANTGARDE COUPE	CLK 350 AVANTGARDE COUPE	294,360	264,920	235,490
A4	MERCEDES BENZ	CLS 350 CGI	CLS 350 CGI	376,220	338,600	300,980
A4	MERCEDES BENZ	CLS 350 CGI KIT AMG	CLS 350 CGI KIT AMG	288,130	259,320	230,500
A4	MERCEDES BENZ	CLS 350 SEDAN	CLS 350 SEDAN	327,430	294,690	261,940
A4	MERCEDES BENZ	CLS 400 COUPE	CLS 400 COUPE	288,100	259,290	230,480
A4	MERCEDES BENZ	CLS 400 EXCLUSIVE	CLS 400 EXCLUSIVE	297,920	268,130	238,340
A4	MERCEDES BENZ	CLS 500	CLS 500	391,920	352,730	313,540
A4	MERCEDES BENZ	CLS 500 CGI	CLS 500 CGI	314,320	282,890	251,460
A4	MERCEDES BENZ	CLS 500 COUPE	CLS 500 COUPE	324,150	291,740	259,320
A4	MERCEDES BENZ	E 280 ELEGANCE AUT. FULL	E 280 ELEGANCE AUT. FULL	242,300	218,070	193,840
A4	MERCEDES BENZ	E 300 AVANTGARDE SEDAN	E 300 AVANTGARDE SEDAN	251,790	226,610	201,430
A4	MERCEDES BENZ	E 300 ELEGANCE I SEDAN	E 300 ELEGANCE I SEDAN	248,520	223,670	198,820
A4	MERCEDES BENZ	E 300 ELEGANCE SEDAN	E 300 ELEGANCE SEDAN	264,880	238,390	211,900

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	MERCEDES BENZ	E 320 ELEGANCE	E 320 ELEGANCE	217,740	195,970	174,190
A4	MERCEDES BENZ	E 350 AVANTGARDE KIT AMG SEDAN	E 350 AVANTGARDE KIT AMG SEDAN	359,850	323,870	287,880
A4	MERCEDES BENZ	E 350 AVANTGARDE SEDAN	E 350 AVANTGARDE SEDAN	284,540	256,090	227,630
A4	MERCEDES BENZ	E 350 CGI CABRIOLET KIT AMG	E 350 CGI CABRIOLET KIT AMG	327,090	294,380	261,670
A4	MERCEDES BENZ	E 350 KIT AMG CABRIOLET	E 350 KIT AMG CABRIOLET	327,090	294,380	261,670
A4	MERCEDES BENZ	E 350 KIT AMG COUPE	E 350 KIT AMG COUPE	255,360	229,820	204,290
A4	MERCEDES BENZ	E 350 KIT AMG SEDAN	E 350 KIT AMG SEDAN	255,360	229,820	204,290
A4	MERCEDES BENZ	E 350 SPORT COUPE	E 350 SPORT COUPE	274,700	247,230	219,760
A4	MERCEDES BENZ	E 400	E 400	193,180	173,860	154,540
A4	MERCEDES BENZ	E 400 4MATIC BERLINA	E 400 4MATIC BERLINA	307,780	277,000	246,220
A4	MERCEDES BENZ	E 400 CABRIOLET	E 400 CABRIOLET	320,870	288,780	256,700
A4	MERCEDES BENZ	E 400 COUPE	E 400 COUPE	288,100	259,290	230,480
A4	MERCEDES BENZ	E 450 4MATIC	E 450 4MATIC	364,230	327,810	291,380
A4	MERCEDES BENZ	E 500	E 500	301,230	271,110	240,980
A4	MERCEDES BENZ	E 500 AVANTGARDE KIT AMG	E 500 AVANTGARDE KIT AMG	359,850	323,870	287,880
A4	MERCEDES BENZ	E 500 COUPE	E 500 COUPE	343,760	309,380	275,010
A4	MERCEDES BENZ	E 500 COUPE KIT AMG	E 500 COUPE KIT AMG	261,900	235,710	209,520
A4	MERCEDES BENZ	E 500 ELEGANCE	E 500 ELEGANCE	333,970	300,570	267,180
A4	MERCEDES BENZ	E 63 BERLINA AMG	E 63 BERLINA AMG	392,880	353,590	314,300
A4	MERCEDES BENZ	E 63 BERLINA AMG S 4MATIC	E 63 BERLINA AMG S 4MATIC	425,650	383,090	340,520
A4	MERCEDES BENZ	E-250 COUPE AVANTGARDE	E-250 COUPE AVANTGARDE	234,710	211,240	187,770
A4	MERCEDES BENZ	E350 BLUE EFFICIENCY	E350 BLUE EFFICIENCY	185,450	166,910	148,360
A4	MERCEDES BENZ	E-350 CABRIOLET AVANTGARDE	E-350 CABRIOLET AVANTGARDE	317,280	285,550	253,820
A4	MERCEDES BENZ	E-350 COUPE AVANTGARDE	E-350 COUPE AVANTGARDE	279,160	251,240	223,330
A4	MERCEDES BENZ	E63 AMG	E63 AMG	376,530	338,880	301,220
A4	MERCEDES BENZ	E63 AMG S4 MATIC	E63 AMG S4 MATIC	425,650	383,090	340,520
A4	MERCEDES BENZ	GLE 450	GLE 450	396,150	356,540	316,920
A4	MERCEDES BENZ	GLE 450 COUPÉ	GLE 450 COUPÉ	396,150	356,540	316,920
A4	MERCEDES BENZ	GLE 450 KIT AMG	GLE 450 KIT AMG	353,590	318,230	282,870
A4	MERCEDES BENZ	GLS 450	GLS 450	356,870	321,180	285,500
A4	MERCEDES BENZ	GLS 500 4MATIC	GLS 500 4MATIC	458,370	412,530	366,700
A4	MERCEDES BENZ	MAYBACH S 500	MAYBACH S 500	746,520	671,870	597,220
A4	MERCEDES BENZ	S 350 SEDAN	S 350 SEDAN	442,020	397,820	353,620
A4	MERCEDES BENZ	S 400 BERLINA LARGA	S 400 BERLINA LARGA	373,270	335,940	298,620
A4	MERCEDES BENZ	S 500	S 500	425,650	383,090	340,520
A4	MERCEDES BENZ	S 500 5.5 C.C.	S 500 5.5 C.C.	533,380	480,040	426,700
A4	MERCEDES BENZ	S 500 BERLINA LARGA	S 500 BERLINA LARGA	442,020	397,820	353,620
A4	MERCEDES BENZ	S 500 BLUE EFFICENCY	S 500 BLUE EFFICENCY	530,430	477,390	424,340
A4	MERCEDES BENZ	S 500 CGI FULL	S 500 CGI FULL	507,470	456,720	405,980
A4	MERCEDES BENZ	S 500 COUPE 4MATIC	S 500 COUPE 4MATIC	553,350	498,020	442,680
A4	MERCEDES BENZ	S 500 L EXCLUSIVE	S 500 L EXCLUSIVE	589,330	530,400	471,460
A4	MERCEDES BENZ	S 500 L SEDAN	S 500 L SEDAN	474,160	426,740	379,330
A4	MERCEDES BENZ	S 500 SEDAN	S 500 SEDAN	425,650	383,090	340,520
A4	MERCEDES BENZ	S 560	S 560	638,440	574,600	510,750
A4	MERCEDES BENZ	S 560 4MATIC BERLINA LARGA	S 560 4MATIC BERLINA LARGA	654,850	589,370	523,880
A4	MERCEDES BENZ	S 560 L	S 560 L	746,510	671,860	597,210
A4	MERCEDES BENZ	S 63 AMG	S 63 AMG	851,300	766,170	681,040
A4	MERCEDES BENZ	S 63 AMG COUPE 4MATIC	S 63 AMG COUPE 4MATIC	818,550	736,700	654,840
A4	MERCEDES BENZ	SL 500 COUPE	SL 500 COUPE	474,160	426,740	379,330
A4	MERCEDES BENZ	SL 500 KIT AMG	SL 500 KIT AMG	490,820	441,740	392,660
A4	MERCEDES BENZ	SL 550 ROADSTER	SL 550 ROADSTER	491,090	441,980	392,870
A4	MERCEDES BENZ	SLK 300 SPORT	SLK 300 SPORT	251,790	226,610	201,430
A4	MERCEDES BENZ	SLK 350 CGI ROADSTER KIT AMG	SLK 350 CGI ROADSTER KIT AMG	239,030	215,130	191,220
A4	MERCEDES BENZ	SLK 350 ROADSTER	SLK 350 ROADSTER	229,170	206,250	183,340
A4	MERCEDES BENZ	SLK 55 AMG	SLK 55 AMG	425,320	382,790	340,260
A4	MERCEDES BENZ	SLS AMG	SLS AMG	1,031,060	927,950	824,850
A4	MERCEDES BENZ	SLS BLACK SERIES	SLS BLACK SERIES	1,031,060	927,950	824,850
A4	MERCEDES BENZ	OTROS MODELOS	OTROS MODELOS	255,800	230,220	204,640
A4	MG	750	750	82,150	73,940	65,720
A4	MG	750 AT	750 AT	106,370	95,730	85,100
A4	MG	750 E	750 E	103,100	92,790	82,480
A4	MG	OTROS MODELOS	OTROS MODELOS	103,100	92,790	82,480
A4	MITSUBISHI	ECLIPSE SPYDER GS	ECLIPSE SPYDER GS	139,160	125,240	111,330
A4	MITSUBISHI	GALANT VR AUT.	GALANT VR AUT.	112,930	101,640	90,340
A4	MITSUBISHI	GALANT VR MEC.	GALANT VR MEC.	111,980	100,780	89,580
A4	MITSUBISHI	GALANT VRS AUT.	GALANT VRS AUT.	111,980	100,780	89,580
A4	MITSUBISHI	GRANDIS 2.4 AUT.	GRANDIS 2.4 AUT.	108,050	97,250	86,440
A4	MITSUBISHI	SIGMA	SIGMA	156,020	140,420	124,820
A4	MITSUBISHI	SPACE WAGON	SPACE WAGON	117,850	106,070	94,280
A4	MITSUBISHI	OTROS MODELOS	OTROS MODELOS	112,930	101,640	90,340
A4	NISSAN	350 Z 3.5	350 Z 3.5	179,750	161,780	143,800
A4	NISSAN	350Z COUPE	350Z COUPE	176,310	158,680	141,050
A4	NISSAN	350Z COUPE AUT.	350Z COUPE AUT.	179,750	161,780	143,800
A4	NISSAN	350Z ST CUPE AUT.	350Z ST CUPE AUT.	183,030	164,730	146,420
A4	NISSAN	350Z ST CUPE MEC.	350Z ST CUPE MEC.	183,030	164,730	146,420
A4	NISSAN	350Z T CUPE AUT.	350Z T CUPE AUT.	183,030	164,730	146,420
A4	NISSAN	ALTIMA S TIPE II LEATHER 2.5 AUT.	ALTIMA S TIPE II LEATHER 2.5 AUT.	120,820	108,740	96,660
A4	NISSAN	ALTIMA S TYPE II 2.5	ALTIMA S TYPE II 2.5	120,820	108,740	96,660
A4	NISSAN	ALTIMA SE TIPE II LEATHER 2.5 AUT.	ALTIMA SE TIPE II LEATHER 2.5 AUT.	137,350	123,620	109,880
A4	NISSAN	ALTIMA SE TYPE II 3.5 AUT.	ALTIMA SE TYPE II 3.5 AUT.	137,350	123,620	109,880
A4	NISSAN	ALTIMA SL CVT 2.5	ALTIMA SL CVT 2.5	103,100	92,790	82,480
A4	NISSAN	ALTIMA SL HIGH CVT 2.5	ALTIMA SL HIGH CVT 2.5	110,660	99,590	88,530
A4	NISSAN	ALTIMA SR CVT 3.5	ALTIMA SR CVT 3.5	119,180	107,260	95,340
A4	NISSAN	ALTIMA TYPE II 2.5 AUT.	ALTIMA TYPE II 2.5 AUT.	120,820	108,740	96,660
A4	NISSAN	INFINITI Q 45	INFINITI Q 45	273,330	246,000	218,660
A4	NISSAN	MAXIMA	MAXIMA	130,210	117,190	104,170
A4	NISSAN	MAXIMA 30GV	MAXIMA 30GV	120,000	108,000	96,000
A4	NISSAN	MAXIMA 30GV LIMITED AUT.	MAXIMA 30GV LIMITED AUT.	111,000	99,900	88,800
A4	NISSAN	MAXIMA ABS	MAXIMA ABS	107,320	96,590	85,860
A4	NISSAN	QUEST	QUEST	141,450	127,310	113,160
A4	NISSAN	SUNNY	SUNNY	47,770	42,990	38,220
A4	NISSAN	TEANA JL-802	TEANA JL-802	125,720	113,150	100,580
A4	NISSAN	TEANA JL-803	TEANA JL-803	137,020	123,320	109,620
A4	NISSAN	TEANA S CVT 2.5	TEANA S CVT 2.5	129,000	116,100	103,200
A4	NISSAN	TEANA S CVT 2.5 FULL	TEANA S CVT 2.5 FULL	124,260	111,830	99,410
A4	NISSAN	TEANA SE CVT 3.5	TEANA SE CVT 3.5	132,430	119,190	105,940
A4	NISSAN	TEANA SE CVT-MODO MANU 3.5	TEANA SE CVT-MODO MANU 3.5	137,020	123,320	109,620
A4	NISSAN	X-TRAIL ADVANCE CVT	X-TRAIL ADVANCE CVT	114,470	103,020	91,580
A4	NISSAN	X-TRAIL EXCLUSIVE CVT 4WD	X-TRAIL EXCLUSIVE CVT 4WD	101,040	90,940	80,830
A4	NISSAN	OTROS MODELOS	OTROS MODELOS	129,000	116,100	103,200
A4	OTRAS MARCAS	OTROS MODELOS	OTROS MODELOS	205,290	184,760	164,230
A4	PEUGEOT	406 CUPE 2.2 MEC.	406 CUPE 2.2 MEC.	133,580	120,220	106,860
A4	PEUGEOT	406 CUPE AUT.	406 CUPE AUT.	137,840	124,060	110,270
A4	PEUGEOT	406 CUPE MEC.	406 CUPE MEC.	127,370	114,630	101,900
A4	PEUGEOT	406 SV AUT.	406 SV AUT.	104,460	94,010	83,570

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	PEUGEOT	406 SV MEC.	406 SV MEC.	97,900	88,110	78,320
A4	PEUGEOT	407 COUPE	407 COUPE	179,750	161,780	143,800
A4	PEUGEOT	407 COUPE 2.9 TIP	407 COUPE 2.9 TIP	179,750	161,780	143,800
A4	PEUGEOT	407 EXECUTIVE 2.2 FULL	407 EXECUTIVE 2.2 FULL	136,170	122,550	108,940
A4	PEUGEOT	407 EXECUTIVE 2.2 TIP.	407 EXECUTIVE 2.2 TIP.	136,170	122,550	108,940
A4	PEUGEOT	407 EXECUTIVE 3.0 TIP	407 EXECUTIVE 3.0 TIP	152,750	137,480	122,200
A4	PEUGEOT	407 EXECUTIVE SEDAN 3.0 V6 TIPTRONIC	407 EXECUTIVE SEDAN 3.0 V6 TIPTRONIC	152,750	137,480	122,200
A4	PEUGEOT	407 EXECUTIVE SW 2.2	407 EXECUTIVE SW 2.2	130,320	117,290	104,260
A4	PEUGEOT	407 EXECUTIVE SW 2.2 TIPTRONIC	407 EXECUTIVE SW 2.2 TIPTRONIC	130,320	117,290	104,260
A4	PEUGEOT	407 PREMIUM 2.2 TIPTRONIC	407 PREMIUM 2.2 TIPTRONIC	129,970	116,970	103,980
A4	PEUGEOT	407 SPORT 2.2 MEC.	407 SPORT 2.2 MEC.	112,970	101,670	90,380
A4	PEUGEOT	407 SPORT 2.2 TIP	407 SPORT 2.2 TIP	136,870	123,180	109,500
A4	PEUGEOT	407 SPORT 3.0 TIP	407 SPORT 3.0 TIP	145,380	130,840	116,300
A4	PEUGEOT	407 SPORT SW 2.2 TIP	407 SPORT SW 2.2 TIP	128,030	115,230	102,420
A4	PEUGEOT	605 SV3 AUT.	605 SV3 AUT.	178,780	160,900	143,020
A4	PEUGEOT	605 SV3 MEC.	605 SV3 MEC.	167,320	150,590	133,860
A4	PEUGEOT	607 3.0	607 3.0	163,590	147,230	130,870
A4	PEUGEOT	607 3.0 AUT.	607 3.0 AUT.	163,590	147,230	130,870
A4	PEUGEOT	607 AUT.	607 AUT.	142,930	128,640	114,340
A4	PEUGEOT	607 DIAMANTE	607 DIAMANTE	163,590	147,230	130,870
A4	PEUGEOT	607 MEC.	607 MEC.	137,350	123,620	109,880
A4	PEUGEOT	607 PACK AUT.	607 PACK AUT.	154,710	139,240	123,770
A4	PEUGEOT	607 PACK MEC.	607 PACK MEC.	154,710	139,240	123,770
A4	PEUGEOT	607 PACK TITANE 3.0	607 PACK TITANE 3.0	163,590	147,230	130,870
A4	PEUGEOT	OTROS MODELOS	OTROS MODELOS	140,380	126,340	112,300
A4	PORSCHE	718 BOXSTER GTS	718 BOXSTER GTS	352,300	317,070	281,840
A4	PORSCHE	718 BOXSTER GTS 4.0	718 BOXSTER GTS 4.0	377,840	340,060	302,270
A4	PORSCHE	718 BOXSTER S	718 BOXSTER S	386,670	348,000	309,340
A4	PORSCHE	718 BOXSTER S (982)	718 BOXSTER S (982)	276,680	249,010	221,340
A4	PORSCHE	718 CAYMAN	718 CAYMAN	225,930	203,340	180,740
A4	PORSCHE	718 CAYMAN GT4	718 CAYMAN GT4	417,470	375,720	333,980
A4	PORSCHE	718 CAYMAN GTS	718 CAYMAN GTS	337,250	303,530	269,800
A4	PORSCHE	718 CAYMAN GTS 4.0	718 CAYMAN GTS 4.0	364,090	327,680	291,270
A4	PORSCHE	718 CAYMAN S	718 CAYMAN S	264,880	238,390	211,900
A4	PORSCHE	718 CAYMAN S (982)	718 CAYMAN S (982)	264,880	238,390	211,900
A4	PORSCHE	718 SPYDER	718 SPYDER	410,910	369,820	328,730
A4	PORSCHE	719 BOXSTER GTS	719 BOXSTER GTS	352,300	317,070	281,840
A4	PORSCHE	911 BLACK EDITION	911 BLACK EDITION	340,190	306,170	272,150
A4	PORSCHE	911 BLACK EDITION CABRIOLET	911 BLACK EDITION CABRIOLET	382,760	344,480	306,210
A4	PORSCHE	911 CABRIOLET	911 CABRIOLET	325,550	293,000	260,440
A4	PORSCHE	911 CABRIOLET TIPTRONIC	911 CABRIOLET TIPTRONIC	422,070	379,860	337,660
A4	PORSCHE	911 CARRERA	911 CARRERA	387,320	348,590	309,860
A4	PORSCHE	911 CARRERA (981)	911 CARRERA (981)	343,810	309,430	275,050
A4	PORSCHE	911 CARRERA (991-II)	911 CARRERA (991-II)	366,710	330,040	293,370
A4	PORSCHE	911 CARRERA 2	911 CARRERA 2	322,120	289,910	257,700
A4	PORSCHE	911 CARRERA 2 CABRIOLET	911 CARRERA 2 CABRIOLET	405,380	364,840	324,300
A4	PORSCHE	911 CARRERA 2 TIPTRONIC	911 CARRERA 2 TIPTRONIC	380,790	342,710	304,630
A4	PORSCHE	911 CARRERA 4	911 CARRERA 4	353,620	318,260	282,900
A4	PORSCHE	911 CARRERA 4 (991)	911 CARRERA 4 (991)	383,090	344,780	306,470
A4	PORSCHE	911 CARRERA 4 (991-II)	911 CARRERA 4 (991-II)	397,500	357,750	318,000
A4	PORSCHE	911 CARRERA 4 AUT	911 CARRERA 4 AUT	369,330	332,400	295,460
A4	PORSCHE	911 CARRERA 4 CABRIO TIPTRONIC	911 CARRERA 4 CABRIO TIPTRONIC	494,380	444,940	395,500
A4	PORSCHE	911 CARRERA 4 CABRIOLET	911 CARRERA 4 CABRIOLET	397,500	357,750	318,000
A4	PORSCHE	911 CARRERA 4 CABRIOLET (991)	911 CARRERA 4 CABRIOLET (991)	430,580	387,520	344,460
A4	PORSCHE	911 CARRERA 4 CABRIOLET (991-II)	911 CARRERA 4 CABRIOLET (991-II)	447,590	402,830	358,070
A4	PORSCHE	911 CARRERA 4 GTS	911 CARRERA 4 GTS	487,870	439,080	390,300
A4	PORSCHE	911 CARRERA 4 GTS CABRIOLET	911 CARRERA 4 GTS CABRIOLET	533,700	480,330	426,960
A4	PORSCHE	911 CARRERA 4 S	911 CARRERA 4 S	405,350	364,820	324,280
A4	PORSCHE	911 CARRERA 4 S (991)	911 CARRERA 4 S (991)	441,700	397,530	353,360
A4	PORSCHE	911 CARRERA 4 S (991-II)	911 CARRERA 4 S (991-II)	461,020	414,920	368,820
A4	PORSCHE	911 CARRERA 4 S CABRIOLET	911 CARRERA 4 S CABRIOLET	449,870	404,880	359,900
A4	PORSCHE	911 CARRERA 4 S CABRIOLET (991)	911 CARRERA 4 S CABRIOLET (991)	490,490	441,440	392,390
A4	PORSCHE	911 CARRERA 4 S CABRIOLET (991-II)	911 CARRERA 4 S CABRIOLET (991-II)	510,450	459,410	408,360
A4	PORSCHE	911 CARRERA 4 TIPTRONIC	911 CARRERA 4 TIPTRONIC	375,910	338,320	300,730
A4	PORSCHE	911 CARRERA 4S AUT	911 CARRERA 4S AUT	415,840	374,260	332,670
A4	PORSCHE	911 CARRERA AUT	911 CARRERA AUT	343,810	309,430	275,050
A4	PORSCHE	911 CARRERA CABRIO TIPTRONIC	911 CARRERA CABRIO TIPTRONIC	422,070	379,860	337,660
A4	PORSCHE	911 CARRERA CABRIOLET	911 CARRERA CABRIOLET	391,610	352,450	313,290
A4	PORSCHE	911 CARRERA CABRIOLET (991)	911 CARRERA CABRIOLET (991)	394,860	355,370	315,890
A4	PORSCHE	911 CARRERA CABRIOLET (991-II)	911 CARRERA CABRIOLET (991-II)	417,140	375,430	333,710
A4	PORSCHE	911 CARRERA GT3	911 CARRERA GT3	523,890	471,500	419,110
A4	PORSCHE	911 CARRERA GTS	911 CARRERA GTS	450,210	405,190	360,170
A4	PORSCHE	911 CARRERA GTS CABRIOLET	911 CARRERA GTS CABRIOLET	497,690	447,920	398,150
A4	PORSCHE	911 CARRERA RS	911 CARRERA RS	390,610	351,550	312,490
A4	PORSCHE	911 CARRERA S	911 CARRERA S	405,350	364,820	324,280
A4	PORSCHE	911 CARRERA S (981)	911 CARRERA S (981)	402,080	361,870	321,660
A4	PORSCHE	911 CARRERA S (991-II)	911 CARRERA S (991-II)	429,590	386,630	343,670
A4	PORSCHE	911 CARRERA S AUT	911 CARRERA S AUT	392,250	353,030	313,800
A4	PORSCHE	911 CARRERA S CABRIOLET	911 CARRERA S CABRIOLET	448,570	403,710	358,860
A4	PORSCHE	911 CARRERA S CABRIOLET (991)	911 CARRERA S CABRIOLET (991)	451,850	406,670	361,480
A4	PORSCHE	911 CARRERA S CABRIOLET (991-II)	911 CARRERA S CABRIOLET (991-II)	479,350	431,420	383,480
A4	PORSCHE	911 CARRERA S TIP	911 CARRERA S TIP	380,790	342,710	304,630
A4	PORSCHE	911 CARRERA TIP	911 CARRERA TIP	375,910	338,320	300,730
A4	PORSCHE	911 CAYMAN	911 CAYMAN	217,400	195,660	173,920
A4	PORSCHE	911 CUPE	911 CUPE	274,990	247,490	219,990
A4	PORSCHE	911 GT2	911 GT2	523,890	471,500	419,110
A4	PORSCHE	911 GT3	911 GT3	523,890	471,500	419,110
A4	PORSCHE	911 GT3 RS	911 GT3 RS	536,990	483,290	429,590
A4	PORSCHE	911 GT3 TURING	911 GT3 TURING	536,990	483,290	429,590
A4	PORSCHE	911 RS CLUBSPORT	911 RS CLUBSPORT	431,420	388,280	345,140
A4	PORSCHE	911 TARGA	911 TARGA	317,020	285,320	253,620
A4	PORSCHE	911 TARGA 4	911 TARGA 4	425,000	382,500	340,000
A4	PORSCHE	911 TARGA 4 (991-II)	911 TARGA 4 (991-II)	447,260	402,530	357,810
A4	PORSCHE	911 TARGA 4 GTS	911 TARGA 4 GTS	536,990	483,290	429,590
A4	PORSCHE	911 TARGA 4 S	911 TARGA 4 S	481,320	433,190	385,060
A4	PORSCHE	911 TARGA 4 S (991-II)	911 TARGA 4 S (991-II)	510,450	459,410	408,360
A4	PORSCHE	911 TARGA TIPTRONIC	911 TARGA TIPTRONIC	388,380	349,540	310,700
A4	PORSCHE	911 TURBO	911 TURBO	628,650	565,790	502,920
A4	PORSCHE	911 TURBO (991-II)	911 TURBO (991-II)	667,950	601,160	534,360
A4	PORSCHE	911 TURBO CABRIOLET	911 TURBO CABRIOLET	681,030	612,930	544,820
A4	PORSCHE	911 TURBO CABRIOLET (991-II)	911 TURBO CABRIOLET (991-II)	708,280	637,450	566,620
A4	PORSCHE	911 TURBO S	911 TURBO S	538,440	484,600	430,750
A4	PORSCHE	911 TURBO S (991-II)	911 TURBO S (991-II)	667,950	601,160	534,360
A4	PORSCHE	911 TURBO S CABRIOLET	911 TURBO S CABRIOLET	715,370	643,830	572,300
A4	PORSCHE	911 TURBO S CABRIOLET (991-II)	911 TURBO S CABRIOLET (991-II)	713,130	641,820	570,500
A4	PORSCHE	986 BOXSTER	986 BOXSTER	207,720	186,950	166,180
A4	PORSCHE	986 BOXSTER S	986 BOXSTER S	299,420	269,480	239,540
A4	PORSCHE	986 BOXSTER S TIPTRONIC	986 BOXSTER S TIPTRONIC	316,390	284,750	253,110
A4	PORSCHE	986 BOXSTER TIPTRONIC	986 BOXSTER TIPTRONIC	223,370	201,030	178,700

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	PORSCHE	BOXSTER	BOXSTER	209,220	188,300	167,380
A4	PORSCHE	BOXSTER (981)	BOXSTER (981)	223,950	201,560	179,160
A4	PORSCHE	BOXSTER 987	BOXSTER 987	315,250	283,730	252,200
A4	PORSCHE	BOXSTER AUT	BOXSTER AUT	225,930	203,340	180,740
A4	PORSCHE	BOXSTER GTS (981)	BOXSTER GTS (981)	291,410	262,270	233,130
A4	PORSCHE	BOXSTER S	BOXSTER S	242,300	218,070	193,840
A4	PORSCHE	BOXSTER S (981)	BOXSTER S (981)	258,340	232,510	206,670
A4	PORSCHE	BOXSTER S AUT	BOXSTER S AUT	258,670	232,800	206,940
A4	PORSCHE	BOXSTER S BLACK EDITION	BOXSTER S BLACK EDITION	268,480	241,630	214,780
A4	PORSCHE	BOXSTER SPYDER	BOXSTER SPYDER	255,380	229,840	204,300
A4	PORSCHE	BOXSTER SPYDER (981)	BOXSTER SPYDER (981)	324,150	291,740	259,320
A4	PORSCHE	BOXSTER TIPTRONIC	BOXSTER TIPTRONIC	223,370	201,030	178,700
A4	PORSCHE	CAYENNE COUPE	CAYENNE COUPE	296,140	266,530	236,910
A4	PORSCHE	CAYMAN	CAYMAN	224,610	202,150	179,690
A4	PORSCHE	CAYMAN (981)	CAYMAN (981)	234,120	210,710	187,300
A4	PORSCHE	CAYMAN AUT	CAYMAN AUT	242,300	218,070	193,840
A4	PORSCHE	CAYMAN GT4 (981)	CAYMAN GT4 (981)	356,880	321,190	285,500
A4	PORSCHE	CAYMAN GTS (981)	CAYMAN GTS (981)	307,780	277,000	246,220
A4	PORSCHE	CAYMAN R	CAYMAN R	278,300	250,470	222,640
A4	PORSCHE	CAYMAN S	CAYMAN S	255,070	229,560	204,060
A4	PORSCHE	CAYMAN S (981)	CAYMAN S (981)	269,810	242,830	215,850
A4	PORSCHE	CAYMAN S AUT	CAYMAN S AUT	275,040	247,540	220,030
A4	PORSCHE	CAYMAN S BLACK EDITION	CAYMAN S BLACK EDITION	287,810	259,030	230,250
A4	PORSCHE	CAYMAN S TIP	CAYMAN S TIP	272,420	245,180	217,940
A4	PORSCHE	GT2 COUPE	GT2 COUPE	703,960	633,560	563,170
A4	PORSCHE	PANAMERA	PANAMERA	378,500	340,650	302,800
A4	PORSCHE	PANAMERA 4	PANAMERA 4	395,850	356,270	316,680
A4	PORSCHE	PANAMERA 4 E-HYBRID	PANAMERA 4 E-HYBRID	425,650	383,090	340,520
A4	PORSCHE	PANAMERA 4 E-HYBRID EXECUTIVE	PANAMERA 4 E-HYBRID EXECUTIVE	461,660	415,490	369,330
A4	PORSCHE	PANAMERA 4 E-HYBRID SPORT TURISMO	PANAMERA 4 E-HYBRID SPORT TURISMO	438,760	394,880	351,010
A4	PORSCHE	PANAMERA 4 EXECUTIVE	PANAMERA 4 EXECUTIVE	455,130	409,620	364,100
A4	PORSCHE	PANAMERA 4 SPORT TURISMO	PANAMERA 4 SPORT TURISMO	412,550	371,300	330,040
A4	PORSCHE	PANAMERA 4S	PANAMERA 4S	494,090	444,680	395,270
A4	PORSCHE	PANAMERA 4S EXECUTIVE	PANAMERA 4S EXECUTIVE	576,250	518,630	461,000
A4	PORSCHE	PANAMERA 4S SPORT TURISMO	PANAMERA 4S SPORT TURISMO	540,250	486,230	432,200
A4	PORSCHE	PANAMERA GTS	PANAMERA GTS	521,260	469,130	417,010
A4	PORSCHE	PANAMERA GTS SPORT TURISMO	PANAMERA GTS SPORT TURISMO	618,830	556,950	495,060
A4	PORSCHE	PANAMERA PLATINUM EDITION	PANAMERA PLATINUM EDITION	496,050	446,450	396,840
A4	PORSCHE	PANAMERA S	PANAMERA S	444,970	400,470	355,980
A4	PORSCHE	PANAMERA S E HYRID	PANAMERA S E HYRID	441,700	397,530	353,360
A4	PORSCHE	PANAMERA TURBO	PANAMERA TURBO	539,920	485,930	431,940
A4	PORSCHE	PANAMERA TURBO EXECUTIVE	PANAMERA TURBO EXECUTIVE	600,490	540,440	480,390
A4	PORSCHE	PANAMERA TURBO S	PANAMERA TURBO S	539,920	485,930	431,940
A4	PORSCHE	PANAMERA TURBO S E-HYBRID	PANAMERA TURBO S E-HYBRID	618,830	556,950	495,060
A4	PORSCHE	PANAMERA TURBO S E-HYBRID EXECUTIVE	PANAMERA TURBO S E-HYBRID EXECUTIVE	684,310	615,880	547,450
A4	PORSCHE	PANAMERA TURBO S E-HYBRID SPORT TURISMO	PANAMERA TURBO S E-HYBRID SPORT TURISMO	674,480	607,030	539,580
A4	PORSCHE	PANAMERA TURBO S EXECUTIVE	PANAMERA TURBO S EXECUTIVE	600,490	540,440	480,390
A4	PORSCHE	PANAMERA TURBO SPORT TURISMO	PANAMERA TURBO SPORT TURISMO	584,910	526,420	467,930
A4	PORSCHE	OTROS MODELOS	OTROS MODELOS	403,720	363,350	322,980
A4	RENAULT	LAGUNA BERLINA PRIVILEGE 3.0	LAGUNA BERLINA PRIVILEGE 3.0	141,780	127,600	113,420
A4	RENAULT	LAGUNA SEDAN	LAGUNA SEDAN	106,370	95,730	85,100
A4	RENAULT	MASTER FURGON 2.3 TDI	MASTER FURGON 2.3 TDI	109,690	98,720	87,750
A4	RENAULT	MASTER MICROBUS 2.3 TDI	MASTER MICROBUS 2.3 TDI	123,110	110,800	98,490
A4	RENAULT	OTROS MODELOS	OTROS MODELOS	116,400	104,760	93,120
A4	SKODA	SUPERB ELEGANCE AWD 3.6 FSI	SUPERB ELEGANCE AWD 3.6 FSI	182,350	164,120	145,880
A4	SKODA	OTROS MODELOS	OTROS MODELOS	182,350	164,120	145,880
A4	SUBARU	IMPREZA 2.5R WRX TC AWD MT	IMPREZA 2.5R WRX TC AWD MT	117,540	105,790	94,030
A4	SUBARU	IMPREZA 4D WRX BR AWD 2.5 MEC.	IMPREZA 4D WRX BR AWD 2.5 MEC.	120,820	108,740	96,660
A4	SUBARU	IMPREZA 4D WRX STI EC 4S AWD 2.5 MEC.	IMPREZA 4D WRX STI EC 4S AWD 2.5 MEC.	169,950	152,960	135,960
A4	SUBARU	IMPREZA 5D OBK SPT AWD 2.5 AUT.	IMPREZA 5D OBK SPT AWD 2.5 AUT.	90,040	81,040	72,030
A4	SUBARU	IMPREZA 5D OBK SPT AWD 2.5 MEC.	IMPREZA 5D OBK SPT AWD 2.5 MEC.	84,800	76,320	67,840
A4	SUBARU	IMPREZA 5D STI AWD 2.5	IMPREZA 5D STI AWD 2.5	192,850	173,570	154,280
A4	SUBARU	IMPREZA 5D WRX 265 AWD 2.5 MEC.	IMPREZA 5D WRX 265 AWD 2.5 MEC.	140,470	126,420	112,380
A4	SUBARU	IMPREZA 5D WRX TC AWD 2.5	IMPREZA 5D WRX TC AWD 2.5	117,540	105,790	94,030
A4	SUBARU	IMPREZA WRX AWD 2.5	IMPREZA WRX AWD 2.5	120,820	108,740	96,660
A4	SUBARU	IMPREZA WRX BR AWD 2.5 MT	IMPREZA WRX BR AWD 2.5 MT	120,820	108,740	96,660
A4	SUBARU	IMPREZA WRX STI 4WD 2.5	IMPREZA WRX STI 4WD 2.5	120,820	108,740	96,660
A4	SUBARU	IMPREZA WRX STI AWD 2.5	IMPREZA WRX STI AWD 2.5	120,820	108,740	96,660
A4	SUBARU	LEGACY	LEGACY	93,130	83,820	74,500
A4	SUBARU	LEGACY 2.5GT 4D SI DRIVE AWD 5AUT.	LEGACY 2.5GT 4D SI DRIVE AWD 5AUT.	140,760	126,680	112,610
A4	SUBARU	LEGACY 2.5I 4D 3S LIMITED AWD AUT.	LEGACY 2.5I 4D 3S LIMITED AWD AUT.	103,130	92,820	82,500
A4	SUBARU	LEGACY 2.5I 4D CVT LIMITED AWD	LEGACY 2.5I 4D CVT LIMITED AWD	125,700	113,130	100,560
A4	SUBARU	LEGACY 2.5I AWD CVT LIMITED	LEGACY 2.5I AWD CVT LIMITED	116,210	104,590	92,970
A4	SUBARU	LEGACY 2.5I AWD CVT XS	LEGACY 2.5I AWD CVT XS	98,190	88,370	78,550
A4	SUBARU	LEGACY 3.0 AUT.	LEGACY 3.0 AUT.	137,200	123,480	109,760
A4	SUBARU	LEGACY 3.0R 3S AWD AUT.	LEGACY 3.0R 3S AWD AUT.	137,200	123,480	109,760
A4	SUBARU	LEGACY 3.0R 3W AWD AUT.	LEGACY 3.0R 3W AWD AUT.	137,200	123,480	109,760
A4	SUBARU	LEGACY 3.0R AWD AUT.	LEGACY 3.0R AWD AUT.	130,640	117,580	104,510
A4	SUBARU	LEGACY 3.0R SPEC B AWD MEC.	LEGACY 3.0R SPEC B AWD MEC.	143,730	129,360	114,980
A4	SUBARU	LEGACY 3.6I R HCVT	LEGACY 3.6I R HCVT	132,910	119,620	106,330
A4	SUBARU	LEGACY 3.6R-S 4D AWD HCVT	LEGACY 3.6R-S 4D AWD HCVT	132,910	119,620	106,330
A4	SUBARU	LEGACY 3.6R-S AWD CVT	LEGACY 3.6R-S AWD CVT	122,760	110,480	98,210
A4	SUBARU	LEGACY 3M 3.0R AWD AT	LEGACY 3M 3.0R AWD AT	124,090	111,680	99,270
A4	SUBARU	LEGACY 4D 3.0R 3M SI-DRIVE AWD AUT.	LEGACY 4D 3.0R 3M SI-DRIVE AWD AUT.	124,090	111,680	99,270
A4	SUBARU	LEGACY 4D 3.0R 3S AWD AUT.	LEGACY 4D 3.0R 3S AWD AUT.	137,200	123,480	109,760
A4	SUBARU	LEGACY 4D 3.0R EW AWD 6MEC.	LEGACY 4D 3.0R EW AWD 6MEC.	130,640	117,580	104,510
A4	SUBARU	LEGACY 4D AWD 2.5I CVT XA	LEGACY 4D AWD 2.5I CVT XA	111,000	99,900	88,800
A4	SUBARU	LEGACY GL AWD 3.0	LEGACY GL AWD 3.0	133,920	120,530	107,140
A4	SUBARU	LEGACY GL AWD AUT.	LEGACY GL AWD AUT.	111,000	99,900	88,800
A4	SUBARU	LEGACY GT 4D SI AWD 2.5 5AT	LEGACY GT 4D SI AWD 2.5 5AT	143,730	129,360	114,980
A4	SUBARU	LEGACY GT OUTBACK AWD AUT.	LEGACY GT OUTBACK AWD AUT.	140,760	126,680	112,610
A4	SUBARU	LEGACY GX AUT.	LEGACY GX AUT.	96,900	87,210	77,520
A4	SUBARU	LEGACY GX AWD 2.5	LEGACY GX AWD 2.5	111,000	99,900	88,800
A4	SUBARU	LEGACY GX AWD AUT.	LEGACY GX AWD AUT.	98,190	88,370	78,550
A4	SUBARU	LEGACY GX AWD MEC.	LEGACY GX AWD MEC.	98,880	88,990	79,100
A4	SUBARU	LEGACY GX MEC.	LEGACY GX MEC.	90,870	81,780	72,700
A4	SUBARU	LEGACY GX OUTBACK AWD AUT.	LEGACY GX OUTBACK AWD AUT.	121,110	109,000	96,890
A4	SUBARU	LEGACY GX OUTBACK AWD MEC.	LEGACY GX OUTBACK AWD MEC.	121,110	109,000	96,890
A4	SUBARU	LEGACY GX SW	LEGACY GX SW	111,000	99,900	88,800
A4	SUBARU	LEGACY GX SW 4WD AUT.	LEGACY GX SW 4WD AUT.	121,110	109,000	96,890
A4	SUBARU	LEGACY GX TW	LEGACY GX TW	103,470	93,120	82,780
A4	SUBARU	LEGACY TW 4WD	LEGACY TW 4WD	120,820	108,740	96,660
A4	SUBARU	LEGACY TW OUTBACK 4WD	LEGACY TW OUTBACK 4WD	120,820	108,740	96,660
A4	SUBARU	SVX	SVX	160,430	144,390	128,340
A4	SUBARU	WRX 2.4 AWD CVT	WRX 2.4 AWD CVT	154,770	139,290	123,820
A4	SUBARU	WRX 2.4 AWD CVT TS	WRX 2.4 AWD CVT TS	131,350	118,220	105,080
A4	SUBARU	WRX 2.4 AWD MT	WRX 2.4 AWD MT	129,530	116,580	103,620

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	SUBARU	WRX 4D AWD 2.5 5MT	WRX 4D AWD 2.5 5MT	140,470	126,420	112,380
A4	SUBARU	WRX STI 4D AWD 2.5 5AT	WRX STI 4D AWD 2.5 5AT	205,970	185,370	164,780
A4	SUBARU	WRX STI 4D AWD 2.5 6MT	WRX STI 4D AWD 2.5 6MT	163,660	147,290	130,930
A4	SUBARU	OTROS MODELOS	OTROS MODELOS	121,930	109,740	97,540
A4	SUZUKI	KIZASHI SDLX	KIZASHI SDLX	68,720	61,850	54,980
A4	SUZUKI	KIZASHI SPORT	KIZASHI SPORT	80,190	72,170	64,150
A4	SUZUKI	KIZASHI STD	KIZASHI STD	91,640	82,480	73,310
A4	SUZUKI	SWIFT SPORT CVT	SWIFT SPORT CVT	81,530	73,380	65,220
A4	SUZUKI	OTROS MODELOS	OTROS MODELOS	80,860	72,770	64,690
A4	TOYOTA	CALDINA	CALDINA	44,860	40,370	35,890
A4	TOYOTA	CAMRY 2.2 C.C.	CAMRY 2.2 C.C.	120,820	108,740	96,660
A4	TOYOTA	CAMRY 2.4 C.C.	CAMRY 2.4 C.C.	114,260	102,830	91,410
A4	TOYOTA	CAMRY 2.5L AUT.	CAMRY 2.5L AUT.	128,260	115,430	102,610
A4	TOYOTA	CAMRY 3.0 C.C.	CAMRY 3.0 C.C.	136,210	122,590	108,970
A4	TOYOTA	CAMRY 3.5L AUT.	CAMRY 3.5L AUT.	139,840	125,860	111,870
A4	TOYOTA	CAMRY GX 2.4 AUT.	CAMRY GX 2.4 AUT.	115,250	103,730	92,200
A4	TOYOTA	CAMRY GX 2.4 AUT. FULL	CAMRY GX 2.4 AUT. FULL	130,980	117,880	104,780
A4	TOYOTA	CAMRY GX 3.5 AUT.	CAMRY GX 3.5 AUT.	137,840	124,060	110,270
A4	TOYOTA	FORTUNER 2.7 CITY 4X2 AT	FORTUNER 2.7 CITY 4X2 AT	127,040	114,340	101,630
A4	TOYOTA		GR 86 2.4 AT 4X2	127,980	115,180	102,380
A4	TOYOTA		GR 86 2.4 MT 4X2	124,620	112,160	99,700
A4	TOYOTA	ZELAS 2.5 MEC.	ZELAS 2.5 MEC.	94,070	84,660	75,260
A4	TOYOTA	OTROS MODELOS	OTROS MODELOS	127,040	114,340	101,630
A4	VOLKSWAGEN	BEETLE DESIGN 2.5	BEETLE DESIGN 2.5	75,270	67,740	60,220
A4	VOLKSWAGEN	BEETLE SE SPORT 2.5	BEETLE SE SPORT 2.5	97,860	88,070	78,290
A4	VOLKSWAGEN	BEETLE SPORT 2.5	BEETLE SPORT 2.5	91,640	82,480	73,310
A4	VOLKSWAGEN	CC 3.6 V6 4MOTION	CC 3.6 V6 4MOTION	171,540	154,390	137,230
A4	VOLKSWAGEN	CC V6 4MOTION	CC V6 4MOTION	179,750	161,780	143,800
A4	VOLKSWAGEN	JETTA COMFORTLINE 2.5 TIP	JETTA COMFORTLINE 2.5 TIP	101,470	91,320	81,180
A4	VOLKSWAGEN	JETTA GP HIGHLINE 2.5 AT	JETTA GP HIGHLINE 2.5 AT	95,900	86,310	76,720
A4	VOLKSWAGEN	JETTA GP HIGHLINE 2.5 MT	JETTA GP HIGHLINE 2.5 MT	89,350	80,420	71,480
A4	VOLKSWAGEN	JETTA HIGHLINE 2.5 AT	JETTA HIGHLINE 2.5 AT	75,270	67,740	60,220
A4	VOLKSWAGEN	JETTA HIGHLINE 2.5 MT	JETTA HIGHLINE 2.5 MT	68,720	61,850	54,980
A4	VOLKSWAGEN	JETTA PRESTIGE 2.5	JETTA PRESTIGE 2.5	100,490	90,440	80,390
A4	VOLKSWAGEN	JETTA PRESTIGE 2.5 TIPTRONIC	JETTA PRESTIGE 2.5 TIPTRONIC	107,720	96,950	86,180
A4	VOLKSWAGEN	JETTA SPORT 2.5 AUT.	JETTA SPORT 2.5 AUT.	101,470	91,320	81,180
A4	VOLKSWAGEN	JETTA SPORT 2.5 TIP	JETTA SPORT 2.5 TIP	101,470	91,320	81,180
A4	VOLKSWAGEN	JETTA STYLE 2.5 MEC.	JETTA STYLE 2.5 MEC.	84,110	75,700	67,290
A4	VOLKSWAGEN	JETTA STYLE AUT.	JETTA STYLE AUT.	90,660	81,590	72,530
A4	VOLKSWAGEN	JETTA STYLE TIP	JETTA STYLE TIP	90,660	81,590	72,530
A4	VOLKSWAGEN	JETTA TRENDLINE 2.5 MEC.	JETTA TRENDLINE 2.5 MEC.	83,800	75,420	67,040
A4	VOLKSWAGEN	JETTA TRENDLINE 2.5 TIP	JETTA TRENDLINE 2.5 TIP	90,350	81,320	72,280
A4	VOLKSWAGEN	JETTA V MECANICO	JETTA V MECANICO	94,760	85,280	75,810
A4	VOLKSWAGEN	JETTA V TIPTRONIC	JETTA V TIPTRONIC	108,820	97,940	87,060
A4	VOLKSWAGEN	JETTA VARIANT 2.5 AUT.	JETTA VARIANT 2.5 AUT.	104,420	93,980	83,540
A4	VOLKSWAGEN	NEW BEETLE SPORT 2.5 MEC.	NEW BEETLE SPORT 2.5 MEC.	91,330	82,200	73,060
A4	VOLKSWAGEN	NEW BEETLE SPORT 2.5 TIP	NEW BEETLE SPORT 2.5 TIP	97,860	88,070	78,290
A4	VOLKSWAGEN	PASSAT 2.8 V6 TIP	PASSAT 2.8 V6 TIP	130,920	117,830	104,740
A4	VOLKSWAGEN	PASSAT AUT. TIPTRONIC	PASSAT AUT. TIPTRONIC	112,640	101,380	90,110
A4	VOLKSWAGEN	PASSAT CC 3.6 V6 DSG 4MOTION	PASSAT CC 3.6 V6 DSG 4MOTION	179,750	161,780	143,800
A4	VOLKSWAGEN	PASSAT CONFORT	PASSAT CONFORT	103,100	92,790	82,480
A4	VOLKSWAGEN	PASSAT HIGHLINE 3.2 V6 FSI	PASSAT HIGHLINE 3.2 V6 FSI	165,330	148,800	132,260
A4	VOLKSWAGEN	PASSAT HIGHLINE 4MOTION 3.2 V6	PASSAT HIGHLINE 4MOTION 3.2 V6	155,500	139,950	124,400
A4	VOLKSWAGEN	PASSAT HIGHLINE V6	PASSAT HIGHLINE V6	165,330	148,800	132,260
A4	VOLKSWAGEN	PASSAT MEC.	PASSAT MEC.	104,460	94,010	83,570
A4	VOLKSWAGEN	PASSAT MEC. TIPTRONIC	PASSAT MEC. TIPTRONIC	116,560	104,900	93,250
A4	VOLKSWAGEN	VENTO VR6 AUT.	VENTO VR6 AUT.	144,590	130,130	115,670
A4	VOLKSWAGEN	VENTO VR6 MEC.	VENTO VR6 MEC.	133,690	120,320	106,950
A4	VOLKSWAGEN	OTROS MODELOS	OTROS MODELOS	101,470	91,320	81,180
A4	VOLVO	240 GLE	240 GLE	120,770	108,690	96,620
A4	VOLVO	850 (855) GLE SW AUT.	850 (855) GLE SW AUT.	155,520	139,970	124,420
A4	VOLVO	850 (855) GLE SW MEC.	850 (855) GLE SW MEC.	148,980	134,080	119,180
A4	VOLVO	850 (855) GLT SW AUT.	850 (855) GLT SW AUT.	178,450	160,610	142,760
A4	VOLVO	850 (855) GLT SW MEC.	850 (855) GLT SW MEC.	171,890	154,700	137,510
A4	VOLVO	850 (855) TURBO SW	850 (855) TURBO SW	179,750	161,780	143,800
A4	VOLVO	850 GLE AUT.	850 GLE AUT.	144,070	129,660	115,260
A4	VOLVO	850 GLE MEC.	850 GLE MEC.	137,530	123,780	110,020
A4	VOLVO	850 GLT AUT.	850 GLT AUT.	166,980	150,280	133,580
A4	VOLVO	850 GLT MEC.	850 GLT MEC.	160,430	144,390	128,340
A4	VOLVO	850 R MEC.	850 R MEC.	214,780	193,300	171,820
A4	VOLVO	850 T5 AUT.	850 T5 AUT.	189,910	170,920	151,930
A4	VOLVO	850 T5 MEC.	850 T5 MEC.	183,350	165,020	146,680
A4	VOLVO	850 T5-R AUT.	850 T5-R AUT.	212,500	191,250	170,000
A4	VOLVO	850 T5-R MEC.	850 T5-R MEC.	212,500	191,250	170,000
A4	VOLVO	850 TURBO	850 TURBO	179,750	161,780	143,800
A4	VOLVO	855 R AUT.	855 R AUT.	221,340	199,210	177,070
A4	VOLVO	855 R SW AUT.	855 R SW AUT.	234,120	210,710	187,300
A4	VOLVO	855 R SW MEC.	855 R SW MEC.	227,560	204,800	182,050
A4	VOLVO	855 T5 SW AUT	855 T5 SW AUT	202,680	182,410	162,140
A4	VOLVO	855 T5 SW MEC.	855 T5 SW MEC.	196,140	176,530	156,910
A4	VOLVO	855 T5-R SW AUT.	855 T5-R SW AUT.	222,310	200,080	177,850
A4	VOLVO	855 T5-R SW MEC.	855 T5-R SW MEC.	219,040	197,140	175,230
A4	VOLVO	855 TURBO SW AUT.	855 TURBO SW AUT.	186,310	167,680	149,050
A4	VOLVO	855 TURBO SW MEC.	855 TURBO SW MEC.	179,750	161,780	143,800
A4	VOLVO	940 (945) GLE SW AUT.	940 (945) GLE SW AUT.	153,890	138,500	123,110
A4	VOLVO	940 (945) GLE SW MEC.	940 (945) GLE SW MEC.	145,710	131,140	116,570
A4	VOLVO	940 GLE AUT.	940 GLE AUT.	147,340	132,610	117,870
A4	VOLVO	940 GLE MEC.	940 GLE MEC.	140,790	126,710	112,630
A4	VOLVO	945 GLE	945 GLE	151,080	135,970	120,860
A4	VOLVO	960 (965) SW	960 (965) SW	227,560	204,800	182,050
A4	VOLVO	960 AUT.	960 AUT.	224,610	202,150	179,690
A4	VOLVO	C30 2.4I AUT.	C30 2.4I AUT.	130,640	117,580	104,510
A4	VOLVO	C30 2.5	C30 2.5	140,470	126,420	112,380
A4	VOLVO	C30 T5 R-DESIGN	C30 T5 R-DESIGN	140,470	126,420	112,380
A4	VOLVO	C30 T5 SECUENCIAL 2.5	C30 T5 SECUENCIAL 2.5	160,110	144,100	128,090
A4	VOLVO	C70 2.3T CABRIOLET AUT.	C70 2.3T CABRIOLET AUT.	212,820	191,540	170,260
A4	VOLVO	C70 2.3T CABRIOLET MEC.	C70 2.3T CABRIOLET MEC.	206,280	185,650	165,020
A4	VOLVO	C70 2.5T MEC.	C70 2.5T MEC.	245,560	221,000	196,450
A4	VOLVO	C70 CONVERTIBLE	C70 CONVERTIBLE	228,840	205,960	183,070
A4	VOLVO	C70 CUPE AUT.	C70 CUPE AUT.	188,270	169,440	150,620
A4	VOLVO	C70 CUPE MEC.	C70 CUPE MEC.	248,850	223,970	199,080
A4	VOLVO	C70 T5 AUT.	C70 T5 AUT.	241,950	217,760	193,560
A4	VOLVO	C70 TURBO CUPE AUT.	C70 TURBO CUPE AUT.	188,270	169,440	150,620
A4	VOLVO	S40 2.4 AUT.	S40 2.4 AUT.	117,540	105,790	94,030
A4	VOLVO	S40 2.4 MEC.	S40 2.4 MEC.	124,090	111,680	99,270
A4	VOLVO	S40 2.4I AUT.	S40 2.4I AUT.	137,200	123,480	109,760

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
A4	VOLVO	S40 2.4I MEC.	S40 2.4I MEC.	133,920	120,530	107,140
A4	VOLVO	S40 R-DESIGN 2.5	S40 R-DESIGN 2.5	140,760	126,680	112,610
A4	VOLVO	S40 T5	S40 T5	173,210	155,890	138,570
A4	VOLVO	S40 T5 AUT.	S40 T5 AUT.	135,890	122,300	108,710
A4	VOLVO	S40 T5 AWD	S40 T5 AWD	156,820	141,140	125,460
A4	VOLVO	S40 T5 AWD AUT.	S40 T5 AWD AUT.	160,110	144,100	128,090
A4	VOLVO	S40 T5 MEC.	S40 T5 MEC.	143,730	129,360	114,980
A4	VOLVO	S60	S60	102,650	92,390	82,120
A4	VOLVO	S60 2.4	S60 2.4	173,540	156,190	138,830
A4	VOLVO	S60 2.4 AUT.	S60 2.4 AUT.	160,430	144,390	128,340
A4	VOLVO	S60 2.5T AUT.	S60 2.5T AUT.	192,850	173,570	154,280
A4	VOLVO	S60 2.5T MEC.	S60 2.5T MEC.	147,000	132,300	117,600
A4	VOLVO	S60 ELITE 3.0T	S60 ELITE 3.0T	186,600	167,940	149,280
A4	VOLVO	S60 MEC.	S60 MEC.	137,200	123,480	109,760
A4	VOLVO	S60 PREMIUM 3.0T	S60 PREMIUM 3.0T	173,500	156,150	138,800
A4	VOLVO	S60 R 2.5	S60 R 2.5	212,820	191,540	170,260
A4	VOLVO	S60 R GEARTRONIC 2.5	S60 R GEARTRONIC 2.5	216,100	194,490	172,880
A4	VOLVO	S60 T 3.0 AUT.	S60 T 3.0 AUT.	180,050	162,050	144,040
A4	VOLVO	S60 T5	S60 T5	141,340	127,210	113,070
A4	VOLVO	S60 T5 MEC.	S60 T5 MEC.	166,660	149,990	133,330
A4	VOLVO	S60 T5 SE 2.4	S60 T5 SE 2.4	173,210	155,890	138,570
A4	VOLVO	S60 T6	S60 T6	176,490	158,840	141,190
A4	VOLVO	S60 T6 R-DESIGN	S60 T6 R-DESIGN	180,050	162,050	144,040
A4	VOLVO	S60 T6 SUMMUM	S60 T6 SUMMUM	189,870	170,880	151,900
A4	VOLVO	S60 TURBO	S60 TURBO	150,260	135,230	120,210
A4	VOLVO	S60 TURBO MEC.	S60 TURBO MEC.	143,710	129,340	114,970
A4	VOLVO	S70 10V AUT.	S70 10V AUT.	150,610	135,550	120,490
A4	VOLVO	S70 10V MEC.	S70 10V MEC.	120,820	108,740	96,660
A4	VOLVO	S70 20V AUT.	S70 20V AUT.	133,920	120,530	107,140
A4	VOLVO	S70 20V MEC.	S70 20V MEC.	127,370	114,630	101,900
A4	VOLVO	S70 R AUT.	S70 R AUT.	203,000	182,700	162,400
A4	VOLVO	S70 R MEC.	S70 R MEC.	196,450	176,810	157,160
A4	VOLVO	S70 T 2.4 AUT.	S70 T 2.4 AUT.	173,540	156,190	138,830
A4	VOLVO	S70 T5 AUT.	S70 T5 AUT.	183,350	165,020	146,680
A4	VOLVO	S70 T5 MEC.	S70 T5 MEC.	163,390	147,050	130,710
A4	VOLVO	S70 TURBO AUT.	S70 TURBO AUT.	166,980	150,280	133,580
A4	VOLVO	S70 TURBO MEC.	S70 TURBO MEC.	206,280	185,650	165,020
A4	VOLVO	S80 2.4 AUT.	S80 2.4 AUT.	196,450	176,810	157,160
A4	VOLVO	S80 2.4 MEC.	S80 2.4 MEC.	163,710	147,340	130,970
A4	VOLVO	S80 2.5T	S80 2.5T	170,250	153,230	136,200
A4	VOLVO	S80 2.9 AUT.	S80 2.9 AUT.	186,630	167,970	149,300
A4	VOLVO	S80 2.9 MEC.	S80 2.9 MEC.	169,890	152,900	135,910
A4	VOLVO	S80 3.0T	S80 3.0T	206,250	185,630	165,000
A4	VOLVO	S80 3.2 AUT.	S80 3.2 AUT.	212,500	191,250	170,000
A4	VOLVO	S80 4.4 V8 AUT.	S80 4.4 V8 AUT.	271,440	244,300	217,150
A4	VOLVO	S80 AUT.	S80 AUT.	222,650	200,390	178,120
A4	VOLVO	S80 MEC.	S80 MEC.	216,100	194,490	172,880
A4	VOLVO	S80 T 2.5 AT	S80 T 2.5 AT	176,810	159,130	141,450
A4	VOLVO	S80 T6 AUT.	S80 T6 AUT.	222,310	200,080	177,850
A4	VOLVO	S80 T6 GEARTON 2.8	S80 T6 GEARTON 2.8	189,540	170,590	151,630
A4	VOLVO	S80 T6 MEC.	S80 T6 MEC.	189,540	170,590	151,630
A4	VOLVO	S80 T6-E 2.8	S80 T6-E 2.8	245,560	221,000	196,450
A4	VOLVO	S90 AUT.	S90 AUT.	196,140	176,530	156,910
A4	VOLVO	S90 EXECUTIVE AUT.	S90 EXECUTIVE AUT.	301,230	271,110	240,980
A4	VOLVO	S90 SW AUT.	S90 SW AUT.	239,030	215,130	191,220
A4	VOLVO	V50 2.4 AUT.	V50 2.4 AUT.	133,920	120,530	107,140
A4	VOLVO	V50 2.4I AUT.	V50 2.4I AUT.	140,470	126,420	112,380
A4	VOLVO	V50 T5 AUT.	V50 T5 AUT.	163,710	147,340	130,970
A4	VOLVO	V60 CC T5 AWD	V60 CC T5 AWD	218,700	196,830	174,960
A4	VOLVO	V70 10V AUT.	V70 10V AUT.	143,730	129,360	114,980
A4	VOLVO	V70 10V MEC.	V70 10V MEC.	127,370	114,630	101,900
A4	VOLVO	V70 2.4 AUT.	V70 2.4 AUT.	196,450	176,810	157,160
A4	VOLVO	V70 2.5T AUT.	V70 2.5T AUT.	199,400	179,460	159,520
A4	VOLVO	V70 20V AUT.	V70 20V AUT.	148,660	133,790	118,930
A4	VOLVO	V70 20V MEC.	V70 20V MEC.	142,100	127,890	113,680
A4	VOLVO	V70 3.2 SECUENCIAL	V70 3.2 SECUENCIAL	186,310	167,680	149,050
A4	VOLVO	V70 AWD AUT.	V70 AWD AUT.	176,460	158,810	141,170
A4	VOLVO	V70 AWD MEC.	V70 AWD MEC.	193,180	173,860	154,540
A4	VOLVO	V70 R	V70 R	216,100	194,490	172,880
A4	VOLVO	V70 R AUT.	V70 R AUT.	209,560	188,600	167,650
A4	VOLVO	V70 R AWD AUT.	V70 R AWD AUT.	219,370	197,430	175,500
A4	VOLVO	V70 R AWD MEC.	V70 R AWD MEC.	202,680	182,410	162,140
A4	VOLVO	V70 R GEARTRONIC	V70 R GEARTRONIC	219,370	197,430	175,500
A4	VOLVO	V70 R MEC.	V70 R MEC.	203,000	182,700	162,400
A4	VOLVO	V70 T 2.4 MEC.	V70 T 2.4 MEC.	151,910	136,720	121,530
A4	VOLVO	V70 T AUT.	V70 T AUT.	160,080	144,070	128,060
A4	VOLVO	V70 T MEC.	V70 T MEC.	156,790	141,110	125,430
A4	VOLVO	V70 T TURBO AUT.	V70 T TURBO AUT.	158,470	142,620	126,780
A4	VOLVO	V70 T5 AUT.	V70 T5 AUT.	204,640	184,180	163,710
A4	VOLVO	V70 T5 MEC.	V70 T5 MEC.	171,580	154,420	137,260
A4	VOLVO	V70 XC AUT.	V70 XC AUT.	176,460	158,810	141,170
A4	VOLVO	V70 XC AWD, AUT.	V70 XC AWD, AUT.	176,460	158,810	141,170
A4	VOLVO	V70 XC AWD, MEC.	V70 XC AWD, MEC.	176,460	158,810	141,170
A4	VOLVO	V70 XC MEC.	V70 XC MEC.	169,890	152,900	135,910
A4	VOLVO	V90 AUT.	V90 AUT.	209,560	188,600	167,650
A4	VOLVO	XC70 2.5T AWD	XC70 2.5T AWD	192,850	173,570	154,280
A4	VOLVO	XC70 AWD 3.2 AUT.	XC70 AWD 3.2 AUT.	222,310	200,080	177,850
A4	VOLVO	XC90 T6 AWD	XC90 T6 AWD	225,930	203,340	180,740
A4	VOLVO	OTROS MODELOS	OTROS MODELOS	178,450	160,610	142,760
BUSES Y OMNIBUSES	AGRALE	MA 8.5	MA 8.5	135,890	122,300	108,710
BUSES Y OMNIBUSES	AGRALE	MA 8.5 TCA	MA 8.5 TCA	189,910	170,920	151,930
BUSES Y OMNIBUSES	AGRALE	MA 8.5 TCA PLUS II CH/BUS	MA 8.5 TCA PLUS II CH/BUS	189,910	170,920	151,930
BUSES Y OMNIBUSES	AGRALE	MA 8.5 TCA SUPER CH/BUS	MA 8.5 TCA SUPER CH/BUS	189,910	170,920	151,930
BUSES Y OMNIBUSES	AGRALE	MA 9.0	MA 9.0	150,610	135,550	120,490
BUSES Y OMNIBUSES	AGRALE	MA 9.0 TCA PLUS	MA 9.0 TCA PLUS	151,440	136,300	121,150
BUSES Y OMNIBUSES	AGRALE	MA 9.2	MA 9.2	151,440	136,300	121,150
BUSES Y OMNIBUSES	AGRALE	OTROS MODELOS	OTROS MODELOS	151,440	136,300	121,150
BUSES Y OMNIBUSES	ANKAI	HFF6819KD1E5B1	HFF6819KD1E5B1	153,890	138,500	123,110
BUSES Y OMNIBUSES	ANKAI	OTROS MODELOS	OTROS MODELOS	153,890	138,500	123,110
BUSES Y OMNIBUSES	ASIASTAR	YBL6125H	YBL6125H	434,470	391,020	347,580
BUSES Y OMNIBUSES	ASIASTAR	OTROS MODELOS	OTROS MODELOS	434,470	391,020	347,580
BUSES Y OMNIBUSES	CHANGAN	GRAND NEW SUPERVAN 1.5L 11 SEATS	GRAND NEW SUPERVAN 1.5L 11 SEATS	40,690	36,620	32,550
BUSES Y OMNIBUSES	CHANGAN	GRAND NEW SUPERVAN 1.5L 11 SEATS AC	GRAND NEW SUPERVAN 1.5L 11 SEATS AC	34,350	30,920	27,480
BUSES Y OMNIBUSES	CHANGAN	GRAND NEW SUPERVAN 1.5L 11 SEATS AC GLPT	GRAND NEW SUPERVAN 1.5L 11 SEATS AC GLPT	50,440	45,400	40,350
BUSES Y OMNIBUSES	CHANGAN	GRAND NEW SUPERVAN 1.5L 11 SEATS GLPT	GRAND NEW SUPERVAN 1.5L 11 SEATS GLPT	42,070	37,860	33,660
BUSES Y OMNIBUSES	CHANGAN	GRAND VAN TURISMO 1.5L 11 PASAJEROS	GRAND VAN TURISMO 1.5L 11 PASAJEROS	43,050	38,750	34,440

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
BUSES Y OMNIBUSES	CHANGAN	GRAND VAN TURISMO 1.5L 11 PASAJEROS GLPT	GRAND VAN TURISMO 1.5L 11 PASAJEROS GLPT	54,780	49,300	43,820
BUSES Y OMNIBUSES	CHANGAN	INC 103D SC6101	INC 103D SC6101	210,830	189,750	168,660
BUSES Y OMNIBUSES	CHANGAN	INC 103G SC6101	INC 103G SC6101	210,830	189,750	168,660
BUSES Y OMNIBUSES	CHANGAN	INC GRAND BUFFALO SC6608BF	INC GRAND BUFFALO SC6608BF	91,640	82,480	73,310
BUSES Y OMNIBUSES	CHANGAN	INCAPOWER CITIZEN	INCAPOWER CITIZEN	127,670	114,900	102,140
BUSES Y OMNIBUSES	CHANGAN	INCAPOWER METRO DIESEL	INCAPOWER METRO DIESEL	229,170	206,250	183,340
BUSES Y OMNIBUSES	CHANGAN	INCAPOWER METRO GAS	INCAPOWER METRO GAS	229,170	206,250	183,340
BUSES Y OMNIBUSES	CHANGAN	OTROS MODELOS	OTROS MODELOS	73,210	65,890	58,570
BUSES Y OMNIBUSES	CHUNZHOU	JNQ6601 MINIBUS GNV 23 ASIENT.	JNQ6601 MINIBUS GNV 23 ASIENT.	55,830	50,250	44,660
BUSES Y OMNIBUSES	CHUNZHOU	JNQ6670	JNQ6670	114,260	102,830	91,410
BUSES Y OMNIBUSES	CHUNZHOU	JNQ6701	JNQ6701	57,240	51,520	45,790
BUSES Y OMNIBUSES	CHUNZHOU	JNQ6701 MINIBUS 28 ASIENTOS	JNQ6701 MINIBUS 28 ASIENTOS	98,220	88,400	78,580
BUSES Y OMNIBUSES	CHUNZHOU	JNQ6900 CITY BUS	JNQ6900 CITY BUS	148,980	134,080	119,180
BUSES Y OMNIBUSES	CHUNZHOU	OTROS MODELOS	OTROS MODELOS	98,220	88,400	78,580
BUSES Y OMNIBUSES	DAEWOO	BF120	BF120	273,430	246,090	218,740
BUSES Y OMNIBUSES	DAEWOO	OTROS MODELOS	OTROS MODELOS	273,430	246,090	218,740
BUSES Y OMNIBUSES	DENWAY	CN6750	CN6750	130,980	117,880	104,780
BUSES Y OMNIBUSES	DENWAY	GZ6590	GZ6590	117,880	106,090	94,300
BUSES Y OMNIBUSES	DENWAY	GZ6701	GZ6701	126,050	113,450	100,840
BUSES Y OMNIBUSES	DENWAY	GZ6750E	GZ6750E	142,430	128,190	113,940
BUSES Y OMNIBUSES	DENWAY	GZ6750S	GZ6750S	147,340	132,610	117,870
BUSES Y OMNIBUSES	DENWAY	GZ6750T	GZ6750T	141,780	127,600	113,420
BUSES Y OMNIBUSES	DENWAY	OTROS MODELOS	OTROS MODELOS	136,380	122,740	109,100
BUSES Y OMNIBUSES	DFAC	DFA6740KC URBANO 7-35	DFA6740KC URBANO 7-35	147,340	132,610	117,870
BUSES Y OMNIBUSES	DFAC	DFA6850TG URBANO 8-5 GNV	DFA6850TG URBANO 8-5 GNV	255,380	229,840	204,300
BUSES Y OMNIBUSES	DFAC	OTROS MODELOS	OTROS MODELOS	201,360	181,220	161,090
BUSES Y OMNIBUSES	DFSK	C37 MINIBUS 1.5L 11 ASIENTOS GLP	C37 MINIBUS 1.5L 11 ASIENTOS GLP	47,080	42,370	37,660
BUSES Y OMNIBUSES	DFSK	C37 MINIBUS 1.5L 11 ASIENTOS GNV	C37 MINIBUS 1.5L 11 ASIENTOS GNV	47,080	42,370	37,660
BUSES Y OMNIBUSES	DFSK	OTROS MODELOS	OTROS MODELOS	47,080	42,370	37,660
BUSES Y OMNIBUSES	DIMEX	433-160	433-160	242,880	218,590	194,300
BUSES Y OMNIBUSES	DIMEX	552-190	552-190	163,590	147,230	130,870
BUSES Y OMNIBUSES	DIMEX	552-190 80 PSJ.	552-190 80 PSJ.	268,160	241,340	214,530
BUSES Y OMNIBUSES	DIMEX	553-190	553-190	169,950	152,960	135,960
BUSES Y OMNIBUSES	DIMEX	555-185	555-185	374,310	336,880	299,450
BUSES Y OMNIBUSES	DIMEX	555-191	555-191	367,360	330,620	293,890
BUSES Y OMNIBUSES	DIMEX	654-210	654-210	206,250	185,630	165,000
BUSES Y OMNIBUSES	DIMEX	654-250	654-250	211,250	190,130	169,000
BUSES Y OMNIBUSES	DIMEX	F12-370/DD	F12-370/DD	412,240	371,020	329,790
BUSES Y OMNIBUSES	DIMEX	OTROS MODELOS	OTROS MODELOS	242,880	218,590	194,300
BUSES Y OMNIBUSES	DONG FENG	DFA6740KC	DFA6740KC	92,660	83,390	74,130
BUSES Y OMNIBUSES	DONG FENG	DFA6750K5L	DFA6750K5L	150,610	135,550	120,490
BUSES Y OMNIBUSES	DONG FENG	DFA6750KL	DFA6750KL	55,660	50,090	44,530
BUSES Y OMNIBUSES	DONG FENG	DFA6820KL	DFA6820KL	146,530	131,880	117,220
BUSES Y OMNIBUSES	DONG FENG	EQ 6780TG5AC	EQ 6780TG5AC	150,610	135,550	120,490
BUSES Y OMNIBUSES	DONG FENG		EQ6800KTND	168,270	151,440	134,620
BUSES Y OMNIBUSES	DONG FENG	OTROS MODELOS	OTROS MODELOS	148,570	133,710	118,860
BUSES Y OMNIBUSES	EURISE	YBL6751QP	YBL6751QP	132,450	119,210	105,960
BUSES Y OMNIBUSES	EURISE	OTROS MODELOS	OTROS MODELOS	132,450	119,210	105,960
BUSES Y OMNIBUSES	FAW	CA6780A80	CA6780A80	376,530	338,880	301,220
BUSES Y OMNIBUSES	FAW	OTROS MODELOS	OTROS MODELOS	376,530	338,880	301,220
BUSES Y OMNIBUSES	FORD	B-1618	B-1618	406,010	365,410	324,810
BUSES Y OMNIBUSES	FORD	B-1618 BUS CH	B-1618 BUS CH	186,630	167,970	149,300
BUSES Y OMNIBUSES	FORD	OTROS MODELOS	OTROS MODELOS	296,320	266,690	237,060
BUSES Y OMNIBUSES	FOTON	AUV 2.7L 18+1	AUV 2.7L 18+1	88,370	79,530	70,700
BUSES Y OMNIBUSES	FOTON	AUV 2.7L 27+1	AUV 2.7L 27+1	114,570	103,110	91,660
BUSES Y OMNIBUSES	FOTON	AUV 4.5L 27+1 AC	AUV 4.5L 27+1 AC	140,760	126,680	112,610
BUSES Y OMNIBUSES	FOTON	AUV 4.5L 33+1+1	AUV 4.5L 33+1+1	245,530	220,980	196,420
BUSES Y OMNIBUSES	FOTON	AUV 4.5L 33+1+1 AC	AUV 4.5L 33+1+1 AC	261,900	235,710	209,520
BUSES Y OMNIBUSES	FOTON	K0 E4	K0 E4	117,840	106,060	94,270
BUSES Y OMNIBUSES	FOTON	K0 E4 BJ6609U2DDA-XA	K0 E4 BJ6609U2DDA-XA	117,080	105,370	93,660
BUSES Y OMNIBUSES	FOTON	OTROS MODELOS	OTROS MODELOS	117,840	106,060	94,270
BUSES Y OMNIBUSES	FUSO	MF 100 EURO 3	MF 100 EURO 3	122,760	110,480	98,210
BUSES Y OMNIBUSES	FUSO	MF 100 EURO 5	MF 100 EURO 5	161,630	145,470	129,300
BUSES Y OMNIBUSES	FUSO	ROSA EURO 4	ROSA EURO 4	227,560	204,800	182,050
BUSES Y OMNIBUSES	FUSO	OTROS MODELOS	OTROS MODELOS	161,630	145,470	129,300
BUSES Y OMNIBUSES	GAZ	GAZELLE NEXT	GAZELLE NEXT	115,910	104,320	92,730
BUSES Y OMNIBUSES	GAZ	OTROS MODELOS	OTROS MODELOS	115,910	104,320	92,730
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6103J13	XML6103J13	294,680	265,210	235,740
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6112J14	XML6112J14	353,350	318,020	282,680
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6112J63	XML6112J63	353,620	318,260	282,900
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6122CNG	XML6122CNG	501,830	451,650	401,460
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6122J13	XML6122J13	425,650	383,090	340,520
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6122J14	XML6122J14	458,050	412,250	366,440
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6122J23	XML6122J23	406,010	365,410	324,810
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6125J13CN	XML6125J13CN	471,490	424,340	377,190
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6125J13CN - AUTOMATICA	XML6125J13CN - AUTOMATICA	442,020	397,820	353,620
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6125J13CN - MOTOR DELANTERO	XML6125J13CN - MOTOR DELANTERO	471,490	424,340	377,190
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6125J13CN CUMMINS GNV CGE 250HP EURO III CANAD	XML6125J13CN CUMMINS GNV CGE 250HP EURO III CANADIENSE	425,650	383,090	340,520
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6126J13 - 12.8 METROS	XML6126J13 - 12.8 METROS	490,970	441,870	392,780
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6127J12CN	XML6127J12CN	412,550	371,300	330,040
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6127J12CN CUMMINS GNV CGE-280HP 8.3,EURO LLL	XML6127J12CN CUMMINS GNV CGE-280HP 8.3,EURO LLL	490,970	441,870	392,780
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6127J13 CUMMINS ISL 310HP 8.3L EURO LLL ELECTRO	XML6127J13 CUMMINS ISL 310HP 8.3L EURO LLL ELECTRONICO	442,020	397,820	353,620
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6137J13	XML6137J13	458,390	412,550	366,710
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6700J33	XML6700J33	222,650	200,390	178,120
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6807J23	XML6807J23	261,940	235,750	209,550
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6897J13	XML6897J13	311,060	279,950	248,850
BUSES Y OMNIBUSES	GOLDEN DRAGON		XML6907CNG	390,690	351,620	312,550
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6907J13	XML6907J13	302,870	272,580	242,300
BUSES Y OMNIBUSES	GOLDEN DRAGON	XML6925J13CN CUMMINS GNV BGE195HP 30 EURO III, CAN	XML6925J13CN CUMMINS GNV BGE195HP 30 EURO III, CANADIEN	343,810	309,430	275,050
BUSES Y OMNIBUSES	GOLDEN DRAGON	OTROS MODELOS	OTROS MODELOS	419,100	377,190	335,280
BUSES Y OMNIBUSES	HENGTONG	CKZ6126N3	CKZ6126N3	481,640	433,480	385,310
BUSES Y OMNIBUSES	HENGTONG	CKZ6127N5	CKZ6127N5	507,500	456,750	406,000
BUSES Y OMNIBUSES	HENGTONG	OTROS MODELOS	OTROS MODELOS	494,570	445,110	395,660
BUSES Y OMNIBUSES	HIGER	1830F INTERPROVINCIAL	1830F INTERPROVINCIAL	523,890	471,500	419,110

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
BUSES Y OMNIBUSES	HIGER	6123 INTERPROVINCIAL	6123 INTERPROVINCIAL	494,410	444,970	395,530
BUSES Y OMNIBUSES	HIGER	6126 EURO 3	6126 EURO 3	458,060	412,250	366,450
BUSES Y OMNIBUSES	HIGER	6126 TURISMO / PERSONAL	6126 TURISMO / PERSONAL	392,910	353,620	314,330
BUSES Y OMNIBUSES	HIGER	6126T INTERURBANO	6126T INTERURBANO	425,650	383,090	340,520
BUSES Y OMNIBUSES	HIGER	6129 TURISMO / PERSONAL	6129 TURISMO / PERSONAL	491,130	442,020	392,900
BUSES Y OMNIBUSES	HIGER	6129GC URBANO	6129GC URBANO	523,890	471,500	419,110
BUSES Y OMNIBUSES	HIGER	6129QE3 INTERPROVINCIAL	6129QE3 INTERPROVINCIAL	435,480	391,930	348,380
BUSES Y OMNIBUSES	HIGER	6142DD INTERPROVINCIAL	6142DD INTERPROVINCIAL	523,890	471,500	419,110
BUSES Y OMNIBUSES	HIGER	6142SQE3L INTERPROVINCIAL	6142SQE3L INTERPROVINCIAL	523,890	471,500	419,110
BUSES Y OMNIBUSES	HIGER	6540C VAN	6540C VAN	94,960	85,460	75,970
BUSES Y OMNIBUSES	HIGER	6728 EURO 3	6728 EURO 3	147,310	132,580	117,850
BUSES Y OMNIBUSES	HIGER	6728 URBANO	6728 URBANO	114,600	103,140	91,680
BUSES Y OMNIBUSES	HIGER	6729G URBANO	6729G URBANO	153,890	138,500	123,110
BUSES Y OMNIBUSES	HIGER	6758 CHASIS MOTORIZADO	6758 CHASIS MOTORIZADO	114,600	103,140	91,680
BUSES Y OMNIBUSES	HIGER	6759GC URBANO	6759GC URBANO	191,540	172,390	153,230
BUSES Y OMNIBUSES	HIGER	6796 EURO 3	6796 EURO 3	261,900	235,710	209,520
BUSES Y OMNIBUSES	HIGER	6796 INTERURBANO	6796 INTERURBANO	261,940	235,750	209,550
BUSES Y OMNIBUSES	HIGER	6796 TURISMO / PERSONAL	6796 TURISMO / PERSONAL	212,820	191,540	170,260
BUSES Y OMNIBUSES	HIGER	6896 EURO 3	6896 EURO 3	327,380	294,640	261,900
BUSES Y OMNIBUSES	HIGER	6896 INTERURBANO	6896 INTERURBANO	301,230	271,110	240,980
BUSES Y OMNIBUSES	HIGER	6896 TURISMO / PERSONAL	6896 TURISMO / PERSONAL	268,480	241,630	214,780
BUSES Y OMNIBUSES	HIGER	6903 URBANO	6903 URBANO	284,860	256,370	227,890
BUSES Y OMNIBUSES	HIGER	6903GC URBANO	6903GC URBANO	376,530	338,880	301,220
BUSES Y OMNIBUSES	HIGER	INCAPOWER MINIBUS 1754 AC KLQ6540C	INCAPOWER MINIBUS 1754 AC KLQ6540C	92,510	83,260	74,010
BUSES Y OMNIBUSES	HIGER	INCAPOWER MINIBUS 1754 KLQ6540C	INCAPOWER MINIBUS 1754 KLQ6540C	90,830	81,750	72,660
BUSES Y OMNIBUSES	HIGER	INCAPOWER MINIBUS 20 3.0 AC KLQ6600C-DK5	INCAPOWER MINIBUS 20 3.0 AC KLQ6600C-DK5	107,650	96,890	86,120
BUSES Y OMNIBUSES	HIGER	INCAPOWER MINIBUS 20 3.0 KLQ6600C-DK5	INCAPOWER MINIBUS 20 3.0 KLQ6600C-DK5	105,970	95,370	84,780
BUSES Y OMNIBUSES	HIGER	KLQ6100	KLQ6100	299,090	269,180	239,270
BUSES Y OMNIBUSES	HIGER	KLQ6108CG	KLQ6108CG	255,380	229,840	204,300
BUSES Y OMNIBUSES	HIGER	KLQ6109GAE5	KLQ6109GAE5	96,590	86,930	77,270
BUSES Y OMNIBUSES	HIGER	KLQ6112	KLQ6112	78,290	70,460	62,630
BUSES Y OMNIBUSES	HIGER	KLQ6112HAHEVE51	KLQ6112HAHEVE51	256,270	230,640	205,020
BUSES Y OMNIBUSES	HIGER	KLQ6112HAHEVE51A	KLQ6112HAHEVE51A	234,600	211,140	187,680
BUSES Y OMNIBUSES	HIGER	KLQ6112HAHEVES	KLQ6112HAHEVES	198,920	179,030	159,140
BUSES Y OMNIBUSES	HIGER	KLQ6115H	KLQ6115H	89,020	80,120	71,220
BUSES Y OMNIBUSES	HIGER	KLQ6119GS	KLQ6119GS	288,270	259,440	230,620
BUSES Y OMNIBUSES	HIGER	KLQ6123K	KLQ6123K	409,870	368,880	327,900
BUSES Y OMNIBUSES	HIGER	KLQ6123KL	KLQ6123KL	409,870	368,880	327,900
BUSES Y OMNIBUSES	HIGER	KLQ6126T	KLQ6126T	360,170	324,150	288,140
BUSES Y OMNIBUSES	HIGER	KLQ6128G	KLQ6128G	189,830	170,850	151,860
BUSES Y OMNIBUSES	HIGER	KLQ6129	KLQ6129	327,430	294,690	261,940
BUSES Y OMNIBUSES	HIGER	KLQ6129 GC	KLQ6129 GC	518,540	466,690	414,830
BUSES Y OMNIBUSES	HIGER	KLQ6129Q	KLQ6129Q	248,820	223,940	199,060
BUSES Y OMNIBUSES	HIGER	KLQ6129QE3	KLQ6129QE3	458,390	412,550	366,710
BUSES Y OMNIBUSES	HIGER	KLQ6540	KLQ6540	99,870	89,880	79,900
BUSES Y OMNIBUSES	HIGER	KLQ6608 TURISMO	KLQ6608 TURISMO	127,670	114,900	102,140
BUSES Y OMNIBUSES	HIGER	KLQ6608 URBANO	KLQ6608 URBANO	98,220	88,400	78,580
BUSES Y OMNIBUSES	HIGER	KLQ6728G	KLQ6728G	137,200	123,480	109,760
BUSES Y OMNIBUSES	HIGER	KLQ6758	KLQ6758	101,470	91,320	81,180
BUSES Y OMNIBUSES	HIGER	KLQ6759A	KLQ6759A	148,600	133,740	118,880
BUSES Y OMNIBUSES	HIGER	KLQ6796 TURISMO	KLQ6796 TURISMO	193,140	173,830	154,510
BUSES Y OMNIBUSES	HIGER	KLQ6858C	KLQ6858C	96,590	86,930	77,270
BUSES Y OMNIBUSES	HIGER	KLQ6896	KLQ6896	212,820	191,540	170,260
BUSES Y OMNIBUSES	HIGER	OTROS MODELOS	OTROS MODELOS	252,100	226,890	201,680
BUSES Y OMNIBUSES	HINO	FC BUS	FC BUS	170,250	153,230	136,200
BUSES Y OMNIBUSES	HINO	FC BUS AT EURO 5	FC BUS AT EURO 5	302,870	272,580	242,300
BUSES Y OMNIBUSES	HINO	FC BUS EURO 4	FC BUS EURO 4	263,420	237,080	210,740
BUSES Y OMNIBUSES	HINO	FC BUS EURO 5	FC BUS EURO 5	302,870	272,580	242,300
BUSES Y OMNIBUSES	HINO	FC BUS FC9JKTZ-QZL	FC BUS FC9JKTZ-QZL	193,180	173,860	154,540
BUSES Y OMNIBUSES	HINO	FD 194 BUS CARROZADO STD	FD 194 BUS CARROZADO STD	286,500	257,850	229,200
BUSES Y OMNIBUSES	HINO	FD 194 CHASIS BUS	FD 194 CHASIS BUS	148,980	134,080	119,180
BUSES Y OMNIBUSES	HINO	FD 194 SA CHAS. BUS	FD 194 SA CHAS. BUS	144,070	129,660	115,260
BUSES Y OMNIBUSES	HINO	FD 194 SA DE LUXE 40 PSJ.	FD 194 SA DE LUXE 40 PSJ.	331,360	298,220	265,090
BUSES Y OMNIBUSES	HINO	FD 194 SA SS 40 PSJ.	FD 194 SA SS 40 PSJ.	289,590	260,630	231,670
BUSES Y OMNIBUSES	HINO	FD 194 SA SSALON BUS CARROZADO 39 PSJ.	FD 194 SA SSALON BUS CARROZADO 39 PSJ.	296,290	266,660	237,030
BUSES Y OMNIBUSES	HINO	FD 194 SA TURISMO SATECI 33 PSJ.	FD 194 SA TURISMO SATECI 33 PSJ.	270,670	243,600	216,540
BUSES Y OMNIBUSES	HINO	GB BUS	GB BUS	109,690	98,720	87,750
BUSES Y OMNIBUSES	HINO	LIESSE II	LIESSE II	93,310	83,980	74,650
BUSES Y OMNIBUSES	HINO	OTROS MODELOS	OTROS MODELOS	267,050	240,350	213,640
BUSES Y OMNIBUSES	HUANGHAI	DD6129S71	DD6129S71	328,410	295,570	262,730
BUSES Y OMNIBUSES	HUANGHAI	OTROS MODELOS	OTROS MODELOS	328,410	295,570	262,730
BUSES Y OMNIBUSES	HYUNDAI	AERO CITY BUS CARROZADO GNV	AERO CITY BUS CARROZADO GNV	476,080	428,470	380,860
BUSES Y OMNIBUSES	HYUNDAI	AERO CITY URBANO GNV	AERO CITY URBANO GNV	442,020	397,820	353,620
BUSES Y OMNIBUSES	HYUNDAI	AERO EXPRESS B/CH	AERO EXPRESS B/CH	227,560	204,800	182,050
BUSES Y OMNIBUSES	HYUNDAI	AERO EXPRESS CHM TDI	AERO EXPRESS CHM TDI	227,560	204,800	182,050
BUSES Y OMNIBUSES	HYUNDAI	AERO SPACE B/CH	AERO SPACE B/CH	217,740	195,970	174,190
BUSES Y OMNIBUSES	HYUNDAI	AEROBUS SPACE	AEROBUS SPACE	193,180	173,860	154,540
BUSES Y OMNIBUSES	HYUNDAI	AEROBUS SPACE LS	AEROBUS SPACE LS	193,180	173,860	154,540
BUSES Y OMNIBUSES	HYUNDAI	BUS AERO CITY URBANO - D6AV (210 PS)	BUS AERO CITY URBANO - D6AV (210 PS)	284,860	256,370	227,890
BUSES Y OMNIBUSES	HYUNDAI	BUS AERO TOWN - D6DA 6.6 TDI 34 PSJ	BUS AERO TOWN - D6DA 6.6 TDI 34 PSJ	284,860	256,370	227,890
BUSES Y OMNIBUSES	HYUNDAI	BUS AERO TOWN B/C 6.6 TDI	BUS AERO TOWN B/C 6.6 TDI	193,180	173,860	154,540
BUSES Y OMNIBUSES	HYUNDAI	BUS AERO TOWN B/C 7.5 NA	BUS AERO TOWN B/C 7.5 NA	155,520	139,970	124,420
BUSES Y OMNIBUSES	HYUNDAI	BUS AERO TOWN NA - D6BR 7.5 25 PSJ	BUS AERO TOWN NA - D6BR 7.5 25 PSJ	239,030	215,130	191,220
BUSES Y OMNIBUSES	HYUNDAI	BUS COUNTY D4AL 24+1 SIN 3.3 AC	BUS COUNTY D4AL 24+1 SIN 3.3 AC	160,400	144,360	128,320
BUSES Y OMNIBUSES	HYUNDAI	BUS COUNTY D4AL 28+1 SIN 3.3 AC	BUS COUNTY D4AL 28+1 SIN 3.3 AC	173,500	156,150	138,800
BUSES Y OMNIBUSES	HYUNDAI	BUS COUNTY D4DA 28+1 3.9 AC	BUS COUNTY D4DA 28+1 3.9 AC	190,230	171,210	152,180
BUSES Y OMNIBUSES	HYUNDAI	BX11 EIV	BX11 EIV	164,990	148,490	131,990
BUSES Y OMNIBUSES	HYUNDAI	COUNTY	COUNTY	201,180	181,060	160,940
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 3.3	COUNTY 3.3	153,570	138,210	122,860
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 3.3 CBU 28+1 2X2 SEAT	COUNTY 3.3 CBU 28+1 2X2 SEAT	176,770	159,090	141,420
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 3.9	COUNTY 3.9	130,890	117,800	104,710
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 3.9 B/CH	COUNTY 3.9 B/CH	99,870	89,880	79,900
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 3.9 B/CH 7.05 EURO III	COUNTY 3.9 B/CH 7.05 EURO III	117,540	105,790	94,030
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 3.9 B/CH 7.05 EURO IV	COUNTY 3.9 B/CH 7.05 EURO IV	136,870	123,180	109,500
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 3.9 CBU 28+1 2X2 SEAT	COUNTY 3.9 CBU 28+1 2X2 SEAT	188,270	169,440	150,620
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 3.9 CBU 28+1 2X2 SEAT AC	COUNTY 3.9 CBU 28+1 2X2 SEAT AC	199,240	179,320	159,390
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 3.9 EURO III - BUSSCAR TP	COUNTY 3.9 EURO III - BUSSCAR TP	250,140	225,130	200,110
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 3.9 EURO III - BUSSCAR UR	COUNTY 3.9 EURO III - BUSSCAR UR	252,120	226,910	201,700
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 3.9 TDI	COUNTY 3.9 TDI	190,230	171,210	152,180
BUSES Y OMNIBUSES	HYUNDAI	COUNTY 7.2 3.9 TDI	COUNTY 7.2 3.9 TDI	96,590	86,930	77,270
BUSES Y OMNIBUSES	HYUNDAI	COUNTY BUS 28+1 AC	COUNTY BUS 28+1 AC	160,400	144,360	128,320
BUSES Y OMNIBUSES	HYUNDAI	COUNTY BX 8 EIV	COUNTY BX 8 EIV	138,050	124,250	110,440
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CBU 2 PUERTAS SEAT EIV	COUNTY CBU 2 PUERTAS SEAT EIV	205,240	184,720	164,190
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CBU 27+1	COUNTY CBU 27+1	227,560	204,800	182,050
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CBU 27+1 AC	COUNTY CBU 27+1 AC	237,390	213,650	189,910
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CBU 27+1 AC FD EIV	COUNTY CBU 27+1 AC FD EIV	232,170	208,950	185,740
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CBU 31+1 AC	COUNTY CBU 31+1 AC	233,890	210,500	187,110

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CBU 31+1 AC SD EIV	COUNTY CBU 31+1 AC SD EIV	242,260	218,030	193,810
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CBU 4X4 3.9	COUNTY CBU 4X4 3.9	262,550	236,300	210,040
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CBU FACE LIFT 27+1 AC EURO IV	COUNTY CBU FACE LIFT 27+1 AC EURO IV	251,560	226,400	201,250
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CBU FACE LIFT 28+1 AC EURO IV	COUNTY CBU FACE LIFT 28+1 AC EURO IV	235,540	211,990	188,430
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CBU FACE LIFT 31+1 AC EURO IV	COUNTY CBU FACE LIFT 31+1 AC EURO IV	257,660	231,890	206,130
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CHASIS	COUNTY CHASIS	76,940	69,250	61,550
BUSES Y OMNIBUSES	HYUNDAI	COUNTY CHASIS BUS- NA	COUNTY CHASIS BUS- NA	76,940	69,250	61,550
BUSES Y OMNIBUSES	HYUNDAI	COUNTY D4DB	COUNTY D4DB	168,620	151,760	134,900
BUSES Y OMNIBUSES	HYUNDAI	COUNTY DELUXE	COUNTY DELUXE	225,890	203,300	180,710
BUSES Y OMNIBUSES	HYUNDAI	COUNTY DELUXE 28 ASIENTOS	COUNTY DELUXE 28 ASIENTOS	248,520	223,670	198,820
BUSES Y OMNIBUSES	HYUNDAI	COUNTY DELUXE 32 ASIENTOS	COUNTY DELUXE 32 ASIENTOS	257,620	231,860	206,100
BUSES Y OMNIBUSES	HYUNDAI	COUNTY ECONOMY	COUNTY ECONOMY	202,490	182,240	161,990
BUSES Y OMNIBUSES	HYUNDAI	COUNTY E-III CBU 2 PUERTAS	COUNTY E-III CBU 2 PUERTAS	212,820	191,540	170,260
BUSES Y OMNIBUSES	HYUNDAI	COUNTY E-III CBU 27+1 2X2 SEAT	COUNTY E-III CBU 27+1 2X2 SEAT	215,120	193,610	172,100
BUSES Y OMNIBUSES	HYUNDAI	COUNTY E-III CBU 27+1 2X2 SEAT AC	COUNTY E-III CBU 27+1 2X2 SEAT AC	229,040	206,140	183,230
BUSES Y OMNIBUSES	HYUNDAI	COUNTY E-III CBU 27+1 4X4	COUNTY E-III CBU 27+1 4X4	294,680	265,210	235,740
BUSES Y OMNIBUSES	HYUNDAI	COUNTY II B/C	COUNTY II B/C	106,100	95,490	84,880
BUSES Y OMNIBUSES	HYUNDAI	COUNTY II CHM 4.0 TDI	COUNTY II CHM 4.0 TDI	96,590	86,930	77,270
BUSES Y OMNIBUSES	HYUNDAI	COUNTY III	COUNTY III	105,770	95,190	84,620
BUSES Y OMNIBUSES	HYUNDAI	COUNTY III B/C	COUNTY III B/C	118,850	106,970	95,080
BUSES Y OMNIBUSES	HYUNDAI	COUNTY III B/C - ELWB EURO III	COUNTY III B/C - ELWB EURO III	133,280	119,950	106,620
BUSES Y OMNIBUSES	HYUNDAI	COUNTY III B/C - ELWB EURO IV	COUNTY III B/C - ELWB EURO IV	146,400	131,760	117,120
BUSES Y OMNIBUSES	HYUNDAI	COUNTY III B/C - STD EURO III	COUNTY III B/C - STD EURO III	117,540	105,790	94,030
BUSES Y OMNIBUSES	HYUNDAI	COUNTY III B/C - STD EURO IV	COUNTY III B/C - STD EURO IV	136,870	123,180	109,500
BUSES Y OMNIBUSES	HYUNDAI	COUNTY III TDI CRDI EURO IV	COUNTY III TDI CRDI EURO IV	137,500	123,750	110,000
BUSES Y OMNIBUSES	HYUNDAI	COUNTY IV PLUS - B/C EURO III	COUNTY IV PLUS - B/C EURO III	232,130	208,920	185,700
BUSES Y OMNIBUSES	HYUNDAI	COUNTY IV PLUS - CN EURO III TP	COUNTY IV PLUS - CN EURO III TP	232,130	208,920	185,700
BUSES Y OMNIBUSES	HYUNDAI	COUNTY IV PLUS B/C EURO IV	COUNTY IV PLUS B/C EURO IV	212,020	190,820	169,620
BUSES Y OMNIBUSES	HYUNDAI	COUNTY IV TDI CRDI EURO III	COUNTY IV TDI CRDI EURO III	232,130	208,920	185,700
BUSES Y OMNIBUSES	HYUNDAI	COUNTY IV TDI CRDI EURO IV	COUNTY IV TDI CRDI EURO IV	206,280	185,650	165,020
BUSES Y OMNIBUSES	HYUNDAI	COUNTY NA 3.9	COUNTY NA 3.9	96,590	86,930	77,270
BUSES Y OMNIBUSES	HYUNDAI	H-1 MBUS 12P 2.5 CRDI GLS PLUS MT	H-1 MBUS 12P 2.5 CRDI GLS PLUS MT	109,350	98,420	87,480
BUSES Y OMNIBUSES	HYUNDAI	H-1 MBUS 12S 2.4 MPI GL PLUS MT	H-1 MBUS 12S 2.4 MPI GL PLUS MT	95,880	86,290	76,700
BUSES Y OMNIBUSES	HYUNDAI	H350	H350	134,610	121,150	107,690
BUSES Y OMNIBUSES	HYUNDAI	H350 C131	H350 C131	158,800	142,920	127,040
BUSES Y OMNIBUSES	HYUNDAI	H350 C169	H350 C169	156,180	140,560	124,940
BUSES Y OMNIBUSES	HYUNDAI	H350 C308	H350 C308	156,180	140,560	124,940
BUSES Y OMNIBUSES	HYUNDAI	H350 C401	H350 C401	160,110	144,100	128,090
BUSES Y OMNIBUSES	HYUNDAI	H350 C662	H350 C662	160,110	144,100	128,090
BUSES Y OMNIBUSES	HYUNDAI	H350 C664	H350 C664	160,110	144,100	128,090
BUSES Y OMNIBUSES	HYUNDAI	H350 C770	H350 C770	152,180	136,960	121,740
BUSES Y OMNIBUSES	HYUNDAI	H350 CRDI TDI EURO III	H350 CRDI TDI EURO III	149,790	134,810	119,830
BUSES Y OMNIBUSES	HYUNDAI	H350 CRDI TDI EURO IV	H350 CRDI TDI EURO IV	149,790	134,810	119,830
BUSES Y OMNIBUSES	HYUNDAI	H350 CRDI TDI EURO V	H350 CRDI TDI EURO V	158,800	142,920	127,040
BUSES Y OMNIBUSES	HYUNDAI	HD1000 AL	HD1000 AL	392,910	353,620	314,330
BUSES Y OMNIBUSES	HYUNDAI	HD350	HD350	157,160	141,440	125,730
BUSES Y OMNIBUSES	HYUNDAI	NEW STARIA MBUS 11P US4 2.2 AT CRDI FULL	NEW STARIA MBUS 11P US4 2.2 AT CRDI FULL	127,950	115,160	102,360
BUSES Y OMNIBUSES	HYUNDAI	NEW STARIA MBUS 11P US4 2.2 MT CRDI FULL	NEW STARIA MBUS 11P US4 2.2 MT CRDI FULL	126,270	113,640	101,020
BUSES Y OMNIBUSES	HYUNDAI	NEW STARIA MBUS 11P US4 HTRAC 2.2 AT CRDI FULL	NEW STARIA MBUS 11P US4 HTRAC 2.2 AT CRDI FULL	141,420	127,280	113,140
BUSES Y OMNIBUSES	HYUNDAI	NEW STARIA US4 2.2 MT 11P FULL	NEW STARIA US4 2.2 MT 11P FULL	134,680	121,210	107,740
BUSES Y OMNIBUSES	HYUNDAI	SOLATI H350 17+1 BUS (C664)	SOLATI H350 17+1 BUS (C664)	164,570	148,110	131,660
BUSES Y OMNIBUSES	HYUNDAI	SOLATI H350 17+1 BUS (C770)	SOLATI H350 17+1 BUS (C770)	164,570	148,110	131,660
BUSES Y OMNIBUSES	HYUNDAI	SOLATI H350 19 AS	SOLATI H350 19 AS	228,990	206,090	183,190
BUSES Y OMNIBUSES	HYUNDAI	SUPER AERO CITY B/C CHM TDI	SUPER AERO CITY B/C CHM TDI	366,710	330,040	293,370
BUSES Y OMNIBUSES	HYUNDAI	SUPER AERO CITY BUS CARROZADO	SUPER AERO CITY BUS CARROZADO	476,080	428,470	380,860
BUSES Y OMNIBUSES	HYUNDAI	SUPER AERO CITY CBU TDI	SUPER AERO CITY CBU TDI	559,560	503,600	447,650
BUSES Y OMNIBUSES	HYUNDAI	SUPER AERO CITY CNG CBU	SUPER AERO CITY CNG CBU	490,820	441,740	392,660
BUSES Y OMNIBUSES	HYUNDAI	UNIVERSE CARROZADO TDI	UNIVERSE CARROZADO TDI	572,990	515,690	458,390
BUSES Y OMNIBUSES	HYUNDAI	UNIVERSE LUXURY	UNIVERSE LUXURY	540,250	486,230	432,200
BUSES Y OMNIBUSES	HYUNDAI	OTROS MODELOS	OTROS MODELOS	190,230	171,210	152,180
BUSES Y OMNIBUSES	INTERNATIONAL	3000 RE 4X2	3000 RE 4X2	279,940	251,950	223,950
BUSES Y OMNIBUSES	INTERNATIONAL	3000 RE OMNIBUS 4X2 45 ASIENTOS	3000 RE OMNIBUS 4X2 45 ASIENTOS	235,250	211,730	188,200
BUSES Y OMNIBUSES	INTERNATIONAL	3000 SBA 6X4	3000 SBA 6X4	235,250	211,730	188,200
BUSES Y OMNIBUSES	INTERNATIONAL	3100 4X2 BUS	3100 4X2 BUS	222,650	200,390	178,120
BUSES Y OMNIBUSES	INTERNATIONAL	BUS 1652 NOVELL	BUS 1652 NOVELL	293,040	263,740	234,430
BUSES Y OMNIBUSES	INTERNATIONAL	BUS 3900 SENIOR	BUS 3900 SENIOR	374,900	337,410	299,920
BUSES Y OMNIBUSES	INTERNATIONAL	FE COMM BUS	FE COMM BUS	327,430	294,690	261,940
BUSES Y OMNIBUSES	INTERNATIONAL	IC BUS FE	IC BUS FE	373,270	335,940	298,620
BUSES Y OMNIBUSES	INTERNATIONAL	SFC 4X2	SFC 4X2	343,810	309,430	275,050
BUSES Y OMNIBUSES	INTERNATIONAL	SFC COMM BUS	SFC COMM BUS	292,220	263,000	233,780
BUSES Y OMNIBUSES	INTERNATIONAL	OTROS MODELOS	OTROS MODELOS	292,630	263,370	234,100
BUSES Y OMNIBUSES	ISUZU	ELF	ELF	57,300	51,570	45,840
BUSES Y OMNIBUSES	ISUZU	JOURNEY	JOURNEY	58,930	53,040	47,140
BUSES Y OMNIBUSES	ISUZU	OTROS MODELOS	OTROS MODELOS	58,110	52,300	46,490
BUSES Y OMNIBUSES	IVECO	170S28	170S28	171,560	154,400	137,250
BUSES Y OMNIBUSES	IVECO	A50.13	A50.13	180,080	162,070	144,060
BUSES Y OMNIBUSES	IVECO	BUS INTERPROVINCIAL CC170E22	BUS INTERPROVINCIAL CC170E22	409,280	368,350	327,420
BUSES Y OMNIBUSES	IVECO	BUS URBANO CC170E22	BUS URBANO CC170E22	353,620	318,260	282,900
BUSES Y OMNIBUSES	IVECO	CC170E22	CC170E22	360,170	324,150	288,140
BUSES Y OMNIBUSES	IVECO	CC170E22 CHASIS MOTORIZADO	CC170E22 CHASIS MOTORIZADO	212,820	191,540	170,260
BUSES Y OMNIBUSES	IVECO	DAILY 50-170 MINIBUS	DAILY 50-170 MINIBUS	133,120	119,810	106,500
BUSES Y OMNIBUSES	IVECO	DAILY A36.13	DAILY A36.13	147,340	132,610	117,870
BUSES Y OMNIBUSES	IVECO	DAILY A42.13	DAILY A42.13	157,160	141,440	125,730
BUSES Y OMNIBUSES	IVECO	DAILY A50.13	DAILY A50.13	180,080	162,070	144,060
BUSES Y OMNIBUSES	IVECO	DAILY V36.13	DAILY V36.13	127,710	114,940	102,170
BUSES Y OMNIBUSES	IVECO	DAILY V42.13	DAILY V42.13	135,230	121,710	108,180
BUSES Y OMNIBUSES	IVECO	DAILY V50.13	DAILY V50.13	147,340	132,610	117,870
BUSES Y OMNIBUSES	IVECO	EURORIDER 4X2 CURSOR 8	EURORIDER 4X2 CURSOR 8	294,680	265,210	235,740
BUSES Y OMNIBUSES	IVECO	SCUDATO 59.12SHM	SCUDATO 59.12SHM	221,660	199,490	177,330
BUSES Y OMNIBUSES	IVECO	SCUDATTO 65C14GNC	SCUDATTO 65C14GNC	157,160	141,440	125,730
BUSES Y OMNIBUSES	IVECO	TECTOR 170E20 GNC	TECTOR 170E20 GNC	311,060	279,950	248,850
BUSES Y OMNIBUSES	IVECO	OTROS MODELOS	OTROS MODELOS	180,080	162,070	144,060
BUSES Y OMNIBUSES	JAC	HFC6770KY3 CH/MOTORIZADO	HFC6770KY3 CH/MOTORIZADO	75,300	67,770	60,240
BUSES Y OMNIBUSES	JAC	HFC6900K3Y	HFC6900K3Y	45,850	41,270	36,680
BUSES Y OMNIBUSES	JAC	HK3730K2	HK3730K2	134,240	120,820	107,390
BUSES Y OMNIBUSES	JAC	HK6110KY	HK6110KY	108,050	97,250	86,440
BUSES Y OMNIBUSES	JAC	HK6700	HK6700	76,510	68,860	61,210
BUSES Y OMNIBUSES	JAC	HK6700 OMNIBUS 22 ASIENT.	HK6700 OMNIBUS 22 ASIENT.	76,510	68,860	61,210
BUSES Y OMNIBUSES	JAC	HK6700K2 OMNIBUS 4X2 28 ASIENT.	HK6700K2 OMNIBUS 4X2 28 ASIENT.	112,970	101,670	90,380
BUSES Y OMNIBUSES	JAC	HK6750K	HK6750K	124,410	111,970	99,530
BUSES Y OMNIBUSES	JAC	HK6880K OMNIBUS 35 ASIENT	HK6880K OMNIBUS 35 ASIENT	159,310	143,380	127,450
BUSES Y OMNIBUSES	JAC	HK6901KY	HK6901KY	144,070	129,660	115,260
BUSES Y OMNIBUSES	JAC	HK6920G	HK6920G	196,450	176,810	157,160
BUSES Y OMNIBUSES	JAC	LO915/42.5	LO915/42.5	316,290	284,660	253,030
BUSES Y OMNIBUSES	JAC	NEW REFINE 2.0 VVT COMFORT GLPT	NEW REFINE 2.0 VVT COMFORT GLPT	56,500	50,850	45,200
BUSES Y OMNIBUSES	JAC	NEW REFINE 2.0 VVT GASOLINA GLPT	NEW REFINE 2.0 VVT GASOLINA GLPT	70,460	63,410	56,370

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
BUSES Y OMNIBUSES	JAC	NEW REFINE DIESEL COMFORT	NEW REFINE DIESEL COMFORT	72,300	65,070	57,840
BUSES Y OMNIBUSES	JAC	NEW REFINE DIESEL LUXURY	NEW REFINE DIESEL LUXURY	64,920	58,430	51,940
BUSES Y OMNIBUSES	JAC	NEW REFINE GASOLINA COMFORT	NEW REFINE GASOLINA COMFORT	53,140	47,830	42,510
BUSES Y OMNIBUSES	JAC	NEW REFINE GASOLINA LUXURY	NEW REFINE GASOLINA LUXURY	55,830	50,250	44,660
BUSES Y OMNIBUSES	JAC	SUNRAY 17 ASIENTOS 6MT 2.7 CTI EV	SUNRAY 17 ASIENTOS 6MT 2.7 CTI EV	92,210	82,990	73,770
BUSES Y OMNIBUSES	JAC	SUNRAY 18 ASIENTOS 6MT 2.7 CTI EV	SUNRAY 18 ASIENTOS 6MT 2.7 CTI EV	97,590	87,830	78,070
BUSES Y OMNIBUSES	JAC	OTROS MODELOS	OTROS MODELOS	84,360	75,920	67,490
BUSES Y OMNIBUSES	JIANGSU	ZGT6700	ZGT6700	111,320	100,190	89,060
BUSES Y OMNIBUSES	JIANGSU	OTROS MODELOS	OTROS MODELOS	111,320	100,190	89,060
BUSES Y OMNIBUSES	JINBEI	H2L DELUXE E3 DSL 16S	H2L DELUXE E3 DSL 16S	82,960	74,660	66,370
BUSES Y OMNIBUSES	JINBEI	HAISE 15S MINIBUS 2.7	HAISE 15S MINIBUS 2.7	71,710	64,540	57,370
BUSES Y OMNIBUSES	JINBEI	HAISE 15S MINIBUS 2.7 TD	HAISE 15S MINIBUS 2.7 TD	71,710	64,540	57,370
BUSES Y OMNIBUSES	JINBEI	HAISE JINBEI MINIBUS 15S DSL E3	HAISE JINBEI MINIBUS 15S DSL E3	67,080	60,370	53,660
BUSES Y OMNIBUSES	JINBEI	HAISE MINIBUS 2.7	HAISE MINIBUS 2.7	71,710	64,540	57,370
BUSES Y OMNIBUSES	JINBEI	HAISE MPFI 15S MINIBUS 2.2	HAISE MPFI 15S MINIBUS 2.2	71,710	64,540	57,370
BUSES Y OMNIBUSES	JINBEI	OTROS MODELOS	OTROS MODELOS	71,710	64,540	57,370
BUSES Y OMNIBUSES	JMC	N520 TOURING BUS 17+1	N520 TOURING BUS 17+1	99,240	89,320	79,390
BUSES Y OMNIBUSES	JMC	OTROS MODELOS	OTROS MODELOS	99,240	89,320	79,390
BUSES Y OMNIBUSES	JOYLONG	HKL6600C	HKL6600C	78,360	70,520	62,690
BUSES Y OMNIBUSES	JOYLONG	HKL6602CE	HKL6602CE	92,040	82,840	73,630
BUSES Y OMNIBUSES	JOYLONG	OTROS MODELOS	OTROS MODELOS	85,200	76,680	68,160
BUSES Y OMNIBUSES	KAMAZ	43502	43502	277,660	249,890	222,130
BUSES Y OMNIBUSES	KAMAZ	OTROS MODELOS	OTROS MODELOS	277,660	249,890	222,130
BUSES Y OMNIBUSES	KEYTON	FJ6440EPK1W MICROBUS LUX	FJ6440EPK1W MICROBUS LUX	48,810	43,930	39,050
BUSES Y OMNIBUSES	KEYTON	OTROS MODELOS	OTROS MODELOS	48,810	43,930	39,050
BUSES Y OMNIBUSES	KING LONG	FULL TURISMO XMQ6123Y OMNIBUS	FULL TURISMO XMQ6123Y OMNIBUS	458,390	412,550	366,710
BUSES Y OMNIBUSES	KING LONG	FULL TURISMO XMQ6126Y	FULL TURISMO XMQ6126Y	458,390	412,550	366,710
BUSES Y OMNIBUSES	KING LONG	XMQ6117Y3	XMQ6117Y3	409,280	368,350	327,420
BUSES Y OMNIBUSES	KING LONG	XMQ6120C2	XMQ6120C2	409,280	368,350	327,420
BUSES Y OMNIBUSES	KING LONG	XMQ6128Y	XMQ6128Y	409,280	368,350	327,420
BUSES Y OMNIBUSES	KING LONG		XMQ6130E	757,800	682,020	606,240
BUSES Y OMNIBUSES	KING LONG	XMQ6130Y	XMQ6130Y	229,200	206,280	183,360
BUSES Y OMNIBUSES	KING LONG	XMQ6759	XMQ6759	212,820	191,540	170,260
BUSES Y OMNIBUSES	KING LONG	XMQ6759Y	XMQ6759Y	229,200	206,280	183,360
BUSES Y OMNIBUSES	KING LONG	XMQ6759Y4	XMQ6759Y4	229,200	206,280	183,360
BUSES Y OMNIBUSES	KING LONG	XMQ6800Y	XMQ6800Y	163,710	147,340	130,970
BUSES Y OMNIBUSES	KING LONG	XMQ6902Y	XMQ6902Y	278,300	250,470	222,640
BUSES Y OMNIBUSES	KING LONG	XMQ6940G	XMQ6940G	392,580	353,320	314,060
BUSES Y OMNIBUSES	KING LONG	OTROS MODELOS	OTROS MODELOS	392,580	353,320	314,060
BUSES Y OMNIBUSES	MARCOPOLO	VOLARE A6	VOLARE A6	166,980	150,280	133,580
BUSES Y OMNIBUSES	MARCOPOLO	VOLARE A6 EJECUTIVO 17 ASIENT.	VOLARE A6 EJECUTIVO 17 ASIENT.	166,980	150,280	133,580
BUSES Y OMNIBUSES	MARCOPOLO	VOLARE W8	VOLARE W8	252,120	226,910	201,700
BUSES Y OMNIBUSES	MARCOPOLO	VOLARE W8 EJECUTIVO 28 ASIENTOS	VOLARE W8 EJECUTIVO 28 ASIENTOS	188,270	169,440	150,620
BUSES Y OMNIBUSES	MARCOPOLO	VOLARE W8 URBANO 27 ASIENT.	VOLARE W8 URBANO 27 ASIENT.	188,270	169,440	150,620
BUSES Y OMNIBUSES	MARCOPOLO	VOLARE W9	VOLARE W9	268,480	241,630	214,780
BUSES Y OMNIBUSES	MARCOPOLO	VOLARE W9 28 ASIENTOS	VOLARE W9 28 ASIENTOS	268,480	241,630	214,780
BUSES Y OMNIBUSES	MARCOPOLO	VOLARE W9 32 4X2 32 ASIEN. 8.5PBV	VOLARE W9 32 4X2 32 ASIEN. 8.5PBV	268,480	241,630	214,780
BUSES Y OMNIBUSES	MARCOPOLO	VOLARE W9 8.5PBV 4X2 28 ASIEN.	VOLARE W9 8.5PBV 4X2 28 ASIEN.	268,480	241,630	214,780
BUSES Y OMNIBUSES	MARCOPOLO	VOLARE W9 URBANO 28 ASIENT.	VOLARE W9 URBANO 28 ASIENT.	268,480	241,630	214,780
BUSES Y OMNIBUSES	MARCOPOLO	OTROS MODELOS	OTROS MODELOS	260,300	234,270	208,240
BUSES Y OMNIBUSES	MAXUS	V90	V90	117,860	106,070	94,290
BUSES Y OMNIBUSES	MAXUS	OTROS MODELOS	OTROS MODELOS	117,860	106,070	94,290
BUSES Y OMNIBUSES	MERCEDES BENZ	914	914	245,560	221,000	196,450
BUSES Y OMNIBUSES	MERCEDES BENZ	CH 1622	CH 1622	283,220	254,900	226,580
BUSES Y OMNIBUSES	MERCEDES BENZ	LO 812/42.5	LO 812/42.5	153,890	138,500	123,110
BUSES Y OMNIBUSES	MERCEDES BENZ	LO 914 URBANO	LO 914 URBANO	206,280	185,650	165,020
BUSES Y OMNIBUSES	MERCEDES BENZ	LO 915/42.5 CH/BUS 4X2	LO 915/42.5 CH/BUS 4X2	256,860	231,170	205,490
BUSES Y OMNIBUSES	MERCEDES BENZ	LO 915/48 BRUCE THUNDER - INTERPROVINCIAL	LO 915/48 BRUCE THUNDER - INTERPROVINCIAL	336,600	302,940	269,280
BUSES Y OMNIBUSES	MERCEDES BENZ	LO 916/48	LO 916/48	205,290	184,760	164,230
BUSES Y OMNIBUSES	MERCEDES BENZ	LO 916/48 BRASIL	LO 916/48 BRASIL	299,510	269,560	239,610
BUSES Y OMNIBUSES	MERCEDES BENZ	LO 916/48 EURO 5	LO 916/48 EURO 5	239,030	215,130	191,220
BUSES Y OMNIBUSES	MERCEDES BENZ	LO 916/48 EURO 5 BRASIL	LO 916/48 EURO 5 BRASIL	219,370	197,430	175,500
BUSES Y OMNIBUSES	MERCEDES BENZ	LO-915 42.5	LO-915 42.5	286,330	257,700	229,060
BUSES Y OMNIBUSES	MERCEDES BENZ	LO-915 48	LO-915 48	286,330	257,700	229,060
BUSES Y OMNIBUSES	MERCEDES BENZ	MBO-800	MBO-800	201,370	181,230	161,100
BUSES Y OMNIBUSES	MERCEDES BENZ	O-400 RSD OMNIBUS 6X2	O-400 RSD OMNIBUS 6X2	779,270	701,340	623,420
BUSES Y OMNIBUSES	MERCEDES BENZ	O-400 RSE OMNIBUS 4X2	O-400 RSE OMNIBUS 4X2	720,330	648,300	576,260
BUSES Y OMNIBUSES	MERCEDES BENZ	O-400RSD	O-400RSD	779,270	701,340	623,420
BUSES Y OMNIBUSES	MERCEDES BENZ	O-400RSE	O-400RSE	720,330	648,300	576,260
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 2441/30	O500 2441/30	895,160	805,640	716,130
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 CHASIS R 1830/30	O500 CHASIS R 1830/30	385,700	347,130	308,560
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 CHASIS RS 1836/30	O500 CHASIS RS 1836/30	451,850	406,670	361,480
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 CHASIS RSD 2436/30	O500 CHASIS RSD 2436/30	523,890	471,500	419,110
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 CHASIS RSDD 2742/30	O500 CHASIS RSDD 2742/30	556,630	500,970	445,300
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 R	O500 R	703,960	633,560	563,170
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 R 1830	O500 R 1830	335,610	302,050	268,490
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 R 1830 COML CAMPIONE 3.45	O500 R 1830 COML CAMPIONE 3.45	721,970	649,770	577,580
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 R 1830/3	O500 R 1830/3	392,910	353,620	314,330
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 R OMNIBUS 4X2	O500 R OMNIBUS 4X2	703,960	633,560	563,170
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RDS OMNIBUS 6X2	O500 RDS OMNIBUS 6X2	844,760	760,280	675,810
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RS	O500 RS	733,440	660,100	586,750
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RS 1836 CHASIS	O500 RS 1836 CHASIS	391,270	352,140	313,020
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RS 1836 COML CAMPIONE 3.65	O500 RS 1836 COML CAMPIONE 3.65	800,560	720,500	640,450
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RS 1836/30	O500 RS 1836/30	753,070	677,760	602,460
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RS 1936	O500 RS 1936	876,120	788,510	700,900
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RS OMNIBUS 4X2	O500 RS OMNIBUS 4X2	733,440	660,100	586,750
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RSD 2036/30	O500 RSD 2036/30	458,390	412,550	366,710
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RSD 2336/30	O500 RSD 2336/30	475,770	428,190	380,620
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RSD 2436 CHASIS	O500 RSD 2436 CHASIS	455,130	409,620	364,100
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RSD 2436 COML CAMPIONE 3.65 15 METROS	O500 RSD 2436 COML CAMPIONE 3.65 15 METROS	838,200	754,380	670,560
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RSD 2436 COML CAMPIONE 4.05 15 METROS	O500 RSD 2436 COML CAMPIONE 4.05 15 METROS	895,160	805,640	716,130
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RSD 2436 MARCOPOLO PARADISSO 1800 DD UTIL	O500 RSD 2436 MARCOPOLO PARADISSO 1800 DD UTIL	895,160	805,640	716,130
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RSD 2441/30	O500 RSD 2441/30	895,160	805,640	716,130
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RSD 2441/30 BRASIL	O500 RSD 2441/30 BRASIL	852,940	767,650	682,350
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RSD 2441/30 EURO 5 BRASIL	O500 RSD 2441/30 EURO 5 BRASIL	474,750	427,280	379,800
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RSD 2448	O500 RSD 2448	810,480	729,430	648,380
BUSES Y OMNIBUSES	MERCEDES BENZ	O500 RSD 6X2	O500 RSD 6X2	844,760	760,280	675,810
BUSES Y OMNIBUSES	MERCEDES BENZ	O500M 1726/30	O500M 1726/30	340,190	306,170	272,150
BUSES Y OMNIBUSES	MERCEDES BENZ	O500R 1830/30 EURO 5 BRASIL	O500R 1830/30 EURO 5 BRASIL	343,810	309,430	275,050
BUSES Y OMNIBUSES	MERCEDES BENZ	O500RS 1836/30 EURO 5 BRASIL	O500RS 1836/30 EURO 5 BRASIL	409,280	368,350	327,420

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
BUSES Y OMNIBUSES	MERCEDES BENZ		O500RS 1945	842,000	757,800	673,600
BUSES Y OMNIBUSES	MERCEDES BENZ	O500RSD 2442/30	O500RSD 2442/30	556,630	500,970	445,300
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1519 EURO 5 BRASIL	OF 1519 EURO 5 BRASIL	267,830	241,050	214,260
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1519/52	OF 1519/52	454,310	408,880	363,450
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1721	OF 1721	376,530	338,880	301,220
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1721/59	OF 1721/59	304,490	274,040	243,590
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1721/59 4X2	OF 1721/59 4X2	458,390	412,550	366,710
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1721/59 BRASIL	OF 1721/59 BRASIL	365,340	328,810	292,270
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1721/59 COML CAMPIONE 3.45	OF 1721/59 COML CAMPIONE 3.45	541,560	487,400	433,250
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1721/59 EURO 5 BRASIL	OF 1721/59 EURO 5 BRASIL	320,870	288,780	256,700
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1721/59 MARCOPOLO URBANO	OF 1721/59 MARCOPOLO URBANO	397,500	357,750	318,000
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1721/59 METALBUS -INTERPROVINCIAL ANDINO	OF 1721/59 METALBUS -INTERPROVINCIAL ANDINO	468,880	421,990	375,100
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1721/59 METALBUS -INTERPROVINCIAL COSTERO	OF 1721/59 METALBUS -INTERPROVINCIAL COSTERO	468,880	421,990	375,100
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1721/59 OMNIBUS 4X2	OF 1721/59 OMNIBUS 4X2	409,280	368,350	327,420
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1722/59	OF 1722/59	294,680	265,210	235,740
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1724/59	OF 1724/59	494,410	444,970	395,530
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1724/59 BRASIL	OF 1724/59 BRASIL	555,890	500,300	444,710
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1724/59 EURO 5 BRASIL	OF 1724/59 EURO 5 BRASIL	301,230	271,110	240,980
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1724/59 EURO5	OF 1724/59 EURO5	494,410	444,970	395,530
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1726/59	OF 1726/59	503,760	453,380	403,010
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1726/59 BRASIL	OF 1726/59 BRASIL	294,680	265,210	235,740
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1730	OF 1730	291,090	261,980	232,870
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1730/59	OF 1730/59	294,680	265,210	235,740
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1730/59 BRASIL	OF 1730/59 BRASIL	326,780	294,100	261,420
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1730/59 CHASIS	OF 1730/59 CHASIS	326,780	294,100	261,420
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 1730/59 EURO 5 BRASIL	OF 1730/59 EURO 5 BRASIL	326,780	294,100	261,420
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 914 INDIA	OF 914 INDIA	261,940	235,750	209,550
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 914/48 INDIA	OF 914/48 INDIA	153,890	138,500	123,110
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 917	OF 917	271,680	244,510	217,340
BUSES Y OMNIBUSES	MERCEDES BENZ	OF 917/48 EURO 5 INDIA	OF 917/48 EURO 5 INDIA	169,610	152,650	135,690
BUSES Y OMNIBUSES	MERCEDES BENZ	OF-1318	OF-1318	261,940	235,750	209,550
BUSES Y OMNIBUSES	MERCEDES BENZ	OF-1417	OF-1417	185,750	167,180	148,600
BUSES Y OMNIBUSES	MERCEDES BENZ	OF-1722 OMNIBUS 4X2	OF-1722 OMNIBUS 4X2	442,020	397,820	353,620
BUSES Y OMNIBUSES	MERCEDES BENZ	OH 1521/52	OH 1521/52	312,470	281,220	249,980
BUSES Y OMNIBUSES	MERCEDES BENZ	OH 1621 EURO 5 BRASIL	OH 1621 EURO 5 BRASIL	301,230	271,110	240,980
BUSES Y OMNIBUSES	MERCEDES BENZ	OH 1622 L/52	OH 1622 L/52	312,470	281,220	249,980
BUSES Y OMNIBUSES	MERCEDES BENZ	OH-1628	OH-1628	425,650	383,090	340,520
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER	SPRINTER	148,120	133,310	118,500
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 416 (15+1)	SPRINTER 416 (15+1)	201,580	181,420	161,260
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 416 (15+1) STD	SPRINTER 416 (15+1) STD	167,610	150,850	134,090
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 416 (17+1)	SPRINTER 416 (17+1)	177,690	159,920	142,150
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 514CDI/C4325	SPRINTER 514CDI/C4325	290,450	261,410	232,360
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 515 (19+1)	SPRINTER 515 (19+1)	198,420	178,580	158,740
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 515 (20+1)	SPRINTER 515 (20+1)	193,050	173,750	154,440
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 515 CDI	SPRINTER 515 CDI	228,250	205,430	182,600
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 515 CDI/C4325	SPRINTER 515 CDI/C4325	145,710	131,140	116,570
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 515 CDI/C4325 ARGENTINA	SPRINTER 515 CDI/C4325 ARGENTINA	145,710	131,140	116,570
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 515 CDI/C4325 TE STD (19+1)	SPRINTER 515 CDI/C4325 TE STD (19+1)	242,300	218,070	193,840
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 515 CDI/C4325 TE STD (20+1)	SPRINTER 515 CDI/C4325 TE STD (20+1)	248,850	223,970	199,080
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 516 (19+1)	SPRINTER 516 (19+1)	240,620	216,560	192,500
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 516 (20+1)	SPRINTER 516 (20+1)	222,290	200,060	177,830
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 516 CDI/C4325	SPRINTER 516 CDI/C4325	192,590	173,330	154,070
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 516 CDI/C4325 ALEMANIA	SPRINTER 516 CDI/C4325 ALEMANIA	192,590	173,330	154,070
BUSES Y OMNIBUSES	MERCEDES BENZ	SPRINTER 516 CDI/C4325 ARGENTINA	SPRINTER 516 CDI/C4325 ARGENTINA	192,590	173,330	154,070
BUSES Y OMNIBUSES	MERCEDES BENZ	OTROS MODELOS	OTROS MODELOS	338,400	304,560	270,720
BUSES Y OMNIBUSES	MITSUBISHI FUSO	MF 100	MF 100	101,060	90,950	80,850
BUSES Y OMNIBUSES	MITSUBISHI FUSO	MF 100 EURO 4 6 CAMBIOS	MF 100 EURO 4 6 CAMBIOS	111,050	99,950	88,840
BUSES Y OMNIBUSES	MITSUBISHI FUSO	MF EURO 3	MF EURO 3	130,920	117,830	104,740
BUSES Y OMNIBUSES	MITSUBISHI FUSO	MF100 EURO 4	MF100 EURO 4	100,590	90,530	80,470
BUSES Y OMNIBUSES	MITSUBISHI FUSO	ROSA	ROSA	163,710	147,340	130,970
BUSES Y OMNIBUSES	MITSUBISHI FUSO	ROSA 2 PTAS. EURO 3	ROSA 2 PTAS. EURO 3	206,280	185,650	165,020
BUSES Y OMNIBUSES	MITSUBISHI FUSO	ROSA EURO 4	ROSA EURO 4	252,560	227,300	202,050
BUSES Y OMNIBUSES	MITSUBISHI FUSO	ROSA EURO 4 - 1 PTA	ROSA EURO 4 - 1 PTA	250,890	225,800	200,710
BUSES Y OMNIBUSES	MITSUBISHI FUSO	OTROS MODELOS	OTROS MODELOS	147,320	132,590	117,860
BUSES Y OMNIBUSES	MODASA	APOLO I	APOLO I	232,460	209,210	185,970
BUSES Y OMNIBUSES	MODASA		MOTUG	484,990	436,490	387,990
BUSES Y OMNIBUSES	MODASA	OTROS MODELOS	OTROS MODELOS	358,730	322,860	286,980
BUSES Y OMNIBUSES	MUDAN	MD6701 MINIBUS 27 ASIENT.	MD6701 MINIBUS 27 ASIENT.	68,740	61,870	54,990
BUSES Y OMNIBUSES	MUDAN	MD6701 MINIBUS 4X2 27 ASIENTOS	MD6701 MINIBUS 4X2 27 ASIENTOS	68,740	61,870	54,990
BUSES Y OMNIBUSES	MUDAN	MD6703D2HZ CH/MINIBUS	MD6703D2HZ CH/MINIBUS	101,490	91,340	81,190
BUSES Y OMNIBUSES	MUDAN	MD6728 MINIBUS 28 ASIENT.	MD6728 MINIBUS 28 ASIENT.	91,670	82,500	73,340
BUSES Y OMNIBUSES	MUDAN	OTROS MODELOS	OTROS MODELOS	80,210	72,190	64,170
BUSES Y OMNIBUSES	NISSAN	CIVILIAN	CIVILIAN	174,550	157,100	139,640
BUSES Y OMNIBUSES	NISSAN	URVAN CARGO DX T-ALTO	URVAN CARGO DX T-ALTO	118,180	106,360	94,540
BUSES Y OMNIBUSES	NISSAN	URVAN MICROBUS DX T-ALTO 16AS	URVAN MICROBUS DX T-ALTO 16AS	118,850	106,970	95,080
BUSES Y OMNIBUSES	NISSAN	URVAN MICROBUS DX T-BAJO 15AS	URVAN MICROBUS DX T-BAJO 15AS	98,060	88,250	78,450
BUSES Y OMNIBUSES	NISSAN	URVAN MICROBUS GX T-ALTO 15AS	URVAN MICROBUS GX T-ALTO 15AS	132,120	118,910	105,700
BUSES Y OMNIBUSES	NISSAN	OTROS MODELOS	OTROS MODELOS	118,850	106,970	95,080
BUSES Y OMNIBUSES	OTRAS MARCAS	OTROS MODELOS	OTROS MODELOS	252,340	227,110	201,870
BUSES Y OMNIBUSES	RENAULT	MASTER MICROBUS 2.3 TDI	MASTER MICROBUS 2.3 TDI	123,110	110,800	98,490
BUSES Y OMNIBUSES	RENAULT	MASTER MINIBUS 2.3 MT 4X2 PH2	MASTER MINIBUS 2.3 MT 4X2 PH2	168,230	151,410	134,580
BUSES Y OMNIBUSES	RENAULT	MASTER MINIBUS 2.3 MT 4X2 PH2 13 AS	MASTER MINIBUS 2.3 MT 4X2 PH2 13 AS	173,750	156,380	139,000
BUSES Y OMNIBUSES	RENAULT	MASTER MINIBUS 2.3 MT 4X2 PH2 16 AS	MASTER MINIBUS 2.3 MT 4X2 PH2 16 AS	173,750	156,380	139,000
BUSES Y OMNIBUSES	RENAULT	OTROS MODELOS	OTROS MODELOS	170,990	153,890	136,790
BUSES Y OMNIBUSES	SCANIA	F 250 HB4X2HZ - EU3	F 250 HB4X2HZ - EU3	323,950	291,560	259,160
BUSES Y OMNIBUSES	SCANIA	F 250 HB4X2NZ - EU5	F 250 HB4X2NZ - EU5	333,480	300,130	266,780
BUSES Y OMNIBUSES	SCANIA	F 270 HB4X2HZ CHASIS OMNIBUS	F 270 HB4X2HZ CHASIS OMNIBUS	366,710	330,040	293,370
BUSES Y OMNIBUSES	SCANIA	F 310 HB4X2HZ - OPC	F 310 HB4X2HZ - OPC	381,110	343,000	304,890
BUSES Y OMNIBUSES	SCANIA	F 310 HB4X2HZ CHASIS OMNIBUS	F 310 HB4X2HZ CHASIS OMNIBUS	343,020	308,720	274,420
BUSES Y OMNIBUSES	SCANIA	F 310 HB6X2HA CHASIS OMNIBUS	F 310 HB6X2HA CHASIS OMNIBUS	366,710	330,040	293,370
BUSES Y OMNIBUSES	SCANIA	F114HB4X2HZ 330 CHASIS OMNIBUS	F114HB4X2HZ 330 CHASIS OMNIBUS	407,650	366,890	326,120
BUSES Y OMNIBUSES	SCANIA	F230 4X2	F230 4X2	311,060	279,950	248,850
BUSES Y OMNIBUSES	SCANIA	F250 B4X2	F250 B4X2	281,580	253,420	225,260
BUSES Y OMNIBUSES	SCANIA	F310 B4X2	F310 B4X2	294,680	265,210	235,740
BUSES Y OMNIBUSES	SCANIA	F310 B6X2	F310 B6X2	419,100	377,190	335,280
BUSES Y OMNIBUSES	SCANIA	F94 HZ 310 HB 4X2	F94 HZ 310 HB 4X2	556,630	500,970	445,300
BUSES Y OMNIBUSES	SCANIA	F94HB4X2HZ 220 SERIE 4 OMNIBUS	F94HB4X2HZ 220 SERIE 4 OMNIBUS	442,020	397,820	353,620
BUSES Y OMNIBUSES	SCANIA	F94HB4X2HZ 260 SERIE 4 OMNIBUS	F94HB4X2HZ 260 SERIE 4 OMNIBUS	442,020	397,820	353,620
BUSES Y OMNIBUSES	SCANIA	K 310 IB4X2NB	K 310 IB4X2NB	387,470	348,720	309,980
BUSES Y OMNIBUSES	SCANIA	K 410 IB6X2 LD - ESTANDAR	K 410 IB6X2 LD - ESTANDAR	460,520	414,470	368,420
BUSES Y OMNIBUSES	SCANIA	K 410 IB6X2 NB - ESTANDAR	K 410 IB6X2 NB - ESTANDAR	454,170	408,750	363,340
BUSES Y OMNIBUSES	SCANIA	K 410 IB6X2X4 LD - ESTANDAR	K 410 IB6X2X4 LD - ESTANDAR	482,760	434,480	386,210
BUSES Y OMNIBUSES	SCANIA	K 410 IB6X2X4 NB - ESTANDAR	K 410 IB6X2X4 NB - ESTANDAR	476,400	428,760	381,120

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
BUSES Y OMNIBUSES	SCANIA	K 410 IB8X2 LD - ESTANDAR	K 410 IB8X2 LD - ESTANDAR	501,810	451,630	401,450
BUSES Y OMNIBUSES	SCANIA	K 460 IB6X2X4 LD - PREMIUN	K 460 IB6X2X4 LD - PREMIUN	524,040	471,640	419,230
BUSES Y OMNIBUSES	SCANIA	K 460 IB6X2X4 NB - PREMIUN	K 460 IB6X2X4 NB - PREMIUN	517,690	465,920	414,150
BUSES Y OMNIBUSES	SCANIA	K 460 IB8X2 LD – PREMIUM	K 460 IB8X2 LD – PREMIUM	539,920	485,930	431,940
BUSES Y OMNIBUSES	SCANIA	K124 IB 6X2 NB 380 OMNIBUS	K124 IB 6X2 NB 380 OMNIBUS	494,360	444,920	395,490
BUSES Y OMNIBUSES	SCANIA	K124 IB 8X2 NB 380 CHASIS OMNIBUS	K124 IB 8X2 NB 380 CHASIS OMNIBUS	538,600	484,740	430,880
BUSES Y OMNIBUSES	SCANIA	K124 IB NA 360 6X2	K124 IB NA 360 6X2	538,600	484,740	430,880
BUSES Y OMNIBUSES	SCANIA	K124 IB NA 360 8X2	K124 IB NA 360 8X2	538,600	484,740	430,880
BUSES Y OMNIBUSES	SCANIA	K124IB6X2NB 380 CHASIS OMNIBUS	K124IB6X2NB 380 CHASIS OMNIBUS	480,990	432,890	384,790
BUSES Y OMNIBUSES	SCANIA	K310 4X2	K310 4X2	384,080	345,670	307,260
BUSES Y OMNIBUSES	SCANIA	K310 B4X2	K310 B4X2	311,060	279,950	248,850
BUSES Y OMNIBUSES	SCANIA	K360 B4X2	K360 B4X2	333,970	300,570	267,180
BUSES Y OMNIBUSES	SCANIA	K360 B6X2	K360 B6X2	510,770	459,690	408,620
BUSES Y OMNIBUSES	SCANIA	K360 IB4X2 LD	K360 IB4X2 LD	412,880	371,590	330,300
BUSES Y OMNIBUSES	SCANIA	K360 IB4X2NB	K360 IB4X2NB	406,540	365,890	325,230
BUSES Y OMNIBUSES	SCANIA	K380 4X2	K380 4X2	417,470	375,720	333,980
BUSES Y OMNIBUSES	SCANIA	K380 8X2	K380 8X2	549,080	494,170	439,260
BUSES Y OMNIBUSES	SCANIA	K380 B 6X2	K380 B 6X2	564,350	507,920	451,480
BUSES Y OMNIBUSES	SCANIA	K380B CHASIS OMNIBUS 6X2*4	K380B CHASIS OMNIBUS 6X2*4	491,130	442,020	392,900
BUSES Y OMNIBUSES	SCANIA	K400 B6X2	K400 B6X2	425,650	383,090	340,520
BUSES Y OMNIBUSES	SCANIA	K400 B6X2*4	K400 B6X2*4	442,020	397,820	353,620
BUSES Y OMNIBUSES	SCANIA	K410 B6X2	K410 B6X2	523,890	471,500	419,110
BUSES Y OMNIBUSES	SCANIA	K410 B6X2*4	K410 B6X2*4	556,630	500,970	445,300
BUSES Y OMNIBUSES	SCANIA	K410 B8X2	K410 B8X2	599,180	539,260	479,340
BUSES Y OMNIBUSES	SCANIA		K410C B4X2	920,810	828,730	736,650
BUSES Y OMNIBUSES	SCANIA	K420 B 6X2	K420 B 6X2	684,840	616,360	547,870
BUSES Y OMNIBUSES	SCANIA	K420 B 8X2	K420 B 8X2	714,790	643,310	571,830
BUSES Y OMNIBUSES	SCANIA	K440 B6X2*4	K440 B6X2*4	498,060	448,250	398,450
BUSES Y OMNIBUSES	SCANIA	K440 B6X2*4 LD	K440 B6X2*4 LD	484,580	436,120	387,660
BUSES Y OMNIBUSES	SCANIA	K440 B6X2*4 NB	K440 B6X2*4 NB	474,750	427,280	379,800
BUSES Y OMNIBUSES	SCANIA	K440 B8X2	K440 B8X2	545,180	490,660	436,140
BUSES Y OMNIBUSES	SCANIA		K450C B6X2	1,198,330	1,078,500	958,660
BUSES Y OMNIBUSES	SCANIA		K450C B6X2*4	1,309,480	1,178,530	1,047,580
BUSES Y OMNIBUSES	SCANIA	K94IB4X2NB 310 CHASIS OMNIBUS	K94IB4X2NB 310 CHASIS OMNIBUS	368,340	331,510	294,670
BUSES Y OMNIBUSES	SCANIA	OTROS MODELOS	OTROS MODELOS	476,400	428,760	381,120
BUSES Y OMNIBUSES	TATA	LPO 1316	LPO 1316	261,900	235,710	209,520
BUSES Y OMNIBUSES	TATA	OTROS MODELOS	OTROS MODELOS	261,900	235,710	209,520
BUSES Y OMNIBUSES	TOYOTA	COASTER 4.0L	COASTER 4.0L	268,450	241,610	214,760
BUSES Y OMNIBUSES	TOYOTA	COASTER DIESEL	COASTER DIESEL	224,950	202,460	179,960
BUSES Y OMNIBUSES	TOYOTA	COASTER DIESEL 30 PAS A/C	COASTER DIESEL 30 PAS A/C	209,350	188,420	167,480
BUSES Y OMNIBUSES	TOYOTA	COASTER DIESEL AC	COASTER DIESEL AC	250,120	225,110	200,100
BUSES Y OMNIBUSES	TOYOTA	COASTER HIGH ROOF DX	COASTER HIGH ROOF DX	65,480	58,930	52,380
BUSES Y OMNIBUSES	TOYOTA	COASTER HIGH ROOF GX	COASTER HIGH ROOF GX	60,910	54,820	48,730
BUSES Y OMNIBUSES	TOYOTA	COASTER HIGH ROOF LX	COASTER HIGH ROOF LX	65,480	58,930	52,380
BUSES Y OMNIBUSES	TOYOTA	COASTER HIGH ROOF SU	COASTER HIGH ROOF SU	72,680	65,410	58,140
BUSES Y OMNIBUSES	TOYOTA	COASTER HIGH ROOF SUPER	COASTER HIGH ROOF SUPER	95,930	86,340	76,740
BUSES Y OMNIBUSES	TOYOTA	OTROS MODELOS	OTROS MODELOS	95,930	86,340	76,740
BUSES Y OMNIBUSES	VASQUEZ	MILENIUM III-3	MILENIUM III-3	130,980	117,880	104,780
BUSES Y OMNIBUSES	VASQUEZ	MILENIUM III-4	MILENIUM III-4	147,340	132,610	117,870
BUSES Y OMNIBUSES	VASQUEZ	OTROS MODELOS	OTROS MODELOS	139,160	125,240	111,330
BUSES Y OMNIBUSES	VOLARE	VOLARE V8L	VOLARE V8L	380,570	342,510	304,460
BUSES Y OMNIBUSES	VOLARE	VOLARE W9	VOLARE W9	403,830	363,450	323,060
BUSES Y OMNIBUSES	VOLARE	VOLARE WL	VOLARE WL	369,990	332,990	295,990
BUSES Y OMNIBUSES	VOLARE	OTROS MODELOS	OTROS MODELOS	380,570	342,510	304,460
BUSES Y OMNIBUSES	VOLKSWAGEN	10.160 OD	10.160 OD	234,120	210,710	187,300
BUSES Y OMNIBUSES	VOLKSWAGEN	10-150 EOD	10-150 EOD	243,940	219,550	195,150
BUSES Y OMNIBUSES	VOLKSWAGEN	17.210	17.210	163,660	147,290	130,930
BUSES Y OMNIBUSES	VOLKSWAGEN	17.210 OD	17.210 OD	425,650	383,090	340,520
BUSES Y OMNIBUSES	VOLKSWAGEN	17.210 OD INTERPROVINCIAL	17.210 OD INTERPROVINCIAL	406,010	365,410	324,810
BUSES Y OMNIBUSES	VOLKSWAGEN	17.210 OD URBANO	17.210 OD URBANO	425,650	383,090	340,520
BUSES Y OMNIBUSES	VOLKSWAGEN	17.210OD A	17.210OD A	340,530	306,480	272,420
BUSES Y OMNIBUSES	VOLKSWAGEN	17.230 EOD	17.230 EOD	311,060	279,950	248,850
BUSES Y OMNIBUSES	VOLKSWAGEN	17.230 OD	17.230 OD	311,060	279,950	248,850
BUSES Y OMNIBUSES	VOLKSWAGEN		17.230 OD 2WXKSB	508,570	457,710	406,860
BUSES Y OMNIBUSES	VOLKSWAGEN	17.240	17.240	176,770	159,090	141,420
BUSES Y OMNIBUSES	VOLKSWAGEN	17.260 OD	17.260 OD	511,940	460,750	409,550
BUSES Y OMNIBUSES	VOLKSWAGEN	18.310 OT INTERPROVINCIAL	18.310 OT INTERPROVINCIAL	540,250	486,230	432,200
BUSES Y OMNIBUSES	VOLKSWAGEN	9.150	9.150	104,740	94,270	83,790
BUSES Y OMNIBUSES	VOLKSWAGEN	9.150 EOD	9.150 EOD	262,490	236,240	209,990
BUSES Y OMNIBUSES	VOLKSWAGEN	9.150 OD TURISMO	9.150 OD TURISMO	255,380	229,840	204,300
BUSES Y OMNIBUSES	VOLKSWAGEN	9.150 OD URBANO	9.150 OD URBANO	229,200	206,280	183,360
BUSES Y OMNIBUSES	VOLKSWAGEN	9.150OD A	9.150OD A	229,200	206,280	183,360
BUSES Y OMNIBUSES	VOLKSWAGEN	CRAFTER MINIBUS 20+1	CRAFTER MINIBUS 20+1	206,250	185,630	165,000
BUSES Y OMNIBUSES	VOLKSWAGEN	OTROS MODELOS	OTROS MODELOS	262,490	236,240	209,990
BUSES Y OMNIBUSES	VOLVO	B10M EE 6250 / COSTERO BRASIL	B10M EE 6250 / COSTERO BRASIL	753,070	677,760	602,460
BUSES Y OMNIBUSES	VOLVO	B10M EE 6250 / COSTERO NACIONAL	B10M EE 6250 / COSTERO NACIONAL	736,710	663,040	589,370
BUSES Y OMNIBUSES	VOLVO	B12B EE 3000	B12B EE 3000	337,250	303,530	269,800
BUSES Y OMNIBUSES	VOLVO	B12R 4X2	B12R 4X2	304,490	274,040	243,590
BUSES Y OMNIBUSES	VOLVO	B12R 6X2	B12R 6X2	337,250	303,530	269,800
BUSES Y OMNIBUSES	VOLVO	B12R MARK CARRETERA 6X2	B12R MARK CARRETERA 6X2	337,250	303,530	269,800
BUSES Y OMNIBUSES	VOLVO	B270F	B270F	281,580	253,420	225,260
BUSES Y OMNIBUSES	VOLVO	B270F 4X2	B270F 4X2	292,380	263,140	233,900
BUSES Y OMNIBUSES	VOLVO	B290R 4X2	B290R 4X2	360,100	324,090	288,080
BUSES Y OMNIBUSES	VOLVO	B310 R 4X2	B310 R 4X2	584,090	525,680	467,270
BUSES Y OMNIBUSES	VOLVO	B310R	B310R	360,170	324,150	288,140
BUSES Y OMNIBUSES	VOLVO	B330R EV	B330R EV	416,290	374,660	333,030
BUSES Y OMNIBUSES	VOLVO	B340 R 4X2	B340 R 4X2	472,820	425,540	378,260
BUSES Y OMNIBUSES	VOLVO	B340R	B340R	460,030	414,030	368,020
BUSES Y OMNIBUSES	VOLVO		B360R EURO 6	336,800	303,120	269,440
BUSES Y OMNIBUSES	VOLVO	B380R	B380R	461,840	415,660	369,470
BUSES Y OMNIBUSES	VOLVO	B380R 4X2	B380R 4X2	461,840	415,660	369,470
BUSES Y OMNIBUSES	VOLVO	B420 R 6X2	B420 R 6X2	504,530	454,080	403,620
BUSES Y OMNIBUSES	VOLVO	B420R	B420R	461,460	415,310	369,170
BUSES Y OMNIBUSES	VOLVO	B420R EV	B420R EV	461,460	415,310	369,170
BUSES Y OMNIBUSES	VOLVO	B430R 6X2	B430R 6X2	399,360	359,420	319,490
BUSES Y OMNIBUSES	VOLVO	B450 6X2	B450 6X2	504,530	454,080	403,620
BUSES Y OMNIBUSES	VOLVO	B450R	B450R	553,350	498,020	442,680
BUSES Y OMNIBUSES	VOLVO	B450R 6X2	B450R 6X2	504,530	454,080	403,620
BUSES Y OMNIBUSES	VOLVO	B450R 8X2	B450R 8X2	504,530	454,080	403,620
BUSES Y OMNIBUSES	VOLVO	B450R EV	B450R EV	504,120	453,710	403,300
BUSES Y OMNIBUSES	VOLVO	B7F EE 6000	B7F EE 6000	510,770	459,690	408,620
BUSES Y OMNIBUSES	VOLVO	B7F EE 6500	B7F EE 6500	520,600	468,540	416,480
BUSES Y OMNIBUSES	VOLVO	B7R 4X2	B7R 4X2	297,950	268,160	238,360
BUSES Y OMNIBUSES	VOLVO	B7R CARRETERA 4X2	B7R CARRETERA 4X2	530,430	477,390	424,340

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	**Marca**	**Modelo de vehículo publicado para el 2025**	**Modelo de vehículo publicado para el 2026**	**2025**	**2024**	**2023**
BUSES Y OMNIBUSES	VOLVO	B7R EE 6300 / COSTERO BRASIL	B7R EE 6300 / COSTERO BRASIL	572,990	515,690	458,390
BUSES Y OMNIBUSES	VOLVO	B7R EE 6300 / COSTERO NACIONAL	B7R EE 6300 / COSTERO NACIONAL	556,630	500,970	445,300
BUSES Y OMNIBUSES	VOLVO	B7R EE 6300 T. PERSONAL	B7R EE 6300 T. PERSONAL	468,210	421,390	374,570
BUSES Y OMNIBUSES	VOLVO	B7R EE 6300 URBANO	B7R EE 6300 URBANO	451,850	406,670	361,480
BUSES Y OMNIBUSES	VOLVO	B7R URBANO 4X2 AUTOMATICO	B7R URBANO 4X2 AUTOMATICO	297,950	268,160	238,360
BUSES Y OMNIBUSES	VOLVO	B7R URBANO 4X2 MECANICO	B7R URBANO 4X2 MECANICO	297,950	268,160	238,360
BUSES Y OMNIBUSES	VOLVO	B9R 4X2	B9R 4X2	491,130	442,020	392,900
BUSES Y OMNIBUSES	VOLVO	OTROS MODELOS	OTROS MODELOS	461,840	415,660	369,470
BUSES Y OMNIBUSES	WUZHOULONG	FDG6121BG OMNIBUS 4X2 GNV 36 ASIENT.	FDG6121BG OMNIBUS 4X2 GNV 36 ASIENT.	392,910	353,620	314,330
BUSES Y OMNIBUSES	WUZHOULONG	FDG6126C3	FDG6126C3	250,240	225,220	200,190
BUSES Y OMNIBUSES	WUZHOULONG	OTROS MODELOS	OTROS MODELOS	321,580	289,420	257,260
BUSES Y OMNIBUSES	YAXING	JS6608T2	JS6608T2	195,140	175,630	156,110
BUSES Y OMNIBUSES	YAXING	YBL6120GH OMNIBUS GNV 38 ASIEN	YBL6120GH OMNIBUS GNV 38 ASIEN	411,280	370,150	329,020
BUSES Y OMNIBUSES	YAXING	OTROS MODELOS	OTROS MODELOS	303,210	272,890	242,570
BUSES Y OMNIBUSES	YOUYI	YCAE150-20 CH/MOT. 4X2 4.3 DIESE	YCAE150-20 CH/MOT. 4X2 4.3 DIESE	79,890	71,900	63,910
BUSES Y OMNIBUSES	YOUYI	ZGT6700	ZGT6700	111,320	100,190	89,060
BUSES Y OMNIBUSES	YOUYI	OTROS MODELOS	OTROS MODELOS	95,610	86,050	76,490
BUSES Y OMNIBUSES	YUTONG	ZK6107HA	ZK6107HA	458,390	412,550	366,710
BUSES Y OMNIBUSES	YUTONG	ZK6118 BUS URBANO DE 12 MTS GNV	ZK6118 BUS URBANO DE 12 MTS GNV	491,130	442,020	392,900
BUSES Y OMNIBUSES	YUTONG	ZK6118H URBANO 12MT D2	ZK6118H URBANO 12MT D2	320,870	288,780	256,700
BUSES Y OMNIBUSES	YUTONG	ZK6118H URBANO 12MT GNV	ZK6118H URBANO 12MT GNV	491,130	442,020	392,900
BUSES Y OMNIBUSES	YUTONG	ZK6118HG BUS URBANO DE 12 MTS	ZK6118HG BUS URBANO DE 12 MTS	324,150	291,740	259,320
BUSES Y OMNIBUSES	YUTONG	ZK6118HG GNV URBANO DE 12 MTS	ZK6118HG GNV URBANO DE 12 MTS	517,330	465,600	413,860
BUSES Y OMNIBUSES	YUTONG	ZK6122H9	ZK6122H9	339,210	305,290	271,370
BUSES Y OMNIBUSES	YUTONG	ZK6125HQT	ZK6125HQT	93,400	84,060	74,720
BUSES Y OMNIBUSES	YUTONG	ZK6129H INTERPROV EJES 2	ZK6129H INTERPROV EJES 2	510,770	459,690	408,620
BUSES Y OMNIBUSES	YUTONG	ZK6129H S BUS INTERPROVINCIAL DE 2 EJES	ZK6129H S BUS INTERPROVINCIAL DE 2 EJES	520,600	468,540	416,480
BUSES Y OMNIBUSES	YUTONG	ZK6147 F BUS INTERPROVINCIAL DE 3 EJES	ZK6147 F BUS INTERPROVINCIAL DE 3 EJES	707,230	636,510	565,780
BUSES Y OMNIBUSES	YUTONG	ZK6729D	ZK6729D	189,910	170,920	151,930
BUSES Y OMNIBUSES	YUTONG	ZK6737 U D2 URBANO 7 MTS.	ZK6737 U D2 URBANO 7 MTS.	180,080	162,070	144,060
BUSES Y OMNIBUSES	YUTONG	ZK6737D BUS TURISTICO DE 7MTS	ZK6737D BUS TURISTICO DE 7MTS	216,100	194,490	172,880
BUSES Y OMNIBUSES	YUTONG	ZK6831HE BUS TURISTICO DE 8MTS	ZK6831HE BUS TURISTICO DE 8MTS	279,940	251,950	223,950
BUSES Y OMNIBUSES	YUTONG	ZK6831HE F BUS TURISTICO DE 8MTS CON ACCESORIOS	ZK6831HE F BUS TURISTICO DE 8MTS CON ACCESORIOS	294,360	264,920	235,490
BUSES Y OMNIBUSES	YUTONG	ZK6858H9	ZK6858H9	319,700	287,730	255,760
BUSES Y OMNIBUSES	YUTONG	ZK6860DG	ZK6860DG	217,520	195,770	174,020
BUSES Y OMNIBUSES	YUTONG		ZK6870N	336,800	303,120	269,440
BUSES Y OMNIBUSES	YUTONG	ZK6896 BUS URBANO DE 9 MTS GNV	ZK6896 BUS URBANO DE 9 MTS GNV	343,810	309,430	275,050
BUSES Y OMNIBUSES	YUTONG	ZK6896HG BUS URBANO DE 9 MTS	ZK6896HG BUS URBANO DE 9 MTS	248,850	223,970	199,080
BUSES Y OMNIBUSES	YUTONG	ZK6896HG URBANO 9MT GNV	ZK6896HG URBANO 9MT GNV	343,810	309,430	275,050
BUSES Y OMNIBUSES	YUTONG	ZQ6125HQT	ZQ6125HQT	409,280	368,350	327,420
BUSES Y OMNIBUSES	YUTONG	OTROS MODELOS	OTROS MODELOS	336,800	303,120	269,440
BUSES Y OMNIBUSES	ZHONG TONG	LCK6605DK MINIBUS 4X2 19 ASIENT.	LCK6605DK MINIBUS 4X2 19 ASIENT.	90,040	81,040	72,030
BUSES Y OMNIBUSES	ZHONG TONG	LCK6660D-1A OMNIBUS 4X2 26 ASIENT.	LCK6660D-1A OMNIBUS 4X2 26 ASIENT.	119,510	107,560	95,610
BUSES Y OMNIBUSES	ZHONG TONG	LCK666OD-1A TRIUMPH EQUIPO 26 PSJ. FULL	LCK666OD-1A TRIUMPH EQUIPO 26 PSJ. FULL	148,980	134,080	119,180
BUSES Y OMNIBUSES	ZHONG TONG	LCK666OD-1A TRIUMPH STANDARD 26 PSJ.	LCK666OD-1A TRIUMPH STANDARD 26 PSJ.	129,330	116,400	103,460
BUSES Y OMNIBUSES	ZHONG TONG	LCK66O5DK TRIUMPH EQUIPO 18 PSJ. FULL	LCK66O5DK TRIUMPH EQUIPO 18 PSJ. FULL	116,240	104,620	92,990
BUSES Y OMNIBUSES	ZHONG TONG	LCK66O5DK TRIUMPH STANDARD 18 PSJ.	LCK66O5DK TRIUMPH STANDARD 18 PSJ.	97,900	88,110	78,320
BUSES Y OMNIBUSES	ZHONG TONG	LCK6720D3E STD MINIBUS	LCK6720D3E STD MINIBUS	129,330	116,400	103,460
BUSES Y OMNIBUSES	ZHONG TONG	LCK6750D3E	LCK6750D3E	162,070	145,860	129,660
BUSES Y OMNIBUSES	ZHONG TONG	LCK6890T	LCK6890T	180,080	162,070	144,060
BUSES Y OMNIBUSES	ZHONG TONG	LCK6910GC	LCK6910GC	360,170	324,150	288,140
BUSES Y OMNIBUSES	ZHONG TONG	TOP 43	TOP 43	242,300	218,070	193,840
BUSES Y OMNIBUSES	ZHONG TONG	TRIUMPH 21	TRIUMPH 21	104,780	94,300	83,820
BUSES Y OMNIBUSES	ZHONG TONG	TRIUMPH 25	TRIUMPH 25	111,320	100,190	89,060
BUSES Y OMNIBUSES	ZHONG TONG	TRIUMPH 25 TURISMO	TRIUMPH 25 TURISMO	116,240	104,620	92,990
BUSES Y OMNIBUSES	ZHONG TONG	OTROS MODELOS	OTROS MODELOS	124,420	111,980	99,540
BUSES Y OMNIBUSES	ZONDA	YCK6116HGL A 7	YCK6116HGL A 7	370,140	333,130	296,110
BUSES Y OMNIBUSES	ZONDA	YCK6116HGL OMNIBUS 51 ASIENTOS	YCK6116HGL OMNIBUS 51 ASIENTOS	370,140	333,130	296,110
BUSES Y OMNIBUSES	ZONDA	OTROS MODELOS	OTROS MODELOS	370,140	333,130	296,110
CAMIONES	AUTOCRAFT	EXOR	EXOR	45,850	41,270	36,680
CAMIONES	AUTOCRAFT	EXOR 6.0	EXOR 6.0	47,110	42,400	37,690
CAMIONES	AUTOCRAFT	OTROS MODELOS	OTROS MODELOS	46,480	41,830	37,180
CAMIONES	AWA	FD1020P11K-1	FD1020P11K-1	32,750	29,480	26,200
CAMIONES	AWA	OTROS MODELOS	OTROS MODELOS	32,750	29,480	26,200
CAMIONES	BAW	BJ1044P4L5Y 4.5PBV BARANDA C/S	BJ1044P4L5Y 4.5PBV BARANDA C/S	52,380	47,140	41,900
CAMIONES	BAW	BJ1044P4L5Y CAMION 2.00 TN	BJ1044P4L5Y CAMION 2.00 TN	52,380	47,140	41,900
CAMIONES	BAW	BJ1065P6L6Y BARANDA 4X2	BJ1065P6L6Y BARANDA 4X2	55,660	50,090	44,530
CAMIONES	BAW	BJ1065P6L6Y BARANDA 4X2 6.4T PBV	BJ1065P6L6Y BARANDA 4X2 6.4T PBV	55,660	50,090	44,530
CAMIONES	BAW	BJ1065P6L6Y CAMION 3.00 TN	BJ1065P6L6Y CAMION 3.00 TN	55,660	50,090	44,530
CAMIONES	BAW	BJ1086P8L8F BARANDA 4X2	BJ1086P8L8F BARANDA 4X2	75,300	67,770	60,240
CAMIONES	BAW	BJ1086P8L8F CAMION 4.00 TN	BJ1086P8L8F CAMION 4.00 TN	75,300	67,770	60,240
CAMIONES	BAW	BJ1086P8L8F REBATIBL 8.2PBV BARANDA 4X2	BJ1086P8L8F REBATIBL 8.2PBV BARANDA 4X2	75,300	67,770	60,240
CAMIONES	BAW	INCAPOWER B100	INCAPOWER B100	81,820	73,640	65,460
CAMIONES	BAW	INCAPOWER B30	INCAPOWER B30	42,540	38,290	34,030
CAMIONES	BAW	INCAPOWER B40	INCAPOWER B40	49,080	44,170	39,260
CAMIONES	BAW	INCAPOWER B50	INCAPOWER B50	58,900	53,010	47,120
CAMIONES	BAW	INCAPOWER B60	INCAPOWER B60	65,450	58,910	52,360
CAMIONES	BAW	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	55,660	50,090	44,530
CAMIONES	BAW	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	81,820	73,640	65,460
CAMIONES	BAW	OTROS MODELOS	OTROS MODELOS	57,280	51,550	45,820
CAMIONES	BEIBEN	N.B INC. 2538K	N.B INC. 2538K	311,010	279,910	248,810
CAMIONES	BEIBEN	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	311,010	279,910	248,810
CAMIONES	BEIBEN	OTROS MODELOS	OTROS MODELOS	311,010	279,910	248,810
CAMIONES	CAKY	SC1040D	SC1040D	37,660	33,890	30,130
CAMIONES	CAKY	SC3040W	SC3040W	49,110	44,200	39,290
CAMIONES	CAKY	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	43,390	39,050	34,710
CAMIONES	CAKY	OTROS MODELOS	OTROS MODELOS	49,110	44,200	39,290
CAMIONES	CAMC	AH5330THB1L4-42 CB410	AH5330THB1L4-42 CB410	403,830	363,450	323,060
CAMIONES	CAMC	HN1250P38E8M3J CH-375	HN1250P38E8M3J CH-375	229,200	206,280	183,360
CAMIONES	CAMC	HN1250X31E8M5J CH-375	HN1250X31E8M5J CH-375	245,560	221,000	196,450
CAMIONES	CAMC	HN1310HB35CLM5J M-375 8x4	HN1310HB35CLM5J M-375 8x4	336,460	302,810	269,170
CAMIONES	CAMC	HN3230P38D1M3	HN3230P38D1M3	317,600	285,840	254,080
CAMIONES	CAMC	HN3230P38D1M3 V-0375	HN3230P38D1M3 V-0375	279,320	251,390	223,460
CAMIONES	CAMC	HN3230P38D1M3 V-380 6X4 GNV	HN3230P38D1M3 V-380 6X4 GNV	229,200	206,280	183,360
CAMIONES	CAMC	HN3230P38D1M3 V-420 6X4	HN3230P38D1M3 V-420 6X4	307,780	277,000	246,220
CAMIONES	CAMC	HN3230P38D1M3 V-460 H8	HN3230P38D1M3 V-460 H8	296,140	266,530	236,910
CAMIONES	CAMC	HN3230P38D1M3 V-460 HB	HN3230P38D1M3 V-460 HB	278,300	250,470	222,640
CAMIONES	CAMC	HN3250P35C6M3	HN3250P35C6M3	294,680	265,210	235,740

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	CAMC	HN3250P35C6M3 V-375-1	HN3250P35C6M3 V-375-1	271,760	244,580	217,410
CAMIONES	CAMC	HN3252A34D1M4 V-375	HN3252A34D1M4 V-375	245,560	221,000	196,450
CAMIONES	CAMC	HN3252A34D1M4 V-375 H6	HN3252A34D1M4 V-375 H6	271,760	244,580	217,410
CAMIONES	CAMC	HN3310P37C3M3 V-380 8X4 GNV	HN3310P37C3M3 V-380 8X4 GNV	360,170	324,150	288,140
CAMIONES	CAMC	HN3310P37C3M3 V-420	HN3310P37C3M3 V-420	360,170	324,150	288,140
CAMIONES	CAMC	HN3310P37C3M3 V-420 8X4	HN3310P37C3M3 V-420 8X4	327,430	294,690	261,940
CAMIONES	CAMC	HN4250G37CLM3 T-420	HN4250G37CLM3 T-420	311,060	279,950	248,850
CAMIONES	CAMC	HN4250HP40C2M3 T-420	HN4250HP40C2M3 T-420	289,760	260,780	231,810
CAMIONES	CAMC	HN4250NGB38C9M5 T-410 GNV	HN4250NGB38C9M5 T-410 GNV	286,050	257,450	228,840
CAMIONES	CAMC	HN5250P34C6M3GJB	HN5250P34C6M3GJB	311,060	279,950	248,850
CAMIONES	CAMC	HN5250P34C6M3GJB M-345 H6	HN5250P34C6M3GJB M-345 H6	327,430	294,690	261,940
CAMIONES	CAMC	HN5250P34C6M3GJB M-345 H7	HN5250P34C6M3GJB M-345 H7	327,430	294,690	261,940
CAMIONES	CAMC	HN5250P34C6M3GJB M-350 GNV	HN5250P34C6M3GJB M-350 GNV	327,430	294,690	261,940
CAMIONES	CAMC	HN5250P35C6M3 M410 8x4 GNV	HN5250P35C6M3 M410 8x4 GNV	370,480	333,430	296,380
CAMIONES	CAMC	HN5250P35C6M3GJB M-336 GNV	HN5250P35C6M3GJB M-336 GNV	336,190	302,570	268,950
CAMIONES	CAMC	HN5250P35C6M3GJB M-340	HN5250P35C6M3GJB M-340	316,590	284,930	253,270
CAMIONES	CAMC	HN5250P35C6M3GJB M-340 Classic D5	HN5250P35C6M3GJB M-340 Classic D5	316,590	284,930	253,270
CAMIONES	CAMC	HN5250P35C6M3GJB M-340 H6	HN5250P35C6M3GJB M-340 H6	314,660	283,190	251,730
CAMIONES	CAMC	HN5250P35C6M3GJB M-350	HN5250P35C6M3GJB M-350	343,810	309,430	275,050
CAMIONES	CAMC	HN5250P35C6M3GJB M-350 GNV	HN5250P35C6M3GJB M-350 GNV	340,530	306,480	272,420
CAMIONES	CAMC	HN5250P35C6M3GJB M-380	HN5250P35C6M3GJB M-380	340,530	306,480	272,420
CAMIONES	CAMC	HN5250P35C6M3GJB M-410 8X4 GNV	HN5250P35C6M3GJB M-410 8X4 GNV	363,740	327,370	290,990
CAMIONES	CAMC	HN5250P35C6M3GJB M-410 GNV	HN5250P35C6M3GJB M-410 GNV	346,900	312,210	277,520
CAMIONES	CAMC	HN5250P35C6M4GJB M345H6	HN5250P35C6M4GJB M345H6	311,060	279,950	248,850
CAMIONES	CAMC	T-420	T-420	311,060	279,950	248,850
CAMIONES	CAMC	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	229,200	206,280	183,360
CAMIONES	CAMC	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	322,010	289,810	257,610
CAMIONES	CAMC	OTROS MODELOS	OTROS MODELOS	311,060	279,950	248,850
CAMIONES	CHANA	SC1040MAD41	SC1040MAD41	39,290	35,360	31,430
CAMIONES	CHANA	OTROS MODELOS	OTROS MODELOS	39,290	35,360	31,430
CAMIONES	CHANGAN	SD1030D	SD1030D	35,200	31,680	28,160
CAMIONES	CHANGAN	SD1040D	SD1040D	37,150	33,440	29,720
CAMIONES	CHANGAN	OTROS MODELOS	OTROS MODELOS	36,170	32,550	28,940
CAMIONES	CHENGLONG	EQ3259GE3	EQ3259GE3	301,230	271,110	240,980
CAMIONES	CHENGLONG	OTROS MODELOS	OTROS MODELOS	301,230	271,110	240,980
CAMIONES	CHEVROLET	14,000 (D-70) 9 TN	14,000 (D-70) 9 TN	147,310	132,580	117,850
CAMIONES	CHEVROLET	BRIGADIER 6X4 18 TN	BRIGADIER 6X4 18 TN	261,900	235,710	209,520
CAMIONES	CHEVROLET	BRIGADIER 6X4 28 TN	BRIGADIER 6X4 28 TN	261,900	235,710	209,520
CAMIONES	CHEVROLET	FSR	FSR	150,280	135,250	120,220
CAMIONES	CHEVROLET	FSR-32	FSR-32	148,980	134,080	119,180
CAMIONES	CHEVROLET	FTR34UL-PDCLN 10TON	FTR34UL-PDCLN 10TON	139,230	125,310	111,380
CAMIONES	CHEVROLET	FVR	FVR	176,490	158,840	141,190
CAMIONES	CHEVROLET	FVR- 32 ML (4X2)	FVR- 32 ML (4X2)	176,490	158,840	141,190
CAMIONES	CHEVROLET	FVR- 32 ML (6X2)	FVR- 32 ML (6X2)	201,600	181,440	161,280
CAMIONES	CHEVROLET	FVR 32ML	FVR 32ML	176,810	159,130	141,450
CAMIONES	CHEVROLET	KODIAC 4X2 11 TN	KODIAC 4X2 11 TN	176,770	159,090	141,420
CAMIONES	CHEVROLET	KODIAC 6X4 18 TN	KODIAC 6X4 18 TN	238,030	214,230	190,420
CAMIONES	CHEVROLET	KODIAK	KODIAK	160,400	144,360	128,320
CAMIONES	CHEVROLET	NKR	NKR	55,100	49,590	44,080
CAMIONES	CHEVROLET	NKR 3.5 TN	NKR 3.5 TN	91,360	82,220	73,090
CAMIONES	CHEVROLET	NKR RUEDA SIMPLE	NKR RUEDA SIMPLE	55,100	49,590	44,080
CAMIONES	CHEVROLET	NKR5 5E	NKR5 5E	58,610	52,750	46,890
CAMIONES	CHEVROLET	NKR55EL-1EXY	NKR55EL-1EXY	56,870	51,180	45,500
CAMIONES	CHEVROLET	NLR85L-EE1AYCH	NLR85L-EE1AYCH	69,770	62,790	55,820
CAMIONES	CHEVROLET	NPR	NPR	91,640	82,480	73,310
CAMIONES	CHEVROLET	NPR 1	NPR 1	91,640	82,480	73,310
CAMIONES	CHEVROLET	NPR 4.5 TN	NPR 4.5 TN	101,470	91,320	81,180
CAMIONES	CHEVROLET	NPR 4.8 TN	NPR 4.8 TN	111,290	100,160	89,030
CAMIONES	CHEVROLET	NPR-70P	NPR-70P	96,590	86,930	77,270
CAMIONES	CHEVROLET	NPR75L-HL5VAYCLN	NPR75L-HL5VAYCLN	76,970	69,270	61,580
CAMIONES	CHEVROLET	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	101,470	91,320	81,180
CAMIONES	CHEVROLET	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	176,770	159,090	141,420
CAMIONES	CHEVROLET	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	261,900	235,710	209,520
CAMIONES	CHEVROLET	OTROS MODELOS	OTROS MODELOS	94,120	84,710	75,300
CAMIONES	DAEWOO	2,000	2,000	65,480	58,930	52,380
CAMIONES	DAEWOO	K6DVF CH/CAB 6X4	K6DVF CH/CAB 6X4	256,150	230,540	204,920
CAMIONES	DAEWOO	N7DVF CH/CAB	N7DVF CH/CAB	278,470	250,620	222,780
CAMIONES	DAEWOO	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	278,470	250,620	222,780
CAMIONES	DAEWOO	OTROS MODELOS	OTROS MODELOS	160,820	144,740	128,660
CAMIONES	DAF	CF 410 FAT	CF 410 FAT	415,950	374,360	332,760
CAMIONES	DAF	FAC F65	FAC F65	248,850	223,970	199,080
CAMIONES	DAF	FAD CF85 S/V	FAD CF85 S/V	477,870	430,080	382,300
CAMIONES	DAF	LF 280 FA SLEENPER CAB	LF 280 FA SLEENPER CAB	274,050	246,650	219,240
CAMIONES	DAF	XF105 FTT	XF105 FTT	451,850	406,670	361,480
CAMIONES	DAF	XF530 FTT	XF530 FTT	461,420	415,280	369,140
CAMIONES	DAF	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	261,450	235,310	209,160
CAMIONES	DAF	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	456,630	410,970	365,300
CAMIONES	DAF	OTROS MODELOS	OTROS MODELOS	388,330	349,500	310,660
CAMIONES	DAIHATSU	DELTA 250	DELTA 250	62,170	55,950	49,740
CAMIONES	DAIHATSU	DELTA 300	DELTA 300	62,170	55,950	49,740
CAMIONES	DAIHATSU	DELTA 300 4X2	DELTA 300 4X2	62,170	55,950	49,740
CAMIONES	DAIHATSU	DELTA 300 TOLVA REBATIBLE	DELTA 300 TOLVA REBATIBLE	68,720	61,850	54,980
CAMIONES	DAIHATSU	DELTA 400	DELTA 400	75,270	67,740	60,220
CAMIONES	DAIHATSU	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	62,170	55,950	49,740
CAMIONES	DAIHATSU	OTROS MODELOS	OTROS MODELOS	68,720	61,850	54,980
CAMIONES	DAYUN	DYX3251	DYX3251	143,140	128,830	114,510
CAMIONES	DAYUN	DYX3310	DYX3310	143,140	128,830	114,510
CAMIONES	DAYUN	DYX4252	DYX4252	143,140	128,830	114,510
CAMIONES	DAYUN	OTROS MODELOS	OTROS MODELOS	143,140	128,830	114,510
CAMIONES	DFSK	C31 CABINA SIMPLE	C31 CABINA SIMPLE	38,530	34,680	30,820
CAMIONES	DFSK	C31 CABINA SIMPLE GLP	C31 CABINA SIMPLE GLP	37,990	34,190	30,390
CAMIONES	DFSK	C31 CABINA SIMPLE GNV	C31 CABINA SIMPLE GNV	37,990	34,190	30,390
CAMIONES	DFSK	K01S CABINA SIMPLE	K01S CABINA SIMPLE	37,990	34,190	30,390
CAMIONES	DFSK	K01S CABINA SIMPLE GLP	K01S CABINA SIMPLE GLP	37,990	34,190	30,390
CAMIONES	DFSK	K01S CABINA SIMPLE GNV	K01S CABINA SIMPLE GNV	37,990	34,190	30,390
CAMIONES	DFSK	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	37,990	34,190	30,390
CAMIONES	DFSK	OTROS MODELOS	OTROS MODELOS	38,090	34,280	30,470
CAMIONES	DIMEX	451 9 TN.	451 9 TN.	143,990	129,590	115,190
CAMIONES	DIMEX	551 11 TN.	551 11 TN.	159,420	143,480	127,540
CAMIONES	DIMEX	551 6 M3 V	551 6 M3 V	163,660	147,290	130,930

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	DIMEX	552	552	186,600	167,940	149,280
CAMIONES	DIMEX	650-195-70	650-195-70	193,180	173,860	154,540
CAMIONES	DIMEX	740 10 M3 V	740 10 M3 V	261,900	235,710	209,520
CAMIONES	DIMEX	740 14 M3 V	740 14 M3 V	327,000	294,300	261,600
CAMIONES	DIMEX	740 18 TN	740 18 TN	261,900	235,710	209,520
CAMIONES	DIMEX	771-250/300	771-250/300	288,100	259,290	230,480
CAMIONES	DIMEX	776-330	776-330	356,250	320,630	285,000
CAMIONES	DIMEX	776-435	776-435	412,240	371,020	329,790
CAMIONES	DIMEX	971-435	971-435	412,240	371,020	329,790
CAMIONES	DIMEX	D16-195	D16-195	196,140	176,530	156,910
CAMIONES	DIMEX	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	159,420	143,480	127,540
CAMIONES	DIMEX	OTROS MODELOS	OTROS MODELOS	275,000	247,500	220,000
CAMIONES	DMC	DYX3251	DYX3251	242,300	218,070	193,840
CAMIONES	DMC	DYX5250	DYX5250	255,380	229,840	204,300
CAMIONES	DMC	OTROS MODELOS	OTROS MODELOS	248,840	223,960	199,070
CAMIONES	DODGE	RAM 2500 LARAMIE QUAD SLT CAB 4X4	RAM 2500 LARAMIE QUAD SLT CAB 4X4	153,570	138,210	122,860
CAMIONES	DODGE	RAM 2500 SLT	RAM 2500 SLT	133,920	120,530	107,140
CAMIONES	DODGE	RAM 2500 SLT 6.7 CREW CAB 4X4 TD AUT.	RAM 2500 SLT 6.7 CREW CAB 4X4 TD AUT.	173,210	155,890	138,570
CAMIONES	DODGE	RAM 2500 SLT DELUXE CREW CAB 4X4 6.7 TD AUT.	RAM 2500 SLT DELUXE CREW CAB 4X4 6.7 TD AUT.	186,310	167,680	149,050
CAMIONES	DODGE	RAM 2500 SLT QUAD CAB 4X4	RAM 2500 SLT QUAD CAB 4X4	133,920	120,530	107,140
CAMIONES	DODGE	RAM 2500 SLT REG CAB	RAM 2500 SLT REG CAB	117,540	105,790	94,030
CAMIONES	DODGE	RAM 2500 SLT REG CAB 4X4 6.7L M/T	RAM 2500 SLT REG CAB 4X4 6.7L M/T	176,770	159,090	141,420
CAMIONES	DODGE	RAM 2500 SLT TRAVEL CREW CAB 4X4 6.7 TD AUT.	RAM 2500 SLT TRAVEL CREW CAB 4X4 6.7 TD AUT.	179,750	161,780	143,800
CAMIONES	DODGE	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	178,260	160,430	142,610
CAMIONES	DODGE	OTROS MODELOS	OTROS MODELOS	133,920	120,530	107,140
CAMIONES	DONG FENG	C42-712	C42-712	98,220	88,400	78,580
CAMIONES	DONG FENG	CAPTAIN 712	CAPTAIN 712	65,480	58,930	52,380
CAMIONES	DONG FENG	CAPTAIN 712 B4	CAPTAIN 712 B4	62,210	55,990	49,770
CAMIONES	DONG FENG	CAPTAIN 712 B4 DC	CAPTAIN 712 B4 DC	72,040	64,840	57,630
CAMIONES	DONG FENG	CAPTAIN 712 DC	CAPTAIN 712 DC	65,150	58,640	52,120
CAMIONES	DONG FENG	CAPTAIN 714	CAPTAIN 714	79,410	71,470	63,530
CAMIONES	DONG FENG	CAPTAIN 714 B4	CAPTAIN 714 B4	72,040	64,840	57,630
CAMIONES	DONG FENG	CAPTAIN 714 B4 DC	CAPTAIN 714 B4 DC	77,070	69,360	61,660
CAMIONES	DONG FENG	CAPTAIN 714 B5	CAPTAIN 714 B5	85,820	77,240	68,660
CAMIONES	DONG FENG	CAPTAIN 714 B5 DC	CAPTAIN 714 B5 DC	75,440	67,900	60,350
CAMIONES	DONG FENG	CAPTAIN 714 DC	CAPTAIN 714 DC	94,060	84,650	75,250
CAMIONES	DONG FENG	CAPTAIN N 714	CAPTAIN N 714	85,130	76,620	68,100
CAMIONES	DONG FENG	CAPTAIN N DC 714	CAPTAIN N DC 714	68,990	62,090	55,190
CAMIONES	DONG FENG	CLW5070TQZP3	CLW5070TQZP3	92,030	82,830	73,620
CAMIONES	DONG FENG	CLW5090GJY3	CLW5090GJY3	76,380	68,740	61,100
CAMIONES	DONG FENG	CSC5258GSSE	CSC5258GSSE	132,280	119,050	105,820
CAMIONES	DONG FENG	CY4100ZLQ	CY4100ZLQ	50,730	45,660	40,580
CAMIONES	DONG FENG	CY4102BZLQ	CY4102BZLQ	62,170	55,950	49,740
CAMIONES	DONG FENG	DF - 915B PLUS	DF - 915B PLUS	72,040	64,840	57,630
CAMIONES	DONG FENG	DF 1016B	DF 1016B	81,840	73,660	65,470
CAMIONES	DONG FENG	DF 1016C PLUS C66 3	DF 1016C PLUS C66 3	75,300	67,770	60,240
CAMIONES	DONG FENG	DF 1216C	DF 1216C	98,220	88,400	78,580
CAMIONES	DONG FENG	DF 1516B	DF 1516B	105,100	94,590	84,080
CAMIONES	DONG FENG	DF 313 F4	DF 313 F4	77,400	69,660	61,920
CAMIONES	DONG FENG	DF 512B	DF 512B	45,850	41,270	36,680
CAMIONES	DONG FENG	DF 513 B4	DF 513 B4	55,530	49,980	44,420
CAMIONES	DONG FENG	DF 612B	DF 612B	54,010	48,610	43,210
CAMIONES	DONG FENG	DF 613 B4	DF 613 B4	60,570	54,510	48,460
CAMIONES	DONG FENG	DF 712B PLUS	DF 712B PLUS	68,740	61,870	54,990
CAMIONES	DONG FENG	DF 915	DF 915	74,030	66,630	59,220
CAMIONES	DONG FENG	DF-1014 C5 GNC	DF-1014 C5 GNC	100,930	90,840	80,740
CAMIONES	DONG FENG	DF-1016	DF-1016	73,020	65,720	58,420
CAMIONES	DONG FENG	DF-1016 B4	DF-1016 B4	85,130	76,620	68,100
CAMIONES	DONG FENG	DF-1016 C4	DF-1016 C4	77,460	69,710	61,970
CAMIONES	DONG FENG	DF-1016B PLUS	DF-1016B PLUS	90,040	81,040	72,030
CAMIONES	DONG FENG	DF-1016C PLUS	DF-1016C PLUS	76,940	69,250	61,550
CAMIONES	DONG FENG	DF-1016L	DF-1016L	80,830	72,750	64,660
CAMIONES	DONG FENG	DF-1016L B PLUS	DF-1016L B PLUS	84,480	76,030	67,580
CAMIONES	DONG FENG	DF-1016L B4	DF-1016L B4	90,040	81,040	72,030
CAMIONES	DONG FENG	DF-1016L C PLUS	DF-1016L C PLUS	81,840	73,660	65,470
CAMIONES	DONG FENG	DF-1016L C4	DF-1016L C4	86,760	78,080	69,410
CAMIONES	DONG FENG	DF-1016L PLUS	DF-1016L PLUS	94,290	84,860	75,430
CAMIONES	DONG FENG	DF-1216B PLUS	DF-1216B PLUS	90,040	81,040	72,030
CAMIONES	DONG FENG	DF-1416B PLUS	DF-1416B PLUS	91,670	82,500	73,340
CAMIONES	DONG FENG	DF-1416C PLUS	DF-1416C PLUS	88,400	79,560	70,720
CAMIONES	DONG FENG	DF-1417	DF-1417	88,400	79,560	70,720
CAMIONES	DONG FENG	DF-1417 B4	DF-1417 B4	94,960	85,460	75,970
CAMIONES	DONG FENG	DF-1417 C4	DF-1417 C4	91,670	82,500	73,340
CAMIONES	DONG FENG	DF-1516B PLUS	DF-1516B PLUS	104,460	94,010	83,570
CAMIONES	DONG FENG	DF1516C	DF1516C	106,410	95,770	85,130
CAMIONES	DONG FENG	DF-1716	DF-1716	82,780	74,500	66,220
CAMIONES	DONG FENG	DF-1716 B4	DF-1716 B4	104,780	94,300	83,820
CAMIONES	DONG FENG	DF-1716 C4	DF-1716 C4	108,050	97,250	86,440
CAMIONES	DONG FENG	DF-1716B PLUS	DF-1716B PLUS	108,050	97,250	86,440
CAMIONES	DONG FENG	DF-1716C	DF-1716C	104,780	94,300	83,820
CAMIONES	DONG FENG	DF-1718	DF-1718	104,780	94,300	83,820
CAMIONES	DONG FENG	DF-1718 B4	DF-1718 B4	121,890	109,700	97,510
CAMIONES	DONG FENG	DF-1718 C4	DF-1718 C4	109,420	98,480	87,540
CAMIONES	DONG FENG	DF-212 CS PLUS	DF-212 CS PLUS	38,730	34,860	30,980
CAMIONES	DONG FENG	DF-212 DC PLUS	DF-212 DC PLUS	42,070	37,860	33,660
CAMIONES	DONG FENG	DF3053	DF3053	94,620	85,160	75,700
CAMIONES	DONG FENG	DF-312 B4	DF-312 B4	51,560	46,400	41,250
CAMIONES	DONG FENG	DF-312 F4	DF-312 F4	60,620	54,560	48,500
CAMIONES	DONG FENG	DF-410 GAS	DF-410 GAS	55,340	49,810	44,270
CAMIONES	DONG FENG	DF-415 B6	DF-415 B6	48,840	43,960	39,070
CAMIONES	DONG FENG	DF-415 F6	DF-415 F6	55,570	50,010	44,460
CAMIONES	DONG FENG	DF-511 B4	DF-511 B4	60,280	54,250	48,220
CAMIONES	DONG FENG	DF-512	DF-512	51,560	46,400	41,250
CAMIONES	DONG FENG	DF-512 B4	DF-512 B4	53,840	48,460	43,070
CAMIONES	DONG FENG	DF-512B PLUS	DF-512B PLUS	49,110	44,200	39,290
CAMIONES	DONG FENG	DF-611 B4	DF-611 B4	61,630	55,470	49,300
CAMIONES	DONG FENG	DF-612	DF-612	52,380	47,140	41,900
CAMIONES	DONG FENG	DF-612 B4	DF-612 B4	60,570	54,510	48,460
CAMIONES	DONG FENG	DF-612B PLUS	DF-612B PLUS	52,380	47,140	41,900
CAMIONES	DONG FENG	DF-612V	DF-612V	57,300	51,570	45,840
CAMIONES	DONG FENG	DF-812B PLUS	DF-812B PLUS	68,740	61,870	54,990
CAMIONES	DONG FENG	DF-814 C5 GNC	DF-814 C5 GNC	90,900	81,810	72,720
CAMIONES	DONG FENG	DF-815 C5	DF-815 C5	77,460	69,710	61,970
CAMIONES	DONG FENG	DF-915 B4	DF-915 B4	74,030	66,630	59,220
CAMIONES	DONG FENG	DF-915 B5	DF-915 B5	74,560	67,100	59,650
CAMIONES	DONG FENG	DFA1063DJ10 1063DJ10 CHASIS CABINA	DFA1063DJ10 1063DJ10 CHASIS CABINA	77,920	70,130	62,340
CAMIONES	DONG FENG	DFA1063DJ10 OLIMPIC 8 8	DFA1063DJ10 OLIMPIC 8 8	77,920	70,130	62,340

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	DONG FENG	DFA1065 OLIMPIC 8.5	DFA1065 OLIMPIC 8.5	77,920	70,130	62,340
CAMIONES	DONG FENG	DFA1065TZ5BD3	DFA1065TZ5BD3	72,040	64,840	57,630
CAMIONES	DONG FENG	DFA1101GZ5AD6 1101GZ5AD6 BARANDA	DFA1101GZ5AD6 1101GZ5AD6 BARANDA	101,170	91,050	80,940
CAMIONES	DONG FENG	DFA1101TZ5AD6 OLIMPIC 10	DFA1101TZ5AD6 OLIMPIC 10	96,590	86,930	77,270
CAMIONES	DONG FENG	DFA1102 OLIMPIC 10.5	DFA1102 OLIMPIC 10.5	101,170	91,050	80,940
CAMIONES	DONG FENG	DFA1102GZ5AD6	DFA1102GZ5AD6	81,840	73,660	65,470
CAMIONES	DONG FENG	DFA1121GZ6AD7	DFA1121GZ6AD7	94,960	85,460	75,970
CAMIONES	DONG FENG	DFH1180 B80	DFH1180 B80	168,270	151,440	134,620
CAMIONES	DONG FENG	DFH1180 B80 KINGRUN 22 E5	DFH1180 B80 KINGRUN 22 E5	159,740	143,770	127,790
CAMIONES	DONG FENG	DFH1180 B80 KINGRUN 22-285	DFH1180 B80 KINGRUN 22-285	185,200	166,680	148,160
CAMIONES	DONG FENG	DFH1180 KINGRUN 22-270	DFH1180 KINGRUN 22-270	178,500	160,650	142,800
CAMIONES	DONG FENG	DFH32500A81 T-LIFT 420 6X4 E5	DFH32500A81 T-LIFT 420 6X4 E5	284,860	256,370	227,890
CAMIONES	DONG FENG	DFH3250A T-LIFT 420 6X4 E5	DFH3250A T-LIFT 420 6X4 E5	284,860	256,370	227,890
CAMIONES	DONG FENG	DFH3250A T-LIFT 520 6X4 E5	DFH3250A T-LIFT 520 6X4 E5	282,910	254,620	226,330
CAMIONES	DONG FENG	DFH3250A T-LIFT 520 HD 6X4 E5	DFH3250A T-LIFT 520 HD 6X4 E5	333,430	300,090	266,740
CAMIONES	DONG FENG	DFH3250A80 T-LIFT 380 6X4 E5	DFH3250A80 T-LIFT 380 6X4 E5	278,300	250,470	222,640
CAMIONES	DONG FENG	DFH3250A81 T-LIFT 420 6X4	DFH3250A81 T-LIFT 420 6X4	278,300	250,470	222,640
CAMIONES	DONG FENG	DFH3250A81 T-LIFT 420 6X4 E3	DFH3250A81 T-LIFT 420 6X4 E3	278,300	250,470	222,640
CAMIONES	DONG FENG	DFH3258C TLIFT PLUS 420	DFH3258C TLIFT PLUS 420	294,680	265,210	235,740
CAMIONES	DONG FENG	DFH3310A3 T-LIFT 420 8X4 E5	DFH3310A3 T-LIFT 420 8X4 E5	304,490	274,040	243,590
CAMIONES	DONG FENG	DFH3310A6 T-LIFT 520 8X4 E5	DFH3310A6 T-LIFT 520 8X4 E5	228,010	205,210	182,410
CAMIONES	DONG FENG	DFH3310A6 T-LIFT 520 HD 8X4 E5	DFH3310A6 T-LIFT 520 HD 8X4 E5	304,490	274,040	243,590
CAMIONES	DONG FENG	DFH4180A3 KINLAND 420 4X2 E5	DFH4180A3 KINLAND 420 4X2 E5	255,380	229,840	204,300
CAMIONES	DONG FENG	DFH4180C80 EVOLUTION 520 SS 4X2	DFH4180C80 EVOLUTION 520 SS 4X2	309,860	278,870	247,890
CAMIONES	DONG FENG	DFH4250C2 EVOLUTION 560 AMT 6X4 DT	DFH4250C2 EVOLUTION 560 AMT 6X4 DT	353,300	317,970	282,640
CAMIONES	DONG FENG	DFH4250C2 KINLAND 520 DT E5	DFH4250C2 KINLAND 520 DT E5	294,680	265,210	235,740
CAMIONES	DONG FENG	DFH4250C2 KINLAND 520 SS E5	DFH4250C2 KINLAND 520 SS E5	297,950	268,160	238,360
CAMIONES	DONG FENG	DFL 1140B	DFL 1140B	141,900	127,710	113,520
CAMIONES	DONG FENG	DFL1120B	DFL1120B	124,410	111,970	99,530
CAMIONES	DONG FENG	DFL1140	DFL1140	134,610	121,150	107,690
CAMIONES	DONG FENG	DFL1140 E4 KINGRUN 20	DFL1140 E4 KINGRUN 20	134,610	121,150	107,690
CAMIONES	DONG FENG	DFL1140B 10 KINGRUN 18-210	DFL1140B 10 KINGRUN 18-210	139,740	125,770	111,790
CAMIONES	DONG FENG	DFL1140B KINGRUN 17	DFL1140B KINGRUN 17	173,210	155,890	138,570
CAMIONES	DONG FENG	DFL1160	DFL1160	186,630	167,970	149,300
CAMIONES	DONG FENG	DFL1250A	DFL1250A	229,200	206,280	183,360
CAMIONES	DONG FENG	DFL1250A8 KINGRUN 30	DFL1250A8 KINGRUN 30	212,820	191,540	170,260
CAMIONES	DONG FENG	DFL3160	DFL3160	209,220	188,300	167,380
CAMIONES	DONG FENG	DFL3251A 3251A VOLQUETE	DFL3251A 3251A VOLQUETE	307,780	277,000	246,220
CAMIONES	DONG FENG	DFL3251A1	DFL3251A1	317,280	285,550	253,820
CAMIONES	DONG FENG	DFL3251A1 T-LIFT-17M3	DFL3251A1 T-LIFT-17M3	317,280	285,550	253,820
CAMIONES	DONG FENG	DFL3251AW3 T-LIFT PLUS	DFL3251AW3 T-LIFT PLUS	275,040	247,540	220,030
CAMIONES	DONG FENG	DFL3251C TLIFT PLUS 375	DFL3251C TLIFT PLUS 375	268,480	241,630	214,780
CAMIONES	DONG FENG	DFL3318A12 T-LIFT 420 8X4	DFL3318A12 T-LIFT 420 8X4	304,490	274,040	243,590
CAMIONES	DONG FENG	DFL4251A10 KINLAND 420	DFL4251A10 KINLAND 420	252,120	226,910	201,700
CAMIONES	DONG FENG	DFL4251A10 KINLAND 8X4	DFL4251A10 KINLAND 8X4	311,060	279,950	248,850
CAMIONES	DONG FENG	DFL4251A8 KINLAND 6X4	DFL4251A8 KINLAND 6X4	294,360	264,920	235,490
CAMIONES	DONG FENG	DFL4251A-930 KINLAND 6X4	DFL4251A-930 KINLAND 6X4	224,290	201,860	179,430
CAMIONES	DONG FENG	DFV4258GP6 EVOLUTION 470 AMT 6X4 GNC SS	DFV4258GP6 EVOLUTION 470 AMT 6X4 GNC SS	404,160	363,740	323,330
CAMIONES	DONG FENG	DFV4258GP6 KX 470 GNC	DFV4258GP6 KX 470 GNC	404,160	363,740	323,330
CAMIONES	DONG FENG	DFV4258GP6N EVOLUTION 470 AMT 6X4 GNL	DFV4258GP6N EVOLUTION 470 AMT 6X4 GNL	429,420	386,480	343,540
CAMIONES	DONG FENG	E32-501 DF-610	E32-501 DF-610	60,570	54,510	48,460
CAMIONES	DONG FENG	E32-501 OLIMPIC 5	E32-501 OLIMPIC 5	60,570	54,510	48,460
CAMIONES	DONG FENG	E33-861	E33-861	61,880	55,690	49,500
CAMIONES	DONG FENG	EQ1110J APOLO 11	EQ1110J APOLO 11	104,780	94,300	83,820
CAMIONES	DONG FENG	EQ1146G1 CAMION 4X2	EQ1146G1 CAMION 4X2	147,210	132,490	117,770
CAMIONES	DONG FENG	EQ1146GJ CAMION CISTERNA 4X2	EQ1146GJ CAMION CISTERNA 4X2	110,450	99,410	88,360
CAMIONES	DONG FENG	EQ1160GD5NJ KINGRUN 18 GNV	EQ1160GD5NJ KINGRUN 18 GNV	186,630	167,970	149,300
CAMIONES	DONG FENG	EQ1180GD5NJ KINGRUN 20 GNV	EQ1180GD5NJ KINGRUN 20 GNV	180,080	162,070	144,060
CAMIONES	DONG FENG	EQ3252GT7	EQ3252GT7	119,470	107,520	95,580
CAMIONES	DONG FENG	EQ4250GD5N1 KINLAND GNV	EQ4250GD5N1 KINLAND GNV	291,410	262,270	233,130
CAMIONES	DONG FENG	EQ4250GD5N3 KINLAND 420 GNV	EQ4250GD5N3 KINLAND 420 GNV	304,490	274,040	243,590
CAMIONES	DONG FENG	EQ5250JSQGZ5D	EQ5250JSQGZ5D	254,110	228,700	203,290
CAMIONES	DONG FENG	H01-121 CAPTAIN 714	H01-121 CAPTAIN 714	84,150	75,740	67,320
CAMIONES	DONG FENG	KINGRUN 1.4 DFL1120B	KINGRUN 1.4 DFL1120B	119,470	107,520	95,580
CAMIONES	DONG FENG	KINGRUN 1.6 DFL1120B	KINGRUN 1.6 DFL1120B	135,840	122,260	108,670
CAMIONES	DONG FENG	KINGRUN 1.6 DFL1140	KINGRUN 1.6 DFL1140	176,810	159,130	141,450
CAMIONES	DONG FENG	KINGRUN 18 DFL1120	KINGRUN 18 DFL1120	127,710	114,940	102,170
CAMIONES	DONG FENG	KINGRUN 18 DFL1120C	KINGRUN 18 DFL1120C	134,240	120,820	107,390
CAMIONES	DONG FENG	KINGRUN 20 DFL1140	KINGRUN 20 DFL1140	144,070	129,660	115,260
CAMIONES	DONG FENG	KINGRUN 20 DFL1140C	KINGRUN 20 DFL1140C	147,340	132,610	117,870
CAMIONES	DONG FENG	KINGRUN 20L 220 DFH5180	KINGRUN 20L 220 DFH5180	141,460	127,310	113,170
CAMIONES	DONG FENG	KINGRUN 20V DFL3140	KINGRUN 20V DFL3140	157,160	141,440	125,730
CAMIONES	DONG FENG	KINGRUN 22 DFH1160	KINGRUN 22 DFH1160	163,710	147,340	130,970
CAMIONES	DONG FENG	KINGRUN 22 DFH1180 E5	KINGRUN 22 DFH1180 E5	166,980	150,280	133,580
CAMIONES	DONG FENG	KINGRUN 22 DFL1160C	KINGRUN 22 DFL1160C	173,540	156,190	138,830
CAMIONES	DONG FENG	KINGRUN 22-260 GNC E5 EQ1160GD5NJ	KINGRUN 22-260 GNC E5 EQ1160GD5NJ	201,740	181,570	161,390
CAMIONES	DONG FENG	KINGRUN 25 DFL3160C	KINGRUN 25 DFL3160C	180,080	162,070	144,060
CAMIONES	DONG FENG	KINGRUN 25V DFL3160	KINGRUN 25V DFL3160	199,730	179,760	159,780
CAMIONES	DONG FENG	KINGRUN 30-270 DFL1250A13	KINGRUN 30-270 DFL1250A13	202,080	181,870	161,660
CAMIONES	DONG FENG	KINGRUN 33 DFL1250A8	KINGRUN 33 DFL1250A8	203,000	182,700	162,400
CAMIONES	DONG FENG	KINGRUN 33 DFL1250C	KINGRUN 33 DFL1250C	248,850	223,970	199,080
CAMIONES	DONG FENG	KINGRUN 35 DFL1250	KINGRUN 35 DFL1250	228,840	205,960	183,070
CAMIONES	DONG FENG	KINGRUN 35 DFL1250 E5	KINGRUN 35 DFL1250 E5	235,740	212,170	188,590
CAMIONES	DONG FENG	KINGRUN 35-380 DFL1250 EV	KINGRUN 35-380 DFL1250 EV	259,300	233,370	207,440
CAMIONES	DONG FENG	KINLAND DFL4181A 4X2	KINLAND DFL4181A 4X2	203,000	182,700	162,400
CAMIONES	DONG FENG	KINLAND DFL4251A 6X4	KINLAND DFL4251A 6X4	224,290	201,860	179,430
CAMIONES	DONG FENG	OLIMPIC 10 (CAB SIMPLE) DFA1101TZ5AD6	OLIMPIC 10 (CAB SIMPLE) DFA1101TZ5AD6	96,590	86,930	77,270
CAMIONES	DONG FENG	OLIMPIC 10 DFA1101GZ5AD6 (SUPER CAB)	OLIMPIC 10 DFA1101GZ5AD6 (SUPER CAB)	101,170	91,050	80,940
CAMIONES	DONG FENG	OLIMPIC 13.5 DFA1121GZ6AD7	OLIMPIC 13.5 DFA1121GZ6AD7	104,460	94,010	83,570
CAMIONES	DONG FENG	OLIMPIC 14 DFA1121GZ6AD7	OLIMPIC 14 DFA1121GZ6AD7	114,600	103,140	91,680
CAMIONES	DONG FENG	OLIMPIC 17 Z38-002	OLIMPIC 17 Z38-002	130,640	117,580	104,510
CAMIONES	DONG FENG	OLIMPIC 5 JINBA E32-501	OLIMPIC 5 JINBA E32-501	55,340	49,810	44,270
CAMIONES	DONG FENG	OLIMPIC 8 DFA1063DJ10	OLIMPIC 8 DFA1063DJ10	77,920	70,130	62,340
CAMIONES	DONG FENG	OLIMPIC 8.5 DFA1065TZ5BD3	OLIMPIC 8.5 DFA1065TZ5BD3	73,670	66,300	58,940
CAMIONES	DONG FENG	OLIMPIC DFA1102GZAD6 10.5	OLIMPIC DFA1102GZAD6 10.5	88,080	79,270	70,460
CAMIONES	DONG FENG	Q22-801 DF- 410	Q22-801 DF- 410	52,370	47,130	41,900
CAMIONES	DONG FENG	T-LIFT DFL3251A 6X4	T-LIFT DFL3251A 6X4	294,360	264,920	235,490
CAMIONES	DONG FENG	V4 DF-3042	V4 DF-3042	78,240	70,420	62,590
CAMIONES	DONG FENG	V6 DF-3053	V6 DF-3053	94,930	85,440	75,940
CAMIONES	DONG FENG	Z38-002 CHASIS CABINA	Z38-002 CHASIS CABINA	130,640	117,580	104,510
CAMIONES	DONG FENG	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	60,570	54,510	48,460
CAMIONES	DONG FENG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	91,290	82,160	73,030
CAMIONES	DONG FENG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	259,300	233,370	207,440
CAMIONES	DONG FENG	OTROS MODELOS	OTROS MODELOS	104,780	94,300	83,820
CAMIONES	DULEVO	5000 EVOLUTION	5000 EVOLUTION	585,070	526,560	468,060
CAMIONES	DULEVO	6000 REVOLUTION EUS	6000 REVOLUTION EUS	585,540	526,990	468,430
CAMIONES	DULEVO	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	585,540	526,990	468,430
CAMIONES	DULEVO	OTROS MODELOS	OTROS MODELOS	585,070	526,560	468,060

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	FARIZON	E200 S	E200 S	115,830	104,250	92,660
CAMIONES	FARIZON	F3E	F3E	107,530	96,780	86,020
CAMIONES	FARIZON	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	111,680	100,510	89,340
CAMIONES	FARIZON	OTROS MODELOS	OTROS MODELOS	111,680	100,510	89,340
CAMIONES	FAW	CA1040 P40K50E5A84	CA1040 P40K50E5A84	50,480	45,430	40,380
CAMIONES	FAW	CA1040 P40K50E5A84 TIGER VR CH	CA1040 P40K50E5A84 TIGER VR CH	51,660	46,490	41,330
CAMIONES	FAW	CA1075PK2A81	CA1075PK2A81	65,150	58,640	52,120
CAMIONES	FAW	CA1083 P40K2L2EA84	CA1083 P40K2L2EA84	90,920	81,830	72,740
CAMIONES	FAW	CA1083 P40K2L5E5A85	CA1083 P40K2L5E5A85	80,770	72,690	64,620
CAMIONES	FAW	CA1083 P9K2L1EA80	CA1083 P9K2L1EA80	76,940	69,250	61,550
CAMIONES	FAW		CA1120P28K38L4E5A80	117,880	106,090	94,300
CAMIONES	FAW	CA1120P9K2L3NA80	CA1120P9K2L3NA80	379,160	341,240	303,330
CAMIONES	FAW	CA1121 P40K2L5E5A85	CA1121 P40K2L5E5A85	95,990	86,390	76,790
CAMIONES	FAW	CA1121P40K2L5E5A85 DRAGON V 160 4X2	CA1121P40K2L5E5A85 DRAGON V 160 4X2	114,510	103,060	91,610
CAMIONES	FAW	CA1161P1K2L2A80	CA1161P1K2L2A80	117,940	106,150	94,350
CAMIONES	FAW	CA1161P7K2L4EA80	CA1161P7K2L4EA80	114,400	102,960	91,520
CAMIONES	FAW	CA1180 P28K1L4E5A80	CA1180 P28K1L4E5A80	185,240	166,720	148,190
CAMIONES	FAW	CA1181 P28K1L4E5A80 JK6 285 CH	CA1181 P28K1L4E5A80 JK6 285 CH	164,690	148,220	131,750
CAMIONES	FAW	CA1250 P2K25T1NE5A80	CA1250 P2K25T1NE5A80	235,760	212,180	188,610
CAMIONES	FAW	CA1250 P2K25T1NE5A80 SKY V 350 6X4 CH	CA1250 P2K25T1NE5A80 SKY V 350 6X4 CH	218,920	197,030	175,140
CAMIONES	FAW		CA1250P28K1L5T2E5A80	95,990	86,390	76,790
CAMIONES	FAW	CA1258P1K2L1171	CA1258P1K2L1171	206,430	185,790	165,140
CAMIONES	FAW	CA1258P7K2L11T1EA80	CA1258P7K2L11T1EA80	133,690	120,320	106,950
CAMIONES	FAW	CA3250 JH6 460 6x4 V	CA3250 JH6 460 6x4 V	276,180	248,560	220,940
CAMIONES	FAW	CA3256 P2K15T1NA80	CA3256 P2K15T1NA80	279,320	251,390	223,460
CAMIONES	FAW	CA3256 P2K2T1A80	CA3256 P2K2T1A80	288,130	259,320	230,500
CAMIONES	FAW	CA3256 P2K2T1E4A80	CA3256 P2K2T1E4A80	192,570	173,310	154,060
CAMIONES	FAW	CA3256 P2K2T1E5A80	CA3256 P2K2T1E5A80	259,130	233,220	207,300
CAMIONES	FAW	CA3256 P2K2T1EA81	CA3256 P2K2T1EA81	240,530	216,480	192,420
CAMIONES	FAW	CA3300 P2K2L1T4EA80	CA3300 P2K2L1T4EA80	369,990	332,990	295,990
CAMIONES	FAW	CA3310 JH6 460 8X4	CA3310 JH6 460 8X4	326,660	293,990	261,330
CAMIONES	FAW	CA4258P2K15T1NE5A80	CA4258P2K15T1NE5A80	235,570	212,010	188,460
CAMIONES	FAW	CA5040 P40K50E5A84 XXY	CA5040 P40K50E5A84 XXY	48,810	43,930	39,050
CAMIONES	FAW	CA5083	CA5083	92,030	82,830	73,620
CAMIONES	FAW	CA5083 P40K2L2E5A84	CA5083 P40K2L2E5A84	109,340	98,410	87,470
CAMIONES	FAW	CA5083 XXXYK28	CA5083 XXXYK28	81,840	73,660	65,470
CAMIONES	FAW	CA5250P1K2L4T1NE5A80 HAN V GNV CH	CA5250P1K2L4T1NE5A80 HAN V GNV CH	276,180	248,560	220,940
CAMIONES	FAW	CA5250P25K15L3T1E5A JH6 460 6x4 CH	CA5250P25K15L3T1E5A JH6 460 6x4 CH	269,440	242,500	215,550
CAMIONES	FAW	HALF ROUND 6X4	HALF ROUND 6X4	294,680	265,210	235,740
CAMIONES	FAW	HALF ROUND 8X4	HALF ROUND 8X4	360,170	324,150	288,140
CAMIONES	FAW	MINI TIGER	MINI TIGER	52,070	46,860	41,660
CAMIONES	FAW	MINI TIGER BARANDA 2.3 MT	MINI TIGER BARANDA 2.3 MT	50,750	45,680	40,600
CAMIONES	FAW	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	50,480	45,430	40,380
CAMIONES	FAW	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	114,510	103,060	91,610
CAMIONES	FAW	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	264,290	237,860	211,430
CAMIONES	FAW	OTROS MODELOS	OTROS MODELOS	125,820	113,240	100,660
CAMIONES	FORD	1,721	1,721	164,040	147,640	131,230
CAMIONES	FORD	2631 CORTO	2631 CORTO	247,530	222,780	198,020
CAMIONES	FORD	2631 LARGO	2631 LARGO	254,750	229,280	203,800
CAMIONES	FORD	915	915	105,600	95,040	84,480
CAMIONES	FORD	CARGO 1622	CARGO 1622	163,390	147,050	130,710
CAMIONES	FORD	CARGO 2630	CARGO 2630	255,070	229,560	204,060
CAMIONES	FORD	F-350 XL 4X4	F-350 XL 4X4	169,950	152,960	135,960
CAMIONES	FORD	F-800 160 HP 8 TN.	F-800 160 HP 8 TN.	163,390	147,050	130,710
CAMIONES	FORD	F-800 190 HP	F-800 190 HP	185,970	167,370	148,780
CAMIONES	FORD	F-800 210 HP 11 TN.	F-800 210 HP 11 TN.	196,140	176,530	156,910
CAMIONES	FORD	F-800 DEE 189"	F-800 DEE 189"	168,620	151,760	134,900
CAMIONES	FORD	F-800 DEE 214"	F-800 DEE 214"	201,370	181,230	161,100
CAMIONES	FORD	F-800 VOLQUETE 190 HP	F-800 VOLQUETE 190 HP	186,310	167,680	149,050
CAMIONES	FORD	F-800 VOLQUETE 250 HP	F-800 VOLQUETE 250 HP	186,310	167,680	149,050
CAMIONES	FORD	F-SUPER DUTY 210 HP 4 TN.	F-SUPER DUTY 210 HP 4 TN.	117,220	105,500	93,780
CAMIONES	FORD	F-SUPER DUTY DEE 185"	F-SUPER DUTY DEE 185"	119,180	107,260	95,340
CAMIONES	FORD	FT-900 250 HP 17 TN.	FT-900 250 HP 17 TN.	273,390	246,050	218,710
CAMIONES	FORD	FT-900 DEE 238"	FT-900 DEE 238"	273,390	246,050	218,710
CAMIONES	FORD	FT-900 VOLQUETE 250 HP	FT-900 VOLQUETE 250 HP	264,880	238,390	211,900
CAMIONES	FORD	LNT-8000 10M3 VOLQUETE	LNT-8000 10M3 VOLQUETE	258,010	232,210	206,410
CAMIONES	FORD	LOUISVILLE DEE 172"	LOUISVILLE DEE 172"	385,550	347,000	308,440
CAMIONES	FORD	LOUISVILLE DEE 196"	LOUISVILLE DEE 196"	400,930	360,840	320,740
CAMIONES	FORD	LTS-9000 12M3 VOLQUETE 6X4 360 HP	LTS-9000 12M3 VOLQUETE 6X4 360 HP	356,880	321,190	285,500
CAMIONES	FORD	LTS-9000 DEE 167"	LTS-9000 DEE 167"	357,870	322,080	286,300
CAMIONES	FORD	LTS-9000 VOLQUETE 6X4 360 HP	LTS-9000 VOLQUETE 6X4 360 HP	408,640	367,780	326,910
CAMIONES	FORD	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	117,220	105,500	93,780
CAMIONES	FORD	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	196,140	176,530	156,910
CAMIONES	FORD	OTROS MODELOS	OTROS MODELOS	247,530	222,780	198,020
CAMIONES	FORLAND	BJ1020 CARGA	BJ1020 CARGA	27,830	25,050	22,260
CAMIONES	FORLAND	BJ1041	BJ1041	49,110	44,200	39,290
CAMIONES	FORLAND	BJ1043	BJ1043	47,480	42,730	37,980
CAMIONES	FORLAND	BJ1063	BJ1063	58,930	53,040	47,140
CAMIONES	FORLAND	BJ1063VCJFA -1	BJ1063VCJFA -1	58,290	52,460	46,630
CAMIONES	FORLAND	F1100 CH BJ1183VKPED FA	F1100 CH BJ1183VKPED FA	111,140	100,030	88,910
CAMIONES	FORLAND	F1300 CH BJ1185VLPEN FA	F1300 CH BJ1185VLPEN FA	151,860	136,670	121,490
CAMIONES	FORLAND	F1300L CH BJ5185XXY FD	F1300L CH BJ5185XXY FD	151,400	136,260	121,120
CAMIONES	FORLAND	F160 CB BJ1030V4JV2 BH	F160 CB BJ1030V4JV2 BH	47,030	42,330	37,620
CAMIONES	FORLAND	F160 CD BJ1030V4AV3 BM	F160 CD BJ1030V4AV3 BM	42,070	37,860	33,660
CAMIONES	FORLAND	F180 BJ1030V5JV2 AX	F180 BJ1030V5JV2 AX	38,420	34,580	30,740
CAMIONES	FORLAND	F180 CB BJ1030V5JV2 AX	F180 CB BJ1030V5JV2 AX	46,700	42,030	37,360
CAMIONES	FORLAND	F190 BJ1030V5JV5 AR	F190 BJ1030V5JV5 AR	40,210	36,190	32,170
CAMIONES	FORLAND	F190 CB BJ1030V5JV5 AR	F190 CB BJ1030V5JV5 AR	47,080	42,370	37,660
CAMIONES	FORLAND	F190 DC BJ1030V4AV5AT	F190 DC BJ1030V4AV5AT	43,060	38,750	34,450
CAMIONES	FORLAND	F190 PRO BJ1035V5JV5 01	F190 PRO BJ1035V5JV5 01	47,920	43,130	38,340
CAMIONES	FORLAND	F190 PRO CB BJ1035V5JV5 01	F190 PRO CB BJ1035V5JV5 01	52,170	46,950	41,740
CAMIONES	FORLAND	F190 PRO DC BJ1035V4AV7 04	F190 PRO DC BJ1035V4AV7 04	49,090	44,180	39,270
CAMIONES	FORLAND	F200 BJ1030V6JB5 DA	F200 BJ1030V6JB5 DA	46,070	41,460	36,860
CAMIONES	FORLAND	F200CB BJ1030V6JB5 DA	F200CB BJ1030V6JB5 DA	50,780	45,700	40,620
CAMIONES	FORLAND	F200S CB BJ1035V5JV5 01	F200S CB BJ1035V5JV5 01	57,020	51,320	45,620
CAMIONES	FORLAND	F200S DC BJ1035V4AV7 04	F200S DC BJ1035V4AV7 04	53,710	48,340	42,970
CAMIONES	FORLAND	F200W BJ1030V6JB5 DA	F200W BJ1030V6JB5 DA	55,830	50,250	44,660
CAMIONES	FORLAND	F300 (F38) BJ1039V3JD3-B	F300 (F38) BJ1039V3JD3-B	49,080	44,170	39,260
CAMIONES	FORLAND	F300 CB BJ1039V3JD3-B	F300 CB BJ1039V3JD3-B	59,530	53,580	47,620
CAMIONES	FORLAND	F300 VIP BJ1065VDJD4-F1	F300 VIP BJ1065VDJD4-F1	63,620	57,260	50,900
CAMIONES	FORLAND	F300DC BJ1039V3AD3-B2	F300DC BJ1039V3AD3-B2	54,320	48,890	43,460
CAMIONES	FORLAND	F300L	F300L	51,860	46,670	41,490
CAMIONES	FORLAND	F300L BJ1039V3JD3-B	F300L BJ1039V3JD3-B	54,310	48,880	43,450
CAMIONES	FORLAND	F300N BJ1039V3AD3-B2	F300N BJ1039V3AD3-B2	54,490	49,040	43,590
CAMIONES	FORLAND	F300N BJ1049V9JD 6C	F300N BJ1049V9JD 6C	53,000	47,700	42,400
CAMIONES	FORLAND	F300N CB BJ1049V9JD 6C	F300N CB BJ1049V9JD 6C	62,280	56,050	49,820
CAMIONES	FORLAND	F300NL BJ1049V9JD6C	F300NL BJ1049V9JD6C	60,590	54,530	48,470

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	FORLAND	F39 BJ1039V3AD3-B2	F39 BJ1039V3AD3-B2	51,370	46,230	41,100
CAMIONES	FORLAND	F400 BJ1051VCJDA-AA	F400 BJ1051VCJDA-AA	57,200	51,480	45,760
CAMIONES	FORLAND	F400 CB BJ1049V9JDA1	F400 CB BJ1049V9JDA1	70,960	63,860	56,770
CAMIONES	FORLAND	F400 CB BJ1051VCJDA-AA	F400 CB BJ1051VCJDA-AA	57,880	52,090	46,300
CAMIONES	FORLAND	F400 CH BJ1049V9JDA1	F400 CH BJ1049V9JDA1	58,530	52,680	46,820
CAMIONES	FORLAND	F400 CH BJ1051VCJDA-AA	F400 CH BJ1051VCJDA-AA	58,530	52,680	46,820
CAMIONES	FORLAND	F400 VIP BJ1069VDJDA-F1	F400 VIP BJ1069VDJDA-F1	70,690	63,620	56,550
CAMIONES	FORLAND	F400 VIP CB BJ1069VDJDA-F1	F400 VIP CB BJ1069VDJDA-F1	72,380	65,140	57,900
CAMIONES	FORLAND	F400 VIP CH BJ1069VDJDA-F1	F400 VIP CH BJ1069VDJDA-F1	65,650	59,090	52,520
CAMIONES	FORLAND	F400 VIP DC BJ1046V9JDA53	F400 VIP DC BJ1046V9JDA53	60,590	54,530	48,470
CAMIONES	FORLAND	F400CH	F400CH	53,170	47,850	42,540
CAMIONES	FORLAND	F400DC	F400DC	53,820	48,440	43,060
CAMIONES	FORLAND	F400DC BJ1059VCAD6-S2	F400DC BJ1059VCAD6-S2	58,260	52,430	46,610
CAMIONES	FORLAND	F400N BJ1049V9JDA1	F400N BJ1049V9JDA1	61,020	54,920	48,820
CAMIONES	FORLAND	F400N CB BJ1049V9JDA1	F400N CB BJ1049V9JDA1	65,810	59,230	52,650
CAMIONES	FORLAND	F400N CB BJ1051VCJDA-AA	F400N CB BJ1051VCJDA-AA	66,930	60,240	53,540
CAMIONES	FORLAND	F400N CH BJ1049V9JDA1	F400N CH BJ1049V9JDA1	61,970	55,770	49,580
CAMIONES	FORLAND	F400N CH BJ1051VCJDA-AA	F400N CH BJ1051VCJDA-AA	58,530	52,680	46,820
CAMIONES	FORLAND	F400N DC BJ1049V8ADA1	F400N DC BJ1049V8ADA1	63,060	56,750	50,450
CAMIONES	FORLAND	F400N DC BJ1059VCAD6-S2	F400N DC BJ1059VCAD6-S2	64,240	57,820	51,390
CAMIONES	FORLAND	F48	F48	55,480	49,930	44,380
CAMIONES	FORLAND	F48 BJ1051VCJDA-AA	F48 BJ1051VCJDA-AA	57,270	51,540	45,820
CAMIONES	FORLAND	F48 CB BJ1051VCJDA-AA	F48 CB BJ1051VCJDA-AA	63,800	57,420	51,040
CAMIONES	FORLAND	F48 CH BJ1051VCJDA-AA	F48 CH BJ1051VCJDA-AA	57,180	51,460	45,740
CAMIONES	FORLAND	F49 BJ1059VCAD6-3	F49 BJ1059VCAD6-3	57,360	51,620	45,890
CAMIONES	FORLAND	F500 REF BJ1043V9JBA-BG	F500 REF BJ1043V9JBA-BG	94,070	84,660	75,260
CAMIONES	FORLAND	F500 VIP CB BJ1043V9JBA-BG	F500 VIP CB BJ1043V9JBA-BG	95,310	85,780	76,250
CAMIONES	FORLAND	F500 VIP CHC BJ1043V9JBA-BG	F500 VIP CHC BJ1043V9JBA-BG	82,490	74,240	65,990
CAMIONES	FORLAND	F500S VIP CB BJ1043V9JEAFF	F500S VIP CB BJ1043V9JEAFF	90,600	81,540	72,480
CAMIONES	FORLAND	F500S VIP CH BJ1043V9JBABG	F500S VIP CH BJ1043V9JBABG	86,790	78,110	69,430
CAMIONES	FORLAND	F600 BJ1061VDJEA-RF	F600 BJ1061VDJEA-RF	84,770	76,290	67,820
CAMIONES	FORLAND	F600 VIP CH BJ1043V9JEAFF	F600 VIP CH BJ1043V9JEAFF	77,090	69,380	61,670
CAMIONES	FORLAND	F600C VIP CH BJ1043V9JEA-BF	F600C VIP CH BJ1043V9JEA-BF	90,900	81,810	72,720
CAMIONES	FORLAND	F700 VIP CH BJ1043V9JEABF	F700 VIP CH BJ1043V9JEABF	101,040	90,940	80,830
CAMIONES	FORLAND	F71	F71	85,430	76,890	68,340
CAMIONES	FORLAND	F71 BJ1061VDJEA-RF	F71 BJ1061VDJEA-RF	85,430	76,890	68,340
CAMIONES	FORLAND	F80 BJ1129VHJEG-RF	F80 BJ1129VHJEG-RF	75,300	67,770	60,240
CAMIONES	FORLAND	F82	F82	107,720	96,950	86,180
CAMIONES	FORLAND	FD 25 BJ3042V3PBB-B1	FD 25 BJ3042V3PBB-B1	55,630	50,070	44,500
CAMIONES	FORLAND	FD150 BJ3248DLPJE-S	FD150 BJ3248DLPJE-S	144,880	130,390	115,900
CAMIONES	FORLAND	FD200 BJ3040D8JBAAA	FD200 BJ3040D8JBAAA	52,800	47,520	42,240
CAMIONES	FORLAND	FD250	FD250	57,600	51,840	46,080
CAMIONES	FORLAND	FD250 BJ3043D8JB51	FD250 BJ3043D8JB51	64,130	57,720	51,300
CAMIONES	FORLAND	FD250 VOLQUETE 4X2	FD250 VOLQUETE 4X2	59,230	53,310	47,380
CAMIONES	FORLAND	FD26 BJ3043D8JB5-1	FD26 BJ3043D8JB5-1	57,080	51,370	45,660
CAMIONES	FORLAND	FD26-VOLQUETE BJ3043D8JB5-1	FD26-VOLQUETE BJ3043D8JB5-1	57,360	51,620	45,890
CAMIONES	FORLAND	FD400 BJ3042V3PBB-B3	FD400 BJ3042V3PBB-B3	75,360	67,820	60,290
CAMIONES	FORLAND	FD400NYC BJ3042D8PB54	FD400NYC BJ3042D8PB54	81,840	73,660	65,470
CAMIONES	FORLAND	FD400YC BJ3042D8PB5-4	FD400YC BJ3042D8PB5-4	82,730	74,460	66,180
CAMIONES	FORLAND	FD600 BJ3122V4PDB-F1	FD600 BJ3122V4PDB-F1	102,690	92,420	82,150
CAMIONES	FORLAND	FD67 BJ3122V4PDB-F1	FD67 BJ3122V4PDB-F1	99,840	89,860	79,870
CAMIONES	FORLAND	FD800 BJ3122DEPFA-G2	FD800 BJ3122DEPFA-G2	90,570	81,510	72,460
CAMIONES	FORLAND	FD800 VOLQUETE	FD800 VOLQUETE	97,740	87,970	78,190
CAMIONES	FORLAND	FD86 BJ3122DEPFA-G2	FD86 BJ3122DEPFA-G2	111,320	100,190	89,060
CAMIONES	FORLAND	FD86 DIESEL	FD86 DIESEL	106,410	95,770	85,130
CAMIONES	FORLAND	FD86-VOLQUETE BJ3122DEPFA-G2	FD86-VOLQUETE BJ3122DEPFA-G2	109,660	98,690	87,730
CAMIONES	FORLAND	INC F110 BJ5122V5PDC-A1	INC F110 BJ5122V5PDC-A1	101,470	91,320	81,180
CAMIONES	FORLAND	INC F130 BJ5122V5PDC-1	INC F130 BJ5122V5PDC-1	127,710	114,940	102,170
CAMIONES	FORLAND	INC F45 BJ1059VCJD-3	INC F45 BJ1059VCJD-3	52,370	47,130	41,900
CAMIONES	FORLAND	INC FD150 BJ3248DLPJE-S	INC FD150 BJ3248DLPJE-S	222,650	200,390	178,120
CAMIONES	FORLAND	INC FD60 BJ3062V3PDB-B2	INC FD60 BJ3062V3PDB-B2	75,270	67,740	60,220
CAMIONES	FORLAND	INC FD80 BJ3062V3PDB-B3	INC FD80 BJ3062V3PDB-B3	98,190	88,370	78,550
CAMIONES	FORLAND	INCAPOWER	INCAPOWER	49,080	44,170	39,260
CAMIONES	FORLAND	INCAPOWER F 110	INCAPOWER F 110	98,190	88,370	78,550
CAMIONES	FORLAND	INCAPOWER F100	INCAPOWER F100	98,190	88,370	78,550
CAMIONES	FORLAND	INCAPOWER F100-CB	INCAPOWER F100-CB	109,690	98,720	87,750
CAMIONES	FORLAND	INCAPOWER F130	INCAPOWER F130	111,290	100,160	89,030
CAMIONES	FORLAND	INCAPOWER F130-CB	INCAPOWER F130-CB	130,920	117,830	104,740
CAMIONES	FORLAND	INCAPOWER F30	INCAPOWER F30	39,250	35,330	31,400
CAMIONES	FORLAND	INCAPOWER F35	INCAPOWER F35	42,540	38,290	34,030
CAMIONES	FORLAND	INCAPOWER F40	INCAPOWER F40	49,080	44,170	39,260
CAMIONES	FORLAND	INCAPOWER F40-CB	INCAPOWER F40-CB	58,900	53,010	47,120
CAMIONES	FORLAND	INCAPOWER F45	INCAPOWER F45	54,980	49,480	43,980
CAMIONES	FORLAND	INCAPOWER F65	INCAPOWER F65	76,910	69,220	61,530
CAMIONES	FORLAND	INCAPOWER F65-CB	INCAPOWER F65-CB	81,820	73,640	65,460
CAMIONES	FORLAND	INCAPOWER FD 130	INCAPOWER FD 130	130,920	117,830	104,740
CAMIONES	FORLAND	INCAPOWER FD 150	INCAPOWER FD 150	212,780	191,500	170,220
CAMIONES	FORLAND	INCAPOWER FD 25	INCAPOWER FD 25	58,900	53,010	47,120
CAMIONES	FORLAND	INCAPOWER FD 60	INCAPOWER FD 60	81,820	73,640	65,460
CAMIONES	FORLAND	INCAPOWER FD 80	INCAPOWER FD 80	91,640	82,480	73,310
CAMIONES	FORLAND	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	57,240	51,520	45,790
CAMIONES	FORLAND	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	90,750	81,680	72,600
CAMIONES	FORLAND	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	217,710	195,940	174,170
CAMIONES	FORLAND	OTROS MODELOS	OTROS MODELOS	75,270	67,740	60,220
CAMIONES	FOTON	AUMAN 350 BJ1253VLPKP AA	AUMAN 350 BJ1253VLPKP AA	215,310	193,780	172,250
CAMIONES	FOTON	AUMAN BJ1133VJPGG	AUMAN BJ1133VJPGG	124,380	111,940	99,500
CAMIONES	FOTON	AUMAN BJ1143 13 TN	AUMAN BJ1143 13 TN	147,310	132,580	117,850
CAMIONES	FOTON	AUMAN BJ1143VJPGN-1	AUMAN BJ1143VJPGN-1	134,210	120,790	107,370
CAMIONES	FOTON	AUMAN BJ1167VJPGN-1	AUMAN BJ1167VJPGN-1	153,860	138,470	123,090
CAMIONES	FOTON	AUMAN MIXER	AUMAN MIXER	218,740	196,870	174,990
CAMIONES	FOTON	AUMAN VOLQUETE 6X4	AUMAN VOLQUETE 6X4	212,820	191,540	170,260
CAMIONES	FOTON	AUMARK 4T BJ1049V8ADA1	AUMARK 4T BJ1049V8ADA1	62,870	56,580	50,300
CAMIONES	FOTON	AUMARK 7T CH BJ1129VHPEG F1	AUMARK 7T CH BJ1129VHPEG F1	124,620	112,160	99,700
CAMIONES	FOTON	AUMARK BJ1039V3JD3-1 2T	AUMARK BJ1039V3JD3-1 2T	46,350	41,720	37,080
CAMIONES	FOTON	AUMARK BJ1049V9JD6-C 3T	AUMARK BJ1049V9JD6-C 3T	54,010	48,610	43,210
CAMIONES	FOTON	AUMARK BJ1049V9JDA-1 4T	AUMARK BJ1049V9JDA-1 4T	62,220	56,000	49,780
CAMIONES	FOTON	AUMARK BJ1061VCJEA-F1 6T	AUMARK BJ1061VCJEA-F1 6T	77,040	69,340	61,630
CAMIONES	FOTON	AUMARK BJ1129VHPEG-F1 7T	AUMARK BJ1129VHPEG-F1 7T	91,520	82,370	73,220
CAMIONES	FOTON	AUMARK BJ5049 4.2 T	AUMARK BJ5049 4.2 T	54,980	49,480	43,980
CAMIONES	FOTON	AUMARK BJ5129 9.1 T	AUMARK BJ5129 9.1 T	93,310	83,980	74,650
CAMIONES	FOTON	AUMARK C BJ1061VCJEA CH 6T F1	AUMARK C BJ1061VCJEA CH 6T F1	94,640	85,180	75,710
CAMIONES	FOTON	AUMARK DC BJ1049V8ADA-1 4T	AUMARK DC BJ1049V8ADA-1 4T	65,590	59,030	52,470
CAMIONES	FOTON	AUMARK E 3T BAR BJ1065VDJD4F1	AUMARK E 3T BAR BJ1065VDJD4F1	68,030	61,230	54,420
CAMIONES	FOTON	AUMARK E 3T CB BJ1065VDJD4 F1	AUMARK E 3T CB BJ1065VDJD4 F1	66,350	59,720	53,080
CAMIONES	FOTON	AUMARK E 3T CH BJ1065VDJD4F1	AUMARK E 3T CH BJ1065VDJD4F1	53,790	48,410	43,030
CAMIONES	FOTON	AUMARK E 4T BAR BJ1049V9JDA1	AUMARK E 4T BAR BJ1049V9JDA1	76,080	68,470	60,860
CAMIONES	FOTON	AUMARK E 4T BAR BJ1069VDJA F1	AUMARK E 4T BAR BJ1069VDJA F1	36,620	32,960	29,300
CAMIONES	FOTON	AUMARK E 4T BAR BJ1069VDJDA F1	AUMARK E 4T BAR BJ1069VDJDA F1	67,320	60,590	53,860
CAMIONES	FOTON	AUMARK E 4T CB BJ1069VDJDA F1	AUMARK E 4T CB BJ1069VDJDA F1	69,050	62,150	55,240

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	FOTON	AUMARK E 4T CH BJ1069VDJDAF1	AUMARK E 4T CH BJ1069VDJDAF1	63,960	57,560	51,170
CAMIONES	FOTON	BJ1035VDJD4 F1	BJ1035VDJD4 F1	70,670	63,600	56,540
CAMIONES	FOTON	BJ1041B8ADAF1	BJ1041B8ADAF1	76,510	68,860	61,210
CAMIONES	FOTON	BJ1041V8ADA-F1	BJ1041V8ADA-F1	82,520	74,270	66,020
CAMIONES	FOTON	BJ1043V8JE6D	BJ1043V8JE6D	49,080	44,170	39,260
CAMIONES	FOTON	BJ1065VDJD6-F1	BJ1065VDJD6-F1	60,570	54,510	48,460
CAMIONES	FOTON	BJ1065VDJDA-F1	BJ1065VDJDA-F1	82,520	74,270	66,020
CAMIONES	FOTON	BJ1078VEJEA F1	BJ1078VEJEA F1	109,380	98,440	87,500
CAMIONES	FOTON	BJ1078VEJEA-F	BJ1078VEJEA-F	100,020	90,020	80,020
CAMIONES	FOTON	BJ1088VFJEAF1	BJ1088VFJEAF1	84,910	76,420	67,930
CAMIONES	FOTON	BJ1108VEJED-F2	BJ1108VEJED-F2	89,180	80,260	71,340
CAMIONES	FOTON	BJ1108VEJED-FA	BJ1108VEJED-FA	89,180	80,260	71,340
CAMIONES	FOTON	BJ1126VGPFG-F2	BJ1126VGPFG-F2	137,980	124,180	110,380
CAMIONES	FOTON	BJ1186VLPHK-AA	BJ1186VLPHK-AA	139,880	125,890	111,900
CAMIONES	FOTON	BJ1226VMPHN AA	BJ1226VMPHN AA	195,340	175,810	156,270
CAMIONES	FOTON	BJ1356VRPHP-AA	BJ1356VRPHP-AA	215,550	194,000	172,440
CAMIONES	FOTON	BJ3253	BJ3253	281,580	253,420	225,260
CAMIONES	FOTON	BJ3259DLPKB-A1	BJ3259DLPKB-A1	237,920	214,130	190,340
CAMIONES	FOTON	BJ3259DLPKE-A1	BJ3259DLPKE-A1	286,050	257,450	228,840
CAMIONES	FOTON	BJ3319DMPKC-AB	BJ3319DMPKC-AB	370,180	333,160	296,140
CAMIONES	FOTON		BJ3319DNPKC-6F	399,110	359,200	319,290
CAMIONES	FOTON	BJ3319DNPKJ-A3	BJ3319DNPKJ-A3	360,170	324,150	288,140
CAMIONES	FOTON	BJ3319DPPKCA7	BJ3319DPPKCA7	376,530	338,880	301,220
CAMIONES	FOTON	BJ5046V8CE6	BJ5046V8CE6	32,640	29,380	26,110
CAMIONES	FOTON	BJ5046V8CE6 FURGON 4X2 3.3 DIESEL	BJ5046V8CE6 FURGON 4X2 3.3 DIESEL	32,640	29,380	26,110
CAMIONES	FOTON	BJ5169XXY-FA	BJ5169XXY-FA	114,900	103,410	91,920
CAMIONES	FOTON	BJ5259GJB00-AA	BJ5259GJB00-AA	249,890	224,900	199,910
CAMIONES	FOTON	BJ5319GJB-AF	BJ5319GJB-AF	343,540	309,190	274,830
CAMIONES	FOTON	FORLAND 1043	FORLAND 1043	52,380	47,140	41,900
CAMIONES	FOTON	FORLAND BJ1020 CAPACIDAD DE CARGA 2.0 TN	FORLAND BJ1020 CAPACIDAD DE CARGA 2.0 TN	35,980	32,380	28,780
CAMIONES	FOTON	FORLAND BJ1063 CARGA UTIL 5.4 TN	FORLAND BJ1063 CARGA UTIL 5.4 TN	54,820	49,340	43,860
CAMIONES	FOTON	MINI TRUCK BJ5036XXY A5	MINI TRUCK BJ5036XXY A5	37,650	33,890	30,120
CAMIONES	FOTON	MINI TRUCK CABINA SIMPLE BJ1036V5JV5 A1	MINI TRUCK CABINA SIMPLE BJ1036V5JV5 A1	34,720	31,250	27,780
CAMIONES	FOTON	MINI TRUCK DOBLE CABINA BJ1036V4AV5 A2	MINI TRUCK DOBLE CABINA BJ1036V4AV5 A2	36,980	33,280	29,580
CAMIONES	FOTON	OLLIN BJ 1069	OLLIN BJ 1069	69,280	62,350	55,420
CAMIONES	FOTON	OLLIN BJ1039 2 TN	OLLIN BJ1039 2 TN	45,810	41,230	36,650
CAMIONES	FOTON	OLLIN BJ1039V3JD3-1 T.DIESEL BARANDA	OLLIN BJ1039V3JD3-1 T.DIESEL BARANDA	49,080	44,170	39,260
CAMIONES	FOTON	OLLIN BJ1039V3JD3-1 TURBO DIESEL	OLLIN BJ1039V3JD3-1 TURBO DIESEL	45,810	41,230	36,650
CAMIONES	FOTON	OLLIN BJ1043 CAPACIDAD DE CARGA 3.9 TN	OLLIN BJ1043 CAPACIDAD DE CARGA 3.9 TN	58,900	53,010	47,120
CAMIONES	FOTON	OLLIN BJ1043V8JE6-D	OLLIN BJ1043V8JE6-D	55,630	50,070	44,500
CAMIONES	FOTON	OLLIN BJ1043V8JE6-D V2 CON BARANDA	OLLIN BJ1043V8JE6-D V2 CON BARANDA	58,900	53,010	47,120
CAMIONES	FOTON	OLLIN BJ1069 6.1 TN	OLLIN BJ1069 6.1 TN	72,000	64,800	57,600
CAMIONES	FOTON	OLLIN BJ1069 CAPACIDAD DE CARGA 5.7 TN	OLLIN BJ1069 CAPACIDAD DE CARGA 5.7 TN	68,720	61,850	54,980
CAMIONES	FOTON	OLLIN BJ1069VCJFA-A	OLLIN BJ1069VCJFA-A	65,450	58,910	52,360
CAMIONES	FOTON	OLLIN BJ1069VCJFA-A V2 CON BARANDA	OLLIN BJ1069VCJFA-A V2 CON BARANDA	68,720	61,850	54,980
CAMIONES	FOTON	OLLIN BJ5121 7.7 TN	OLLIN BJ5121 7.7 TN	98,190	88,370	78,550
CAMIONES	FOTON	OLLIN BJ5121 CARGA UTIL . 7.5 TN	OLLIN BJ5121 CARGA UTIL . 7.5 TN	91,640	82,480	73,310
CAMIONES	FOTON	OLLIN BJ5121VHCFG-A	OLLIN BJ5121VHCFG-A	81,820	73,640	65,460
CAMIONES	FOTON	OLLIN BJ5121VHCFG-A V2 CON BARANDA	OLLIN BJ5121VHCFG-A V2 CON BARANDA	85,100	76,590	68,080
CAMIONES	FOTON	TM1 BAR BJ1030V4JV2 BH	TM1 BAR BJ1030V4JV2 BH	39,680	35,710	31,740
CAMIONES	FOTON	TM1 CB BJ1030V4JV2 BH	TM1 CB BJ1030V4JV2 BH	45,060	40,550	36,050
CAMIONES	FOTON	TM1 DC BJ1030V4AV3 BM	TM1 DC BJ1030V4AV3 BM	41,360	37,220	33,090
CAMIONES	FOTON	TM2 CB ALA GAVIOTA BJ1030V6JB5 DA	TM2 CB ALA GAVIOTA BJ1030V6JB5 DA	58,570	52,710	46,860
CAMIONES	FOTON	TM2 GSL BAR BJ1030V5JV5 AR	TM2 GSL BAR BJ1030V5JV5 AR	42,400	38,160	33,920
CAMIONES	FOTON	TM2 GSL CB BJ1030V5JV5 AR	TM2 GSL CB BJ1030V5JV5 AR	47,110	42,400	37,690
CAMIONES	FOTON	TM2 GSL DC BJ1030V5JV5 AR	TM2 GSL DC BJ1030V5JV5 AR	44,650	40,190	35,720
CAMIONES	FOTON	TM2 PRO CB BJ1030V6JB5 DA	TM2 PRO CB BJ1030V6JB5 DA	61,270	55,140	49,020
CAMIONES	FOTON	TM2 PRO CS BJ1030V6JB5 DA	TM2 PRO CS BJ1030V6JB5 DA	54,860	49,370	43,890
CAMIONES	FOTON	TM2 PRO DC BJ1030V5AB5 DB	TM2 PRO DC BJ1030V5AB5 DB	57,220	51,500	45,780
CAMIONES	FOTON	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	58,900	53,010	47,120
CAMIONES	FOTON	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	109,380	98,440	87,500
CAMIONES	FOTON	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	314,790	283,310	251,830
CAMIONES	FOTON	OTROS MODELOS	OTROS MODELOS	75,550	68,000	60,440
CAMIONES	FREIGHTLINER	114SD	114SD	417,630	375,870	334,100
CAMIONES	FREIGHTLINER	ARGOSY 6X4 60N DDC430 18	ARGOSY 6X4 60N DDC430 18	455,130	409,620	364,100
CAMIONES	FREIGHTLINER	CL120-20	CL120-20	397,500	357,750	318,000
CAMIONES	FREIGHTLINER	CL120-INDU	CL120-INDU	419,100	377,190	335,280
CAMIONES	FREIGHTLINER	COLUMBIA (CL120)	COLUMBIA (CL120)	396,180	356,560	316,940
CAMIONES	FREIGHTLINER	FL-112	FL-112	360,170	324,150	288,140
CAMIONES	FREIGHTLINER	FL-80	FL-80	283,560	255,200	226,850
CAMIONES	FREIGHTLINER	FLB 90	FLB 90	401,160	361,040	320,930
CAMIONES	FREIGHTLINER	FLC 112 CUMMINS	FLC 112 CUMMINS	391,490	352,340	313,190
CAMIONES	FREIGHTLINER	FLC 112 DETROIT 11 LTS.	FLC 112 DETROIT 11 LTS.	375,130	337,620	300,100
CAMIONES	FREIGHTLINER	FLC 112 DETROIT 12 LTS.	FLC 112 DETROIT 12 LTS.	390,700	351,630	312,560
CAMIONES	FREIGHTLINER	FLD 112 SD PARA TOLVA 6X4	FLD 112 SD PARA TOLVA 6X4	337,080	303,370	269,660
CAMIONES	FREIGHTLINER	FLD112SD	FLD112SD	337,080	303,370	269,660
CAMIONES	FREIGHTLINER	FLD120	FLD120	337,080	303,370	269,660
CAMIONES	FREIGHTLINER	M2 106 CAMION	M2 106 CAMION	202,020	181,820	161,620
CAMIONES	FREIGHTLINER	M2 106 M1 - VEN (TT)	M2 106 M1 - VEN (TT)	265,210	238,690	212,170
CAMIONES	FREIGHTLINER	M2 112 CAMION	M2 112 CAMION	334,620	301,160	267,700
CAMIONES	FREIGHTLINER	M2 112 M2 - MIXER	M2 112 M2 - MIXER	442,020	397,820	353,620
CAMIONES	FREIGHTLINER	M2106-12	M2106-12	222,650	200,390	178,120
CAMIONES	FREIGHTLINER	M2106-VAN	M2106-VAN	278,300	250,470	222,640
CAMIONES	FREIGHTLINER	M2112 52N	M2112 52N	335,980	302,380	268,780
CAMIONES	FREIGHTLINER	M2112 52N 350	M2112 52N 350	309,100	278,190	247,280
CAMIONES	FREIGHTLINER	M2112 52N 410	M2112 52N 410	348,720	313,850	278,980
CAMIONES	FREIGHTLINER	M2112 60N	M2112 60N	353,620	318,260	282,900
CAMIONES	FREIGHTLINER	M2112 60N 410	M2112 60N 410	356,880	321,190	285,500
CAMIONES	FREIGHTLINER	M2112 60N 410SS	M2112 60N 410SS	360,170	324,150	288,140
CAMIONES	FREIGHTLINER	M2112 60N 435 SS	M2112 60N 435 SS	377,080	339,370	301,660
CAMIONES	FREIGHTLINER	M2112 60N SS	M2112 60N SS	377,080	339,370	301,660
CAMIONES	FREIGHTLINER	M2112-04L	M2112-04L	353,620	318,260	282,900
CAMIONES	FREIGHTLINER	M2112-07	M2112-07	356,720	321,050	285,380
CAMIONES	FREIGHTLINER	M2112-13	M2112-13	339,860	305,870	271,890
CAMIONES	FREIGHTLINER	MB 80 CAMION LARGO 4X2	MB 80 CAMION LARGO 4X2	201,770	181,590	161,420
CAMIONES	FREIGHTLINER	MB 80 VOLQUETE 6X4 10M3	MB 80 VOLQUETE 6X4 10M3	289,010	260,110	231,210
CAMIONES	FREIGHTLINER	MM106044S	MM106044S	455,130	409,620	364,100
CAMIONES	FREIGHTLINER	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	202,020	181,820	161,620
CAMIONES	FREIGHTLINER	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	417,630	375,870	334,100
CAMIONES	FREIGHTLINER	OTROS MODELOS	OTROS MODELOS	355,170	319,650	284,140
CAMIONES	FUSO	CANTER EV 3.6 TON	CANTER EV 3.6 TON	136,370	122,730	109,100
CAMIONES	FUSO	CANTER EV 5 TON	CANTER EV 5 TON	153,210	137,890	122,570
CAMIONES	FUSO	CANTER EV 6 TON	CANTER EV 6 TON	168,360	151,520	134,690
CAMIONES	FUSO	CANTER EV C/S 4 TON	CANTER EV C/S 4 TON	143,110	128,800	114,490
CAMIONES	FUSO	CANTER EV DC	CANTER EV DC	153,210	137,890	122,570
CAMIONES	FUSO	CANTER TF EURO 5 - 3.6TON	CANTER TF EURO 5 - 3.6TON	105,380	94,840	84,300
CAMIONES	FUSO	CANTER TF EURO 5 - 4TON	CANTER TF EURO 5 - 4TON	112,710	101,440	90,170
CAMIONES	FUSO	CANTER TF EURO 5 - 5TON	CANTER TF EURO 5 - 5TON	121,110	109,000	96,890

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	FUSO	CANTER TF EURO 5 - 6TON	CANTER TF EURO 5 - 6TON	132,900	119,610	106,320
CAMIONES	FUSO	FA	FA	35,040	31,540	28,030
CAMIONES	FUSO	FA 1217 CHC LONG EURO 5	FA 1217 CHC LONG EURO 5	159,420	143,480	127,540
CAMIONES	FUSO	FA 914 CHC LONG	FA 914 CHC LONG	104,740	94,270	83,790
CAMIONES	FUSO	FA 917 CHC LONG EURO 5	FA 917 CHC LONG EURO 5	115,230	103,710	92,180
CAMIONES	FUSO	FI	FI	137,500	123,750	110,000
CAMIONES	FUSO	FI 1217 CHC	FI 1217 CHC	130,920	117,830	104,740
CAMIONES	FUSO	FI 1217 CHC LONG	FI 1217 CHC LONG	127,620	114,860	102,100
CAMIONES	FUSO	FI 1217 CHC LONG EURO 5	FI 1217 CHC LONG EURO 5	130,920	117,830	104,740
CAMIONES	FUSO	FJ 1828 R 4X2 CHC	FJ 1828 R 4X2 CHC	199,700	179,730	159,760
CAMIONES	FUSO	FJ 1828 R 4X2 CHC EURO 5	FJ 1828 R 4X2 CHC EURO 5	201,870	181,680	161,500
CAMIONES	FUSO	FJ 2528 C 6X4 CHC EURO 5	FJ 2528 C 6X4 CHC EURO 5	245,830	221,250	196,660
CAMIONES	FUSO	FJ 2528 D 6X4 16C	FJ 2528 D 6X4 16C	247,180	222,460	197,740
CAMIONES	FUSO	FJ 2528 R 6X2 CHC	FJ 2528 R 6X2 CHC	206,250	185,630	165,000
CAMIONES	FUSO	FJ 2528 R 6X2 CHC EURO 5	FJ 2528 R 6X2 CHC EURO 5	246,100	221,490	196,880
CAMIONES	FUSO	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	136,370	122,730	109,100
CAMIONES	FUSO	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	134,210	120,790	107,370
CAMIONES	FUSO	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	245,830	221,250	196,660
CAMIONES	FUSO	OTROS MODELOS	OTROS MODELOS	130,920	117,830	104,740
CAMIONES	GAZ	GAZON NEXT	GAZON NEXT	111,110	100,000	88,890
CAMIONES	GAZ	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	111,110	100,000	88,890
CAMIONES	GAZ	OTROS MODELOS	OTROS MODELOS	111,110	100,000	88,890
CAMIONES	HIGER	SX5255GJBJR364C	SX5255GJBJR364C	327,300	294,570	261,840
CAMIONES	HIGER	OTROS MODELOS	OTROS MODELOS	327,300	294,570	261,840
CAMIONES	HINO	DUMP	DUMP	90,040	81,040	72,030
CAMIONES	HINO	DUTRO	DUTRO	64,400	57,960	51,520
CAMIONES	HINO	DUTRO 4 EIV	DUTRO 4 EIV	88,010	79,210	70,410
CAMIONES	HINO	DUTRO 4 TON	DUTRO 4 TON	117,540	105,790	94,030
CAMIONES	HINO	DUTRO 4 TON FULL	DUTRO 4 TON FULL	120,880	108,790	96,700
CAMIONES	HINO	DUTRO 4T	DUTRO 4T	107,780	97,000	86,220
CAMIONES	HINO	DUTRO 5 EIV	DUTRO 5 EIV	102,680	92,410	82,140
CAMIONES	HINO	DUTRO 5 TON	DUTRO 5 TON	118,420	106,580	94,740
CAMIONES	HINO	DUTRO 5 TON FULL	DUTRO 5 TON FULL	131,860	118,670	105,490
CAMIONES	HINO	DUTRO CITY 4 TON	DUTRO CITY 4 TON	107,740	96,970	86,190
CAMIONES	HINO	DUTRO DOBLE CABINA	DUTRO DOBLE CABINA	104,110	93,700	83,290
CAMIONES	HINO	DUTRO DOBLE CABINA FULL	DUTRO DOBLE CABINA FULL	127,950	115,160	102,360
CAMIONES	HINO	DUTRO DSL 4.0	DUTRO DSL 4.0	64,400	57,960	51,520
CAMIONES	HINO	FB2WGSA 5.5 TN.	FB2WGSA 5.5 TN.	111,500	100,350	89,200
CAMIONES	HINO	FC 1021	FC 1021	190,970	171,870	152,780
CAMIONES	HINO	FC 9JGSA	FC 9JGSA	165,670	149,100	132,540
CAMIONES	HINO	FC 9JJSA	FC 9JJSA	150,610	135,550	120,490
CAMIONES	HINO	FC DSL FC9JJTA-QNK	FC DSL FC9JJTA-QNK	175,990	158,390	140,790
CAMIONES	HINO	FC EIV	FC EIV	144,070	129,660	115,260
CAMIONES	HINO	FC FULL	FC FULL	197,510	177,760	158,010
CAMIONES	HINO	FC STANDARD	FC STANDARD	188,570	169,710	150,860
CAMIONES	HINO	FC10	FC10	137,530	123,780	110,020
CAMIONES	HINO	FC10 CH/CAB	FC10 CH/CAB	121,150	109,040	96,920
CAMIONES	HINO	FC3WJSA 7.5 TN.	FC3WJSA 7.5 TN.	140,300	126,270	112,240
CAMIONES	HINO	FC4	FC4	134,240	120,820	107,390
CAMIONES	HINO	FD FULL	FD FULL	195,340	175,810	156,270
CAMIONES	HINO	FD STANDARD	FD STANDARD	197,030	177,330	157,620
CAMIONES	HINO	FF195 CAMION C/FURGON	FF195 CAMION C/FURGON	227,560	204,800	182,050
CAMIONES	HINO	FF195 CHASIS CAMION	FF195 CHASIS CAMION	183,530	165,180	146,820
CAMIONES	HINO	FF195 CISTERNA C/TANQUE	FF195 CISTERNA C/TANQUE	225,260	202,730	180,210
CAMIONES	HINO	FF195 SA 11 TN.	FF195 SA 11 TN.	183,530	165,180	146,820
CAMIONES	HINO	FF195 SA CAMION FURGON	FF195 SA CAMION FURGON	236,330	212,700	189,060
CAMIONES	HINO	FF195 SA CISTERNA C/TANQUE	FF195 SA CISTERNA C/TANQUE	233,750	210,380	187,000
CAMIONES	HINO	FF195 SA TOLVA VOLQUETE	FF195 SA TOLVA VOLQUETE	250,710	225,640	200,570
CAMIONES	HINO	FF2HMSA	FF2HMSA	203,000	182,700	162,400
CAMIONES	HINO	FG	FG	225,090	202,580	180,070
CAMIONES	HINO	FG 8JPSB	FG 8JPSB	238,200	214,380	190,560
CAMIONES	HINO	FM	FM	370,480	333,430	296,380
CAMIONES	HINO	FM 2PRSA	FM 2PRSA	320,160	288,140	256,130
CAMIONES	HINO	FM 350	FM 350	357,700	321,930	286,160
CAMIONES	HINO	FM 350 CARGO	FM 350 CARGO	353,350	318,020	282,680
CAMIONES	HINO	FM 350 CARGO FULL	FM 350 CARGO FULL	353,350	318,020	282,680
CAMIONES	HINO	FM 8JLSD	FM 8JLSD	309,420	278,480	247,540
CAMIONES	HINO	FM 8JRSA	FM 8JRSA	312,690	281,420	250,150
CAMIONES	HINO	FM26	FM26	258,670	232,800	206,940
CAMIONES	HINO	FM26 CH/CAB	FM26 CH/CAB	258,670	232,800	206,940
CAMIONES	HINO	FM8	FM8	276,680	249,010	221,340
CAMIONES	HINO	FS331	FS331	376,530	338,880	301,220
CAMIONES	HINO	FS331SD	FS331SD	369,670	332,700	295,740
CAMIONES	HINO	FS335	FS335	374,900	337,410	299,920
CAMIONES	HINO	FS335SA	FS335SA	360,170	324,150	288,140
CAMIONES	HINO	FT 1JGSA	FT 1JGSA	205,620	185,060	164,500
CAMIONES	HINO	GD	GD	215,180	193,660	172,140
CAMIONES	HINO	GD EIV	GD EIV	171,890	154,700	137,510
CAMIONES	HINO	GD STANDARD	GD STANDARD	184,990	166,490	147,990
CAMIONES	HINO	GH	GH	228,840	205,960	183,070
CAMIONES	HINO	GH 17	GH 17	186,630	167,970	149,300
CAMIONES	HINO	GH 17 CH/CAB	GH 17 CH/CAB	186,630	167,970	149,300
CAMIONES	HINO	GH 8 JMSA 4X2 DSL	GH 8 JMSA 4X2 DSL	235,740	212,170	188,590
CAMIONES	HINO	GH CORTO	GH CORTO	229,200	206,280	183,360
CAMIONES	HINO	GH CORTO SEMI FULL	GH CORTO SEMI FULL	227,890	205,100	182,310
CAMIONES	HINO	GH DSL	GH DSL	237,390	213,650	189,910
CAMIONES	HINO	GH LARGO	GH LARGO	242,300	218,070	193,840
CAMIONES	HINO	GH LARGO SEMI FULL	GH LARGO SEMI FULL	245,830	221,250	196,660
CAMIONES	HINO	HINO	HINO	212,820	191,540	170,260
CAMIONES	HINO	SS60 460 HP. 60 TM	SS60 460 HP. 60 TM	506,520	455,870	405,220
CAMIONES	HINO	ZS 1EMVD	ZS 1EMVD	458,390	412,550	366,710
CAMIONES	HINO	ZS40	ZS40	314,320	282,890	251,460
CAMIONES	HINO	ZS60 420 HP. 40 TM	ZS60 420 HP. 40 TM	506,520	455,870	405,220
CAMIONES	HINO	ZY 1 ETVD	ZY 1 ETVD	533,700	480,330	426,960
CAMIONES	HINO	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	111,500	100,350	89,200
CAMIONES	HINO	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	196,430	176,790	157,140
CAMIONES	HINO	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	355,530	319,980	284,420
CAMIONES	HINO	OTROS MODELOS	OTROS MODELOS	237,390	213,650	189,910
CAMIONES	HOHAN	ZZ3315V4866E1C	ZZ3315V4866E1C	203,890	183,500	163,110
CAMIONES	HOHAN	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	203,890	183,500	163,110
CAMIONES	HOHAN	OTROS MODELOS	OTROS MODELOS	203,890	183,500	163,110
CAMIONES	HOWO	ZZ1167M4611W	ZZ1167M4611W	107,010	96,310	85,610
CAMIONES	HOWO	ZZ3257	ZZ3257	311,060	279,950	248,850
CAMIONES	HOWO	ZZ3257N3447A1	ZZ3257N3447A1	242,300	218,070	193,840
CAMIONES	HOWO	ZZ3257N3647A	ZZ3257N3647A	261,940	235,750	209,550

ANEXO

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PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	HOWO	ZZ3257N3647B VOLQUETE 6X4	ZZ3257N3647B VOLQUETE 6X4	104,110	93,700	83,290
CAMIONES	HOWO	ZZ3257N3647C	ZZ3257N3647C	255,380	229,840	204,300
CAMIONES	HOWO	ZZ3257N3647N1	ZZ3257N3647N1	245,560	221,000	196,450
CAMIONES	HOWO		ZZ3257N3647P1	298,070	268,260	238,460
CAMIONES	HOWO	ZZ3257N3847A	ZZ3257N3847A	261,940	235,750	209,550
CAMIONES	HOWO	ZZ3257S3247B VOLQUETE 6X4	ZZ3257S3247B VOLQUETE 6X4	311,060	279,950	248,850
CAMIONES	HOWO	ZZ3317N2867W	ZZ3317N2867W	134,010	120,610	107,210
CAMIONES	HOWO	ZZ3317S3061 VOLQUETE 8X4	ZZ3317S3061 VOLQUETE 8X4	311,060	279,950	248,850
CAMIONES	HOWO	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	311,060	279,950	248,850
CAMIONES	HOWO	OTROS MODELOS	OTROS MODELOS	243,930	219,540	195,140
CAMIONES	HYUNDAI	EX10	EX10	104,140	93,730	83,310
CAMIONES	HYUNDAI	EX10 EXTRA LONG 4.6	EX10 EXTRA LONG 4.6	137,380	123,640	109,900
CAMIONES	HYUNDAI	EX10 EXTRA LONG 4.6 AC	EX10 EXTRA LONG 4.6 AC	137,380	123,640	109,900
CAMIONES	HYUNDAI	EX10 EXTRA LONG 4.6 EURO IV	EX10 EXTRA LONG 4.6 EURO IV	134,010	120,610	107,210
CAMIONES	HYUNDAI	EX10 EXTRA LONG AC EURO IV	EX10 EXTRA LONG AC EURO IV	125,490	112,940	100,390
CAMIONES	HYUNDAI	EX10 EXTRA LONG EURO IV	EX10 EXTRA LONG EURO IV	127,950	115,160	102,360
CAMIONES	HYUNDAI	EX10 EXTRA LONG EURO IV LTD	EX10 EXTRA LONG EURO IV LTD	122,800	110,520	98,240
CAMIONES	HYUNDAI	EX10 TDI CRDI EURO III	EX10 TDI CRDI EURO III	113,620	102,260	90,900
CAMIONES	HYUNDAI	EX10 TDI CRDI EURO IV	EX10 TDI CRDI EURO IV	122,130	109,920	97,700
CAMIONES	HYUNDAI	EX10 TDI CRDI EURO IV AC	EX10 TDI CRDI EURO IV AC	124,280	111,850	99,420
CAMIONES	HYUNDAI	EX11 EURO IV	EX11 EURO IV	151,900	136,710	121,520
CAMIONES	HYUNDAI	EX11 TDI CRDI EURO IV	EX11 TDI CRDI EURO IV	144,820	130,340	115,860
CAMIONES	HYUNDAI	EX6	EX6	84,670	76,200	67,740
CAMIONES	HYUNDAI	EX6 DA TDI CRDI EIV	EX6 DA TDI CRDI EIV	114,140	102,730	91,310
CAMIONES	HYUNDAI	EX6 GT ABS EURO IV	EX6 GT ABS EURO IV	98,060	88,250	78,450
CAMIONES	HYUNDAI	EX6 GT EURO IV	EX6 GT EURO IV	107,240	96,520	85,790
CAMIONES	HYUNDAI	EX6 STD C/CAB	EX6 STD C/CAB	101,700	91,530	81,360
CAMIONES	HYUNDAI	EX6 TDI CRDI EURO IV	EX6 TDI CRDI EURO IV	106,730	96,060	85,380
CAMIONES	HYUNDAI	EX8 EURO IV	EX8 EURO IV	111,020	99,920	88,820
CAMIONES	HYUNDAI	EX8 LONG EURO IV	EX8 LONG EURO IV	110,550	99,500	88,440
CAMIONES	HYUNDAI	EX8 STANDARD	EX8 STANDARD	112,830	101,550	90,260
CAMIONES	HYUNDAI	EX8 TDI CRDI EURO IV	EX8 TDI CRDI EURO IV	117,170	105,450	93,740
CAMIONES	HYUNDAI	H-100 TRUCK (PORTER) GL 2.5	H-100 TRUCK (PORTER) GL 2.5	58,290	52,460	46,630
CAMIONES	HYUNDAI	H-100 TRUCK (PORTER) GL 2.6	H-100 TRUCK (PORTER) GL 2.6	53,380	48,040	42,700
CAMIONES	HYUNDAI	H-100 TRUCK (PORTER) GL DC 2.5	H-100 TRUCK (PORTER) GL DC 2.5	64,840	58,360	51,870
CAMIONES	HYUNDAI	H-100 TRUCK (PORTER) GL DC 2.6	H-100 TRUCK (PORTER) GL DC 2.6	59,600	53,640	47,680
CAMIONES	HYUNDAI	H-100 TRUCK (PORTER) GL ELWB 2.5	H-100 TRUCK (PORTER) GL ELWB 2.5	61,550	55,400	49,240
CAMIONES	HYUNDAI	H-100 TRUCK (PORTER) GL ELWB 2.6	H-100 TRUCK (PORTER) GL ELWB 2.6	56,650	50,990	45,320
CAMIONES	HYUNDAI	H-100 TRUCK (PORTER) GL HIGH DECK 2.6	H-100 TRUCK (PORTER) GL HIGH DECK 2.6	54,010	48,610	43,210
CAMIONES	HYUNDAI	H100 TRUCK 2.5 CRDi TAC PLUS E4	H100 TRUCK 2.5 CRDi TAC PLUS E4	71,320	64,190	57,060
CAMIONES	HYUNDAI	H100 TRUCK 6X2 2.5 CRDI TAC PLUS E4	H100 TRUCK 6X2 2.5 CRDI TAC PLUS E4	72,240	65,020	57,790
CAMIONES	HYUNDAI	H100 TRUCK GL	H100 TRUCK GL	65,450	58,910	52,360
CAMIONES	HYUNDAI	H-100 TRUCKS 2.5 TDI	H-100 TRUCKS 2.5 TDI	53,040	47,740	42,430
CAMIONES	HYUNDAI	H-100 TRUCKS NA 2.6	H-100 TRUCKS NA 2.6	48,800	43,920	39,040
CAMIONES	HYUNDAI	HD 1000 - TURBO CARGADO + INTER 6X4	HD 1000 - TURBO CARGADO + INTER 6X4	343,810	309,430	275,050
CAMIONES	HYUNDAI	HD 1000 12.9	HD 1000 12.9	343,810	309,430	275,050
CAMIONES	HYUNDAI	HD 120	HD 120	185,090	166,580	148,070
CAMIONES	HYUNDAI	HD 120 5.9 E/LWB EURO III	HD 120 5.9 E/LWB EURO III	183,740	165,370	146,990
CAMIONES	HYUNDAI	HD 120 5.9 E/LWB EURO IV	HD 120 5.9 E/LWB EURO IV	178,780	160,900	143,020
CAMIONES	HYUNDAI	HD 120 6.6	HD 120 6.6	134,210	120,790	107,370
CAMIONES	HYUNDAI	HD 120 6.6 U/LWB TDI	HD 120 6.6 U/LWB TDI	185,640	167,080	148,510
CAMIONES	HYUNDAI	HD 120 7.2 E/LWB NA - D6 BR (185	HD 120 7.2 E/LWB NA - D6 BR (185	130,640	117,580	104,510
CAMIONES	HYUNDAI	HD 120 7.5	HD 120 7.5	148,980	134,080	119,180
CAMIONES	HYUNDAI	HD 120 7.5 E/LWB NA	HD 120 7.5 E/LWB NA	148,980	134,080	119,180
CAMIONES	HYUNDAI	HD 120 CHASIS CABINA 4X2 TDI	HD 120 CHASIS CABINA 4X2 TDI	165,330	148,800	132,260
CAMIONES	HYUNDAI	HD 120 E/LWB - D6 DA 19(196 PS) 6.6 TDI	HD 120 E/LWB - D6 DA 19(196 PS) 6.6 TDI	153,860	138,470	123,090
CAMIONES	HYUNDAI	HD 120 E/LWB 6.6 TDI	HD 120 E/LWB 6.6 TDI	185,640	167,080	148,510
CAMIONES	HYUNDAI	HD 120 NA CHASIS CABINA 4X2	HD 120 NA CHASIS CABINA 4X2	132,580	119,320	106,060
CAMIONES	HYUNDAI	HD 120 TDI CRDI EURO IV	HD 120 TDI CRDI EURO IV	178,780	160,900	143,020
CAMIONES	HYUNDAI	HD 250	HD 250	124,410	111,970	99,530
CAMIONES	HYUNDAI	HD 250 1.11	HD 250 1.11	225,930	203,340	180,740
CAMIONES	HYUNDAI	HD 45	HD 45	71,600	64,440	57,280
CAMIONES	HYUNDAI	HD 700 11.1	HD 700 11.1	291,410	262,270	233,130
CAMIONES	HYUNDAI	HD 72 CHASIS 4X2 3.3 TDI	HD 72 CHASIS 4X2 3.3 TDI	88,400	79,560	70,720
CAMIONES	HYUNDAI	HD 72 CHASIS 4X2 3.9 TDI	HD 72 CHASIS 4X2 3.9 TDI	92,660	83,390	74,130
CAMIONES	HYUNDAI	HD1000 EURO III	HD1000 EURO III	405,040	364,540	324,030
CAMIONES	HYUNDAI	HD160	HD160	166,980	150,280	133,580
CAMIONES	HYUNDAI	HD160 7.5 S/WB NA CHASIS CORTO 4X2	HD160 7.5 S/WB NA CHASIS CORTO 4X2	180,080	162,070	144,060
CAMIONES	HYUNDAI	HD160 7.6	HD160 7.6	180,080	162,070	144,060
CAMIONES	HYUNDAI	HD160 LWB NA D6 BR (177 PS)	HD160 LWB NA D6 BR (177 PS)	166,980	150,280	133,580
CAMIONES	HYUNDAI	HD160 MAX	HD160 MAX	180,210	162,190	144,170
CAMIONES	HYUNDAI	HD160 MAX TDI CRDI EURO III	HD160 MAX TDI CRDI EURO III	183,410	165,070	146,730
CAMIONES	HYUNDAI	HD160 MAX TDI CRDI EURO IV	HD160 MAX TDI CRDI EURO IV	180,210	162,190	144,170
CAMIONES	HYUNDAI	HD160 MAX U/L EURO IV	HD160 MAX U/L EURO IV	183,550	165,200	146,840
CAMIONES	HYUNDAI	HD160 NA CHASIS CABINA 4X2	HD160 NA CHASIS CABINA 4X2	178,120	160,310	142,500
CAMIONES	HYUNDAI	HD160 TDI CRDI EURO IV	HD160 TDI CRDI EURO IV	180,210	162,190	144,170
CAMIONES	HYUNDAI	HD170	HD170	206,250	185,630	165,000
CAMIONES	HYUNDAI	HD170 11.1	HD170 11.1	196,450	176,810	157,160
CAMIONES	HYUNDAI	HD170 CHASIS CABINA 4X2 TDI	HD170 CHASIS CABINA 4X2 TDI	217,400	195,660	173,920
CAMIONES	HYUNDAI	HD170 LWB - D6 AB-D (290 PS) TDI	HD170 LWB - D6 AB-D (290 PS) TDI	206,280	185,650	165,020
CAMIONES	HYUNDAI	HD170 LWB EURO IV	HD170 LWB EURO IV	262,490	236,240	209,990
CAMIONES	HYUNDAI	HD170 TDI CRDI EURO IV	HD170 TDI CRDI EURO IV	239,030	215,130	191,220
CAMIONES	HYUNDAI	HD250 D6 E/LWB TDI AC	HD250 D6 E/LWB TDI AC	291,900	262,710	233,520
CAMIONES	HYUNDAI	HD250 EURO III	HD250 EURO III	377,180	339,460	301,740
CAMIONES	HYUNDAI	HD-270	HD-270	327,380	294,640	261,900
CAMIONES	HYUNDAI	HD270 EURO III	HD270 EURO III	356,250	320,630	285,000
CAMIONES	HYUNDAI	HD-270 PULL CARGO	HD-270 PULL CARGO	294,650	265,190	235,720
CAMIONES	HYUNDAI	HD35 2.4 H0004 AC EIV	HD35 2.4 H0004 AC EIV	99,950	89,960	79,960
CAMIONES	HYUNDAI	HD35 2.4 H0004 EIV	HD35 2.4 H0004 EIV	96,250	86,630	77,000
CAMIONES	HYUNDAI	HD35 AC MINITRUCK EURO IV	HD35 AC MINITRUCK EURO IV	87,500	78,750	70,000
CAMIONES	HYUNDAI	HD35 MINITRUCK EURO IV	HD35 MINITRUCK EURO IV	94,270	84,840	75,420
CAMIONES	HYUNDAI	HD35 PLUS EURO V	HD35 PLUS EURO V	90,530	81,480	72,420
CAMIONES	HYUNDAI	HD35 TDI CRDI EURO IV	HD35 TDI CRDI EURO IV	94,270	84,840	75,420
CAMIONES	HYUNDAI	HD35 TDI CRDI EURO V	HD35 TDI CRDI EURO V	88,080	79,270	70,460
CAMIONES	HYUNDAI	HD-370	HD-370	412,550	371,300	330,040
CAMIONES	HYUNDAI	HD45 CHASIS CABINA TDI MEC.	HD45 CHASIS CABINA TDI MEC.	73,670	66,300	58,940
CAMIONES	HYUNDAI	HD45 CNG EURO IV	HD45 CNG EURO IV	125,720	113,150	100,580
CAMIONES	HYUNDAI	HD45 TCI GNV EURO IV	HD45 TCI GNV EURO IV	98,190	88,370	78,550
CAMIONES	HYUNDAI	HD60	HD60	95,910	86,320	76,730
CAMIONES	HYUNDAI	HD60 EURO IV	HD60 EURO IV	102,390	92,150	81,910
CAMIONES	HYUNDAI	HD60 EURO IV MY21	HD60 EURO IV MY21	99,330	89,400	79,460
CAMIONES	HYUNDAI	HD60 TDI CRDI EURO IV	HD60 TDI CRDI EURO IV	92,340	83,110	73,870
CAMIONES	HYUNDAI	HD65	HD65	87,090	78,380	69,670
CAMIONES	HYUNDAI	HD65 3.3	HD65 3.3	80,880	72,790	64,700
CAMIONES	HYUNDAI	HD65 3.6	HD65 3.6	83,490	75,140	66,790
CAMIONES	HYUNDAI	HD65 3.6 LWB NA	HD65 3.6 LWB NA	94,290	84,860	75,430
CAMIONES	HYUNDAI	HD65 3.9	HD65 3.9	71,250	64,130	57,000
CAMIONES	HYUNDAI	HD65 3.9 LWB TDI AC EURO IV	HD65 3.9 LWB TDI AC EURO IV	99,940	89,950	79,950
CAMIONES	HYUNDAI	HD65 3.9 LWB TDI EURO III	HD65 3.9 LWB TDI EURO III	98,880	88,990	79,100

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	HYUNDAI	HD65 3.9 LWB TDI EURO IV	HD65 3.9 LWB TDI EURO IV	91,150	82,040	72,920
CAMIONES	HYUNDAI	HD65 4000 CORTO	HD65 4000 CORTO	55,630	50,070	44,500
CAMIONES	HYUNDAI	HD65 4000 LARGO	HD65 4000 LARGO	55,630	50,070	44,500
CAMIONES	HYUNDAI	HD65 4000 TDI	HD65 4000 TDI	70,680	63,610	56,540
CAMIONES	HYUNDAI	HD65 4500 TDI	HD65 4500 TDI	55,630	50,070	44,500
CAMIONES	HYUNDAI	HD65 CHASIS 4X2 TDI	HD65 CHASIS 4X2 TDI	89,380	80,440	71,500
CAMIONES	HYUNDAI	HD65 DC 3.9 LWB TDI EURO IV	HD65 DC 3.9 LWB TDI EURO IV	88,400	79,560	70,720
CAMIONES	HYUNDAI	HD65 DOBLE CABINA 3.3 TDI	HD65 DOBLE CABINA 3.3 TDI	94,250	84,830	75,400
CAMIONES	HYUNDAI	HD65 LWB 3.3 TDI	HD65 LWB 3.3 TDI	101,170	91,050	80,940
CAMIONES	HYUNDAI	HD65 LWB 3.6 DIES	HD65 LWB 3.6 DIES	58,900	53,010	47,120
CAMIONES	HYUNDAI	HD65 LWB 3.9 4X4 CRDI	HD65 LWB 3.9 4X4 CRDI	206,280	185,650	165,020
CAMIONES	HYUNDAI	HD65 LWB 3.9 4X4 TDI	HD65 LWB 3.9 4X4 TDI	172,850	155,570	138,280
CAMIONES	HYUNDAI	HD65 LWB 3.9 TDI	HD65 LWB 3.9 TDI	73,640	66,280	58,910
CAMIONES	HYUNDAI	HD65 LWB DC 3.3 TDI	HD65 LWB DC 3.3 TDI	86,430	77,790	69,140
CAMIONES	HYUNDAI	HD65 LWB NA-D4 AF (100 PS) 3.6	HD65 LWB NA-D4 AF (100 PS) 3.6	83,490	75,140	66,790
CAMIONES	HYUNDAI	HD65 NA CHASIS 4X2	HD65 NA CHASIS 4X2	75,300	67,770	60,240
CAMIONES	HYUNDAI	HD65 STD 4000	HD65 STD 4000	65,450	58,910	52,360
CAMIONES	HYUNDAI	HD65 TDI CRDI EURO III	HD65 TDI CRDI EURO III	83,750	75,380	67,000
CAMIONES	HYUNDAI	HD65 TDI CRDI EURO IV	HD65 TDI CRDI EURO IV	78,910	71,020	63,130
CAMIONES	HYUNDAI	HD65 TDI CRDI EURO IV AC	HD65 TDI CRDI EURO IV AC	97,240	87,520	77,790
CAMIONES	HYUNDAI	HD-72 3.3	HD-72 3.3	78,910	71,020	63,130
CAMIONES	HYUNDAI	HD-72 3.3 TDI 113 HP (5.5 TON)	HD-72 3.3 TDI 113 HP (5.5 TON)	77,560	69,800	62,050
CAMIONES	HYUNDAI	HD-72 3.9	HD-72 3.9	85,030	76,530	68,020
CAMIONES	HYUNDAI	HD-72 3.9 TDI 128 HP (4.0 TON)	HD-72 3.9 TDI 128 HP (4.0 TON)	73,640	66,280	58,910
CAMIONES	HYUNDAI	HD-72 5500 TDI	HD-72 5500 TDI	82,800	74,520	66,240
CAMIONES	HYUNDAI	HD-72 LWB 3.3 TDI	HD-72 LWB 3.3 TDI	95,280	85,750	76,220
CAMIONES	HYUNDAI	HD-72 LWB 3.9 TDI	HD-72 LWB 3.9 TDI	100,510	90,460	80,410
CAMIONES	HYUNDAI	HD78	HD78	88,400	79,560	70,720
CAMIONES	HYUNDAI	HD78 3.9 LWB TDI EURO IV	HD78 3.9 LWB TDI EURO IV	103,800	93,420	83,040
CAMIONES	HYUNDAI	HD78 3.9 LWB TDI EURO IV AC	HD78 3.9 LWB TDI EURO IV AC	99,670	89,700	79,740
CAMIONES	HYUNDAI	HD78 CNG EURO IV	HD78 CNG EURO IV	120,160	108,140	96,130
CAMIONES	HYUNDAI	HD78 EURO IV	HD78 EURO IV	109,660	98,690	87,730
CAMIONES	HYUNDAI	HD78 LWB 3.9 TDI	HD78 LWB 3.9 TDI	98,400	88,560	78,720
CAMIONES	HYUNDAI	HD78 LWB 3.9 TDI (D4DB)	HD78 LWB 3.9 TDI (D4DB)	120,160	108,140	96,130
CAMIONES	HYUNDAI	HD78 LWB 3.9 TDI EURO III (D4DD)	HD78 LWB 3.9 TDI EURO III (D4DD)	115,510	103,960	92,410
CAMIONES	HYUNDAI	HD78 TDI CRDI EURO III	HD78 TDI CRDI EURO III	91,640	82,480	73,310
CAMIONES	HYUNDAI	HD78 TDI CRDI EURO IV	HD78 TDI CRDI EURO IV	94,930	85,440	75,940
CAMIONES	HYUNDAI	HD78 TDI CRDI EURO IV AC	HD78 TDI CRDI EURO IV AC	107,550	96,800	86,040
CAMIONES	HYUNDAI	HD78 TDI GNV EURO IV	HD78 TDI GNV EURO IV	95,150	85,640	76,120
CAMIONES	HYUNDAI	HD82 TDI CRDI EURO III	HD82 TDI CRDI EURO III	106,410	95,770	85,130
CAMIONES	HYUNDAI	PAVISE	PAVISE	249,230	224,310	199,380
CAMIONES	HYUNDAI	PAVISE QV EURO IV	PAVISE QV EURO IV	248,350	223,520	198,680
CAMIONES	HYUNDAI	PAVISE TDI CRDI EURO IV	PAVISE TDI CRDI EURO IV	243,330	219,000	194,660
CAMIONES	HYUNDAI	SUPER TURBO	SUPER TURBO	72,000	64,800	57,600
CAMIONES	HYUNDAI	TURBO 4000 C/TOLVA	TURBO 4000 C/TOLVA	93,290	83,960	74,630
CAMIONES	HYUNDAI	TURBO 4000 S/TOLVA	TURBO 4000 S/TOLVA	86,740	78,070	69,390
CAMIONES	HYUNDAI	XCIENT SUPER CAB DLX	XCIENT SUPER CAB DLX	386,360	347,720	309,090
CAMIONES	HYUNDAI	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	95,910	86,320	76,730
CAMIONES	HYUNDAI	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	135,700	122,130	108,560
CAMIONES	HYUNDAI	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	248,790	223,910	199,030
CAMIONES	HYUNDAI	OTROS MODELOS	OTROS MODELOS	98,190	88,370	78,550
CAMIONES	INCAPOWER	B30 3 TON.	B30 3 TON.	42,540	38,290	34,030
CAMIONES	INCAPOWER	B40 4 TON.	B40 4 TON.	49,080	44,170	39,260
CAMIONES	INCAPOWER	B50 5 TON.	B50 5 TON.	58,900	53,010	47,120
CAMIONES	INCAPOWER	B60 6 TON.	B60 6 TON.	65,450	58,910	52,360
CAMIONES	INCAPOWER	F100 10 TON.	F100 10 TON.	98,190	88,370	78,550
CAMIONES	INCAPOWER	F130 13 TON.	F130 13 TON.	114,570	103,110	91,660
CAMIONES	INCAPOWER	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	53,990	48,590	43,190
CAMIONES	INCAPOWER	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	106,380	95,740	85,100
CAMIONES	INCAPOWER	OTROS MODELOS	OTROS MODELOS	71,450	64,310	57,160
CAMIONES	INTERNATIONAL	2554 15 TN.	2554 15 TN.	242,300	218,070	193,840
CAMIONES	INTERNATIONAL	2554 21 TN.	2554 21 TN.	282,240	254,020	225,790
CAMIONES	INTERNATIONAL	2574 15 TN.	2574 15 TN.	332,350	299,120	265,880
CAMIONES	INTERNATIONAL	2574 21 TN.	2574 21 TN.	381,780	343,600	305,420
CAMIONES	INTERNATIONAL	2574 24 TN.	2574 24 TN.	343,810	309,430	275,050
CAMIONES	INTERNATIONAL	4,700	4,700	174,680	157,210	139,740
CAMIONES	INTERNATIONAL	4,900	4,900	239,970	215,970	191,980
CAMIONES	INTERNATIONAL	4200 SBA CAMION CABINA SIMPLE 6X4	4200 SBA CAMION CABINA SIMPLE 6X4	117,540	105,790	94,030
CAMIONES	INTERNATIONAL	4300 CAMION 4X2	4300 CAMION 4X2	194,620	175,160	155,700
CAMIONES	INTERNATIONAL	4300 SBA 4X2	4300 SBA 4X2	195,960	176,360	156,770
CAMIONES	INTERNATIONAL	4300 SBA 6X2	4300 SBA 6X2	222,650	200,390	178,120
CAMIONES	INTERNATIONAL	4300 SBA CAMION COMPACTADOR INTERNATIONAL 4X2	4300 SBA CAMION COMPACTADOR INTERNATIONAL 4X2	218,200	196,380	174,560
CAMIONES	INTERNATIONAL	4300 SBA CHASIS CABINA SIMPLE 4X2	4300 SBA CHASIS CABINA SIMPLE 4X2	162,330	146,100	129,860
CAMIONES	INTERNATIONAL	4300 SBA CHASIS CABINADO 4X2	4300 SBA CHASIS CABINADO 4X2	278,050	250,250	222,440
CAMIONES	INTERNATIONAL	4400 SBA 4X2	4400 SBA 4X2	258,670	232,800	206,940
CAMIONES	INTERNATIONAL	4400 SBA 6X4	4400 SBA 6X4	258,670	232,800	206,940
CAMIONES	INTERNATIONAL	4400 SBA CAMION COMPACTADOR INTERNATIONAL 6X4	4400 SBA CAMION COMPACTADOR INTERNATIONAL 6X4	276,010	248,410	220,810
CAMIONES	INTERNATIONAL	4400 SBA CH/CAB 6X4	4400 SBA CH/CAB 6X4	227,560	204,800	182,050
CAMIONES	INTERNATIONAL	4400 SIMPLE CHASIS CABINA 6X4	4400 SIMPLE CHASIS CABINA 6X4	227,560	204,800	182,050
CAMIONES	INTERNATIONAL	4700 10 TN.	4700 10 TN.	171,890	154,700	137,510
CAMIONES	INTERNATIONAL	4700 12.9 TN.	4700 12.9 TN.	201,190	181,070	160,950
CAMIONES	INTERNATIONAL	4700 8 TN.	4700 8 TN.	139,160	125,240	111,330
CAMIONES	INTERNATIONAL	4900 18 TN.	4900 18 TN.	262,720	236,450	210,180
CAMIONES	INTERNATIONAL	5600 I 6X4	5600 I 6X4	389,620	350,660	311,700
CAMIONES	INTERNATIONAL	5600I 8X4	5600I 8X4	482,950	434,660	386,360
CAMIONES	INTERNATIONAL	5600I CAMION VOLQUETE DE 15 MTS. CUB. INTERNATIONAI	5600I CAMION VOLQUETE DE 15 MTS. CUB. INTERNATIONAL 6X4	315,140	283,630	252,110
CAMIONES	INTERNATIONAL	5600I VOLQUETE 6X4	5600I VOLQUETE 6X4	460,430	414,390	368,340
CAMIONES	INTERNATIONAL	5900I SBA 6X4	5900I SBA 6X4	412,550	371,300	330,040
CAMIONES	INTERNATIONAL	7,600	7,600	321,440	289,300	257,150
CAMIONES	INTERNATIONAL	7300SFA 4X4	7300SFA 4X4	536,670	483,000	429,340
CAMIONES	INTERNATIONAL	7400 COMPACTADOR 6X4	7400 COMPACTADOR 6X4	368,680	331,810	294,940
CAMIONES	INTERNATIONAL	7400 SBA 6X4	7400 SBA 6X4	294,680	265,210	235,740
CAMIONES	INTERNATIONAL	7400 SBA COMPACTADOR 6X4	7400 SBA COMPACTADOR 6X4	451,450	406,310	361,160
CAMIONES	INTERNATIONAL	7400 SFA 4X4	7400 SFA 4X4	355,260	319,730	284,210
CAMIONES	INTERNATIONAL	7400 SFA 6X6	7400 SFA 6X6	392,910	353,620	314,330
CAMIONES	INTERNATIONAL	7400 VOLQUETE 6X4	7400 VOLQUETE 6X4	345,800	311,220	276,640
CAMIONES	INTERNATIONAL	7400 VOLQUETE INTERNATIONAL 6X4	7400 VOLQUETE INTERNATIONAL 6X4	165,080	148,570	132,060
CAMIONES	INTERNATIONAL	7600 CABINA LITERA 6X4	7600 CABINA LITERA 6X4	313,630	282,270	250,900
CAMIONES	INTERNATIONAL	7600 CHASIS CABINADO 6X4	7600 CHASIS CABINADO 6X4	316,580	284,920	253,260
CAMIONES	INTERNATIONAL	7600 SBA 4X2	7600 SBA 4X2	247,190	222,470	197,750
CAMIONES	INTERNATIONAL	7600 SBA 6X4	7600 SBA 6X4	247,190	222,470	197,750
CAMIONES	INTERNATIONAL	7600 SBA 8X4	7600 SBA 8X4	353,350	318,020	282,680
CAMIONES	INTERNATIONAL	8,100	8,100	300,180	270,160	240,140
CAMIONES	INTERNATIONAL	8600 SBA 6X4	8600 SBA 6X4	327,430	294,690	261,940
CAMIONES	INTERNATIONAL	9200I SBA 6X4	9200I SBA 6X4	358,470	322,620	286,780
CAMIONES	INTERNATIONAL	9400 23 TN.	9400 23 TN.	407,960	367,160	326,370
CAMIONES	INTERNATIONAL	9400I SBA 6X4	9400I SBA 6X4	360,170	324,150	288,140
CAMIONES	INTERNATIONAL	9800 380	9800 380	321,440	289,300	257,150

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	INTERNATIONAL	9800 60E405	9800 60E405	334,890	301,400	267,910
CAMIONES	INTERNATIONAL	CENTENAL	CENTENAL	584,450	526,010	467,560
CAMIONES	INTERNATIONAL	CF 600 CAMION 4X2	CF 600 CAMION 4X2	137,530	123,780	110,020
CAMIONES	INTERNATIONAL	CF 600 CAMION COMPACTADOR 4X2	CF 600 CAMION COMPACTADOR 4X2	186,450	167,810	149,160
CAMIONES	INTERNATIONAL	HV607 SBA	HV607 SBA	299,190	269,270	239,350
CAMIONES	INTERNATIONAL	HV607 SBA 6X4	HV607 SBA 6X4	299,190	269,270	239,350
CAMIONES	INTERNATIONAL	LONESTAR SFA 6X4	LONESTAR SFA 6X4	491,130	442,020	392,900
CAMIONES	INTERNATIONAL	MV607 SBA	MV607 SBA	266,410	239,770	213,130
CAMIONES	INTERNATIONAL	MV607 SBA 4X2	MV607 SBA 4X2	266,410	239,770	213,130
CAMIONES	INTERNATIONAL	MV607 SBA 6X2	MV607 SBA 6X2	309,860	278,870	247,890
CAMIONES	INTERNATIONAL	MV607 SBA 6X4	MV607 SBA 6X4	316,280	284,650	253,020
CAMIONES	INTERNATIONAL	PAYSTAR	PAYSTAR	503,980	453,580	403,180
CAMIONES	INTERNATIONAL	PROSTAR+122 6X4	PROSTAR+122 6X4	387,010	348,310	309,610
CAMIONES	INTERNATIONAL	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	137,530	123,780	110,020
CAMIONES	INTERNATIONAL	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	242,300	218,070	193,840
CAMIONES	INTERNATIONAL	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	313,070	281,760	250,460
CAMIONES	INTERNATIONAL	OTROS MODELOS	OTROS MODELOS	315,140	283,630	252,110
CAMIONES	ISUZU	FORWARD 1000	FORWARD 1000	189,910	170,920	151,930
CAMIONES	ISUZU	FORWARD 1300	FORWARD 1300	195,800	176,220	156,640
CAMIONES	ISUZU	FORWARD 1800	FORWARD 1800	193,180	173,860	154,540
CAMIONES	ISUZU	FORWARD 2000	FORWARD 2000	252,120	226,910	201,700
CAMIONES	ISUZU	FORWARD 500	FORWARD 500	94,960	85,460	75,970
CAMIONES	ISUZU	FORWARD 800	FORWARD 800	127,710	114,940	102,170
CAMIONES	ISUZU	FRR CL	FRR CL	148,980	134,080	119,180
CAMIONES	ISUZU	FRR CL - E4 FRR LITERA	FRR CL - E4 FRR LITERA	158,800	142,920	127,040
CAMIONES	ISUZU	FRR CS	FRR CS	149,750	134,780	119,800
CAMIONES	ISUZU	FRR CS - E4	FRR CS - E4	155,520	139,970	124,420
CAMIONES	ISUZU	FRR LITERA	FRR LITERA	158,800	142,920	127,040
CAMIONES	ISUZU	FRR90SL	FRR90SL	136,870	123,180	109,500
CAMIONES	ISUZU	FRR90SL-MAPEN	FRR90SL-MAPEN	150,420	135,380	120,340
CAMIONES	ISUZU	FRR90SL-MAPEN-M FRR CS	FRR90SL-MAPEN-M FRR CS	155,520	139,970	124,420
CAMIONES	ISUZU	FRR90SL-MAPES	FRR90SL-MAPES	145,710	131,140	116,570
CAMIONES	ISUZU	FRR90SL-MAPES 8 TON	FRR90SL-MAPES 8 TON	149,970	134,970	119,980
CAMIONES	ISUZU	FRR90SLMAS	FRR90SLMAS	147,340	132,610	117,870
CAMIONES	ISUZU	FRR90SL-NCPEN-M FRR LITERA	FRR90SL-NCPEN-M FRR LITERA	158,800	142,920	127,040
CAMIONES	ISUZU	FTR 10TON	FTR 10TON	200,350	180,320	160,280
CAMIONES	ISUZU	FTR34SLPDN	FTR34SLPDN	186,630	167,970	149,300
CAMIONES	ISUZU	FTR34UL-PDPEN	FTR34UL-PDPEN	214,170	192,750	171,340
CAMIONES	ISUZU	FTR34UL-PDPEN 10 TON	FTR34UL-PDPEN 10 TON	186,600	167,940	149,280
CAMIONES	ISUZU	FTR34UL-PDPEN E4 10TON	FTR34UL-PDPEN E4 10TON	200,350	180,320	160,280
CAMIONES	ISUZU	FTR34UL-PDPEN-M 10TON	FTR34UL-PDPEN-M 10TON	216,290	194,660	173,030
CAMIONES	ISUZU	FVR	FVR	176,490	158,840	141,190
CAMIONES	ISUZU	FVR 13TON	FVR 13TON	235,420	211,880	188,340
CAMIONES	ISUZU	FVR34UL QDEDS	FVR34UL QDEDS	209,560	188,600	167,650
CAMIONES	ISUZU	FVR34UL QDPES 13 TON	FVR34UL QDPES 13 TON	211,200	190,080	168,960
CAMIONES	ISUZU	FVR34UL-QDPES E4 13TON	FVR34UL-QDPES E4 13TON	255,970	230,370	204,780
CAMIONES	ISUZU	FVR34UL-QDPES-M 13TON	FVR34UL-QDPES-M 13TON	250,920	225,830	200,740
CAMIONES	ISUZU	FVZ 20TON	FVZ 20TON	300,570	270,510	240,460
CAMIONES	ISUZU	FVZ34	FVZ34	281,580	253,420	225,260
CAMIONES	ISUZU	FVZ34UL TDPES	FVZ34UL TDPES	316,590	284,930	253,270
CAMIONES	ISUZU	FVZ34UL-TDPES 20 TON	FVZ34UL-TDPES 20 TON	288,130	259,320	230,500
CAMIONES	ISUZU	FVZ34UL-TDPES E4 20 TON	FVZ34UL-TDPES E4 20 TON	300,570	270,510	240,460
CAMIONES	ISUZU	FVZ34UL-TDPES-M 20 TON	FVZ34UL-TDPES-M 20 TON	300,570	270,510	240,460
CAMIONES	ISUZU	NLR 3 TON	NLR 3 TON	92,880	83,590	74,300
CAMIONES	ISUZU	NLR 3TON/NLR85L-EE1AYPE E4	NLR 3TON/NLR85L-EE1AYPE E4	82,420	74,180	65,940
CAMIONES	ISUZU	NLR55LEE1AY	NLR55LEE1AY	77,920	70,130	62,340
CAMIONES	ISUZU	NLR85LEE1AYPE	NLR85LEE1AYPE	71,210	64,090	56,970
CAMIONES	ISUZU	NLR85LEE1AYPE 3TON	NLR85LEE1AYPE 3TON	71,210	64,090	56,970
CAMIONES	ISUZU	NLR85L-EE1AYPE-M	NLR85L-EE1AYPE-M	89,990	80,990	71,990
CAMIONES	ISUZU	NPR 4 TON	NPR 4 TON	91,840	82,660	73,470
CAMIONES	ISUZU	NPR 5 TON	NPR 5 TON	105,820	95,240	84,660
CAMIONES	ISUZU	NPR 5TON/NPR75L-KL5VAYPEN E4	NPR 5TON/NPR75L-KL5VAYPEN E4	112,740	101,470	90,190
CAMIONES	ISUZU	NPR CC/NPR75L-KL5VWYPEN EURO 4 NPR DC (DOBLE CAB	NPR CC/NPR75L-KL5VWYPEN EURO 4 NPR DC (DOBLE CABINA)	117,580	105,820	94,060
CAMIONES	ISUZU	NPR DC (DOBLE CABINA)	NPR DC (DOBLE CABINA)	117,580	105,820	94,060
CAMIONES	ISUZU	NPR DC/NPR75L-KL5VWYPEN E4 NPR DC (DOBLE CABINA)	NPR DC/NPR75L-KL5VWYPEN E4 NPR DC (DOBLE CABINA)	117,580	105,820	94,060
CAMIONES	ISUZU	NPR75L	NPR75L	86,760	78,080	69,410
CAMIONES	ISUZU	NPR75L HL5VANYPEN	NPR75L HL5VANYPEN	94,220	84,800	75,380
CAMIONES	ISUZU	NPR75L KL5VWYPEN	NPR75L KL5VWYPEN	142,690	128,420	114,150
CAMIONES	ISUZU	NPR75L KL5VWYPEN DC	NPR75L KL5VWYPEN DC	127,310	114,580	101,850
CAMIONES	ISUZU	NPR75L-HL5VAYPEN	NPR75L-HL5VAYPEN	72,530	65,280	58,020
CAMIONES	ISUZU	NPR75L-HL5VAYPEN 4TON	NPR75L-HL5VAYPEN 4TON	86,760	78,080	69,410
CAMIONES	ISUZU	NPR75L-HL5VAYPEN-M NPR 4TON	NPR75L-HL5VAYPEN-M NPR 4TON	91,840	82,660	73,470
CAMIONES	ISUZU	NPR75LKL5VAYN	NPR75LKL5VAYN	87,750	78,980	70,200
CAMIONES	ISUZU	NPR75L-KL5VAYNPEN	NPR75L-KL5VAYNPEN	97,330	87,600	77,860
CAMIONES	ISUZU	NPR75L-KL5VAYPEN	NPR75L-KL5VAYPEN	88,400	79,560	70,720
CAMIONES	ISUZU	NPR75L-KL5VAYPEN 5 TON	NPR75L-KL5VAYPEN 5 TON	99,870	89,880	79,900
CAMIONES	ISUZU	NPR75L-KL5VAYPEN DC	NPR75L-KL5VAYPEN DC	108,030	97,230	86,420
CAMIONES	ISUZU	NPR75L-KL5VAYPEN-M NPR 5TON	NPR75L-KL5VAYPEN-M NPR 5TON	114,910	103,420	91,930
CAMIONES	ISUZU	NPS 4TON	NPS 4TON	157,130	141,420	125,700
CAMIONES	ISUZU	NPS75LHJ5VAYN	NPS75LHJ5VAYN	97,590	87,830	78,070
CAMIONES	ISUZU	NPS75L-HJ5VAYPEN	NPS75L-HJ5VAYPEN	152,260	137,030	121,810
CAMIONES	ISUZU	NPS75L-HJ5VAYPEN 4 TON	NPS75L-HJ5VAYPEN 4 TON	144,230	129,810	115,380
CAMIONES	ISUZU	NQR 6.5TON	NQR 6.5TON	119,700	107,730	95,760
CAMIONES	ISUZU	NQR 6TON/ NQR90L-MQ5VAYPEN E4	NQR 6TON/ NQR90L-MQ5VAYPEN E4	127,980	115,180	102,380
CAMIONES	ISUZU	NQR EURO 4/NQR90L-MQ5VAYPEN 6.5TON	NQR EURO 4/NQR90L-MQ5VAYPEN 6.5TON	119,700	107,730	95,760
CAMIONES	ISUZU	NQR90L MQ5VAYPEN	NQR90L MQ5VAYPEN	124,580	112,120	99,660
CAMIONES	ISUZU	NQR90L MQ5VAYPEN 6 TON	NQR90L MQ5VAYPEN 6 TON	117,660	105,890	94,130
CAMIONES	ISUZU	NQR90L-MQ5VAYPEN-M NQR 6.5TON	NQR90L-MQ5VAYPEN-M NQR 6.5TON	136,410	122,770	109,130
CAMIONES	ISUZU	QL10503HARY	QL10503HARY	58,550	52,700	46,840
CAMIONES	ISUZU	QL1250U1QDZY	QL1250U1QDZY	186,870	168,180	149,500
CAMIONES	ISUZU	QL5210TZZU2ADRY	QL5210TZZU2ADRY	174,800	157,320	139,840
CAMIONES	ISUZU	REWARD 300	REWARD 300	62,210	55,990	49,770
CAMIONES	ISUZU	REWARD 400	REWARD 400	88,400	79,560	70,720
CAMIONES	ISUZU	REWARD 500	REWARD 500	94,960	85,460	75,970
CAMIONES	ISUZU	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	99,870	89,880	79,900
CAMIONES	ISUZU	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	200,350	180,320	160,280
CAMIONES	ISUZU	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	288,130	259,320	230,500
CAMIONES	ISUZU	OTROS MODELOS	OTROS MODELOS	155,520	139,970	124,420
CAMIONES	IVECO	AD 380T41H	AD 380T41H	504,790	454,310	403,830
CAMIONES	IVECO	AD 380T50	AD 380T50	438,760	394,880	351,010
CAMIONES	IVECO	AD410T50H	AD410T50H	555,270	499,740	444,220
CAMIONES	IVECO	ASTRA 44,31	ASTRA 44,31	444,320	399,890	355,460
CAMIONES	IVECO	ASTRA 66,48	ASTRA 66,48	602,730	542,460	482,180
CAMIONES	IVECO	ASTRA 84,48	ASTRA 84,48	602,730	542,460	482,180
CAMIONES	IVECO	ASTRA 86,48	ASTRA 86,48	602,730	542,460	482,180
CAMIONES	IVECO	ASTRA HD9 84.44	ASTRA HD9 84.44	510,770	459,690	408,620
CAMIONES	IVECO	ASTRA HD9 86.48	ASTRA HD9 86.48	602,730	542,460	482,180
CAMIONES	IVECO	CABINATTO 70C14 GNC	CABINATTO 70C14 GNC	148,880	133,990	119,100

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	IVECO	DAILY 40.10WM	DAILY 40.10WM	136,370	122,730	109,100
CAMIONES	IVECO	DAILY 55S15WH	DAILY 55S15WH	218,470	196,620	174,780
CAMIONES	IVECO	EUROCARGO 1,7E+24	EUROCARGO 1,7E+24	278,190	250,370	222,550
CAMIONES	IVECO	EUROCARGO 160E18 GNC	EUROCARGO 160E18 GNC	197,960	178,160	158,370
CAMIONES	IVECO	EUROCARGO 170E21 4X2	EUROCARGO 170E21 4X2	197,280	177,550	157,820
CAMIONES	IVECO	EUROCARGO 170E22	EUROCARGO 170E22	248,030	223,230	198,420
CAMIONES	IVECO	EUROCARGO 170E22 4X2	EUROCARGO 170E22 4X2	222,090	199,880	177,670
CAMIONES	IVECO	EUROCARGO 180E28	EUROCARGO 180E28	245,560	221,000	196,450
CAMIONES	IVECO	EUROCARGO 2,6E+27	EUROCARGO 2,6E+27	363,180	326,860	290,540
CAMIONES	IVECO	EUROCARGO 260E25 6X4	EUROCARGO 260E25 6X4	335,090	301,580	268,070
CAMIONES	IVECO	EUROTRAKKER 380E37H 6X4	EUROTRAKKER 380E37H 6X4	367,040	330,340	293,630
CAMIONES	IVECO	EUROTRAKKER 380E37H 8ATE3TPT06	EUROTRAKKER 380E37H 8ATE3TPT06	367,040	330,340	293,630
CAMIONES	IVECO	SCUDATO 65C14GNC	SCUDATO 65C14GNC	148,980	134,080	119,180
CAMIONES	IVECO	STRALIS 740S41TZ	STRALIS 740S41TZ	475,220	427,700	380,180
CAMIONES	IVECO	STRALIS AT440S43TZ	STRALIS AT440S43TZ	475,220	427,700	380,180
CAMIONES	IVECO	STRALIS HD74OS42	STRALIS HD74OS42	389,620	350,660	311,700
CAMIONES	IVECO	STRALISGNIC AD260S33Y/PS GNC	STRALISGNIC AD260S33Y/PS GNC	380,530	342,480	304,420
CAMIONES	IVECO	TECTOR 170E28	TECTOR 170E28	201,920	181,730	161,540
CAMIONES	IVECO	TECTOR 240E28	TECTOR 240E28	255,380	229,840	204,300
CAMIONES	IVECO	TECTOR 260E30	TECTOR 260E30	294,680	265,210	235,740
CAMIONES	IVECO	TRAKKER 380T38	TRAKKER 380T38	436,400	392,760	349,120
CAMIONES	IVECO	TRAKKER 380T38 CAMION-N3	TRAKKER 380T38 CAMION-N3	436,400	392,760	349,120
CAMIONES	IVECO	TRAKKER 380T38 CHASIS CABINADO	TRAKKER 380T38 CHASIS CABINADO	436,400	392,760	349,120
CAMIONES	IVECO	TRAKKER 380T41H	TRAKKER 380T41H	550,670	495,600	440,540
CAMIONES	IVECO	TRAKKER 380T42 AT	TRAKKER 380T42 AT	492,770	443,490	394,220
CAMIONES	IVECO	TRAKKER 380T42 MT	TRAKKER 380T42 MT	489,500	440,550	391,600
CAMIONES	IVECO	TRAKKER 380T42H 6X4	TRAKKER 380T42H 6X4	455,870	410,280	364,700
CAMIONES	IVECO	TRAKKER 410T38H 6X4	TRAKKER 410T38H 6X4	467,570	420,810	374,060
CAMIONES	IVECO	TRAKKER 410T38H 8X4	TRAKKER 410T38H 8X4	643,060	578,750	514,450
CAMIONES	IVECO	TRAKKER 410T42	TRAKKER 410T42	622,110	559,900	497,690
CAMIONES	IVECO	TRAKKER AD410T42	TRAKKER AD410T42	637,490	573,740	509,990
CAMIONES	IVECO	TRAKKER AD410T50H	TRAKKER AD410T50H	550,670	495,600	440,540
CAMIONES	IVECO	TRAKKER ADN 380T42	TRAKKER ADN 380T42	500,960	450,860	400,770
CAMIONES	IVECO	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	148,980	134,080	119,180
CAMIONES	IVECO	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	235,060	211,550	188,050
CAMIONES	IVECO	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	527,730	474,960	422,180
CAMIONES	IVECO	OTROS MODELOS	OTROS MODELOS	440,360	396,320	352,290
CAMIONES	IVECO ASTRA	H9 44,38	H9 44,38	351,260	316,130	281,010
CAMIONES	IVECO ASTRA	H9 64,48	H9 64,48	385,310	346,780	308,250
CAMIONES	IVECO ASTRA	H9 84,45	H9 84,45	358,130	322,320	286,500
CAMIONES	IVECO ASTRA	H9 84,48	H9 84,48	433,370	390,030	346,700
CAMIONES	IVECO ASTRA	H9 86,48	H9 86,48	433,370	390,030	346,700
CAMIONES	IVECO ASTRA	OTROS MODELOS	OTROS MODELOS	385,310	346,780	308,250
CAMIONES	JAC	A300 95 EIV FURGON 3 TON	A300 95 EIV FURGON 3 TON	66,140	59,530	52,910
CAMIONES	JAC	A300 95 HP EIV BAR	A300 95 HP EIV BAR	54,230	48,810	43,380
CAMIONES	JAC	D300 PICKUP GREEN JET 121 HP BAR EIV	D300 PICKUP GREEN JET 121 HP BAR EIV	69,820	62,840	55,860
CAMIONES	JAC	D300 PICKUP GREEN JET 121 HP CH EIV	D300 PICKUP GREEN JET 121 HP CH EIV	76,930	69,240	61,540
CAMIONES	JAC	D400 GREEN JET - JAC EIV - 121 HP BAR	D400 GREEN JET - JAC EIV - 121 HP BAR	63,650	57,290	50,920
CAMIONES	JAC	D400 GREEN JET - JAC EIV - 121 HP CH	D400 GREEN JET - JAC EIV - 121 HP CH	63,950	57,560	51,160
CAMIONES	JAC	D700 EIV CUMMNIS EIV 154 HP BARANDA	D700 EIV CUMMNIS EIV 154 HP BARANDA	101,610	91,450	81,290
CAMIONES	JAC	D700 EIV CUMMNIS EIV 154 HP CHASIS	D700 EIV CUMMNIS EIV 154 HP CHASIS	88,540	79,690	70,830
CAMIONES	JAC	GALLOP HFC4251KR1	GALLOP HFC4251KR1	245,560	221,000	196,450
CAMIONES	JAC	HFC 1020K	HFC 1020K	42,570	38,310	34,060
CAMIONES	JAC	HFC 1030K	HFC 1030K	57,210	51,490	45,770
CAMIONES	JAC	HFC 1030KN D300 121 CHC 3.0T EIV	HFC 1030KN D300 121 CHC 3.0T EIV	68,830	61,950	55,060
CAMIONES	JAC	HFC 1030KN D300 121 CHC 3.0T PICK UP EIV	HFC 1030KN D300 121 CHC 3.0T PICK UP EIV	68,830	61,950	55,060
CAMIONES	JAC	HFC 1040K 4 TON. TURBO INTERCOOLER	HFC 1040K 4 TON. TURBO INTERCOOLER	50,730	45,660	40,580
CAMIONES	JAC	HFC 1040KN	HFC 1040KN	72,380	65,140	57,900
CAMIONES	JAC	HFC 1040KRN	HFC 1040KRN	87,500	78,750	70,000
CAMIONES	JAC	HFC 1040KRN D400DC VIP 120 HP CHC 4.0T DOB	HFC 1040KRN D400DC VIP 120 HP CHC 4.0T DOB	73,730	66,360	58,980
CAMIONES	JAC	HFC 1040KRN D400DC VIP 120 HP CHC 4.0T DOB CAB EIV	HFC 1040KRN D400DC VIP 120 HP CHC 4.0T DOB CAB EIV	71,030	63,930	56,820
CAMIONES	JAC	HFC 1055KN SD400 VIP BAR 2.0T EIV 154 HP	HFC 1055KN SD400 VIP BAR 2.0T EIV 154 HP	96,630	86,970	77,300
CAMIONES	JAC	HFC 1055KN SD400 VIP CHC 5.0T EIV 154 HP	HFC 1055KN SD400 VIP CHC 5.0T EIV 154 HP	92,180	82,960	73,740
CAMIONES	JAC	HFC 3251KN	HFC 3251KN	264,390	237,950	211,510
CAMIONES	JAC	HFC 3251KN 6X4	HFC 3251KN 6X4	264,690	238,220	211,750
CAMIONES	JAC	HFC-1030KN D300 - JAC EIV - 115 HP VIP 3.0T	HFC-1030KN D300 - JAC EIV - 115 HP VIP 3.0T	59,230	53,310	47,380
CAMIONES	JAC	HFC-1030KN D300 GREEN JET - JAC EIV - 121 HP VIP 3.0T	HFC-1030KN D300 GREEN JET - JAC EIV - 121 HP VIP 3.0T	67,670	60,900	54,140
CAMIONES	JAC	HFC1030KN D300 VIP BAR 3.0T EIV	HFC1030KN D300 VIP BAR 3.0T EIV	58,930	53,040	47,140
CAMIONES	JAC	HFC1035K	HFC1035K	42,570	38,310	34,060
CAMIONES	JAC	HFC1040DKL J400DC BAR 4.0T CRDI DOB CAB	HFC1040DKL J400DC BAR 4.0T CRDI DOB CAB	54,490	49,040	43,590
CAMIONES	JAC	HFC1040DKL J400DC CHC 4.0T CRDI DOB CAB	HFC1040DKL J400DC CHC 4.0T CRDI DOB CAB	55,630	50,070	44,500
CAMIONES	JAC	HFC1040K	HFC1040K	54,010	48,610	43,210
CAMIONES	JAC	HFC1040KD J400DC CHC 4.0T CRDI DOB CAB	HFC1040KD J400DC CHC 4.0T CRDI DOB CAB	55,410	49,870	44,330
CAMIONES	JAC	HFC1040KL	HFC1040KL	54,000	48,600	43,200
CAMIONES	JAC	HFC-1040KL D400 - JAC EIV - 115 HP VIP 4.0T	HFC-1040KL D400 - JAC EIV - 115 HP VIP 4.0T	60,240	54,220	48,190
CAMIONES	JAC	HFC1040KL J400 BAR 4.0T CRDI	HFC1040KL J400 BAR 4.0T CRDI	55,660	50,090	44,530
CAMIONES	JAC	HFC1040KL J400 CHC 4.0T CRDI	HFC1040KL J400 CHC 4.0T CRDI	55,660	50,090	44,530
CAMIONES	JAC	HFC1040KN D400 121 BAR 4.0T EIV	HFC1040KN D400 121 BAR 4.0T EIV	60,240	54,220	48,190
CAMIONES	JAC	HFC1040KN D400 121 CHC 4.0T EIV	HFC1040KN D400 121 CHC 4.0T EIV	63,950	57,560	51,160
CAMIONES	JAC	HFC-1040KN D400 GREEN JET - JAC EIV - 121 HP VIP 4.0T	HFC-1040KN D400 GREEN JET - JAC EIV - 121 HP VIP 4.0T	68,640	61,780	54,910
CAMIONES	JAC	HFC1040KN D400 VIP BAR 4.0T EIV	HFC1040KN D400 VIP BAR 4.0T EIV	58,930	53,040	47,140
CAMIONES	JAC	HFC1040KN D400 VIP CHC 4.0T EIV	HFC1040KN D400 VIP CHC 4.0T EIV	61,810	55,630	49,450
CAMIONES	JAC	HFC-1040KR D400 DC - JAC EIV - 115 HP DOBLE VIP 4.0T	HFC-1040KR D400 DC - JAC EIV - 115 HP DOBLE VIP 4.0T	73,670	66,300	58,940
CAMIONES	JAC	HFC1040KRN D400DC VIP BAR 4.0T CRDI DOB CAB E4	HFC1040KRN D400DC VIP BAR 4.0T CRDI DOB CAB E4	73,540	66,190	58,830
CAMIONES	JAC	HFC1040KRN2	HFC1040KRN2	87,400	78,660	69,920
CAMIONES	JAC	HFC1040KRN2 D400DC VIP 120 HP CHC	HFC1040KRN2 D400DC VIP 120 HP CHC	90,160	81,140	72,130
CAMIONES	JAC	HFC1042KN D400 VIP BAR 4.0T	HFC1042KN D400 VIP BAR 4.0T	63,800	57,420	51,040
CAMIONES	JAC	HFC1043KN	HFC1043KN	68,740	61,870	54,990
CAMIONES	JAC	HFC1045K BARANDA 4X2	HFC1045K BARANDA 4X2	46,920	42,230	37,540
CAMIONES	JAC	HFC1045K2 BARANDA 4X2	HFC1045K2 BARANDA 4X2	50,750	45,680	40,600
CAMIONES	JAC	HFC1048K	HFC1048K	68,740	61,870	54,990
CAMIONES	JAC	HFC1048KN D500 VIP CHC 5.0T	HFC1048KN D500 VIP CHC 5.0T	73,640	66,280	58,910
CAMIONES	JAC	HFC1055KN	HFC1055KN	74,400	66,960	59,520
CAMIONES	JAC	HFC-1055KN SD400 EIV - CUMMNIS - 141 HP VIP 5.0T	HFC-1055KN SD400 EIV - CUMMNIS - 141 HP VIP 5.0T	80,340	72,310	64,270
CAMIONES	JAC	HFC1055KN SD400 VIP BAR 5.0T EIV 154 HP	HFC1055KN SD400 VIP BAR 5.0T EIV 154 HP	74,400	66,960	59,520
CAMIONES	JAC	HFC1056KN SD400 N VIP BAR 5.0T EIV	HFC1056KN SD400 N VIP BAR 5.0T EIV	81,010	72,910	64,810
CAMIONES	JAC	HFC1061K	HFC1061K	60,570	54,510	48,460
CAMIONES	JAC	HFC1061KN	HFC1061KN	92,590	83,330	74,070
CAMIONES	JAC	HFC-1061KN SD500 EIV - CUMMNIS EIV - 154 HP VIP 6.0T	HFC-1061KN SD500 EIV - CUMMNIS EIV - 154 HP VIP 6.0T	90,400	81,360	72,320
CAMIONES	JAC	HFC1061KN SD500 VIP 6.0T EIV	HFC1061KN SD500 VIP 6.0T EIV	107,740	96,970	86,190
CAMIONES	JAC	HFC1061KN SD500 VIP BAR 6.0T CRDI	HFC1061KN SD500 VIP BAR 6.0T CRDI	86,740	78,070	69,390
CAMIONES	JAC	HFC1061KN SD500 VIP BAR 6.0T EIV	HFC1061KN SD500 VIP BAR 6.0T EIV	87,530	78,780	70,020
CAMIONES	JAC	HFC1061KN SD500 VIP CHC 6.0T CRDI	HFC1061KN SD500 VIP CHC 6.0T CRDI	76,910	69,220	61,530
CAMIONES	JAC	HFC1061KN SD500 VIP CHC 6.0T EIV	HFC1061KN SD500 VIP CHC 6.0T EIV	84,200	75,780	67,360
CAMIONES	JAC	HFC1061L 8.5TN PBV CH/CAB 4X2	HFC1061L 8.5TN PBV CH/CAB 4X2	68,720	61,850	54,980
CAMIONES	JAC	HFC-1062KN SD500 N EIV - MAXFORCE EIV - 160 HP VIP 6.0T	HFC-1062KN SD500 N EIV - MAXFORCE EIV - 160 HP VIP 6.0T	82,020	73,820	65,620
CAMIONES	JAC	HFC1062KN SD500 N VIP BAR 6.0T EIV	HFC1062KN SD500 N VIP BAR 6.0T EIV	95,400	85,860	76,320
CAMIONES	JAC	HFC1062KN SD500 N VIP CHC 6.0T EIV	HFC1062KN SD500 N VIP CHC 6.0T EIV	81,820	73,640	65,460

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	JAC	HFC1063K 9.8TN.PBV CH/CAB 4X2	HFC1063K 9.8TN.PBV CH/CAB 4X2	72,040	64,840	57,630
CAMIONES	JAC	HFC1063KN	HFC1063KN	80,230	72,210	64,180
CAMIONES	JAC	HFC1063KN D700 VIP BAR 7.0T	HFC1063KN D700 VIP BAR 7.0T	81,820	73,640	65,460
CAMIONES	JAC	HFC1063KN SD500L N VIP BAR 6.0T EIV	HFC1063KN SD500L N VIP BAR 6.0T EIV	68,740	61,870	54,990
CAMIONES	JAC	HFC1063KR1	HFC1063KR1	74,980	67,480	59,980
CAMIONES	JAC	HFC1071KN	HFC1071KN	92,040	82,840	73,630
CAMIONES	JAC	HFC-1071KN D700 EIV - CUMMNIS EIV - 154 HP LITERA VIP 7	HFC-1071KN D700 EIV - CUMMNIS EIV - 154 HP LITERA VIP 7.0T	95,440	85,900	76,350
CAMIONES	JAC	HFC1083KN	HFC1083KN	104,370	93,930	83,500
CAMIONES	JAC	HFC1083KN SD800 VIP BAR 9.0T CRDI	HFC1083KN SD800 VIP BAR 9.0T CRDI	91,670	82,500	73,340
CAMIONES	JAC	HFC1083KN SD800 VIP BAR 9.0T CRDI EIV	HFC1083KN SD800 VIP BAR 9.0T CRDI EIV	92,590	83,330	74,070
CAMIONES	JAC	HFC1083KN SD800 VIP CHC 9.0T CRDI	HFC1083KN SD800 VIP CHC 9.0T CRDI	105,380	94,840	84,300
CAMIONES	JAC	HFC1083KN SD800 VIP CHC 9.0T CRDI EIV	HFC1083KN SD800 VIP CHC 9.0T CRDI EIV	89,390	80,450	71,510
CAMIONES	JAC	HFC1083KR1 BARANDA 4X2	HFC1083KR1 BARANDA 4X2	88,080	79,270	70,460
CAMIONES	JAC	HFC1083KR1T	HFC1083KR1T	90,040	81,040	72,030
CAMIONES	JAC	HFC1120KN	HFC1120KN	112,640	101,380	90,110
CAMIONES	JAC	HFC1120KN 4X2 BAR 10.8T CRDI 180HT	HFC1120KN 4X2 BAR 10.8T CRDI 180HT	104,780	94,300	83,820
CAMIONES	JAC	HFC1120KN 4X2 CHC 10	HFC1120KN 4X2 CHC 10	114,570	103,110	91,660
CAMIONES	JAC	HFC1120KN 4X2 CHC 10.8T CRDI 180HP	HFC1120KN 4X2 CHC 10.8T CRDI 180HP	117,850	106,070	94,280
CAMIONES	JAC	HFC1131	HFC1131	134,240	120,820	107,390
CAMIONES	JAC	HFC1131KR1	HFC1131KR1	121,150	109,040	96,920
CAMIONES	JAC	HFC1134KR1	HFC1134KR1	132,610	119,350	106,090
CAMIONES	JAC	HFC1161 CUMMINS EIV - 285 HP CH	HFC1161 CUMMINS EIV - 285 HP CH	180,160	162,140	144,130
CAMIONES	JAC	HFC1161KR1ZT	HFC1161KR1ZT	159,090	143,180	127,270
CAMIONES	JAC	HFC1161KR1ZT 4X2 CHC 14	HFC1161KR1ZT 4X2 CHC 14	277,610	249,850	222,090
CAMIONES	JAC	HFC1180KR1	HFC1180KR1	237,390	213,650	189,910
CAMIONES	JAC	HFC3048K	HFC3048K	75,300	67,770	60,240
CAMIONES	JAC	HFC3072K VOLQUETE 4X2	HFC3072K VOLQUETE 4X2	81,200	73,080	64,960
CAMIONES	JAC	HFC3090KR1	HFC3090KR1	83,490	75,140	66,790
CAMIONES	JAC	HFC4251KR1	HFC4251KR1	245,560	221,000	196,450
CAMIONES	JAC	HFC5161KN	HFC5161KN	99,240	89,320	79,390
CAMIONES	JAC	HFC5161KN 4X2 CHC 10T CRDI 160HP	HFC5161KN 4X2 CHC 10T CRDI 160HP	102,320	92,090	81,860
CAMIONES	JAC	HFC5252GJBL1F	HFC5252GJBL1F	282,910	254,620	226,330
CAMIONES	JAC	J600 DUMPER 6.0 M3 CRDI	J600 DUMPER 6.0 M3 CRDI	104,740	94,270	83,790
CAMIONES	JAC	NEW X200 A/C CHASIS CABINADO	NEW X200 A/C CHASIS CABINADO	43,850	39,470	35,080
CAMIONES	JAC	NEW X200 S/AC	NEW X200 S/AC	50,150	45,140	40,120
CAMIONES	JAC	SD400 CUMMNIS 141 HP BAR EIV	SD400 CUMMNIS 141 HP BAR EIV	96,630	86,970	77,300
CAMIONES	JAC	SD400 CUMMNIS 141 HP CH EIV	SD400 CUMMNIS 141 HP CH EIV	98,650	88,790	78,920
CAMIONES	JAC	SD500 CUMMNIS EIV - 154 HP BAR	SD500 CUMMNIS EIV - 154 HP BAR	96,750	87,080	77,400
CAMIONES	JAC	X200 SIN A/C CHASIS CABINADO	X200 SIN A/C CHASIS CABINADO	49,480	44,530	39,580
CAMIONES	JAC	X200 SIN A/C CON BARANDA	X200 SIN A/C CON BARANDA	45,810	41,230	36,650
CAMIONES	JAC	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	66,140	59,530	52,910
CAMIONES	JAC	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	96,630	86,970	77,300
CAMIONES	JAC	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	264,540	238,090	211,630
CAMIONES	JAC	OTROS MODELOS	OTROS MODELOS	74,330	66,900	59,460
CAMIONES	JINBEI	1043DAES CHASIS CABINADO	1043DAES CHASIS CABINADO	47,160	42,440	37,730
CAMIONES	JINBEI	SY1040DHS02	SY1040DHS02	49,080	44,170	39,260
CAMIONES	JINBEI	SY1040DY3S BARANDA	SY1040DY3S BARANDA	49,110	44,200	39,290
CAMIONES	JINBEI	SY1041DW	SY1041DW	50,750	45,680	40,600
CAMIONES	JINBEI	SY1043DAES CH/CAB 4X2	SY1043DAES CH/CAB 4X2	47,160	42,440	37,730
CAMIONES	JINBEI	SY1045DHS	SY1045DHS	63,800	57,420	51,040
CAMIONES	JINBEI	SY1046BHS	SY1046BHS	53,840	48,460	43,070
CAMIONES	JINBEI	SY1046DHS	SY1046DHS	54,000	48,600	43,200
CAMIONES	JINBEI	SY1062DRY CH/CAB 4X2	SY1062DRY CH/CAB 4X2	60,240	54,220	48,190
CAMIONES	JINBEI	SY1062DRY CHASIS CABINADO	SY1062DRY CHASIS CABINADO	60,240	54,220	48,190
CAMIONES	JINBEI	SY1090DR1C BARANDA	SY1090DR1C BARANDA	65,150	58,640	52,120
CAMIONES	JINBEI	SY1090DR1C CH/CAB 4X2	SY1090DR1C CH/CAB 4X2	61,880	55,690	49,500
CAMIONES	JINBEI	SY1090DR1C CHASIS CABINADO	SY1090DR1C CHASIS CABINADO	61,880	55,690	49,500
CAMIONES	JINBEI	SY1120BRJ CH/CAB 4X2	SY1120BRJ CH/CAB 4X2	76,630	68,970	61,300
CAMIONES	JINBEI	SY1120BRJ CHASIS CABINADO	SY1120BRJ CHASIS CABINADO	76,630	68,970	61,300
CAMIONES	JINBEI	SY3030DL4H	SY3030DL4H	48,130	43,320	38,500
CAMIONES	JINBEI	SY3030DL4HT	SY3030DL4HT	47,480	42,730	37,980
CAMIONES	JINBEI	SY3040BY3Q	SY3040BY3Q	60,570	54,510	48,460
CAMIONES	JINBEI	SY3040BY4Q	SY3040BY4Q	62,210	55,990	49,770
CAMIONES	JINBEI	SY3040DYL VOLQUETE	SY3040DYL VOLQUETE	65,150	58,640	52,120
CAMIONES	JINBEI	SY3040DYL VOLQUETE 4X2	SY3040DYL VOLQUETE 4X2	65,150	58,640	52,120
CAMIONES	JINBEI	SY3044BZ8Z9Q	SY3044BZ8Z9Q	62,210	55,990	49,770
CAMIONES	JINBEI	SY3044DLNH	SY3044DLNH	49,240	44,320	39,390
CAMIONES	JINBEI	SY3090BR1T VOLQUETE	SY3090BR1T VOLQUETE	76,630	68,970	61,300
CAMIONES	JINBEI	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	53,840	48,460	43,070
CAMIONES	JINBEI	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	65,150	58,640	52,120
CAMIONES	JINBEI	OTROS MODELOS	OTROS MODELOS	60,240	54,220	48,190
CAMIONES	JMC	CARRYING 2.0T CHASIS CABINA TD	CARRYING 2.0T CHASIS CABINA TD	47,450	42,710	37,960
CAMIONES	JMC	CARRYING 2.0T CON TOLVA TD	CARRYING 2.0T CON TOLVA TD	50,730	45,660	40,580
CAMIONES	JMC	CARRYING 2.0T D CHASIS CABINA	CARRYING 2.0T D CHASIS CABINA	47,450	42,710	37,960
CAMIONES	JMC	CARRYING 2.0T DC SR	CARRYING 2.0T DC SR	55,630	50,070	44,500
CAMIONES	JMC	CARRYING 2.0T SC SR	CARRYING 2.0T SC SR	48,770	43,890	39,020
CAMIONES	JMC	CARRYING 3.2 T.	CARRYING 3.2 T.	52,370	47,130	41,900
CAMIONES	JMC	CARRYING 3.2T TD CON TOLVA	CARRYING 3.2T TD CON TOLVA	54,000	48,600	43,200
CAMIONES	JMC	CARRYING 3.5T CON TOLVA TD	CARRYING 3.5T CON TOLVA TD	57,270	51,540	45,820
CAMIONES	JMC	CARRYING 3.5T D CHASIS CABINA	CARRYING 3.5T D CHASIS CABINA	52,370	47,130	41,900
CAMIONES	JMC	CARRYING 3.5T TD DC CHASIS CABINA	CARRYING 3.5T TD DC CHASIS CABINA	58,900	53,010	47,120
CAMIONES	JMC	CARRYING 4.0T DC	CARRYING 4.0T DC	77,430	69,690	61,940
CAMIONES	JMC	CARRYING 4.0T TD CON TOLVA	CARRYING 4.0T TD CON TOLVA	60,540	54,490	48,430
CAMIONES	JMC	CARRYING BAR 2TON	CARRYING BAR 2TON	49,810	44,830	39,850
CAMIONES	JMC	CARRYING BARANDA 3.2	CARRYING BARANDA 3.2	55,630	50,070	44,500
CAMIONES	JMC	CARRYING BARANDA 4.0	CARRYING BARANDA 4.0	62,170	55,950	49,740
CAMIONES	JMC	CARRYING CHASIS CABINA 3.2	CARRYING CHASIS CABINA 3.2	52,370	47,130	41,900
CAMIONES	JMC	CARRYING CHASIS CABINA 4.0	CARRYING CHASIS CABINA 4.0	58,900	53,010	47,120
CAMIONES	JMC	CARRYING DR BAR 2 TON	CARRYING DR BAR 2 TON	53,180	47,860	42,540
CAMIONES	JMC	CARRYING DR CH 2TON EIV	CARRYING DR CH 2TON EIV	56,210	50,590	44,970
CAMIONES	JMC	CARRYING FURGON 3.2	CARRYING FURGON 3.2	63,170	56,850	50,540
CAMIONES	JMC	CARRYING M200 OCH PLUS 2TON	CARRYING M200 OCH PLUS 2TON	62,610	56,350	50,090
CAMIONES	JMC	CARRYING M200 PLUS 2TON	CARRYING M200 PLUS 2TON	58,910	53,020	47,130
CAMIONES	JMC	CARRYING M35 BAR	CARRYING M35 BAR	65,650	59,090	52,520
CAMIONES	JMC	CARRYING M35 CH	CARRYING M35 CH	62,280	56,050	49,820
CAMIONES	JMC	CARRYING M350 WCB PLUS 3.5 TON	CARRYING M350 WCB PLUS 3.5 TON	69,850	62,870	55,880
CAMIONES	JMC	CARRYING M400 CH	CARRYING M400 CH	65,650	59,090	52,520
CAMIONES	JMC	CARRYING M400 DC PLUS 4TON	CARRYING M400 DC PLUS 4TON	74,100	66,690	59,280
CAMIONES	JMC	CARRYING M400 PLUS 4TON	CARRYING M400 PLUS 4TON	69,010	62,110	55,210
CAMIONES	JMC	CARRYING PLUS	CARRYING PLUS	62,640	56,380	50,110
CAMIONES	JMC	CARRYING PLUS 2.0T DC SR	CARRYING PLUS 2.0T DC SR	52,380	47,140	41,900
CAMIONES	JMC	CARRYING PLUS 2.0T SC SR	CARRYING PLUS 2.0T SC SR	51,370	46,230	41,100
CAMIONES	JMC	CARRYING PLUS 3.2 T SC - EIV	CARRYING PLUS 3.2 T SC - EIV	57,270	51,540	45,820
CAMIONES	JMC	CARRYING PLUS 3.2T SC DR	CARRYING PLUS 3.2T SC DR	58,900	53,010	47,120
CAMIONES	JMC	CARRYING PLUS 3.2T WCB	CARRYING PLUS 3.2T WCB	60,540	54,490	48,430
CAMIONES	JMC	CARRYING PLUS 3.5T SC DR	CARRYING PLUS 3.5T SC DR	63,950	57,560	51,160
CAMIONES	JMC	CARRYING PLUS 3.5T WCB	CARRYING PLUS 3.5T WCB	60,540	54,490	48,430
CAMIONES	JMC	CARRYING PLUS 4.0 T DC - EIV	CARRYING PLUS 4.0 T DC - EIV	69,490	62,540	55,590

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	JMC	CARRYING PLUS 4.0 T SC - EIV	CARRYING PLUS 4.0 T SC - EIV	68,720	61,850	54,980
CAMIONES	JMC	CARRYING PLUS 4.0T DC DR	CARRYING PLUS 4.0T DC DR	74,100	66,690	59,280
CAMIONES	JMC	CARRYING PLUS 4.0T SC DR	CARRYING PLUS 4.0T SC DR	58,380	52,540	46,700
CAMIONES	JMC	CARRYING PLUS 4.0T WCB	CARRYING PLUS 4.0T WCB	68,290	61,460	54,630
CAMIONES	JMC	CARRYING PLUS DC 2.0T WCB	CARRYING PLUS DC 2.0T WCB	62,220	56,000	49,780
CAMIONES	JMC	CARRYING PLUS DC 4.0T WCB	CARRYING PLUS DC 4.0T WCB	71,650	64,490	57,320
CAMIONES	JMC	CARRYING PLUS M35	CARRYING PLUS M35	60,620	54,560	48,500
CAMIONES	JMC	CARRYING SC DR 4.0T	CARRYING SC DR 4.0T	69,010	62,110	55,210
CAMIONES	JMC	CARRYING SC DR BAR 2TON	CARRYING SC DR BAR 2TON	52,170	46,950	41,740
CAMIONES	JMC	CARRYING SC DR CH 2TON	CARRYING SC DR CH 2TON	49,480	44,530	39,580
CAMIONES	JMC	CITY 2.OT DIESEL CHASIS CABINA	CITY 2.OT DIESEL CHASIS CABINA	47,450	42,710	37,960
CAMIONES	JMC	CONQUER 6.0T EURO IV	CONQUER 6.0T EURO IV	88,480	79,630	70,780
CAMIONES	JMC	CONQUER 6.0T SC DR	CONQUER 6.0T SC DR	84,840	76,360	67,870
CAMIONES	JMC	CONVEY 4.0T CHASIS CABINA TD	CONVEY 4.0T CHASIS CABINA TD	60,540	54,490	48,430
CAMIONES	JMC	CONVEY 4.0T CON TOLVA (EURO III) TD	CONVEY 4.0T CON TOLVA (EURO III) TD	65,450	58,910	52,360
CAMIONES	JMC	CONVEY 4.0T CON TOLVA TD	CONVEY 4.0T CON TOLVA TD	62,170	55,950	49,740
CAMIONES	JMC	CONVEY 4.3 T.	CONVEY 4.3 T.	58,900	53,010	47,120
CAMIONES	JMC	CONVEY 4.3T TD CON TOLVA	CONVEY 4.3T TD CON TOLVA	62,170	55,950	49,740
CAMIONES	JMC	CONVEY 5.3 T.	CONVEY 5.3 T.	68,720	61,850	54,980
CAMIONES	JMC	CONVEY 5.5 T SC - EIII	CONVEY 5.5 T SC - EIII	62,170	55,950	49,740
CAMIONES	JMC	CONVEY 7.5 T SC - EIII	CONVEY 7.5 T SC - EIII	73,640	66,280	58,910
CAMIONES	JMC	CONVEY CABINA SIMPLE CHASIS CABINA 6.0	CONVEY CABINA SIMPLE CHASIS CABINA 6.0	73,640	66,280	58,910
CAMIONES	JMC	CONVEY CABINA SIMPLE CHASIS CABINA 7.0	CONVEY CABINA SIMPLE CHASIS CABINA 7.0	65,450	58,910	52,360
CAMIONES	JMC	CONVEY CHASIS CABINA CS 6.0	CONVEY CHASIS CABINA CS 6.0	72,000	64,800	57,600
CAMIONES	JMC	CONVEY CHASIS CABINA CS 7.0	CONVEY CHASIS CABINA CS 7.0	81,820	73,640	65,460
CAMIONES	JMC	DUO CAB 2.0 T.	DUO CAB 2.0 T.	55,630	50,070	44,500
CAMIONES	JMC	DUO CAB 4.0 T.	DUO CAB 4.0 T.	64,800	58,320	51,840
CAMIONES	JMC	HFC1134KR1	HFC1134KR1	132,610	119,350	106,090
CAMIONES	JMC	MOBILE WORKSHOP	MOBILE WORKSHOP	80,190	72,170	64,150
CAMIONES	JMC	N900	N900	60,540	54,490	48,430
CAMIONES	JMC	N900 6.3 T.	N900 6.3 T.	81,820	73,640	65,460
CAMIONES	JMC	N900 7.0 T.	N900 7.0 T.	88,370	79,530	70,700
CAMIONES	JMC	N900 CARGO CHASIS CABINA 11 TDI	N900 CARGO CHASIS CABINA 11 TDI	85,100	76,590	68,080
CAMIONES	JMC	N900 CITY CHASIS CABINA 10 TDI	N900 CITY CHASIS CABINA 10 TDI	80,190	72,170	64,150
CAMIONES	JMC	N900-7.3 TURBO DIESEL CHASIS CABINA	N900-7.3 TURBO DIESEL CHASIS CABINA	85,100	76,590	68,080
CAMIONES	JMC	NEW CARRYING 2.0T DR BARANDA	NEW CARRYING 2.0T DR BARANDA	60,540	54,490	48,430
CAMIONES	JMC	NEW CARRYING 2.0T DR BARANDA EIV	NEW CARRYING 2.0T DR BARANDA EIV	59,870	53,880	47,900
CAMIONES	JMC	NEW CARRYING 2.0T DR CHASIS	NEW CARRYING 2.0T DR CHASIS	56,160	50,540	44,930
CAMIONES	JMC	NEW CARRYING 2.0T DR EIV	NEW CARRYING 2.0T DR EIV	56,160	50,540	44,930
CAMIONES	JMC	NEW CARRYING 2.0T OCH PS EIV	NEW CARRYING 2.0T OCH PS EIV	48,770	43,890	39,020
CAMIONES	JMC	NEW CARRYING 4.0 T DC - EIII	NEW CARRYING 4.0 T DC - EIII	59,230	53,310	47,380
CAMIONES	JMC	NEW CARRYING 4.0 T SC - EIII	NEW CARRYING 4.0 T SC - EIII	55,950	50,360	44,760
CAMIONES	JMC	NHR 2.8 L SC JX 1032DB	NHR 2.8 L SC JX 1032DB	34,380	30,940	27,500
CAMIONES	JMC	NHR 2.8 TD JX1032D	NHR 2.8 TD JX1032D	34,380	30,940	27,500
CAMIONES	JMC	NHR 2.8L SC JX1032D	NHR 2.8L SC JX1032D	34,380	30,940	27,500
CAMIONES	JMC	NHR CHASIS CABINA 2.5 TONELADAS	NHR CHASIS CABINA 2.5 TONELADAS	47,450	42,710	37,960
CAMIONES	JMC	NHR CHASIS CABINA TD 2.5 TONELADAS	NHR CHASIS CABINA TD 2.5 TONELADAS	47,450	42,710	37,960
CAMIONES	JMC	NHR CON TOLVA BAJA TD 2.5 TONELADAS	NHR CON TOLVA BAJA TD 2.5 TONELADAS	50,730	45,660	40,580
CAMIONES	JMC	NHR SWB 2.8 TD	NHR SWB 2.8 TD	50,410	45,370	40,330
CAMIONES	JMC	NHR SWB JX1032D 2.8	NHR SWB JX1032D 2.8	48,800	43,920	39,040
CAMIONES	JMC	NHR SWB JX1032DS 2.8	NHR SWB JX1032DS 2.8	50,410	45,370	40,330
CAMIONES	JMC	NKR	NKR	45,850	41,270	36,680
CAMIONES	JMC	NKR C/TOLVA C/S 2.8 TD	NKR C/TOLVA C/S 2.8 TD	46,810	42,130	37,450
CAMIONES	JMC	NKR C/TOLVA D/C 2.8 TD	NKR C/TOLVA D/C 2.8 TD	58,900	53,010	47,120
CAMIONES	JMC	NKR CH/C D/C TD A/C 3 TONELADAS	NKR CH/C D/C TD A/C 3 TONELADAS	63,800	57,420	51,040
CAMIONES	JMC	NKR CHASIS CABINA 4 TONELADAS	NKR CHASIS CABINA 4 TONELADAS	58,570	52,710	46,860
CAMIONES	JMC	NKR CHASIS CABINA TD 4 TONELADAS	NKR CHASIS CABINA TD 4 TONELADAS	58,570	52,710	46,860
CAMIONES	JMC	NKR CON TOLVA BAJA TD 4 TONELADAS	NKR CON TOLVA BAJA TD 4 TONELADAS	63,470	57,120	50,780
CAMIONES	JMC	NKR JX1043DL2 CS 2.8 TD	NKR JX1043DL2 CS 2.8 TD	52,380	47,140	41,900
CAMIONES	JMC	NKR JX1043DSL2 DC 2.8 TD	NKR JX1043DSL2 DC 2.8 TD	58,900	53,010	47,120
CAMIONES	JMC	NKR LWB	NKR LWB	52,370	47,130	41,900
CAMIONES	JMC	NKR LWB BARANDA 2.8 TD AC	NKR LWB BARANDA 2.8 TD AC	54,000	48,600	43,200
CAMIONES	JMC	NKR LWB CHASIS CABINA 2.8 TD AC	NKR LWB CHASIS CABINA 2.8 TD AC	52,370	47,130	41,900
CAMIONES	JMC	NKR LWB JX1043DSL2 2.8 TD	NKR LWB JX1043DSL2 2.8 TD	54,000	48,600	43,200
CAMIONES	JMC	NKR TOLVA BAJA D/C TD A/C 3 TONELADAS	NKR TOLVA BAJA D/C TD A/C 3 TONELADAS	68,720	61,850	54,980
CAMIONES	JMC	TRIO CAB 4.0 T.	TRIO CAB 4.0 T.	94,930	85,440	75,940
CAMIONES	JMC	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	58,900	53,010	47,120
CAMIONES	JMC	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	73,640	66,280	58,910
CAMIONES	JMC	OTROS MODELOS	OTROS MODELOS	59,890	53,900	47,910
CAMIONES	KAMA	KMC 3022D4	KMC 3022D4	50,480	45,430	40,380
CAMIONES	KAMA	KMC 3041D4	KMC 3041D4	63,990	57,590	51,190
CAMIONES	KAMA	KMC 3060P4	KMC 3060P4	70,730	63,660	56,580
CAMIONES	KAMA	KMC 3080P4	KMC 3080P4	84,870	76,380	67,900
CAMIONES	KAMA	KMC1031B	KMC1031B	55,660	50,090	44,530
CAMIONES	KAMA	KMC1037D4 DS280	KMC1037D4 DS280	50,480	45,430	40,380
CAMIONES	KAMA	KMC1067D4	KMC1067D4	54,240	48,820	43,390
CAMIONES	KAMA	KMC1142P4	KMC1142P4	47,450	42,710	37,960
CAMIONES	KAMA	KMC3020B	KMC3020B	55,660	50,090	44,530
CAMIONES	KAMA	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	52,360	47,120	41,890
CAMIONES	KAMA	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	67,360	60,620	53,890
CAMIONES	KAMA	OTROS MODELOS	OTROS MODELOS	55,660	50,090	44,530
CAMIONES	KAMAZ	43101	43101	273,730	246,360	218,980
CAMIONES	KAMAZ	53212	53212	190,230	171,210	152,180
CAMIONES	KAMAZ	5325	5325	192,530	173,280	154,020
CAMIONES	KAMAZ	54112 260 HP	54112 260 HP	170,590	153,530	136,470
CAMIONES	KAMAZ	54112 T 220 HP	54112 T 220 HP	236,070	212,460	188,860
CAMIONES	KAMAZ	55111	55111	191,540	172,390	153,230
CAMIONES	KAMAZ	KAMAZ 6520	KAMAZ 6520	188,660	169,790	150,930
CAMIONES	KAMAZ	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	188,660	169,790	150,930
CAMIONES	KAMAZ	OTROS MODELOS	OTROS MODELOS	192,030	172,830	153,620
CAMIONES	KENWORTH	T2000	T2000	474,750	427,280	379,800
CAMIONES	KENWORTH	T2000 CAMION	T2000 CAMION	474,750	427,280	379,800
CAMIONES	KENWORTH	T300	T300	278,300	250,470	222,640
CAMIONES	KENWORTH	T300 4X2	T300 4X2	254,400	228,960	203,520
CAMIONES	KENWORTH	T300 CABINA SIMPLE 6X4	T300 CABINA SIMPLE 6X4	270,120	243,110	216,100
CAMIONES	KENWORTH	T300 CAMION	T300 CAMION	278,300	250,470	222,640
CAMIONES	KENWORTH	T300 CHASIS CABINADO 6X4	T300 CHASIS CABINADO 6X4	269,810	242,830	215,850
CAMIONES	KENWORTH	T300 TOLVA CONSTRUCTORA 10 M3	T300 TOLVA CONSTRUCTORA 10 M3	324,150	291,740	259,320
CAMIONES	KENWORTH	T300 TOLVA CONSTRUCTORA 15 M3	T300 TOLVA CONSTRUCTORA 15 M3	461,640	415,480	369,310
CAMIONES	KENWORTH	T300 TOLVA SEMIROQUERA 15 M3	T300 TOLVA SEMIROQUERA 15 M3	468,200	421,380	374,560
CAMIONES	KENWORTH	T300 VOLQUETE 6X4	T300 VOLQUETE 6X4	334,620	301,160	267,700
CAMIONES	KENWORTH	T370	T370	392,910	353,620	314,330
CAMIONES	KENWORTH	T370 CAMION 17 TON	T370 CAMION 17 TON	261,940	235,750	209,550
CAMIONES	KENWORTH	T370 CAMION TALLER	T370 CAMION TALLER	392,910	353,620	314,330
CAMIONES	KENWORTH	T370 LUBRICADOR CAMION	T370 LUBRICADOR CAMION	315,730	284,160	252,580
CAMIONES	KENWORTH	T370 TRUCK 4X2 FULL	T370 TRUCK 4X2 FULL	247,630	222,870	198,100
CAMIONES	KENWORTH	T370 TRUCK 6X4 FULL	T370 TRUCK 6X4 FULL	275,180	247,660	220,140

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	KENWORTH	T370 VOLQUETE	T370 VOLQUETE	392,910	353,620	314,330
CAMIONES	KENWORTH	T460	T460	467,490	420,740	373,990
CAMIONES	KENWORTH	T460 CAMION 30 TON	T460 CAMION 30 TON	386,360	347,720	309,090
CAMIONES	KENWORTH	T600 6X4	T600 6X4	524,980	472,480	419,980
CAMIONES	KENWORTH	T660 T638	T660 T638	406,010	365,410	324,810
CAMIONES	KENWORTH	T800	T800	469,840	422,860	375,870
CAMIONES	KENWORTH	T800 6X4	T800 6X4	419,760	377,780	335,810
CAMIONES	KENWORTH	T800 CAMION CISTERNA	T800 CAMION CISTERNA	435,460	391,910	348,370
CAMIONES	KENWORTH	T800 MEDIANO	T800 MEDIANO	435,460	391,910	348,370
CAMIONES	KENWORTH	T800 PESADO 15 M3	T800 PESADO 15 M3	415,800	374,220	332,640
CAMIONES	KENWORTH	T800 T838	T800 T838	406,010	365,410	324,810
CAMIONES	KENWORTH	T800 T862	T800 T862	435,460	391,910	348,370
CAMIONES	KENWORTH	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	327,420	294,680	261,940
CAMIONES	KENWORTH	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	405,190	364,670	324,150
CAMIONES	KENWORTH	OTROS MODELOS	OTROS MODELOS	406,010	365,410	324,810
CAMIONES	KIA	K-2500	K-2500	63,900	57,510	51,120
CAMIONES	KIA	K2500 2.5 MT CRDI TCI - 4X2 D/C	K2500 2.5 MT CRDI TCI - 4X2 D/C	63,900	57,510	51,120
CAMIONES	KIA	K-2700	K-2700	58,900	53,010	47,120
CAMIONES	KIA	K-2700 4X4	K-2700 4X4	53,340	48,010	42,670
CAMIONES	KIA	K3000 CH/CAB	K3000 CH/CAB	55,630	50,070	44,500
CAMIONES	KIA	K-3000 TDI	K-3000 TDI	55,630	50,070	44,500
CAMIONES	KIA	K-3600	K-3600	65,450	58,910	52,360
CAMIONES	KIA	K-3600 TD	K-3600 TD	65,450	58,910	52,360
CAMIONES	KIA	K4000G 2.5 MT CRDI TCI CS	K4000G 2.5 MT CRDI TCI CS	87,530	78,780	70,020
CAMIONES	KIA	TOWNER K2500 2.5 MT CRDI TCI - 4WD C/S	TOWNER K2500 2.5 MT CRDI TCI - 4WD C/S	79,150	71,240	63,320
CAMIONES	KIA	TOWNER K2500 2.5 MT CRDI TCI - 4X2 C/S PLUS	TOWNER K2500 2.5 MT CRDI TCI - 4X2 C/S PLUS	71,360	64,220	57,090
CAMIONES	KIA	TOWNER K2500 2.5 MT CRDI TCI - 4X2 CHASIS C/S	TOWNER K2500 2.5 MT CRDI TCI - 4X2 CHASIS C/S	73,050	65,750	58,440
CAMIONES	KIA	TOWNER K2500 2.5 MT CRDI TCI - 4X2 D/C	TOWNER K2500 2.5 MT CRDI TCI - 4X2 D/C	75,590	68,030	60,470
CAMIONES	KIA	TOWNER K2500 2.5 MT CRDI TCI C/S	TOWNER K2500 2.5 MT CRDI TCI C/S	80,790	72,710	64,630
CAMIONES	KIA	TOWNER K2500 CS 4X2 2.5 MT CRDI TCI CHASIS XL	TOWNER K2500 CS 4X2 2.5 MT CRDI TCI CHASIS XL	68,030	61,230	54,420
CAMIONES	KIA	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	73,050	65,750	58,440
CAMIONES	KIA	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	65,450	58,910	52,360
CAMIONES	KIA	OTROS MODELOS	OTROS MODELOS	55,630	50,070	44,500
CAMIONES	KYC	MINITRUCK T3 AC	MINITRUCK T3 AC	39,880	35,890	31,900
CAMIONES	KYC	MINITRUCK T3 C/S BAR	MINITRUCK T3 C/S BAR	38,190	34,370	30,550
CAMIONES	KYC	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	39,040	35,140	31,230
CAMIONES	KYC	OTROS MODELOS	OTROS MODELOS	39,040	35,140	31,230
CAMIONES	LISHEN	CCF3040A1	CCF3040A1	107,040	96,340	85,630
CAMIONES	LISHEN	XC5820D	XC5820D	57,190	51,470	45,750
CAMIONES	LISHEN	XC5820PD2	XC5820PD2	96,550	86,900	77,240
CAMIONES	LISHEN	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	107,040	96,340	85,630
CAMIONES	LISHEN	OTROS MODELOS	OTROS MODELOS	76,870	69,180	61,500
CAMIONES	LUWANG	ZD3314	ZD3314	268,480	241,630	214,780
CAMIONES	LUWANG	OTROS MODELOS	OTROS MODELOS	268,480	241,630	214,780
CAMIONES	MACK	AN64TX	AN64TX	387,010	348,310	309,610
CAMIONES	MACK	CXN613	CXN613	378,170	340,350	302,540
CAMIONES	MACK	CXU613E	CXU613E	343,810	309,430	275,050
CAMIONES	MACK	CXU613E 400	CXU613E 400	383,090	344,780	306,470
CAMIONES	MACK	CXU613E 440 CAMELBACK	CXU613E 440 CAMELBACK	379,810	341,830	303,850
CAMIONES	MACK	CXU613E MDRIVE	CXU613E MDRIVE	399,450	359,510	319,560
CAMIONES	MACK	CXU613E SILVER	CXU613E SILVER	366,710	330,040	293,370
CAMIONES	MACK	CXU613E SINGLE TYRE	CXU613E SINGLE TYRE	396,180	356,560	316,940
CAMIONES	MACK	GR64BX GRANITE	GR64BX GRANITE	610,290	549,260	488,230
CAMIONES	MACK	GRANITE 6X4R CHASIS CABINA	GRANITE 6X4R CHASIS CABINA	441,370	397,230	353,100
CAMIONES	MACK	GRANITE CV713	GRANITE CV713	441,370	397,230	353,100
CAMIONES	MACK	GU813E	GU813E	409,280	368,350	327,420
CAMIONES	MACK	GU813E 345	GU813E 345	386,360	347,720	309,090
CAMIONES	MACK	GU813E 400	GU813E 400	435,480	391,930	348,380
CAMIONES	MACK	MR6885	MR6885	586,180	527,560	468,940
CAMIONES	MACK	MRU613E	MRU613E	586,180	527,560	468,940
CAMIONES	MACK	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	586,180	527,560	468,940
CAMIONES	MACK	OTROS MODELOS	OTROS MODELOS	387,010	348,310	309,610
CAMIONES	MAN	26.440	26.440	491,130	442,020	392,900
CAMIONES	MAN	26.480	26.480	507,500	456,750	406,000
CAMIONES	MAN	33.360	33.360	448,570	403,710	358,860
CAMIONES	MAN	33.400	33.400	461,660	415,490	369,330
CAMIONES	MAN	40.440	40.440	484,580	436,120	387,660
CAMIONES	MAN	40.480	40.480	504,240	453,820	403,390
CAMIONES	MAN	41.480	41.480	540,250	486,230	432,200
CAMIONES	MAN	MAN TGS WW	MAN TGS WW	518,970	467,070	415,180
CAMIONES	MAN	TGS WW 40.480 BB	TGS WW 40.480 BB	442,020	397,820	353,620
CAMIONES	MAN	TGS WW 41.480 BB	TGS WW 41.480 BB	464,940	418,450	371,950
CAMIONES	MAN	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	518,970	467,070	415,180
CAMIONES	MAN	OTROS MODELOS	OTROS MODELOS	464,940	418,450	371,950
CAMIONES	MAZDA	T-4.5 TURBO	T-4.5 TURBO	114,260	102,830	91,410
CAMIONES	MAZDA	OTROS MODELOS	OTROS MODELOS	114,260	102,830	91,410
CAMIONES	MERCEDES BENZ	1,728	1,728	193,180	173,860	154,540
CAMIONES	MERCEDES BENZ	1315C	1315C	135,890	122,300	108,710
CAMIONES	MERCEDES BENZ	1315C 4X2	1315C 4X2	135,890	122,300	108,710
CAMIONES	MERCEDES BENZ	1315C/48	1315C/48	138,760	124,880	111,010
CAMIONES	MERCEDES BENZ	1418/48	1418/48	202,650	182,390	162,120
CAMIONES	MERCEDES BENZ	1520 4X2	1520 4X2	162,720	146,450	130,180
CAMIONES	MERCEDES BENZ	1520/48	1520/48	162,720	146,450	130,180
CAMIONES	MERCEDES BENZ	1618/48	1618/48	207,580	186,820	166,060
CAMIONES	MERCEDES BENZ	1623/48	1623/48	233,280	209,950	186,620
CAMIONES	MERCEDES BENZ	1623A	1623A	293,800	264,420	235,040
CAMIONES	MERCEDES BENZ	1628/48	1628/48	241,640	217,480	193,310
CAMIONES	MERCEDES BENZ	1628/54	1628/54	248,190	223,370	198,550
CAMIONES	MERCEDES BENZ	1718/48	1718/48	212,660	191,390	170,130
CAMIONES	MERCEDES BENZ	1718K/36 4X2	1718K/36 4X2	272,080	244,870	217,660
CAMIONES	MERCEDES BENZ	1718M/48	1718M/48	155,520	139,970	124,420
CAMIONES	MERCEDES BENZ	1720/1720K	1720/1720K	178,780	160,900	143,020
CAMIONES	MERCEDES BENZ	1720/48	1720/48	156,180	140,560	124,940
CAMIONES	MERCEDES BENZ	1720/48 4X2	1720/48 4X2	179,430	161,490	143,540
CAMIONES	MERCEDES BENZ	1720/48 6X2	1720/48 6X2	191,640	172,480	153,310
CAMIONES	MERCEDES BENZ	1720/A42	1720/A42	179,430	161,490	143,540
CAMIONES	MERCEDES BENZ	1720A/42 4X4	1720A/42 4X4	255,230	229,710	204,180
CAMIONES	MERCEDES BENZ	1720K/36	1720K/36	166,690	150,020	133,350
CAMIONES	MERCEDES BENZ	1720K/36 4X2	1720K/36 4X2	166,690	150,020	133,350
CAMIONES	MERCEDES BENZ	1728/51	1728/51	214,950	193,460	171,960
CAMIONES	MERCEDES BENZ	1728/51 4X2	1728/51 4X2	214,950	193,460	171,960
CAMIONES	MERCEDES BENZ	1938S/33 6X2	1938S/33 6X2	369,500	332,550	295,600

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	MERCEDES BENZ	2,428	2,428	278,160	250,340	222,530
CAMIONES	MERCEDES BENZ	2,726	2,726	330,370	297,330	264,300
CAMIONES	MERCEDES BENZ	2423 B MEZCLADORA 6X4	2423 B MEZCLADORA 6X4	311,540	280,390	249,230
CAMIONES	MERCEDES BENZ	2423B CAMION	2423B CAMION	461,660	415,490	369,330
CAMIONES	MERCEDES BENZ	2423B/36 6X4	2423B/36 6X4	259,380	233,440	207,500
CAMIONES	MERCEDES BENZ	2423K 6X4	2423K 6X4	271,760	244,580	217,410
CAMIONES	MERCEDES BENZ	2423K CAMION	2423K CAMION	303,340	273,010	242,670
CAMIONES	MERCEDES BENZ	2423K/36 6X4	2423K/36 6X4	256,630	230,970	205,300
CAMIONES	MERCEDES BENZ	2428/48 6X4	2428/48 6X4	298,280	268,450	238,620
CAMIONES	MERCEDES BENZ	2631K	2631K	373,270	335,940	298,620
CAMIONES	MERCEDES BENZ	2638AK	2638AK	651,590	586,430	521,270
CAMIONES	MERCEDES BENZ	2726 B/36	2726 B/36	485,240	436,720	388,190
CAMIONES	MERCEDES BENZ	2726 K/36	2726 K/36	472,810	425,530	378,250
CAMIONES	MERCEDES BENZ	711 4X2	711 4X2	107,230	96,510	85,780
CAMIONES	MERCEDES BENZ	711/42	711/42	107,230	96,510	85,780
CAMIONES	MERCEDES BENZ	711/42.5	711/42.5	124,090	111,680	99,270
CAMIONES	MERCEDES BENZ	712/42.5	712/42.5	111,980	100,780	89,580
CAMIONES	MERCEDES BENZ	715C/37	715C/37	96,590	86,930	77,270
CAMIONES	MERCEDES BENZ	912/42.5	912/42.5	129,650	116,690	103,720
CAMIONES	MERCEDES BENZ	914/42.5	914/42.5	140,030	126,030	112,020
CAMIONES	MERCEDES BENZ	914C	914C	141,450	127,310	113,160
CAMIONES	MERCEDES BENZ	915 CAMION	915 CAMION	161,410	145,270	129,130
CAMIONES	MERCEDES BENZ	915C	915C	148,660	133,790	118,930
CAMIONES	MERCEDES BENZ	915C 4X2	915C 4X2	148,660	133,790	118,930
CAMIONES	MERCEDES BENZ	915C/37	915C/37	185,970	167,370	148,780
CAMIONES	MERCEDES BENZ	915E	915E	315,080	283,570	252,060
CAMIONES	MERCEDES BENZ	918/48	918/48	172,880	155,590	138,300
CAMIONES	MERCEDES BENZ	ACCELO 1016/37	ACCELO 1016/37	121,150	109,040	96,920
CAMIONES	MERCEDES BENZ	ACCELO 1016/44	ACCELO 1016/44	147,850	133,070	118,280
CAMIONES	MERCEDES BENZ	ACCELO 1016/44 BRASIL	ACCELO 1016/44 BRASIL	124,620	112,160	99,700
CAMIONES	MERCEDES BENZ	ACCELO 1016/46	ACCELO 1016/46	139,160	125,240	111,330
CAMIONES	MERCEDES BENZ	ACCELO 815/37	ACCELO 815/37	127,550	114,800	102,040
CAMIONES	MERCEDES BENZ	ACCELO 815/44	ACCELO 815/44	124,620	112,160	99,700
CAMIONES	MERCEDES BENZ	ACCELO 9I5C/37	ACCELO 9I5C/37	120,160	108,140	96,130
CAMIONES	MERCEDES BENZ	ACTROS 2641LS	ACTROS 2641LS	452,510	407,260	362,010
CAMIONES	MERCEDES BENZ	ACTROS 2641S	ACTROS 2641S	409,280	368,350	327,420
CAMIONES	MERCEDES BENZ	ACTROS 2643LS	ACTROS 2643LS	441,370	397,230	353,100
CAMIONES	MERCEDES BENZ	ACTROS 2643S	ACTROS 2643S	510,130	459,120	408,100
CAMIONES	MERCEDES BENZ	ACTROS 2644LS	ACTROS 2644LS	477,070	429,360	381,660
CAMIONES	MERCEDES BENZ	ACTROS 2644S	ACTROS 2644S	475,410	427,870	380,330
CAMIONES	MERCEDES BENZ	ACTROS 2644S 6X4	ACTROS 2644S 6X4	392,910	353,620	314,330
CAMIONES	MERCEDES BENZ	ACTROS 2646 LS 6X4 3300 H6 EURO III	ACTROS 2646 LS 6X4 3300 H6 EURO III	404,500	364,050	323,600
CAMIONES	MERCEDES BENZ	ACTROS 2646S	ACTROS 2646S	466,580	419,920	373,260
CAMIONES	MERCEDES BENZ	ACTROS 3335K	ACTROS 3335K	342,060	307,850	273,650
CAMIONES	MERCEDES BENZ	ACTROS 3335K 6X4	ACTROS 3335K 6X4	373,270	335,940	298,620
CAMIONES	MERCEDES BENZ	ACTROS 3336K	ACTROS 3336K	445,300	400,770	356,240
CAMIONES	MERCEDES BENZ	ACTROS 3340 CH/CAB 6X4	ACTROS 3340 CH/CAB 6X4	492,910	443,620	394,330
CAMIONES	MERCEDES BENZ	ACTROS 3341/45	ACTROS 3341/45	471,520	424,370	377,220
CAMIONES	MERCEDES BENZ	ACTROS 3343K	ACTROS 3343K	505,220	454,700	404,180
CAMIONES	MERCEDES BENZ	ACTROS 3343K 6X4	ACTROS 3343K 6X4	476,400	428,760	381,120
CAMIONES	MERCEDES BENZ	ACTROS 3344K	ACTROS 3344K	470,780	423,700	376,620
CAMIONES	MERCEDES BENZ	ACTROS 3344K 6X4	ACTROS 3344K 6X4	367,040	330,340	293,630
CAMIONES	MERCEDES BENZ	ACTROS 3348 S	ACTROS 3348 S	477,330	429,600	381,860
CAMIONES	MERCEDES BENZ	ACTROS 3350S	ACTROS 3350S	553,350	498,020	442,680
CAMIONES	MERCEDES BENZ	ACTROS 4143K 8X4	ACTROS 4143K 8X4	555,470	499,920	444,380
CAMIONES	MERCEDES BENZ	ACTROS 4144 K 8X4	ACTROS 4144 K 8X4	532,790	479,510	426,230
CAMIONES	MERCEDES BENZ	ACTROS 4144K	ACTROS 4144K	517,330	465,600	413,860
CAMIONES	MERCEDES BENZ	ACTROS 4148K	ACTROS 4148K	638,480	574,630	510,780
CAMIONES	MERCEDES BENZ	ACTROS CAMION	ACTROS CAMION	453,820	408,440	363,060
CAMIONES	MERCEDES BENZ	AROCS 3342	AROCS 3342	609,720	548,750	487,780
CAMIONES	MERCEDES BENZ	AROCS 3342K	AROCS 3342K	609,720	548,750	487,780
CAMIONES	MERCEDES BENZ	AROCS 3345K	AROCS 3345K	547,300	492,570	437,840
CAMIONES	MERCEDES BENZ	AROCS 3345K 6X4	AROCS 3345K 6X4	545,620	491,060	436,500
CAMIONES	MERCEDES BENZ	AROCS 3351K	AROCS 3351K	592,290	533,060	473,830
CAMIONES	MERCEDES BENZ	AROCS 4 3342	AROCS 4 3342	706,710	636,040	565,370
CAMIONES	MERCEDES BENZ	AROCS 4140 K ALEMANIA	AROCS 4140 K ALEMANIA	507,500	456,750	406,000
CAMIONES	MERCEDES BENZ	AROCS 4151K	AROCS 4151K	656,760	591,080	525,410
CAMIONES	MERCEDES BENZ	AROCS 4-4142K 8X4 ALEMANIA	AROCS 4-4142K 8X4 ALEMANIA	706,690	636,020	565,350
CAMIONES	MERCEDES BENZ	ATEGO 1222/48	ATEGO 1222/48	195,800	176,220	156,640
CAMIONES	MERCEDES BENZ	ATEGO 1315/42	ATEGO 1315/42	305,320	274,790	244,260
CAMIONES	MERCEDES BENZ	ATEGO 1315/48	ATEGO 1315/48	182,380	164,140	145,900
CAMIONES	MERCEDES BENZ	ATEGO 1322/48	ATEGO 1322/48	189,680	170,710	151,740
CAMIONES	MERCEDES BENZ	ATEGO 1418	ATEGO 1418	160,430	144,390	128,340
CAMIONES	MERCEDES BENZ	ATEGO 1418/48	ATEGO 1418/48	164,900	148,410	131,920
CAMIONES	MERCEDES BENZ	ATEGO 1418/48 4X2	ATEGO 1418/48 4X2	159,460	143,510	127,570
CAMIONES	MERCEDES BENZ	ATEGO 1418/48 BRASIL	ATEGO 1418/48 BRASIL	208,820	187,940	167,060
CAMIONES	MERCEDES BENZ	ATEGO 1419/48	ATEGO 1419/48	153,890	138,500	123,110
CAMIONES	MERCEDES BENZ	ATEGO 1419/54	ATEGO 1419/54	168,270	151,440	134,620
CAMIONES	MERCEDES BENZ	ATEGO 1518 4X2	ATEGO 1518 4X2	197,770	177,990	158,220
CAMIONES	MERCEDES BENZ	ATEGO 1518/48	ATEGO 1518/48	197,770	177,990	158,220
CAMIONES	MERCEDES BENZ	ATEGO 1618/48	ATEGO 1618/48	214,780	193,300	171,820
CAMIONES	MERCEDES BENZ	ATEGO 1623/36	ATEGO 1623/36	310,070	279,060	248,060
CAMIONES	MERCEDES BENZ	ATEGO 1623/48	ATEGO 1623/48	241,310	217,180	193,050
CAMIONES	MERCEDES BENZ	ATEGO 1623A 4X4	ATEGO 1623A 4X4	283,220	254,900	226,580
CAMIONES	MERCEDES BENZ	ATEGO 1628/48	ATEGO 1628/48	250,140	225,130	200,110
CAMIONES	MERCEDES BENZ	ATEGO 1628/54	ATEGO 1628/54	242,830	218,550	194,260
CAMIONES	MERCEDES BENZ	ATEGO 1718/48	ATEGO 1718/48	218,380	196,540	174,700
CAMIONES	MERCEDES BENZ	ATEGO 1719/54	ATEGO 1719/54	175,400	157,860	140,320
CAMIONES	MERCEDES BENZ	ATEGO 1721/54	ATEGO 1721/54	212,020	190,820	169,620
CAMIONES	MERCEDES BENZ	ATEGO 1725 S/36 4X2	ATEGO 1725 S/36 4X2	214,460	193,010	171,570
CAMIONES	MERCEDES BENZ	ATEGO 1725/36 CAMION	ATEGO 1725/36 CAMION	225,930	203,340	180,740
CAMIONES	MERCEDES BENZ	ATEGO 1725/42 CAMION	ATEGO 1725/42 CAMION	337,250	303,530	269,800
CAMIONES	MERCEDES BENZ	ATEGO 1725/48 4X2	ATEGO 1725/48 4X2	196,450	176,810	157,160
CAMIONES	MERCEDES BENZ	ATEGO 1725/48 CAMION	ATEGO 1725/48 CAMION	232,460	209,210	185,970
CAMIONES	MERCEDES BENZ	ATEGO 1725/48M CAMION	ATEGO 1725/48M CAMION	246,550	221,900	197,240
CAMIONES	MERCEDES BENZ	ATEGO 1725/54	ATEGO 1725/54	203,000	182,700	162,400
CAMIONES	MERCEDES BENZ	ATEGO 1725/54 4X2	ATEGO 1725/54 4X2	249,590	224,630	199,670
CAMIONES	MERCEDES BENZ	ATEGO 1725A/42	ATEGO 1725A/42	351,000	315,900	280,800
CAMIONES	MERCEDES BENZ	ATEGO 1725A/42 4X4	ATEGO 1725A/42 4X4	351,000	315,900	280,800
CAMIONES	MERCEDES BENZ	ATEGO 1726/42	ATEGO 1726/42	228,500	205,650	182,800
CAMIONES	MERCEDES BENZ	ATEGO 1726/48	ATEGO 1726/48	252,600	227,340	202,080
CAMIONES	MERCEDES BENZ	ATEGO 1726/48 BRASIL	ATEGO 1726/48 BRASIL	220,570	198,510	176,460
CAMIONES	MERCEDES BENZ	ATEGO 1726/54	ATEGO 1726/54	218,740	196,870	174,990
CAMIONES	MERCEDES BENZ	ATEGO 1729 KOAT	ATEGO 1729 KOAT	254,400	228,960	203,520
CAMIONES	MERCEDES BENZ	ATEGO 1730/54	ATEGO 1730/54	259,000	233,100	207,200
CAMIONES	MERCEDES BENZ	ATEGO 2425 6X2	ATEGO 2425 6X2	252,120	226,910	201,700
CAMIONES	MERCEDES BENZ	ATEGO 2425/48 CAMION	ATEGO 2425/48 CAMION	263,250	236,930	210,600
CAMIONES	MERCEDES BENZ	ATEGO 2425/54 6X2 (EURO III)	ATEGO 2425/54 6X2 (EURO III)	270,120	243,110	216,100
CAMIONES	MERCEDES BENZ	ATEGO 2426/54	ATEGO 2426/54	349,790	314,810	279,830
CAMIONES	MERCEDES BENZ	ATEGO 2428/54	ATEGO 2428/54	250,480	225,430	200,380

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	MERCEDES BENZ	ATEGO 2428/54 6X2	ATEGO 2428/54 6X2	250,480	225,430	200,380
CAMIONES	MERCEDES BENZ	ATEGO 2428/54 6X2 BRASIL	ATEGO 2428/54 6X2 BRASIL	258,340	232,510	206,670
CAMIONES	MERCEDES BENZ	ATEGO 2430/54	ATEGO 2430/54	282,910	254,620	226,330
CAMIONES	MERCEDES BENZ	ATEGO 2430/54 BRASIL	ATEGO 2430/54 BRASIL	276,180	248,560	220,940
CAMIONES	MERCEDES BENZ	ATEGO 2730/48	ATEGO 2730/48	323,330	291,000	258,660
CAMIONES	MERCEDES BENZ	ATEGO 2730/48 BRASIL	ATEGO 2730/48 BRASIL	310,720	279,650	248,580
CAMIONES	MERCEDES BENZ	ATEGO 2730/54	ATEGO 2730/54	343,560	309,200	274,850
CAMIONES	MERCEDES BENZ	ATEGO 2730/54 BRASIL	ATEGO 2730/54 BRASIL	331,750	298,580	265,400
CAMIONES	MERCEDES BENZ	ATEGO 3030/54	ATEGO 3030/54	319,960	287,960	255,970
CAMIONES	MERCEDES BENZ	ATEGO 3030/63	ATEGO 3030/63	303,120	272,810	242,500
CAMIONES	MERCEDES BENZ	ATEGO 918	ATEGO 918	166,010	149,410	132,810
CAMIONES	MERCEDES BENZ	ATEGO 918/30	ATEGO 918/30	243,940	219,550	195,150
CAMIONES	MERCEDES BENZ	ATEGO 918/36	ATEGO 918/36	245,560	221,000	196,450
CAMIONES	MERCEDES BENZ	ATEGO1323	ATEGO1323	202,680	182,410	162,140
CAMIONES	MERCEDES BENZ	ATEGO1618	ATEGO1618	239,620	215,660	191,700
CAMIONES	MERCEDES BENZ	AXOR 2533L/48	AXOR 2533L/48	308,290	277,460	246,630
CAMIONES	MERCEDES BENZ	AXOR 2533L/54	AXOR 2533L/54	314,660	283,190	251,730
CAMIONES	MERCEDES BENZ	AXOR 2628/45	AXOR 2628/45	361,740	325,570	289,390
CAMIONES	MERCEDES BENZ	AXOR 2633/45	AXOR 2633/45	351,950	316,760	281,560
CAMIONES	MERCEDES BENZ	AXOR 2633B	AXOR 2633B	361,740	325,570	289,390
CAMIONES	MERCEDES BENZ	AXOR 2635B	AXOR 2635B	557,930	502,140	446,340
CAMIONES	MERCEDES BENZ	AXOR 2640 S/33 6X4	AXOR 2640 S/33 6X4	419,100	377,190	335,280
CAMIONES	MERCEDES BENZ	AXOR 2640S	AXOR 2640S	460,030	414,030	368,020
CAMIONES	MERCEDES BENZ	AXOR 2644/54	AXOR 2644/54	578,830	520,950	463,060
CAMIONES	MERCEDES BENZ	AXOR 2644S	AXOR 2644S	487,520	438,770	390,020
CAMIONES	MERCEDES BENZ	AXOR 3131/48	AXOR 3131/48	295,010	265,510	236,010
CAMIONES	MERCEDES BENZ	AXOR 3131/48 BRASIL	AXOR 3131/48 BRASIL	355,330	319,800	284,260
CAMIONES	MERCEDES BENZ	AXOR 3131/48 EURO 5	AXOR 3131/48 EURO 5	343,260	308,930	274,610
CAMIONES	MERCEDES BENZ	AXOR 3131/54	AXOR 3131/54	360,090	324,080	288,070
CAMIONES	MERCEDES BENZ	AXOR 3131B	AXOR 3131B	420,660	378,590	336,530
CAMIONES	MERCEDES BENZ	AXOR 3340K CAMION	AXOR 3340K CAMION	445,940	401,350	356,750
CAMIONES	MERCEDES BENZ	AXOR 3340K/33 CH/CAB 6X4	AXOR 3340K/33 CH/CAB 6X4	445,940	401,350	356,750
CAMIONES	MERCEDES BENZ	AXOR 3341/36	AXOR 3341/36	439,170	395,250	351,340
CAMIONES	MERCEDES BENZ	AXOR 3341/48	AXOR 3341/48	430,420	387,380	344,340
CAMIONES	MERCEDES BENZ	AXOR 3344/48	AXOR 3344/48	437,930	394,140	350,340
CAMIONES	MERCEDES BENZ	EQ3252GT7	EQ3252GT7	342,160	307,940	273,730
CAMIONES	MERCEDES BENZ	FPN 1718/48	FPN 1718/48	309,480	278,530	247,580
CAMIONES	MERCEDES BENZ	FPN 1720 CAMION	FPN 1720 CAMION	194,330	174,900	155,460
CAMIONES	MERCEDES BENZ	L/LK-1620	L/LK-1620	170,250	153,230	136,200
CAMIONES	MERCEDES BENZ	L-1618/51	L-1618/51	199,110	179,200	159,290
CAMIONES	MERCEDES BENZ	L-2221	L-2221	314,320	282,890	251,460
CAMIONES	MERCEDES BENZ	L-2318/51	L-2318/51	281,490	253,340	225,190
CAMIONES	MERCEDES BENZ	LA/LAK-1418	LA/LAK-1418	209,560	188,600	167,650
CAMIONES	MERCEDES BENZ	LAK 1418/42	LAK 1418/42	225,430	202,890	180,340
CAMIONES	MERCEDES BENZ	LK 1618/42	LK 1618/42	204,970	184,470	163,980
CAMIONES	MERCEDES BENZ	LK 2318/42	LK 2318/42	275,830	248,250	220,660
CAMIONES	MERCEDES BENZ	LK 2638 6X4	LK 2638 6X4	355,260	319,730	284,210
CAMIONES	MERCEDES BENZ	LK 2638/40 6X4	LK 2638/40 6X4	380,960	342,860	304,770
CAMIONES	MERCEDES BENZ	LK-2635	LK-2635	355,260	319,730	284,210
CAMIONES	MERCEDES BENZ	LS 2638/40 6X4	LS 2638/40 6X4	331,710	298,540	265,370
CAMIONES	MERCEDES BENZ	LSS-2635/40	LSS-2635/40	436,990	393,290	349,590
CAMIONES	MERCEDES BENZ	MB-800	MB-800	93,310	83,980	74,650
CAMIONES	MERCEDES BENZ	SPRINTER	SPRINTER	148,120	133,310	118,500
CAMIONES	MERCEDES BENZ	SPRINTER 416 CDI C3665	SPRINTER 416 CDI C3665	149,750	134,780	119,800
CAMIONES	MERCEDES BENZ	SPRINTER 416 CDI F3665	SPRINTER 416 CDI F3665	154,530	139,080	123,620
CAMIONES	MERCEDES BENZ	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	148,120	133,310	118,500
CAMIONES	MERCEDES BENZ	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	171,830	154,650	137,460
CAMIONES	MERCEDES BENZ	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	349,790	314,810	279,830
CAMIONES	MERCEDES BENZ	OTROS MODELOS	OTROS MODELOS	255,230	229,710	204,180
CAMIONES	MITSUBISHI FUSO	CANTER	CANTER	117,880	106,090	94,300
CAMIONES	MITSUBISHI FUSO	CANTER 4 TN.	CANTER 4 TN.	91,640	82,480	73,310
CAMIONES	MITSUBISHI FUSO	CANTER 5 TN.	CANTER 5 TN.	114,470	103,020	91,580
CAMIONES	MITSUBISHI FUSO	CANTER DC EV	CANTER DC EV	124,580	112,120	99,660
CAMIONES	MITSUBISHI FUSO	CANTER EURO 3	CANTER EURO 3	117,170	105,450	93,740
CAMIONES	MITSUBISHI FUSO	CANTER EURO 4 - 4 TON	CANTER EURO 4 - 4 TON	105,970	95,370	84,780
CAMIONES	MITSUBISHI FUSO	CANTER EURO 4 - 5 TON	CANTER EURO 4 - 5 TON	111,110	100,000	88,890
CAMIONES	MITSUBISHI FUSO	CANTER EURO 4 - 5 TON PLUS	CANTER EURO 4 - 5 TON PLUS	122,760	110,480	98,210
CAMIONES	MITSUBISHI FUSO	CANTER EURO 5 3.6TON	CANTER EURO 5 3.6TON	97,630	87,870	78,100
CAMIONES	MITSUBISHI FUSO	CANTER EURO 5 4TON	CANTER EURO 5 4TON	95,410	85,870	76,330
CAMIONES	MITSUBISHI FUSO	CANTER EURO 5 5TON	CANTER EURO 5 5TON	121,210	109,090	96,970
CAMIONES	MITSUBISHI FUSO	CANTER EURO 5 6TON	CANTER EURO 5 6TON	136,370	122,730	109,100
CAMIONES	MITSUBISHI FUSO	CANTER T4 4 TNS.	CANTER T4 4 TNS.	99,870	89,880	79,900
CAMIONES	MITSUBISHI FUSO	CANTER T4 5 TNS.	CANTER T4 5 TNS.	108,540	97,690	86,830
CAMIONES	MITSUBISHI FUSO	CANTER T4 TD 4TON	CANTER T4 TD 4TON	89,220	80,300	71,380
CAMIONES	MITSUBISHI FUSO	CANTER T4 TD 5TON	CANTER T4 TD 5TON	102,000	91,800	81,600
CAMIONES	MITSUBISHI FUSO	CANTER T5 4 TNS.	CANTER T5 4 TNS.	96,590	86,930	77,270
CAMIONES	MITSUBISHI FUSO	CANTER T5 5 TNS.	CANTER T5 5 TNS.	106,590	95,930	85,270
CAMIONES	MITSUBISHI FUSO	CANTER T5 TD 4TON	CANTER T5 TD 4TON	92,830	83,550	74,260
CAMIONES	MITSUBISHI FUSO	CANTER T5 TD 5TON	CANTER T5 TD 5TON	99,060	89,150	79,250
CAMIONES	MITSUBISHI FUSO	CANTER TURBO	CANTER TURBO	97,900	88,110	78,320
CAMIONES	MITSUBISHI FUSO	CANTER TURBO TD T4 4TON	CANTER TURBO TD T4 4TON	111,150	100,040	88,920
CAMIONES	MITSUBISHI FUSO	CANTER TURBO TD T5 5TON	CANTER TURBO TD T5 5TON	120,990	108,890	96,790
CAMIONES	MITSUBISHI FUSO	FUSO 10 TN.	FUSO 10 TN.	211,200	190,080	168,960
CAMIONES	MITSUBISHI FUSO	FUSO FK 750	FUSO FK 750	152,220	137,000	121,780
CAMIONES	MITSUBISHI FUSO	FUSO FK CARGO TRUCK EURO V	FUSO FK CARGO TRUCK EURO V	153,450	138,110	122,760
CAMIONES	MITSUBISHI FUSO	FUSO FM 1060	FUSO FM 1060	202,970	182,670	162,380
CAMIONES	MITSUBISHI FUSO	MF CHASIS MOTORIZADO	MF CHASIS MOTORIZADO	101,170	91,050	80,940
CAMIONES	MITSUBISHI FUSO	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	107,570	96,810	86,060
CAMIONES	MITSUBISHI FUSO	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	182,330	164,100	145,860
CAMIONES	MITSUBISHI FUSO	OTROS MODELOS	OTROS MODELOS	126,700	114,030	101,360
CAMIONES	MUDAN	ZTP 1052W	ZTP 1052W	54,350	48,920	43,480
CAMIONES	MUDAN	ZTP 1053W	ZTP 1053W	55,660	50,090	44,530
CAMIONES	MUDAN	ZTP1083W	ZTP1083W	83,490	75,140	66,790
CAMIONES	MUDAN	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	55,660	50,090	44,530
CAMIONES	MUDAN	OTROS MODELOS	OTROS MODELOS	68,920	62,030	55,140
CAMIONES	NISSAN	ATLAS DIES.	ATLAS DIES.	166,340	149,710	133,070
CAMIONES	NISSAN	CLG	CLG	167,750	150,980	134,200
CAMIONES	NISSAN	CMF	CMF	148,580	133,720	118,860
CAMIONES	NISSAN	CONDOR 5	CONDOR 5	105,420	94,880	84,340
CAMIONES	NISSAN	CONDOR 7	CONDOR 7	148,580	133,720	118,860
CAMIONES	NISSAN	CONDOR 9	CONDOR 9	167,750	150,980	134,200
CAMIONES	NISSAN	CW450 CORTO	CW450 CORTO	311,710	280,540	249,370
CAMIONES	NISSAN	CW450 LARGO	CW450 LARGO	311,710	280,540	249,370
CAMIONES	NISSAN	CWB450HDLA	CWB450HDLA	320,850	288,770	256,680
CAMIONES	NISSAN	CWB450PHLA	CWB450PHLA	320,850	288,770	256,680
CAMIONES	NISSAN	PKC210	PKC210	182,140	163,930	145,710
CAMIONES	NISSAN	PKC210E	PKC210E	182,140	163,930	145,710

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	NISSAN	PKC310	PKC310	193,180	173,860	154,540
CAMIONES	NISSAN	U41	U41	116,430	104,790	93,140
CAMIONES	NISSAN	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	182,140	163,930	145,710
CAMIONES	NISSAN	OTROS MODELOS	OTROS MODELOS	167,750	150,980	134,200
CAMIONES	NORTH BENZ	INCAPOWER BEIBEN	INCAPOWER BEIBEN	268,480	241,630	214,780
CAMIONES	NORTH BENZ	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	268,480	241,630	214,780
CAMIONES	NORTH BENZ	OTROS MODELOS	OTROS MODELOS	268,480	241,630	214,780
CAMIONES	OTRAS MARCAS	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	63,950	57,560	51,160
CAMIONES	OTRAS MARCAS	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	126,960	114,260	101,570
CAMIONES	OTRAS MARCAS	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	309,860	278,870	247,890
CAMIONES	OTRAS MARCAS	OTROS MODELOS	OTROS MODELOS	212,740	191,470	170,190
CAMIONES	PETERBILT	387	387	93,250	83,930	74,600
CAMIONES	PETERBILT	388	388	181,230	163,110	144,980
CAMIONES	PETERBILT	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	181,230	163,110	144,980
CAMIONES	PETERBILT	OTROS MODELOS	OTROS MODELOS	93,250	83,930	74,600
CAMIONES	QINGQI	RUMI 4000/ZB1046JDD	RUMI 4000/ZB1046JDD	60,570	54,510	48,460
CAMIONES	QINGQI	RUMI 6000/ZB1050KBPI	RUMI 6000/ZB1050KBPI	80,230	72,210	64,180
CAMIONES	QINGQI	ZB1046JDD BARANDA 4X2	ZB1046JDD BARANDA 4X2	60,570	54,510	48,460
CAMIONES	QINGQI	ZB1050KBPI 8.9 PBV BARANDA 4X2	ZB1050KBPI 8.9 PBV BARANDA 4X2	80,230	72,210	64,180
CAMIONES	QINGQI	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	80,230	72,210	64,180
CAMIONES	QINGQI	OTROS MODELOS	OTROS MODELOS	60,570	54,510	48,460
CAMIONES	RENAULT	KERAK 440.35 6X4 XTREM	KERAK 440.35 6X4 XTREM	575,290	517,760	460,230
CAMIONES	RENAULT	KERAX 460.45 8X4 XTREM	KERAX 460.45 8X4 XTREM	540,890	486,800	432,710
CAMIONES	RENAULT	RENAULT KERAX 430	RENAULT KERAX 430	555,940	500,350	444,750
CAMIONES	RENAULT	OTROS MODELOS	OTROS MODELOS	555,940	500,350	444,750
CAMIONES	SANY	STC 500	STC 500	450,940	405,850	360,750
CAMIONES	SANY	STC300GS	STC300GS	438,760	394,880	351,010
CAMIONES	SANY	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	450,940	405,850	360,750
CAMIONES	SANY	OTROS MODELOS	OTROS MODELOS	438,760	394,880	351,010
CAMIONES	SCANIA	G320 B6X2	G320 B6X2	417,630	375,870	334,100
CAMIONES	SCANIA	G380 A G380 LA6X4 HHZ 6X4	G380 A G380 LA6X4 HHZ 6X4	412,550	371,300	330,040
CAMIONES	SCANIA	G380 A G380 LA6X4 HSZ 6X4	G380 A G380 LA6X4 HSZ 6X4	432,200	388,980	345,760
CAMIONES	SCANIA	G380 A G380 LA6X4 MNA 6X4	G380 A G380 LA6X4 MNA 6X4	432,200	388,980	345,760
CAMIONES	SCANIA	G380 B G380 LB6X4 HNA 6X4	G380 B G380 LB6X4 HNA 6X4	442,020	397,820	353,620
CAMIONES	SCANIA	G380 B G380 LB6X4 HSZ 6X4	G380 B G380 LB6X4 HSZ 6X4	442,020	397,820	353,620
CAMIONES	SCANIA	G410 A4X2	G410 A4X2	421,390	379,250	337,110
CAMIONES	SCANIA	G410 A6X4	G410 A6X4	530,430	477,390	424,340
CAMIONES	SCANIA	G410 B8X4	G410 B8X4	507,440	456,700	405,950
CAMIONES	SCANIA	G410LA6X2MNA-EJESR782	G410LA6X2MNA-EJESR782	468,210	421,390	374,570
CAMIONES	SCANIA	G410LA6X4HNA-CUBOSRBP735	G410LA6X4HNA-CUBOSRBP735	481,320	433,190	385,060
CAMIONES	SCANIA	G410LA6X4HNA-CUBOSRBP835	G410LA6X4HNA-CUBOSRBP835	491,130	442,020	392,900
CAMIONES	SCANIA	G410LA6X4HSZ-CUBOSRBP735	G410LA6X4HSZ-CUBOSRBP735	481,320	433,190	385,060
CAMIONES	SCANIA	G410LA6X4HSZ-CUBOSRBP835	G410LA6X4HSZ-CUBOSRBP835	491,130	442,020	392,900
CAMIONES	SCANIA	G410LA6X4HSZ-EJESRB662	G410LA6X4HSZ-EJESRB662	477,230	429,510	381,780
CAMIONES	SCANIA	G410LA6X4MNA-EJESRB662	G410LA6X4MNA-EJESRB662	487,050	438,350	389,640
CAMIONES	SCANIA	G410LB6X2HNA-EJESR782	G410LB6X2HNA-EJESR782	523,730	471,360	418,980
CAMIONES	SCANIA	G410LB6X4HNA-EJESRB662	G410LB6X4HNA-EJESRB662	481,320	433,190	385,060
CAMIONES	SCANIA	G410LB6X4HSZ-CUBOSRBP735	G410LB6X4HSZ-CUBOSRBP735	481,320	433,190	385,060
CAMIONES	SCANIA	G410LB6X4HSZ-CUBOSRBP835	G410LB6X4HSZ-CUBOSRBP835	491,130	442,020	392,900
CAMIONES	SCANIA	G410LB6X4HSZ-EJESRB662	G410LB6X4HSZ-EJESRB662	481,320	433,190	385,060
CAMIONES	SCANIA	G420 A G420 LA6X4 ESZ 6X4	G420 A G420 LA6X4 ESZ 6X4	499,320	449,390	399,460
CAMIONES	SCANIA	G420 A G420 LA6X4 HHZ 6X4	G420 A G420 LA6X4 HHZ 6X4	425,650	383,090	340,520
CAMIONES	SCANIA	G420 A G420 LA6X4 HNA 6X4	G420 A G420 LA6X4 HNA 6X4	442,020	397,820	353,620
CAMIONES	SCANIA	G420 A G420 LA6X4 HSZ 6X4	G420 A G420 LA6X4 HSZ 6X4	463,300	416,970	370,640
CAMIONES	SCANIA	G420 A G420 LA6X4 MNA 6X4	G420 A G420 LA6X4 MNA 6X4	473,130	425,820	378,500
CAMIONES	SCANIA	G420 B G420 LB6X4 HNA 6X4	G420 B G420 LB6X4 HNA 6X4	451,850	406,670	361,480
CAMIONES	SCANIA	G420 B G420 LB6X4 HSZ 6X4	G420 B G420 LB6X4 HSZ 6X4	451,850	406,670	361,480
CAMIONES	SCANIA	G450 A6X4	G450 A6X4	461,660	415,490	369,330
CAMIONES	SCANIA	G460 CB6X4 EU3	G460 CB6X4 EU3	572,990	515,690	458,390
CAMIONES	SCANIA	G460CA6X4EHZ-CUBOSRBP835	G460CA6X4EHZ-CUBOSRBP835	550,080	495,070	440,060
CAMIONES	SCANIA	G460CB8X4	G460CB8X4	577,900	520,110	462,320
CAMIONES	SCANIA	G460CB8X4EHZ-CUBOSRBP835	G460CB8X4EHZ-CUBOSRBP835	605,730	545,160	484,580
CAMIONES	SCANIA	G460LA6X4HNA-CUBOSRBP835	G460LA6X4HNA-CUBOSRBP835	510,770	459,690	408,620
CAMIONES	SCANIA	G460LA6X4HSZ-CUBOSRBP735	G460LA6X4HSZ-CUBOSRBP735	500,960	450,860	400,770
CAMIONES	SCANIA	G460LA6X4HSZ-CUBOSRBP835	G460LA6X4HSZ-CUBOSRBP835	510,770	459,690	408,620
CAMIONES	SCANIA	G460LA6X4HSZ-EJESRB662	G460LA6X4HSZ-EJESRB662	496,860	447,170	397,490
CAMIONES	SCANIA	G460LA6X4MNA-EJESRB662	G460LA6X4MNA-EJESRB662	506,690	456,020	405,350
CAMIONES	SCANIA	G460LB6X4HNA-EJESRB662	G460LB6X4HNA-EJESRB662	500,960	450,860	400,770
CAMIONES	SCANIA	G460LB6X4HSZ-CUBOSRBP735	G460LB6X4HSZ-CUBOSRBP735	500,960	450,860	400,770
CAMIONES	SCANIA	G460LB6X4HSZ-CUBOSRBP835	G460LB6X4HSZ-CUBOSRBP835	510,770	459,690	408,620
CAMIONES	SCANIA	G460LB6X4HSZ-EJESRB662	G460LB6X4HSZ-EJESRB662	500,960	450,860	400,770
CAMIONES	SCANIA	G480 CB6X4 EU5	G480 CB6X4 EU5	572,990	515,690	458,390
CAMIONES	SCANIA	G480 CB8X4 EU5	G480 CB8X4 EU5	622,110	559,900	497,690
CAMIONES	SCANIA	G500 B6X4	G500 B6X4	307,170	276,450	245,740
CAMIONES	SCANIA	G500 B8X4	G500 B8X4	575,630	518,070	460,500
CAMIONES	SCANIA	G500 B8X4HZ	G500 B8X4HZ	584,180	525,760	467,340
CAMIONES	SCANIA	G540 A6X4	G540 A6X4	487,870	439,080	390,300
CAMIONES	SCANIA	G540 B6X4	G540 B6X4	498,060	448,250	398,450
CAMIONES	SCANIA	G540 B8X4	G540 B8X4	622,110	559,900	497,690
CAMIONES	SCANIA	P114 CB NZ	P114 CB NZ	458,390	412,550	366,710
CAMIONES	SCANIA	P124 CB NZ	P124 CB NZ	376,530	338,880	301,220
CAMIONES	SCANIA	P124 CB NZ 400	P124 CB NZ 400	376,530	338,880	301,220
CAMIONES	SCANIA	P250 DB4X2 HSZ EU3	P250 DB4X2 HSZ EU3	255,380	229,840	204,300
CAMIONES	SCANIA	P250 DB4X2 SZ EU5	P250 DB4X2 SZ EU5	255,380	229,840	204,300
CAMIONES	SCANIA	P280 B4X2	P280 B4X2	286,280	257,650	229,020
CAMIONES	SCANIA	P310 CB6X4 EU3	P310 CB6X4 EU3	419,100	377,190	335,280
CAMIONES	SCANIA	P310 CB6X4 EU5	P310 CB6X4 EU5	425,650	383,090	340,520
CAMIONES	SCANIA	P310 CB8X4 EU3	P310 CB8X4 EU3	442,020	397,820	353,620
CAMIONES	SCANIA	P310 CB8X4 EU5	P310 CB8X4 EU5	445,300	400,770	356,240
CAMIONES	SCANIA	P310 LB6X2 MNA EU3	P310 LB6X2 MNA EU3	307,780	277,000	246,220
CAMIONES	SCANIA	P310 LB6X2 NA EU5	P310 LB6X2 NA EU5	307,780	277,000	246,220
CAMIONES	SCANIA	P310 LB6X4 HSZ EU3	P310 LB6X4 HSZ EU3	333,970	300,570	267,180
CAMIONES	SCANIA	P310 LB6X4 SZ EU5	P310 LB6X4 SZ EU5	333,970	300,570	267,180
CAMIONES	SCANIA	P310 LB8X2 MNA EU3	P310 LB8X2 MNA EU3	340,530	306,480	272,420
CAMIONES	SCANIA	P310 LB8X2 NA EU5	P310 LB8X2 NA EU5	340,530	306,480	272,420
CAMIONES	SCANIA	P310CB6X4HSZ-CUBOSRBP735	P310CB6X4HSZ-CUBOSRBP735	433,840	390,460	347,070
CAMIONES	SCANIA	P310CB8X4HSZ-CUBOSRBP735	P310CB8X4HSZ-CUBOSRBP735	476,400	428,760	381,120
CAMIONES	SCANIA	P310DB8X2MNA-EJESR780	P310DB8X2MNA-EJESR780	458,390	412,550	366,710
CAMIONES	SCANIA	P320 B6X2	P320 B6X2	309,990	278,990	247,990
CAMIONES	SCANIA	P320 B6X4	P320 B6X4	360,170	324,150	288,140
CAMIONES	SCANIA	P320B8X2	P320B8X2	417,630	375,870	334,100
CAMIONES	SCANIA	P360 B6X2	P360 B6X2	424,370	381,930	339,500
CAMIONES	SCANIA	P360 B6X4	P360 B6X4	418,980	377,080	335,180

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	SCANIA	P360 B8X4	P360 B8X4	535,510	481,960	428,410
CAMIONES	SCANIA	P360CB 8X4	P360CB 8X4	362,270	326,040	289,820
CAMIONES	SCANIA	P360CB4X4EHZ-CUBOSRP835	P360CB4X4EHZ-CUBOSRP835	464,940	418,450	371,950
CAMIONES	SCANIA	P360CB6X4EHZ-CUBOSRBP835	P360CB6X4EHZ-CUBOSRBP835	484,580	436,120	387,660
CAMIONES	SCANIA	P360CB6X6EHZ-CUBOSRBP835	P360CB6X6EHZ-CUBOSRBP835	572,990	515,690	458,390
CAMIONES	SCANIA	P360LA6X2MNA-EJESR780	P360LA6X2MNA-EJESR780	442,020	397,820	353,620
CAMIONES	SCANIA	P360LA6X4HSZ-EJESRB662	P360LA6X4HSZ-EJESRB662	458,390	412,550	366,710
CAMIONES	SCANIA	P360LA6X4MNA-EJESRB662	P360LA6X4MNA-EJESRB662	464,940	418,450	371,950
CAMIONES	SCANIA	P360LB6X2HNA-EJESR782	P360LB6X2HNA-EJESR782	458,390	412,550	366,710
CAMIONES	SCANIA	P360LB6X4HNA-EJESRB662	P360LB6X4HNA-EJESRB662	445,300	400,770	356,240
CAMIONES	SCANIA	P360LB6X4HSZ-CUBOSRBP835	P360LB6X4HSZ-CUBOSRBP835	458,390	412,550	366,710
CAMIONES	SCANIA	P360LB6X4HSZ-EJESRB662	P360LB6X4HSZ-EJESRB662	445,300	400,770	356,240
CAMIONES	SCANIA	P380 B P380 CB6X4 EHZ 6X4	P380 B P380 CB6X4 EHZ 6X4	458,390	412,550	366,710
CAMIONES	SCANIA	P400 CB6X4 EU5	P400 CB6X4 EU5	464,940	418,450	371,950
CAMIONES	SCANIA	P400 CB8X4 EU5	P400 CB8X4 EU5	497,690	447,920	398,150
CAMIONES	SCANIA	P410 B6X4	P410 B6X4	454,410	408,970	363,530
CAMIONES	SCANIA	P410 B8X4	P410 B8X4	555,720	500,150	444,580
CAMIONES	SCANIA	P410 CB6X4 EU3	P410 CB6X4 EU3	464,940	418,450	371,950
CAMIONES	SCANIA	P410CB4X4EHZ-CUBOSRP835	P410CB4X4EHZ-CUBOSRP835	481,320	433,190	385,060
CAMIONES	SCANIA	P410CB6X4EHZ-CUBOSRBP835	P410CB6X4EHZ-CUBOSRBP835	504,240	453,820	403,390
CAMIONES	SCANIA	P410CB6X6EHZ-CUBOSRBP835	P410CB6X6EHZ-CUBOSRBP835	582,810	524,530	466,250
CAMIONES	SCANIA	P410CB8X4	P410CB8X4	507,500	456,750	406,000
CAMIONES	SCANIA	P410CB8X4EHZ-CUBOSRBP835	P410CB8X4EHZ-CUBOSRBP835	561,540	505,390	449,230
CAMIONES	SCANIA	P410LA6X2MNA-EJESR780	P410LA6X2MNA-EJESR780	428,920	386,030	343,140
CAMIONES	SCANIA	P410LA6X4MNA-EJESRB662	P410LA6X4MNA-EJESRB662	437,110	393,400	349,690
CAMIONES	SCANIA	P410LB6X4HNA-EJESRB662	P410LB6X4HNA-EJESRB662	468,210	421,390	374,570
CAMIONES	SCANIA	P410LB6X4HSZ-CUBOSRBP735	P410LB6X4HSZ-CUBOSRBP735	471,490	424,340	377,190
CAMIONES	SCANIA	P410LB6X4HSZ-CUBOSRBP835	P410LB6X4HSZ-CUBOSRBP835	478,030	430,230	382,420
CAMIONES	SCANIA	P410LB6X4HSZ-EJESRB662	P410LB6X4HSZ-EJESRB662	458,390	412,550	366,710
CAMIONES	SCANIA	P420 B P420 CB6X4 EHZ 6X4	P420 B P420 CB6X4 EHZ 6X4	492,770	443,490	394,220
CAMIONES	SCANIA	P420 B P420 CB8X4 EHZ 8X4	P420 B P420 CB8X4 EHZ 8X4	551,720	496,550	441,380
CAMIONES	SCANIA	P420 B6X4	P420 B6X4	504,860	454,370	403,890
CAMIONES	SCANIA	P440 CB6X4 EU5	P440 CB6X4 EU5	491,130	442,020	392,900
CAMIONES	SCANIA	P440 CB8X4 EU5	P440 CB8X4 EU5	530,430	477,390	424,340
CAMIONES	SCANIA	P450 A4X2	P450 A4X2	367,110	330,400	293,690
CAMIONES	SCANIA	P450 A6X4	P450 A6X4	378,900	341,010	303,120
CAMIONES	SCANIA	P450 B6X2	P450 B6X2	483,310	434,980	386,650
CAMIONES	SCANIA	P450 B6X4	P450 B6X4	445,910	401,320	356,730
CAMIONES	SCANIA	P450 B6X4 HZ	P450 B6X4 HZ	477,630	429,870	382,100
CAMIONES	SCANIA	P450 B8X4	P450 B8X4	485,780	437,200	388,620
CAMIONES	SCANIA	P450 B8X4HZ	P450 B8X4HZ	555,270	499,740	444,220
CAMIONES	SCANIA	P460 B6X4	P460 B6X4	490,320	441,290	392,260
CAMIONES	SCANIA	P460 B8X4	P460 B8X4	458,390	412,550	366,710
CAMIONES	SCANIA	P460 CB6X4 EU3	P460 CB6X4 EU3	491,130	442,020	392,900
CAMIONES	SCANIA	P460 CB8X4 EU3	P460 CB8X4 EU3	530,430	477,390	424,340
CAMIONES	SCANIA	P460CB6X4EHZ-CUBOSRBP835	P460CB6X4EHZ-CUBOSRBP835	525,510	472,960	420,410
CAMIONES	SCANIA	P460CB8X4EHZ-CUBOSRBP835	P460CB8X4EHZ-CUBOSRBP835	577,900	520,110	462,320
CAMIONES	SCANIA	P94 CB HZ	P94 CB HZ	301,230	271,110	240,980
CAMIONES	SCANIA	P94 CB NZ	P94 CB NZ	281,580	253,420	225,260
CAMIONES	SCANIA	P94 CB NZ 260 6X4	P94 CB NZ 260 6X4	311,060	279,950	248,850
CAMIONES	SCANIA	P94 DB (GA) 260	P94 DB (GA) 260	222,650	200,390	178,120
CAMIONES	SCANIA	P94 DB 220	P94 DB 220	212,820	191,540	170,260
CAMIONES	SCANIA	P94 GB NZ	P94 GB NZ	284,860	256,370	227,890
CAMIONES	SCANIA	R113 E 38 6X4	R113 E 38 6X4	449,980	404,980	359,980
CAMIONES	SCANIA	R113 E 46 6X4	R113 E 46 6X4	456,100	410,490	364,880
CAMIONES	SCANIA	R113 H 38 4X2	R113 H 38 4X2	319,730	287,760	255,780
CAMIONES	SCANIA	R113 H 50 4X2	R113 H 50 4X2	326,740	294,070	261,390
CAMIONES	SCANIA	R124 GA NZ	R124 GA NZ	332,350	299,120	265,880
CAMIONES	SCANIA	R124 GA NZ 400	R124 GA NZ 400	392,910	353,620	314,330
CAMIONES	SCANIA	R124 LA NA 360 6X2	R124 LA NA 360 6X2	327,430	294,690	261,940
CAMIONES	SCANIA	R124 LA NA 400 6X2	R124 LA NA 400 6X2	356,880	321,190	285,500
CAMIONES	SCANIA	R124 LA NA 400 6X4	R124 LA NA 400 6X4	406,010	365,410	324,810
CAMIONES	SCANIA	R124 LA NZ	R124 LA NZ	392,910	353,620	314,330
CAMIONES	SCANIA	R460LA6X4HNA-CUBOSRBP835	R460LA6X4HNA-CUBOSRBP835	528,800	475,920	423,040
CAMIONES	SCANIA	R460LA6X4HSZ-EJESRB662	R460LA6X4HSZ-EJESRB662	502,600	452,340	402,080
CAMIONES	SCANIA	R460LA6X4MNA-EJESRB662	R460LA6X4MNA-EJESRB662	517,330	465,600	413,860
CAMIONES	SCANIA	R500 LA6X4HNA-EJESRB662	R500 LA6X4HNA-EJESRB662	569,720	512,750	455,780
CAMIONES	SCANIA	R500 LA6X4HSZ-CUBOSRBP835	R500 LA6X4HSZ-CUBOSRBP835	589,370	530,430	471,500
CAMIONES	SCANIA	R500 LA6X4HSZ-EJESRB662	R500 LA6X4HSZ-EJESRB662	559,890	503,900	447,910
CAMIONES	SCANIA	R580CA6X4EHZ-CUBOSRBP835	R580CA6X4EHZ-CUBOSRBP835	615,560	554,000	492,450
CAMIONES	SCANIA	R580LA6X4HNA-EJESRB662	R580LA6X4HNA-EJESRB662	595,900	536,310	476,720
CAMIONES	SCANIA	R580LA6X4HSZ-CUBOSRBP835	R580LA6X4HSZ-CUBOSRBP835	605,730	545,160	484,580
CAMIONES	SCANIA	R620 B10X4	R620 B10X4	622,110	559,900	497,690
CAMIONES	SCANIA	R620 B6X4	R620 B6X4	622,580	560,320	498,060
CAMIONES	SCANIA	T113 E 42 6X4	T113 E 42 6X4	449,740	404,770	359,790
CAMIONES	SCANIA	T113 E 54 6X4	T113 E 54 6X4	454,890	409,400	363,910
CAMIONES	SCANIA	T113H 42 4X2	T113H 42 4X2	331,840	298,660	265,470
CAMIONES	SCANIA	T113H 54	T113H 54	337,920	304,130	270,340
CAMIONES	SCANIA	T114 CB NZ	T114 CB NZ	468,210	421,390	374,570
CAMIONES	SCANIA	T124 GA NZ	T124 GA NZ	399,450	359,510	319,560
CAMIONES	SCANIA	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	281,580	253,420	225,260
CAMIONES	SCANIA	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	480,470	432,420	384,380
CAMIONES	SCANIA	OTROS MODELOS	OTROS MODELOS	464,940	418,450	371,950
CAMIONES	SHAANXI HEAVY	SX3254DT384 CAMION VOLQUETE	SX3254DT384 CAMION VOLQUETE	261,940	235,750	209,550
CAMIONES	SHAANXI HEAVY	SX3255DT384 CAMION VOLQUETE	SX3255DT384 CAMION VOLQUETE	360,170	324,150	288,140
CAMIONES	SHAANXI HEAVY	SX3314DT326	SX3314DT326	294,360	264,920	235,490
CAMIONES	SHAANXI HEAVY	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	360,170	324,150	288,140
CAMIONES	SHAANXI HEAVY	OTROS MODELOS	OTROS MODELOS	278,150	250,340	222,520
CAMIONES	SHACMAN	33X-4Z	33X-4Z	212,690	191,420	170,150
CAMIONES	SHACMAN	CK180-10T CAMION 10 TN	CK180-10T CAMION 10 TN	137,530	123,780	110,020
CAMIONES	SHACMAN	CW21NC-12T	CW21NC-12T	180,080	162,070	144,060
CAMIONES	SHACMAN	CY009E-K	CY009E-K	88,940	80,050	71,150
CAMIONES	SHACMAN	F2000	F2000	249,300	224,370	199,440
CAMIONES	SHACMAN	F3000 SX4258NW324C	F3000 SX4258NW324C	184,030	165,630	147,220
CAMIONES	SHACMAN	H3000	H3000	146,690	132,020	117,350
CAMIONES	SHACMAN	QDZ3254JM434	QDZ3254JM434	288,130	259,320	230,500
CAMIONES	SHACMAN	SCS1315JV51AC	SCS1315JV51AC	196,720	177,050	157,380
CAMIONES	SHACMAN	SX1168MR561C	SX1168MR561C	228,840	205,960	183,070
CAMIONES	SHACMAN	SX1256JW564C	SX1256JW564C	212,690	191,420	170,150
CAMIONES	SHACMAN	SX1258MR564C	SX1258MR564C	229,020	206,120	183,220
CAMIONES	SHACMAN	SX1316MT456C	SX1316MT456C	199,190	179,270	159,350
CAMIONES	SHACMAN	SX3254DT384	SX3254DT384	261,940	235,750	209,550
CAMIONES	SHACMAN	SX3254DT384 CAMION VOLQUETE	SX3254DT384 CAMION VOLQUETE	261,940	235,750	209,550
CAMIONES	SHACMAN	SX3254DT384C	SX3254DT384C	261,940	235,750	209,550
CAMIONES	SHACMAN	SX3254JS384	SX3254JS384	278,300	250,470	222,640
CAMIONES	SHACMAN	SX3255DT384 CAMION VOLQUETE	SX3255DT384 CAMION VOLQUETE	360,170	324,150	288,140
CAMIONES	SHACMAN	SX3255DV384 VOLQUETE 17 M3 430 HP	SX3255DV384 VOLQUETE 17 M3 430 HP	297,950	268,160	238,360
CAMIONES	SHACMAN	SX32566W384C	SX32566W384C	230,320	207,290	184,260

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	SHACMAN	SX3256DT354C	SX3256DT354C	263,380	237,040	210,700
CAMIONES	SHACMAN	SX3256DT384	SX3256DT384	217,470	195,720	173,980
CAMIONES	SHACMAN	SX3256DT384C	SX3256DT384C	230,320	207,290	184,260
CAMIONES	SHACMAN	SX3256DV354C	SX3256DV354C	248,850	223,970	199,080
CAMIONES	SHACMAN	SX3256DV354CUT	SX3256DV354CUT	248,850	223,970	199,080
CAMIONES	SHACMAN	SX3256DW384C	SX3256DW384C	230,320	207,290	184,260
CAMIONES	SHACMAN	SX3256MT384C	SX3256MT384C	231,120	208,010	184,900
CAMIONES	SHACMAN	SX32586W354C	SX32586W354C	333,160	299,840	266,530
CAMIONES	SHACMAN	SX32586W384C	SX32586W384C	303,120	272,810	242,500
CAMIONES	SHACMAN	SX3258DT404C	SX3258DT404C	223,820	201,440	179,060
CAMIONES	SHACMAN	SX3258DW354C	SX3258DW354C	319,700	287,730	255,760
CAMIONES	SHACMAN	SX33156V306C	SX33156V306C	265,800	239,220	212,640
CAMIONES	SHACMAN	SX33166W346C	SX33166W346C	265,800	239,220	212,640
CAMIONES	SHACMAN	SX3316MT306C	SX3316MT306C	264,080	237,670	211,260
CAMIONES	SHACMAN	SX331852306C	SX331852306C	387,010	348,310	309,610
CAMIONES	SHACMAN	SX331852346C	SX331852346C	394,060	354,650	315,250
CAMIONES	SHACMAN	SX5166ZYSMM381C	SX5166ZYSMM381C	253,560	228,200	202,850
CAMIONES	SHACMAN	SX5255GJBJR364 CAMION MIXER	SX5255GJBJR364 CAMION MIXER	343,810	309,430	275,050
CAMIONES	SHACMAN	SX5256GJB6R384C	SX5256GJB6R384C	370,180	333,160	296,140
CAMIONES	SHACMAN	SX5256GJBDR434T	SX5256GJBDR434T	311,340	280,210	249,070
CAMIONES	SHACMAN	SX5256GJBJR364C	SX5256GJBJR364C	294,680	265,210	235,740
CAMIONES	SHACMAN	SX5256GSSMR434C	SX5256GSSMR434C	199,900	179,910	159,920
CAMIONES	SHACMAN	SX5258GSSMR464C	SX5258GSSMR464C	199,900	179,910	159,920
CAMIONES	SHACMAN	SX5258ZYSMR404C	SX5258ZYSMR404C	249,230	224,310	199,380
CAMIONES	SHACMAN		SX5258ZYSMR434C	249,230	224,310	199,380
CAMIONES	SHACMAN	SX5258ZYSMR464C	SX5258ZYSMR464C	370,480	333,430	296,380
CAMIONES	SHACMAN		SX5310GJBMB6	101,040	90,940	80,830
CAMIONES	SHACMAN	SX5318GJB6U406T	SX5318GJB6U406T	370,480	333,430	296,380
CAMIONES	SHACMAN	XK180-10T CAMION VOLQUETE 7.5 M3	XK180-10T CAMION VOLQUETE 7.5 M3	157,160	141,440	125,730
CAMIONES	SHACMAN	YC130-5T CAMION 5 TN	YC130-5T CAMION 5 TN	98,220	88,400	78,580
CAMIONES	SHACMAN	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	98,220	88,400	78,580
CAMIONES	SHACMAN	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	147,340	132,610	117,870
CAMIONES	SHACMAN	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	248,850	223,970	199,080
CAMIONES	SHACMAN	OTROS MODELOS	OTROS MODELOS	261,940	235,750	209,550
CAMIONES	SHAZHOU	ZTP1043W	ZTP1043W	48,800	43,920	39,040
CAMIONES	SHAZHOU	ZTP1053W	ZTP1053W	70,800	63,720	56,640
CAMIONES	SHAZHOU	ZTP1083W	ZTP1083W	83,490	75,140	66,790
CAMIONES	SHAZHOU	ZTP4015X	ZTP4015X	37,910	34,120	30,330
CAMIONES	SHAZHOU	OTROS MODELOS	OTROS MODELOS	59,800	53,820	47,840
CAMIONES	SHIFENG	F1 DUMPER CAMION VOLQUETE	F1 DUMPER CAMION VOLQUETE	54,010	48,610	43,210
CAMIONES	SHIFENG	F1 DUMPER VOLQUETE 4X2	F1 DUMPER VOLQUETE 4X2	54,010	48,610	43,210
CAMIONES	SHIFENG	F1-SF2810P BARANDA 4X2	F1-SF2810P BARANDA 4X2	42,570	38,310	34,060
CAMIONES	SHIFENG	F1-SF2810P CAMION CON BARANDA	F1-SF2810P CAMION CON BARANDA	42,570	38,310	34,060
CAMIONES	SHIFENG	F2 BARANDA 4X2	F2 BARANDA 4X2	52,380	47,140	41,900
CAMIONES	SHIFENG	F2 CAMION CON BARANDA	F2 CAMION CON BARANDA	52,380	47,140	41,900
CAMIONES	SHIFENG	F2 DUMPER CAMION VOLQUETE	F2 DUMPER CAMION VOLQUETE	57,300	51,570	45,840
CAMIONES	SHIFENG	F2 DUMPER VOLQUETE 4X2	F2 DUMPER VOLQUETE 4X2	57,300	51,570	45,840
CAMIONES	SHIFENG	F3 - 3800 DUMPER VOLQUETE 4X2	F3 - 3800 DUMPER VOLQUETE 4X2	86,760	78,080	69,410
CAMIONES	SHIFENG	F3 - 4100	F3 - 4100	47,160	42,440	37,730
CAMIONES	SHIFENG	F3 - 5800 BARANDA 4X2	F3 - 5800 BARANDA 4X2	72,040	64,840	57,630
CAMIONES	SHIFENG	F3-3800 DUMPER CAMION VOLQUETE	F3-3800 DUMPER CAMION VOLQUETE	86,760	78,080	69,410
CAMIONES	SHIFENG	F3-5800 CAMION CON BARANDA	F3-5800 CAMION CON BARANDA	72,040	64,840	57,630
CAMIONES	SHIFENG	SF 2810 BARANDA 4X2	SF 2810 BARANDA 4X2	32,710	29,440	26,170
CAMIONES	SHIFENG	SF2810 CAMION CON BARANDA	SF2810 CAMION CON BARANDA	32,710	29,440	26,170
CAMIONES	SHIFENG	SF2810D CAMION VOLQUETE	SF2810D CAMION VOLQUETE	42,570	38,310	34,060
CAMIONES	SHIFENG	SF2810D VOLQUETE 4X2	SF2810D VOLQUETE 4X2	42,570	38,310	34,060
CAMIONES	SHIFENG	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	42,570	38,310	34,060
CAMIONES	SHIFENG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	57,300	51,570	45,840
CAMIONES	SHIFENG	OTROS MODELOS	OTROS MODELOS	52,380	47,140	41,900
CAMIONES	SINOTRUK	A7 380 CHASIS CABINA	A7 380 CHASIS CABINA	229,200	206,280	183,360
CAMIONES	SINOTRUK	A7 380 CHASIS CABINA L	A7 380 CHASIS CABINA L	263,250	236,930	210,600
CAMIONES	SINOTRUK	A7 420 CHASIS CABINA 8X4	A7 420 CHASIS CABINA 8X4	281,260	253,130	225,010
CAMIONES	SINOTRUK	CAMION CARGO DRIVING TYPE 6X4	CAMION CARGO DRIVING TYPE 6X4	309,420	278,480	247,540
CAMIONES	SINOTRUK	CAMION DRIVING TYPE TRACTOR 4X2	CAMION DRIVING TYPE TRACTOR 4X2	260,290	234,260	208,230
CAMIONES	SINOTRUK	CAMION DRIVING TYPE TRACTOR 6X4	CAMION DRIVING TYPE TRACTOR 6X4	293,040	263,740	234,430
CAMIONES	SINOTRUK	FN6X4-375 VOLQUETE 6X4	FN6X4-375 VOLQUETE 6X4	304,180	273,760	243,340
CAMIONES	SINOTRUK	HOWO 371 CONSTRUCTORA	HOWO 371 CONSTRUCTORA	293,040	263,740	234,430
CAMIONES	SINOTRUK	HOWO 371 SEMI ROQUERA	HOWO 371 SEMI ROQUERA	296,310	266,680	237,050
CAMIONES	SINOTRUK	HOWO A7	HOWO A7	247,370	222,630	197,900
CAMIONES	SINOTRUK	HOWO A7 420	HOWO A7 420	247,390	222,650	197,910
CAMIONES	SINOTRUK	VOLQUETE 380 V	VOLQUETE 380 V	274,700	247,230	219,760
CAMIONES	SINOTRUK	VOLQUETE A7 380 C 6X4	VOLQUETE A7 380 C 6X4	281,260	253,130	225,010
CAMIONES	SINOTRUK	VOLQUETE A7 380 V 6X4	VOLQUETE A7 380 V 6X4	287,810	259,030	230,250
CAMIONES	SINOTRUK	VOLQUETE A7 420 6X4	VOLQUETE A7 420 6X4	294,360	264,920	235,490
CAMIONES	SINOTRUK	VOLQUETE A7 420 8X4	VOLQUETE A7 420 8X4	327,090	294,380	261,670
CAMIONES	SINOTRUK	VOLQUETE TIPPER DRIVING TYPE 6X4	VOLQUETE TIPPER DRIVING TYPE 6X4	325,780	293,200	260,620
CAMIONES	SINOTRUK	ZZ1047D3414C145	ZZ1047D3414C145	55,340	49,810	44,270
CAMIONES	SINOTRUK	ZZ1078D3314D145	ZZ1078D3314D145	74,030	66,630	59,220
CAMIONES	SINOTRUK	ZZ1167K501GE1 HOWO	ZZ1167K501GE1 HOWO	178,500	160,650	142,800
CAMIONES	SINOTRUK	ZZ1167M501GE1	ZZ1167M501GE1	168,400	151,560	134,720
CAMIONES	SINOTRUK	ZZ1168C2813D145	ZZ1168C2813D145	47,480	42,730	37,980
CAMIONES	SINOTRUK	ZZ1168D2813D145	ZZ1168D2813D145	49,110	44,200	39,290
CAMIONES	SINOTRUK	ZZ1168D3414D145	ZZ1168D3414D145	54,350	48,920	43,480
CAMIONES	SINOTRUK	ZZ1168F3415D1	ZZ1168F3415D1	89,180	80,260	71,340
CAMIONES	SINOTRUK	ZZ1168F3815D145	ZZ1168F3815D145	68,740	61,870	54,990
CAMIONES	SINOTRUK	ZZ1168G5215D1	ZZ1168G5215D1	83,850	75,470	67,080
CAMIONES	SINOTRUK	ZZ1256N364MD1	ZZ1256N364MD1	222,140	199,930	177,710
CAMIONES	SINOTRUK	ZZ1257M4641V	ZZ1257M4641V	280,770	252,690	224,620
CAMIONES	SINOTRUK	ZZ1257N3647E1	ZZ1257N3647E1	299,510	269,560	239,610
CAMIONES	SINOTRUK	ZZ1257N3647N1	ZZ1257N3647N1	266,070	239,460	212,860
CAMIONES	SINOTRUK	ZZ1257N3647N1 HOWO A7	ZZ1257N3647N1 HOWO A7	303,120	272,810	242,500
CAMIONES	SINOTRUK	ZZ1257N3647P1	ZZ1257N3647P1	246,850	222,170	197,480
CAMIONES	SINOTRUK	ZZ1257N4347N1	ZZ1257N4347N1	114,600	103,140	91,680
CAMIONES	SINOTRUK	ZZ1257N4647P1	ZZ1257N4647P1	219,410	197,470	175,530
CAMIONES	SINOTRUK	ZZ1257N5847E1	ZZ1257N5847E1	294,530	265,080	235,620
CAMIONES	SINOTRUK	ZZ1257N5847N1	ZZ1257N5847N1	239,030	215,130	191,220
CAMIONES	SINOTRUK	ZZ1317N4667D1B	ZZ1317N4667D1B	263,250	236,930	210,600
CAMIONES	SINOTRUK	ZZ1317N4667N1	ZZ1317N4667N1	278,300	250,470	222,640
CAMIONES	SINOTRUK	ZZ3048C2813D145	ZZ3048C2813D145	63,660	57,290	50,930
CAMIONES	SINOTRUK	ZZ3048D2813D145	ZZ3048D2813D145	67,310	60,580	53,850
CAMIONES	SINOTRUK	ZZ3048D2814D143	ZZ3048D2814D143	67,130	60,420	53,700
CAMIONES	SINOTRUK	ZZ3158D3213D143	ZZ3158D3213D143	67,130	60,420	53,700
CAMIONES	SINOTRUK	ZZ3158D3214D143	ZZ3158D3214D143	90,940	81,850	72,750
CAMIONES	SINOTRUK	ZZ3158E3314D143	ZZ3158E3314D143	92,550	83,300	74,040
CAMIONES	SINOTRUK	ZZ3168E3314D143	ZZ3168E3314D143	84,590	76,130	67,670
CAMIONES	SINOTRUK	ZZ3168F3414D143	ZZ3168F3414D143	80,510	72,460	64,410
CAMIONES	SINOTRUK	ZZ3168G3415D1	ZZ3168G3415D1	98,150	88,340	78,520

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	SINOTRUK	ZZ3168K3910D1	ZZ3168K3910D1	161,530	145,380	129,220
CAMIONES	SINOTRUK	ZZ3253N3841C	ZZ3253N3841C	268,480	241,630	214,780
CAMIONES	SINOTRUK	ZZ3255N3646E1 HOHAN N7G 440	ZZ3255N3646E1 HOHAN N7G 440	235,420	211,880	188,340
CAMIONES	SINOTRUK	ZZ3255N3846D1	ZZ3255N3846D1	184,050	165,650	147,240
CAMIONES	SINOTRUK	ZZ3255N3846D1 HOHAN 440	ZZ3255N3846D1 HOHAN 440	275,950	248,360	220,760
CAMIONES	SINOTRUK	ZZ3255N3846D1 HOHAN N7G440	ZZ3255N3846D1 HOHAN N7G440	289,420	260,480	231,540
CAMIONES	SINOTRUK	ZZ3255N3846E1 HOHAN N7G 440	ZZ3255N3846E1 HOHAN N7G 440	235,420	211,880	188,340
CAMIONES	SINOTRUK	ZZ3255S3845B	ZZ3255S3845B	212,820	191,540	170,260
CAMIONES	SINOTRUK	ZZ3256N364SE1	ZZ3256N364SE1	226,810	204,130	181,450
CAMIONES	SINOTRUK	ZZ3256V364MD1	ZZ3256V364MD1	327,430	294,690	261,940
CAMIONES	SINOTRUK	ZZ3257M4641	ZZ3257M4641	293,040	263,740	234,430
CAMIONES	SINOTRUK	ZZ3257N3247B	ZZ3257N3247B	258,670	232,800	206,940
CAMIONES	SINOTRUK	ZZ3257N3447A1	ZZ3257N3447A1	242,300	218,070	193,840
CAMIONES	SINOTRUK	ZZ3257N3647C	ZZ3257N3647C	255,380	229,840	204,300
CAMIONES	SINOTRUK	ZZ3257N3647D1	ZZ3257N3647D1	127,110	114,400	101,690
CAMIONES	SINOTRUK	ZZ3257N3647N1	ZZ3257N3647N1	245,560	221,000	196,450
CAMIONES	SINOTRUK	ZZ3257N3647N1 A7 6X	ZZ3257N3647N1 A7 6X	245,560	221,000	196,450
CAMIONES	SINOTRUK	ZZ3257N3647P1	ZZ3257N3647P1	259,560	233,600	207,650
CAMIONES	SINOTRUK	ZZ3257N3647P1 HOWO A7	ZZ3257N3647P1 HOWO A7	168,690	151,820	134,950
CAMIONES	SINOTRUK	ZZ3257N364GE1	ZZ3257N364GE1	313,220	281,900	250,580
CAMIONES	SINOTRUK	ZZ3257N364GE1 HOWO 440	ZZ3257N364GE1 HOWO 440	282,680	254,410	226,140
CAMIONES	SINOTRUK	ZZ3257N364HE1	ZZ3257N364HE1	269,220	242,300	215,380
CAMIONES	SINOTRUK	ZZ3257N3847B VOLQUETE 6X4	ZZ3257N3847B VOLQUETE 6X4	388,810	349,930	311,050
CAMIONES	SINOTRUK	ZZ3257N3847C	ZZ3257N3847C	134,240	120,820	107,390
CAMIONES	SINOTRUK	ZZ3257N3847D1	ZZ3257N3847D1	127,670	114,900	102,140
CAMIONES	SINOTRUK	ZZ3257N3847E1	ZZ3257N3847E1	176,090	158,480	140,870
CAMIONES	SINOTRUK	ZZ3257N3847N2	ZZ3257N3847N2	134,240	120,820	107,390
CAMIONES	SINOTRUK	ZZ3257N384HE1	ZZ3257N384HE1	262,490	236,240	209,990
CAMIONES	SINOTRUK	ZZ3257V364HE1	ZZ3257V364HE1	339,710	305,740	271,770
CAMIONES	SINOTRUK	ZZ3315M2866D1	ZZ3315M2866D1	303,030	272,730	242,420
CAMIONES	SINOTRUK	ZZ3317N286HE1	ZZ3317N286HE1	353,640	318,280	282,910
CAMIONES	SINOTRUK	ZZ3317N3267N1	ZZ3317N3267N1	307,490	276,740	245,990
CAMIONES	SINOTRUK	ZZ3317V326GF1 HOWO	ZZ3317V326GF1 HOWO	170,780	153,700	136,620
CAMIONES	SINOTRUK	ZZ3317V326HD1	ZZ3317V326HD1	314,100	282,690	251,280
CAMIONES	SINOTRUK	ZZ3317V326HD1 HOWO T7H	ZZ3317V326HD1 HOWO T7H	314,100	282,690	251,280
CAMIONES	SINOTRUK	ZZ4187N3517C	ZZ4187N3517C	150,610	135,550	120,490
CAMIONES	SINOTRUK	ZZ4255N3246B1 HOHAN N7G440	ZZ4255N3246B1 HOHAN N7G440	179,560	161,600	143,650
CAMIONES	SINOTRUK	ZZ425783249V	ZZ425783249V	163,710	147,340	130,970
CAMIONES	SINOTRUK	ZZ4257N3247N1B	ZZ4257N3247N1B	239,030	215,130	191,220
CAMIONES	SINOTRUK	ZZ4257S3249V	ZZ4257S3249V	165,020	148,520	132,020
CAMIONES	SINOTRUK	ZZ4257V3247N1B	ZZ4257V3247N1B	248,520	223,670	198,820
CAMIONES	SINOTRUK	ZZ5187XXYN711GE1	ZZ5187XXYN711GE1	176,810	159,130	141,450
CAMIONES	SINOTRUK	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	67,310	60,580	53,850
CAMIONES	SINOTRUK	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	84,590	76,130	67,670
CAMIONES	SINOTRUK	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	247,390	222,650	197,910
CAMIONES	SINOTRUK	OTROS MODELOS	OTROS MODELOS	263,250	236,930	210,600
CAMIONES	SINOTRUK CDW	CDW1040HA1P4	CDW1040HA1P4	35,360	31,820	28,290
CAMIONES	SINOTRUK CDW	CDW1040HA4Q4	CDW1040HA4Q4	40,920	36,830	32,740
CAMIONES	SINOTRUK CDW	CDW3041HA4Q4	CDW3041HA4Q4	65,150	58,640	52,120
CAMIONES	SINOTRUK CDW	CDW3160A1C4	CDW3160A1C4	75,300	67,770	60,240
CAMIONES	SINOTRUK CDW	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	40,920	36,830	32,740
CAMIONES	SINOTRUK CDW	OTROS MODELOS	OTROS MODELOS	65,150	58,640	52,120
CAMIONES	SINOTRUK HOWO	ZZ1257N3847P1	ZZ1257N3847P1	303,190	272,870	242,550
CAMIONES	SINOTRUK HOWO	ZZ1257N4647D1	ZZ1257N4647D1	251,130	226,020	200,900
CAMIONES	SINOTRUK HOWO	ZZ3257N3647P1	ZZ3257N3647P1	249,030	224,130	199,220
CAMIONES	SINOTRUK HOWO	ZZ3257N364HE1	ZZ3257N364HE1	269,220	242,300	215,380
CAMIONES	SINOTRUK HOWO	ZZ3257V3647N1 A7	ZZ3257V3647N1 A7	245,560	221,000	196,450
CAMIONES	SINOTRUK HOWO	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	260,180	234,160	208,140
CAMIONES	SINOTRUK HOWO	OTROS MODELOS	OTROS MODELOS	245,560	221,000	196,450
CAMIONES	SITOM	STQ1063L2Y33	STQ1063L2Y33	49,110	44,200	39,290
CAMIONES	SITOM	STQ1087L7Y1	STQ1087L7Y1	65,480	58,930	52,380
CAMIONES	SITOM	STQ3081L3Y1N4	STQ3081L3Y1N4	80,710	72,640	64,570
CAMIONES	SITOM	STQ3102L7Y1N4	STQ3102L7Y1N4	94,960	85,460	75,970
CAMIONES	SITOM	STQ3116L7Y53	STQ3116L7Y53	180,080	162,070	144,060
CAMIONES	SITOM	STQ3126L4Y43	STQ3126L4Y43	147,340	132,610	117,870
CAMIONES	SITOM	STQ3129L3Y13	STQ3129L3Y13	85,100	76,590	68,080
CAMIONES	SITOM	STQ3256L8Y9S3	STQ3256L8Y9S3	278,300	250,470	222,640
CAMIONES	SITOM	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	65,480	58,930	52,380
CAMIONES	SITOM	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	278,300	250,470	222,640
CAMIONES	SITOM	OTROS MODELOS	OTROS MODELOS	90,030	81,030	72,020
CAMIONES	SITRAK	ZZ1316V306ME1	ZZ1316V306ME1	353,640	318,280	282,910
CAMIONES	SITRAK	ZZ3256N364SE1	ZZ3256N364SE1	226,810	204,130	181,450
CAMIONES	SITRAK	ZZ3256V364ME1 C7H	ZZ3256V364ME1 C7H	305,830	275,250	244,660
CAMIONES	SITRAK	ZZ3257V364HC1	ZZ3257V364HC1	261,940	235,750	209,550
CAMIONES	SITRAK	ZZ3316N286ME1	ZZ3316N286ME1	210,000	189,000	168,000
CAMIONES	SITRAK	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	266,320	239,690	213,060
CAMIONES	SITRAK	OTROS MODELOS	OTROS MODELOS	261,940	235,750	209,550
CAMIONES	STRONG	FD3061P10K - 2	FD3061P10K - 2	77,130	69,420	61,700
CAMIONES	STRONG	RUMI 4000 SUPER	RUMI 4000 SUPER	60,570	54,510	48,460
CAMIONES	STRONG	RUMI 4000 TURBO DIESEL CAMION	RUMI 4000 TURBO DIESEL CAMION	60,570	54,510	48,460
CAMIONES	STRONG	RUMI 6000 TURBO DIESEL CAMION	RUMI 6000 TURBO DIESEL CAMION	80,230	72,210	64,180
CAMIONES	STRONG	SACHU 4	SACHU 4	86,760	78,080	69,410
CAMIONES	STRONG	SACHU 6000 CAMION VOLQUETE	SACHU 6000 CAMION VOLQUETE	90,040	81,040	72,030
CAMIONES	STRONG	ZB1050KBP1	ZB1050KBP1	76,940	69,250	61,550
CAMIONES	STRONG	ZB3047	ZB3047	91,670	82,500	73,340
CAMIONES	STRONG	ZB3047JDD	ZB3047JDD	82,510	74,260	66,010
CAMIONES	STRONG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	80,230	72,210	64,180
CAMIONES	STRONG	OTROS MODELOS	OTROS MODELOS	79,820	71,840	63,860
CAMIONES	TAITAN	CZL5165GLQD1	CZL5165GLQD1	289,210	260,290	231,370
CAMIONES	TAITAN	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	289,210	260,290	231,370
CAMIONES	TAITAN	OTROS MODELOS	OTROS MODELOS	289,210	260,290	231,370
CAMIONES	T-KING	ZB1020ADC3V STD	ZB1020ADC3V STD	27,130	24,420	21,700
CAMIONES	T-KING	ZB1020BDC3F STD	ZB1020BDC3F STD	34,350	30,920	27,480
CAMIONES	T-KING	ZB1020BSC3F STD	ZB1020BSC3F STD	37,630	33,870	30,100
CAMIONES	T-KING	ZB1021ASC3V STD	ZB1021ASC3V STD	28,120	25,310	22,500
CAMIONES	T-KING	ZB1022BDC3V STD	ZB1022BDC3V STD	38,030	34,230	30,420
CAMIONES	T-KING	ZB1022BSC3V STD	ZB1022BSC3V STD	40,350	36,320	32,280
CAMIONES	T-KING	ZB1023ADB3F STD	ZB1023ADB3F STD	29,440	26,500	23,550
CAMIONES	T-KING	ZB1023ASB3F STD	ZB1023ASB3F STD	31,080	27,970	24,860
CAMIONES	T-KING	ZB1032VDD2L STD	ZB1032VDD2L STD	50,480	45,430	40,380
CAMIONES	T-KING	ZB1040JDD6F	ZB1040JDD6F	52,370	47,130	41,900
CAMIONES	T-KING	ZB1040KDC6F STD	ZB1040KDC6F STD	39,290	35,360	31,430
CAMIONES	T-KING	ZB1040KDD6F	ZB1040KDD6F	42,570	38,310	34,060

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	T-KING	ZB1040KDD6F STD	ZB1040KDD6F STD	47,770	42,990	38,220
CAMIONES	T-KING	ZB1040LDD6F	ZB1040LDD6F	39,290	35,360	31,430
CAMIONES	T-KING	ZB1040LDDS	ZB1040LDDS	44,180	39,760	35,340
CAMIONES	T-KING	ZB1040LSC5F	ZB1040LSC5F	40,890	36,800	32,710
CAMIONES	T-KING	ZB1040TPD6F	ZB1040TPD6F	58,900	53,010	47,120
CAMIONES	T-KING	ZB1040TPD6F STD	ZB1040TPD6F STD	52,370	47,130	41,900
CAMIONES	T-KING	ZB1041JDD6F	ZB1041JDD6F	55,300	49,770	44,240
CAMIONES	T-KING	ZB1041JDD6F STD	ZB1041JDD6F STD	58,430	52,590	46,740
CAMIONES	T-KING	ZB1041LSC5S	ZB1041LSC5S	39,250	35,330	31,400
CAMIONES	T-KING	ZB1042LDD6F	ZB1042LDD6F	49,080	44,170	39,260
CAMIONES	T-KING	ZB1042LDD6F STD	ZB1042LDD6F STD	48,070	43,260	38,460
CAMIONES	T-KING	ZB1042VDD2V STD	ZB1042VDD2V STD	54,030	48,630	43,220
CAMIONES	T-KING	ZB1050TPIS	ZB1050TPIS	55,630	50,070	44,500
CAMIONES	T-KING	ZB1080JDE3F	ZB1080JDE3F	81,840	73,660	65,470
CAMIONES	T-KING	ZB1080JDE3F STD	ZB1080JDE3F STD	57,030	51,330	45,620
CAMIONES	T-KING	ZB1120TPF5S	ZB1120TPF5S	59,930	53,940	47,940
CAMIONES	T-KING	ZB1180JPE	ZB1180JPE	91,640	82,480	73,310
CAMIONES	T-KING	ZB3020LDBS STD	ZB3020LDBS STD	39,250	35,330	31,400
CAMIONES	T-KING	ZB3031KDC1F	ZB3031KDC1F	74,060	66,650	59,250
CAMIONES	T-KING	ZB3031KDC1F STD	ZB3031KDC1F STD	58,900	53,010	47,120
CAMIONES	T-KING	ZB3031KDD1F STD	ZB3031KDD1F STD	58,910	53,020	47,130
CAMIONES	T-KING	ZB3040JDD7F	ZB3040JDD7F	78,550	70,700	62,840
CAMIONES	T-KING	ZB3040JDD7F STD	ZB3040JDD7F STD	72,000	64,800	57,600
CAMIONES	T-KING	ZB3040JPD7V STD	ZB3040JPD7V STD	93,610	84,250	74,890
CAMIONES	T-KING	ZB3047JDD	ZB3047JDD	64,540	58,090	51,630
CAMIONES	T-KING	ZB3072TPJ	ZB3072TPJ	81,820	73,640	65,460
CAMIONES	T-KING	ZB3092MPI	ZB3092MPI	88,370	79,530	70,700
CAMIONES	T-KING	ZB3160TPD9F STD	ZB3160TPD9F STD	98,580	88,720	78,860
CAMIONES	T-KING	ZB5020XXYADC3V STD	ZB5020XXYADC3V STD	29,440	26,500	23,550
CAMIONES	T-KING	ZB5020XXYBDC3F STD	ZB5020XXYBDC3F STD	39,250	35,330	31,400
CAMIONES	T-KING	ZB5020XXYBSC3F STD	ZB5020XXYBSC3F STD	43,180	38,860	34,540
CAMIONES	T-KING	ZB5021XXYASC3V STD	ZB5021XXYASC3V STD	31,730	28,560	25,380
CAMIONES	T-KING	ZB5022XXYBDC3V STD	ZB5022XXYBDC3V STD	39,250	35,330	31,400
CAMIONES	T-KING	ZB5022XXYBSC3V STD	ZB5022XXYBSC3V STD	39,250	35,330	31,400
CAMIONES	T-KING	ZB5023XXYADB3F STD	ZB5023XXYADB3F STD	32,710	29,440	26,170
CAMIONES	T-KING	ZB5023XXYASB3F STD	ZB5023XXYASB3F STD	32,710	29,440	26,170
CAMIONES	T-KING	ZB5032XXYVDD2L STD	ZB5032XXYVDD2L STD	54,940	49,450	43,950
CAMIONES	T-KING	ZB5040XXYJDD6F	ZB5040XXYJDD6F	65,450	58,910	52,360
CAMIONES	T-KING	ZB5040XXYKDC6F	ZB5040XXYKDC6F	69,660	62,690	55,730
CAMIONES	T-KING	ZB5040XXYKDD6F	ZB5040XXYKDD6F	44,180	39,760	35,340
CAMIONES	T-KING	ZB5040XXYLDC5F	ZB5040XXYLDC5F	40,240	36,220	32,190
CAMIONES	T-KING	ZB5040XXYLDDS	ZB5040XXYLDDS	45,140	40,630	36,110
CAMIONES	T-KING	ZB5040XXYLSC5F	ZB5040XXYLSC5F	45,850	41,270	36,680
CAMIONES	T-KING	ZB5040XXYTPD6F	ZB5040XXYTPD6F	67,130	60,420	53,700
CAMIONES	T-KING	ZB5041XXYJDD6F	ZB5041XXYJDD6F	75,270	67,740	60,220
CAMIONES	T-KING	ZB5041XXYLDC5S	ZB5041XXYLDC5S	44,500	40,050	35,600
CAMIONES	T-KING	ZB5042XXYVDD2V STD	ZB5042XXYVDD2V STD	57,800	52,020	46,240
CAMIONES	T-KING	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	55,300	49,770	44,240
CAMIONES	T-KING	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	77,810	70,030	62,250
CAMIONES	T-KING	OTROS MODELOS	OTROS MODELOS	43,680	39,310	34,940
CAMIONES	TOYOTA	DYNA 400 COMMON RAIL TD	DYNA 400 COMMON RAIL TD	98,220	88,400	78,580
CAMIONES	TOYOTA	DYNA 400 TURBO DIESEL	DYNA 400 TURBO DIESEL	106,410	95,770	85,130
CAMIONES	TOYOTA	FM8JRSA	FM8JRSA	276,680	249,010	221,340
CAMIONES	TOYOTA	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	98,220	88,400	78,580
CAMIONES	TOYOTA	OTROS MODELOS	OTROS MODELOS	191,540	172,390	153,230
CAMIONES	UD	CRONER LKE	CRONER LKE	403,160	362,840	322,530
CAMIONES	UD	CRONER MKE	CRONER MKE	134,720	121,250	107,780
CAMIONES	UD	CRONER MKE 42R 11T	CRONER MKE 42R 11T	151,440	136,300	121,150
CAMIONES	UD	CRONER PKE	CRONER PKE	185,240	166,720	148,190
CAMIONES	UD		QUESTER CWE 350 6X4 MT DS	168,400	151,560	134,720
CAMIONES	UD	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	151,440	136,300	121,150
CAMIONES	UD	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	285,780	257,200	228,620
CAMIONES	UD	OTROS MODELOS	OTROS MODELOS	208,590	187,730	166,870
CAMIONES	VOLKSWAGEN	10.150E	10.150E	152,260	137,030	121,810
CAMIONES	VOLKSWAGEN	11.180 CUM EV	11.180 CUM EV	163,850	147,470	131,080
CAMIONES	VOLKSWAGEN	11.180 DELIVERY CUM - 4600MM TBEUV1	11.180 DELIVERY CUM - 4600MM TBEUV1	152,750	137,480	122,200
CAMIONES	VOLKSWAGEN	11.180 DELIVERY V-TRONIC CUM - 4600MM TBEUV3	11.180 DELIVERY V-TRONIC CUM - 4600MM TBEUV3	157,980	142,180	126,380
CAMIONES	VOLKSWAGEN	11.180 NEW DELIVERY E5	11.180 NEW DELIVERY E5	139,660	125,690	111,730
CAMIONES	VOLKSWAGEN	11-140	11-140	140,540	126,490	112,430
CAMIONES	VOLKSWAGEN	12-140	12-140	138,130	124,320	110,500
CAMIONES	VOLKSWAGEN	12-170	12-170	153,200	137,880	122,560
CAMIONES	VOLKSWAGEN	13.150 A	13.150 A	140,760	126,680	112,610
CAMIONES	VOLKSWAGEN	13.180 CAMION 4X2 180 HP. 9 TON.	13.180 CAMION 4X2 180 HP. 9 TON.	141,450	127,310	113,160
CAMIONES	VOLKSWAGEN	13.190 DC MAN E5	13.190 DC MAN E5	166,630	149,970	133,300
CAMIONES	VOLKSWAGEN	13.190 DC R MAN - 4800MM U3HDE4	13.190 DC R MAN - 4800MM U3HDE4	43,220	38,900	34,580
CAMIONES	VOLKSWAGEN	13.190 LR MAN E5	13.190 LR MAN E5	166,630	149,970	133,300
CAMIONES	VOLKSWAGEN	13-150	13-150	140,760	126,680	112,610
CAMIONES	VOLKSWAGEN	13-170	13-170	150,210	135,190	120,170
CAMIONES	VOLKSWAGEN	14.190 DC R MAN - 4800MM U35DE4	14.190 DC R MAN - 4800MM U35DE4	45,850	41,270	36,680
CAMIONES	VOLKSWAGEN	14.190 DC ROBUST MAN E5	14.190 DC ROBUST MAN E5	246,340	221,710	197,070
CAMIONES	VOLKSWAGEN	14-150	14-150	164,040	147,640	131,230
CAMIONES	VOLKSWAGEN	14-170	14-170	160,400	144,360	128,320
CAMIONES	VOLKSWAGEN	15.180 A	15.180 A	153,570	138,210	122,860
CAMIONES	VOLKSWAGEN	15.180 CAMION 4X2 180 HP 10 TON.	15.180 CAMION 4X2 180 HP 10 TON.	170,250	153,230	136,200
CAMIONES	VOLKSWAGEN	15.190 DC MAN E5	15.190 DC MAN E5	171,780	154,600	137,420
CAMIONES	VOLKSWAGEN	15.190 DC R MAN - 5207MM U3NBE4	15.190 DC R MAN - 5207MM U3NBE4	50,410	45,370	40,330
CAMIONES	VOLKSWAGEN	15.190 LR MAN - 5207MM 23JBE4	15.190 LR MAN - 5207MM 23JBE4	50,410	45,370	40,330
CAMIONES	VOLKSWAGEN	15.190 LR MAN E5	15.190 LR MAN E5	181,720	163,550	145,380
CAMIONES	VOLKSWAGEN	15.190E	15.190E	163,710	147,340	130,970
CAMIONES	VOLKSWAGEN	15-170	15-170	157,630	141,870	126,100
CAMIONES	VOLKSWAGEN	15-190	15-190	149,530	134,580	119,620
CAMIONES	VOLKSWAGEN	16-180	16-180	174,040	156,640	139,230
CAMIONES	VOLKSWAGEN	16-220	16-220	200,930	180,840	160,740
CAMIONES	VOLKSWAGEN	17.190 DC R MAN - 5207MM U36BE4	17.190 DC R MAN - 5207MM U36BE4	197,600	177,840	158,080
CAMIONES	VOLKSWAGEN	17.220 A	17.220 A	206,280	185,650	165,020
CAMIONES	VOLKSWAGEN	17.220 CAMION 4X2 218 HP 12 TON.	17.220 CAMION 4X2 218 HP 12 TON.	196,450	176,810	157,160
CAMIONES	VOLKSWAGEN	17.230	17.230	320,870	288,780	256,700
CAMIONES	VOLKSWAGEN	17.230 DC MAN E5	17.230 DC MAN E5	163,710	147,340	130,970
CAMIONES	VOLKSWAGEN	17.230 DC R MAN - 5207MM U4LBG4	17.230 DC R MAN - 5207MM U4LBG4	201,530	181,380	161,220
CAMIONES	VOLKSWAGEN	17.230 DC ROBUST MAN E 5	17.230 DC ROBUST MAN E 5	163,710	147,340	130,970
CAMIONES	VOLKSWAGEN	17.250E	17.250E	163,660	147,290	130,930
CAMIONES	VOLKSWAGEN	17.260 DC R MAN 5207MM U4LBK4	17.260 DC R MAN 5207MM U4LBK4	212,820	191,540	170,260
CAMIONES	VOLKSWAGEN	17.260 DC ROBUST MAN	17.260 DC ROBUST MAN	311,060	279,950	248,850
CAMIONES	VOLKSWAGEN	17.260 DC ROBUST MAN E5	17.260 DC ROBUST MAN E5	200,400	180,360	160,320
CAMIONES	VOLKSWAGEN	17.280 LR MAN - 5207MM 24JB5B	17.280 LR MAN - 5207MM 24JB5B	227,340	204,610	181,870
CAMIONES	VOLKSWAGEN	17.280 LR MAN E5	17.280 LR MAN E5	223,980	201,580	179,180
CAMIONES	VOLKSWAGEN	17-210	17-210	172,550	155,300	138,040

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	VOLKSWAGEN	17-220	17-220	175,150	157,640	140,120
CAMIONES	VOLKSWAGEN	17-300	17-300	245,410	220,870	196,330
CAMIONES	VOLKSWAGEN	18.310T A	18.310T A	196,420	176,780	157,140
CAMIONES	VOLKSWAGEN	19.320 E	19.320 E	297,630	267,870	238,100
CAMIONES	VOLKSWAGEN	23.210	23.210	186,600	167,940	149,280
CAMIONES	VOLKSWAGEN	23.220 CAMION 6X2 218 HP 19 TON.	23.220 CAMION 6X2 218 HP 19 TON.	202,680	182,410	162,140
CAMIONES	VOLKSWAGEN	24.250E	24.250E	196,420	176,780	157,140
CAMIONES	VOLKSWAGEN	24.260 DC R MAN 5207MM U4PBK4	24.260 DC R MAN 5207MM U4PBK4	246,220	221,600	196,980
CAMIONES	VOLKSWAGEN	24.280 LR MAN - 5207MM 24MB5B	24.280 LR MAN - 5207MM 24MB5B	255,070	229,560	204,060
CAMIONES	VOLKSWAGEN	24.280 LR MAN E5	24.280 LR MAN E5	245,560	221,000	196,450
CAMIONES	VOLKSWAGEN	24-220	24-220	245,560	221,000	196,450
CAMIONES	VOLKSWAGEN	24-250	24-250	284,500	256,050	227,600
CAMIONES	VOLKSWAGEN	26.220	26.220	271,760	244,580	217,410
CAMIONES	VOLKSWAGEN	26.260 A	26.260 A	278,300	250,470	222,640
CAMIONES	VOLKSWAGEN	26.280 DC MAN E5	26.280 DC MAN E5	165,760	149,180	132,610
CAMIONES	VOLKSWAGEN	26.280 LR MAN E5	26.280 LR MAN E5	277,640	249,880	222,110
CAMIONES	VOLKSWAGEN	26-260	26-260	273,390	246,050	218,710
CAMIONES	VOLKSWAGEN	26-300	26-300	288,200	259,380	230,560
CAMIONES	VOLKSWAGEN	26-310	26-310	261,900	235,710	209,520
CAMIONES	VOLKSWAGEN	31.260 CAMION 6X4 256 HP 24 TON.	31.260 CAMION 6X4 256 HP 24 TON.	283,220	254,900	226,580
CAMIONES	VOLKSWAGEN	31.280 DC MAN - 5940MM 26LG55	31.280 DC MAN - 5940MM 26LG55	306,790	276,110	245,430
CAMIONES	VOLKSWAGEN	31.280 DC MAN E5	31.280 DC MAN E5	286,100	257,490	228,880
CAMIONES	VOLKSWAGEN	31.310 A	31.310 A	142,040	127,840	113,630
CAMIONES	VOLKSWAGEN	31.310 CAMION 6X4 303 HP 24 TON.	31.310 CAMION 6X4 303 HP 24 TON.	294,360	264,920	235,490
CAMIONES	VOLKSWAGEN	31.320	31.320	349,350	314,420	279,480
CAMIONES	VOLKSWAGEN	31.330 DC CUM - 5940MM 26LGY5	31.330 DC CUM - 5940MM 26LGY5	320,870	288,780	256,700
CAMIONES	VOLKSWAGEN	31.330 DC CUMMINS E5	31.330 DC CUMMINS E5	306,240	275,620	244,990
CAMIONES	VOLKSWAGEN	31.370 A	31.370 A	366,710	330,040	293,370
CAMIONES	VOLKSWAGEN	31.390 DC CUM - 5940MM 26LGT5	31.390 DC CUM - 5940MM 26LGT5	332,300	299,070	265,840
CAMIONES	VOLKSWAGEN	31.390 DC CUMMINS E5	31.390 DC CUMMINS E5	316,330	284,700	253,060
CAMIONES	VOLKSWAGEN	35-300	35-300	244,220	219,800	195,380
CAMIONES	VOLKSWAGEN	40-300	40-300	241,480	217,330	193,180
CAMIONES	VOLKSWAGEN	6.160 CUM EV	6.160 CUM EV	117,880	106,090	94,300
CAMIONES	VOLKSWAGEN	6.160 DELIVERY CUM - 4000 MM TCQSC1	6.160 DELIVERY CUM - 4000 MM TCQSC1	96,550	86,900	77,240
CAMIONES	VOLKSWAGEN	6.160 NEW DELIVERY E5	6.160 NEW DELIVERY E5	88,400	79,560	70,720
CAMIONES	VOLKSWAGEN	7.110	7.110	96,590	86,930	77,270
CAMIONES	VOLKSWAGEN	7-110 CO	7-110 CO	111,540	100,390	89,230
CAMIONES	VOLKSWAGEN	7-110 S	7-110 S	98,190	88,370	78,550
CAMIONES	VOLKSWAGEN	8.120 A	8.120 A	120,820	108,740	96,660
CAMIONES	VOLKSWAGEN	8-120	8-120	98,190	88,370	78,550
CAMIONES	VOLKSWAGEN	8-140	8-140	115,540	103,990	92,430
CAMIONES	VOLKSWAGEN	8-140 CO	8-140 CO	113,810	102,430	91,050
CAMIONES	VOLKSWAGEN	8-150	8-150	112,050	100,850	89,640
CAMIONES	VOLKSWAGEN	8-150 TE	8-150 TE	114,290	102,860	91,430
CAMIONES	VOLKSWAGEN	9.150 C	9.150 C	120,820	108,740	96,660
CAMIONES	VOLKSWAGEN	9.170 CUM EV	9.170 CUM EV	126,300	113,670	101,040
CAMIONES	VOLKSWAGEN	9.170 DELIVERY CUM - 4400MM TBXTH1	9.170 DELIVERY CUM - 4400MM TBXTH1	111,320	100,190	89,060
CAMIONES	VOLKSWAGEN	9.170 DELIVERY V-TRONIC CUM - 4400MM TBXTH3	9.170 DELIVERY V-TRONIC CUM - 4400MM TBXTH3	134,890	121,400	107,910
CAMIONES	VOLKSWAGEN	9.170 NEW DELIVERY CHASIS CABINADO	9.170 NEW DELIVERY CHASIS CABINADO	122,220	110,000	97,780
CAMIONES	VOLKSWAGEN	9.170 NEW DELIVERY E5	9.170 NEW DELIVERY E5	101,490	91,340	81,190
CAMIONES	VOLKSWAGEN	9-150	9-150	108,050	97,250	86,440
CAMIONES	VOLKSWAGEN	CONSTELLATION 15.190	CONSTELLATION 15.190	426,270	383,640	341,020
CAMIONES	VOLKSWAGEN	CONSTELLATION 15.190 EURO 5	CONSTELLATION 15.190 EURO 5	458,170	412,350	366,540
CAMIONES	VOLKSWAGEN	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	103,140	92,830	82,510
CAMIONES	VOLKSWAGEN	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	166,630	149,970	133,300
CAMIONES	VOLKSWAGEN	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	284,660	256,190	227,730
CAMIONES	VOLKSWAGEN	OTROS MODELOS	OTROS MODELOS	168,300	151,470	134,640
CAMIONES	VOLLAND	MD1044Z	MD1044Z	49,110	44,200	39,290
CAMIONES	VOLLAND	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	49,110	44,200	39,290
CAMIONES	VOLLAND	OTROS MODELOS	OTROS MODELOS	49,110	44,200	39,290
CAMIONES	VOLVO	A30D 6X6	A30D 6X6	504,120	453,710	403,300
CAMIONES	VOLVO	A35D 6X6	A35D 6X6	359,390	323,450	287,510
CAMIONES	VOLVO	A40D 6X6	A40D 6X6	359,390	323,450	287,510
CAMIONES	VOLVO	F 10 FW	F 10 FW	408,460	367,610	326,770
CAMIONES	VOLVO	F 10 TH	F 10 TH	399,360	359,420	319,490
CAMIONES	VOLVO	F 12 FW	F 12 FW	522,080	469,870	417,660
CAMIONES	VOLVO	F 12 FWGT	F 12 FWGT	557,610	501,850	446,090
CAMIONES	VOLVO	F 12 TH	F 12 TH	513,030	461,730	410,420
CAMIONES	VOLVO	F 12 THGT	F 12 THGT	539,170	485,250	431,340
CAMIONES	VOLVO	FE 6X2R	FE 6X2R	294,680	265,210	235,740
CAMIONES	VOLVO	FE 6X4 R	FE 6X4 R	327,430	294,690	261,940
CAMIONES	VOLVO	FH 4X2T	FH 4X2T	461,660	415,490	369,330
CAMIONES	VOLVO	FH 4X2T AIR	FH 4X2T AIR	439,890	395,900	351,910
CAMIONES	VOLVO	FH 4X2T PARAB	FH 4X2T PARAB	427,450	384,710	341,960
CAMIONES	VOLVO	FH 6X2R EV	FH 6X2R EV	587,910	529,120	470,330
CAMIONES	VOLVO	FH 6X2T AIR	FH 6X2T AIR	459,540	413,590	367,630
CAMIONES	VOLVO	FH 6X2T PARAB	FH 6X2T PARAB	454,300	408,870	363,440
CAMIONES	VOLVO	FH 6X4R	FH 6X4R	479,680	431,710	383,740
CAMIONES	VOLVO	FH 6X4R AIR	FH 6X4R AIR	481,150	433,040	384,920
CAMIONES	VOLVO	FH 6X4R EV	FH 6X4R EV	504,560	454,100	403,650
CAMIONES	VOLVO	FH 6X4R HEAVY	FH 6X4R HEAVY	504,560	454,100	403,650
CAMIONES	VOLVO	FH 6X4T	FH 6X4T	425,380	382,840	340,300
CAMIONES	VOLVO	FH 6X4T AIR	FH 6X4T AIR	495,720	446,150	396,580
CAMIONES	VOLVO	FH 6X4T HEAVY	FH 6X4T HEAVY	507,500	456,750	406,000
CAMIONES	VOLVO	FH 6X4T PARAB	FH 6X4T PARAB	481,640	433,480	385,310
CAMIONES	VOLVO	FH 8X4T	FH 8X4T	447,590	402,830	358,070
CAMIONES	VOLVO	FH12 FW	FH12 FW	548,630	493,770	438,900
CAMIONES	VOLVO	FH12 FW GT	FH12 FW GT	575,670	518,100	460,540
CAMIONES	VOLVO	FH12 TH	FH12 TH	548,630	493,770	438,900
CAMIONES	VOLVO	FL 42	FL 42	254,990	229,490	203,990
CAMIONES	VOLVO	FL 4X2 R	FL 4X2 R	239,340	215,410	191,470
CAMIONES	VOLVO	FL RIGIDO 4X2	FL RIGIDO 4X2	307,780	277,000	246,220
CAMIONES	VOLVO	FL RIGIDO 6X4	FL RIGIDO 6X4	376,530	338,880	301,220
CAMIONES	VOLVO	FL6 CAMION 4X2	FL6 CAMION 4X2	235,690	212,120	188,550
CAMIONES	VOLVO	FL611	FL611	224,090	201,680	179,270
CAMIONES	VOLVO	FL614	FL614	239,540	215,590	191,630
CAMIONES	VOLVO	FM 4X2 R PARAB	FM 4X2 R PARAB	436,280	392,650	349,020
CAMIONES	VOLVO	FM 4X2R EV	FM 4X2R EV	415,220	373,700	332,180
CAMIONES	VOLVO	FM 6X2R EV	FM 6X2R EV	457,380	411,640	365,900
CAMIONES	VOLVO	FM 6X4R	FM 6X4R	504,240	453,820	403,390
CAMIONES	VOLVO	FM 6X4R CHASIS CABINA DIESEL	FM 6X4R CHASIS CABINA DIESEL	525,510	472,960	420,410
CAMIONES	VOLVO	FM 6X4R EV	FM 6X4R EV	574,730	517,260	459,780
CAMIONES	VOLVO	FM 6X4T	FM 6X4T	391,000	351,900	312,800
CAMIONES	VOLVO	FM 8X4R	FM 8X4R	546,300	491,670	437,040
CAMIONES	VOLVO	FM 8X4R CHASIS CABINA DIESEL	FM 8X4R CHASIS CABINA DIESEL	589,370	530,430	471,500
CAMIONES	VOLVO	FM RIGIDO 8X4	FM RIGIDO 8X4	491,130	442,020	392,900
CAMIONES	VOLVO	FM11 4X2R	FM11 4X2R	351,340	316,210	281,070
CAMIONES	VOLVO	FM11 4X2R PARAB	FM11 4X2R PARAB	408,960	368,060	327,170

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	VOLVO	FM11 4X2T	FM11 4X2T	369,670	332,700	295,740
CAMIONES	VOLVO	FM11 4X2T AIR	FM11 4X2T AIR	415,180	373,660	332,140
CAMIONES	VOLVO	FM11 6X2T	FM11 6X2T	398,790	358,910	319,030
CAMIONES	VOLVO	FM11 6X2T AIR	FM11 6X2T AIR	434,660	391,190	347,730
CAMIONES	VOLVO	FM11 6X2T PARAB	FM11 6X2T PARAB	429,250	386,330	343,400
CAMIONES	VOLVO	FM11 6X4R	FM11 6X4R	413,530	372,180	330,820
CAMIONES	VOLVO	FM11 6X4T	FM11 6X4T	435,140	391,630	348,110
CAMIONES	VOLVO	FM11 6X4T AIR	FM11 6X4T AIR	453,150	407,840	362,520
CAMIONES	VOLVO	FM11 6X4T PARAB	FM11 6X4T PARAB	442,510	398,260	354,010
CAMIONES	VOLVO	FM12 380 CAMION 6X4	FM12 380 CAMION 6X4	459,760	413,780	367,810
CAMIONES	VOLVO	FM12 420 CUBOS CAMION 6X4	FM12 420 CUBOS CAMION 6X4	471,360	424,220	377,090
CAMIONES	VOLVO	FM12 R 6X4	FM12 R 6X4	480,490	432,440	384,390
CAMIONES	VOLVO	FMX 10X4 R	FMX 10X4 R	595,250	535,730	476,200
CAMIONES	VOLVO	FMX 10X4R EV	FMX 10X4R EV	609,120	548,210	487,300
CAMIONES	VOLVO	FMX 10X6 R	FMX 10X6 R	621,780	559,600	497,420
CAMIONES	VOLVO	FMX 10X6R EV	FMX 10X6R EV	683,950	615,560	547,160
CAMIONES	VOLVO	FMX 4X2 R EV	FMX 4X2 R EV	540,850	486,770	432,680
CAMIONES	VOLVO	FMX 4X4 R EV	FMX 4X4 R EV	512,500	461,250	410,000
CAMIONES	VOLVO	FMX 6X4 R	FMX 6X4 R	510,770	459,690	408,620
CAMIONES	VOLVO	FMX 6X4 R 8+26	FMX 6X4 R 8+26	524,860	472,370	419,890
CAMIONES	VOLVO	FMX 6X4 R 9+32	FMX 6X4 R 9+32	535,170	481,650	428,140
CAMIONES	VOLVO	FMX 6X4R EV	FMX 6X4R EV	609,120	548,210	487,300
CAMIONES	VOLVO	FMX 6X4T	FMX 6X4T	503,120	452,810	402,500
CAMIONES	VOLVO	FMX 6X6 R	FMX 6X6 R	548,430	493,590	438,740
CAMIONES	VOLVO	FMX 6X6R EV	FMX 6X6R EV	548,430	493,590	438,740
CAMIONES	VOLVO	FMX 8X4 R	FMX 8X4 R	561,540	505,390	449,230
CAMIONES	VOLVO	FMX 8X4 R 18+32	FMX 8X4 R 18+32	595,250	535,730	476,200
CAMIONES	VOLVO	FMX 8X4 R EV	FMX 8X4 R EV	595,250	535,730	476,200
CAMIONES	VOLVO	FMX 8X4 T	FMX 8X4 T	621,780	559,600	497,420
CAMIONES	VOLVO	FMX11 4X2R	FMX11 4X2R	476,480	428,830	381,180
CAMIONES	VOLVO	FMX11 4X4 R	FMX11 4X4 R	481,970	433,770	385,580
CAMIONES	VOLVO	FMX11 6X4 R	FMX11 6X4 R	532,140	478,930	425,710
CAMIONES	VOLVO	NE 42	NE 42	289,760	260,780	231,810
CAMIONES	VOLVO	NE 64	NE 64	347,730	312,960	278,180
CAMIONES	VOLVO	NL 10 42FW 4X2	NL 10 42FW 4X2	376,710	339,040	301,370
CAMIONES	VOLVO	NL 10 42FW 6X4	NL 10 42FW 6X4	471,360	424,220	377,090
CAMIONES	VOLVO	NL 10 42PTO 4X2	NL 10 42PTO 4X2	376,710	339,040	301,370
CAMIONES	VOLVO	NL 10 42PTO 6X4	NL 10 42PTO 6X4	471,360	424,220	377,090
CAMIONES	VOLVO	NL 10 54TH 4X2	NL 10 54TH 4X2	376,710	339,040	301,370
CAMIONES	VOLVO	NL 10 54TH 6X4	NL 10 54TH 6X4	471,360	424,220	377,090
CAMIONES	VOLVO	NL 10 CAMION 4X2	NL 10 CAMION 4X2	376,710	339,040	301,370
CAMIONES	VOLVO	NL 10 CAMION 6X4	NL 10 CAMION 6X4	471,360	424,220	377,090
CAMIONES	VOLVO	NL 10 FW 4X2	NL 10 FW 4X2	355,650	320,090	284,520
CAMIONES	VOLVO	NL 10 FW 6X4	NL 10 FW 6X4	436,260	392,630	349,010
CAMIONES	VOLVO	NL 10 FWLH 4X2	NL 10 FWLH 4X2	367,330	330,600	293,860
CAMIONES	VOLVO	NL 10 FWLH 6X4	NL 10 FWLH 6X4	447,050	402,350	357,640
CAMIONES	VOLVO	NL 10 PARA VOLQUETE 4X2	NL 10 PARA VOLQUETE 4X2	376,710	339,040	301,370
CAMIONES	VOLVO	NL 10 PARA VOLQUETE 6X4	NL 10 PARA VOLQUETE 6X4	471,360	424,220	377,090
CAMIONES	VOLVO	NL 10 PTO 4X2	NL 10 PTO 4X2	353,720	318,350	282,980
CAMIONES	VOLVO	NL 10 PTO 6X4	NL 10 PTO 6X4	433,050	389,750	346,440
CAMIONES	VOLVO	NL 10 TH 4X2	NL 10 TH 4X2	355,590	320,030	284,470
CAMIONES	VOLVO	NL 10 TH 6X4	NL 10 TH 6X4	431,780	388,600	345,420
CAMIONES	VOLVO	NL 12 42FW 6X4	NL 12 42FW 6X4	490,670	441,600	392,540
CAMIONES	VOLVO	NL 12 42FW LH 6X4	NL 12 42FW LH 6X4	517,730	465,960	414,180
CAMIONES	VOLVO	NL 12 42PTO 6X4	NL 12 42PTO 6X4	490,670	441,600	392,540
CAMIONES	VOLVO	NL 12 54TH 6X4	NL 12 54TH 6X4	490,670	441,600	392,540
CAMIONES	VOLVO	NL 12 CAMION	NL 12 CAMION	490,670	441,600	392,540
CAMIONES	VOLVO	NL 12 FWLH 6X4	NL 12 FWLH 6X4	473,000	425,700	378,400
CAMIONES	VOLVO	NL 12 FWMH 6X4	NL 12 FWMH 6X4	463,640	417,280	370,910
CAMIONES	VOLVO	NL 12 PARA VOLQUETE	NL 12 PARA VOLQUETE	490,670	441,600	392,540
CAMIONES	VOLVO	NL 12 PTO 6X4	NL 12 PTO 6X4	463,640	417,280	370,910
CAMIONES	VOLVO	NL 12 TH 6X4	NL 12 TH 6X4	460,030	414,030	368,020
CAMIONES	VOLVO	VM 4X2R	VM 4X2R	252,390	227,150	201,910
CAMIONES	VOLVO	VM 4X2R CHASIS CABINA DIESEL	VM 4X2R CHASIS CABINA DIESEL	251,460	226,310	201,170
CAMIONES	VOLVO	VM 4X2R EV	VM 4X2R EV	281,310	253,180	225,050
CAMIONES	VOLVO	VM 4X2T	VM 4X2T	300,900	270,810	240,720
CAMIONES	VOLVO	VM 6X2R	VM 6X2R	279,320	251,390	223,460
CAMIONES	VOLVO	VM 6X2R CHASIS CABINA DIESEL	VM 6X2R CHASIS CABINA DIESEL	271,760	244,580	217,410
CAMIONES	VOLVO	VM 6X2R EV	VM 6X2R EV	321,550	289,400	257,240
CAMIONES	VOLVO	VM 6X4R	VM 6X4R	311,290	280,160	249,030
CAMIONES	VOLVO	VM 6X4R CHASIS CABINA DIESEL	VM 6X4R CHASIS CABINA DIESEL	306,490	275,840	245,190
CAMIONES	VOLVO	VM 6X4R EV	VM 6X4R EV	354,480	319,030	283,580
CAMIONES	VOLVO	VM 8X2R	VM 8X2R	313,220	281,900	250,580
CAMIONES	VOLVO	VM 8X4R	VM 8X4R	332,430	299,190	265,940
CAMIONES	VOLVO	VM 8X4R EV	VM 8X4R EV	354,480	319,030	283,580
CAMIONES	VOLVO	VM RIGIDO 4X2	VM RIGIDO 4X2	203,000	182,700	162,400
CAMIONES	VOLVO	VM RIGIDO 6X2	VM RIGIDO 6X2	229,200	206,280	183,360
CAMIONES	VOLVO	VMX 6X4 R EV	VMX 6X4 R EV	364,710	328,240	291,770
CAMIONES	VOLVO	VMX 6X4 R MAX EV	VMX 6X4 R MAX EV	406,870	366,180	325,500
CAMIONES	VOLVO	VMX 8X4 R EV	VMX 8X4 R EV	384,050	345,650	307,240
CAMIONES	VOLVO	VNL64T670	VNL64T670	229,200	206,280	183,360
CAMIONES	VOLVO	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	281,310	253,180	225,050
CAMIONES	VOLVO	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	468,530	421,680	374,820
CAMIONES	VOLVO	OTROS MODELOS	OTROS MODELOS	450,370	405,330	360,300
CAMIONES	WARRIOR	HN3320P35C6M	HN3320P35C6M	183,870	165,480	147,100
CAMIONES	WARRIOR	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	183,870	165,480	147,100
CAMIONES	WARRIOR	OTROS MODELOS	OTROS MODELOS	183,870	165,480	147,100
CAMIONES	XCMG	NXG3250D5NC	NXG3250D5NC	206,640	185,980	165,310
CAMIONES	XCMG	NXG3251D3KC	NXG3251D3KC	262,980	236,680	210,380
CAMIONES	XCMG	NXG5160CSY3	NXG5160CSY3	142,100	127,890	113,680
CAMIONES	XCMG	XZJ5245JQZ16D	XZJ5245JQZ16D	399,760	359,780	319,810
CAMIONES	XCMG	XZJ5250JSQJ5	XZJ5250JSQJ5	245,160	220,640	196,130
CAMIONES	XCMG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	142,100	127,890	113,680
CAMIONES	XCMG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	225,900	203,310	180,720
CAMIONES	XCMG	OTROS MODELOS	OTROS MODELOS	331,370	298,230	265,100
CAMIONES	XINKAI	HXK1041T	HXK1041T	47,160	42,440	37,730
CAMIONES	XINKAI	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	47,160	42,440	37,730
CAMIONES	XINKAI	OTROS MODELOS	OTROS MODELOS	47,160	42,440	37,730
CAMIONES	YUEJIN	INCAPOWER X100.3	INCAPOWER X100.3	51,300	46,170	41,040
CAMIONES	YUEJIN	INCAPOWER X100.3 NJ1041DCFZ	INCAPOWER X100.3 NJ1041DCFZ	47,200	42,480	37,760
CAMIONES	YUEJIN	INCAPOWER X300.4	INCAPOWER X300.4	55,660	50,090	44,530
CAMIONES	YUEJIN	INCAPOWER X300.4 CB NJ1042DCFZ-CB	INCAPOWER X300.4 CB NJ1042DCFZ-CB	63,470	57,120	50,780
CAMIONES	YUEJIN	INCAPOWER X300.4 NJ1042DCFZ	INCAPOWER X300.4 NJ1042DCFZ	57,080	51,370	45,660
CAMIONES	YUEJIN	INCAPOWER X300.4 SH1042DCFZ	INCAPOWER X300.4 SH1042DCFZ	55,660	50,090	44,530
CAMIONES	YUEJIN	INCAPOWER X500.5	INCAPOWER X500.5	62,870	56,580	50,300
CAMIONES	YUEJIN	INCAPOWER X500.5 NJ1040DCFZ	INCAPOWER X500.5 NJ1040DCFZ	62,870	56,580	50,300

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONES	YUEJIN	INCAPOWER Y25 SH1041DCDZ	INCAPOWER Y25 SH1041DCDZ	53,670	48,300	42,940
CAMIONES	YUEJIN	NJ 1028 DB 4X2	NJ 1028 DB 4X2	45,810	41,230	36,650
CAMIONES	YUEJIN	NJ 1062 DA 4X2	NJ 1062 DA 4X2	47,450	42,710	37,960
CAMIONES	YUEJIN	NJ 1063 DAW 4X2	NJ 1063 DAW 4X2	72,040	64,840	57,630
CAMIONES	YUEJIN	NJ 1120 DYM BARANDA	NJ 1120 DYM BARANDA	96,550	86,900	77,240
CAMIONES	YUEJIN	NJ 1120 DYW 4X2	NJ 1120 DYW 4X2	93,310	83,980	74,650
CAMIONES	YUEJIN	NJ 3250 BDW 6X4	NJ 3250 BDW 6X4	294,680	265,210	235,740
CAMIONES	YUEJIN	NJ 3250 DBW1 TOLVA	NJ 3250 DBW1 TOLVA	294,680	265,210	235,740
CAMIONES	YUEJIN	NJ 4180 DAW1	NJ 4180 DAW1	245,560	221,000	196,450
CAMIONES	YUEJIN	NJ 4250 DAW	NJ 4250 DAW	278,300	250,470	222,640
CAMIONES	YUEJIN	NJ1028DB BARANDA	NJ1028DB BARANDA	50,730	45,660	40,580
CAMIONES	YUEJIN	NJ1028DBC	NJ1028DBC	59,290	53,360	47,430
CAMIONES	YUEJIN	NJ1042DA	NJ1042DA	59,360	53,420	47,490
CAMIONES	YUEJIN	NJ1042MDF	NJ1042MDF	59,450	53,510	47,560
CAMIONES	YUEJIN	NJ1050HDF	NJ1050HDF	64,180	57,760	51,340
CAMIONES	YUEJIN	NJ1050HDFJ 4.5 TN	NJ1050HDFJ 4.5 TN	67,080	60,370	53,660
CAMIONES	YUEJIN	NJ1050HDFL	NJ1050HDFL	76,760	69,080	61,410
CAMIONES	YUEJIN	NJ1062DA	NJ1062DA	59,760	53,780	47,810
CAMIONES	YUEJIN	NJ1062DA BARANDA	NJ1062DA BARANDA	61,220	55,100	48,980
CAMIONES	YUEJIN	NJ1062DAC	NJ1062DAC	77,430	69,690	61,940
CAMIONES	YUEJIN	NJ1062DAL	NJ1062DAL	71,360	64,220	57,090
CAMIONES	YUEJIN	NJ1063DAW BARANDA	NJ1063DAW BARANDA	73,670	66,300	58,940
CAMIONES	YUEJIN	NJ1063DAWC	NJ1063DAWC	82,960	74,660	66,370
CAMIONES	YUEJIN	NJ1120DYW BARANDA	NJ1120DYW BARANDA	109,660	98,690	87,730
CAMIONES	YUEJIN	NJ1120DYW3	NJ1120DYW3	67,700	60,930	54,160
CAMIONES	YUEJIN	NJ3250D8W1 VOLQUETE	NJ3250D8W1 VOLQUETE	314,320	282,890	251,460
CAMIONES	YUEJIN	X500.5 MAX SH1082KHDCWZ	X500.5 MAX SH1082KHDCWZ	70,590	63,530	56,470
CAMIONES	YUEJIN	YD 400	YD 400	64,470	58,020	51,580
CAMIONES	YUEJIN	YD 400 SH3038DAW	YD 400 SH3038DAW	63,840	57,460	51,070
CAMIONES	YUEJIN	OTROS MODELOS PVB HASTA 7 000 KG	OTROS MODELOS PVB HASTA 7 000 KG	55,660	50,090	44,530
CAMIONES	YUEJIN	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	OTROS MODELOS DE PVB MAS DE 7 000 KG A 20 000 KG	63,840	57,460	51,070
CAMIONES	YUEJIN	OTROS MODELOS DE PVB MAYOR A 20 000 KG	OTROS MODELOS DE PVB MAYOR A 20 000 KG	278,300	250,470	222,640
CAMIONES	YUEJIN	OTROS MODELOS	OTROS MODELOS	66,080	59,470	52,860
CAMIONES	ZHONG YOU	ZYT5200TCY	ZYT5200TCY	634,650	571,190	507,720
CAMIONES	ZHONG YOU	OTROS MODELOS	OTROS MODELOS	634,650	571,190	507,720
CAMIONETAS	ASIA	COMBI AM825 25	COMBI AM825 25	104,740	94,270	83,790
CAMIONETAS	ASIA	COMBI AM825 25 TURBO	COMBI AM825 25 TURBO	85,130	76,620	68,100
CAMIONETAS	ASIA	COMBI AM825 SIN ASIENTOS	COMBI AM825 SIN ASIENTOS	104,740	94,270	83,790
CAMIONETAS	ASIA	COMBI AM825 STD. AC	COMBI AM825 STD. AC	85,130	76,620	68,100
CAMIONETAS	ASIA	K-2400 FURGON	K-2400 FURGON	54,000	48,600	43,200
CAMIONETAS	ASIA	ROCSTA R1 4X4	ROCSTA R1 4X4	65,450	58,910	52,360
CAMIONETAS	ASIA	ROCSTA R2 4X4	ROCSTA R2 4X4	70,360	63,320	56,290
CAMIONETAS	ASIA	ROCSTA R2 SOFT TOP 4X4	ROCSTA R2 SOFT TOP 4X4	67,420	60,680	53,940
CAMIONETAS	ASIA	TOPIC 16C DLX	TOPIC 16C DLX	64,990	58,490	51,990
CAMIONETAS	ASIA	TOPIC 16C EST	TOPIC 16C EST	67,080	60,370	53,660
CAMIONETAS	ASIA	TOPIC 16C ST	TOPIC 16C ST	62,700	56,430	50,160
CAMIONETAS	ASIA	TOPIC PANEL	TOPIC PANEL	59,600	53,640	47,680
CAMIONETAS	ASIA	TOWNER COACH	TOWNER COACH	32,420	29,180	25,940
CAMIONETAS	ASIA	TOWNER DLX	TOWNER DLX	32,020	28,820	25,620
CAMIONETAS	ASIA	TOWNER PICK UP	TOWNER PICK UP	32,420	29,180	25,940
CAMIONETAS	ASIA	TOWNER STD.	TOWNER STD.	32,020	28,820	25,620
CAMIONETAS	ASIA	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	67,420	60,680	53,940
CAMIONETAS	ASIA	OTROS MODELOS	OTROS MODELOS	62,700	56,430	50,160
CAMIONETAS	AUDI	E-TRON ADVANCED 55 QUATTRO	E-TRON ADVANCED 55 QUATTRO	366,780	330,100	293,420
CAMIONETAS	AUDI	E-TRON AMBITION 55 QUATTRO	E-TRON AMBITION 55 QUATTRO	231,240	208,120	184,990
CAMIONETAS	AUDI	E-TRON SPORTBACK 55 QUATTRO	E-TRON SPORTBACK 55 QUATTRO	373,810	336,430	299,050
CAMIONETAS	AUDI	Q2	Q2	106,360	95,720	85,090
CAMIONETAS	AUDI	Q2 ADVANCED 35 TFSI	Q2 ADVANCED 35 TFSI	110,800	99,720	88,640
CAMIONETAS	AUDI	Q2 ATTRACTION 1.0 TFSI	Q2 ATTRACTION 1.0 TFSI	117,750	105,980	94,200
CAMIONETAS	AUDI	Q2 ATTRACTION 1.0 TFSI STRONIC	Q2 ATTRACTION 1.0 TFSI STRONIC	86,470	77,820	69,180
CAMIONETAS	AUDI	Q2 ATTRACTION 35 TFSI	Q2 ATTRACTION 35 TFSI	109,380	98,440	87,500
CAMIONETAS	AUDI	Q2 SPORT 1.0 TFSI STRONIC	Q2 SPORT 1.0 TFSI STRONIC	114,390	102,950	91,510
CAMIONETAS	AUDI	Q3	Q3	117,840	106,060	94,270
CAMIONETAS	AUDI	Q3 1.4 TFSI	Q3 1.4 TFSI	127,370	114,630	101,900
CAMIONETAS	AUDI	Q3 1.4 TFSI S TRONIC	Q3 1.4 TFSI S TRONIC	113,450	102,110	90,760
CAMIONETAS	AUDI	Q3 ADVANCED 1.4 TFSI S TRONIC	Q3 ADVANCED 1.4 TFSI S TRONIC	129,600	116,640	103,680
CAMIONETAS	AUDI	Q3 ADVANCED 2.0 TFSI QUATTRO S TRONIC	Q3 ADVANCED 2.0 TFSI QUATTRO S TRONIC	148,040	133,240	118,430
CAMIONETAS	AUDI	Q3 ADVANCED 35 TFSI S TRONIC	Q3 ADVANCED 35 TFSI S TRONIC	154,770	139,290	123,820
CAMIONETAS	AUDI	Q3 ADVANCED 40 TFSI QUATTRO S TRONIC	Q3 ADVANCED 40 TFSI QUATTRO S TRONIC	188,420	169,580	150,740
CAMIONETAS	AUDI	Q3 ATTRACTION 1.4 TFSI S TRONIC	Q3 ATTRACTION 1.4 TFSI S TRONIC	105,000	94,500	84,000
CAMIONETAS	AUDI	Q3 ATTRACTION 35 TFSI S TRONIC	Q3 ATTRACTION 35 TFSI S TRONIC	137,940	124,150	110,350
CAMIONETAS	AUDI	Q3 ATTRACTION PLUS 35 TFSI S TRONIC	Q3 ATTRACTION PLUS 35 TFSI S TRONIC	150,520	135,470	120,420
CAMIONETAS	AUDI	Q3 ATTRACTION1.4 TFSI	Q3 ATTRACTION1.4 TFSI	122,800	110,520	98,240
CAMIONETAS	AUDI	Q3 DESIGN QUATTRO 2.0 TFSI STRONIC	Q3 DESIGN QUATTRO 2.0 TFSI STRONIC	137,500	123,750	110,000
CAMIONETAS	AUDI	Q3 PI 1.4	Q3 PI 1.4	130,810	117,730	104,650
CAMIONETAS	AUDI	Q3 PI 1.4 TFSI STRONIC	Q3 PI 1.4 TFSI STRONIC	133,920	120,530	107,140
CAMIONETAS	AUDI	Q3 PI 1.4 TFSI STRONIC BLACK EDITION	Q3 PI 1.4 TFSI STRONIC BLACK EDITION	137,200	123,480	109,760
CAMIONETAS	AUDI	Q3 QUATTRO 2.0 TFSI	Q3 QUATTRO 2.0 TFSI	157,160	141,440	125,730
CAMIONETAS	AUDI	Q3 SPORTBACK	Q3 SPORTBACK	142,990	128,690	114,390
CAMIONETAS	AUDI	Q3 SPORTBACK 1.4 TFSI S TRONIC	Q3 SPORTBACK 1.4 TFSI S TRONIC	138,090	124,280	110,470
CAMIONETAS	AUDI	Q3 SPORTBACK 35 TFSI S TRONIC	Q3 SPORTBACK 35 TFSI S TRONIC	168,360	151,520	134,690
CAMIONETAS	AUDI	Q3 SPORTBACK LINE 2.0 TFSI QUATTRO S TRONIC	Q3 SPORTBACK LINE 2.0 TFSI QUATTRO S TRONIC	191,270	172,140	153,020
CAMIONETAS	AUDI	Q3 SPORTBACK LINE 40 TFSI QUATTRO S TRONIC	Q3 SPORTBACK LINE 40 TFSI QUATTRO S TRONIC	195,150	175,640	156,120
CAMIONETAS	AUDI	Q3 TFSI QUATTRO 2.0 S TRONIC	Q3 TFSI QUATTRO 2.0 S TRONIC	147,000	132,300	117,600
CAMIONETAS	AUDI	Q5	Q5	150,280	135,250	120,220
CAMIONETAS	AUDI	Q5 2.0 TFSI	Q5 2.0 TFSI	150,280	135,250	120,220
CAMIONETAS	AUDI	Q5 2.0 TFSI 225HP TIPTRONIC	Q5 2.0 TFSI 225HP TIPTRONIC	150,280	135,250	120,220
CAMIONETAS	AUDI	Q5 2.0 TFSI 230HP TIPTRONIC	Q5 2.0 TFSI 230HP TIPTRONIC	162,070	145,860	129,660
CAMIONETAS	AUDI	Q5 2.0 TFSI 230HP TIPTRONIC AMBITION	Q5 2.0 TFSI 230HP TIPTRONIC AMBITION	162,070	145,860	129,660
CAMIONETAS	AUDI	Q5 2.0T S TRONIC FSI	Q5 2.0T S TRONIC FSI	168,290	151,460	134,630
CAMIONETAS	AUDI	Q5 2.0T S TRONIC QUATTRO FSI	Q5 2.0T S TRONIC QUATTRO FSI	168,230	151,410	134,580
CAMIONETAS	AUDI	Q5 ADVANCED 45 TFSI QUATTRO S TRONIC	Q5 ADVANCED 45 TFSI QUATTRO S TRONIC	173,310	155,980	138,650
CAMIONETAS	AUDI	Q5 ADVANCED LE 45 TFSI QUATTRO S TRONIC	Q5 ADVANCED LE 45 TFSI QUATTRO S TRONIC	222,070	199,860	177,660
CAMIONETAS	AUDI	Q5 AMBITION QUATTRO 2.0 TFSI TIPTRONIC	Q5 AMBITION QUATTRO 2.0 TFSI TIPTRONIC	163,390	147,050	130,710
CAMIONETAS	AUDI	Q5 ATTRACTION 2.0 TFSI QUATTRO S TRONIC	Q5 ATTRACTION 2.0 TFSI QUATTRO S TRONIC	113,350	102,020	90,680
CAMIONETAS	AUDI	Q5 ATTRACTION 45 TFSI QUATTRO S TRONIC	Q5 ATTRACTION 45 TFSI QUATTRO S TRONIC	146,510	131,860	117,210
CAMIONETAS	AUDI	Q5 ATTRACTION QUATTRO 2.0 TFSI TIPTRONIC	Q5 ATTRACTION QUATTRO 2.0 TFSI TIPTRONIC	164,030	147,630	131,220
CAMIONETAS	AUDI	Q5 DESIGN QUATTRO 2.0 TFSI STRONIC	Q5 DESIGN QUATTRO 2.0 TFSI STRONIC	145,630	131,070	116,500
CAMIONETAS	AUDI	Q5 PROGRESSIVE 45 TFSI QUATTRO S TRONIC	Q5 PROGRESSIVE 45 TFSI QUATTRO S TRONIC	181,690	163,520	145,350
CAMIONETAS	AUDI	Q5 PROGRESSIVE LE 45 TFSI QUATTRO S TRONIC	Q5 PROGRESSIVE LE 45 TFSI QUATTRO S TRONIC	205,410	184,870	164,330
CAMIONETAS	AUDI	Q5 QUATTRO 2.0 TFSI	Q5 QUATTRO 2.0 TFSI	163,390	147,050	130,710
CAMIONETAS	AUDI	Q5 QUATTRO 3.0 TFSI TIPTRONIC	Q5 QUATTRO 3.0 TFSI TIPTRONIC	176,150	158,540	140,920
CAMIONETAS	AUDI	Q5 S TRONIC 3.2 FSI	Q5 S TRONIC 3.2 FSI	189,910	170,920	151,930
CAMIONETAS	AUDI	Q5 S TRONIC QUATTRO 3.2 FSI	Q5 S TRONIC QUATTRO 3.2 FSI	192,200	172,980	153,760
CAMIONETAS	AUDI	Q5 SPORT 2.0 TFSI QUATTRO STRONIC	Q5 SPORT 2.0 TFSI QUATTRO STRONIC	178,410	160,570	142,730
CAMIONETAS	AUDI	Q5 SPORTBACK 45 TFSI QUATTRO S TRONIC	Q5 SPORTBACK 45 TFSI QUATTRO S TRONIC	168,360	151,520	134,690
CAMIONETAS	AUDI		Q5 SPORTBACK ADVANCED 45 TFSI QUATTRO S TRONIC	145,530	130,980	116,420

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	AUDI	Q5 SPORTBACK PLUS 45 TFSI QUATTRO S TRONIC	Q5 SPORTBACK PLUS 45 TFSI QUATTRO S TRONIC	178,330	160,500	142,660
CAMIONETAS	AUDI	Q5 SPORTBACK S LINE 45 TFSI QUATTRO S TRONIC	Q5 SPORTBACK S LINE 45 TFSI QUATTRO S TRONIC	239,130	215,220	191,300
CAMIONETAS	AUDI	Q5 TFSI QUATTRO 2.0 TIPTRONIC	Q5 TFSI QUATTRO 2.0 TIPTRONIC	173,210	155,890	138,570
CAMIONETAS	AUDI	Q5 TFSI QUATTRO 3.0	Q5 TFSI QUATTRO 3.0	213,650	192,290	170,920
CAMIONETAS	AUDI	Q7 2.0 TFSI 225HP TIPTRONIC	Q7 2.0 TFSI 225HP TIPTRONIC	202,280	182,050	161,820
CAMIONETAS	AUDI	Q7 3.0 TDI QUATTRO 249 HP TIPTRONIC	Q7 3.0 TDI QUATTRO 249 HP TIPTRONIC	348,050	313,250	278,440
CAMIONETAS	AUDI	Q7 3.0 TFSI QUATTRO TIPTRONIC	Q7 3.0 TFSI QUATTRO TIPTRONIC	286,820	258,140	229,460
CAMIONETAS	AUDI	Q7 3.0TFSI QUATTRO (272 HP) TIPTRONIC	Q7 3.0TFSI QUATTRO (272 HP) TIPTRONIC	222,310	200,080	177,850
CAMIONETAS	AUDI	Q7 3.0TFSI QUATTRO (333 HP) TIPTRONIC	Q7 3.0TFSI QUATTRO (333 HP) TIPTRONIC	321,530	289,380	257,220
CAMIONETAS	AUDI	Q7 3.6 FSI	Q7 3.6 FSI	223,830	201,450	179,060
CAMIONETAS	AUDI	Q7 AMBITION 2.0 TFSI QUATTRO	Q7 AMBITION 2.0 TFSI QUATTRO	209,560	188,600	167,650
CAMIONETAS	AUDI	Q7 AMBITION 55 TFSI QUATTRO TIPTRONIC	Q7 AMBITION 55 TFSI QUATTRO TIPTRONIC	292,980	263,680	234,380
CAMIONETAS	AUDI	Q7 AMBITION QUATTRO 2.0 TFSI TIPTRONIC	Q7 AMBITION QUATTRO 2.0 TFSI TIPTRONIC	209,560	188,600	167,650
CAMIONETAS	AUDI	Q7 AMBITION QUATTRO 3.0 TFSI TIPTRONIC	Q7 AMBITION QUATTRO 3.0 TFSI TIPTRONIC	296,350	266,720	237,080
CAMIONETAS	AUDI	Q7 ATTRACTION PLUS 45 TFSI QUATTRO TIPTRONIC	Q7 ATTRACTION PLUS 45 TFSI QUATTRO TIPTRONIC	191,840	172,660	153,470
CAMIONETAS	AUDI	Q7 ATTRACTION QUATTRO 2.0 TFSI TIPTRONIC	Q7 ATTRACTION QUATTRO 2.0 TFSI TIPTRONIC	144,590	130,130	115,670
CAMIONETAS	AUDI	Q7 ATTRACTION QUATTRO 3.0 TFSI TIPTRONIC	Q7 ATTRACTION QUATTRO 3.0 TFSI TIPTRONIC	222,110	199,900	177,690
CAMIONETAS	AUDI	Q7 NF 2.0 TFSI QUATTRO TIPTRONIC	Q7 NF 2.0 TFSI QUATTRO TIPTRONIC	217,400	195,660	173,920
CAMIONETAS	AUDI	Q7 NF 2.0 TFSI QUATTRO TIPTRONIC AMBITION	Q7 NF 2.0 TFSI QUATTRO TIPTRONIC AMBITION	222,620	200,360	178,100
CAMIONETAS	AUDI	Q7 NF 2.0 TFSI QUATTRO TIPTRONIC ATTRACTION	Q7 NF 2.0 TFSI QUATTRO TIPTRONIC ATTRACTION	217,400	195,660	173,920
CAMIONETAS	AUDI	Q7 NF 3.0 TFSI QUATTRO TIPTRONIC	Q7 NF 3.0 TFSI QUATTRO TIPTRONIC	286,820	258,140	229,460
CAMIONETAS	AUDI	Q7 PROGRESSIVE 45 TFSI QUATTRO TIPTRONIC	Q7 PROGRESSIVE 45 TFSI QUATTRO TIPTRONIC	222,110	199,900	177,690
CAMIONETAS	AUDI	Q7 QUATTRO 2.0 TFSI TIPTRONIC	Q7 QUATTRO 2.0 TFSI TIPTRONIC	242,260	218,030	193,810
CAMIONETAS	AUDI	Q7 QUATTRO 3.0 TFSI	Q7 QUATTRO 3.0 TFSI	268,620	241,760	214,900
CAMIONETAS	AUDI	Q7 QUATTRO 3.6	Q7 QUATTRO 3.6	223,830	201,450	179,060
CAMIONETAS	AUDI	Q7 QUATTRO 3.6 FSI	Q7 QUATTRO 3.6 FSI	223,830	201,450	179,060
CAMIONETAS	AUDI	Q7 QUATTRO 4.2	Q7 QUATTRO 4.2	272,550	245,300	218,040
CAMIONETAS	AUDI	Q7 QUATTRO 4.2 FSI	Q7 QUATTRO 4.2 FSI	281,360	253,220	225,090
CAMIONETAS	AUDI	Q8 3.0 TFSI QUATTRO 340	Q8 3.0 TFSI QUATTRO 340	188,370	169,530	150,700
CAMIONETAS	AUDI	Q8 3.0 TFSI QUATTRO 340 HP TIPTRONIC	Q8 3.0 TFSI QUATTRO 340 HP TIPTRONIC	229,390	206,450	183,510
CAMIONETAS	AUDI	Q8 AMBITION 55 TFSI QUATTRO TIPTRONIC	Q8 AMBITION 55 TFSI QUATTRO TIPTRONIC	323,290	290,960	258,630
CAMIONETAS	AUDI	Q8 BLACK S LINE 55 TFSI QUATTRO TIPTRONIC	Q8 BLACK S LINE 55 TFSI QUATTRO TIPTRONIC	343,260	308,930	274,610
CAMIONETAS	AUDI	Q8 E-TRON SPORTBACK ADVANCED 55 QUATRO	Q8 E-TRON SPORTBACK ADVANCED 55 QUATRO	319,420	287,480	255,540
CAMIONETAS	AUDI	Q8 QUATTRO 3.0 TFSI TIPTRONIC	Q8 QUATTRO 3.0 TFSI TIPTRONIC	182,310	164,080	145,850
CAMIONETAS	AUDI	RS Q3 SPORTBACK TFSI 400 HP QUATTRO S TRONIC	RS Q3 SPORTBACK TFSI 400 HP QUATTRO S TRONIC	305,870	275,280	244,700
CAMIONETAS	AUDI	RS Q8 TFSI 600 HP QUATTRO TIPTRONIC	RS Q8 TFSI 600 HP QUATTRO TIPTRONIC	656,200	590,580	524,960
CAMIONETAS	AUDI	RSQ3 QUATTRO 2.5TFSI S TRONIC	RSQ3 QUATTRO 2.5TFSI S TRONIC	206,250	185,630	165,000
CAMIONETAS	AUDI	SQ5	SQ5	162,570	146,310	130,060
CAMIONETAS	AUDI	SQ5 3.0 TFSI QUATTRO 354 HP TIPTRONIC	SQ5 3.0 TFSI QUATTRO 354 HP TIPTRONIC	162,570	146,310	130,060
CAMIONETAS	AUDI	SQ5 SPORTBACK TFSI 354 HP QUATTRO TIPTRONIC	SQ5 SPORTBACK TFSI 354 HP QUATTRO TIPTRONIC	309,570	278,610	247,660
CAMIONETAS	AUDI	SQ5 SPORTBACK TFSI QUATTRO TIPTRONIC	SQ5 SPORTBACK TFSI QUATTRO TIPTRONIC	286,280	257,650	229,020
CAMIONETAS	AUDI	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	122,800	110,520	98,240
CAMIONETAS	AUDI	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	191,840	172,660	153,470
CAMIONETAS	AUDI	OTROS MODELOS	OTROS MODELOS	192,200	172,980	153,760
CAMIONETAS	AUTOCRAFT	JOURWAY	JOURWAY	47,110	42,400	37,690
CAMIONETAS	AUTOCRAFT	STJ6400A	STJ6400A	39,250	35,330	31,400
CAMIONETAS	AUTOCRAFT	OTROS MODELOS	OTROS MODELOS	43,180	38,860	34,540
CAMIONETAS	AWA	FD1020P11K-1	FD1020P11K-1	32,750	29,480	26,200
CAMIONETAS	AWA	OTROS MODELOS	OTROS MODELOS	32,750	29,480	26,200
CAMIONETAS	BAIC	BJ6601CJ01	BJ6601CJ01	101,490	91,340	81,190
CAMIONETAS	BAIC	BJ6601CJ02	BJ6601CJ02	101,490	91,340	81,190
CAMIONETAS	BAIC	GRAND PLUS 1.2 MT MB	GRAND PLUS 1.2 MT MB	35,010	31,510	28,010
CAMIONETAS	BAIC	M20 1.5 MT COMFORT	M20 1.5 MT COMFORT	40,240	36,220	32,190
CAMIONETAS	BAIC	M20 1.5 MT KLASS	M20 1.5 MT KLASS	40,890	36,800	32,710
CAMIONETAS	BAIC	M20 1.5 MT STANDARD	M20 1.5 MT STANDARD	36,970	33,270	29,580
CAMIONETAS	BAIC	M60 1.5 MT COMFORT	M60 1.5 MT COMFORT	45,440	40,900	36,350
CAMIONETAS	BAIC	NEW X35 1.5 AT EXCLUSIVE	NEW X35 1.5 AT EXCLUSIVE	54,690	49,220	43,750
CAMIONETAS	BAIC	NEW X35 1.5 AT EXCLUSIVE GLP	NEW X35 1.5 AT EXCLUSIVE GLP	65,590	59,030	52,470
CAMIONETAS	BAIC	NEW X35 1.5 AT EXCLUSIVE PLUS	NEW X35 1.5 AT EXCLUSIVE PLUS	60,540	54,490	48,430
CAMIONETAS	BAIC	NEW X35 1.5 AT EXCLUSIVE PLUS GLP	NEW X35 1.5 AT EXCLUSIVE PLUS GLP	54,970	49,470	43,980
CAMIONETAS	BAIC	NEW X35 1.5 CVT EXCLUSIVE TURBO	NEW X35 1.5 CVT EXCLUSIVE TURBO	53,850	48,470	43,080
CAMIONETAS	BAIC	NEW X35 1.5 CVT EXCLUSIVE TURBO GLP	NEW X35 1.5 CVT EXCLUSIVE TURBO GLP	53,850	48,470	43,080
CAMIONETAS	BAIC	NEW X35 1.5 MT COMFORT	NEW X35 1.5 MT COMFORT	38,700	34,830	30,960
CAMIONETAS	BAIC	NEW X35 1.5 MT COMFORT GLP	NEW X35 1.5 MT COMFORT GLP	43,750	39,380	35,000
CAMIONETAS	BAIC	NEW X35 1.5 MT EXCLUSIVE	NEW X35 1.5 MT EXCLUSIVE	51,800	46,620	41,440
CAMIONETAS	BAIC	NEW X35 1.5 MT EXCLUSIVE GLP	NEW X35 1.5 MT EXCLUSIVE GLP	50,970	45,870	40,780
CAMIONETAS	BAIC	NEW X55 1.5 7DCT COMFORT PLUS	NEW X55 1.5 7DCT COMFORT PLUS	74,000	66,600	59,200
CAMIONETAS	BAIC	NEW X55 1.5 7DCT EXCLUSIVE PLUS	NEW X55 1.5 7DCT EXCLUSIVE PLUS	84,090	75,680	67,270
CAMIONETAS	BAIC	NEW X55 1.5 7DCT SIGNATURE PLUS	NEW X55 1.5 7DCT SIGNATURE PLUS	90,830	81,750	72,660
CAMIONETAS	BAIC	NEW X55 1.5 7DCT SIGNATURE PLUS GLP	NEW X55 1.5 7DCT SIGNATURE PLUS GLP	66,320	59,690	53,060
CAMIONETAS	BAIC	NEW X55 1.5 AT EXCLUSIVE GLP	NEW X55 1.5 AT EXCLUSIVE GLP	63,900	57,510	51,120
CAMIONETAS	BAIC	NEW X55 1.5 MT COMFORT GLP	NEW X55 1.5 MT COMFORT GLP	53,810	48,430	43,050
CAMIONETAS	BAIC	NEW X55 1.5 MT EXCLUSIVE GLP	NEW X55 1.5 MT EXCLUSIVE GLP	58,860	52,970	47,090
CAMIONETAS	BAIC	NEW X55 1.5T 7DCT EXCLUSIVE PLUS GLP	NEW X55 1.5T 7DCT EXCLUSIVE PLUS GLP	56,890	51,200	45,510
CAMIONETAS	BAIC	NEW X55 1.5T AT EXCLUSIVE	NEW X55 1.5T AT EXCLUSIVE	63,560	57,200	50,850
CAMIONETAS	BAIC	NEW X55 1.5T MT COMFORT	NEW X55 1.5T MT COMFORT	45,440	40,900	36,350
CAMIONETAS	BAIC	NEW X55 1.5T MT EXCLUSIVE	NEW X55 1.5T MT EXCLUSIVE	57,520	51,770	46,020
CAMIONETAS	BAIC	PLUS 1.2 MT BASIC	PLUS 1.2 MT BASIC	32,710	29,440	26,170
CAMIONETAS	BAIC	PLUS 1.3 MT BASIC	PLUS 1.3 MT BASIC	27,130	24,420	21,700
CAMIONETAS	BAIC	PLUS 1.3 MT CARGO	PLUS 1.3 MT CARGO	32,710	29,440	26,170
CAMIONETAS	BAIC	PLUS 1.3 MT COMFORT	PLUS 1.3 MT COMFORT	29,440	26,500	23,550
CAMIONETAS	BAIC	PLUS KLASS 1.3 MT	PLUS KLASS 1.3 MT	28,780	25,900	23,020
CAMIONETAS	BAIC	X25	X25	37,830	34,050	30,260
CAMIONETAS	BAIC	X25 1.5 AT COMFORTABLE	X25 1.5 AT COMFORTABLE	40,890	36,800	32,710
CAMIONETAS	BAIC	X25 1.5 AT ELITE	X25 1.5 AT ELITE	47,450	42,710	37,960
CAMIONETAS	BAIC	X25 1.5 AT LUXURY	X25 1.5 AT LUXURY	55,710	50,140	44,570
CAMIONETAS	BAIC	X25 1.5 AT SPORT	X25 1.5 AT SPORT	47,450	42,710	37,960
CAMIONETAS	BAIC	X25 1.5 MT COMFORTABLE	X25 1.5 MT COMFORTABLE	37,060	33,350	29,650
CAMIONETAS	BAIC	X25 1.5 MT ELITE	X25 1.5 MT ELITE	40,890	36,800	32,710
CAMIONETAS	BAIC	X25 1.5 MT EXCLUSIVE	X25 1.5 MT EXCLUSIVE	41,540	37,390	33,230
CAMIONETAS	BAIC	X25 1.5 MT LUXURY	X25 1.5 MT LUXURY	50,990	45,890	40,790
CAMIONETAS	BAIC	X25 1.5 MT SPORT	X25 1.5 MT SPORT	40,890	36,800	32,710
CAMIONETAS	BAIC	X35 1.5 AT EXCLUSIVE	X35 1.5 AT EXCLUSIVE	54,630	49,170	43,700
CAMIONETAS	BAIC	X35 1.5 AT LUXURY	X35 1.5 AT LUXURY	55,540	49,990	44,430
CAMIONETAS	BAIC	X35 1.5 MT COMFORT	X35 1.5 MT COMFORT	44,160	39,740	35,330
CAMIONETAS	BAIC	X35 1.5 MT ELITE	X35 1.5 MT ELITE	43,420	39,080	34,740
CAMIONETAS	BAIC	X35 1.5 MT EXCLUSIVE	X35 1.5 MT EXCLUSIVE	51,800	46,620	41,440
CAMIONETAS	BAIC	X35.1.5 MT LUXURY	X35.1.5 MT LUXURY	48,230	43,410	38,580
CAMIONETAS	BAIC	X55	X55	52,460	47,210	41,970
CAMIONETAS	BAIC	X55 1.5L MT ELITE	X55 1.5L MT ELITE	52,040	46,840	41,630
CAMIONETAS	BAIC	X55 1.5T CVT ELITE	X55 1.5T CVT ELITE	65,650	59,090	52,520
CAMIONETAS	BAIC	X55 1.5T MT COMFORT	X55 1.5T MT COMFORT	49,770	44,790	39,820
CAMIONETAS	BAIC	X55 1.5T MT ELITE	X55 1.5T MT ELITE	48,810	43,930	39,050
CAMIONETAS	BAIC	ZOOM 2.4 MT LUXURY	ZOOM 2.4 MT LUXURY	85,100	76,590	68,080
CAMIONETAS	BAIC	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	53,830	48,450	43,060
CAMIONETAS	BAIC	OTROS MODELOS	OTROS MODELOS	40,890	36,800	32,710

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	BAIC YX	205	205	27,800	25,020	22,240
CAMIONETAS	BAIC YX	206	206	29,440	26,500	23,550
CAMIONETAS	BAIC YX	206 UPGRADE	206 UPGRADE	32,420	29,180	25,940
CAMIONETAS	BAIC YX	206C STANDARD	206C STANDARD	31,080	27,970	24,860
CAMIONETAS	BAIC YX	H2E CLASSIC	H2E CLASSIC	37,630	33,870	30,100
CAMIONETAS	BAIC YX	H3 COMFORT	H3 COMFORT	48,750	43,880	39,000
CAMIONETAS	BAIC YX	H3 STANDARD	H3 STANDARD	42,540	38,290	34,030
CAMIONETAS	BAIC YX	H6 STANDARD	H6 STANDARD	45,810	41,230	36,650
CAMIONETAS	BAIC YX	KENBO S2 BASIC	KENBO S2 BASIC	40,890	36,800	32,710
CAMIONETAS	BAIC YX	KENBO S2 STANDARD	KENBO S2 STANDARD	39,250	35,330	31,400
CAMIONETAS	BAIC YX	KENBO S3 STANDARD	KENBO S3 STANDARD	49,080	44,170	39,260
CAMIONETAS	BAIC YX	KENBO S6 STANDARD	KENBO S6 STANDARD	49,080	44,170	39,260
CAMIONETAS	BAIC YX	M20 PRACTICAL	M20 PRACTICAL	42,540	38,290	34,030
CAMIONETAS	BAIC YX	T205D CARGO BOX	T205D CARGO BOX	32,710	29,440	26,170
CAMIONETAS	BAIC YX	T205D MINITRUCK	T205D MINITRUCK	31,080	27,970	24,860
CAMIONETAS	BAIC YX	OTROS MODELOS	OTROS MODELOS	39,250	35,330	31,400
CAMIONETAS	BAW	BJ1021MF2 BARANDA 4X2 2.0 GASOL	BJ1021MF2 BARANDA 4X2 2.0 GASOL	52,380	47,140	41,900
CAMIONETAS	BAW	BJ1021MF2 PICK-UP CAMIONETA	BJ1021MF2 PICK-UP CAMIONETA	52,380	47,140	41,900
CAMIONETAS	BAW	BJ1021MHT BARANDA 4X2 2.8 DIESE	BJ1021MHT BARANDA 4X2 2.8 DIESE	55,660	50,090	44,530
CAMIONETAS	BAW	BJ1021MHT PICK-UP CAMIONETA	BJ1021MHT PICK-UP CAMIONETA	55,660	50,090	44,530
CAMIONETAS	BAW	BJ1021PH41 BARANDA 4X2 2.0 GASOL	BJ1021PH41 BARANDA 4X2 2.0 GASOL	42,570	38,310	34,060
CAMIONETAS	BAW	BJ1021PHD41 PICK-UP CAMIONETA	BJ1021PHD41 PICK-UP CAMIONETA	42,570	38,310	34,060
CAMIONETAS	BAW	BJ1030P1T4 BARANDA CS 4X2 2.5 DIES	BJ1030P1T4 BARANDA CS 4X2 2.5 DIES	49,110	44,200	39,290
CAMIONETAS	BAW	BJ1030P1T4 CAMIONETA 1.5 TN	BJ1030P1T4 CAMIONETA 1.5 TN	49,110	44,200	39,290
CAMIONETAS	BAW	BJ2031CFD CAMIONETA SUV	BJ2031CFD CAMIONETA SUV	58,930	53,040	47,140
CAMIONETAS	BAW	BJ2031CFD SUV 4X4 2.2 GASOL	BJ2031CFD SUV 4X4 2.2 GASOL	58,930	53,040	47,140
CAMIONETAS	BAW	BJ2031HMT PICK-UP CAMIONETA	BJ2031HMT PICK-UP CAMIONETA	72,040	64,840	57,630
CAMIONETAS	BAW	BJ6490 COMBI PARA PASAJEROS	BJ6490 COMBI PARA PASAJEROS	52,380	47,140	41,900
CAMIONETAS	BAW	BJ6490 PANEL 2.2 GASOLINA	BJ6490 PANEL 2.2 GASOLINA	52,380	47,140	41,900
CAMIONETAS	BAW	DESTROYER PICK UP 4X2	DESTROYER PICK UP 4X2	49,080	44,170	39,260
CAMIONETAS	BAW	DESTROYER PICK UP 4X4	DESTROYER PICK UP 4X4	72,000	64,800	57,600
CAMIONETAS	BAW	F3 PICK UP 4X4	F3 PICK UP 4X4	72,000	64,800	57,600
CAMIONETAS	BAW		HLD5020XXY1BEV	63,270	56,940	50,620
CAMIONETAS	BAW	INCAPOWER B20	INCAPOWER B20	42,540	38,290	34,030
CAMIONETAS	BAW	INCAPOWER CARGOVAN	INCAPOWER CARGOVAN	55,630	50,070	44,500
CAMIONETAS	BAW	INCAPOWER COMMUTER	INCAPOWER COMMUTER	58,900	53,010	47,120
CAMIONETAS	BAW	INCAPOWER DC42	INCAPOWER DC42	45,810	41,230	36,650
CAMIONETAS	BAW	INCAPOWER DESTROYER	INCAPOWER DESTROYER	65,450	58,910	52,360
CAMIONETAS	BAW	INCAPOWER GREEN	INCAPOWER GREEN	55,630	50,070	44,500
CAMIONETAS	BAW	INCAPOWER TURISMO	INCAPOWER TURISMO	55,630	50,070	44,500
CAMIONETAS	BAW	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	50,750	45,680	40,600
CAMIONETAS	BAW	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	72,000	64,800	57,600
CAMIONETAS	BAW	OTROS MODELOS	OTROS MODELOS	55,630	50,070	44,500
CAMIONETAS	BAWM	BJ6520XBT3	BJ6520XBT3	47,480	42,730	37,980
CAMIONETAS	BAWM	OTROS MODELOS	OTROS MODELOS	47,480	42,730	37,980
CAMIONETAS	BENTLEY	BENTAYGA AZURE V8	BENTAYGA AZURE V8	909,360	818,420	727,490
CAMIONETAS	BENTLEY	BENTAYGA S V8	BENTAYGA S V8	687,750	618,980	550,200
CAMIONETAS	BENTLEY	BENTAYGA SPEED W12	BENTAYGA SPEED W12	687,750	618,980	550,200
CAMIONETAS	BENTLEY	BENTAYGA V8	BENTAYGA V8	687,750	618,980	550,200
CAMIONETAS	BENTLEY	BENTAYGA W12	BENTAYGA W12	687,750	618,980	550,200
CAMIONETAS	BENTLEY	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	687,750	618,980	550,200
CAMIONETAS	BENTLEY	OTROS MODELOS	OTROS MODELOS	687,750	618,980	550,200
CAMIONETAS	BMW	IX XDRIVE 50I	IX XDRIVE 50I	471,100	423,990	376,880
CAMIONETAS	BMW	IX XDRIVE40I	IX XDRIVE40I	403,790	363,410	323,030
CAMIONETAS	BMW		IX XDRIVE45 M PACKAGE	471,490	424,340	377,190
CAMIONETAS	BMW	IX1 XDRIVE30	IX1 XDRIVE30	252,360	227,120	201,890
CAMIONETAS	BMW	IX3 M SPORT	IX3 M SPORT	302,840	272,560	242,270
CAMIONETAS	BMW	X1 20 S	X1 20 S	140,790	126,710	112,630
CAMIONETAS	BMW	X1 20D S	X1 20D S	160,430	144,390	128,340
CAMIONETAS	BMW	X1 20D X	X1 20D X	170,250	153,230	136,200
CAMIONETAS	BMW	X1 28 X	X1 28 X	180,080	162,070	144,060
CAMIONETAS	BMW	X1 S20I JOY	X1 S20I JOY	130,980	117,880	104,780
CAMIONETAS	BMW	X1 S20I XLINE	X1 S20I XLINE	163,660	147,290	130,930
CAMIONETAS	BMW	X1 SDRIVE	X1 SDRIVE	117,150	105,440	93,720
CAMIONETAS	BMW	X1 SDRIVE 20I	X1 SDRIVE 20I	117,150	105,440	93,720
CAMIONETAS	BMW	X1 SDRIVE 20I BASE	X1 SDRIVE 20I BASE	117,150	105,440	93,720
CAMIONETAS	BMW	X1 SDRIVE 20I SPECIAL EDITION	X1 SDRIVE 20I SPECIAL EDITION	134,580	121,120	107,660
CAMIONETAS	BMW	X1 SDRIVE 28I	X1 SDRIVE 28I	134,580	121,120	107,660
CAMIONETAS	BMW	X1 SDRIVE18I	X1 SDRIVE18I	117,150	105,440	93,720
CAMIONETAS	BMW	X1 SDRIVE18I MILENNIAL AT	X1 SDRIVE18I MILENNIAL AT	150,590	135,530	120,470
CAMIONETAS	BMW	X1 SDRIVE20D	X1 SDRIVE20D	155,520	139,970	124,420
CAMIONETAS	BMW	X1 SDRIVE20I X-LINE	X1 SDRIVE20I X-LINE	186,600	167,940	149,280
CAMIONETAS	BMW	X1 XDRIVE 25E	X1 XDRIVE 25E	193,470	174,120	154,780
CAMIONETAS	BMW	X1 XDRIVE 25I	X1 XDRIVE 25I	176,820	159,140	141,460
CAMIONETAS	BMW	X1 XDRIVE20D	X1 XDRIVE20D	181,720	163,550	145,380
CAMIONETAS	BMW	X1 XDRIVE28I	X1 XDRIVE28I	176,810	159,130	141,450
CAMIONETAS	BMW	X2	X2	117,550	105,800	94,040
CAMIONETAS	BMW	X2 M35I	X2 M35I	122,840	110,560	98,270
CAMIONETAS	BMW	X2 SDRIVE 18I	X2 SDRIVE 18I	114,580	103,120	91,660
CAMIONETAS	BMW	X2 SDRIVE 20I	X2 SDRIVE 20I	127,660	114,890	102,130
CAMIONETAS	BMW	X2 SDRIVE20I JOY	X2 SDRIVE20I JOY	122,840	110,560	98,270
CAMIONETAS	BMW	X2 SDRIVE20I PAQ M	X2 SDRIVE20I PAQ M	122,840	110,560	98,270
CAMIONETAS	BMW	X2 XDRIVE M35I	X2 XDRIVE M35I	205,290	184,760	164,230
CAMIONETAS	BMW	X3	X3	168,360	151,520	134,690
CAMIONETAS	BMW	X3 2.0	X3 2.0	144,070	129,660	115,260
CAMIONETAS	BMW	X3 2.0D	X3 2.0D	166,980	150,280	133,580
CAMIONETAS	BMW	X3 2.5IA	X3 2.5IA	160,430	144,390	128,340
CAMIONETAS	BMW	X3 2.5IA FULL	X3 2.5IA FULL	180,080	162,070	144,060
CAMIONETAS	BMW	X3 2.5SIA	X3 2.5SIA	189,910	170,920	151,930
CAMIONETAS	BMW	X3 3.0	X3 3.0	180,080	162,070	144,060
CAMIONETAS	BMW	X3 3.0 DIES. AUT.	X3 3.0 DIES. AUT.	203,000	182,700	162,400
CAMIONETAS	BMW	X3 3.0D DIESEL	X3 3.0D DIESEL	232,460	209,210	185,970
CAMIONETAS	BMW	X3 3.0DA	X3 3.0DA	232,460	209,210	185,970
CAMIONETAS	BMW	X3 3.0DA FULL	X3 3.0DA FULL	216,100	194,490	172,880
CAMIONETAS	BMW	X3 3.0IA	X3 3.0IA	199,730	179,760	159,780
CAMIONETAS	BMW	X3 3.0IA FULL	X3 3.0IA FULL	186,630	167,970	149,300
CAMIONETAS	BMW	X3 3.0SIA FULL	X3 3.0SIA FULL	212,820	191,540	170,260
CAMIONETAS	BMW	X3 IA 3.0D	X3 IA 3.0D	216,100	194,490	172,880
CAMIONETAS	BMW	X3 M	X3 M	437,800	394,020	350,240
CAMIONETAS	BMW	X3 M40I	X3 M40I	235,720	212,150	188,580
CAMIONETAS	BMW		X3 M50 XDRIVE PERFORMANCE	356,970	321,270	285,580
CAMIONETAS	BMW	X3 S20I XLINE	X3 S20I XLINE	170,250	153,230	136,200
CAMIONETAS	BMW	X3 S28I JOY	X3 S28I JOY	189,910	170,920	151,930
CAMIONETAS	BMW	X3 SDRIVE20I	X3 SDRIVE20I	154,800	139,320	123,840
CAMIONETAS	BMW	X3 SDRIVE20I CONFORT	X3 SDRIVE20I CONFORT	154,800	139,320	123,840
CAMIONETAS	BMW	X3 SDRIVE20I CONFORT+	X3 SDRIVE20I CONFORT+	154,800	139,320	123,840

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	**Marca**	**Modelo de vehículo publicado para el 2025**	**Modelo de vehículo publicado para el 2026**	**2025**	**2024**	**2023**
CAMIONETAS	BMW	X3 SDRIVE20I XLINE	X3 SDRIVE20I XLINE	176,770	159,090	141,420
CAMIONETAS	BMW	X3 SDRIVE30I	X3 SDRIVE30I	238,900	215,010	191,120
CAMIONETAS	BMW	X3 SI 2.5	X3 SI 2.5	189,910	170,920	151,930
CAMIONETAS	BMW	X3 SI 3.0	X3 SI 3.0	212,820	191,540	170,260
CAMIONETAS	BMW	X3 XDRIVE 28I	X3 XDRIVE 28I	212,820	191,540	170,260
CAMIONETAS	BMW	X3 XDRIVE 35I	X3 XDRIVE 35I	260,290	234,260	208,230
CAMIONETAS	BMW	X3 XDRIVE20D	X3 XDRIVE20D	209,560	188,600	167,650
CAMIONETAS	BMW	X3 XDRIVE20I	X3 XDRIVE20I	145,380	130,840	116,300
CAMIONETAS	BMW	X3 XDRIVE20I XLINE	X3 XDRIVE20I XLINE	225,620	203,060	180,500
CAMIONETAS	BMW	X3 XDRIVE25I	X3 XDRIVE25I	155,520	139,970	124,420
CAMIONETAS	BMW	X3 XDRIVE28I XLINE	X3 XDRIVE28I XLINE	222,620	200,360	178,100
CAMIONETAS	BMW	X3 XDRIVE30D	X3 XDRIVE30D	248,990	224,090	199,190
CAMIONETAS	BMW	X3 XDRIVE30E	X3 XDRIVE30E	248,990	224,090	199,190
CAMIONETAS	BMW	X3 XDRIVE30I	X3 XDRIVE30I	198,520	178,670	158,820
CAMIONETAS	BMW	X3 XDRIVE30I LUXURY	X3 XDRIVE30I LUXURY	229,170	206,250	183,340
CAMIONETAS	BMW	X4	X4	188,570	169,710	150,860
CAMIONETAS	BMW	X4 20I XDRIVE	X4 20I XDRIVE	156,390	140,750	125,110
CAMIONETAS	BMW	X4 35I XDRIVE	X4 35I XDRIVE	242,300	218,070	193,840
CAMIONETAS	BMW	X4 M	X4 M	317,990	286,190	254,390
CAMIONETAS	BMW	X4 M40I	X4 M40I	317,990	286,190	254,390
CAMIONETAS	BMW	X4 SDRIVE20I XLINE	X4 SDRIVE20I XLINE	209,510	188,560	167,610
CAMIONETAS	BMW	X4 X20I EXECUTIVE	X4 X20I EXECUTIVE	203,000	182,700	162,400
CAMIONETAS	BMW	X4 X28I EXECUTIVE	X4 X28I EXECUTIVE	191,510	172,360	153,210
CAMIONETAS	BMW	X4 X35IM	X4 X35IM	209,510	188,560	167,610
CAMIONETAS	BMW	X4 XDRIVE20I CONFORT	X4 XDRIVE20I CONFORT	202,040	181,840	161,630
CAMIONETAS	BMW	X4 XDRIVE20I XLINE	X4 XDRIVE20I XLINE	191,510	172,360	153,210
CAMIONETAS	BMW	X4 XDRIVE28I PAQUETE M	X4 XDRIVE28I PAQUETE M	203,000	182,700	162,400
CAMIONETAS	BMW	X4 XDRIVE30I	X4 XDRIVE30I	202,050	181,850	161,640
CAMIONETAS	BMW	X4 XDRIVE30I SPECIAL EDITION	X4 XDRIVE30I SPECIAL EDITION	203,000	182,700	162,400
CAMIONETAS	BMW	X5	X5	222,110	199,900	177,690
CAMIONETAS	BMW	X5 3.0 DIES. AUT.	X5 3.0 DIES. AUT.	237,390	213,650	189,910
CAMIONETAS	BMW	X5 3.0 GAS. AUT.	X5 3.0 GAS. AUT.	224,290	201,860	179,430
CAMIONETAS	BMW	X5 3.0 GAS. MEC.	X5 3.0 GAS. MEC.	212,820	191,540	170,260
CAMIONETAS	BMW	X5 3.0D 3 FILAS FULL	X5 3.0D 3 FILAS FULL	340,530	306,480	272,420
CAMIONETAS	BMW	X5 3.0D FULL	X5 3.0D FULL	289,760	260,780	231,810
CAMIONETAS	BMW	X5 3.0DA	X5 3.0DA	261,940	235,750	209,550
CAMIONETAS	BMW	X5 3.0IA	X5 3.0IA	235,740	212,170	188,590
CAMIONETAS	BMW	X5 3.0IA 3 FILAS FULL	X5 3.0IA 3 FILAS FULL	297,950	268,160	238,360
CAMIONETAS	BMW	X5 3.0IA FULL	X5 3.0IA FULL	261,610	235,450	209,290
CAMIONETAS	BMW	X5 3.0SIA	X5 3.0SIA	288,130	259,320	230,500
CAMIONETAS	BMW	X5 30D	X5 30D	221,020	198,920	176,820
CAMIONETAS	BMW	X5 30D BASE	X5 30D BASE	265,210	238,690	212,170
CAMIONETAS	BMW	X5 35I	X5 35I	199,730	179,760	159,780
CAMIONETAS	BMW	X5 35I BASE	X5 35I BASE	242,300	218,070	193,840
CAMIONETAS	BMW	X5 4.4IA	X5 4.4IA	276,680	249,010	221,340
CAMIONETAS	BMW	X5 4.8IA	X5 4.8IA	275,040	247,540	220,030
CAMIONETAS	BMW	X5 4.8IA 3 FILAS	X5 4.8IA 3 FILAS	356,880	321,190	285,500
CAMIONETAS	BMW	X5 4.8IA FULL	X5 4.8IA FULL	314,320	282,890	251,460
CAMIONETAS	BMW	X5 4.8ISA	X5 4.8ISA	363,430	327,090	290,740
CAMIONETAS	BMW	X5 50I	X5 50I	294,680	265,210	235,740
CAMIONETAS	BMW	X5 IA 3.0D	X5 IA 3.0D	261,940	235,750	209,550
CAMIONETAS	BMW	X5 M	X5 M	622,110	559,900	497,690
CAMIONETAS	BMW	X5 M50I	X5 M50I	319,960	287,960	255,970
CAMIONETAS	BMW	X5 SDRIVE25D EXECUTIVE	X5 SDRIVE25D EXECUTIVE	333,930	300,540	267,140
CAMIONETAS	BMW	X5 X30D EXECUTIVE	X5 X30D EXECUTIVE	268,480	241,630	214,780
CAMIONETAS	BMW	X5 X35I EXECUTIVE	X5 X35I EXECUTIVE	245,560	221,000	196,450
CAMIONETAS	BMW	X5 X50I PURE EXPERIENCE	X5 X50I PURE EXPERIENCE	402,740	362,470	322,190
CAMIONETAS	BMW	X5 XDRIVE 40I	X5 XDRIVE 40I	220,810	198,730	176,650
CAMIONETAS	BMW	X5 XDRIVE 50E	X5 XDRIVE 50E	370,180	333,160	296,140
CAMIONETAS	BMW	X5 XDRIVE M60I	X5 XDRIVE M60I	316,080	284,470	252,860
CAMIONETAS	BMW	X5 XDRIVE30D	X5 XDRIVE30D	299,590	269,630	239,670
CAMIONETAS	BMW	X5 XDRIVE30D EXECUTIVE	X5 XDRIVE30D EXECUTIVE	274,700	247,230	219,760
CAMIONETAS	BMW	X5 XDRIVE35I	X5 XDRIVE35I	199,730	179,760	159,780
CAMIONETAS	BMW	X5 XDRIVE35I EXECUTIVE	X5 XDRIVE35I EXECUTIVE	252,090	226,880	201,670
CAMIONETAS	BMW	X5 XDRIVE35I SPECIAL EDITION	X5 XDRIVE35I SPECIAL EDITION	327,380	294,640	261,900
CAMIONETAS	BMW	X5 XDRIVE45E	X5 XDRIVE45E	336,490	302,840	269,190
CAMIONETAS	BMW	X5 XDRIVE50I	X5 XDRIVE50I	340,530	306,480	272,420
CAMIONETAS	BMW	X6	X6	260,820	234,740	208,660
CAMIONETAS	BMW	X6 DRIVE 40I	X6 DRIVE 40I	276,180	248,560	220,940
CAMIONETAS	BMW	X6 M	X6 M	471,520	424,370	377,220
CAMIONETAS	BMW	X6 M50I	X6 M50I	356,880	321,190	285,500
CAMIONETAS	BMW	X6 M60I	X6 M60I	403,830	363,450	323,060
CAMIONETAS	BMW	X6 X30D EXECUTIVE	X6 X30D EXECUTIVE	281,580	253,420	225,260
CAMIONETAS	BMW	X6 X35I EXECUTIVE	X6 X35I EXECUTIVE	281,580	253,420	225,260
CAMIONETAS	BMW	X6 X50I EXTRAVAGANCE	X6 X50I EXTRAVAGANCE	356,880	321,190	285,500
CAMIONETAS	BMW	X6 XDRIVE 30D	X6 XDRIVE 30D	281,580	253,420	225,260
CAMIONETAS	BMW	X6 XDRIVE 35I	X6 XDRIVE 35I	255,380	229,840	204,300
CAMIONETAS	BMW	X6 XDRIVE 35I EXECUTIVE	X6 XDRIVE 35I EXECUTIVE	269,220	242,300	215,380
CAMIONETAS	BMW	X6 XDRIVE 35I SPECIAL EDITION	X6 XDRIVE 35I SPECIAL EDITION	255,380	229,840	204,300
CAMIONETAS	BMW	X6 XDRIVE 40I	X6 XDRIVE 40I	269,220	242,300	215,380
CAMIONETAS	BMW	X6 XDRIVE 40I M SPORT	X6 XDRIVE 40I M SPORT	356,880	321,190	285,500
CAMIONETAS	BMW	X6 XDRIVE 50I	X6 XDRIVE 50I	327,430	294,690	261,940
CAMIONETAS	BMW	X6 XDRIVE 50I FULL	X6 XDRIVE 50I FULL	356,880	321,190	285,500
CAMIONETAS	BMW	X7 M50I	X7 M50I	395,420	355,880	316,340
CAMIONETAS	BMW	X7 XDRIVE 40I	X7 XDRIVE 40I	336,490	302,840	269,190
CAMIONETAS	BMW	X7 XDRIVE M60I	X7 XDRIVE M60I	437,480	393,730	349,980
CAMIONETAS	BMW	XDRIVE30I	XDRIVE30I	229,170	206,250	183,340
CAMIONETAS	BMW	XDRIVE40I	XDRIVE40I	392,910	353,620	314,330
CAMIONETAS	BMW	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	127,660	114,890	102,130
CAMIONETAS	BMW	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	269,220	242,300	215,380
CAMIONETAS	BMW	OTROS MODELOS	OTROS MODELOS	221,820	199,640	177,460
CAMIONETAS	BORGWARD	BW6470B1X5B BX7 2.0T 2WD ELITE 7 SEATS	BW6470B1X5B BX7 2.0T 2WD ELITE 7 SEATS	88,370	79,530	70,700
CAMIONETAS	BORGWARD	BW6470B1Y5B BX7 2.0T AWD ULTIMATE 7 SEATS	BW6470B1Y5B BX7 2.0T AWD ULTIMATE 7 SEATS	108,030	97,230	86,420
CAMIONETAS	BORGWARD	BW7180A1X5 BX5 1.8T 2WD FASHION 5 SEATS	BW7180A1X5 BX5 1.8T 2WD FASHION 5 SEATS	81,820	73,640	65,460
CAMIONETAS	BORGWARD	BW7180A1Y5 BX5 1.8T AWD LUXURY 5 SEATS	BW7180A1Y5 BX5 1.8T AWD LUXURY 5 SEATS	92,950	83,660	74,360
CAMIONETAS	BORGWARD	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	85,100	76,590	68,080
CAMIONETAS	BORGWARD	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	100,490	90,440	80,390
CAMIONETAS	BORGWARD	OTROS MODELOS	OTROS MODELOS	92,790	83,510	74,230
CAMIONETAS	BRILLIANCE	V3	V3	38,030	34,230	30,420
CAMIONETAS	BRILLIANCE	V3 1.5 AT ELITE	V3 1.5 AT ELITE	47,110	42,400	37,690
CAMIONETAS	BRILLIANCE	V3 1.5 AT EXCLUSIVE	V3 1.5 AT EXCLUSIVE	52,370	47,130	41,900
CAMIONETAS	BRILLIANCE	V3 1.5 AT INTELLIGENT	V3 1.5 AT INTELLIGENT	46,970	42,270	37,580
CAMIONETAS	BRILLIANCE	V3 1.5 AT LIMITED	V3 1.5 AT LIMITED	49,080	44,170	39,260
CAMIONETAS	BRILLIANCE	V3 1.5 MT COMFORTABLE	V3 1.5 MT COMFORTABLE	41,960	37,760	33,570
CAMIONETAS	BRILLIANCE	V3 1.5 MT ELITE	V3 1.5 MT ELITE	46,130	41,520	36,900
CAMIONETAS	BRILLIANCE	V3 1.5 MT EXCLUSIVE	V3 1.5 MT EXCLUSIVE	43,830	39,450	35,060
CAMIONETAS	BRILLIANCE	V3 1.5 MT EXPERIENCE	V3 1.5 MT EXPERIENCE	44,180	39,760	35,340
CAMIONETAS	BRILLIANCE	V3 1.5 MT INTELLIGENT	V3 1.5 MT INTELLIGENT	45,670	41,100	36,540

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	BRILLIANCE	V3 1.5 MT LIMITED	V3 1.5 MT LIMITED	44,180	39,760	35,340
CAMIONETAS	BRILLIANCE	V5 1.6 MT COMFORTABLE	V5 1.6 MT COMFORTABLE	49,080	44,170	39,260
CAMIONETAS	BRILLIANCE	V5 AT COMFORTABLE	V5 AT COMFORTABLE	75,270	67,740	60,220
CAMIONETAS	BRILLIANCE	V5 AT DELUXE	V5 AT DELUXE	78,550	70,700	62,840
CAMIONETAS	BRILLIANCE	V5 MT COMFORTABLE	V5 MT COMFORTABLE	55,630	50,070	44,500
CAMIONETAS	BRILLIANCE	V5 MT DELUXE	V5 MT DELUXE	72,000	64,800	57,600
CAMIONETAS	BRILLIANCE	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	44,050	39,650	35,240
CAMIONETAS	BRILLIANCE	OTROS MODELOS	OTROS MODELOS	49,080	44,170	39,260
CAMIONETAS	BUICK	RENDEZVOUS	RENDEZVOUS	40,270	36,240	32,220
CAMIONETAS	BUICK	OTROS MODELOS	OTROS MODELOS	40,270	36,240	32,220
CAMIONETAS	BYD		BYD SHARK GS	120,000	108,000	96,000
CAMIONETAS	BYD		BYD SONG PLUS DM-I GS	100,490	90,440	80,390
CAMIONETAS	BYD		BYD SONG PRO DM-I GL	83,220	74,900	66,580
CAMIONETAS	BYD		BYD YUAN UP GS	77,230	69,510	61,780
CAMIONETAS	BYD	F3 1.5L 5MT GLX-I	F3 1.5L 5MT GLX-I	45,400	40,860	36,320
CAMIONETAS	BYD	S6 GLX-I 2.0	S6 GLX-I 2.0	52,370	47,130	41,900
CAMIONETAS	BYD	S6 GS-I 2.0	S6 GS-I 2.0	62,170	55,950	49,740
CAMIONETAS	BYD		YUAN 4X2 GL PLUS	116,840	105,160	93,470
CAMIONETAS	BYD		YUAN 4X2 GS PLUS	125,980	113,380	100,780
CAMIONETAS	BYD	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	91,860	82,670	73,490
CAMIONETAS	BYD		OTROS MODELOS TRACCION DOBLE	120,000	108,000	96,000
CAMIONETAS	BYD	OTROS MODELOS	OTROS MODELOS	57,270	51,540	45,820
CAMIONETAS	CADILLAC	ESCALADE	ESCALADE	243,910	219,520	195,130
CAMIONETAS	CADILLAC	XT4	XT4	141,380	127,240	113,100
CAMIONETAS	CADILLAC	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	141,380	127,240	113,100
CAMIONETAS	CADILLAC	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	243,910	219,520	195,130
CAMIONETAS	CADILLAC	OTROS MODELOS	OTROS MODELOS	192,640	173,380	154,110
CAMIONETAS	CAKY	SC5023XXYW	SC5023XXYW	40,920	36,830	32,740
CAMIONETAS	CAKY	OTROS MODELOS	OTROS MODELOS	40,920	36,830	32,740
CAMIONETAS	CHANA	SC6450KQ46	SC6450KQ46	33,520	30,170	26,820
CAMIONETAS	CHANA	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	33,520	30,170	26,820
CAMIONETAS	CHANA	OTROS MODELOS	OTROS MODELOS	33,520	30,170	26,820
CAMIONETAS	CHANGAN	A500 1.5L MT 7 SEATS BASIC	A500 1.5L MT 7 SEATS BASIC	36,980	33,280	29,580
CAMIONETAS	CHANGAN	A500 1.5L MT 7 SEATS ELITE	A500 1.5L MT 7 SEATS ELITE	42,690	38,420	34,150
CAMIONETAS	CHANGAN	A500 1.5L MT 7 SEATS LUXURY	A500 1.5L MT 7 SEATS LUXURY	43,590	39,230	34,870
CAMIONETAS	CHANGAN	CS15	CS15	32,300	29,070	25,840
CAMIONETAS	CHANGAN	CS15 1.5L AT FASHION	CS15 1.5L AT FASHION	37,480	33,730	29,980
CAMIONETAS	CHANGAN	CS15 1.5L DCT FASHION	CS15 1.5L DCT FASHION	36,860	33,170	29,490
CAMIONETAS	CHANGAN	CS15 1.5L MT CONFORT	CS15 1.5L MT CONFORT	32,710	29,440	26,170
CAMIONETAS	CHANGAN	CS15 1.5L MT LUXURY	CS15 1.5L MT LUXURY	35,980	32,380	28,780
CAMIONETAS	CHANGAN	CS15 1.5L MT SPORT	CS15 1.5L MT SPORT	37,300	33,570	29,840
CAMIONETAS	CHANGAN	CS15 1.5L MT SPORT LIMITED	CS15 1.5L MT SPORT LIMITED	32,090	28,880	25,670
CAMIONETAS	CHANGAN	CS35	CS35	46,200	41,580	36,960
CAMIONETAS	CHANGAN	CS35 1.6 AT LUXURY	CS35 1.6 AT LUXURY	45,810	41,230	36,650
CAMIONETAS	CHANGAN	CS35 1.6 MT COMFORTABLE	CS35 1.6 MT COMFORTABLE	35,980	32,380	28,780
CAMIONETAS	CHANGAN	CS35 1.6 MT LUXURY	CS35 1.6 MT LUXURY	43,780	39,400	35,020
CAMIONETAS	CHANGAN	CS35 PLUS 1.4T AT LIMITED	CS35 PLUS 1.4T AT LIMITED	50,520	45,470	40,420
CAMIONETAS	CHANGAN	CS35 PLUS 1.6 MT COMFORTABLE	CS35 PLUS 1.6 MT COMFORTABLE	39,930	35,940	31,940
CAMIONETAS	CHANGAN	CS35 PLUS 1.6 MT LUXURY	CS35 PLUS 1.6 MT LUXURY	47,590	42,830	38,070
CAMIONETAS	CHANGAN	CS35 PLUS AT LUXURY 1.6	CS35 PLUS AT LUXURY 1.6	54,500	49,050	43,600
CAMIONETAS	CHANGAN	CS55	CS55	57,180	51,460	45,740
CAMIONETAS	CHANGAN	CS55 1.5 MT BASIC	CS55 1.5 MT BASIC	55,630	50,070	44,500
CAMIONETAS	CHANGAN	CS55 1.5 MT COMFORTABLE	CS55 1.5 MT COMFORTABLE	46,450	41,810	37,160
CAMIONETAS	CHANGAN	CS55 1.5T 6AT BICOLOR	CS55 1.5T 6AT BICOLOR	53,230	47,910	42,580
CAMIONETAS	CHANGAN	CS55 1.5T 6MT COMFORTABLE	CS55 1.5T 6MT COMFORTABLE	49,850	44,870	39,880
CAMIONETAS	CHANGAN	CS55 1.5T 6MT ELITE	CS55 1.5T 6MT ELITE	54,560	49,100	43,650
CAMIONETAS	CHANGAN	CS55 1.5T 6MT ELITE GLPT	CS55 1.5T 6MT ELITE GLPT	58,740	52,870	46,990
CAMIONETAS	CHANGAN	CS55 4X2 1.5L AT LUXURY	CS55 4X2 1.5L AT LUXURY	57,220	51,500	45,780
CAMIONETAS	CHANGAN	CS55 4X2 1.5L AT LUXURY GLPT	CS55 4X2 1.5L AT LUXURY GLPT	76,030	68,430	60,820
CAMIONETAS	CHANGAN	CS55 4X2 1.5L MT LUXURY	CS55 4X2 1.5L MT LUXURY	54,840	49,360	43,870
CAMIONETAS	CHANGAN	CS55 4X2 1.5L MT LUXURY GLPT	CS55 4X2 1.5L MT LUXURY GLPT	72,660	65,390	58,130
CAMIONETAS	CHANGAN	CS75 COMFORTABLE 2.0MT 6MT	CS75 COMFORTABLE 2.0MT 6MT	57,270	51,540	45,820
CAMIONETAS	CHANGAN	CS75 DISTINGUISHED 1.8MT 6AT	CS75 DISTINGUISHED 1.8MT 6AT	86,570	77,910	69,260
CAMIONETAS	CHANGAN	CS75 ELITE 1.8T 6AT	CS75 ELITE 1.8T 6AT	65,450	58,910	52,360
CAMIONETAS	CHANGAN	CS75 FASHION 1.8T 6AT	CS75 FASHION 1.8T 6AT	46,790	42,110	37,430
CAMIONETAS	CHANGAN	CS75 LUXURY 2.0L 6MT	CS75 LUXURY 2.0L 6MT	55,630	50,070	44,500
CAMIONETAS	CHANGAN	CX20 ADVANTAGE	CX20 ADVANTAGE	39,920	35,930	31,940
CAMIONETAS	CHANGAN	CX20 LUXURY	CX20 LUXURY	41,540	37,390	33,230
CAMIONETAS	CHANGAN	CX20 STYLE	CX20 STYLE	36,640	32,980	29,310
CAMIONETAS	CHANGAN	CX70	CX70	41,510	37,360	33,210
CAMIONETAS	CHANGAN	CX70 1.5T AT COMFORTABLE	CX70 1.5T AT COMFORTABLE	55,130	49,620	44,100
CAMIONETAS	CHANGAN	CX70 1.5T AT COMFORTABLE GLPT	CX70 1.5T AT COMFORTABLE GLPT	70,630	63,570	56,500
CAMIONETAS	CHANGAN	CX70 1.5T MT COMFORTABLE	CX70 1.5T MT COMFORTABLE	49,470	44,520	39,580
CAMIONETAS	CHANGAN	CX70 1.5T MT COMFORTABLE GLPT	CX70 1.5T MT COMFORTABLE GLPT	58,190	52,370	46,550
CAMIONETAS	CHANGAN	CX70 1.6L LUXURY	CX70 1.6L LUXURY	42,720	38,450	34,180
CAMIONETAS	CHANGAN	CX70 1.6L MT BASIC	CX70 1.6L MT BASIC	39,930	35,940	31,940
CAMIONETAS	CHANGAN	CX70 1.6L MT BASIC GLPT	CX70 1.6L MT BASIC GLPT	55,540	49,990	44,430
CAMIONETAS	CHANGAN	CX70 1.6L MT LUXURY	CX70 1.6L MT LUXURY	43,780	39,400	35,020
CAMIONETAS	CHANGAN	CX70 1.6L MT LUXURY GLPT	CX70 1.6L MT LUXURY GLPT	63,230	56,910	50,580
CAMIONETAS	CHANGAN	CX70 MT COMFORTABLE	CX70 MT COMFORTABLE	59,880	53,890	47,900
CAMIONETAS	CHANGAN	CX70T 1.5 AT COMFORTABLE TURBO	CX70T 1.5 AT COMFORTABLE TURBO	53,500	48,150	42,800
CAMIONETAS	CHANGAN	CX70T 1.5 MT COMFORTABLE TURBO	CX70T 1.5 MT COMFORTABLE TURBO	57,270	51,540	45,820
CAMIONETAS	CHANGAN	GRAND NEW SUPERVAN	GRAND NEW SUPERVAN	37,690	33,920	30,150
CAMIONETAS	CHANGAN	GRAND NEW SUPERVAN 1.5L 11 ASIENTOS	GRAND NEW SUPERVAN 1.5L 11 ASIENTOS	40,690	36,620	32,550
CAMIONETAS	CHANGAN	GRAND NEW SUPERVAN 1.5L 11 SEATS AC	GRAND NEW SUPERVAN 1.5L 11 SEATS AC	34,350	30,920	27,480
CAMIONETAS	CHANGAN	GRAND NEW SUPERVAN 1.5L 9 ASIENTOS	GRAND NEW SUPERVAN 1.5L 9 ASIENTOS	47,080	42,370	37,660
CAMIONETAS	CHANGAN	GRAND NEW SUPERVAN ALLOY 1.5L 11 SEATS	GRAND NEW SUPERVAN ALLOY 1.5L 11 SEATS	37,690	33,920	30,150
CAMIONETAS	CHANGAN	GRAND SUPERVAN 1.5L 11 SEATS	GRAND SUPERVAN 1.5L 11 SEATS	33,990	30,590	27,190
CAMIONETAS	CHANGAN	GRAND VAN TURISMO	GRAND VAN TURISMO	33,540	30,190	26,830
CAMIONETAS	CHANGAN	GRAND VAN TURISMO 1.5L 11 SEATS	GRAND VAN TURISMO 1.5L 11 SEATS	43,050	38,750	34,440
CAMIONETAS	CHANGAN	HONOR	HONOR	37,010	33,310	29,610
CAMIONETAS	CHANGAN	HONOR 1.5L MT 8 SEATS BASIC	HONOR 1.5L MT 8 SEATS BASIC	34,380	30,940	27,500
CAMIONETAS	CHANGAN	HONOR 1.5L MT 8 SEATS BASIC NEW ELITE SIN AC	HONOR 1.5L MT 8 SEATS BASIC NEW ELITE SIN AC	35,030	31,530	28,020
CAMIONETAS	CHANGAN	HONOR 1.5L MT 8 SEATS NEW ELITE SIN AC	HONOR 1.5L MT 8 SEATS NEW ELITE SIN AC	31,210	28,090	24,970
CAMIONETAS	CHANGAN	HONOR 1.5L MT COMFORTABLE	HONOR 1.5L MT COMFORTABLE	30,780	27,700	24,620
CAMIONETAS	CHANGAN	HONOR 1.5L MT ELITE	HONOR 1.5L MT ELITE	31,210	28,090	24,970
CAMIONETAS	CHANGAN	HONOR 1.5L MT LUXURY	HONOR 1.5L MT LUXURY	32,970	29,670	26,380
CAMIONETAS	CHANGAN	HONOR S 1.5 MT 8 SEATS AC LUXURY GLPT	HONOR S 1.5 MT 8 SEATS AC LUXURY GLPT	47,110	42,400	37,690
CAMIONETAS	CHANGAN	HONOR S 1.5 MT 8 SEATS COMFORTABLE	HONOR S 1.5 MT 8 SEATS COMFORTABLE	35,170	31,650	28,140
CAMIONETAS	CHANGAN	HONOR S 1.5 MT COMFORTABLE 8 SEATS GLPT	HONOR S 1.5 MT COMFORTABLE 8 SEATS GLPT	36,980	33,280	29,580
CAMIONETAS	CHANGAN	HONOR S 1.5L MT 8 SEATS LUXURY AC	HONOR S 1.5L MT 8 SEATS LUXURY AC	35,900	32,310	28,720
CAMIONETAS	CHANGAN	HUNTER 4X2 1.9 MT ELITE	HUNTER 4X2 1.9 MT ELITE	70,690	63,620	56,550
CAMIONETAS	CHANGAN	HUNTER 4X4 1.9 MT ELITE	HUNTER 4X4 1.9 MT ELITE	53,170	47,850	42,540
CAMIONETAS	CHANGAN	M90 2.0L MT STANDARD 2 11 SEATS	M90 2.0L MT STANDARD 2 11 SEATS	48,430	43,590	38,740

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	CHANGAN	M90 COMFORT 2.0L 11 ASIENTOS	M90 COMFORT 2.0L 11 ASIENTOS	48,750	43,880	39,000
CAMIONETAS	CHANGAN	M90 LUXURY 2.0L 11 ASIENTOS	M90 LUXURY 2.0L 11 ASIENTOS	49,280	44,350	39,420
CAMIONETAS	CHANGAN	M90 STANDARD 2.0L 11 ASIENTOS	M90 STANDARD 2.0L 11 ASIENTOS	46,170	41,550	36,940
CAMIONETAS	CHANGAN	MINICARGO 1.0 MT	MINICARGO 1.0 MT	32,710	29,440	26,170
CAMIONETAS	CHANGAN	MINIVAN 1.0 MT	MINIVAN 1.0 MT	27,130	24,420	21,700
CAMIONETAS	CHANGAN	MINIVAN 1.0L	MINIVAN 1.0L	29,440	26,500	23,550
CAMIONETAS	CHANGAN	MINIVAN 7 ASIENTOS	MINIVAN 7 ASIENTOS	27,130	24,420	21,700
CAMIONETAS	CHANGAN	MINIVAN 8 ASIENTOS	MINIVAN 8 ASIENTOS	31,080	27,970	24,860
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5 DCT LUXURY GNV	NEW CS15 4X2 1.5 DCT LUXURY GNV	50,480	45,430	40,380
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5 MT CONFORT GNV	NEW CS15 4X2 1.5 MT CONFORT GNV	44,760	40,280	35,810
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5L DCT ELITE	NEW CS15 4X2 1.5L DCT ELITE	40,240	36,220	32,190
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5L DCT ELITE GLPT	NEW CS15 4X2 1.5L DCT ELITE GLPT	47,140	42,430	37,710
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5L DCT ELITE GNV	NEW CS15 4X2 1.5L DCT ELITE GNV	48,540	43,690	38,830
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5L DCT LUXURY	NEW CS15 4X2 1.5L DCT LUXURY	37,870	34,080	30,300
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5L DCT LUXURY GLPT	NEW CS15 4X2 1.5L DCT LUXURY GLPT	54,360	48,920	43,490
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5L MT CONFORT	NEW CS15 4X2 1.5L MT CONFORT	36,130	32,520	28,900
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5L MT CONFORT GLPT	NEW CS15 4X2 1.5L MT CONFORT GLPT	43,750	39,380	35,000
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5L MT ELITE	NEW CS15 4X2 1.5L MT ELITE	47,120	42,410	37,700
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5L MT ELITE GLPT	NEW CS15 4X2 1.5L MT ELITE GLPT	49,300	44,370	39,440
CAMIONETAS	CHANGAN	NEW CS15 4X2 1.5L MT ELITE GNV	NEW CS15 4X2 1.5L MT ELITE GNV	46,780	42,100	37,420
CAMIONETAS	CHANGAN	NEW CS35 2WD 1.4 AT LIMITED PLUS	NEW CS35 2WD 1.4 AT LIMITED PLUS	61,080	54,970	48,860
CAMIONETAS	CHANGAN	NEW CS35 2WD 1.4 AT PLUS COMFORT	NEW CS35 2WD 1.4 AT PLUS COMFORT	50,010	45,010	40,010
CAMIONETAS	CHANGAN	NEW CS35 2WD 1.4 AT PLUS LIMITED GLP	NEW CS35 2WD 1.4 AT PLUS LIMITED GLP	62,780	56,500	50,220
CAMIONETAS	CHANGAN	NEW CS35 2WD 1.4 AT PLUS LUXURY GLP	NEW CS35 2WD 1.4 AT PLUS LUXURY GLP	58,910	53,020	47,130
CAMIONETAS	CHANGAN	NEW CS35 4X2 1.4 AT PLUS LUXURY	NEW CS35 4X2 1.4 AT PLUS LUXURY	53,810	48,430	43,050
CAMIONETAS	CHANGAN	NEW CS35 4X2 1.6 AT LUXURY	NEW CS35 4X2 1.6 AT LUXURY	49,930	44,940	39,940
CAMIONETAS	CHANGAN	NEW CS35 4X2 1.6 MT COMFORTABLE	NEW CS35 4X2 1.6 MT COMFORTABLE	37,940	34,150	30,350
CAMIONETAS	CHANGAN	NEW CS35 4X2 1.6 MT LUXURY	NEW CS35 4X2 1.6 MT LUXURY	50,730	45,660	40,580
CAMIONETAS	CHANGAN	NEW CS55 2WD 1.5 DCT LUXURY PLUS	NEW CS55 2WD 1.5 DCT LUXURY PLUS	59,920	53,930	47,940
CAMIONETAS	CHANGAN		NEW CS55 4X2 1.5 AT PLUS IDD	87,530	78,780	70,020
CAMIONETAS	CHANGAN	NEW CS55 4X2 1.5 DCT ELITE PLUS	NEW CS55 4X2 1.5 DCT ELITE PLUS	70,630	63,570	56,500
CAMIONETAS	CHANGAN	NEW CS55 4X2 1.5 DCT FLAGSHIP PLUS	NEW CS55 4X2 1.5 DCT FLAGSHIP PLUS	79,560	71,600	63,650
CAMIONETAS	CHANGAN	NEW CS55 4X2 1.5 DCT PLUS FLAGSHIP GLP	NEW CS55 4X2 1.5 DCT PLUS FLAGSHIP GLP	75,070	67,560	60,060
CAMIONETAS	CHANGAN	NEW CS55 4X2 1.5 DCT PLUS LUXURY GLP	NEW CS55 4X2 1.5 DCT PLUS LUXURY GLP	68,670	61,800	54,940
CAMIONETAS	CHANGAN	NEW F70 4X2 1.9 MT ELITE	NEW F70 4X2 1.9 MT ELITE	52,160	46,940	41,730
CAMIONETAS	CHANGAN	NEW F70 4X4 1.9 MT COMFORT	NEW F70 4X4 1.9 MT COMFORT	63,880	57,490	51,100
CAMIONETAS	CHANGAN	NEW F70 4X4 1.9 MT ELITE	NEW F70 4X4 1.9 MT ELITE	61,460	55,310	49,170
CAMIONETAS	CHANGAN	NEW HUNTER F70 4X2 1.9 MT ELITE	NEW HUNTER F70 4X2 1.9 MT ELITE	69,630	62,670	55,700
CAMIONETAS	CHANGAN	NEW HUNTER F70 4X4 1.9 MT COMFORT	NEW HUNTER F70 4X4 1.9 MT COMFORT	60,590	54,530	48,470
CAMIONETAS	CHANGAN	NEW HUNTER F70 4X4 1.9 MT ELITE	NEW HUNTER F70 4X4 1.9 MT ELITE	67,780	61,000	54,220
CAMIONETAS	CHANGAN	NEW SUPERVAN	NEW SUPERVAN	26,940	24,250	21,550
CAMIONETAS	CHANGAN	NEW VAN	NEW VAN	26,930	24,240	21,540
CAMIONETAS	CHANGAN	NEW VAN 1.2L 8 SEATS	NEW VAN 1.2L 8 SEATS	27,130	24,420	21,700
CAMIONETAS	CHANGAN	NEW VAN 1.2L CON AC 8 SEATS	NEW VAN 1.2L CON AC 8 SEATS	27,130	24,420	21,700
CAMIONETAS	CHANGAN	NEW VAN CON AC	NEW VAN CON AC	30,270	27,240	24,220
CAMIONETAS	CHANGAN	NEW VAN CON AC GLPT	NEW VAN CON AC GLPT	38,020	34,220	30,420
CAMIONETAS	CHANGAN	NEW VAN GLPT	NEW VAN GLPT	36,340	32,710	29,070
CAMIONETAS	CHANGAN	PICK UP (SC1022D7) C/S 4X2	PICK UP (SC1022D7) C/S 4X2	34,350	30,920	27,480
CAMIONETAS	CHANGAN	PICK UP (SC1022S1) C/D 4X2	PICK UP (SC1022S1) C/D 4X2	34,350	30,920	27,480
CAMIONETAS	CHANGAN	Q20	Q20	30,420	27,380	24,340
CAMIONETAS	CHANGAN	SC 1022 CS	SC 1022 CS	34,350	30,920	27,480
CAMIONETAS	CHANGAN	SC 1026 CD	SC 1026 CD	27,480	24,730	21,980
CAMIONETAS	CHANGAN	SC 1026 MINI CARGO	SC 1026 MINI CARGO	28,450	25,610	22,760
CAMIONETAS	CHANGAN	SC 1026 MINIVAN	SC 1026 MINIVAN	28,450	25,610	22,760
CAMIONETAS	CHANGAN	SC1022 C/S 4X2	SC1022 C/S 4X2	34,350	30,920	27,480
CAMIONETAS	CHANGAN	SC1026 C/D 4X2	SC1026 C/D 4X2	28,450	25,610	22,760
CAMIONETAS	CHANGAN	SC1040D BARANDA C/S 4X2 3.6 DIESEL	SC1040D BARANDA C/S 4X2 3.6 DIESEL	38,160	34,340	30,530
CAMIONETAS	CHANGAN	SC6360F	SC6360F	25,670	23,100	20,540
CAMIONETAS	CHANGAN	SC6363B3	SC6363B3	27,130	24,420	21,700
CAMIONETAS	CHANGAN	SC6363B4	SC6363B4	27,800	25,020	22,240
CAMIONETAS	CHANGAN	SUPERVAN	SUPERVAN	33,040	29,740	26,430
CAMIONETAS	CHANGAN	TAURUS VAN 1.4L ELITE 7 SEATS	TAURUS VAN 1.4L ELITE 7 SEATS	35,330	31,800	28,260
CAMIONETAS	CHANGAN	TAURUS VAN 1.4L SELECTED 7 SEATS	TAURUS VAN 1.4L SELECTED 7 SEATS	38,610	34,750	30,890
CAMIONETAS	CHANGAN	UNI-K LIMITED 4WD 2.0 AT	UNI-K LIMITED 4WD 2.0 AT	85,460	76,910	68,370
CAMIONETAS	CHANGAN	UNI-T LIMITED	UNI-T LIMITED	94,880	85,390	75,900
CAMIONETAS	CHANGAN	UNI-T ELITE 1.5 AT 2WD	UNI-T ELITE 1.5 AT 2WD	80,730	72,660	64,580
CAMIONETAS	CHANGAN	UNI-T LIMITED 1.5 AT 2WD	UNI-T LIMITED 1.5 AT 2WD	99,330	89,400	79,460
CAMIONETAS	CHANGAN	VAN	VAN	27,130	24,420	21,700
CAMIONETAS	CHANGAN	VAN CARGO PANEL	VAN CARGO PANEL	26,170	23,550	20,940
CAMIONETAS	CHANGAN	X7 4X2 1.5 AT PLUS LIMITED	X7 4X2 1.5 AT PLUS LIMITED	55,580	50,020	44,460
CAMIONETAS	CHANGAN	X7 4X2 1.5 AT PLUS LIMITED GLP	X7 4X2 1.5 AT PLUS LIMITED GLP	57,820	52,040	46,260
CAMIONETAS	CHANGAN	X7 4X2 1.5 AT PLUS LUXURY	X7 4X2 1.5 AT PLUS LUXURY	55,540	49,990	44,430
CAMIONETAS	CHANGAN	X7 4X2 1.5 MT PLUS LIMITED	X7 4X2 1.5 MT PLUS LIMITED	52,210	46,990	41,770
CAMIONETAS	CHANGAN	X7 4X2 1.5 MT PLUS LUXURY	X7 4X2 1.5 MT PLUS LUXURY	57,900	52,110	46,320
CAMIONETAS	CHANGAN	X7 4X2 1.5 MT PLUS LUXURY GLP	X7 4X2 1.5 MT PLUS LUXURY GLP	56,380	50,740	45,100
CAMIONETAS	CHANGAN	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	46,780	42,100	37,420
CAMIONETAS	CHANGAN	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	62,670	56,400	50,140
CAMIONETAS	CHANGAN	OTROS MODELOS	OTROS MODELOS	36,970	33,270	29,580
CAMIONETAS	CHANGHE	CH1020LE	CH1020LE	28,780	25,900	23,020
CAMIONETAS	CHANGHE	CH1021DG21 BARANDA	CH1021DG21 BARANDA	24,880	22,390	19,900
CAMIONETAS	CHANGHE	CH1021DG21 FURGON	CH1021DG21 FURGON	26,850	24,170	21,480
CAMIONETAS	CHANGHE	CH1021EC21	CH1021EC21	27,510	24,760	22,010
CAMIONETAS	CHANGHE	CH1021EG21 BARANDA	CH1021EG21 BARANDA	26,190	23,570	20,950
CAMIONETAS	CHANGHE	CH1021EG21 FURGON	CH1021EG21 FURGON	30,130	27,120	24,100
CAMIONETAS	CHANGHE	CH1021LE	CH1021LE	29,970	26,970	23,980
CAMIONETAS	CHANGHE	CH1035AQ21	CH1035AQ21	27,800	25,020	22,240
CAMIONETAS	CHANGHE	CH1035BQ21	CH1035BQ21	32,750	29,480	26,200
CAMIONETAS	CHANGHE	CH36430T2	CH36430T2	36,310	32,680	29,050
CAMIONETAS	CHANGHE	CH5021XXYBA21 STD	CH5021XXYBA21 STD	26,190	23,570	20,950
CAMIONETAS	CHANGHE	CH5026XXYLE4 STD	CH5026XXYLE4 STD	23,410	21,070	18,730
CAMIONETAS	CHANGHE	CH5026XXYT4 STD	CH5026XXYT4 STD	25,830	23,250	20,660
CAMIONETAS	CHANGHE	CH6390	CH6390	24,560	22,100	19,650
CAMIONETAS	CHANGHE	CH6390E	CH6390E	28,820	25,940	23,060
CAMIONETAS	CHANGHE	CH6390LE	CH6390LE	22,920	20,630	18,340
CAMIONETAS	CHANGHE	CH6390LE PANEL	CH6390LE PANEL	23,580	21,220	18,860
CAMIONETAS	CHANGHE	CH6391C4	CH6391C4	29,480	26,530	23,580
CAMIONETAS	CHANGHE	CH6430T2	CH6430T2	29,480	26,530	23,580
CAMIONETAS	CHANGHE	CH6456CJ28	CH6456CJ28	29,480	26,530	23,580
CAMIONETAS	CHANGHE	CH6456CJ28 STD	CH6456CJ28 STD	48,770	43,890	39,020
CAMIONETAS	CHANGHE	CH6456CM22	CH6456CM22	38,270	34,440	30,620
CAMIONETAS	CHANGHE	CH6456CM24	CH6456CM24	34,350	30,920	27,480
CAMIONETAS	CHANGHE	CH6456CM24 STD	CH6456CM24 STD	35,310	31,780	28,250
CAMIONETAS	CHANGHE	CH6476GS21	CH6476GS21	39,290	35,360	31,430
CAMIONETAS	CHANGHE	CH7143DD22 STD	CH7143DD22 STD	32,750	29,480	26,200
CAMIONETAS	CHANGHE	CH7151AB22	CH7151AB22	32,750	29,480	26,200
CAMIONETAS	CHANGHE	CH7151AB62	CH7151AB62	36,010	32,410	28,810
CAMIONETAS	CHANGHE	CH7152AB22	CH7152AB22	36,010	32,410	28,810
CAMIONETAS	CHANGHE	CH7152AB22 STD	CH7152AB22 STD	42,070	37,860	33,660
CAMIONETAS	CHANGHE	CH7152AB62	CH7152AB62	39,290	35,360	31,430

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	CHANGHE	CH7152AB62 DLX	CH7152AB62 DLX	42,750	38,480	34,200
CAMIONETAS	CHANGHE	CH7152AB62 STD	CH7152AB62 STD	45,410	40,870	36,330
CAMIONETAS	CHANGHE	COOLCAR	COOLCAR	34,350	30,920	27,480
CAMIONETAS	CHANGHE	FREEDOM	FREEDOM	26,170	23,550	20,940
CAMIONETAS	CHANGHE	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	39,290	35,360	31,430
CAMIONETAS	CHANGHE	OTROS MODELOS	OTROS MODELOS	29,480	26,530	23,580
CAMIONETAS	CHERY	BEAT 1.3	BEAT 1.3	39,250	35,330	31,400
CAMIONETAS	CHERY	BEAT 1.5 MT	BEAT 1.5 MT	39,250	35,330	31,400
CAMIONETAS	CHERY	K50 1.5 MT	K50 1.5 MT	34,380	30,940	27,500
CAMIONETAS	CHERY	K60 1.5 AT FULL	K60 1.5 AT FULL	52,370	47,130	41,900
CAMIONETAS	CHERY	K60 1.5 MT FULL	K60 1.5 MT FULL	50,520	45,470	40,420
CAMIONETAS	CHERY	K60 1.5 MT FULL GLP	K60 1.5 MT FULL GLP	52,170	46,950	41,740
CAMIONETAS	CHERY	NEW TIGGO 2 1.5 AT FULL	NEW TIGGO 2 1.5 AT FULL	53,180	47,860	42,540
CAMIONETAS	CHERY	NEW TIGGO 2 1.5 AT FULL GLP	NEW TIGGO 2 1.5 AT FULL GLP	52,800	47,520	42,240
CAMIONETAS	CHERY	NEW TIGGO 2 1.5 MT	NEW TIGGO 2 1.5 MT	40,380	36,340	32,300
CAMIONETAS	CHERY	NEW TIGGO 2 1.5 MT FULL	NEW TIGGO 2 1.5 MT FULL	43,750	39,380	35,000
CAMIONETAS	CHERY	NEW TIGGO 2 1.5 MT FULL GLP	NEW TIGGO 2 1.5 MT FULL GLP	43,750	39,380	35,000
CAMIONETAS	CHERY	NEW TIGGO 2 PRO 1.5 AT FL FULL	NEW TIGGO 2 PRO 1.5 AT FL FULL	57,180	51,460	45,740
CAMIONETAS	CHERY	NEW TIGGO 2 PRO 1.5 CVT FL FULL	NEW TIGGO 2 PRO 1.5 CVT FL FULL	65,650	59,090	52,520
CAMIONETAS	CHERY	NEW TIGGO 2 PRO 1.5 CVT FL FULL GLP	NEW TIGGO 2 PRO 1.5 CVT FL FULL GLP	69,010	62,110	55,210
CAMIONETAS	CHERY	NEW TIGGO 2 PRO 1.5 MT FL FULL	NEW TIGGO 2 PRO 1.5 MT FL FULL	55,490	49,940	44,390
CAMIONETAS	CHERY	NEW TIGGO 2 PRO 1.5 MT FL FULL GLP	NEW TIGGO 2 PRO 1.5 MT FL FULL GLP	57,180	51,460	45,740
CAMIONETAS	CHERY	NEW TIGGO 2 PRO 1.5 MT FL FULL GNV	NEW TIGGO 2 PRO 1.5 MT FL FULL GNV	65,650	59,090	52,520
CAMIONETAS	CHERY	NEW TIGGO 2 PRO 1.5 MT FULL GLP	NEW TIGGO 2 PRO 1.5 MT FULL GLP	55,490	49,940	44,390
CAMIONETAS	CHERY	NEW TIGGO 2 PRO 1.5T AT FULL	NEW TIGGO 2 PRO 1.5T AT FULL	53,810	48,430	43,050
CAMIONETAS	CHERY	NEW TIGGO 2 PRO 1.5T MT FULL	NEW TIGGO 2 PRO 1.5T MT FULL	48,470	43,620	38,780
CAMIONETAS	CHERY	NEW TIGGO 3 1.6 AT FULL	NEW TIGGO 3 1.6 AT FULL	48,220	43,400	38,580
CAMIONETAS	CHERY	NEW TIGGO 3 1.6 MT FULL	NEW TIGGO 3 1.6 MT FULL	44,110	39,700	35,290
CAMIONETAS	CHERY	NEW TIGGO 4 2.0 AT COM	NEW TIGGO 4 2.0 AT COM	44,520	40,070	35,620
CAMIONETAS	CHERY	NEW TIGGO 4 2.0 AT FULL	NEW TIGGO 4 2.0 AT FULL	65,650	59,090	52,520
CAMIONETAS	CHERY	NEW TIGGO 4 2.0 MT COM	NEW TIGGO 4 2.0 MT COM	55,630	50,070	44,500
CAMIONETAS	CHERY	NEW TIGGO 4 2.0 MT FULL	NEW TIGGO 4 2.0 MT FULL	53,810	48,430	43,050
CAMIONETAS	CHERY	NEW TIGGO 7 1.5T AT COM	NEW TIGGO 7 1.5T AT COM	74,950	67,460	59,960
CAMIONETAS	CHERY	NEW TIGGO 7 1.5T AT FULL	NEW TIGGO 7 1.5T AT FULL	65,630	59,070	52,500
CAMIONETAS	CHERY	NEW TIGGO 7 1.5T MT FULL	NEW TIGGO 7 1.5T MT FULL	63,650	57,290	50,920
CAMIONETAS	CHERY	NEW TIGGO 7 PRO 1.5 AT FULL MHEV	NEW TIGGO 7 PRO 1.5 AT FULL MHEV	85,780	77,200	68,620
CAMIONETAS	CHERY	NEW TIGGO 7 PRO 1.5 CVT FULL MHEV	NEW TIGGO 7 PRO 1.5 CVT FULL MHEV	66,160	59,540	52,930
CAMIONETAS	CHERY	NEW TIGGO 7 PRO 1.5 MT FULL	NEW TIGGO 7 PRO 1.5 MT FULL	53,810	48,430	43,050
CAMIONETAS	CHERY	NEW TIGGO 7 PRO 1.5 MT LUX	NEW TIGGO 7 PRO 1.5 MT LUX	59,540	53,590	47,630
CAMIONETAS	CHERY	NEW TIGGO 7 PRO 1.5T AT COM	NEW TIGGO 7 PRO 1.5T AT COM	60,570	54,510	48,460
CAMIONETAS	CHERY	NEW TIGGO 7 PRO 1.5T AT FULL	NEW TIGGO 7 PRO 1.5T AT FULL	80,790	72,710	64,630
CAMIONETAS	CHERY	NEW TIGGO 7 PRO 1.5T CVT LUX	NEW TIGGO 7 PRO 1.5T CVT LUX	70,400	63,360	56,320
CAMIONETAS	CHERY	NEW TIGGO 8 1.5T AT FULL	NEW TIGGO 8 1.5T AT FULL	84,160	75,740	67,330
CAMIONETAS	CHERY	NEW TIGGO 8 1.5T AT FULL FL	NEW TIGGO 8 1.5T AT FULL FL	82,820	74,540	66,260
CAMIONETAS	CHERY	NEW TIGGO 8 1.5T DCT FULL	NEW TIGGO 8 1.5T DCT FULL	96,560	86,900	77,250
CAMIONETAS	CHERY	NEW TIGGO 8 1.5T MT FULL	NEW TIGGO 8 1.5T MT FULL	52,200	46,980	41,760
CAMIONETAS	CHERY	NEW TIGGO 8 1.5T MT FULL FL	NEW TIGGO 8 1.5T MT FULL FL	76,080	68,470	60,860
CAMIONETAS	CHERY	NEW TIGGO 8 PRO 1.6 AT FULL	NEW TIGGO 8 PRO 1.6 AT FULL	103,010	92,710	82,410
CAMIONETAS	CHERY	Q22	Q22	31,970	28,770	25,580
CAMIONETAS	CHERY	Q22 1.2 MT CONFORT	Q22 1.2 MT CONFORT	31,080	27,970	24,860
CAMIONETAS	CHERY	Q22 1.2 MT LUXURY	Q22 1.2 MT LUXURY	34,350	30,920	27,480
CAMIONETAS	CHERY	Q22 1.3 MT	Q22 1.3 MT	32,580	29,320	26,060
CAMIONETAS	CHERY	Q22 L 1.3 MT	Q22 L 1.3 MT	34,350	30,920	27,480
CAMIONETAS	CHERY	Q22L	Q22L	37,050	33,350	29,640
CAMIONETAS	CHERY	S22 1.5 MT	S22 1.5 MT	35,980	32,380	28,780
CAMIONETAS	CHERY	S22L 1.5 MT	S22L 1.5 MT	35,980	32,380	28,780
CAMIONETAS	CHERY	TIGGO 1.6 MT DE LUXE	TIGGO 1.6 MT DE LUXE	52,370	47,130	41,900
CAMIONETAS	CHERY	TIGGO 1.6 MT FULL	TIGGO 1.6 MT FULL	49,080	44,170	39,260
CAMIONETAS	CHERY	TIGGO 1.8 AT	TIGGO 1.8 AT	57,270	51,540	45,820
CAMIONETAS	CHERY	TIGGO 1.8 MT FULL	TIGGO 1.8 MT FULL	49,080	44,170	39,260
CAMIONETAS	CHERY	TIGGO 16V 1.6	TIGGO 16V 1.6	44,180	39,760	35,340
CAMIONETAS	CHERY	TIGGO 16V 2.0	TIGGO 16V 2.0	54,000	48,600	43,200
CAMIONETAS	CHERY	TIGGO 2	TIGGO 2	37,020	33,320	29,620
CAMIONETAS	CHERY	TIGGO 2 1.5 AT FULL	TIGGO 2 1.5 AT FULL	50,480	45,430	40,380
CAMIONETAS	CHERY	TIGGO 2 1.5 MT	TIGGO 2 1.5 MT	36,010	32,410	28,810
CAMIONETAS	CHERY	TIGGO 2 1.5 MT FULL	TIGGO 2 1.5 MT FULL	40,380	36,340	32,300
CAMIONETAS	CHERY	TIGGO 2 PRO 1.5 AT FULL	TIGGO 2 PRO 1.5 AT FULL	55,540	49,990	44,430
CAMIONETAS	CHERY	TIGGO 2 PRO 1.5 MT FULL	TIGGO 2 PRO 1.5 MT FULL	50,480	45,430	40,380
CAMIONETAS	CHERY		TIGGO 2 PRO 1.5 MT PLUS	45,430	40,890	36,340
CAMIONETAS	CHERY	TIGGO 3 1.5 AT FULL	TIGGO 3 1.5 AT FULL	37,390	33,650	29,910
CAMIONETAS	CHERY	TIGGO 3 1.6 AT FULL	TIGGO 3 1.6 AT FULL	40,050	36,050	32,040
CAMIONETAS	CHERY	TIGGO 3 1.6 MT	TIGGO 3 1.6 MT	37,020	33,320	29,620
CAMIONETAS	CHERY	TIGGO 3 1.6 MT FULL	TIGGO 3 1.6 MT FULL	37,020	33,320	29,620
CAMIONETAS	CHERY	TIGGO 4 1.5 AT FULL	TIGGO 4 1.5 AT FULL	46,160	41,540	36,930
CAMIONETAS	CHERY	TIGGO 4 2.0 AT COM	TIGGO 4 2.0 AT COM	54,520	49,070	43,620
CAMIONETAS	CHERY	TIGGO 4 2.0 MT COM	TIGGO 4 2.0 MT COM	51,960	46,760	41,570
CAMIONETAS	CHERY	TIGGO 4 PRO 1.5 AT FULL	TIGGO 4 PRO 1.5 AT FULL	56,660	50,990	45,330
CAMIONETAS	CHERY	TIGGO 4 PRO 1.5 CVT	TIGGO 4 PRO 1.5 CVT	67,320	60,590	53,860
CAMIONETAS	CHERY	TIGGO 4 PRO 1.5 CVT FULL	TIGGO 4 PRO 1.5 CVT FULL	64,060	57,650	51,250
CAMIONETAS	CHERY	TIGGO 4 PRO 1.5 CVT LUX	TIGGO 4 PRO 1.5 CVT LUX	62,640	56,380	50,110
CAMIONETAS	CHERY	TIGGO 4 PRO 1.5 MT	TIGGO 4 PRO 1.5 MT	50,090	45,080	40,070
CAMIONETAS	CHERY	TIGGO 4 PRO 1.5 MT COM	TIGGO 4 PRO 1.5 MT COM	59,040	53,140	47,230
CAMIONETAS	CHERY	TIGGO 4 PRO 1.5 MT FULL	TIGGO 4 PRO 1.5 MT FULL	47,320	42,590	37,860
CAMIONETAS	CHERY	TIGGO 4 PRO 1.5 MT FULL GLP	TIGGO 4 PRO 1.5 MT FULL GLP	49,850	44,870	39,880
CAMIONETAS	CHERY	TIGGO 5 2.0 AT FULL	TIGGO 5 2.0 AT FULL	57,270	51,540	45,820
CAMIONETAS	CHERY	TIGGO 5 2.0 MT	TIGGO 5 2.0 MT	50,730	45,660	40,580
CAMIONETAS	CHERY	TIGGO 5 2.0 MT FULL	TIGGO 5 2.0 MT FULL	54,000	48,600	43,200
CAMIONETAS	CHERY	TIGGO 7 1.5T AT COM	TIGGO 7 1.5T AT COM	63,910	57,520	51,130
CAMIONETAS	CHERY	TIGGO 7 1.5T CVT LUX	TIGGO 7 1.5T CVT LUX	59,950	53,960	47,960
CAMIONETAS	CHERY	TIGGO 7 1.5T MT COM	TIGGO 7 1.5T MT COM	58,610	52,750	46,890
CAMIONETAS	CHERY	TIGGO 7 PRO	TIGGO 7 PRO	58,610	52,750	46,890
CAMIONETAS	CHERY	TIGGO 7 PRO 1.5 AT FULL	TIGGO 7 PRO 1.5 AT FULL	53,890	48,500	43,110
CAMIONETAS	CHERY	TIGGO 7 PRO 1.5 CVT COM	TIGGO 7 PRO 1.5 CVT COM	69,920	62,930	55,940
CAMIONETAS	CHERY	TIGGO 7 PRO 1.5 CVT LUX	TIGGO 7 PRO 1.5 CVT LUX	58,610	52,750	46,890
CAMIONETAS	CHERY	TIGGO 8	TIGGO 8	64,880	58,390	51,900
CAMIONETAS	CHERY	TIGGO 8 1.5T AT FULL	TIGGO 8 1.5T AT FULL	58,940	53,050	47,150
CAMIONETAS	CHERY	TIGGO 8 1.5T DCT FULL	TIGGO 8 1.5T DCT FULL	87,180	78,460	69,740
CAMIONETAS	CHERY	TIGGO 8 1.5T MT	TIGGO 8 1.5T MT	66,210	59,590	52,970
CAMIONETAS	CHERY	TIGGO 8 1.5T MT FULL	TIGGO 8 1.5T MT FULL	79,120	71,210	63,300
CAMIONETAS	CHERY	TIGGO 8 PRO 1.5 DCT FULL PHEV	TIGGO 8 PRO 1.5 DCT FULL PHEV	107,910	97,120	86,330
CAMIONETAS	CHERY	TIGGO 8 PRO 1.6 AT FULL PHEV	TIGGO 8 PRO 1.6 AT FULL PHEV	97,850	88,070	78,280
CAMIONETAS	CHERY	TIGGO 8 PRO 1.6 DCT	TIGGO 8 PRO 1.6 DCT	71,160	64,040	56,930
CAMIONETAS	CHERY	TIGGO 8 PRO 2.0 AWD	TIGGO 8 PRO 2.0 AWD	107,910	97,120	86,330
CAMIONETAS	CHERY	TIGGO BLACK	TIGGO BLACK	57,270	51,540	45,820
CAMIONETAS	CHERY	V5 MINIVAN 2.0	V5 MINIVAN 2.0	49,080	44,170	39,260
CAMIONETAS	CHERY	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	57,220	51,500	45,780
CAMIONETAS	CHERY	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	107,910	97,120	86,330
CAMIONETAS	CHERY	OTROS MODELOS	OTROS MODELOS	48,650	43,790	38,920

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	CHEVROLET	ALL NEW TRACKER TURBO LTZ AT	ALL NEW TRACKER TURBO LTZ AT	55,890	50,300	44,710
CAMIONETAS	CHEVROLET	ALL NEW TRACKER TURBO LTZ AT RS	ALL NEW TRACKER TURBO LTZ AT RS	83,560	75,200	66,850
CAMIONETAS	CHEVROLET	ALL NEW TRACKER TURBO LTZ MT	ALL NEW TRACKER TURBO LTZ MT	56,720	51,050	45,380
CAMIONETAS	CHEVROLET	ALL NEW TRACKER TURBO MT	ALL NEW TRACKER TURBO MT	63,900	57,510	51,120
CAMIONETAS	CHEVROLET	ALL NEW TRACKER TURBO PREMIER AT	ALL NEW TRACKER TURBO PREMIER AT	73,110	65,800	58,490
CAMIONETAS	CHEVROLET	BLAZER 4X4 3.2 C.C.	BLAZER 4X4 3.2 C.C.	111,290	100,160	89,030
CAMIONETAS	CHEVROLET	BLAZER 4X4 4.3 C.C.	BLAZER 4X4 4.3 C.C.	144,040	129,640	115,230
CAMIONETAS	CHEVROLET	CAPTIVA	CAPTIVA	65,450	58,910	52,360
CAMIONETAS	CHEVROLET	CAPTIVA 1.5T AT LT	CAPTIVA 1.5T AT LT	60,370	54,330	48,300
CAMIONETAS	CHEVROLET	CAPTIVA 1.5T AT LTZ	CAPTIVA 1.5T AT LTZ	70,690	63,620	56,550
CAMIONETAS	CHEVROLET	CAPTIVA 1.5T CVT LTZ	CAPTIVA 1.5T CVT LTZ	77,430	69,690	61,940
CAMIONETAS	CHEVROLET	CAPTIVA 1.5T MT LT	CAPTIVA 1.5T MT LT	62,510	56,260	50,010
CAMIONETAS	CHEVROLET	CAPTIVA 1.5T MT LTZ	CAPTIVA 1.5T MT LTZ	77,430	69,690	61,940
CAMIONETAS	CHEVROLET	CAPTIVA 1.5T PREMIER AT	CAPTIVA 1.5T PREMIER AT	90,400	81,360	72,320
CAMIONETAS	CHEVROLET	CAPTIVA 1.5T PREMIER AT 3F	CAPTIVA 1.5T PREMIER AT 3F	77,370	69,630	61,900
CAMIONETAS	CHEVROLET	CAPTIVA 1.5T PREMIER MT 3F	CAPTIVA 1.5T PREMIER MT 3F	71,540	64,390	57,230
CAMIONETAS	CHEVROLET	CAPTIVA 1.5T PRIME AT	CAPTIVA 1.5T PRIME AT	85,780	77,200	68,620
CAMIONETAS	CHEVROLET	CAPTIVA 1.5T PRIME MT	CAPTIVA 1.5T PRIME MT	90,830	81,750	72,660
CAMIONETAS	CHEVROLET	CAPTIVA 2.4	CAPTIVA 2.4	75,110	67,600	60,090
CAMIONETAS	CHEVROLET	CAPTIVA LS 2.4L MT	CAPTIVA LS 2.4L MT	83,460	75,110	66,770
CAMIONETAS	CHEVROLET	CAPTIVA LS 2WD 2.4 AT	CAPTIVA LS 2WD 2.4 AT	75,270	67,740	60,220
CAMIONETAS	CHEVROLET	CAPTIVA LS 2WD 2.4 MT	CAPTIVA LS 2WD 2.4 MT	72,000	64,800	57,600
CAMIONETAS	CHEVROLET	CAPTIVA LS AWD 2.4 AT FULL	CAPTIVA LS AWD 2.4 AT FULL	83,460	75,110	66,770
CAMIONETAS	CHEVROLET	CAPTIVA LS AWD 2.4 MT FULL	CAPTIVA LS AWD 2.4 MT FULL	80,190	72,170	64,150
CAMIONETAS	CHEVROLET	CAPTIVA LT AWD 2.4 AT	CAPTIVA LT AWD 2.4 AT	97,540	87,790	78,030
CAMIONETAS	CHEVROLET	CAPTIVA LT AWD 2.4 AT FULL	CAPTIVA LT AWD 2.4 AT FULL	97,540	87,790	78,030
CAMIONETAS	CHEVROLET	CAPTIVA LT AWD 2.4 AT FULL DE LUXE	CAPTIVA LT AWD 2.4 AT FULL DE LUXE	94,930	85,440	75,940
CAMIONETAS	CHEVROLET	CAPTIVA LT AWD 2.4 MT	CAPTIVA LT AWD 2.4 MT	97,540	87,790	78,030
CAMIONETAS	CHEVROLET	CAPTIVA LTZ AWD 3.2 V6	CAPTIVA LTZ AWD 3.2 V6	98,190	88,370	78,550
CAMIONETAS	CHEVROLET	CAPTIVA LTZ PRESIDENTE AWD	CAPTIVA LTZ PRESIDENTE AWD	98,190	88,370	78,550
CAMIONETAS	CHEVROLET	CAPTIVA PREMIER 1.5T MT	CAPTIVA PREMIER 1.5T MT	71,030	63,930	56,820
CAMIONETAS	CHEVROLET	CHEVY C FURGON	CHEVY C FURGON	41,760	37,580	33,410
CAMIONETAS	CHEVROLET	CHEVY CS	CHEVY CS	37,630	33,870	30,100
CAMIONETAS	CHEVROLET		COLORADO 2.8 WT 4X4 6MT	127,950	115,160	102,360
CAMIONETAS	CHEVROLET	COLORADO 4WD 3.7 AT LT	COLORADO 4WD 3.7 AT LT	116,740	105,070	93,390
CAMIONETAS	CHEVROLET	COLORADO 4X2 2.8 LS TDI	COLORADO 4X2 2.8 LS TDI	87,460	78,710	69,970
CAMIONETAS	CHEVROLET	COLORADO 4X2 2.8 LS TDI II	COLORADO 4X2 2.8 LS TDI II	84,570	76,110	67,660
CAMIONETAS	CHEVROLET	COLORADO 4X2 2.8 MT LS TDI II	COLORADO 4X2 2.8 MT LS TDI II	77,430	69,690	61,940
CAMIONETAS	CHEVROLET	COLORADO 4X4 2.8 AT HC TDI	COLORADO 4X4 2.8 AT HC TDI	109,490	98,540	87,590
CAMIONETAS	CHEVROLET	COLORADO 4X4 2.8 LS TDI	COLORADO 4X4 2.8 LS TDI	87,530	78,780	70,020
CAMIONETAS	CHEVROLET	COLORADO 4X4 2.8 LT TDI	COLORADO 4X4 2.8 LT TDI	82,060	73,850	65,650
CAMIONETAS	CHEVROLET	COLORADO 4X4 2.8 LTZ TDI	COLORADO 4X4 2.8 LTZ TDI	105,970	95,370	84,780
CAMIONETAS	CHEVROLET	COLORADO 4X4 2.8 MT LS TDI	COLORADO 4X4 2.8 MT LS TDI	94,200	84,780	75,360
CAMIONETAS	CHEVROLET	COLORADO 4X4 2.8 MT LS TDI II	COLORADO 4X4 2.8 MT LS TDI II	87,460	78,710	69,970
CAMIONETAS	CHEVROLET	COLORADO 4X4 2.8 MT LT TDI	COLORADO 4X4 2.8 MT LT TDI	96,890	87,200	77,510
CAMIONETAS	CHEVROLET	COLORADO 4X4 2.8 MT LTZ TDI	COLORADO 4X4 2.8 MT LTZ TDI	89,010	80,110	71,210
CAMIONETAS	CHEVROLET	COLORADO CC 4WD 3.7 AUT.	COLORADO CC 4WD 3.7 AUT.	116,210	104,590	92,970
CAMIONETAS	CHEVROLET	COLORADO Z71 3.7	COLORADO Z71 3.7	124,580	112,120	99,660
CAMIONETAS	CHEVROLET	COLORADO Z71 4X4 2.8 AT TDI	COLORADO Z71 4X4 2.8 AT TDI	124,480	112,030	99,580
CAMIONETAS	CHEVROLET	COLORADO Z71 4X4 2.8 TDI	COLORADO Z71 4X4 2.8 TDI	134,580	121,120	107,660
CAMIONETAS	CHEVROLET	DMAX 3.0 LS MT 4WD	DMAX 3.0 LS MT 4WD	98,190	88,370	78,550
CAMIONETAS	CHEVROLET	DMAX D/C 4X4 TDI	DMAX D/C 4X4 TDI	98,190	88,370	78,550
CAMIONETAS	CHEVROLET	EQUINOX 1.5T AT LS	EQUINOX 1.5T AT LS	77,240	69,520	61,790
CAMIONETAS	CHEVROLET	EQUINOX 1.5T AT LT	EQUINOX 1.5T AT LT	88,370	79,530	70,700
CAMIONETAS	CHEVROLET	EQUINOX AWD 1.5T AT PREMIER	EQUINOX AWD 1.5T AT PREMIER	85,430	76,890	68,340
CAMIONETAS	CHEVROLET	EQUINOX AWD 3.4 AT LT SU	EQUINOX AWD 3.4 AT LT SU	137,500	123,750	110,000
CAMIONETAS	CHEVROLET	GROOVE 1.5 LT MT	GROOVE 1.5 LT MT	55,330	49,800	44,260
CAMIONETAS	CHEVROLET	GROOVE 1.5 LTZ MT	GROOVE 1.5 LTZ MT	60,590	54,530	48,470
CAMIONETAS	CHEVROLET	GROOVE 1.5 LTZ MT GLP	GROOVE 1.5 LTZ MT GLP	52,740	47,470	42,190
CAMIONETAS	CHEVROLET	GROOVE 1.5 PREMIER AT	GROOVE 1.5 PREMIER AT	56,310	50,680	45,050
CAMIONETAS	CHEVROLET	GROOVE 1.5 PREMIER MT	GROOVE 1.5 PREMIER MT	52,740	47,470	42,190
CAMIONETAS	CHEVROLET	GROOVE 1.5 PREMIER MT GLP	GROOVE 1.5 PREMIER MT GLP	62,220	56,000	49,780
CAMIONETAS	CHEVROLET	LUV CD 2.5 C.C. TDIES.	LUV CD 2.5 C.C. TDIES.	70,360	63,320	56,290
CAMIONETAS	CHEVROLET	LUV CD 4X2 2.5 C.C TD	LUV CD 4X2 2.5 C.C TD	57,270	51,540	45,820
CAMIONETAS	CHEVROLET	LUV CD 4X2 2.8 C.C. TDIES.	LUV CD 4X2 2.8 C.C. TDIES.	58,900	53,010	47,120
CAMIONETAS	CHEVROLET	LUV CD 4X2 DIES.	LUV CD 4X2 DIES.	70,950	63,860	56,760
CAMIONETAS	CHEVROLET	LUV CD 4X2 GAS.	LUV CD 4X2 GAS.	52,370	47,130	41,900
CAMIONETAS	CHEVROLET	LUV CD 4X4 2.2 C.C. GAS.	LUV CD 4X4 2.2 C.C. GAS.	72,000	64,800	57,600
CAMIONETAS	CHEVROLET	LUV CD 4X4 2.3 C.C. GAS.	LUV CD 4X4 2.3 C.C. GAS.	76,910	69,220	61,530
CAMIONETAS	CHEVROLET	LUV CD 4X4 2.5 C.C TD	LUV CD 4X4 2.5 C.C TD	58,900	53,010	47,120
CAMIONETAS	CHEVROLET	LUV CD 4X4 2.8 C.C. TDIES.	LUV CD 4X4 2.8 C.C. TDIES.	75,270	67,740	60,220
CAMIONETAS	CHEVROLET	LUV CD 4X4 3.2 C.C. GAS.	LUV CD 4X4 3.2 C.C. GAS.	75,270	67,740	60,220
CAMIONETAS	CHEVROLET	LUV CD 4X4 GAS.	LUV CD 4X4 GAS.	76,910	69,220	61,530
CAMIONETAS	CHEVROLET	LUV CD 4X4 TDIES.	LUV CD 4X4 TDIES.	94,930	85,440	75,940
CAMIONETAS	CHEVROLET	LUV CD GAS.	LUV CD GAS.	63,800	57,420	51,040
CAMIONETAS	CHEVROLET	LUV CS 4X2 2.5 DIES.	LUV CS 4X2 2.5 DIES.	58,900	53,010	47,120
CAMIONETAS	CHEVROLET	LUV CS 4X2 DIES.	LUV CS 4X2 DIES.	59,880	53,890	47,900
CAMIONETAS	CHEVROLET	LUV CS 4X2 GAS.	LUV CS 4X2 GAS.	47,770	42,990	38,220
CAMIONETAS	CHEVROLET	LUV CS 4X4 GAS	LUV CS 4X4 GAS	61,880	55,690	49,500
CAMIONETAS	CHEVROLET	LUV D/C 4X2	LUV D/C 4X2	58,900	53,010	47,120
CAMIONETAS	CHEVROLET	LUV D/C 4X4	LUV D/C 4X4	75,270	67,740	60,220
CAMIONETAS	CHEVROLET	LUV D/C 4X4 FULL	LUV D/C 4X4 FULL	71,000	63,900	56,800
CAMIONETAS	CHEVROLET	LUV DLX CS 4X2 GAS.	LUV DLX CS 4X2 GAS.	55,630	50,070	44,500
CAMIONETAS	CHEVROLET	LUV D-MAX CD 4X4 3.0 TDI	LUV D-MAX CD 4X4 3.0 TDI	98,190	88,370	78,550
CAMIONETAS	CHEVROLET	LUV SPACE CAB.	LUV SPACE CAB.	59,880	53,890	47,900
CAMIONETAS	CHEVROLET	MONTANA 1.2T LT MT	MONTANA 1.2T LT MT	59,580	53,620	47,660
CAMIONETAS	CHEVROLET	MONTANA 1.2T PRIME AT	MONTANA 1.2T PRIME AT	59,860	53,870	47,890
CAMIONETAS	CHEVROLET	MONTANA 1.2T PRIME MT	MONTANA 1.2T PRIME MT	65,590	59,030	52,470
CAMIONETAS	CHEVROLET	MONTANA 1.2T RS AT	MONTANA 1.2T RS AT	77,430	69,690	61,940
CAMIONETAS	CHEVROLET	N200 DELUXE FULL	N200 DELUXE FULL	39,250	35,330	31,400
CAMIONETAS	CHEVROLET	N200 FULL	N200 FULL	36,640	32,980	29,310
CAMIONETAS	CHEVROLET	N200 STD 1.2	N200 STD 1.2	34,350	30,920	27,480
CAMIONETAS	CHEVROLET	N300	N300	39,070	35,160	31,260
CAMIONETAS	CHEVROLET	N300 MAX CARGO 1.2 MT FULL	N300 MAX CARGO 1.2 MT FULL	31,080	27,970	24,860
CAMIONETAS	CHEVROLET	N300 MAX CARGO BASE 1.2 MT	N300 MAX CARGO BASE 1.2 MT	31,080	27,970	24,860
CAMIONETAS	CHEVROLET	N300 MOVE 1.2 MT	N300 MOVE 1.2 MT	41,920	37,730	33,540
CAMIONETAS	CHEVROLET	N300 MOVE 1.2 MT PASAJEROS	N300 MOVE 1.2 MT PASAJEROS	31,630	28,470	25,300
CAMIONETAS	CHEVROLET	N300 MOVE 1.2 MT PASAJEROS BASE	N300 MOVE 1.2 MT PASAJEROS BASE	33,280	29,950	26,620
CAMIONETAS	CHEVROLET	N300 MOVE 1.2 MT PASAJEROS FULL	N300 MOVE 1.2 MT PASAJEROS FULL	32,980	29,680	26,380
CAMIONETAS	CHEVROLET	N300 WORK	N300 WORK	35,330	31,800	28,260
CAMIONETAS	CHEVROLET	N300 WORK 1.5 MT 2WD	N300 WORK 1.5 MT 2WD	35,330	31,800	28,260
CAMIONETAS	CHEVROLET	N300 WORK 2WD 1.5 MT FULL	N300 WORK 2WD 1.5 MT FULL	31,080	27,970	24,860
CAMIONETAS	CHEVROLET	N400 1.5 MT CARGO BASE	N400 1.5 MT CARGO BASE	38,020	34,220	30,420
CAMIONETAS	CHEVROLET	N400 1.5 MT CARGO FULL	N400 1.5 MT CARGO FULL	41,920	37,730	33,540
CAMIONETAS	CHEVROLET	N400 1.5 MT MAX BASE	N400 1.5 MT MAX BASE	38,700	34,830	30,960
CAMIONETAS	CHEVROLET	N400 1.5 MT MAX CARGO BASE	N400 1.5 MT MAX CARGO BASE	38,740	34,870	30,990
CAMIONETAS	CHEVROLET	N400 1.5 MT MAX CARGO FULL	N400 1.5 MT MAX CARGO FULL	45,230	40,710	36,180
CAMIONETAS	CHEVROLET	N400 1.5 MT MAX FULL	N400 1.5 MT MAX FULL	35,340	31,810	28,270
CAMIONETAS	CHEVROLET	N400 1.5 MT MOVE BASE	N400 1.5 MT MOVE BASE	37,020	33,320	29,620
CAMIONETAS	CHEVROLET	N400 1.5 MT MOVE FULL	N400 1.5 MT MOVE FULL	40,150	36,140	32,120

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	CHEVROLET	N400 1.5 MT MOVE PASAJEROS	N400 1.5 MT MOVE PASAJEROS	37,990	34,190	30,390
CAMIONETAS	CHEVROLET	N400 1.5 MT MOVE PASAJEROS BASE	N400 1.5 MT MOVE PASAJEROS BASE	43,750	39,380	35,000
CAMIONETAS	CHEVROLET	N400 1.5 MT MOVE PASAJEROS FULL	N400 1.5 MT MOVE PASAJEROS FULL	50,480	45,430	40,380
CAMIONETAS	CHEVROLET	N400 1.5 MT MOVE PASAJEROS FULL GLP/GNV	N400 1.5 MT MOVE PASAJEROS FULL GLP/GNV	47,520	42,770	38,020
CAMIONETAS	CHEVROLET	N400 1.5 MT MOVE PASAJEROS BASE GLP/GNV	N400 1.5 MT MOVE PASAJEROS BASE GLP/GNV	41,060	36,950	32,850
CAMIONETAS	CHEVROLET	N400 1.5 MT PASAJEROS BASE	N400 1.5 MT PASAJEROS BASE	43,710	39,340	34,970
CAMIONETAS	CHEVROLET	N400 1.5 MT PASAJEROS FULL	N400 1.5 MT PASAJEROS FULL	33,650	30,290	26,920
CAMIONETAS	CHEVROLET	ONIX 1.5T PREMIER AWD AT	ONIX 1.5T PREMIER AWD AT	47,280	42,550	37,820
CAMIONETAS	CHEVROLET	ORLANDO 2.4 LT AT	ORLANDO 2.4 LT AT	80,840	72,760	64,670
CAMIONETAS	CHEVROLET	ORLANDO 2.4 LT AT FULL	ORLANDO 2.4 LT AT FULL	87,720	78,950	70,180
CAMIONETAS	CHEVROLET	RODEO	RODEO	98,190	88,370	78,550
CAMIONETAS	CHEVROLET	S-10 CAB. MEDIA 4X4	S-10 CAB. MEDIA 4X4	93,940	84,550	75,150
CAMIONETAS	CHEVROLET	S-10 CAB.MEDIA 4X2	S-10 CAB.MEDIA 4X2	81,840	73,660	65,470
CAMIONETAS	CHEVROLET	S-10 CD 4X2 4.3 C.C.	S-10 CD 4X2 4.3 C.C.	65,450	58,910	52,360
CAMIONETAS	CHEVROLET	S-10 CD 4X2 DIES.	S-10 CD 4X2 DIES.	88,400	79,560	70,720
CAMIONETAS	CHEVROLET	S-10 CD 4X2 GAS.	S-10 CD 4X2 GAS.	81,840	73,660	65,470
CAMIONETAS	CHEVROLET	S-10 CD 4X4 4.3 C.C.	S-10 CD 4X4 4.3 C.C.	94,930	85,440	75,940
CAMIONETAS	CHEVROLET	S-10 CS 4X2 GAS.	S-10 CS 4X2 GAS.	55,630	50,070	44,500
CAMIONETAS	CHEVROLET	S-10 CS 4X4	S-10 CS 4X4	86,080	77,470	68,860
CAMIONETAS	CHEVROLET	S-10 DLX CD 4X2 DIES	S-10 DLX CD 4X2 DIES	94,960	85,460	75,970
CAMIONETAS	CHEVROLET	S-10 DLX CD 4X2 GAS.	S-10 DLX CD 4X2 GAS.	88,400	79,560	70,720
CAMIONETAS	CHEVROLET	S-10 DLX CD 4X4 DIES.	S-10 DLX CD 4X4 DIES.	117,880	106,090	94,300
CAMIONETAS	CHEVROLET	S10 LT 4WD 2.8 ABS DAB MT	S10 LT 4WD 2.8 ABS DAB MT	129,300	116,370	103,440
CAMIONETAS	CHEVROLET	S10 LT 4WD 2.8 MT	S10 LT 4WD 2.8 MT	124,380	111,940	99,500
CAMIONETAS	CHEVROLET	S10 LTZ 4WD 2.8 AT FULL	S10 LTZ 4WD 2.8 AT FULL	150,590	135,530	120,470
CAMIONETAS	CHEVROLET	S10 LTZ 4WD 2.8 MT FULL	S10 LTZ 4WD 2.8 MT FULL	145,670	131,100	116,540
CAMIONETAS	CHEVROLET	S-10 STD. CD 4X4 DIES	S-10 STD. CD 4X4 DIES	108,050	97,250	86,440
CAMIONETAS	CHEVROLET	SILVERADO CC 4WD 5.3 AUT.	SILVERADO CC 4WD 5.3 AUT.	178,410	160,570	142,730
CAMIONETAS	CHEVROLET	SILVERADO Z71 4X4 5.3 LT TRAIL BOSS	SILVERADO Z71 4X4 5.3 LT TRAIL BOSS	201,880	181,690	161,500
CAMIONETAS	CHEVROLET	SPIN	SPIN	49,450	44,510	39,560
CAMIONETAS	CHEVROLET	SPIN 1.8 ACTIV AT	SPIN 1.8 ACTIV AT	63,900	57,510	51,120
CAMIONETAS	CHEVROLET	SPIN 1.8 ACTIV AT GLP/GNV	SPIN 1.8 ACTIV AT GLP/GNV	65,590	59,030	52,470
CAMIONETAS	CHEVROLET	SPIN 1.8 ACTIV MT	SPIN 1.8 ACTIV MT	49,080	44,170	39,260
CAMIONETAS	CHEVROLET	SPIN 1.8 PREMIER AT	SPIN 1.8 PREMIER AT	42,660	38,390	34,130
CAMIONETAS	CHEVROLET	SPIN 1.8 PREMIER AT GLP/GNV	SPIN 1.8 PREMIER AT GLP/GNV	64,300	57,870	51,440
CAMIONETAS	CHEVROLET	SPIN 1.8 PREMIER MT	SPIN 1.8 PREMIER MT	57,220	51,500	45,780
CAMIONETAS	CHEVROLET	SPIN 1.8 PREMIER MT GLP/GNV	SPIN 1.8 PREMIER MT GLP/GNV	60,930	54,840	48,740
CAMIONETAS	CHEVROLET	SPIN LTZ 1.8 AT	SPIN LTZ 1.8 AT	50,650	45,590	40,520
CAMIONETAS	CHEVROLET	SPIN LTZ 1.8 MT	SPIN LTZ 1.8 MT	47,550	42,800	38,040
CAMIONETAS	CHEVROLET	SPIN MCM LTZ 1.8 AT	SPIN MCM LTZ 1.8 AT	63,800	57,420	51,040
CAMIONETAS	CHEVROLET	SPIN MCM LTZ 1.8 MT	SPIN MCM LTZ 1.8 MT	59,550	53,600	47,640
CAMIONETAS	CHEVROLET	SUBURBAN 3.7, 5.7, 7.4 C.C.	SUBURBAN 3.7, 5.7, 7.4 C.C.	204,600	184,140	163,680
CAMIONETAS	CHEVROLET	SUBURBAN 4.3 C.C.	SUBURBAN 4.3 C.C.	153,860	138,470	123,090
CAMIONETAS	CHEVROLET	SUBURBAN 5.3 V8 LT AT 4WD	SUBURBAN 5.3 V8 LT AT 4WD	197,340	177,610	157,870
CAMIONETAS	CHEVROLET	SUBURBAN Z71 4WD 5.3 AT V8	SUBURBAN Z71 4WD 5.3 AT V8	286,240	257,620	228,990
CAMIONETAS	CHEVROLET	TAHOE	TAHOE	198,550	178,700	158,840
CAMIONETAS	CHEVROLET	TAHOE 5.3 V8 LT AT 4WD	TAHOE 5.3 V8 LT AT 4WD	188,720	169,850	150,980
CAMIONETAS	CHEVROLET	TAHOE 5.3 V8 Z71 AT 4WD	TAHOE 5.3 V8 Z71 AT 4WD	231,680	208,510	185,340
CAMIONETAS	CHEVROLET	TAHOE LT 4WD	TAHOE LT 4WD	186,600	167,940	149,280
CAMIONETAS	CHEVROLET	TAHOE LT SU 4WD 5.3 AUT.	TAHOE LT SU 4WD 5.3 AUT.	159,160	143,240	127,330
CAMIONETAS	CHEVROLET	TRACKER	TRACKER	57,560	51,800	46,050
CAMIONETAS	CHEVROLET	TRACKER 1.2 AT RS TURBO	TRACKER 1.2 AT RS TURBO	79,050	71,150	63,240
CAMIONETAS	CHEVROLET	TRACKER LS 2WD 1.8 MT	TRACKER LS 2WD 1.8 MT	45,850	41,270	36,680
CAMIONETAS	CHEVROLET	TRACKER LT 2WD 1.8 MT	TRACKER LT 2WD 1.8 MT	52,740	47,470	42,190
CAMIONETAS	CHEVROLET	TRACKER LT AWD 1.8 AT FULL	TRACKER LT AWD 1.8 AT FULL	54,000	48,600	43,200
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T LTZ AT	TRACKER TURBO 1.2T LTZ AT	57,080	51,370	45,660
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T LTZ AT II	TRACKER TURBO 1.2T LTZ AT II	68,000	61,200	54,400
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T LTZ AT III	TRACKER TURBO 1.2T LTZ AT III	74,670	67,200	59,740
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T LTZ MT	TRACKER TURBO 1.2T LTZ MT	53,840	48,460	43,070
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T LTZ MT II	TRACKER TURBO 1.2T LTZ MT II	69,010	62,110	55,210
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T LTZ MT III	TRACKER TURBO 1.2T LTZ MT III	69,290	62,360	55,430
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T LTZ MT MV	TRACKER TURBO 1.2T LTZ MT MV	47,000	42,300	37,600
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T MT	TRACKER TURBO 1.2T MT	69,610	62,650	55,690
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T PREMIER	TRACKER TURBO 1.2T PREMIER	78,450	70,610	62,760
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T PREMIER AT	TRACKER TURBO 1.2T PREMIER AT	68,710	61,840	54,970
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T PRIME AT II	TRACKER TURBO 1.2T PRIME AT II	84,170	75,750	67,340
CAMIONETAS	CHEVROLET	TRACKER TURBO 1.2T PRIME AT III	TRACKER TURBO 1.2T PRIME AT III	75,750	68,180	60,600
CAMIONETAS	CHEVROLET	TRACKER TURBO LTZ AT	TRACKER TURBO LTZ AT	70,690	63,620	56,550
CAMIONETAS	CHEVROLET	TRACKER TURBO LTZ AT BS III	TRACKER TURBO LTZ AT BS III	80,730	72,660	64,580
CAMIONETAS	CHEVROLET	TRACKER TURBO LTZ AT II	TRACKER TURBO LTZ AT II	75,690	68,120	60,550
CAMIONETAS	CHEVROLET	TRACKER TURBO LTZ MT	TRACKER TURBO LTZ MT	72,770	65,490	58,220
CAMIONETAS	CHEVROLET	TRACKER TURBO LTZ MT II	TRACKER TURBO LTZ MT II	67,020	60,320	53,620
CAMIONETAS	CHEVROLET	TRACKER TURBO PRIME AT	TRACKER TURBO PRIME AT	84,090	75,680	67,270
CAMIONETAS	CHEVROLET	TRACKER TURBO PRIME AT II	TRACKER TURBO PRIME AT II	84,870	76,380	67,900
CAMIONETAS	CHEVROLET	TRACKER TURBO PRIME AT III	TRACKER TURBO PRIME AT III	83,600	75,240	66,880
CAMIONETAS	CHEVROLET	TRAILBLAZER 4.2 AUT.	TRAILBLAZER 4.2 AUT.	153,860	138,470	123,090
CAMIONETAS	CHEVROLET	TRAILBLAZER EXT	TRAILBLAZER EXT	153,860	138,470	123,090
CAMIONETAS	CHEVROLET	TRAILBLAZER EXT 4.2 AUT.	TRAILBLAZER EXT 4.2 AUT.	148,950	134,060	119,160
CAMIONETAS	CHEVROLET	TRAILBLAZER EXT FILAS 3	TRAILBLAZER EXT FILAS 3	157,130	141,420	125,700
CAMIONETAS	CHEVROLET	TRAILBLAZER LT 2 FILAS	TRAILBLAZER LT 2 FILAS	150,590	135,530	120,470
CAMIONETAS	CHEVROLET	TRAILBLAZER LTZ 4WD 3.6 AT FULL	TRAILBLAZER LTZ 4WD 3.6 AT FULL	150,590	135,530	120,470
CAMIONETAS	CHEVROLET	TRAVERSE	TRAVERSE	133,570	120,210	106,860
CAMIONETAS	CHEVROLET		TRAVERSE 2.5T AT AWD LT MIDNIGHT	188,570	169,710	150,860
CAMIONETAS	CHEVROLET		TRAVERSE 2.5T AT AWD Z71	228,990	206,090	183,190
CAMIONETAS	CHEVROLET	TRAVERSE 3.6 LT AWD	TRAVERSE 3.6 LT AWD	154,500	139,050	123,600
CAMIONETAS	CHEVROLET	TRAVERSE 3.6 PREMIER	TRAVERSE 3.6 PREMIER	185,200	166,680	148,160
CAMIONETAS	CHEVROLET	TRAVERSE 3.6 PREMIER RS	TRAVERSE 3.6 PREMIER RS	174,960	157,460	139,970
CAMIONETAS	CHEVROLET	TRAVERSE 3.6L V6 LT AWD	TRAVERSE 3.6L V6 LT AWD	130,920	117,830	104,740
CAMIONETAS	CHEVROLET	TRAVERSE AWD 3.6 AT LT	TRAVERSE AWD 3.6 AT LT	133,910	120,520	107,130
CAMIONETAS	CHEVROLET	TRAVERSE AWD 3.6 AT PREMIER	TRAVERSE AWD 3.6 AT PREMIER	143,330	129,000	114,660
CAMIONETAS	CHEVROLET	TRAVERSE AWD 3.6 AT RS	TRAVERSE AWD 3.6 AT RS	131,370	118,230	105,100
CAMIONETAS	CHEVROLET	TRAVERSE AWD 3.6L PREMIER	TRAVERSE AWD 3.6L PREMIER	126,160	113,540	100,930
CAMIONETAS	CHEVROLET	TRAVERSE AWD 3.7 LT	TRAVERSE AWD 3.7 LT	140,760	126,680	112,610
CAMIONETAS	CHEVROLET	TRAVERSE LT 3.6 AT FWD	TRAVERSE LT 3.6 AT FWD	151,930	136,740	121,540
CAMIONETAS	CHEVROLET	TRAVERSE V6	TRAVERSE V6	135,620	122,060	108,500
CAMIONETAS	CHEVROLET	TRAVERSE V6 AWD 3.6L PREMIER	TRAVERSE V6 AWD 3.6L PREMIER	164,900	148,410	131,920
CAMIONETAS	CHEVROLET	TROOPER	TROOPER	104,740	94,270	83,790
CAMIONETAS	CHEVROLET	VIVANT	VIVANT	76,910	69,220	61,530
CAMIONETAS	CHEVROLET	VIVANT 1.6	VIVANT 1.6	88,370	79,530	70,700
CAMIONETAS	CHEVROLET	VIVANT 1.6 GAS	VIVANT 1.6 GAS	54,000	48,600	43,200
CAMIONETAS	CHEVROLET	VIVANT CDX 2.0 AT	VIVANT CDX 2.0 AT	56,620	50,960	45,300
CAMIONETAS	CHEVROLET	VIVANT CDX 2.0 MT	VIVANT CDX 2.0 MT	53,340	48,010	42,670
CAMIONETAS	CHEVROLET	VIVANT LS 1.6	VIVANT LS 1.6	54,000	48,600	43,200
CAMIONETAS	CHEVROLET	ZAFIRA ESSENTIA 1.8	ZAFIRA ESSENTIA 1.8	88,370	79,530	70,700
CAMIONETAS	CHEVROLET	ZAFIRA GL 2.0 AUT.	ZAFIRA GL 2.0 AUT.	72,000	64,800	57,600
CAMIONETAS	CHEVROLET	ZAFIRA GL 2.0 MEC.	ZAFIRA GL 2.0 MEC.	68,720	61,850	54,980
CAMIONETAS	CHEVROLET	ZAFIRA MEC.	ZAFIRA MEC.	72,000	64,800	57,600
CAMIONETAS	CHEVROLET	ZAFIRA SEC. 1.8 AUT.	ZAFIRA SEC. 1.8 AUT.	88,370	79,530	70,700
CAMIONETAS	CHEVROLET	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	60,370	54,330	48,300
CAMIONETAS	CHEVROLET	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	116,210	104,590	92,970

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	CHEVROLET	OTROS MODELOS	OTROS MODELOS	73,550	66,200	58,840
CAMIONETAS	CHRYSLER	CARAVAN 3.3 AUT.	CARAVAN 3.3 AUT.	103,130	92,820	82,500
CAMIONETAS	CHRYSLER	CARAVAN AMERICANA	CARAVAN AMERICANA	97,900	88,110	78,320
CAMIONETAS	CHRYSLER	PACIFICA AWD	PACIFICA AWD	139,320	125,390	111,460
CAMIONETAS	CHRYSLER	PACIFICA FWD 4X2	PACIFICA FWD 4X2	97,900	88,110	78,320
CAMIONETAS	CHRYSLER	PACIFICA TOURING STD 3.5 V6	PACIFICA TOURING STD 3.5 V6	139,320	125,390	111,460
CAMIONETAS	CHRYSLER	PACIFICA TOURING STD 4.0 V6	PACIFICA TOURING STD 4.0 V6	132,610	119,350	106,090
CAMIONETAS	CHRYSLER	PACIFICA TOURING STD AWD 3.5 V6	PACIFICA TOURING STD AWD 3.5 V6	139,320	125,390	111,460
CAMIONETAS	CHRYSLER	PT CRUISER CLASICC 2.4	PT CRUISER CLASICC 2.4	73,670	66,300	58,940
CAMIONETAS	CHRYSLER	TOWN & COUNTRY LX 3.3 AUT.	TOWN & COUNTRY LX 3.3 AUT.	132,610	119,350	106,090
CAMIONETAS	CHRYSLER	TOWN & COUNTRY LX 3.8	TOWN & COUNTRY LX 3.8	123,080	110,770	98,460
CAMIONETAS	CHRYSLER	TOWN & COUNTRY LX STD. 3.8	TOWN & COUNTRY LX STD. 3.8	124,090	111,680	99,270
CAMIONETAS	CHRYSLER	TOWN & COUNTRY SXT	TOWN & COUNTRY SXT	156,820	141,140	125,460
CAMIONETAS	CHRYSLER	TOWN & COUNTRY TOURING	TOWN & COUNTRY TOURING	156,820	141,140	125,460
CAMIONETAS	CHRYSLER	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	97,900	88,110	78,320
CAMIONETAS	CHRYSLER	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	139,320	125,390	111,460
CAMIONETAS	CHRYSLER	OTROS MODELOS	OTROS MODELOS	128,350	115,520	102,680
CAMIONETAS	CITROEN	B9 VU CORTA 1.6	B9 VU CORTA 1.6	47,450	42,710	37,960
CAMIONETAS	CITROEN	BERLINGO	BERLINGO	53,890	48,500	43,110
CAMIONETAS	CITROEN	BERLINGO 1.8	BERLINGO 1.8	44,790	40,310	35,830
CAMIONETAS	CITROEN	BERLINGO 1.9	BERLINGO 1.9	42,830	38,550	34,260
CAMIONETAS	CITROEN	BERLINGO 4P FURGON 800 KG 5MT	BERLINGO 4P FURGON 800 KG 5MT	54,000	48,600	43,200
CAMIONETAS	CITROEN	BERLINGO B9 VU 1.6 BVM5 CORTA	BERLINGO B9 VU 1.6 BVM5 CORTA	43,710	39,340	34,970
CAMIONETAS	CITROEN	BERLINGO B9 VU 1.6 BVM5 LARGO	BERLINGO B9 VU 1.6 BVM5 LARGO	45,810	41,230	36,650
CAMIONETAS	CITROEN	BERLINGO B9 VU 1.6 BVM5 LARGO (H1)	BERLINGO B9 VU 1.6 BVM5 LARGO (H1)	43,850	39,470	35,080
CAMIONETAS	CITROEN	BERLINGO FG600 1.9D 4D	BERLINGO FG600 1.9D 4D	46,490	41,840	37,190
CAMIONETAS	CITROEN	BERLINGO FG600 1.9D 5D	BERLINGO FG600 1.9D 5D	49,110	44,200	39,290
CAMIONETAS	CITROEN	BERLINGO FURGON 1.9	BERLINGO FURGON 1.9	46,270	41,640	37,020
CAMIONETAS	CITROEN	BERLINGO II 1.9D 4P	BERLINGO II 1.9D 4P	43,220	38,900	34,580
CAMIONETAS	CITROEN	BERLINGO II 1.9D 5P	BERLINGO II 1.9D 5P	44,860	40,370	35,890
CAMIONETAS	CITROEN	BERLINGO II 1.9D 600KG FURGON 6P	BERLINGO II 1.9D 600KG FURGON 6P	46,270	41,640	37,020
CAMIONETAS	CITROEN	BERLINGO K9 1.6 HDI	BERLINGO K9 1.6 HDI	42,830	38,550	34,260
CAMIONETAS	CITROEN	BERLINGO K9 M 1.6 HDI	BERLINGO K9 M 1.6 HDI	53,890	48,500	43,110
CAMIONETAS	CITROEN	BERLINGO K9 XL 1.6 HDI	BERLINGO K9 XL 1.6 HDI	48,100	43,290	38,480
CAMIONETAS	CITROEN	BERLINGO M 1.6 MT 4X2	BERLINGO M 1.6 MT 4X2	53,810	48,430	43,050
CAMIONETAS	CITROEN	BERLINGO PANEL 1.9 MEC. 4P	BERLINGO PANEL 1.9 MEC. 4P	47,480	42,730	37,980
CAMIONETAS	CITROEN	BERLINGO PANEL 1.9 MEC. 5P	BERLINGO PANEL 1.9 MEC. 5P	48,800	43,920	39,040
CAMIONETAS	CITROEN	BERLINGO VU 1.6 BVM5 CORTA	BERLINGO VU 1.6 BVM5 CORTA	49,080	44,170	39,260
CAMIONETAS	CITROEN	BERLINGO VU CORTA 1.6 HDI	BERLINGO VU CORTA 1.6 HDI	43,710	39,340	34,970
CAMIONETAS	CITROEN	BERLINGO VU CORTA 1.6 HDI SIN PUERTA LATERAL	BERLINGO VU CORTA 1.6 HDI SIN PUERTA LATERAL	50,730	45,660	40,580
CAMIONETAS	CITROEN	BERLINGO VU LONG 1.6 110 BVM5	BERLINGO VU LONG 1.6 110 BVM5	52,370	47,130	41,900
CAMIONETAS	CITROEN	BERLINGO VU LONG 1.6 HDI	BERLINGO VU LONG 1.6 HDI	43,710	39,340	34,970
CAMIONETAS	CITROEN	BERLINGO XL 1.6 MT 4X2	BERLINGO XL 1.6 MT 4X2	54,000	48,600	43,200
CAMIONETAS	CITROEN	C 15 D FURGON	C 15 D FURGON	37,630	33,870	30,100
CAMIONETAS	CITROEN	C 15 FURGON 1.9 DIES.	C 15 FURGON 1.9 DIES.	37,630	33,870	30,100
CAMIONETAS	CITROEN	C3 AIRCROSS 1.2 110 AT6III FEEL	C3 AIRCROSS 1.2 110 AT6III FEEL	62,170	55,950	49,740
CAMIONETAS	CITROEN	C3 AIRCROSS 1.2 110 AT6III SHINE	C3 AIRCROSS 1.2 110 AT6III SHINE	72,000	64,800	57,600
CAMIONETAS	CITROEN	C3 AIRCROSS 1.2 110 AT6III SHINE BT	C3 AIRCROSS 1.2 110 AT6III SHINE BT	88,370	79,530	70,700
CAMIONETAS	CITROEN	C3 PICASSO	C3 PICASSO	42,540	38,290	34,030
CAMIONETAS	CITROEN	C4 CACTUS	C4 CACTUS	72,380	65,140	57,900
CAMIONETAS	CITROEN	C4 CACTUS FEEL 1.6 A	C4 CACTUS FEEL 1.6 A	61,350	55,220	49,080
CAMIONETAS	CITROEN	C4 CACTUS FEEL 1.6 AT 4X2	C4 CACTUS FEEL 1.6 AT 4X2	57,260	51,530	45,810
CAMIONETAS	CITROEN	C4 CACTUS FEEL 1.6 AT 4X2 RFSC	C4 CACTUS FEEL 1.6 AT 4X2 RFSC	80,730	72,660	64,580
CAMIONETAS	CITROEN	C4 CACTUS PURE TECH 1.2 110 AT6III FEEL	C4 CACTUS PURE TECH 1.2 110 AT6III FEEL	68,720	61,850	54,980
CAMIONETAS	CITROEN	C4 CACTUS PURE TECH 1.2 82 BVM FEEL	C4 CACTUS PURE TECH 1.2 82 BVM FEEL	63,800	57,420	51,040
CAMIONETAS	CITROEN	C4 CACTUS SHINE1.6 AT 4X2	C4 CACTUS SHINE1.6 AT 4X2	60,710	54,640	48,570
CAMIONETAS	CITROEN	C4 GRAND PICASSO 2.0 AUT.	C4 GRAND PICASSO 2.0 AUT.	111,000	99,900	88,800
CAMIONETAS	CITROEN	C4 GRAND PICASSO BVA 2.0	C4 GRAND PICASSO BVA 2.0	101,170	91,050	80,940
CAMIONETAS	CITROEN	C4 PICASSO 1.6HDIBV5	C4 PICASSO 1.6HDIBV5	97,900	88,110	78,320
CAMIONETAS	CITROEN	C4 PICASSO 2.0 AUT.	C4 PICASSO 2.0 AUT.	111,000	99,900	88,800
CAMIONETAS	CITROEN	C4 PICASSO BVA MULTIPROPOSITO 2.0	C4 PICASSO BVA MULTIPROPOSITO 2.0	111,000	99,900	88,800
CAMIONETAS	CITROEN	C4 PICASSO HDI 1.6	C4 PICASSO HDI 1.6	97,900	88,110	78,320
CAMIONETAS	CITROEN	C4 PICASSO SEDUCTION 2.0I 145CH BVA 7P	C4 PICASSO SEDUCTION 2.0I 145CH BVA 7P	101,170	91,050	80,940
CAMIONETAS	CITROEN	C4 PICASSO THP 2.0 BVA	C4 PICASSO THP 2.0 BVA	101,470	91,320	81,180
CAMIONETAS	CITROEN	C5 2.0I SX	C5 2.0I SX	93,220	83,900	74,580
CAMIONETAS	CITROEN	C5 AIRCROSS	C5 AIRCROSS	104,280	93,850	83,420
CAMIONETAS	CITROEN	C5 AIRCROSS 1.6 AT6 THP ADVC SHINE	C5 AIRCROSS 1.6 AT6 THP ADVC SHINE	120,630	108,570	96,500
CAMIONETAS	CITROEN	C5 AIRCROSS 1.6 THP	C5 AIRCROSS 1.6 THP	93,220	83,900	74,580
CAMIONETAS	CITROEN	C5 AIRCROSS 1.6 THP AT SHINE	C5 AIRCROSS 1.6 THP AT SHINE	93,100	83,790	74,480
CAMIONETAS	CITROEN	C5 AIRCROSS 1.6 THP AT6 FEEL	C5 AIRCROSS 1.6 THP AT6 FEEL	87,910	79,120	70,330
CAMIONETAS	CITROEN	C5 AIRCROSS 1.6 THP AT6 LIVE	C5 AIRCROSS 1.6 THP AT6 LIVE	81,440	73,300	65,150
CAMIONETAS	CITROEN	C5 AIRCROSS 1.6 THP AT6 SHINE	C5 AIRCROSS 1.6 THP AT6 SHINE	79,630	71,670	63,700
CAMIONETAS	CITROEN	C5 AIRCROSS 1.6 THP AT6 SHINE BT	C5 AIRCROSS 1.6 THP AT6 SHINE BT	108,050	97,250	86,440
CAMIONETAS	CITROEN	C5 AIRCROSS 4X2 1.6 AT ADVC SHINE	C5 AIRCROSS 4X2 1.6 AT ADVC SHINE	116,070	104,460	92,860
CAMIONETAS	CITROEN	F3 CACTUS	F3 CACTUS	55,630	50,070	44,500
CAMIONETAS	CITROEN	F3 CACTUS 1.2 PURETCH 110 AT6III SHINE	F3 CACTUS 1.2 PURETCH 110 AT6III SHINE	46,130	41,520	36,900
CAMIONETAS	CITROEN	F3 CACTUS 1.2 PURETCH 110 BVM FEEL	F3 CACTUS 1.2 PURETCH 110 BVM FEEL	49,480	44,530	39,580
CAMIONETAS	CITROEN	F3 CACTUS 1.2 PURETECH	F3 CACTUS 1.2 PURETECH	54,000	48,600	43,200
CAMIONETAS	CITROEN	F3 CACTUS 1.2 PURETECH 110 AT6	F3 CACTUS 1.2 PURETECH 110 AT6	70,360	63,320	56,290
CAMIONETAS	CITROEN	F3 CACTUS 1.2 PURETECH 110 AT6III	F3 CACTUS 1.2 PURETECH 110 AT6III	72,000	64,800	57,600
CAMIONETAS	CITROEN	F3 CACTUS 1.2 PURETETECH 110	F3 CACTUS 1.2 PURETETECH 110	76,910	69,220	61,530
CAMIONETAS	CITROEN	JUMPER	JUMPER	91,670	82,500	73,340
CAMIONETAS	CITROEN	JUMPER 1.9	JUMPER 1.9	62,560	56,300	50,050
CAMIONETAS	CITROEN	JUMPER 2.2D	JUMPER 2.2D	94,220	84,800	75,380
CAMIONETAS	CITROEN	JUMPER 2.5	JUMPER 2.5	73,890	66,500	59,110
CAMIONETAS	CITROEN	JUMPER 2D 5 L3 H2 2.2 MT 5P 1525 KG.	JUMPER 2D 5 L3 H2 2.2 MT 5P 1525 KG.	107,720	96,950	86,180
CAMIONETAS	CITROEN	JUMPER COMBI XL 2.0 HDI 150HP BVM6 9P	JUMPER COMBI XL 2.0 HDI 150HP BVM6 9P	98,190	88,370	78,550
CAMIONETAS	CITROEN	JUMPER FOURGON FT35 L3H2 2.2 HDI 130	JUMPER FOURGON FT35 L3H2 2.2 HDI 130	64,210	57,790	51,370
CAMIONETAS	CITROEN	JUMPER FOURGON FT35 L4H2 2.2 HDI 130	JUMPER FOURGON FT35 L4H2 2.2 HDI 130	95,750	86,180	76,600
CAMIONETAS	CITROEN	JUMPER FOURGON L3H2 2.2 HDI	JUMPER FOURGON L3H2 2.2 HDI	88,930	80,040	71,140
CAMIONETAS	CITROEN	JUMPER FT35 L4H2 2.2 HDI 130	JUMPER FT35 L4H2 2.2 HDI 130	113,580	102,220	90,860
CAMIONETAS	CITROEN	JUMPER FURGON L4H3 2.2 MT 4X2	JUMPER FURGON L4H3 2.2 MT 4X2	104,280	93,850	83,420
CAMIONETAS	CITROEN	JUMPER L3H2 2.2 HDI 120	JUMPER L3H2 2.2 HDI 120	104,740	94,270	83,790
CAMIONETAS	CITROEN	JUMPER L3H2 2.2 HDI 130CH	JUMPER L3H2 2.2 HDI 130CH	108,030	97,230	86,420
CAMIONETAS	CITROEN	JUMPER SPACETOURER BUSINESS XL 2.0 HDI 150HP	JUMPER SPACETOURER BUSINESS XL 2.0 HDI 150HP	104,740	94,270	83,790
CAMIONETAS	CITROEN	JUMPY	JUMPY	63,900	57,510	51,120
CAMIONETAS	CITROEN	JUMPY COMBI XL 2.0 H	JUMPY COMBI XL 2.0 H	83,460	75,110	66,770
CAMIONETAS	CITROEN	JUMPY COMBI XL 2.0 HDI 150 HP	JUMPY COMBI XL 2.0 HDI 150 HP	85,100	76,590	68,080
CAMIONETAS	CITROEN	JUMPY COMBI XL 2.0 HDI 150 HP BVM6 9P	JUMPY COMBI XL 2.0 HDI 150 HP BVM6 9P	84,110	75,700	67,290
CAMIONETAS	CITROEN	JUMPY FOURGON PLUS L3 1.6 HDI 92HP BVM5	JUMPY FOURGON PLUS L3 1.6 HDI 92HP BVM5	78,550	70,700	62,840
CAMIONETAS	CITROEN	JUMPY FOURGON PLUS L3 2.0 HDI 150HP BVM6	JUMPY FOURGON PLUS L3 2.0 HDI 150HP BVM6	63,900	57,510	51,120
CAMIONETAS	CITROEN	JUMPY FT12 L2H1 20I	JUMPY FT12 L2H1 20I	64,840	58,360	51,870
CAMIONETAS	CITROEN	JUMPY FURGON PLUS L3	JUMPY FURGON PLUS L3	62,170	55,950	49,740
CAMIONETAS	CITROEN	JUMPY SPACETOURER BUSINESS XL 2.0 HD	JUMPY SPACETOURER BUSINESS XL 2.0 HD	94,930	85,440	75,940
CAMIONETAS	CITROEN	MULTISPACE FURGON	MULTISPACE FURGON	57,620	51,860	46,100
CAMIONETAS	CITROEN	NEMO 1.4 MT	NEMO 1.4 MT	39,250	35,330	31,400
CAMIONETAS	CITROEN	NEW C5 2WD 1.6 AT AIRCROSS FEEL MIDLIFE	NEW C5 2WD 1.6 AT AIRCROSS FEEL MIDLIFE	95,880	86,290	76,700
CAMIONETAS	CITROEN	NEW C5 2WD 1.6 AT AIRCROSS SHINE MIDLIFE	NEW C5 2WD 1.6 AT AIRCROSS SHINE MIDLIFE	85,150	76,640	68,120

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	CITROEN	XSARA PICASSO HDI 2.0	XSARA PICASSO HDI 2.0	76,940	69,250	61,550
CAMIONETAS	CITROEN	XSARA PICASSO MULTIPROPOSITO 1.6 MEC. 5P	XSARA PICASSO MULTIPROPOSITO 1.6 MEC. 5P	70,400	63,360	56,320
CAMIONETAS	CITROEN	XSARA PICASSO MULTIPROPOSITO 2.0 MEC. 5P	XSARA PICASSO MULTIPROPOSITO 2.0 MEC. 5P	76,940	69,250	61,550
CAMIONETAS	CITROEN	XSARA PICASSO PICASSO 1.6 MT	XSARA PICASSO PICASSO 1.6 MT	70,400	63,360	56,320
CAMIONETAS	CITROEN	XSARA PICASSO PICASSO HDI 2.0 MT	XSARA PICASSO PICASSO HDI 2.0 MT	76,940	69,250	61,550
CAMIONETAS	CITROEN	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	79,630	71,670	63,700
CAMIONETAS	CITROEN	OTROS MODELOS	OTROS MODELOS	68,720	61,850	54,980
CAMIONETAS	CNJ	CNJ1021SDA30M	CNJ1021SDA30M	21,670	19,500	17,340
CAMIONETAS	CNJ	NJA1021SDA30V	NJA1021SDA30V	26,340	23,710	21,070
CAMIONETAS	CNJ	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	26,340	23,710	21,070
CAMIONETAS	CNJ	OTROS MODELOS	OTROS MODELOS	21,670	19,500	17,340
CAMIONETAS	CUPRA	FORMENTOR 2.0 TSI CA7 DELUX	FORMENTOR 2.0 TSI CA7 DELUX	141,420	127,280	113,140
CAMIONETAS	CUPRA	FORMENTOR 2.0 TSI CA7 DELUX ST	FORMENTOR 2.0 TSI CA7 DELUX ST	141,300	127,170	113,040
CAMIONETAS	CUPRA	FORMENTOR 2.0 TSI CA7 LIMITED	FORMENTOR 2.0 TSI CA7 LIMITED	148,040	133,240	118,430
CAMIONETAS	CUPRA	OTROS MODELOS	OTROS MODELOS	141,420	127,280	113,140
CAMIONETAS	DACIA	1304 CS 1.6	1304 CS 1.6	39,250	35,330	31,400
CAMIONETAS	DACIA	1304 DROP-SIDE 1.6	1304 DROP-SIDE 1.6	35,980	32,380	28,780
CAMIONETAS	DACIA	1307 DC 1.6	1307 DC 1.6	45,810	41,230	36,650
CAMIONETAS	DACIA	OTROS MODELOS	OTROS MODELOS	39,250	35,330	31,400
CAMIONETAS	DAEWOO	DAMAS COACH DLX	DAMAS COACH DLX	37,320	33,590	29,860
CAMIONETAS	DAEWOO	DAMAS COACH STD.	DAMAS COACH STD.	26,660	23,990	21,330
CAMIONETAS	DAEWOO	DAMAS VAN	DAMAS VAN	28,940	26,050	23,150
CAMIONETAS	DAEWOO	KORANDO 2.3 C.C DIES.	KORANDO 2.3 C.C DIES.	72,190	64,970	57,750
CAMIONETAS	DAEWOO	KORANDO 2.3 C.C GAS.	KORANDO 2.3 C.C GAS.	65,810	59,230	52,650
CAMIONETAS	DAEWOO	KORANDO 2.9 C.C	KORANDO 2.9 C.C	68,740	61,870	54,990
CAMIONETAS	DAEWOO	KORANDO 3.2 C.C AUT.	KORANDO 3.2 C.C AUT.	72,040	64,840	57,630
CAMIONETAS	DAEWOO	KORANDO 3.2 C.C MEC.	KORANDO 3.2 C.C MEC.	72,040	64,840	57,630
CAMIONETAS	DAEWOO	KORANDO TURBO 2.3 C.C DIES.	KORANDO TURBO 2.3 C.C DIES.	65,450	58,910	52,360
CAMIONETAS	DAEWOO	KORANDO TURBO 2.3 C.C DIES. FULL	KORANDO TURBO 2.3 C.C DIES. FULL	72,190	64,970	57,750
CAMIONETAS	DAEWOO	LABO	LABO	25,470	22,920	20,380
CAMIONETAS	DAEWOO	LUBLIN CHASIS CABINA BARANDA	LUBLIN CHASIS CABINA BARANDA	48,370	43,530	38,700
CAMIONETAS	DAEWOO	LUBLIN PANEL	LUBLIN PANEL	58,410	52,570	46,730
CAMIONETAS	DAEWOO	MUSSO 2.3 C.C	MUSSO 2.3 C.C	90,530	81,480	72,420
CAMIONETAS	DAEWOO	MUSSO 2.9 C.C	MUSSO 2.9 C.C	101,490	91,340	81,190
CAMIONETAS	DAEWOO	MUSSO 2.9 C.C MEC.	MUSSO 2.9 C.C MEC.	95,130	85,620	76,100
CAMIONETAS	DAEWOO	MUSSO 2.9 C.C. AUT.	MUSSO 2.9 C.C. AUT.	101,670	91,500	81,340
CAMIONETAS	DAEWOO	MUSSO 3.2 C.C AUT.	MUSSO 3.2 C.C AUT.	104,610	94,150	83,690
CAMIONETAS	DAEWOO	MUSSO 3.2 C.C MEC.	MUSSO 3.2 C.C MEC.	76,290	68,660	61,030
CAMIONETAS	DAEWOO	OTROS MODELOS	OTROS MODELOS	72,040	64,840	57,630
CAMIONETAS	DAIHATSU	DELTA 250	DELTA 250	62,170	55,950	49,740
CAMIONETAS	DAIHATSU	DELTA 250 4X2	DELTA 250 4X2	65,450	58,910	52,360
CAMIONETAS	DAIHATSU	FEROZA 4X4	FEROZA 4X4	84,800	76,320	67,840
CAMIONETAS	DAIHATSU	ROCKY 4X4	ROCKY 4X4	91,360	82,220	73,090
CAMIONETAS	DAIHATSU	ROCKY 4X4 2.2 C.C.	ROCKY 4X4 2.2 C.C.	91,360	82,220	73,090
CAMIONETAS	DAIHATSU	ROCKY 4X4 2.8 C.C.	ROCKY 4X4 2.8 C.C.	94,620	85,160	75,700
CAMIONETAS	DAIHATSU	TERIOS 1.3 FULL	TERIOS 1.3 FULL	57,270	51,540	45,820
CAMIONETAS	DAIHATSU	TERIOS 4X2 AUT.	TERIOS 4X2 AUT.	68,720	61,850	54,980
CAMIONETAS	DAIHATSU	TERIOS 4X2 MEC.	TERIOS 4X2 MEC.	65,450	58,910	52,360
CAMIONETAS	DAIHATSU	TERIOS ADVENTURE 4X4 AUT.	TERIOS ADVENTURE 4X4 AUT.	85,300	76,770	68,240
CAMIONETAS	DAIHATSU	TERIOS ADVENTURE 4X4 MEC.	TERIOS ADVENTURE 4X4 MEC.	80,060	72,050	64,050
CAMIONETAS	DAIHATSU	TERIOS ALLOY 4X2 1.5	TERIOS ALLOY 4X2 1.5	68,720	61,850	54,980
CAMIONETAS	DAIHATSU	TERIOS AUT.	TERIOS AUT.	50,730	45,660	40,580
CAMIONETAS	DAIHATSU	TERIOS BASIC 4X2 1.5 AUT.	TERIOS BASIC 4X2 1.5 AUT.	72,000	64,800	57,600
CAMIONETAS	DAIHATSU	TERIOS CITY 4X2 AUT.	TERIOS CITY 4X2 AUT.	73,470	66,120	58,780
CAMIONETAS	DAIHATSU	TERIOS CITY 4X2 MEC.	TERIOS CITY 4X2 MEC.	68,570	61,710	54,860
CAMIONETAS	DAIHATSU	TERIOS LONG 1.5 AT	TERIOS LONG 1.5 AT	78,550	70,700	62,840
CAMIONETAS	DAIHATSU	TERIOS LONG 1.5 MT	TERIOS LONG 1.5 MT	75,270	67,740	60,220
CAMIONETAS	DAIHATSU	TERIOS LONG 4X2	TERIOS LONG 4X2	73,340	66,010	58,670
CAMIONETAS	DAIHATSU	TERIOS LONG 4X2 AUT.	TERIOS LONG 4X2 AUT.	81,170	73,050	64,940
CAMIONETAS	DAIHATSU	TERIOS LONG FAMILY 4X2 AUT.	TERIOS LONG FAMILY 4X2 AUT.	81,170	73,050	64,940
CAMIONETAS	DAIHATSU	TERIOS LONG FAMILY 4X2 MEC.	TERIOS LONG FAMILY 4X2 MEC.	73,340	66,010	58,670
CAMIONETAS	DAIHATSU	TERIOS LONG LUXURY 4X2 AUT.	TERIOS LONG LUXURY 4X2 AUT.	85,100	76,590	68,080
CAMIONETAS	DAIHATSU	TERIOS LUXURY 1.5 AT	TERIOS LUXURY 1.5 AT	81,820	73,640	65,460
CAMIONETAS	DAIHATSU	TERIOS LUXURY AUT.	TERIOS LUXURY AUT.	85,100	76,590	68,080
CAMIONETAS	DAIHATSU	TERIOS MEC.	TERIOS MEC.	47,450	42,710	37,960
CAMIONETAS	DAIHATSU	TERIOS MT FULL	TERIOS MT FULL	57,270	51,540	45,820
CAMIONETAS	DAIHATSU	TERIOS SAFARI 4X4 AUT.	TERIOS SAFARI 4X4 AUT.	81,820	73,640	65,460
CAMIONETAS	DAIHATSU	TERIOS SAFARI 4X4 MEC.	TERIOS SAFARI 4X4 MEC.	78,550	70,700	62,840
CAMIONETAS	DAIHATSU	TERIOS SAFETY 1.5	TERIOS SAFETY 1.5	78,550	70,700	62,840
CAMIONETAS	DAIHATSU	TERIOS SAFETY 1.5 AUT	TERIOS SAFETY 1.5 AUT	83,460	75,110	66,770
CAMIONETAS	DAIHATSU	TERIOS SAFETY 4X4 1.5	TERIOS SAFETY 4X4 1.5	76,910	69,220	61,530
CAMIONETAS	DAIHATSU	TERIOS SAFETY 4X4 1.5 AUT.	TERIOS SAFETY 4X4 1.5 AUT.	80,190	72,170	64,150
CAMIONETAS	DAIHATSU	TERIOS TOP 1.3	TERIOS TOP 1.3	62,170	55,950	49,740
CAMIONETAS	DAIHATSU	TERIOS TOP 1.3 AUT.	TERIOS TOP 1.3 AUT.	64,470	58,020	51,580
CAMIONETAS	DAIHATSU	TERIOS TOP 1.5	TERIOS TOP 1.5	72,000	64,800	57,600
CAMIONETAS	DAIHATSU	TERIOS TOP 1.5 AUT.	TERIOS TOP 1.5 AUT.	76,910	69,220	61,530
CAMIONETAS	DAIHATSU	TERIOS TOP 4X2 1.5	TERIOS TOP 4X2 1.5	65,450	58,910	52,360
CAMIONETAS	DAIHATSU	TERIOS TOP 4X2 1.5 AUT.	TERIOS TOP 4X2 1.5 AUT.	68,720	61,850	54,980
CAMIONETAS	DAIHATSU	TERIOS TOP 4X4 1.5	TERIOS TOP 4X4 1.5	68,720	61,850	54,980
CAMIONETAS	DAIHATSU	TERIOS TOP 4X4 1.5 AUT.	TERIOS TOP 4X4 1.5 AUT.	72,000	64,800	57,600
CAMIONETAS	DAIHATSU	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	70,360	63,320	56,290
CAMIONETAS	DAIHATSU	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	81,000	72,900	64,800
CAMIONETAS	DAIHATSU	OTROS MODELOS	OTROS MODELOS	72,000	64,800	57,600
CAMIONETAS	DENWAY	GZ6701	GZ6701	126,050	113,450	100,840
CAMIONETAS	DENWAY	OTROS MODELOS	OTROS MODELOS	126,050	113,450	100,840
CAMIONETAS	DFM YUAN	EQ1020TF	EQ1020TF	38,970	35,070	31,180
CAMIONETAS	DFM YUAN	EQ1020TF MINI TRUCK/B	EQ1020TF MINI TRUCK/B	37,630	33,870	30,100
CAMIONETAS	DFM YUAN	EQ1020TF MINI TRUCK/F	EQ1020TF MINI TRUCK/F	39,250	35,330	31,400
CAMIONETAS	DFM YUAN	EQ5021XXYF	EQ5021XXYF	35,980	32,380	28,780
CAMIONETAS	DFM YUAN	EQ5021XXYF MINI VAN	EQ5021XXYF MINI VAN	35,980	32,380	28,780
CAMIONETAS	DFM YUAN	EQ6380LF MINI BUS	EQ6380LF MINI BUS	40,890	36,800	32,710
CAMIONETAS	DFM YUAN	EQ6380LF MULTIP.STAR 1.3 GASOLINA	EQ6380LF MULTIP.STAR 1.3 GASOLINA	40,890	36,800	32,710
CAMIONETAS	DFM YUAN	EQ6380TF	EQ6380TF	36,800	33,120	29,440
CAMIONETAS	DFM YUAN	EQ6410LF CARGO PANEL 1.1CC GNV DUAL	EQ6410LF CARGO PANEL 1.1CC GNV DUAL	35,980	32,380	28,780
CAMIONETAS	DFM YUAN	EQ6410LF MINI MPV	EQ6410LF MINI MPV	35,980	32,380	28,780
CAMIONETAS	DFM YUAN	OTROS MODELOS	OTROS MODELOS	37,210	33,490	29,770
CAMIONETAS	DFSK	C31 MINITRUCK CABINA SIMPLE 1.5L	C31 MINITRUCK CABINA SIMPLE 1.5L	38,530	34,680	30,820
CAMIONETAS	DFSK	C31 MINITRUCK CABINA SIMPLE 1.5L CON BARANDA TELER	C31 MINITRUCK CABINA SIMPLE 1.5L CON BARANDA TELERA ALT	38,610	34,750	30,890
CAMIONETAS	DFSK	C31 MINITRUCK CABINA SIMPLE 1.5L CON FURGON	C31 MINITRUCK CABINA SIMPLE 1.5L CON FURGON	41,540	37,390	33,230
CAMIONETAS	DFSK	C32 MINITRUCK 1.2L	C32 MINITRUCK 1.2L	39,250	35,330	31,400
CAMIONETAS	DFSK	C35 PANEL	C35 PANEL	42,300	38,070	33,840
CAMIONETAS	DFSK	C35 PANEL 1.4L	C35 PANEL 1.4L	38,020	34,220	30,420

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	DFSK	C35 PANEL 4X2 GNV	C35 PANEL 4X2 GNV	42,300	38,070	33,840
CAMIONETAS	DFSK	C37	C37	39,030	35,130	31,220
CAMIONETAS	DFSK	C37 MEGA MINIBUS 1.5L 11 ASIENTOS	C37 MEGA MINIBUS 1.5L 11 ASIENTOS	34,610	31,150	27,690
CAMIONETAS	DFSK	C37 MEGAVAN 1.5 L	C37 MEGAVAN 1.5 L	40,380	36,340	32,300
CAMIONETAS	DFSK	C37 MEGAVAN 1.5L 11 ASIENTOS GLP	C37 MEGAVAN 1.5L 11 ASIENTOS GLP	41,730	37,560	33,380
CAMIONETAS	DFSK	C37 MEGAVAN 4X2 1.5L 11 ASIENTOS	C37 MEGAVAN 4X2 1.5L 11 ASIENTOS	40,050	36,050	32,040
CAMIONETAS	DFSK	C37 MEGAVAN 4X2 1.5L 11 ASIENTOS GNV	C37 MEGAVAN 4X2 1.5L 11 ASIENTOS GNV	41,960	37,760	33,570
CAMIONETAS	DFSK	C37 MINIBUS 1.4L 11 ASIENTOS	C37 MINIBUS 1.4L 11 ASIENTOS	39,170	35,250	31,340
CAMIONETAS	DFSK	C37 MINIBUS 1.5L	C37 MINIBUS 1.5L	34,640	31,180	27,710
CAMIONETAS	DFSK	C37 MINIBUS 1.5L 11 ASIENTOS	C37 MINIBUS 1.5L 11 ASIENTOS	43,710	39,340	34,970
CAMIONETAS	DFSK	C37 MINIBUS 1.5L V2	C37 MINIBUS 1.5L V2	34,640	31,180	27,710
CAMIONETAS	DFSK	C37 MINIVAN 1.5L 11 ASIENTOS	C37 MINIVAN 1.5L 11 ASIENTOS	35,010	31,510	28,010
CAMIONETAS	DFSK		D1 4X4 MT	47,140	42,430	37,710
CAMIONETAS	DFSK	GLORY	GLORY	40,380	36,340	32,300
CAMIONETAS	DFSK	GLORY 1.3 L 8 ASIENTOS	GLORY 1.3 L 8 ASIENTOS	41,390	37,250	33,110
CAMIONETAS	DFSK	GLORY 1.5L	GLORY 1.5L	40,380	36,340	32,300
CAMIONETAS	DFSK	GLORY 1.5L 8 ASIENTOS	GLORY 1.5L 8 ASIENTOS	45,400	40,860	36,320
CAMIONETAS	DFSK	GLORY 1.8L COMFORT	GLORY 1.8L COMFORT	45,790	41,210	36,630
CAMIONETAS	DFSK	GLORY 300 1.5L	GLORY 300 1.5L	40,380	36,340	32,300
CAMIONETAS	DFSK	GLORY 330 1.5L	GLORY 330 1.5L	35,310	31,780	28,250
CAMIONETAS	DFSK	GLORY 330 1.5L 7ASIENTOS	GLORY 330 1.5L 7ASIENTOS	36,310	32,680	29,050
CAMIONETAS	DFSK	GLORY 330 1.5L 8ASIENTOS	GLORY 330 1.5L 8ASIENTOS	43,750	39,380	35,000
CAMIONETAS	DFSK	GLORY 330S 4X2 1.5L 8 ASIENTOS GNV	GLORY 330S 4X2 1.5L 8 ASIENTOS GNV	44,430	39,990	35,540
CAMIONETAS	DFSK	GLORY 370 1.5L CVT	GLORY 370 1.5L CVT	50,440	45,400	40,350
CAMIONETAS	DFSK	GLORY 370 CVT	GLORY 370 CVT	47,160	42,440	37,730
CAMIONETAS	DFSK	GLORY 500 1.5 MT COMFORT M1 GLP	GLORY 500 1.5 MT COMFORT M1 GLP	45,770	41,190	36,620
CAMIONETAS	DFSK	GLORY 500 1.5 MT COMFORT M1 GNV	GLORY 500 1.5 MT COMFORT M1 GNV	42,070	37,860	33,660
CAMIONETAS	DFSK	GLORY 500 1.5 MT FULL M2 GLP	GLORY 500 1.5 MT FULL M2 GLP	46,380	41,740	37,100
CAMIONETAS	DFSK	GLORY 500 1.5 MT FULL M2 GNV	GLORY 500 1.5 MT FULL M2 GNV	45,700	41,130	36,560
CAMIONETAS	DFSK	GLORY 500 1.5 MT FULL M8	GLORY 500 1.5 MT FULL M8	49,850	44,870	39,880
CAMIONETAS	DFSK	GLORY 500 1.5 MT FULL M8 GLP	GLORY 500 1.5 MT FULL M8 GLP	50,440	45,400	40,350
CAMIONETAS	DFSK	GLORY 500 1.5L CVT COMFORT	GLORY 500 1.5L CVT COMFORT	52,130	46,920	41,700
CAMIONETAS	DFSK	GLORY 500 1.5L CVT FULL M3	GLORY 500 1.5L CVT FULL M3	40,660	36,590	32,530
CAMIONETAS	DFSK	GLORY 500 1.5L CVT FULL M3 R17	GLORY 500 1.5L CVT FULL M3 R17	57,900	52,110	46,320
CAMIONETAS	DFSK	GLORY 500 1.5L CVT M3	GLORY 500 1.5L CVT M3	55,540	49,990	44,430
CAMIONETAS	DFSK	GLORY 500 1.5L CVT M3 GLP	GLORY 500 1.5L CVT M3 GLP	53,450	48,110	42,760
CAMIONETAS	DFSK	GLORY 500 1.5L CVT M3 GNV	GLORY 500 1.5L CVT M3 GNV	57,850	52,070	46,280
CAMIONETAS	DFSK	GLORY 500 1.5L MT COMFORT	GLORY 500 1.5L MT COMFORT	48,930	44,040	39,140
CAMIONETAS	DFSK	GLORY 500 1.5L MT COMFORT M1	GLORY 500 1.5L MT COMFORT M1	43,710	39,340	34,970
CAMIONETAS	DFSK	GLORY 500 1.5L MT COMFORT M1 R16	GLORY 500 1.5L MT COMFORT M1 R16	40,180	36,160	32,140
CAMIONETAS	DFSK	GLORY 500 1.5L MT FULL M2	GLORY 500 1.5L MT FULL M2	52,840	47,560	42,270
CAMIONETAS	DFSK	GLORY 500 1.5L MT FULL M2 R17	GLORY 500 1.5L MT FULL M2 R17	49,480	44,530	39,580
CAMIONETAS	DFSK	GLORY 500 1.5T CVT M8	GLORY 500 1.5T CVT M8	57,180	51,460	45,740
CAMIONETAS	DFSK	GLORY 500 1.5T CVT M8 GLP	GLORY 500 1.5T CVT M8 GLP	57,420	51,680	45,940
CAMIONETAS	DFSK	GLORY 560 1.8L	GLORY 560 1.8L	49,040	44,140	39,230
CAMIONETAS	DFSK	GLORY 560 1.8L MT COMFORT 7 ASIENTOS	GLORY 560 1.8L MT COMFORT 7 ASIENTOS	49,040	44,140	39,230
CAMIONETAS	DFSK	GLORY 560 PRO 1.8L MT COMFORT	GLORY 560 PRO 1.8L MT COMFORT	37,160	33,440	29,730
CAMIONETAS	DFSK	GLORY 560 PRO 1.8L MT COMFORT 7 ASIENTOS	GLORY 560 PRO 1.8L MT COMFORT 7 ASIENTOS	53,850	48,470	43,080
CAMIONETAS	DFSK	GLORY 580 1.5T CVT LUXURY	GLORY 580 1.5T CVT LUXURY	74,000	66,600	59,200
CAMIONETAS	DFSK	GLORY 580 1.5T CVT LUXURY UPGRADE	GLORY 580 1.5T CVT LUXURY UPGRADE	59,710	53,740	47,770
CAMIONETAS	DFSK	GLORY 580 1.5T MT COMFORT	GLORY 580 1.5T MT COMFORT	55,810	50,230	44,650
CAMIONETAS	DFSK	GLORY 580 1.8L	GLORY 580 1.8L	57,260	51,530	45,810
CAMIONETAS	DFSK	GLORY 580 COMFORT 1.5L TURBO MT	GLORY 580 COMFORT 1.5L TURBO MT	56,550	50,900	45,240
CAMIONETAS	DFSK	GLORY 580 COMFORT 1.8L CVT	GLORY 580 COMFORT 1.8L CVT	60,540	54,490	48,430
CAMIONETAS	DFSK	GLORY 580 COMFORT 1.8L MT	GLORY 580 COMFORT 1.8L MT	57,490	51,740	45,990
CAMIONETAS	DFSK	GLORY 580 LUXURY 1.5L TURBO CVT	GLORY 580 LUXURY 1.5L TURBO CVT	54,000	48,600	43,200
CAMIONETAS	DFSK	GLORY 7 ASIENTOS	GLORY 7 ASIENTOS	36,410	32,770	29,130
CAMIONETAS	DFSK		GLORY ALL NEW 580 1.8L CVT PLUS	49,730	44,760	39,780
CAMIONETAS	DFSK	GLORY IX5 1.5T M1 SPORT	GLORY IX5 1.5T M1 SPORT	82,750	74,480	66,200
CAMIONETAS	DFSK	GLORY IX5 M1 TURBO	GLORY IX5 M1 TURBO	63,230	56,910	50,580
CAMIONETAS	DFSK	GLORY IX5 SPORT	GLORY IX5 SPORT	44,500	40,050	35,600
CAMIONETAS	DFSK	GLORY IX5 SPORT M1	GLORY IX5 SPORT M1	48,840	43,960	39,070
CAMIONETAS	DFSK	GLORY MPV 330S 4X2 1.5L 8 ASIENTOS	GLORY MPV 330S 4X2 1.5L 8 ASIENTOS	38,700	34,830	30,960
CAMIONETAS	DFSK	GLORY MPV 330S 4X2 1.5L 8 ASIENTOS GNV	GLORY MPV 330S 4X2 1.5L 8 ASIENTOS GNV	42,070	37,860	33,660
CAMIONETAS	DFSK		GLORY NEW 580 1.5T MT UPG COMFORT FACELIFT	45,270	40,740	36,220
CAMIONETAS	DFSK	GLORY SUV 1.8L	GLORY SUV 1.8L	35,560	32,000	28,450
CAMIONETAS	DFSK	GLORY SUV 560 PRO 1.8 MT COMFORT 7 ASIENTOS GLP	GLORY SUV 560 PRO 1.8 MT COMFORT 7 ASIENTOS GLP	50,990	45,890	40,790
CAMIONETAS	DFSK	GLORY SUV 560 PRO 1.8 MT COMFORT 7 ASIENTOS GNV	GLORY SUV 560 PRO 1.8 MT COMFORT 7 ASIENTOS GNV	50,490	45,440	40,390
CAMIONETAS	DFSK	GLORY SUV 580 1.8L	GLORY SUV 580 1.8L	57,260	51,530	45,810
CAMIONETAS	DFSK	GLORY SUV 580 1.8L CVT	GLORY SUV 580 1.8L CVT	58,260	52,430	46,610
CAMIONETAS	DFSK	K01 1.1L	K01 1.1L	29,440	26,500	23,550
CAMIONETAS	DFSK	K01 FURGON 1.3L	K01 FURGON 1.3L	31,080	27,970	24,860
CAMIONETAS	DFSK	K01 MINITRUCK CABINA SIMPLE 1.0L	K01 MINITRUCK CABINA SIMPLE 1.0L	29,770	26,790	23,820
CAMIONETAS	DFSK	K01 MINITRUCK CABINA SIMPLE 1.3L	K01 MINITRUCK CABINA SIMPLE 1.3L	28,450	25,610	22,760
CAMIONETAS	DFSK	K01 MINITRUCK FURGON 1.3L	K01 MINITRUCK FURGON 1.3L	29,440	26,500	23,550
CAMIONETAS	DFSK	K01 PICK UP 1.1L	K01 PICK UP 1.1L	29,440	26,500	23,550
CAMIONETAS	DFSK	K01H MINITRUCK CABINA SIMPLE 1.0L	K01H MINITRUCK CABINA SIMPLE 1.0L	29,770	26,790	23,820
CAMIONETAS	DFSK	K01H MINITRUCK CABINA SIMPLE EXTENDIDA 1.1L	K01H MINITRUCK CABINA SIMPLE EXTENDIDA 1.1L	29,440	26,500	23,550
CAMIONETAS	DFSK	K02 MINITRUCK DOBLE CABINA 1.3L	K02 MINITRUCK DOBLE CABINA 1.3L	34,350	30,920	27,480
CAMIONETAS	DFSK	K05 CARGO VAN PANEL 1.0L	K05 CARGO VAN PANEL 1.0L	29,440	26,500	23,550
CAMIONETAS	DFSK	K05 CARGO VAN PANEL 1.3L	K05 CARGO VAN PANEL 1.3L	29,440	26,500	23,550
CAMIONETAS	DFSK	K05S PANEL 4X2 FULL GLP	K05S PANEL 4X2 FULL GLP	36,480	32,830	29,180
CAMIONETAS	DFSK	K05S PANEL 4X2 FULL GNV	K05S PANEL 4X2 FULL GNV	38,020	34,220	30,420
CAMIONETAS	DFSK	K07 MINIBUS 1.0L 8 ASIENTOS + DE	K07 MINIBUS 1.0L 8 ASIENTOS + DE	35,310	31,780	28,250
CAMIONETAS	DFSK	K07 MINIBUS 1.3L 8 ASIENTOS + DE	K07 MINIBUS 1.3L 8 ASIENTOS + DE	35,310	31,780	28,250
CAMIONETAS	DFSK	K07 MINIVAN 1.0L 8 ASIENTOS	K07 MINIVAN 1.0L 8 ASIENTOS	35,310	31,780	28,250
CAMIONETAS	DFSK	K07 MINIVAN 1.3L 8 ASIENTOS	K07 MINIVAN 1.3L 8 ASIENTOS	35,330	31,800	28,260
CAMIONETAS	DFSK	K07 MINIVAN 1.3L 8 ASIENTOS FULL	K07 MINIVAN 1.3L 8 ASIENTOS FULL	35,310	31,780	28,250
CAMIONETAS	DFSK	K07 S BÁSICA	K07 S BÁSICA	35,310	31,780	28,250
CAMIONETAS	DFSK	K07 S FULL	K07 S FULL	37,010	33,310	29,610
CAMIONETAS	DFSK	K07II MINIVAN 1.3L 11 ASIENTOS	K07II MINIVAN 1.3L 11 ASIENTOS	37,630	33,870	30,100
CAMIONETAS	DFSK	K07II MINIVAN 1.3L 8 ASIENTOS	K07II MINIVAN 1.3L 8 ASIENTOS	36,680	33,010	29,340
CAMIONETAS	DFSK	K07S	K07S	34,650	31,190	27,720
CAMIONETAS	DFSK	K07S MINIBUS 1.3L 8 ASIENTOS + DE + AC + AA	K07S MINIBUS 1.3L 8 ASIENTOS + DE + AC + AA	36,680	33,010	29,340
CAMIONETAS	DFSK	K07S MINIVAN 1.2L 8 ASIENTOS	K07S MINIVAN 1.2L 8 ASIENTOS	35,310	31,780	28,250
CAMIONETAS	DFSK	K07S MINIVAN 1.2L FULL	K07S MINIVAN 1.2L FULL	36,710	33,040	29,370
CAMIONETAS	DFSK	K07S MINIVAN 1.3L	K07S MINIVAN 1.3L	36,680	33,010	29,340
CAMIONETAS	DFSK	K07S MINIVAN 1.3L 8 ASIENTOS FULL	K07S MINIVAN 1.3L 8 ASIENTOS FULL	37,010	33,310	29,610
CAMIONETAS	DFSK	K07S MINIVAN 1.3L FULL	K07S MINIVAN 1.3L FULL	37,010	33,310	29,610
CAMIONETAS	DFSK	K07S MINIVAN 4X2 1.3L FULL GNV	K07S MINIVAN 4X2 1.3L FULL GNV	38,360	34,520	30,690
CAMIONETAS	DFSK	MEGAVAN 1.5L 11 ASIENTOS	MEGAVAN 1.5L 11 ASIENTOS	38,250	34,430	30,600
CAMIONETAS	DFSK	NEW GLORY 330S 1.5 8ASIENTOS EG	NEW GLORY 330S 1.5 8ASIENTOS EG	47,110	42,400	37,690
CAMIONETAS	DFSK	NEW GLORY 580 1.5T CVT LUXURY GLP	NEW GLORY 580 1.5T CVT LUXURY GLP	70,690	63,620	56,550
CAMIONETAS	DFSK	NEW GLORY 580 1.5T CVT LUXURY UPGRADE FACELIFT	NEW GLORY 580 1.5T CVT LUXURY UPGRADE FACELIFT	84,090	75,680	67,270
CAMIONETAS	DFSK	NEW GLORY 580 1.5T MT COMFORT	NEW GLORY 580 1.5T MT COMFORT	54,000	48,600	43,200
CAMIONETAS	DFSK	NEW GLORY 580 1.5T MT TURBO GLP	NEW GLORY 580 1.5T MT TURBO GLP	56,550	50,900	45,240
CAMIONETAS	DFSK	NEW GLORY 580 1.8L COMFORT	NEW GLORY 580 1.8L COMFORT	59,580	53,620	47,660
CAMIONETAS	DFSK	NEW GLORY 580 1.8L COMFORT FACELIFT	NEW GLORY 580 1.8L COMFORT FACELIFT	61,270	55,140	49,020
CAMIONETAS	DFSK	NEW GLORY 580 1.8L CVT COM	NEW GLORY 580 1.8L CVT COM	54,000	48,600	43,200
CAMIONETAS	DFSK	NEW GLORY 580 1.8L CVT COMFORT	NEW GLORY 580 1.8L CVT COMFORT	54,000	48,600	43,200

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	DFSK	NEW GLORY 580 1.8L CVT COMFORT FACELIFT	NEW GLORY 580 1.8L CVT COMFORT FACELIFT	67,320	60,590	53,860
CAMIONETAS	DFSK	NEW GLORY 580 1.8L CVT COMFORT GLP	NEW GLORY 580 1.8L CVT COMFORT GLP	60,280	54,250	48,220
CAMIONETAS	DFSK	NEW GLORY 580 1.8L CVT COMFORT GNV	NEW GLORY 580 1.8L CVT COMFORT GNV	58,910	53,020	47,130
CAMIONETAS	DFSK	NEW GLORY 580 1.8L MT COMFORT GLP	NEW GLORY 580 1.8L MT COMFORT GLP	54,730	49,260	43,780
CAMIONETAS	DFSK	NEW GLORY 580 1.8L MT COMFORT GNV	NEW GLORY 580 1.8L MT COMFORT GNV	62,950	56,660	50,360
CAMIONETAS	DFSK	NEW GLORY 600 1.5T 6AT M3 FULL	NEW GLORY 600 1.5T 6AT M3 FULL	89,220	80,300	71,380
CAMIONETAS	DFSK	NEW GLORY IX7 4WD 2.0 AT M5	NEW GLORY IX7 4WD 2.0 AT M5	96,400	86,760	77,120
CAMIONETAS	DFSK		PICK UP D1 4X2 MT	42,770	38,490	34,220
CAMIONETAS	DFSK	V21 FURGÓN 1.2L	V21 FURGÓN 1.2L	37,630	33,870	30,100
CAMIONETAS	DFSK	V21 MINITRUCK 1.2L	V21 MINITRUCK 1.2L	37,630	33,870	30,100
CAMIONETAS	DFSK	V21 MINITRUCK CABINA SIMPLE 1.0L	V21 MINITRUCK CABINA SIMPLE 1.0L	31,080	27,970	24,860
CAMIONETAS	DFSK	V21 MINITRUCK CABINA SIMPLE 1.2L	V21 MINITRUCK CABINA SIMPLE 1.2L	37,630	33,870	30,100
CAMIONETAS	DFSK	V21 MINITRUCK FURGON 1.2L WITH CARGO BOX	V21 MINITRUCK FURGON 1.2L WITH CARGO BOX	35,980	32,380	28,780
CAMIONETAS	DFSK	V21 MINITRUCK FURGON 1.3L	V21 MINITRUCK FURGON 1.3L	35,980	32,380	28,780
CAMIONETAS	DFSK	V21 MINUTRUCK CABINA SIMPLE 1.3L	V21 MINUTRUCK CABINA SIMPLE 1.3L	33,370	30,030	26,700
CAMIONETAS	DFSK	V22 MINITRUCK DOBLE CABINA 1.2L	V22 MINITRUCK DOBLE CABINA 1.2L	35,980	32,380	28,780
CAMIONETAS	DFSK	V22 MINUTRUCK DOBLE CABINA 1.3L	V22 MINUTRUCK DOBLE CABINA 1.3L	36,640	32,980	29,310
CAMIONETAS	DFSK	V25 MINIVAN - 1.0L	V25 MINIVAN - 1.0L	32,710	29,440	26,170
CAMIONETAS	DFSK	V25 MINIVAN - 1.3L	V25 MINIVAN - 1.3L	34,350	30,920	27,480
CAMIONETAS	DFSK	V25 PANEL 1.0L	V25 PANEL 1.0L	32,710	29,440	26,170
CAMIONETAS	DFSK	V25 PANEL 1.3L	V25 PANEL 1.3L	34,350	30,920	27,480
CAMIONETAS	DFSK	V25L PANEL 1.2L	V25L PANEL 1.2L	35,980	32,380	28,780
CAMIONETAS	DFSK	V27 MINIBUS - 1.3L 7 ASIENTOS	V27 MINIBUS - 1.3L 7 ASIENTOS	35,980	32,380	28,780
CAMIONETAS	DFSK	V27 MINIBUS 1.2L 8 ASIENTOS + DE + AC	V27 MINIBUS 1.2L 8 ASIENTOS + DE + AC	40,240	36,220	32,190
CAMIONETAS	DFSK	V27 MINIBUS 1.2L 8 ASIENTOS + DE + AC + AA	V27 MINIBUS 1.2L 8 ASIENTOS + DE + AC + AA	41,540	37,390	33,230
CAMIONETAS	DFSK	V27 MINIBUS 1.3L 8 ASIENTOS	V27 MINIBUS 1.3L 8 ASIENTOS	36,640	32,980	29,310
CAMIONETAS	DFSK	V27 MINIBUS 8 ASIENTOS + DH	V27 MINIBUS 8 ASIENTOS + DH	38,270	34,440	30,620
CAMIONETAS	DFSK	V29 MINIBUS 1.4L 11 ASIENTOS	V29 MINIBUS 1.4L 11 ASIENTOS	42,540	38,290	34,030
CAMIONETAS	DFSK	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	45,780	41,200	36,620
CAMIONETAS	DFSK	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	48,840	43,960	39,070
CAMIONETAS	DFSK	OTROS MODELOS	OTROS MODELOS	35,310	31,780	28,250
CAMIONETAS	DIM	MINI VAN C1 / 1.3 L	MINI VAN C1 / 1.3 L	35,010	31,510	28,010
CAMIONETAS	DIM	MISTI GASOLINA GNV PASAJEROS	MISTI GASOLINA GNV PASAJEROS	67,080	60,370	53,660
CAMIONETAS	DIM	MISTI GASOLINA PASAJEROS	MISTI GASOLINA PASAJEROS	60,540	54,490	48,430
CAMIONETAS	DIM	MOCHE 1.3 BASICA PASAJEROS	MOCHE 1.3 BASICA PASAJEROS	35,010	31,510	28,010
CAMIONETAS	DIM	MOCHE 1.3 COMFORT PASAJEROS	MOCHE 1.3 COMFORT PASAJEROS	38,270	34,440	30,620
CAMIONETAS	DIM	MOCHE 1.3 GNV PASAJEROS	MOCHE 1.3 GNV PASAJEROS	41,540	37,390	33,230
CAMIONETAS	DIM	MOCHE STJ6400A	MOCHE STJ6400A	35,010	31,510	28,010
CAMIONETAS	DIM	SIPAN C/D 4X4 2.8 DIESEL	SIPAN C/D 4X4 2.8 DIESEL	49,080	44,170	39,260
CAMIONETAS	DIM	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	49,080	44,170	39,260
CAMIONETAS	DIM	OTROS MODELOS	OTROS MODELOS	38,270	34,440	30,620
CAMIONETAS	DODGE	DURANGO	DURANGO	163,660	147,290	130,930
CAMIONETAS	DODGE	DURANGO BUSINESS 4X2 3.6L AT	DURANGO BUSINESS 4X2 3.6L AT	173,500	156,150	138,800
CAMIONETAS	DODGE	DURANGO CITADEL 4X2	DURANGO CITADEL 4X2	173,500	156,150	138,800
CAMIONETAS	DODGE	DURANGO CITADEL 4X4 3.6L	DURANGO CITADEL 4X4 3.6L	173,500	156,150	138,800
CAMIONETAS	DODGE	DURANGO CITADEL AWD	DURANGO CITADEL AWD	173,500	156,150	138,800
CAMIONETAS	DODGE	DURANGO CITADEL AWD 5.7 L	DURANGO CITADEL AWD 5.7 L	201,040	180,940	160,830
CAMIONETAS	DODGE	DURANGO CREW AWD	DURANGO CREW AWD	163,660	147,290	130,930
CAMIONETAS	DODGE	DURANGO CREW RWD	DURANGO CREW RWD	150,590	135,530	120,470
CAMIONETAS	DODGE	DURANGO EXPRESS 4X2 3.6L AT	DURANGO EXPRESS 4X2 3.6L AT	137,200	123,480	109,760
CAMIONETAS	DODGE	DURANGO EXPRESS AWD	DURANGO EXPRESS AWD	137,200	123,480	109,760
CAMIONETAS	DODGE	DURANGO EXPRESS RWD	DURANGO EXPRESS RWD	126,020	113,420	100,820
CAMIONETAS	DODGE	DURANGO GT	DURANGO GT	147,000	132,300	117,600
CAMIONETAS	DODGE	DURANGO GT 4X2 3.6L AT	DURANGO GT 4X2 3.6L AT	189,870	170,880	151,900
CAMIONETAS	DODGE	DURANGO GT 4X4	DURANGO GT 4X4	168,380	151,540	134,700
CAMIONETAS	DODGE	DURANGO GT DELUXE 4X2 3.6L AT	DURANGO GT DELUXE 4X2 3.6L AT	196,420	176,780	157,140
CAMIONETAS	DODGE	DURANGO LIMITED	DURANGO LIMITED	163,660	147,290	130,930
CAMIONETAS	DODGE	DURANGO LIMITED 4X2 3.6L AT	DURANGO LIMITED 4X2 3.6L AT	163,660	147,290	130,930
CAMIONETAS	DODGE	DURANGO LIMITED 4X4 3.6L AT	DURANGO LIMITED 4X4 3.6L AT	201,040	180,940	160,830
CAMIONETAS	DODGE	DURANGO SLT 4X2 4.7	DURANGO SLT 4X2 4.7	137,200	123,480	109,760
CAMIONETAS	DODGE	DURANGO SLT 4X4 4.7	DURANGO SLT 4X4 4.7	143,730	129,360	114,980
CAMIONETAS	DODGE	DURANGO SXT	DURANGO SXT	151,460	136,310	121,170
CAMIONETAS	DODGE	DURANGO SXT 4X2	DURANGO SXT 4X2	137,500	123,750	110,000
CAMIONETAS	DODGE	DURANGO SXT 4X2 3.6L AT	DURANGO SXT 4X2 3.6L AT	137,500	123,750	110,000
CAMIONETAS	DODGE	GRAND CARAVAN	GRAND CARAVAN	92,830	83,550	74,260
CAMIONETAS	DODGE	JOURNEY 2.4	JOURNEY 2.4	114,260	102,830	91,410
CAMIONETAS	DODGE	JOURNEY SE	JOURNEY SE	111,290	100,160	89,030
CAMIONETAS	DODGE	JOURNEY SE 2.4	JOURNEY SE 2.4	104,740	94,270	83,790
CAMIONETAS	DODGE	JOURNEY SE 3 FILAS FWD	JOURNEY SE 3 FILAS FWD	104,740	94,270	83,790
CAMIONETAS	DODGE	JOURNEY SE AUT.	JOURNEY SE AUT.	104,740	94,270	83,790
CAMIONETAS	DODGE	JOURNEY SXT 2.4	JOURNEY SXT 2.4	112,640	101,380	90,110
CAMIONETAS	DODGE	JOURNEY SXT 3 FILAS AWD	JOURNEY SXT 3 FILAS AWD	130,920	117,830	104,740
CAMIONETAS	DODGE	JOURNEY SXT 3 FILAS FWD	JOURNEY SXT 3 FILAS FWD	127,670	114,900	102,140
CAMIONETAS	DODGE	JOURNEY SXT 3.6 2 FILAS	JOURNEY SXT 3.6 2 FILAS	112,640	101,380	90,110
CAMIONETAS	DODGE	JOURNEY SXT 3.6 3 FILAS	JOURNEY SXT 3.6 3 FILAS	124,380	111,940	99,500
CAMIONETAS	DODGE	JOURNEY SXT 4X2	JOURNEY SXT 4X2	124,380	111,940	99,500
CAMIONETAS	DODGE	JOURNEY SXT 4X2 2.4L AT	JOURNEY SXT 4X2 2.4L AT	121,110	109,000	96,890
CAMIONETAS	DODGE	NITRO CRD 2.8 AUT.	NITRO CRD 2.8 AUT.	150,280	135,250	120,220
CAMIONETAS	DODGE	NITRO SLT 3.7	NITRO SLT 3.7	107,720	96,950	86,180
CAMIONETAS	DODGE	NITRO SR SXT	NITRO SR SXT	132,610	119,350	106,090
CAMIONETAS	DODGE	NITRO SXT	NITRO SXT	119,180	107,260	95,340
CAMIONETAS	DODGE	NITRO SXT 2.8 TD	NITRO SXT 2.8 TD	150,280	135,250	120,220
CAMIONETAS	DODGE	RAM 1500 SLT QUAD CAB	RAM 1500 SLT QUAD CAB	196,140	176,530	156,910
CAMIONETAS	DODGE	RAM 1500 SLT REG. CAB. 4X4	RAM 1500 SLT REG. CAB. 4X4	127,370	114,630	101,900
CAMIONETAS	DODGE	RAM 2500 LARAMIE QUAD SLT CAB 4X4	RAM 2500 LARAMIE QUAD SLT CAB 4X4	153,570	138,210	122,860
CAMIONETAS	DODGE	RAM 2500 SLT	RAM 2500 SLT	133,920	120,530	107,140
CAMIONETAS	DODGE	RAM 2500 SLT 6.7 CREW CAB 4X4 TD AUT.	RAM 2500 SLT 6.7 CREW CAB 4X4 TD AUT.	173,210	155,890	138,570
CAMIONETAS	DODGE	RAM 2500 SLT DELUXE CREW CAB 4X4 6.7 TD AUT.	RAM 2500 SLT DELUXE CREW CAB 4X4 6.7 TD AUT.	186,310	167,680	149,050
CAMIONETAS	DODGE	RAM 2500 SLT QUAD CAB 4X4	RAM 2500 SLT QUAD CAB 4X4	133,920	120,530	107,140
CAMIONETAS	DODGE	RAM 2500 SLT REG CAB	RAM 2500 SLT REG CAB	117,540	105,790	94,030
CAMIONETAS	DODGE	RAM 2500 SLT REG CAB 4X4 6.7L M/T	RAM 2500 SLT REG CAB 4X4 6.7L M/T	176,770	159,090	141,420
CAMIONETAS	DODGE	RAM 2500 SLT TRAVEL CREW CAB 4X4 6.7 TD AUT.	RAM 2500 SLT TRAVEL CREW CAB 4X4 6.7 TD AUT.	179,750	161,780	143,800
CAMIONETAS	DODGE	RAM 3500 SLT	RAM 3500 SLT	124,090	111,680	99,270
CAMIONETAS	DODGE	RAM 3500 ST QUAD CAB 4X4 5.9	RAM 3500 ST QUAD CAB 4X4 5.9	119,470	107,520	95,580
CAMIONETAS	DODGE	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	144,480	130,030	115,580
CAMIONETAS	DODGE	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	163,660	147,290	130,930
CAMIONETAS	DODGE	OTROS MODELOS	OTROS MODELOS	121,640	109,480	97,310
CAMIONETAS	DONG FENG	AX4 DFM71613A1	AX4 DFM71613A1	41,400	37,260	33,120
CAMIONETAS	DONG FENG	AX4 ELEGANT MT	AX4 ELEGANT MT	40,890	36,800	32,710
CAMIONETAS	DONG FENG	AX7 DFM6470D5V	AX7 DFM6470D5V	57,930	52,140	46,340
CAMIONETAS	DONG FENG	AX7 ELEGANT	AX7 ELEGANT	38,340	34,510	30,670
CAMIONETAS	DONG FENG	AX7 NOBLE	AX7 NOBLE	56,310	50,680	45,050
CAMIONETAS	DONG FENG	CARGO BOX	CARGO BOX	31,390	28,250	25,110
CAMIONETAS	DONG FENG	CARGO PLUS	CARGO PLUS	34,350	30,920	27,480
CAMIONETAS	DONG FENG	CITY 11P FULL	CITY 11P FULL	34,680	31,210	27,740
CAMIONETAS	DONG FENG	CITY 8P FULL	CITY 8P FULL	31,080	27,970	24,860
CAMIONETAS	DONG FENG	DF 313	DF 313	60,620	54,560	48,500

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	DONG FENG	DF 313 B4	DF 313 B4	63,940	57,550	51,150
CAMIONETAS	DONG FENG	DF-212 CS GNC	DF-212 CS GNC	39,030	35,130	31,220
CAMIONETAS	DONG FENG	DF-212 DC GNC	DF-212 DC GNC	42,070	37,860	33,660
CAMIONETAS	DONG FENG	DF-312	DF-312	50,750	45,680	40,600
CAMIONETAS	DONG FENG	DF-312 B4	DF-312 B4	51,560	46,400	41,250
CAMIONETAS	DONG FENG	DF-312 F4	DF-312 F4	60,620	54,560	48,500
CAMIONETAS	DONG FENG	DF-312B	DF-312B	59,260	53,330	47,410
CAMIONETAS	DONG FENG	DF-315 B6	DF-315 B6	48,160	43,340	38,530
CAMIONETAS	DONG FENG	DF-315 F6	DF-315 F6	57,590	51,830	46,070
CAMIONETAS	DONG FENG	DF-513	DF-513	63,940	57,550	51,150
CAMIONETAS	DONG FENG	DFM6470D5V COMFORT	DFM6470D5V COMFORT	57,850	52,070	46,280
CAMIONETAS	DONG FENG	DFM6470D5V LUXURY	DFM6470D5V LUXURY	55,630	50,070	44,500
CAMIONETAS	DONG FENG	EQ1020TF MINI TRUCK/B	EQ1020TF MINI TRUCK/B	37,630	33,870	30,100
CAMIONETAS	DONG FENG	EQ1020TF MINI TRUCK/F	EQ1020TF MINI TRUCK/F	39,250	35,330	31,400
CAMIONETAS	DONG FENG	EQ1020TF T03 MINI TRUCK/B	EQ1020TF T03 MINI TRUCK/B	32,710	29,440	26,170
CAMIONETAS	DONG FENG	EQ1020TF T03 MINI TRUCK/F	EQ1020TF T03 MINI TRUCK/F	31,390	28,250	25,110
CAMIONETAS	DONG FENG	EQ1021NF	EQ1021NF	32,050	28,850	25,640
CAMIONETAS	DONG FENG	EQ2030HZ29D3 PICK UP D/C 4X4	EQ2030HZ29D3 PICK UP D/C 4X4	37,630	33,870	30,100
CAMIONETAS	DONG FENG	EQ5021XXYF MINI VAN	EQ5021XXYF MINI VAN	35,980	32,380	28,780
CAMIONETAS	DONG FENG	EQ5021XXYF Y01 MINI VAN	EQ5021XXYF Y01 MINI VAN	31,110	28,000	24,890
CAMIONETAS	DONG FENG	EQ5021XXYF Y02 MINI VAN-1	EQ5021XXYF Y02 MINI VAN-1	32,710	29,440	26,170
CAMIONETAS	DONG FENG	EQ6380LF L01 MINI BUS	EQ6380LF L01 MINI BUS	35,010	31,510	28,010
CAMIONETAS	DONG FENG	EQ6380LF L02 MINI BUS-1	EQ6380LF L02 MINI BUS-1	37,630	33,870	30,100
CAMIONETAS	DONG FENG	EQ6380LF MINI / MULTIPROP.	EQ6380LF MINI / MULTIPROP.	40,890	36,800	32,710
CAMIONETAS	DONG FENG	EQ6400LF L01	EQ6400LF L01	39,250	35,330	31,400
CAMIONETAS	DONG FENG	EQ6410LF K01 MINI MPV-1	EQ6410LF K01 MINI MPV-1	39,250	35,330	31,400
CAMIONETAS	DONG FENG	EQ6410LF K02 MINI MPV	EQ6410LF K02 MINI MPV	35,980	32,380	28,780
CAMIONETAS	DONG FENG	EQ6410LF MINI MPV	EQ6410LF MINI MPV	39,250	35,330	31,400
CAMIONETAS	DONG FENG	H30 CROSS ELEGANT MT	H30 CROSS ELEGANT MT	37,940	34,150	30,350
CAMIONETAS	DONG FENG	H30 CROSS NOBLE AT	H30 CROSS NOBLE AT	45,810	41,230	36,650
CAMIONETAS	DONG FENG	H30 CROSS NOBLE MT	H30 CROSS NOBLE MT	39,250	35,330	31,400
CAMIONETAS	DONG FENG	JOYEAR COMFORT	JOYEAR COMFORT	51,460	46,310	41,170
CAMIONETAS	DONG FENG	JOYEAR S500	JOYEAR S500	42,540	38,290	34,030
CAMIONETAS	DONG FENG	JOYEAR SX5 COMFORT	JOYEAR SX5 COMFORT	44,180	39,760	35,340
CAMIONETAS	DONG FENG	JOYEAR SX5 LUX	JOYEAR SX5 LUX	46,790	42,110	37,430
CAMIONETAS	DONG FENG	JOYEAR SX6	JOYEAR SX6	47,450	42,710	37,960
CAMIONETAS	DONG FENG	JOYEAR SX6 COMFORTABLE	JOYEAR SX6 COMFORTABLE	49,080	44,170	39,260
CAMIONETAS	DONG FENG	JOYEAR X3	JOYEAR X3	41,570	37,410	33,260
CAMIONETAS	DONG FENG	JOYEAR X3 COMFORT	JOYEAR X3 COMFORT	42,540	38,290	34,030
CAMIONETAS	DONG FENG	JOYEAR X5 SUV X5 CONFORT 1.6L	JOYEAR X5 SUV X5 CONFORT 1.6L	46,810	42,130	37,450
CAMIONETAS	DONG FENG	JOYEAR X5 SUV X5 LUXURY 1.6L	JOYEAR X5 SUV X5 LUXURY 1.6L	43,850	39,470	35,080
CAMIONETAS	DONG FENG	JOYEAR X6	JOYEAR X6	63,690	57,320	50,950
CAMIONETAS	DONG FENG	K61-911 DFM CARGO PLUS	K61-911 DFM CARGO PLUS	36,970	33,270	29,580
CAMIONETAS	DONG FENG	K61-911 DFM CITY STD	K61-911 DFM CITY STD	40,240	36,220	32,190
CAMIONETAS	DONG FENG	K61-952 DFM CITY FULL	K61-952 DFM CITY FULL	43,850	39,470	35,080
CAMIONETAS	DONG FENG	LINGZHI M3L	LINGZHI M3L	47,450	42,710	37,960
CAMIONETAS	DONG FENG	LINGZHI M3L COMFORTABLE	LINGZHI M3L COMFORTABLE	45,810	41,230	36,650
CAMIONETAS	DONG FENG	LZ6430XQ16M	LZ6430XQ16M	40,890	36,800	32,710
CAMIONETAS	DONG FENG	LZ6452XQ16AM COMFORT	LZ6452XQ16AM COMFORT	39,710	35,740	31,770
CAMIONETAS	DONG FENG	LZ6460MQ15M	LZ6460MQ15M	44,180	39,760	35,340
CAMIONETAS	DONG FENG	LZ6460MQ15M STANDARD	LZ6460MQ15M STANDARD	42,570	38,310	34,060
CAMIONETAS	DONG FENG	LZ6470XQ16AM	LZ6470XQ16AM	47,480	42,730	37,980
CAMIONETAS	DONG FENG	LZ6470XQ16AM COMFORT	LZ6470XQ16AM COMFORT	49,080	44,170	39,260
CAMIONETAS	DONG FENG	LZ6510VQ16MN	LZ6510VQ16MN	46,490	41,840	37,190
CAMIONETAS	DONG FENG	M3 1.6 MT COMFORT	M3 1.6 MT COMFORT	40,850	36,770	32,680
CAMIONETAS	DONG FENG	M3 1.6 MT LUXURY	M3 1.6 MT LUXURY	64,610	58,150	51,690
CAMIONETAS	DONG FENG	M3 LZ6510MQ16MN	M3 LZ6510MQ16MN	53,180	47,860	42,540
CAMIONETAS	DONG FENG	M3 LZ6510VQ16MN	M3 LZ6510VQ16MN	47,450	42,710	37,960
CAMIONETAS	DONG FENG	M3L 4X2 1.6L MT 11 ASIENTOS	M3L 4X2 1.6L MT 11 ASIENTOS	60,620	54,560	48,500
CAMIONETAS	DONG FENG	M3L 4X2 1.6L MT 11 ASIENTOS GLP	M3L 4X2 1.6L MT 11 ASIENTOS GLP	63,950	57,560	51,160
CAMIONETAS	DONG FENG	M4 1.5DCT 7 ASIENTOS EXCLUSIVE	M4 1.5DCT 7 ASIENTOS EXCLUSIVE	100,930	90,840	80,740
CAMIONETAS	DONG FENG	M4 1.5DCT 7 ASIENTOS LUXURY	M4 1.5DCT 7 ASIENTOS LUXURY	94,200	84,780	75,360
CAMIONETAS	DONG FENG	M4 LZ6480MQ15CD	M4 LZ6480MQ15CD	82,990	74,690	66,390
CAMIONETAS	DONG FENG		MAGE E2 DFM6462M5D2	53,890	48,500	43,110
CAMIONETAS	DONG FENG	MINI STAR 8 STANDARD 1.0	MINI STAR 8 STANDARD 1.0	29,440	26,500	23,550
CAMIONETAS	DONG FENG	MINI STAR 8 STANDARD 1.3	MINI STAR 8 STANDARD 1.3	32,710	29,440	26,170
CAMIONETAS	DONG FENG	MINITRUCK C/S	MINITRUCK C/S	28,120	25,310	22,500
CAMIONETAS	DONG FENG	MINITRUCK D/C	MINITRUCK D/C	30,740	27,670	24,590
CAMIONETAS	DONG FENG		NAMI BOX EQ7000FL2F1BEV	37,050	33,350	29,640
CAMIONETAS	DONG FENG	Q22-801 OLIMPIC 3.5	Q22-801 OLIMPIC 3.5	47,480	42,730	37,980
CAMIONETAS	DONG FENG	RICH	RICH	66,640	59,980	53,310
CAMIONETAS	DONG FENG	RICH 2WD LUX	RICH 2WD LUX	52,380	47,140	41,900
CAMIONETAS	DONG FENG	RICH 4WD LUX	RICH 4WD LUX	55,500	49,950	44,400
CAMIONETAS	DONG FENG	RICH 6 4X4 2.5 AT LUXURY	RICH 6 4X4 2.5 AT LUXURY	100,960	90,860	80,770
CAMIONETAS	DONG FENG	RICH 6 ZN1035UCX5	RICH 6 ZN1035UCX5	74,000	66,600	59,200
CAMIONETAS	DONG FENG	S500	S500	38,700	34,830	30,960
CAMIONETAS	DONG FENG	S500 1.5 MT LUXURY	S500 1.5 MT LUXURY	53,810	48,430	43,050
CAMIONETAS	DONG FENG	S500 1.5 MT LUXURY GLP	S500 1.5 MT LUXURY GLP	53,810	48,430	43,050
CAMIONETAS	DONG FENG	S500 1.5 MT LUXURY GNV	S500 1.5 MT LUXURY GNV	46,780	42,100	37,420
CAMIONETAS	DONG FENG	S500 1.5L MT STANDARD	S500 1.5L MT STANDARD	59,560	53,600	47,650
CAMIONETAS	DONG FENG	S500 LZ6462MQ15AM	S500 LZ6462MQ15AM	44,940	40,450	35,950
CAMIONETAS	DONG FENG	S500 LZ6463MQ15M	S500 LZ6463MQ15M	47,110	42,400	37,690
CAMIONETAS	DONG FENG	SHINE GS E2 1.5T	SHINE GS E2 1.5T	60,590	54,530	48,470
CAMIONETAS	DONG FENG	SHINE MAX	SHINE MAX	60,590	54,530	48,470
CAMIONETAS	DONG FENG	SUPERVAN 1.9 DSL	SUPERVAN 1.9 DSL	55,630	50,070	44,500
CAMIONETAS	DONG FENG	SUPERVAN 2.0 GSL	SUPERVAN 2.0 GSL	52,370	47,130	41,900
CAMIONETAS	DONG FENG	SUPERVAN LINGZHI M5	SUPERVAN LINGZHI M5	62,170	55,950	49,740
CAMIONETAS	DONG FENG	SX5 1.6L MT LUXURY	SX5 1.6L MT LUXURY	50,520	45,470	40,420
CAMIONETAS	DONG FENG	SX5 LUXURY GLP	SX5 LUXURY GLP	58,230	52,410	46,580
CAMIONETAS	DONG FENG	SX5 LZ6452XQ16AM	SX5 LZ6452XQ16AM	50,480	45,430	40,380
CAMIONETAS	DONG FENG	SX6	SX6	41,880	37,690	33,500
CAMIONETAS	DONG FENG	SX6 1.6L MT 7 ASIENTOS	SX6 1.6L MT 7 ASIENTOS	51,160	46,040	40,930
CAMIONETAS	DONG FENG	SX6 1.6L MT 8 ASIENTOS	SX6 1.6L MT 8 ASIENTOS	50,480	45,430	40,380
CAMIONETAS	DONG FENG	SX6 1.6L MT 8 ASIENTOS GLP	SX6 1.6L MT 8 ASIENTOS GLP	51,270	46,140	41,020
CAMIONETAS	DONG FENG	SX6 1.6L MT 8 ASIENTOS GNV	SX6 1.6L MT 8 ASIENTOS GNV	52,170	46,950	41,740
CAMIONETAS	DONG FENG	SX6 1.6L MT CONFORT 7 ASIENTO	SX6 1.6L MT CONFORT 7 ASIENTO	58,910	53,020	47,130
CAMIONETAS	DONG FENG	SX6 1.6L MT CONFORT 8 ASIENTO	SX6 1.6L MT CONFORT 8 ASIENTO	57,470	51,720	45,980
CAMIONETAS	DONG FENG	SX6 LZ6470XQ16AM	SX6 LZ6470XQ16AM	45,440	40,900	36,350
CAMIONETAS	DONG FENG	SX6 LZ6472XQ16AM	SX6 LZ6472XQ16AM	49,510	44,560	39,610
CAMIONETAS	DONG FENG	SX6 PRO 1.5TD-7DCT	SX6 PRO 1.5TD-7DCT	62,110	55,900	49,690
CAMIONETAS	DONG FENG	SX6 PRO 1.5TD-7DCT C/SUNROOF	SX6 PRO 1.5TD-7DCT C/SUNROOF	63,620	57,260	50,900
CAMIONETAS	DONG FENG	SX6 PRO 1.8T MT	SX6 PRO 1.8T MT	66,820	60,140	53,460
CAMIONETAS	DONG FENG	SX6 PRO LZ6482XQ18BM	SX6 PRO LZ6482XQ18BM	66,770	60,090	53,420
CAMIONETAS	DONG FENG	SX6 PRO LZ6485XQ15BA	SX6 PRO LZ6485XQ15BA	79,050	71,150	63,240
CAMIONETAS	DONG FENG	T5 EVO	T5 EVO	97,630	87,870	78,100
CAMIONETAS	DONG FENG	T5 EVO GRAND MOMENTUM HEV LUX	T5 EVO GRAND MOMENTUM HEV LUX	107,240	96,520	85,790
CAMIONETAS	DONG FENG	T5 EVO LZ6460XQ15BD	T5 EVO LZ6460XQ15BD	70,690	63,620	56,550
CAMIONETAS	DONG FENG	X3	X3	40,890	36,800	32,710
CAMIONETAS	DONG FENG	X5 COMFORT 1.6L	X5 COMFORT 1.6L	42,540	38,290	34,030
CAMIONETAS	DONG FENG	X5 LUXURY 1.6L	X5 LUXURY 1.6L	44,180	39,760	35,340

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	**Marca**	**Modelo de vehículo publicado para el 2025**	**Modelo de vehículo publicado para el 2026**	**2025**	**2024**	**2023**
CAMIONETAS	DONG FENG	YIXUAN GS 1.5 E1	YIXUAN GS 1.5 E1	63,900	57,510	51,120
CAMIONETAS	DONG FENG	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	53,810	48,430	43,050
CAMIONETAS	DONG FENG	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	61,070	54,960	48,860
CAMIONETAS	DONG FENG	OTROS MODELOS	OTROS MODELOS	40,890	36,800	32,710
CAMIONETAS	ENRANGER	YZ6410YFAB0Z	YZ6410YFAB0Z	36,730	33,060	29,380
CAMIONETAS	ENRANGER	YZ6410YFAB2Z	YZ6410YFAB2Z	33,700	30,330	26,960
CAMIONETAS	ENRANGER	YZ6410YFBB2Z	YZ6410YFBB2Z	33,700	30,330	26,960
CAMIONETAS	ENRANGER	YZ6410YFBB2Z G3 MT STANDARD	YZ6410YFBB2Z G3 MT STANDARD	34,880	31,390	27,900
CAMIONETAS	ENRANGER	YZ6410YFBB2Z STD	YZ6410YFBB2Z STD	35,330	31,800	28,260
CAMIONETAS	ENRANGER	YZ6450EFBB5Z	YZ6450EFBB5Z	40,430	36,390	32,340
CAMIONETAS	ENRANGER	YZ6450EFBB5Z STD	YZ6450EFBB5Z STD	39,250	35,330	31,400
CAMIONETAS	ENRANGER	YZ6450EFBBBZ G5 MT LUXURY GPS	YZ6450EFBBBZ G5 MT LUXURY GPS	42,540	38,290	34,030
CAMIONETAS	ENRANGER	YZ6451EFBB5Z ES	YZ6451EFBB5Z ES	35,330	31,800	28,260
CAMIONETAS	ENRANGER	YZ6451EFBB5Z STD	YZ6451EFBB5Z STD	35,310	31,780	28,250
CAMIONETAS	ENRANGER	ZB6410YFBB2Z	ZB6410YFBB2Z	33,700	30,330	26,960
CAMIONETAS	ENRANGER	ZB6450EFBB5Z	ZB6450EFBB5Z	39,290	35,360	31,430
CAMIONETAS	ENRANGER	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	33,700	30,330	26,960
CAMIONETAS	ENRANGER	OTROS MODELOS	OTROS MODELOS	35,330	31,800	28,260
CAMIONETAS	FARIZON	E6	E6	105,350	94,820	84,280
CAMIONETAS	FARIZON	E6 CARGO	E6 CARGO	105,410	94,870	84,330
CAMIONETAS	FARIZON	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	105,380	94,840	84,300
CAMIONETAS	FARIZON	OTROS MODELOS	OTROS MODELOS	105,380	94,840	84,300
CAMIONETAS	FAW	ACTIS	ACTIS	31,080	27,970	24,860
CAMIONETAS	FAW	ACTIS V77	ACTIS V77	31,080	27,970	24,860
CAMIONETAS	FAW	ACTIS V80	ACTIS V80	35,010	31,510	28,010
CAMIONETAS	FAW	BESTUNE T33 1.2 AT LUXURY	BESTUNE T33 1.2 AT LUXURY	67,320	60,590	53,860
CAMIONETAS	FAW	BESTUNE T33 1.2 MT LUXURY	BESTUNE T33 1.2 MT LUXURY	62,280	56,050	49,820
CAMIONETAS	FAW	BESTUNE T55 1.5 6DCT LUXURY	BESTUNE T55 1.5 6DCT LUXURY	72,380	65,140	57,900
CAMIONETAS	FAW	BESTUNE T77 1.5 AT LUXURY	BESTUNE T77 1.5 AT LUXURY	76,080	68,470	60,860
CAMIONETAS	FAW	BESTUNE T77 1.5 MT LUXURY	BESTUNE T77 1.5 MT LUXURY	72,380	65,140	57,900
CAMIONETAS	FAW	BESTUNE T77 1.5 PRO DCT LUXURI	BESTUNE T77 1.5 PRO DCT LUXURI	80,120	72,110	64,100
CAMIONETAS	FAW	BESTUNE T77 1.5 PRO MT LUXURY	BESTUNE T77 1.5 PRO MT LUXURY	72,380	65,140	57,900
CAMIONETAS	FAW	CA1014A1	CA1014A1	23,580	21,220	18,860
CAMIONETAS	FAW	CA1020	CA1020	28,320	25,490	22,660
CAMIONETAS	FAW	CA1021KU2	CA1021KU2	49,760	44,780	39,810
CAMIONETAS	FAW	CA1024VL	CA1024VL	24,230	21,810	19,380
CAMIONETAS	FAW	CA5013XXYA2 970CC. FURGON 4X2 GASOLINA	CA5013XXYA2 970CC. FURGON 4X2 GASOLINA	26,190	23,570	20,950
CAMIONETAS	FAW	CA5013XXYA2 CERRADO FURGON	CA5013XXYA2 CERRADO FURGON	27,010	24,310	21,610
CAMIONETAS	FAW	CA5013XXYA8	CA5013XXYA8	26,850	24,170	21,480
CAMIONETAS	FAW	CA5021XXYA41	CA5021XXYA41	37,530	33,780	30,020
CAMIONETAS	FAW	CA5027XXYB	CA5027XXYB	30,780	27,700	24,620
CAMIONETAS	FAW	CA6093 B1 PANEL O VAN	CA6093 B1 PANEL O VAN	35,360	31,820	28,290
CAMIONETAS	FAW	CA6371	CA6371	32,260	29,030	25,810
CAMIONETAS	FAW	CA6371V5 VAN 5 PASAJ.	CA6371V5 VAN 5 PASAJ.	27,830	25,050	22,260
CAMIONETAS	FAW	CA6390B5	CA6390B5	32,420	29,180	25,940
CAMIONETAS	FAW	CA6390E	CA6390E	24,880	22,390	19,900
CAMIONETAS	FAW	CA6414A12	CA6414A12	42,540	38,290	34,030
CAMIONETAS	FAW	CA6420A25	CA6420A25	34,380	30,940	27,500
CAMIONETAS	FAW	CA6420A45	CA6420A45	34,050	30,650	27,240
CAMIONETAS	FAW	CA6440A45	CA6440A45	36,520	32,870	29,220
CAMIONETAS	FAW	D60 1.5	D60 1.5	37,940	34,150	30,350
CAMIONETAS	FAW	D60 1.5 DELUXE	D60 1.5 DELUXE	45,810	41,230	36,650
CAMIONETAS	FAW	D60 COMFORT	D60 COMFORT	39,250	35,330	31,400
CAMIONETAS	FAW	D60 STD 1.5L 5P	D60 STD 1.5L 5P	39,250	35,330	31,400
CAMIONETAS	FAW	FS80	FS80	47,480	42,730	37,980
CAMIONETAS	FAW	FV70	FV70	32,710	29,440	26,170
CAMIONETAS	FAW	MAMUT CAR	MAMUT CAR	26,190	23,570	20,950
CAMIONETAS	FAW	MAMUT XL CARGO BOX	MAMUT XL CARGO BOX	32,710	29,440	26,170
CAMIONETAS	FAW	MAMUT XL DOBLE CABINA	MAMUT XL DOBLE CABINA	31,080	27,970	24,860
CAMIONETAS	FAW	MINI TIGER	MINI TIGER	52,070	46,860	41,660
CAMIONETAS	FAW	MINI TIGER BARANDA 2.3 MT	MINI TIGER BARANDA 2.3 MT	50,750	45,680	40,600
CAMIONETAS	FAW	R7 1.5 MT COMFORT	R7 1.5 MT COMFORT	46,140	41,530	36,910
CAMIONETAS	FAW	R7 1.5L MT	R7 1.5L MT	44,760	40,280	35,810
CAMIONETAS	FAW	R7 1.5L MT COMFORT SUNROOF	R7 1.5L MT COMFORT SUNROOF	43,080	38,770	34,460
CAMIONETAS	FAW	R7 1.5L MT FASHION	R7 1.5L MT FASHION	40,790	36,710	32,630
CAMIONETAS	FAW	R7 1.6L LUXURY AT	R7 1.6L LUXURY AT	42,570	38,310	34,060
CAMIONETAS	FAW	R7 AT	R7 AT	47,080	42,370	37,660
CAMIONETAS	FAW	R7 LUXURY	R7 LUXURY	43,850	39,470	35,080
CAMIONETAS	FAW	R7 LUXURY 1.6 MEC	R7 LUXURY 1.6 MEC	44,760	40,280	35,810
CAMIONETAS	FAW	R7 LUXURY AT	R7 LUXURY AT	45,180	40,660	36,140
CAMIONETAS	FAW	R7 MT	R7 MT	31,920	28,730	25,540
CAMIONETAS	FAW	S80 1.5	S80 1.5	42,540	38,290	34,030
CAMIONETAS	FAW	SIRIUS	SIRIUS	49,080	44,170	39,260
CAMIONETAS	FAW	T33 1.2T AT	T33 1.2T AT	67,270	60,540	53,820
CAMIONETAS	FAW	T33 1.2T MT	T33 1.2T MT	54,190	48,770	43,350
CAMIONETAS	FAW	T33 4X2 1.2 AT LUXURY	T33 4X2 1.2 AT LUXURY	52,830	47,550	42,260
CAMIONETAS	FAW	T77 1.5T AT	T77 1.5T AT	82,420	74,180	65,940
CAMIONETAS	FAW	T77 1.5T MT	T77 1.5T MT	75,690	68,120	60,550
CAMIONETAS	FAW	T77 PRO 4X2 1.5 MT LUXURY	T77 PRO 4X2 1.5 MT LUXURY	58,900	53,010	47,120
CAMIONETAS	FAW	T80	T80	32,300	29,070	25,840
CAMIONETAS	FAW	T80 CABINA DOBLE CON A/C	T80 CABINA DOBLE CON A/C	34,300	30,870	27,440
CAMIONETAS	FAW	T80 CABINA DOBLE SIN A/C	T80 CABINA DOBLE SIN A/C	32,950	29,660	26,360
CAMIONETAS	FAW	T80 DC 1.5 MT AC	T80 DC 1.5 MT AC	38,060	34,250	30,450
CAMIONETAS	FAW	T80 FURGÓN	T80 FURGÓN	33,620	30,260	26,900
CAMIONETAS	FAW	T80 MAMUT CABINA SIMPLE	T80 MAMUT CABINA SIMPLE	29,480	26,530	23,580
CAMIONETAS	FAW	T80 MAMUT DOBLE CABINA	T80 MAMUT DOBLE CABINA	29,130	26,220	23,300
CAMIONETAS	FAW	T80 MAMUT FURGÓN	T80 MAMUT FURGÓN	34,350	30,920	27,480
CAMIONETAS	FAW	T80 MAMUT XL CABINA SIMPLE CHASIS 1.5MT	T80 MAMUT XL CABINA SIMPLE CHASIS 1.5MT	39,930	35,940	31,940
CAMIONETAS	FAW	T80 MAMUT XL CARGO BOX 1.5 MT	T80 MAMUT XL CARGO BOX 1.5 MT	33,730	30,360	26,980
CAMIONETAS	FAW	V75 STD 1.0 PANEL	V75 STD 1.0 PANEL	23,410	21,070	18,730
CAMIONETAS	FAW	V77	V77	29,440	26,500	23,550
CAMIONETAS	FAW	V80 8P EPS	V80 8P EPS	31,750	28,580	25,400
CAMIONETAS	FAW	V80 8P PLUS	V80 8P PLUS	32,750	29,480	26,200
CAMIONETAS	FAW	V80 8P PLUS STD 1.5L 8P CA	V80 8P PLUS STD 1.5L 8P CA	35,010	31,510	28,010
CAMIONETAS	FAW	V80 8P PLUS STD 1.5L EP CA	V80 8P PLUS STD 1.5L EP CA	33,700	30,330	26,960
CAMIONETAS	FAW	V80 STD 1.5L 8P EPS SA	V80 STD 1.5L 8P EPS SA	31,920	28,730	25,540
CAMIONETAS	FAW	V80 STD 1.5L 8P PLUS	V80 STD 1.5L 8P PLUS	34,020	30,620	27,220
CAMIONETAS	FAW	V80L	V80L	33,700	30,330	26,960
CAMIONETAS	FAW	V80L 1.5L 11P	V80L 1.5L 11P	36,010	32,410	28,810
CAMIONETAS	FAW	V80L 1.5L 11P DOBLE PUERTA TRASERA EPS MT	V80L 1.5L 11P DOBLE PUERTA TRASERA EPS MT	34,350	30,920	27,480
CAMIONETAS	FAW	V80L STD 1.5L 11 PUERTA TRASERA EP SMT	V80L STD 1.5L 11 PUERTA TRASERA EP SMT	37,320	33,590	29,860
CAMIONETAS	FAW	VIDA 1.3	VIDA 1.3	31,080	27,970	24,860
CAMIONETAS	FAW	X40 COMFORTABLE	X40 COMFORTABLE	43,710	39,340	34,970
CAMIONETAS	FAW	X40 LUXURY	X40 LUXURY	43,720	39,350	34,980
CAMIONETAS	FAW	XENIA	XENIA	48,130	43,320	38,500
CAMIONETAS	FAW	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	44,760	40,280	35,810
CAMIONETAS	FAW	OTROS MODELOS	OTROS MODELOS	34,350	30,920	27,480

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	FIAT	DOBLO	DOBLO	55,630	50,070	44,500
CAMIONETAS	FIAT	DUCATO 2.3	DUCATO 2.3	98,190	88,370	78,550
CAMIONETAS	FIAT	DUCATO 2.3 MT (15+1)	DUCATO 2.3 MT (15+1)	151,110	136,000	120,890
CAMIONETAS	FIAT	DUCATO 2.3 MT (17+1)	DUCATO 2.3 MT (17+1)	114,430	102,990	91,540
CAMIONETAS	FIAT	DUCATO 2.3 MT VETRATO	DUCATO 2.3 MT VETRATO	120,810	108,730	96,650
CAMIONETAS	FIAT	DUCATO 2.8	DUCATO 2.8	98,190	88,370	78,550
CAMIONETAS	FIAT	DUCATO FURGON 13M3 2.3 MT	DUCATO FURGON 13M3 2.3 MT	114,430	102,990	91,540
CAMIONETAS	FIAT	DUCATO FURGON DIES. MEC.	DUCATO FURGON DIES. MEC.	98,190	88,370	78,550
CAMIONETAS	FIAT	DUCATO PANEL DIES. MEC.	DUCATO PANEL DIES. MEC.	60,910	54,820	48,730
CAMIONETAS	FIAT	DUCATO VETRATO 13M3 2.3 MT	DUCATO VETRATO 13M3 2.3 MT	142,010	127,810	113,610
CAMIONETAS	FIAT	DUCATO VETRATO 15+1, 13M3 2.3 MT	DUCATO VETRATO 15+1, 13M3 2.3 MT	151,110	136,000	120,890
CAMIONETAS	FIAT	DUCATO VETRATO 17+1, 13M3 2.3 MT	DUCATO VETRATO 17+1, 13M3 2.3 MT	114,430	102,990	91,540
CAMIONETAS	FIAT	FASTBACK 1.3 AT LIMITED	FASTBACK 1.3 AT LIMITED	99,240	89,320	79,390
CAMIONETAS	FIAT	FASTBACK 1.3 AT6 T270 LIMITED	FASTBACK 1.3 AT6 T270 LIMITED	75,600	68,040	60,480
CAMIONETAS	FIAT		FASTBACK 4X2 1.0T AT AUDACE	38,720	34,850	30,980
CAMIONETAS	FIAT	FIORINO	FIORINO	44,500	40,050	35,600
CAMIONETAS	FIAT	FIORINO 1.3	FIORINO 1.3	43,870	39,480	35,100
CAMIONETAS	FIAT	FIORINO 1.4	FIORINO 1.4	44,180	39,760	35,340
CAMIONETAS	FIAT	FIORINO 1.4 PLUS	FIORINO 1.4 PLUS	50,730	45,660	40,580
CAMIONETAS	FIAT	FIORINO 1.4 WORK	FIORINO 1.4 WORK	44,180	39,760	35,340
CAMIONETAS	FIAT	FIORINO 1.7 DIESEL	FIORINO 1.7 DIESEL	48,480	43,630	38,780
CAMIONETAS	FIAT	FIORINO 8V 1.3	FIORINO 8V 1.3	37,660	33,890	30,130
CAMIONETAS	FIAT	FIORINO 8V DUAL GNV 1.3 GASOLINA	FIORINO 8V DUAL GNV 1.3 GASOLINA	46,010	41,410	36,810
CAMIONETAS	FIAT	FIORINO AMBULANCIA DIES.	FIORINO AMBULANCIA DIES.	63,800	57,420	51,040
CAMIONETAS	FIAT	FIORINO FIRE 1.3 8V	FIORINO FIRE 1.3 8V	35,980	32,380	28,780
CAMIONETAS	FIAT	FIORINO FURGON DIES.	FIORINO FURGON DIES.	35,980	32,380	28,780
CAMIONETAS	FIAT	FIORINO FURGON GAS.	FIORINO FURGON GAS.	42,540	38,290	34,030
CAMIONETAS	FIAT	FIORINO PANORAMA DIES.	FIORINO PANORAMA DIES.	52,370	47,130	41,900
CAMIONETAS	FIAT	FULLBACK GLX 4WD 2.5 MT	FULLBACK GLX 4WD 2.5 MT	83,460	75,110	66,770
CAMIONETAS	FIAT	FURGONETA	FURGONETA	30,130	27,120	24,100
CAMIONETAS	FIAT	IDEA 8V HLX 1.8	IDEA 8V HLX 1.8	68,100	61,290	54,480
CAMIONETAS	FIAT	IDEA ADVENTURE 1.8	IDEA ADVENTURE 1.8	68,740	61,870	54,990
CAMIONETAS	FIAT	IDEA HLX HLX 1.8	IDEA HLX HLX 1.8	68,100	61,290	54,480
CAMIONETAS	FIAT	PALIO ADVENTURE 1.6 MT	PALIO ADVENTURE 1.6 MT	68,720	61,850	54,980
CAMIONETAS	FIAT	PALIO ADVENTURE LOCKER	PALIO ADVENTURE LOCKER	69,700	62,730	55,760
CAMIONETAS	FIAT	PALIO ADVENTURE LOCKER MAX	PALIO ADVENTURE LOCKER MAX	75,270	67,740	60,220
CAMIONETAS	FIAT	PICK UP DIES.	PICK UP DIES.	58,900	53,010	47,120
CAMIONETAS	FIAT	PICK UP GAS.	PICK UP GAS.	54,000	48,600	43,200
CAMIONETAS	FIAT	PICK UP WORKING GAS	PICK UP WORKING GAS	49,080	44,170	39,260
CAMIONETAS	FIAT	PULSE AUDACE 1.0 CVT	PULSE AUDACE 1.0 CVT	92,510	83,260	74,010
CAMIONETAS	FIAT	PULSE AUDACE 1.0 T200 CVT	PULSE AUDACE 1.0 T200 CVT	48,840	43,960	39,070
CAMIONETAS	FIAT	PULSE DRIVE 1.3 CVT	PULSE DRIVE 1.3 CVT	75,690	68,120	60,550
CAMIONETAS	FIAT	PULSE DRIVE 1.3 FIREFLY CVT	PULSE DRIVE 1.3 FIREFLY CVT	43,780	39,400	35,020
CAMIONETAS	FIAT	PULSE DRIVE 1.3 FIREFLY MT5	PULSE DRIVE 1.3 FIREFLY MT5	63,230	56,910	50,580
CAMIONETAS	FIAT	PULSE DRIVE 1.3 MT	PULSE DRIVE 1.3 MT	82,420	74,180	65,940
CAMIONETAS	FIAT	PULSE IMPETUS 1.0 CVT	PULSE IMPETUS 1.0 CVT	97,560	87,800	78,050
CAMIONETAS	FIAT	PULSE IMPETUS T200 1.0 CVT	PULSE IMPETUS T200 1.0 CVT	53,150	47,840	42,520
CAMIONETAS	FIAT	STRADA ADVENTURE 1.6 MT	STRADA ADVENTURE 1.6 MT	62,170	55,950	49,740
CAMIONETAS	FIAT	STRADA ADVENTURE 1.8 8V	STRADA ADVENTURE 1.8 8V	68,720	61,850	54,980
CAMIONETAS	FIAT	STRADA ADVENTURE CD 1.6	STRADA ADVENTURE CD 1.6	72,000	64,800	57,600
CAMIONETAS	FIAT	STRADA ADVENTURE CD 1.6 MT	STRADA ADVENTURE CD 1.6 MT	58,900	53,010	47,120
CAMIONETAS	FIAT	STRADA CAB. EXTENDIDA 1.7 TD	STRADA CAB. EXTENDIDA 1.7 TD	44,180	39,760	35,340
CAMIONETAS	FIAT	STRADA CABINA CORTA 1.7	STRADA CABINA CORTA 1.7	47,480	42,730	37,980
CAMIONETAS	FIAT	STRADA CS 1.7 TD	STRADA CS 1.7 TD	43,510	39,160	34,810
CAMIONETAS	FIAT	STRADA FIRE 8V CS 1.3	STRADA FIRE 8V CS 1.3	39,250	35,330	31,400
CAMIONETAS	FIAT	STRADA TREKKING 1.4 MT	STRADA TREKKING 1.4 MT	52,370	47,130	41,900
CAMIONETAS	FIAT	STRADA TREKKING CAB. EXTENDIDA 1.7 TD	STRADA TREKKING CAB. EXTENDIDA 1.7 TD	50,380	45,340	40,300
CAMIONETAS	FIAT	STRADA TREKKING CD 1.4 MT	STRADA TREKKING CD 1.4 MT	50,730	45,660	40,580
CAMIONETAS	FIAT	STRADA TREKKING CS 1.7 TD	STRADA TREKKING CS 1.7 TD	47,480	42,730	37,980
CAMIONETAS	FIAT	STRADA WORKING 1.4	STRADA WORKING 1.4	43,220	38,900	34,580
CAMIONETAS	FIAT	UNO CARGO 1.3	UNO CARGO 1.3	32,710	29,440	26,170
CAMIONETAS	FIAT	UNO CARGO 8V 1.3 DUAL GNV	UNO CARGO 8V 1.3 DUAL GNV	42,070	37,860	33,660
CAMIONETAS	FIAT	UNO WAY 1.4 MT	UNO WAY 1.4 MT	34,020	30,620	27,220
CAMIONETAS	FIAT	UNO WAY EASY 1.4 MT	UNO WAY EASY 1.4 MT	38,020	34,220	30,420
CAMIONETAS	FIAT	UNO WAY PLUS 1.4 MT	UNO WAY PLUS 1.4 MT	46,440	41,800	37,150
CAMIONETAS	FIAT	UNO WAY POP 1.4 MT	UNO WAY POP 1.4 MT	37,990	34,190	30,390
CAMIONETAS	FIAT	UNO WAY STILE 1.4 MT	UNO WAY STILE 1.4 MT	44,180	39,760	35,340
CAMIONETAS	FIAT	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	63,230	56,910	50,580
CAMIONETAS	FIAT	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	83,460	75,110	66,770
CAMIONETAS	FIAT	OTROS MODELOS	OTROS MODELOS	52,370	47,130	41,900
CAMIONETAS	FODAY	NHQ1027A3 PICK UP DOBLE CABINA	NHQ1027A3 PICK UP DOBLE CABINA	40,920	36,830	32,740
CAMIONETAS	FODAY	OTROS MODELOS	OTROS MODELOS	40,920	36,830	32,740
CAMIONETAS	FORD	133 F-150	133 F-150	153,120	137,810	122,500
CAMIONETAS	FORD	BRONCO BIG BEND	BRONCO BIG BEND	113,470	102,120	90,780
CAMIONETAS	FORD	BRONCO SPORT BID BEND AT 4X4	BRONCO SPORT BID BEND AT 4X4	120,100	108,090	96,080
CAMIONETAS	FORD	BRONCO SPORT BIG BEND 4X4	BRONCO SPORT BIG BEND 4X4	111,050	99,950	88,840
CAMIONETAS	FORD	BRONCO SPORT WILDTRACK	BRONCO SPORT WILDTRACK	154,260	138,830	123,410
CAMIONETAS	FORD	BRONCO SPORT WILDTRACK 4X4 AT	BRONCO SPORT WILDTRACK 4X4 AT	131,320	118,190	105,060
CAMIONETAS	FORD	BRONCO WILDTRACK	BRONCO WILDTRACK	286,240	257,620	228,990
CAMIONETAS	FORD	BRONCO WILDTRACK SASQUATCH	BRONCO WILDTRACK SASQUATCH	286,240	257,620	228,990
CAMIONETAS	FORD	E-350 ECONOLINE	E-350 ECONOLINE	139,160	125,240	111,330
CAMIONETAS	FORD	ECOSPORT	ECOSPORT	49,080	44,170	39,260
CAMIONETAS	FORD	ECOSPORT 1.6	ECOSPORT 1.6	55,660	50,090	44,530
CAMIONETAS	FORD	ECOSPORT 1.6 XLT 4X2	ECOSPORT 1.6 XLT 4X2	61,880	55,690	49,500
CAMIONETAS	FORD	ECOSPORT 4WD 2.0	ECOSPORT 4WD 2.0	74,610	67,150	59,690
CAMIONETAS	FORD	ECOSPORT FREESTYLE	ECOSPORT FREESTYLE	59,880	53,890	47,900
CAMIONETAS	FORD	ECOSPORT FREESTYLE 1.5 MT	ECOSPORT FREESTYLE 1.5 MT	45,850	41,270	36,680
CAMIONETAS	FORD	ECOSPORT FREESTYLE 1.6	ECOSPORT FREESTYLE 1.6	55,630	50,070	44,500
CAMIONETAS	FORD	ECOSPORT FREESTYLE 4X2 MT	ECOSPORT FREESTYLE 4X2 MT	59,880	53,890	47,900
CAMIONETAS	FORD	ECOSPORT S 1.5 MT	ECOSPORT S 1.5 MT	49,080	44,170	39,260
CAMIONETAS	FORD	ECOSPORT S 4X2 MT	ECOSPORT S 4X2 MT	51,460	46,310	41,170
CAMIONETAS	FORD	ECOSPORT SE	ECOSPORT SE	54,320	48,890	43,460
CAMIONETAS	FORD	ECOSPORT SE 1.5 AT	ECOSPORT SE 1.5 AT	46,890	42,200	37,510
CAMIONETAS	FORD	ECOSPORT SE 1.5 MT	ECOSPORT SE 1.5 MT	52,380	47,140	41,900
CAMIONETAS	FORD	ECOSPORT SE 1.6	ECOSPORT SE 1.6	52,370	47,130	41,900
CAMIONETAS	FORD	ECOSPORT SE 4X2 AT	ECOSPORT SE 4X2 AT	59,200	53,280	47,360
CAMIONETAS	FORD	ECOSPORT SE 4X2 MT	ECOSPORT SE 4X2 MT	54,820	49,340	43,860
CAMIONETAS	FORD	ECOSPORT STORM	ECOSPORT STORM	80,190	72,170	64,150
CAMIONETAS	FORD	ECOSPORT STORM 4WD	ECOSPORT STORM 4WD	78,550	70,700	62,840
CAMIONETAS	FORD	ECOSPORT TITANIUM	ECOSPORT TITANIUM	69,410	62,470	55,530
CAMIONETAS	FORD	ECOSPORT TITANIUM 1.5 MT	ECOSPORT TITANIUM 1.5 MT	67,080	60,370	53,660
CAMIONETAS	FORD	ECOSPORT TITANIUM 1.6	ECOSPORT TITANIUM 1.6	60,540	54,490	48,430
CAMIONETAS	FORD	ECOSPORT TITANIUM 2.0 AT	ECOSPORT TITANIUM 2.0 AT	72,000	64,800	57,600
CAMIONETAS	FORD	ECOSPORT TITANIUM 2.0 MT	ECOSPORT TITANIUM 2.0 MT	72,000	64,800	57,600
CAMIONETAS	FORD	ECOSPORT TITANIUM 4X2 AT	ECOSPORT TITANIUM 4X2 AT	76,110	68,500	60,890
CAMIONETAS	FORD	ECOSPORT TITANIUM 4X2 MT	ECOSPORT TITANIUM 4X2 MT	67,320	60,590	53,860
CAMIONETAS	FORD	ECOSPORT TREND AT 4X2	ECOSPORT TREND AT 4X2	69,340	62,410	55,470

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	FORD	ECOSPORT TREND MT 4X2	ECOSPORT TREND MT 4X2	60,960	54,860	48,770
CAMIONETAS	FORD	ECOSPORT XLS 1.6	ECOSPORT XLS 1.6	65,450	58,910	52,360
CAMIONETAS	FORD	ECOSPORT XLS 4X2 1.6	ECOSPORT XLS 4X2 1.6	58,610	52,750	46,890
CAMIONETAS	FORD	ECOSPORT XLT 1.6	ECOSPORT XLT 1.6	65,150	58,640	52,120
CAMIONETAS	FORD	ECOSPORT XLT 4X2 2.0	ECOSPORT XLT 4X2 2.0	70,400	63,360	56,320
CAMIONETAS	FORD	ECOSPORT XLT 4X4	ECOSPORT XLT 4X4	84,800	76,320	67,840
CAMIONETAS	FORD	ECOSPORT XLT 4X4 2.0	ECOSPORT XLT 4X4 2.0	84,800	76,320	67,840
CAMIONETAS	FORD	EDGE	EDGE	107,740	96,970	86,190
CAMIONETAS	FORD	EDGE SEL 4WD 3.5	EDGE SEL 4WD 3.5	171,580	154,420	137,260
CAMIONETAS	FORD	EDGE SEL 4X2 2.0L ECOBOOST	EDGE SEL 4X2 2.0L ECOBOOST	111,290	100,160	89,030
CAMIONETAS	FORD	EDGE SEL 4X2 AT	EDGE SEL 4X2 AT	102,730	92,460	82,180
CAMIONETAS	FORD	EDGE SEL 4X2 MT	EDGE SEL 4X2 MT	119,160	107,240	95,330
CAMIONETAS	FORD	EDGE SEL 4X4 2.0L ECOBOOST	EDGE SEL 4X4 2.0L ECOBOOST	127,670	114,900	102,140
CAMIONETAS	FORD	EDGE SEL FWD 3.5	EDGE SEL FWD 3.5	150,280	135,250	120,220
CAMIONETAS	FORD	EDGE TITANIUM	EDGE TITANIUM	102,560	92,300	82,050
CAMIONETAS	FORD	EDGE TITANIUM 4X4 AT	EDGE TITANIUM 4X4 AT	131,310	118,180	105,050
CAMIONETAS	FORD	EDGLE SPORT 3.7 4WD	EDGLE SPORT 3.7 4WD	206,250	185,630	165,000
CAMIONETAS	FORD	ESCAPE 2.3 XLS MEC.4X2	ESCAPE 2.3 XLS MEC.4X2	101,470	91,320	81,180
CAMIONETAS	FORD	ESCAPE 3.0 XLT AUT. 4X4	ESCAPE 3.0 XLT AUT. 4X4	122,760	110,480	98,210
CAMIONETAS	FORD	ESCAPE HIBRIDA PLATINUM	ESCAPE HIBRIDA PLATINUM	158,260	142,430	126,610
CAMIONETAS	FORD	ESCAPE HIBRIDA ST LINE	ESCAPE HIBRIDA ST LINE	141,420	127,280	113,140
CAMIONETAS	FORD	ESCAPE HYBRID	ESCAPE HYBRID	143,030	128,730	114,420
CAMIONETAS	FORD	ESCAPE PLATINUM	ESCAPE PLATINUM	121,250	109,130	97,000
CAMIONETAS	FORD	ESCAPE PLATINUM FHEV	ESCAPE PLATINUM FHEV	158,260	142,430	126,610
CAMIONETAS	FORD	ESCAPE PLATINUM FHEV AWD	ESCAPE PLATINUM FHEV AWD	154,890	139,400	123,910
CAMIONETAS	FORD	ESCAPE S	ESCAPE S	81,170	73,050	64,940
CAMIONETAS	FORD	ESCAPE S 2.5L	ESCAPE S 2.5L	72,040	64,840	57,630
CAMIONETAS	FORD	ESCAPE S 2.5L 4X2 AT	ESCAPE S 2.5L 4X2 AT	86,740	78,070	69,390
CAMIONETAS	FORD	ESCAPE SE	ESCAPE SE	87,720	78,950	70,180
CAMIONETAS	FORD	ESCAPE SE 1.6 ECOBOST 4WD	ESCAPE SE 1.6 ECOBOST 4WD	116,210	104,590	92,970
CAMIONETAS	FORD	ESCAPE SE 1.6 ECOBOST FWD	ESCAPE SE 1.6 ECOBOST FWD	108,030	97,230	86,420
CAMIONETAS	FORD	ESCAPE SE 2.0L 4X2	ESCAPE SE 2.0L 4X2	86,010	77,410	68,810
CAMIONETAS	FORD	ESCAPE SE 2.0L 4X4	ESCAPE SE 2.0L 4X4	72,040	64,840	57,630
CAMIONETAS	FORD	ESCAPE SE 4X2	ESCAPE SE 4X2	85,130	76,620	68,100
CAMIONETAS	FORD	ESCAPE SE 4X2 2.0L ECOBOOST	ESCAPE SE 4X2 2.0L ECOBOOST	94,930	85,440	75,940
CAMIONETAS	FORD	ESCAPE SE 4X2 2.0L TURBO	ESCAPE SE 4X2 2.0L TURBO	91,640	82,480	73,310
CAMIONETAS	FORD	ESCAPE SE 4X4 2.0L ECOBOOST	ESCAPE SE 4X4 2.0L ECOBOOST	104,740	94,270	83,790
CAMIONETAS	FORD	ESCAPE SE 4X4 AT	ESCAPE SE 4X4 AT	83,800	75,420	67,040
CAMIONETAS	FORD	ESCAPE SEL 1.6 ECOBOST 4WD	ESCAPE SEL 1.6 ECOBOST 4WD	144,040	129,640	115,230
CAMIONETAS	FORD	ESCAPE SEL 1.6 ECOBOST FWD	ESCAPE SEL 1.6 ECOBOST FWD	112,270	101,040	89,820
CAMIONETAS	FORD	ESCAPE SEL 2.0L ECOBOST 4X4	ESCAPE SEL 2.0L ECOBOST 4X4	106,370	95,730	85,100
CAMIONETAS	FORD	ESCAPE SEL 4WD	ESCAPE SEL 4WD	101,470	91,320	81,180
CAMIONETAS	FORD	ESCAPE SEL 4X4 AT	ESCAPE SEL 4X4 AT	93,310	83,980	74,650
CAMIONETAS	FORD	ESCAPE SEL FWD	ESCAPE SEL FWD	127,670	114,900	102,140
CAMIONETAS	FORD	ESCAPE ST LINE FHEV	ESCAPE ST LINE FHEV	127,950	115,160	102,360
CAMIONETAS	FORD	ESCAPE TITANIUM 2.0 ECOBOST 4WD	ESCAPE TITANIUM 2.0 ECOBOST 4WD	151,240	136,120	120,990
CAMIONETAS	FORD	ESCAPE TITANIUM 4WD	ESCAPE TITANIUM 4WD	93,070	83,760	74,460
CAMIONETAS	FORD	ESCAPE TITANIUM AT 4X4	ESCAPE TITANIUM AT 4X4	125,870	113,280	100,700
CAMIONETAS	FORD	ESCAPE TITANIUM AWD	ESCAPE TITANIUM AWD	138,050	124,250	110,440
CAMIONETAS	FORD	ESCAPE TITANIUM AWD 2.0	ESCAPE TITANIUM AWD 2.0	144,670	130,200	115,740
CAMIONETAS	FORD	ESCAPE TITANIUM AWD 2021	ESCAPE TITANIUM AWD 2021	127,510	114,760	102,010
CAMIONETAS	FORD	ESCAPE TITANIUM FHEV 4X4 AT	ESCAPE TITANIUM FHEV 4X4 AT	149,850	134,870	119,880
CAMIONETAS	FORD	ESCAPE TREND 4X2 AT	ESCAPE TREND 4X2 AT	91,510	82,360	73,210
CAMIONETAS	FORD	ESCAPE TREND FWD	ESCAPE TREND FWD	114,390	102,950	91,510
CAMIONETAS	FORD	ESCAPE TREND FWD 2021	ESCAPE TREND FWD 2021	92,510	83,260	74,010
CAMIONETAS	FORD	ESCAPE XLS 2.0L 4X4	ESCAPE XLS 2.0L 4X4	94,620	85,160	75,700
CAMIONETAS	FORD	ESCAPE XLS 2.3	ESCAPE XLS 2.3	106,410	95,770	85,130
CAMIONETAS	FORD	ESCAPE XLS 2WD 2.5	ESCAPE XLS 2WD 2.5	101,170	91,050	80,940
CAMIONETAS	FORD	ESCAPE XLS 4WD 2.5	ESCAPE XLS 4WD 2.5	107,720	96,950	86,180
CAMIONETAS	FORD	ESCAPE XLS 4X4 2.3 AUT.	ESCAPE XLS 4X4 2.3 AUT.	114,570	103,110	91,660
CAMIONETAS	FORD	ESCAPE XLS 4X4 3.0L	ESCAPE XLS 4X4 3.0L	116,240	104,620	92,990
CAMIONETAS	FORD	ESCAPE XLT 3.0 AUT.	ESCAPE XLT 3.0 AUT.	116,240	104,620	92,990
CAMIONETAS	FORD	ESCAPE XLT 3.0I PREMIUM V6 AUT.	ESCAPE XLT 3.0I PREMIUM V6 AUT.	116,240	104,620	92,990
CAMIONETAS	FORD	ESCAPE XLT FWD 2.5	ESCAPE XLT FWD 2.5	114,260	102,830	91,410
CAMIONETAS	FORD	EXPEDITION	EXPEDITION	252,560	227,300	202,050
CAMIONETAS	FORD	EXPEDITION 5.4	EXPEDITION 5.4	203,000	182,700	162,400
CAMIONETAS	FORD	EXPEDITION EDDIE BAUER 4X4 5.4 AUT.	EXPEDITION EDDIE BAUER 4X4 5.4 AUT.	163,390	147,050	130,710
CAMIONETAS	FORD	EXPEDITION LIMITED	EXPEDITION LIMITED	163,710	147,340	130,970
CAMIONETAS	FORD	EXPEDITION LIMITED 2020	EXPEDITION LIMITED 2020	163,710	147,340	130,970
CAMIONETAS	FORD	EXPEDITION LIMITED 3.5L ECOBOOST	EXPEDITION LIMITED 3.5L ECOBOOST	238,850	214,970	191,080
CAMIONETAS	FORD	EXPEDITION LIMITED 4WD	EXPEDITION LIMITED 4WD	183,320	164,990	146,660
CAMIONETAS	FORD	EXPEDITION LIMITED 4X4 AT	EXPEDITION LIMITED 4X4 AT	233,890	210,500	187,110
CAMIONETAS	FORD	EXPEDITION LIMITED 5.4L AUT.	EXPEDITION LIMITED 5.4L AUT.	202,680	182,410	162,140
CAMIONETAS	FORD	EXPEDITION XLT - D	EXPEDITION XLT - D	205,970	185,370	164,780
CAMIONETAS	FORD	EXPEDITION XLT 4X4	EXPEDITION XLT 4X4	147,340	132,610	117,870
CAMIONETAS	FORD	EXPLORER	EXPLORER	144,040	129,640	115,230
CAMIONETAS	FORD	EXPLORER 3.5 4WD	EXPLORER 3.5 4WD	154,520	139,070	123,620
CAMIONETAS	FORD	EXPLORER 3.5 FWD	EXPLORER 3.5 FWD	156,820	141,140	125,460
CAMIONETAS	FORD	EXPLORER 3.5L	EXPLORER 3.5L	137,500	123,750	110,000
CAMIONETAS	FORD	EXPLORER 4.0 XLT 4X4 AUT.	EXPLORER 4.0 XLT 4X4 AUT.	120,820	108,740	96,660
CAMIONETAS	FORD	EXPLORER 4X4 2.3L LIMITED	EXPLORER 4X4 2.3L LIMITED	189,580	170,620	151,660
CAMIONETAS	FORD		EXPLORER 4X4 AT PLATINUM	182,480	164,230	145,980
CAMIONETAS	FORD	EXPLORER ACTIVE 4X2	EXPLORER ACTIVE 4X2	175,100	157,590	140,080
CAMIONETAS	FORD	EXPLORER ACTIVE 4X4	EXPLORER ACTIVE 4X4	202,040	181,840	161,630
CAMIONETAS	FORD	EXPLORER AT 4X4 LIMITED	EXPLORER AT 4X4 LIMITED	184,510	166,060	147,610
CAMIONETAS	FORD	EXPLORER ECOBOOST 4X2 2.3	EXPLORER ECOBOOST 4X2 2.3	147,310	132,580	117,850
CAMIONETAS	FORD	EXPLORER EDDIE BAUER 4X4 4.6 AUT.	EXPLORER EDDIE BAUER 4X4 4.6 AUT.	143,730	129,360	114,980
CAMIONETAS	FORD	EXPLORER LIMITED	EXPLORER LIMITED	184,120	165,710	147,300
CAMIONETAS	FORD	EXPLORER LIMITED 3.5L 4X4	EXPLORER LIMITED 3.5L 4X4	164,660	148,190	131,730
CAMIONETAS	FORD	EXPLORER LIMITED 4WD 3.5	EXPLORER LIMITED 4WD 3.5	164,660	148,190	131,730
CAMIONETAS	FORD	EXPLORER LIMITED 4X4	EXPLORER LIMITED 4X4	128,670	115,800	102,940
CAMIONETAS	FORD	EXPLORER LTD 3.5 4X4 17/17	EXPLORER LTD 3.5 4X4 17/17	168,620	151,760	134,900
CAMIONETAS	FORD	EXPLORER PLATINUM	EXPLORER PLATINUM	222,250	200,030	177,800
CAMIONETAS	FORD	EXPLORER SPORT 4X4	EXPLORER SPORT 4X4	133,920	120,530	107,140
CAMIONETAS	FORD	EXPLORER SPORT TRAC AUT.	EXPLORER SPORT TRAC AUT.	152,260	137,030	121,810
CAMIONETAS	FORD	EXPLORER ST AT 4X4	EXPLORER ST AT 4X4	254,250	228,830	203,400
CAMIONETAS	FORD	EXPLORER XL AUT.	EXPLORER XL AUT.	180,680	162,610	144,540
CAMIONETAS	FORD	EXPLORER XL MEC.	EXPLORER XL MEC.	118,540	106,690	94,830
CAMIONETAS	FORD	EXPLORER XLT	EXPLORER XLT	114,070	102,660	91,260
CAMIONETAS	FORD	EXPLORER XLT 2.3L 4X2	EXPLORER XLT 2.3L 4X2	172,300	155,070	137,840
CAMIONETAS	FORD	EXPLORER XLT 2.3L 4X4	EXPLORER XLT 2.3L 4X4	202,130	181,920	161,700
CAMIONETAS	FORD	EXPLORER XLT 2WD 3.5	EXPLORER XLT 2WD 3.5	112,710	101,440	90,170
CAMIONETAS	FORD	EXPLORER XLT 3.5 FWD	EXPLORER XLT 3.5 FWD	136,870	123,180	109,500
CAMIONETAS	FORD	EXPLORER XLT 3.5L 4X2	EXPLORER XLT 3.5L 4X2	112,710	101,440	90,170
CAMIONETAS	FORD	EXPLORER XLT 4WD 3.5	EXPLORER XLT 4WD 3.5	137,530	123,780	110,020
CAMIONETAS	FORD	EXPLORER XLT 4X2 AT	EXPLORER XLT 4X2 AT	163,180	146,860	130,540
CAMIONETAS	FORD	EXPLORER XLT 4X4 AUT.	EXPLORER XLT 4X4 AUT.	168,400	151,560	134,720
CAMIONETAS	FORD	EXPLORER XLT 4X4 MEC.	EXPLORER XLT 4X4 MEC.	140,760	126,680	112,610
CAMIONETAS	FORD	EXPLORER XLT ESPECIAL 4X4	EXPLORER XLT ESPECIAL 4X4	191,510	172,360	153,210
CAMIONETAS	FORD	F-150	F-150	141,960	127,760	113,570

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	FORD	F-150 4X4 3.5L CABINA LARIAT	F-150 4X4 3.5L CABINA LARIAT	208,780	187,900	167,020
CAMIONETAS	FORD	F-150 4X4 3.5L CABINA LARIAT FHEV	F-150 4X4 3.5L CABINA LARIAT FHEV	241,790	217,610	193,430
CAMIONETAS	FORD	F-150 4X4 3.5L CABINA XLT	F-150 4X4 3.5L CABINA XLT	164,660	148,190	131,730
CAMIONETAS	FORD	F-150 4X4 LARIAT AT	F-150 4X4 LARIAT AT	168,270	151,440	134,620
CAMIONETAS	FORD	F-150 LARIAT 4X4 5.0	F-150 LARIAT 4X4 5.0	116,030	104,430	92,820
CAMIONETAS	FORD	F-150 LARIAT 4X4 CC	F-150 LARIAT 4X4 CC	184,900	166,410	147,920
CAMIONETAS	FORD	F-150 LARIAT 4X4 FHEV	F-150 LARIAT 4X4 FHEV	218,800	196,920	175,040
CAMIONETAS	FORD	F-150 LARIAT 5.4	F-150 LARIAT 5.4	163,390	147,050	130,710
CAMIONETAS	FORD	F-150 LARIAT CD 4X4 5.4 AUT.	F-150 LARIAT CD 4X4 5.4 AUT.	168,620	151,760	134,900
CAMIONETAS	FORD	F-150 RAPTOR	F-150 RAPTOR	250,480	225,430	200,380
CAMIONETAS	FORD	F-150 RAPTOR (SUPER CAB)	F-150 RAPTOR (SUPER CAB)	261,900	235,710	209,520
CAMIONETAS	FORD	F-150 RAPTOR 4X4 AT	F-150 RAPTOR 4X4 AT	261,900	235,710	209,520
CAMIONETAS	FORD	F-150 RAPTOR SVT	F-150 RAPTOR SVT	255,360	229,820	204,290
CAMIONETAS	FORD	F-150 RAPTOR SVT 4WD 6.2	F-150 RAPTOR SVT 4WD 6.2	261,900	235,710	209,520
CAMIONETAS	FORD	F-150 S/C XLT 4.6	F-150 S/C XLT 4.6	103,210	92,890	82,570
CAMIONETAS	FORD	F-150 XL CD AUT.	F-150 XL CD AUT.	96,890	87,200	77,510
CAMIONETAS	FORD	F-150 XL CD MEC.	F-150 XL CD MEC.	73,970	66,570	59,180
CAMIONETAS	FORD	F-150 XL CM AUT. 4P	F-150 XL CM AUT. 4P	96,890	87,200	77,510
CAMIONETAS	FORD	F-150 XL CM MEC. 3P	F-150 XL CM MEC. 3P	82,800	74,520	66,240
CAMIONETAS	FORD	F-150 XL CM MEC. 4P	F-150 XL CM MEC. 4P	90,350	81,320	72,280
CAMIONETAS	FORD	F-150 XL CS MEC.	F-150 XL CS MEC.	68,740	61,870	54,990
CAMIONETAS	FORD	F-150 XLT	F-150 XLT	157,930	142,140	126,340
CAMIONETAS	FORD	F-150 XLT 2020	F-150 XLT 2020	157,930	142,140	126,340
CAMIONETAS	FORD	F-150 XLT 4X4 (CREW CAB)	F-150 XLT 4X4 (CREW CAB)	158,130	142,320	126,500
CAMIONETAS	FORD	F-150 XLT 4X4 3.3L	F-150 XLT 4X4 3.3L	130,980	117,880	104,780
CAMIONETAS	FORD	F-150 XLT 4X4 AT (CREW CAB)	F-150 XLT 4X4 AT (CREW CAB)	144,070	129,660	115,260
CAMIONETAS	FORD	F-150 XLT AT 4X4	F-150 XLT AT 4X4	152,210	136,990	121,770
CAMIONETAS	FORD	F-150 XLT CAB. LARG. AUT. 4X4 5.4	F-150 XLT CAB. LARG. AUT. 4X4 5.4	144,040	129,640	115,230
CAMIONETAS	FORD	F-150 XLT CD 4X2 4.6 AUT.	F-150 XLT CD 4X2 4.6 AUT.	127,670	114,900	102,140
CAMIONETAS	FORD	F-150 XLT CD 4X4 5.4	F-150 XLT CD 4X4 5.4	143,730	129,360	114,980
CAMIONETAS	FORD	F-150 XLT R/C 4.6	F-150 XLT R/C 4.6	108,030	97,230	86,420
CAMIONETAS	FORD	F-150 XLT REG. CAB. 4X2 4.6 AUT	F-150 XLT REG. CAB. 4X2 4.6 AUT	108,030	97,230	86,420
CAMIONETAS	FORD	F-350 XL	F-350 XL	189,910	170,920	151,930
CAMIONETAS	FORD	MAVERICK HIBRIDA	MAVERICK HIBRIDA	131,310	118,180	105,050
CAMIONETAS	FORD	MAVERICK LARIAT	MAVERICK LARIAT	117,750	105,980	94,200
CAMIONETAS	FORD	MAVERICK LARIAT 2.0 4X4	MAVERICK LARIAT 2.0 4X4	117,880	106,090	94,300
CAMIONETAS	FORD	MAVERICK LARIAT 2.5L FHEV	MAVERICK LARIAT 2.5L FHEV	111,110	100,000	88,890
CAMIONETAS	FORD	MAVERICK XLT	MAVERICK XLT	109,340	98,410	87,470
CAMIONETAS	FORD	MAVERICK XLT 2.0L AT 4X2	MAVERICK XLT 2.0L AT 4X2	90,940	81,850	72,750
CAMIONETAS	FORD	RANGER	RANGER	80,590	72,530	64,470
CAMIONETAS	FORD		RANGER 4X4 3.0L AT LTD	165,000	148,500	132,000
CAMIONETAS	FORD	RANGER 4X4 XL MT	RANGER 4X4 XL MT	87,940	79,150	70,350
CAMIONETAS	FORD	RANGER CC XLT 3.2L DSL 4X4 MT	RANGER CC XLT 3.2L DSL 4X4 MT	96,300	86,670	77,040
CAMIONETAS	FORD	RANGER CS XL 4X2 2.8	RANGER CS XL 4X2 2.8	58,930	53,040	47,140
CAMIONETAS	FORD	RANGER LIMITED 4X4 AT	RANGER LIMITED 4X4 AT	89,290	80,360	71,430
CAMIONETAS	FORD	RANGER LIMITED AT	RANGER LIMITED AT	128,190	115,370	102,550
CAMIONETAS	FORD	RANGER LIMITED DC 4X4 3.2 AT	RANGER LIMITED DC 4X4 3.2 AT	89,450	80,510	71,560
CAMIONETAS	FORD	RANGER LTD	RANGER LTD	124,410	111,970	99,530
CAMIONETAS	FORD	RANGER LTD 4X4	RANGER LTD 4X4	112,670	101,400	90,140
CAMIONETAS	FORD	RANGER LTD 4X4 DIESEL AT	RANGER LTD 4X4 DIESEL AT	85,790	77,210	68,630
CAMIONETAS	FORD	RANGER PLUS CD 3.0 4X4 TDI	RANGER PLUS CD 3.0 4X4 TDI	114,260	102,830	91,410
CAMIONETAS	FORD	RANGER RAPTOR	RANGER RAPTOR	100,190	90,170	80,150
CAMIONETAS	FORD	RANGER RAPTOR 3.0L 4X4 AT DIESEL	RANGER RAPTOR 3.0L 4X4 AT DIESEL	218,550	196,700	174,840
CAMIONETAS	FORD	RANGER RAPTOR 4X4 CABINA DOBLE	RANGER RAPTOR 4X4 CABINA DOBLE	225,620	203,060	180,500
CAMIONETAS	FORD	RANGER RC 4X4 4.0 C.C.	RANGER RC 4X4 4.0 C.C.	81,170	73,050	64,940
CAMIONETAS	FORD	RANGER SPLASH	RANGER SPLASH	78,240	70,420	62,590
CAMIONETAS	FORD	RANGER SPLASH CS	RANGER SPLASH CS	98,190	88,370	78,550
CAMIONETAS	FORD	RANGER SPLASH R/C	RANGER SPLASH R/C	90,690	81,620	72,550
CAMIONETAS	FORD	RANGER XL	RANGER XL	70,240	63,220	56,190
CAMIONETAS	FORD	RANGER XL 2.0 4X2 MT	RANGER XL 2.0 4X2 MT	97,670	87,900	78,140
CAMIONETAS	FORD	RANGER XL 2.0 4X4 MT	RANGER XL 2.0 4X4 MT	134,580	121,120	107,660
CAMIONETAS	FORD	RANGER XL 4X2	RANGER XL 4X2	83,830	75,450	67,060
CAMIONETAS	FORD	RANGER XL 4X2 2.2L MT	RANGER XL 4X2 2.2L MT	75,110	67,600	60,090
CAMIONETAS	FORD	RANGER XL 4X2 MT	RANGER XL 4X2 MT	83,830	75,450	67,060
CAMIONETAS	FORD	RANGER XL 4X4	RANGER XL 4X4	104,280	93,850	83,420
CAMIONETAS	FORD	RANGER XL 4X4 2.2L	RANGER XL 4X4 2.2L	93,610	84,250	74,890
CAMIONETAS	FORD	RANGER XL 4X4 2.2L MT	RANGER XL 4X4 2.2L MT	72,430	65,190	57,940
CAMIONETAS	FORD	RANGER XL 4X4 DIESEL 3.2L	RANGER XL 4X4 DIESEL 3.2L	120,170	108,150	96,140
CAMIONETAS	FORD	RANGER XL C/S 4X4	RANGER XL C/S 4X4	95,480	85,930	76,380
CAMIONETAS	FORD	RANGER XL CD 2.5 C.C.	RANGER XL CD 2.5 C.C.	68,720	61,850	54,980
CAMIONETAS	FORD	RANGER XL CD 4X2 2.3	RANGER XL CD 4X2 2.3	69,410	62,470	55,530
CAMIONETAS	FORD	RANGER XL CD 4X2 2.8 TDIES.	RANGER XL CD 4X2 2.8 TDIES.	67,130	60,420	53,700
CAMIONETAS	FORD	RANGER XL CD 4X2 3.0	RANGER XL CD 4X2 3.0	86,080	77,470	68,860
CAMIONETAS	FORD	RANGER XL CD 4X2 TDIES.	RANGER XL CD 4X2 TDIES.	101,470	91,320	81,180
CAMIONETAS	FORD	RANGER XL CD 4X4 2.8 TDIES.	RANGER XL CD 4X4 2.8 TDIES.	88,080	79,270	70,460
CAMIONETAS	FORD	RANGER XL CD 4X4 3.0 C.C	RANGER XL CD 4X4 3.0 C.C	88,040	79,240	70,430
CAMIONETAS	FORD	RANGER XL CD 4X4 3.0 TDI	RANGER XL CD 4X4 3.0 TDI	92,000	82,800	73,600
CAMIONETAS	FORD	RANGER XL CD 4X4 4.0 C.C.	RANGER XL CD 4X4 4.0 C.C.	91,670	82,500	73,340
CAMIONETAS	FORD	RANGER XL CD 4X4 TDIES.	RANGER XL CD 4X4 TDIES.	109,660	98,690	87,730
CAMIONETAS	FORD	RANGER XL CS 4X2 2.3 C.C	RANGER XL CS 4X2 2.3 C.C	63,530	57,180	50,820
CAMIONETAS	FORD	RANGER XL CS 4X2 2.5 C.C	RANGER XL CS 4X2 2.5 C.C	54,320	48,890	43,460
CAMIONETAS	FORD	RANGER XL CS 4X2 3.0	RANGER XL CS 4X2 3.0	86,080	77,470	68,860
CAMIONETAS	FORD	RANGER XL CS 4X2 3.0 TDI	RANGER XL CS 4X2 3.0 TDI	80,190	72,170	64,150
CAMIONETAS	FORD	RANGER XL CS 4X4 3.0 C.C	RANGER XL CS 4X4 3.0 C.C	80,510	72,460	64,410
CAMIONETAS	FORD	RANGER XL CS 4X4 3.0 TDI	RANGER XL CS 4X4 3.0 TDI	90,040	81,040	72,030
CAMIONETAS	FORD	RANGER XL CS 4X4 4.0 C.C.	RANGER XL CS 4X4 4.0 C.C.	84,110	75,700	67,290
CAMIONETAS	FORD	RANGER XL CS 4X4 TDIES.	RANGER XL CS 4X4 TDIES.	104,740	94,270	83,790
CAMIONETAS	FORD	RANGER XL -F108 4X4	RANGER XL -F108 4X4	80,380	72,340	64,300
CAMIONETAS	FORD	RANGER XL PLUS	RANGER XL PLUS	114,260	102,830	91,410
CAMIONETAS	FORD	RANGER XL R/C 4X4	RANGER XL R/C 4X4	109,980	98,980	87,980
CAMIONETAS	FORD	RANGER XL R/C.	RANGER XL R/C.	58,900	53,010	47,120
CAMIONETAS	FORD	RANGER XL R/C. 4X2	RANGER XL R/C. 4X2	57,270	51,540	45,820
CAMIONETAS	FORD	RANGER XL RC 2.5 C.C	RANGER XL RC 2.5 C.C	54,320	48,890	43,460
CAMIONETAS	FORD	RANGER XL S/C	RANGER XL S/C	74,980	67,480	59,980
CAMIONETAS	FORD	RANGER XL S/C 4X2	RANGER XL S/C 4X2	71,050	63,950	56,840
CAMIONETAS	FORD	RANGER XL SPORT	RANGER XL SPORT	71,380	64,240	57,100
CAMIONETAS	FORD	RANGER XL SPORT CS 4X2 MEC.	RANGER XL SPORT CS 4X2 MEC.	71,360	64,220	57,090
CAMIONETAS	FORD	RANGER XLS	RANGER XLS	108,280	97,450	86,620
CAMIONETAS	FORD	RANGER XLS 2.0 4X2 MT	RANGER XLS 2.0 4X2 MT	107,440	96,700	85,950
CAMIONETAS	FORD	RANGER XLS 2.0 4X4 MT	RANGER XLS 2.0 4X4 MT	144,670	130,200	115,740
CAMIONETAS	FORD	RANGER XLS 4X2	RANGER XLS 4X2	121,210	109,090	96,970
CAMIONETAS	FORD	RANGER XLS 4X4	RANGER XLS 4X4	100,700	90,630	80,560
CAMIONETAS	FORD	RANGER XLS 4X4 3.2L MT	RANGER XLS 4X4 3.2L MT	66,800	60,120	53,440
CAMIONETAS	FORD	RANGER XLS 4X4 DIESEL	RANGER XLS 4X4 DIESEL	53,210	47,890	42,570
CAMIONETAS	FORD	RANGER XLS 4X4 DIESEL 3.2L	RANGER XLS 4X4 DIESEL 3.2L	114,510	103,060	91,610
CAMIONETAS	FORD	RANGER XLS 4X4 MT	RANGER XLS 4X4 MT	99,360	89,420	79,490
CAMIONETAS	FORD	RANGER XLS STORM MT 4X4	RANGER XLS STORM MT 4X4	126,940	114,250	101,550
CAMIONETAS	FORD	RANGER XLT	RANGER XLT	103,130	92,820	82,500
CAMIONETAS	FORD	RANGER XLT 2.0 4X4 AT	RANGER XLT 2.0 4X4 AT	157,790	142,010	126,230
CAMIONETAS	FORD	RANGER XLT 4X2 2.8	RANGER XLT 4X2 2.8	77,280	69,550	61,820

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	FORD	RANGER XLT 4X4	RANGER XLT 4X4	110,510	99,460	88,410
CAMIONETAS	FORD	RANGER XLT 4X4 2.8	RANGER XLT 4X4 2.8	91,670	82,500	73,340
CAMIONETAS	FORD	RANGER XLT 4X4 3.0	RANGER XLT 4X4 3.0	104,740	94,270	83,790
CAMIONETAS	FORD	RANGER XLT 4X4 DIESEL MT	RANGER XLT 4X4 DIESEL MT	87,940	79,150	70,350
CAMIONETAS	FORD	RANGER XLT 4X4 DIESEL MT 3.2	RANGER XLT 4X4 DIESEL MT 3.2	134,680	121,210	107,740
CAMIONETAS	FORD	RANGER XLT 4X4 MT	RANGER XLT 4X4 MT	104,560	94,100	83,650
CAMIONETAS	FORD	RANGER XLT CD 4X2	RANGER XLT CD 4X2	104,740	94,270	83,790
CAMIONETAS	FORD	RANGER XLT CD 4X2 3.0 TDI	RANGER XLT CD 4X2 3.0 TDI	108,050	97,250	86,440
CAMIONETAS	FORD	RANGER XLT CD 4X4	RANGER XLT CD 4X4	94,250	84,830	75,400
CAMIONETAS	FORD	RANGER XLT CD 4X4 2.8 TDIES.	RANGER XLT CD 4X4 2.8 TDIES.	85,130	76,620	68,100
CAMIONETAS	FORD	RANGER XLT CD 4X4 3.0	RANGER XLT CD 4X4 3.0	96,550	86,900	77,240
CAMIONETAS	FORD	RANGER XLT CD 4X4 3.0 TDI	RANGER XLT CD 4X4 3.0 TDI	117,540	105,790	94,030
CAMIONETAS	FORD	RANGER XLT CD 4X4 3.2 TDI	RANGER XLT CD 4X4 3.2 TDI	83,270	74,940	66,620
CAMIONETAS	FORD	RANGER XLT CS 4X2	RANGER XLT CS 4X2	67,080	60,370	53,660
CAMIONETAS	FORD	RANGER XLT CS 4X2 3.0 TDI	RANGER XLT CS 4X2 3.0 TDI	80,190	72,170	64,150
CAMIONETAS	FORD	RANGER XLT DC 4X2 2.8	RANGER XLT DC 4X2 2.8	78,240	70,420	62,590
CAMIONETAS	FORD	RANGER XLT DC 4X2 3.0	RANGER XLT DC 4X2 3.0	108,050	97,250	86,440
CAMIONETAS	FORD	RANGER XLT DC 4X4 2.8	RANGER XLT DC 4X4 2.8	92,340	83,110	73,870
CAMIONETAS	FORD	RANGER XLT -F109 4X4	RANGER XLT -F109 4X4	93,640	84,280	74,910
CAMIONETAS	FORD	RANGER XLT -F114 4X4	RANGER XLT -F114 4X4	91,030	81,930	72,820
CAMIONETAS	FORD	RANGER XLT R/C.	RANGER XLT R/C.	70,400	63,360	56,320
CAMIONETAS	FORD	RANGER XLT S/C	RANGER XLT S/C	81,530	73,380	65,220
CAMIONETAS	FORD	RANGER XLT S/C 4X4	RANGER XLT S/C 4X4	96,590	86,930	77,270
CAMIONETAS	FORD	RANGER XLT T CD 4X2 2.8 C.C. DIES.	RANGER XLT T CD 4X2 2.8 C.C. DIES.	78,240	70,420	62,590
CAMIONETAS	FORD	RAPTOR 3.5L ECOBOOST 4X4	RAPTOR 3.5L ECOBOOST 4X4	261,900	235,710	209,520
CAMIONETAS	FORD	TERRITORY TIT PLUS 1.5 4X2	TERRITORY TIT PLUS 1.5 4X2	87,570	78,810	70,060
CAMIONETAS	FORD	TERRITORY TIT PLUS 1.5 4X2 2021	TERRITORY TIT PLUS 1.5 4X2 2021	90,810	81,730	72,650
CAMIONETAS	FORD	TERRITORY TITANIUM	TERRITORY TITANIUM	83,040	74,740	66,430
CAMIONETAS	FORD	TERRITORY TITANIUM 1.5L 4X2	TERRITORY TITANIUM 1.5L 4X2	114,470	103,020	91,580
CAMIONETAS	FORD	TERRITORY TITANIUM 1.8L 4X2	TERRITORY TITANIUM 1.8L 4X2	102,050	91,850	81,640
CAMIONETAS	FORD	TERRITORY TREND	TERRITORY TREND	94,270	84,840	75,420
CAMIONETAS	FORD	TERRITORY TREND 1.5 AT	TERRITORY TREND 1.5 AT	78,810	70,930	63,050
CAMIONETAS	FORD	TERRITORY TREND 1.5 AT 2021	TERRITORY TREND 1.5 AT 2021	90,900	81,810	72,720
CAMIONETAS	FORD	TERRITORY TREND 1.8 AT	TERRITORY TREND 1.8 AT	104,280	93,850	83,420
CAMIONETAS	FORD	TRANSIT CONNECT	TRANSIT CONNECT	73,110	65,800	58,490
CAMIONETAS	FORD	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	86,080	77,470	68,860
CAMIONETAS	FORD	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	120,170	108,150	96,140
CAMIONETAS	FORD	OTROS MODELOS	OTROS MODELOS	102,890	92,600	82,310
CAMIONETAS	FORLAND	BJ1020 CARGA	BJ1020 CARGA	27,830	25,050	22,260
CAMIONETAS	FORLAND	BJ1036V3JB35	BJ1036V3JB35	33,730	30,360	26,980
CAMIONETAS	FORLAND	F160 BJ1030V4JV2 BH	F160 BJ1030V4JV2 BH	35,960	32,360	28,770
CAMIONETAS	FORLAND	F160 CB BJ1030V4JV2 BH	F160 CB BJ1030V4JV2 BH	42,070	37,860	33,660
CAMIONETAS	FORLAND	F160 CD BJ1030V4AV3 BM	F160 CD BJ1030V4AV3 BM	42,070	37,860	33,660
CAMIONETAS	FORLAND	F180 BJ1030V5JV2AX	F180 BJ1030V5JV2AX	40,110	36,100	32,090
CAMIONETAS	FORLAND	F180 CB BJ1030V5JV2AX	F180 CB BJ1030V5JV2AX	46,930	42,240	37,540
CAMIONETAS	FORLAND	F190 BJ1030V4AV5AT	F190 BJ1030V4AV5AT	44,950	40,460	35,960
CAMIONETAS	FORLAND	F190 BJ1030V5JV5AR	F190 BJ1030V5JV5AR	39,880	35,890	31,900
CAMIONETAS	FORLAND	F190 DC BJ1030V4AV5AT	F190 DC BJ1030V4AV5AT	40,010	36,010	32,010
CAMIONETAS	FORLAND	F200	F200	42,190	37,970	33,750
CAMIONETAS	FORLAND	F200 BJ1030V6JB5DA	F200 BJ1030V6JB5DA	46,110	41,500	36,890
CAMIONETAS	FORLAND	F200CB	F200CB	47,160	42,440	37,730
CAMIONETAS	FORLAND	F200CB BJ1030V6JB5DA	F200CB BJ1030V6JB5DA	50,180	45,160	40,140
CAMIONETAS	FORLAND	F200REF BJ1030V6JB5 DA	F200REF BJ1030V6JB5 DA	83,860	75,470	67,090
CAMIONETAS	FORLAND	F200W BJ1030V6JB5-DA	F200W BJ1030V6JB5-DA	54,700	49,230	43,760
CAMIONETAS	FORLAND	F300	F300	47,960	43,160	38,370
CAMIONETAS	FORLAND	F300 (F38) BJ1039V3JD3-B	F300 (F38) BJ1039V3JD3-B	49,080	44,170	39,260
CAMIONETAS	FORLAND	F300 BJ1039V3JD3-B	F300 BJ1039V3JD3-B	47,960	43,160	38,370
CAMIONETAS	FORLAND	F300 VIP CB BJ1065VDJD4-F1	F300 VIP CB BJ1065VDJD4-F1	72,380	65,140	57,900
CAMIONETAS	FORLAND	F300 VIP CH BJ1065VDJD4-F1	F300 VIP CH BJ1065VDJD4-F1	64,640	58,180	51,710
CAMIONETAS	FORLAND	F300CB	F300CB	54,890	49,400	43,910
CAMIONETAS	FORLAND	F300CB BJ1039V3JD3-B	F300CB BJ1039V3JD3-B	42,140	37,930	33,710
CAMIONETAS	FORLAND	F300L	F300L	51,860	46,670	41,490
CAMIONETAS	FORLAND	F300N BJ1049V9JD6C	F300N BJ1049V9JD6C	53,000	47,700	42,400
CAMIONETAS	FORLAND	F300N CB BJ1039V3JD3B	F300N CB BJ1039V3JD3B	65,320	58,790	52,260
CAMIONETAS	FORLAND	F300N CB BJ1049V9JD6C	F300N CB BJ1049V9JD6C	62,340	56,110	49,870
CAMIONETAS	FORLAND	F300N DC BJ1039V3AD3B2	F300N DC BJ1039V3AD3B2	46,250	41,630	37,000
CAMIONETAS	FORLAND	F300S BJ1041V9JBA-S	F300S BJ1041V9JBA-S	49,730	44,760	39,780
CAMIONETAS	FORLAND	F38	F38	48,990	44,090	39,190
CAMIONETAS	FORLAND	F38 BJ1039V3JD3-B	F38 BJ1039V3JD3-B	48,750	43,880	39,000
CAMIONETAS	FORLAND	F38 CB BJ1039V3JD3-B-CB	F38 CB BJ1039V3JD3-B-CB	53,790	48,410	43,030
CAMIONETAS	FORLAND	INCAPOWER F20	INCAPOWER F20	39,250	35,330	31,400
CAMIONETAS	FORLAND	INCAPOWER F20-CB	INCAPOWER F20-CB	42,540	38,290	34,030
CAMIONETAS	FORLAND	INCAPOWER F25	INCAPOWER F25	34,800	31,320	27,840
CAMIONETAS	FORLAND	INCAPOWER F35	INCAPOWER F35	42,540	38,290	34,030
CAMIONETAS	FORLAND	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	47,050	42,350	37,640
CAMIONETAS	FORLAND	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	49,410	44,470	39,530
CAMIONETAS	FORLAND	OTROS MODELOS	OTROS MODELOS	42,540	38,290	34,030
CAMIONETAS	FOTON	AUMARK BJ1039V3JD3-1 2T	AUMARK BJ1039V3JD3-1 2T	46,350	41,720	37,080
CAMIONETAS	FOTON	BJ1030V4AV5 AT	BJ1030V4AV5 AT	53,840	48,460	43,070
CAMIONETAS	FOTON	BJ1030V5AR	BJ1030V5AR	45,850	41,270	36,680
CAMIONETAS	FOTON	BJ1030V5JV5-AR	BJ1030V5JV5-AR	56,590	50,930	45,270
CAMIONETAS	FOTON	BJ1030V6JB5 DA	BJ1030V6JB5 DA	51,530	46,380	41,220
CAMIONETAS	FOTON		BJ1035V4JB5-1A	58,940	53,050	47,150
CAMIONETAS	FOTON		BJ1035V5JV5-05	80,830	72,750	64,660
CAMIONETAS	FOTON	BJ1035VDJD4-F1	BJ1035VDJD4-F1	68,370	61,530	54,700
CAMIONETAS	FOTON	BJ1041V9JBA-S	BJ1041V9JBA-S	48,990	44,090	39,190
CAMIONETAS	FOTON	BJ1049V9JD6-C	BJ1049V9JD6-C	60,910	54,820	48,730
CAMIONETAS	FOTON	BJ2037YMDV-1	BJ2037YMDV-1	36,620	32,960	29,300
CAMIONETAS	FOTON	BJ3010V5JV5-AR	BJ3010V5JV5-AR	81,840	73,660	65,470
CAMIONETAS	FOTON	BJ5025XXY-V1	BJ5025XXY-V1	34,740	31,270	27,790
CAMIONETAS	FOTON	BJ6425MD32AAA	BJ6425MD32AAA	32,750	29,480	26,200
CAMIONETAS	FOTON	BJ6477MD62A-M1/GNV	BJ6477MD62A-M1/GNV	49,370	44,430	39,500
CAMIONETAS	FOTON	BJ6536B1DWA-S1	BJ6536B1DWA-S1	36,450	32,810	29,160
CAMIONETAS	FOTON	CLW5030XLC6RL	CLW5030XLC6RL	40,510	36,460	32,410
CAMIONETAS	FOTON	CLW5046XXCB FOTON AOLING	CLW5046XXCB FOTON AOLING	67,880	61,090	54,300
CAMIONETAS	FOTON	CONQUEROR 4X4	CONQUEROR 4X4	62,170	55,950	49,740
CAMIONETAS	FOTON	F300S	F300S	48,990	44,090	39,190
CAMIONETAS	FOTON	FORLAND	FORLAND	32,710	29,440	26,170
CAMIONETAS	FOTON	FORLAND BJ 1020V3JA3 2.0TON	FORLAND BJ 1020V3JA3 2.0TON	32,710	29,440	26,170
CAMIONETAS	FOTON	K1 AUCAN BJ6549B1DAAZA	K1 AUCAN BJ6549B1DAAZA	79,970	71,970	63,980
CAMIONETAS	FOTON	K1 CUMMINS	K1 CUMMINS	90,010	81,010	72,010
CAMIONETAS	FOTON	K1 CUMMINS AC (ROYAL SALOON) BJ6549B1PDA-AA	K1 CUMMINS AC (ROYAL SALOON) BJ6549B1PDA-AA	107,440	96,700	85,950
CAMIONETAS	FOTON	K1 CUMMINS AC BJ6549B1PDA-AA	K1 CUMMINS AC BJ6549B1PDA-AA	81,080	72,970	64,860
CAMIONETAS	FOTON	K1 CUMMINS BJ6549B1PDA-AA	K1 CUMMINS BJ6549B1PDA-AA	84,870	76,380	67,900
CAMIONETAS	FOTON	K1 CUMMINS CON AC	K1 CUMMINS CON AC	96,230	86,610	76,980
CAMIONETAS	FOTON	K1 CUMMINS CON AC 3.5 TN 16 ASIENTOS	K1 CUMMINS CON AC 3.5 TN 16 ASIENTOS	91,330	82,200	73,060
CAMIONETAS	FOTON	K1 CUMMINS SIN AC 3.5 TN 16 ASIENTOS	K1 CUMMINS SIN AC 3.5 TN 16 ASIENTOS	89,030	80,130	71,220
CAMIONETAS	FOTON	K1 DIESEL	K1 DIESEL	83,800	75,420	67,040

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	FOTON	K1 GASOLINA	K1 GASOLINA	75,270	67,740	60,220
CAMIONETAS	FOTON	K1 ISUZU	K1 ISUZU	86,420	77,780	69,140
CAMIONETAS	FOTON	K1 ISUZU BJ6549B1PDA-1	K1 ISUZU BJ6549B1PDA-1	87,870	79,080	70,300
CAMIONETAS	FOTON	K1 ISUZU SUPPORTER	K1 ISUZU SUPPORTER	85,100	76,590	68,080
CAMIONETAS	FOTON	K2 DIESEL	K2 DIESEL	64,660	58,190	51,730
CAMIONETAS	FOTON	K2 DIESEL BJ6539B1PDA-DD	K2 DIESEL BJ6539B1PDA-DD	67,270	60,540	53,820
CAMIONETAS	FOTON	K2 DIESEL CON AC 17 ASIENTOS	K2 DIESEL CON AC 17 ASIENTOS	85,100	76,590	68,080
CAMIONETAS	FOTON	K2 DIESEL SIN AC 15 ASIENTOS	K2 DIESEL SIN AC 15 ASIENTOS	72,060	64,850	57,650
CAMIONETAS	FOTON	K2 GASOLINA BJ6539B1PVA-AC	K2 GASOLINA BJ6539B1PVA-AC	64,460	58,010	51,570
CAMIONETAS	FOTON	K2 GASOLINA SIN AC 15 ASIENTOS	K2 GASOLINA SIN AC 15 ASIENTOS	61,030	54,930	48,820
CAMIONETAS	FOTON	K3	K3	56,520	50,870	45,220
CAMIONETAS	FOTON	K3 DIESEL 12 ASIENTOS	K3 DIESEL 12 ASIENTOS	61,200	55,080	48,960
CAMIONETAS	FOTON	K3 GASOLINA 12 ASIENTOS	K3 GASOLINA 12 ASIENTOS	55,630	50,070	44,500
CAMIONETAS	FOTON	LVAV3JA359E240373	LVAV3JA359E240373	32,710	29,440	26,170
CAMIONETAS	FOTON	MIDI DOBLE CABINA	MIDI DOBLE CABINA	21,940	19,750	17,550
CAMIONETAS	FOTON	MINI TRUCK	MINI TRUCK	33,780	30,400	27,020
CAMIONETAS	FOTON	MINI TRUCK BJ1036V4AV5-A2	MINI TRUCK BJ1036V4AV5-A2	35,500	31,950	28,400
CAMIONETAS	FOTON	MINI TRUCK BJ1036V5JV5-A1	MINI TRUCK BJ1036V5JV5-A1	28,940	26,050	23,150
CAMIONETAS	FOTON	MINI TRUCK BJ5036XXY-A5	MINI TRUCK BJ5036XXY-A5	35,670	32,100	28,540
CAMIONETAS	FOTON	MINI TRUCK CABINA SIMPLE BJ1036V5JV5-A1	MINI TRUCK CABINA SIMPLE BJ1036V5JV5-A1	34,290	30,860	27,430
CAMIONETAS	FOTON	MINI TRUCK DOBLE CABINA BJ1036V4AV5-A2	MINI TRUCK DOBLE CABINA BJ1036V4AV5-A2	36,980	33,280	29,580
CAMIONETAS	FOTON	MPX 11 ASIENTOS	MPX 11 ASIENTOS	35,010	31,510	28,010
CAMIONETAS	FOTON	NEW PX31	NEW PX31	26,490	23,840	21,190
CAMIONETAS	FOTON	NEW PX33	NEW PX33	27,800	25,020	22,240
CAMIONETAS	FOTON	NEW PX33 BJ6425MD32A-AA	NEW PX33 BJ6425MD32A-AA	27,800	25,020	22,240
CAMIONETAS	FOTON	NEW PX33 BJ6425MD32AAA AC	NEW PX33 BJ6425MD32AAA AC	29,770	26,790	23,820
CAMIONETAS	FOTON	PM CLASSIC	PM CLASSIC	39,130	35,220	31,300
CAMIONETAS	FOTON	PM CLASSIC BJ6457MD62AE1	PM CLASSIC BJ6457MD62AE1	42,030	37,830	33,620
CAMIONETAS	FOTON	PM DUAL	PM DUAL	38,970	35,070	31,180
CAMIONETAS	FOTON	PM DUAL 8	PM DUAL 8	39,250	35,330	31,400
CAMIONETAS	FOTON	PM DUAL 8 BJ6457MD62A-E1/GNV	PM DUAL 8 BJ6457MD62A-E1/GNV	39,250	35,330	31,400
CAMIONETAS	FOTON	PM DUAL BJ6457MD62A-E1-LIM	PM DUAL BJ6457MD62A-E1-LIM	45,400	40,860	36,320
CAMIONETAS	FOTON	PM DUAL SALON	PM DUAL SALON	44,180	39,760	35,340
CAMIONETAS	FOTON	PM DUAL SALON BJ6477MD 62A-M1	PM DUAL SALON BJ6477MD 62A-M1	45,810	41,230	36,650
CAMIONETAS	FOTON	PX 1.3	PX 1.3	25,830	23,250	20,660
CAMIONETAS	FOTON	PX 31 BJ6393MD32A-AA	PX 31 BJ6393MD32A-AA	28,570	25,710	22,860
CAMIONETAS	FOTON	PX 31 DUAL	PX 31 DUAL	28,320	25,490	22,660
CAMIONETAS	FOTON	PX 31 DUAL BJ6393MD32A-AA	PX 31 DUAL BJ6393MD32A-AA	29,240	26,320	23,390
CAMIONETAS	FOTON	PX 33 DUAL BJ6425MD32A-AA	PX 33 DUAL BJ6425MD32A-AA	31,270	28,140	25,020
CAMIONETAS	FOTON	PX PLUS 1.3	PX PLUS 1.3	29,110	26,200	23,290
CAMIONETAS	FOTON	PX11	PX11	34,440	31,000	27,550
CAMIONETAS	FOTON	PX11 AC	PX11 AC	35,130	31,620	28,100
CAMIONETAS	FOTON	PX11 AC BJ6425MD32A-V1	PX11 AC BJ6425MD32A-V1	36,090	32,480	28,870
CAMIONETAS	FOTON	PX11 BJ6425MD32A-V1	PX11 BJ6425MD32A-V1	33,620	30,260	26,900
CAMIONETAS	FOTON	PX11 LONG LUXURY	PX11 LONG LUXURY	34,350	30,920	27,480
CAMIONETAS	FOTON	PX11 LONG LUXURY BJ6455MD32A-V1	PX11 LONG LUXURY BJ6455MD32A-V1	35,130	31,620	28,100
CAMIONETAS	FOTON	PX11 LONG LUXURY DUAL BJ6455MD32AV1/GNV	PX11 LONG LUXURY DUAL BJ6455MD32AV1/GNV	37,390	33,650	29,910
CAMIONETAS	FOTON	PX11 LONG PANEL BJ6455MD32A V1	PX11 LONG PANEL BJ6455MD32A V1	34,110	30,700	27,290
CAMIONETAS	FOTON	PX31	PX31	27,230	24,510	21,780
CAMIONETAS	FOTON	PX33	PX33	25,780	23,200	20,620
CAMIONETAS	FOTON	PX33 AC	PX33 AC	24,560	22,100	19,650
CAMIONETAS	FOTON	PX33 BJ6425MD32A AA	PX33 BJ6425MD32A AA	30,920	27,830	24,740
CAMIONETAS	FOTON	PX33 BJ6425MD32A AA AC	PX33 BJ6425MD32A AA AC	32,280	29,050	25,820
CAMIONETAS	FOTON	PX33 DUAL	PX33 DUAL	30,420	27,380	24,340
CAMIONETAS	FOTON	PX33 DUAL AC	PX33 DUAL AC	31,730	28,560	25,380
CAMIONETAS	FOTON	SAUVANA	SAUVANA	43,850	39,470	35,080
CAMIONETAS	FOTON	SAUVANA 4X2 2.8 TDI LUXURY	SAUVANA 4X2 2.8 TDI LUXURY	73,640	66,280	58,910
CAMIONETAS	FOTON	SAUVANA 4X4 2.8 TDI LUXURY	SAUVANA 4X4 2.8 TDI LUXURY	91,640	82,480	73,310
CAMIONETAS	FOTON	SUP 4X2	SUP 4X2	52,370	47,130	41,900
CAMIONETAS	FOTON	TM1 BAR BJ1030V4JV2BH	TM1 BAR BJ1030V4JV2BH	36,680	33,010	29,340
CAMIONETAS	FOTON	TM1 CB BJ1030V4JV2BH	TM1 CB BJ1030V4JV2BH	43,750	39,380	35,000
CAMIONETAS	FOTON	TM1 DC BJ1030V4AV3BM	TM1 DC BJ1030V4AV3BM	41,360	37,220	33,090
CAMIONETAS	FOTON	TM2 ALA GAVIOTA BJ1030V6JB5DA	TM2 ALA GAVIOTA BJ1030V6JB5DA	55,200	49,680	44,160
CAMIONETAS	FOTON	TM2 BAR BJ1030V6JB5DA	TM2 BAR BJ1030V6JB5DA	45,270	40,740	36,220
CAMIONETAS	FOTON	TM2 CB BJ1030V6JB5DA	TM2 CB BJ1030V6JB5DA	55,280	49,750	44,220
CAMIONETAS	FOTON	TOANO	TOANO	107,400	96,660	85,920
CAMIONETAS	FOTON	TOANO 15	TOANO 15	104,330	93,900	83,460
CAMIONETAS	FOTON	TOANO 15 BJ6608B1DDA-AB	TOANO 15 BJ6608B1DDA-AB	107,740	96,970	86,190
CAMIONETAS	FOTON	TOANO AMBULANCIA	TOANO AMBULANCIA	113,950	102,560	91,160
CAMIONETAS	FOTON	TOANO BJ6608B1DDA-AB	TOANO BJ6608B1DDA-AB	124,620	112,160	99,700
CAMIONETAS	FOTON	TOANO PANEL	TOANO PANEL	109,120	98,210	87,300
CAMIONETAS	FOTON	TOANO PANEL BJ5038XXY-AA	TOANO PANEL BJ5038XXY-AA	92,590	83,330	74,070
CAMIONETAS	FOTON	TUNLAD	TUNLAD	88,370	79,530	70,700
CAMIONETAS	FOTON	TUNLAD MINING 4X4	TUNLAD MINING 4X4	49,380	44,440	39,500
CAMIONETAS	FOTON	TUNLAND DC 4X2 2.8 TDI LUXURY	TUNLAND DC 4X2 2.8 TDI LUXURY	62,170	55,950	49,740
CAMIONETAS	FOTON	TUNLAND DC 4X4 2.8 TDI LUXURY	TUNLAND DC 4X4 2.8 TDI LUXURY	78,550	70,700	62,840
CAMIONETAS	FOTON	TUNLAND DC 4X4 2.8 TDI STD	TUNLAND DC 4X4 2.8 TDI STD	65,450	58,910	52,360
CAMIONETAS	FOTON	TUNLAND G7 4X2 BJ1037V3MA6-DM	TUNLAND G7 4X2 BJ1037V3MA6-DM	79,050	71,150	63,240
CAMIONETAS	FOTON	TUNLAND G7 4X4 AT BJ2037Y3MAV-F8	TUNLAND G7 4X4 AT BJ2037Y3MAV-F8	100,930	90,840	80,740
CAMIONETAS	FOTON	TUNLAND G7 4X4 BJ1037V3MA6-DM	TUNLAND G7 4X4 BJ1037V3MA6-DM	85,780	77,200	68,620
CAMIONETAS	FOTON	TUNLAND G7 4X4 BJ2037Y3MAV-DM	TUNLAND G7 4X4 BJ2037Y3MAV-DM	66,480	59,830	53,180
CAMIONETAS	FOTON		TUNLAND G7 4X4 MT ELITE	69,010	62,110	55,210
CAMIONETAS	FOTON		TUNLAND G7 4X4 MT LUXURY	77,430	69,690	61,940
CAMIONETAS	FOTON	TUNLAND G7 AT BJ2037Y3MAVF8	TUNLAND G7 AT BJ2037Y3MAVF8	90,830	81,750	72,660
CAMIONETAS	FOTON	TUNLAND G7 BJ1037V3MA6-DM	TUNLAND G7 BJ1037V3MA6-DM	55,900	50,310	44,720
CAMIONETAS	FOTON	TUNLAND G7 BJ2037Y3MAV DM ELITE	TUNLAND G7 BJ2037Y3MAV DM ELITE	65,340	58,810	52,270
CAMIONETAS	FOTON	TUNLAND G7 BJ2037Y3MAV ELITE	TUNLAND G7 BJ2037Y3MAV ELITE	67,150	60,440	53,720
CAMIONETAS	FOTON	TUNLAND G7 BJ2037Y3MAVDM	TUNLAND G7 BJ2037Y3MAVDM	56,790	51,110	45,430
CAMIONETAS	FOTON		TUNLAND G9 4X4 MT ELITE	71,970	64,770	57,580
CAMIONETAS	FOTON		TUNLAND G9 4X4 MT LUXURY	78,270	70,440	62,620
CAMIONETAS	FOTON		TUNLAND G9 4X4 MT ULTIMATE	88,810	79,930	71,050
CAMIONETAS	FOTON	TUNLAND G9 BJ2037Y3MAV DP ELITE	TUNLAND G9 BJ2037Y3MAV DP ELITE	85,780	77,200	68,620
CAMIONETAS	FOTON	TUNLAND G9 BJ2037Y3MAV DP LUXURY	TUNLAND G9 BJ2037Y3MAV DP LUXURY	68,150	61,340	54,520
CAMIONETAS	FOTON	TUNLAND G9 DS AT BJ1037V3MAV-F9	TUNLAND G9 DS AT BJ1037V3MAV-F9	98,580	88,720	78,860
CAMIONETAS	FOTON	TUNLAND G9 DS BJ2037Y3MAV-DP	TUNLAND G9 DS BJ2037Y3MAV-DP	95,960	86,360	76,770
CAMIONETAS	FOTON	TUNLAND MINING BJ2037Y3MDV-1	TUNLAND MINING BJ2037Y3MDV-1	71,990	64,790	57,590
CAMIONETAS	FOTON		TUNLAND V7 4X4 MT ULTIMATE	108,580	97,720	86,860
CAMIONETAS	FOTON		TUNLAND V9 4X4 MT INFINITY	115,320	103,790	92,260
CAMIONETAS	FOTON	VIEW 2.2L (TECHO ALTO)	VIEW 2.2L (TECHO ALTO)	50,070	45,060	40,060
CAMIONETAS	FOTON	VIEW 2.2L (TECHO BAJO)	VIEW 2.2L (TECHO BAJO)	52,370	47,130	41,900
CAMIONETAS	FOTON	VIEW 2.8L (TECHO ALTO) TD	VIEW 2.8L (TECHO ALTO) TD	58,350	52,520	46,680
CAMIONETAS	FOTON	VIEW 2.8L (TECHO BAJO) TD	VIEW 2.8L (TECHO BAJO) TD	58,900	53,010	47,120
CAMIONETAS	FOTON	VIEW ABS	VIEW ABS	55,480	49,930	44,380
CAMIONETAS	FOTON	VIEW DSL	VIEW DSL	58,900	53,010	47,120
CAMIONETAS	FOTON	VIEW DSL BJ6536B1DDA-S2	VIEW DSL BJ6536B1DDA-S2	58,900	53,010	47,120
CAMIONETAS	FOTON	VIEW TECHO REGULAR GASOLINA	VIEW TECHO REGULAR GASOLINA	60,540	54,490	48,430
CAMIONETAS	FOTON	VIEW TURBO TECHO REGULAR DIESEL	VIEW TURBO TECHO REGULAR DIESEL	63,800	57,420	51,040
CAMIONETAS	FOTON		WONDER LUXURY CB BJ1030V4JV6-73	48,050	43,250	38,440
CAMIONETAS	FOTON		WONDER LUXURY DC BJ1030V6AV6-73	42,040	37,840	33,630
CAMIONETAS	FOTON	YULING BJ1010	YULING BJ1010	31,080	27,970	24,860

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	FOTON	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	51,950	46,760	41,560
CAMIONETAS	FOTON	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	78,410	70,570	62,730
CAMIONETAS	FOTON	OTROS MODELOS	OTROS MODELOS	48,990	44,090	39,190
CAMIONETAS	FUDI	NHQ1027QBE PICK UP DOBLE CABINA	NHQ1027QBE PICK UP DOBLE CABINA	40,920	36,830	32,740
CAMIONETAS	FUDI	OTROS MODELOS	OTROS MODELOS	40,920	36,830	32,740
CAMIONETAS	GAC	EMKOO 1.5 7DCT GL	EMKOO 1.5 7DCT GL	73,440	66,100	58,750
CAMIONETAS	GAC	EMKOO 1.5 GDI 7WDCT GE	EMKOO 1.5 GDI 7WDCT GE	68,240	61,420	54,590
CAMIONETAS	GAC	EMZOOM 1.5T 7DCT GB	EMZOOM 1.5T 7DCT GB	40,660	36,590	32,530
CAMIONETAS	GAC	GS3 1.5L 5MT GB	GS3 1.5L 5MT GB	50,780	45,700	40,620
CAMIONETAS	GAC	GS3 1.5L 5MT GS	GS3 1.5L 5MT GS	33,460	30,110	26,770
CAMIONETAS	GAC	GS3 1.5L 6AT GB	GS3 1.5L 6AT GB	54,950	49,460	43,960
CAMIONETAS	GAC	GS3 1.5T AT GDI GB POWER	GS3 1.5T AT GDI GB POWER	60,350	54,320	48,280
CAMIONETAS	GAC	GS3 1.5T MT GB POWER	GS3 1.5T MT GB POWER	46,570	41,910	37,260
CAMIONETAS	GAC	GS3 2.0T 8AT GT	GS3 2.0T 8AT GT	75,970	68,370	60,780
CAMIONETAS	GAC	GS4 1.5T 6AT GB	GS4 1.5T 6AT GB	69,840	62,860	55,870
CAMIONETAS	GAC	GS4 1.5T 6AT GL	GS4 1.5T 6AT GL	52,900	47,610	42,320
CAMIONETAS	GAC	GS4 1.5T 6MT GB	GS4 1.5T 6MT GB	43,340	39,010	34,670
CAMIONETAS	GAC	GS8 2.0T 8AT GT	GS8 2.0T 8AT GT	90,310	81,280	72,250
CAMIONETAS	GAC	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	54,950	49,460	43,960
CAMIONETAS	GAC	OTROS MODELOS	OTROS MODELOS	58,520	52,670	46,820
CAMIONETAS	GEELY	AZKARRA 1.5T 6AT COMFORT	AZKARRA 1.5T 6AT COMFORT	53,230	47,910	42,580
CAMIONETAS	GEELY	AZKARRA 1.5T 6AT EXLUSIVE	AZKARRA 1.5T 6AT EXLUSIVE	77,430	69,690	61,940
CAMIONETAS	GEELY	AZKARRA 1.5T 7DCT COMFORT	AZKARRA 1.5T 7DCT COMFORT	87,460	78,710	69,970
CAMIONETAS	GEELY	AZKARRA 1.5T 7DCT EXCLUSIVE	AZKARRA 1.5T 7DCT EXCLUSIVE	70,690	63,620	56,550
CAMIONETAS	GEELY	AZKARRA 1.5T 7DCT SIGNATURE	AZKARRA 1.5T 7DCT SIGNATURE	67,870	61,080	54,300
CAMIONETAS	GEELY	AZKARRA 1.5T MHEV 4WD 7DCT	AZKARRA 1.5T MHEV 4WD 7DCT	87,530	78,780	70,020
CAMIONETAS	GEELY	AZKARRA 1.5T MHEV 4WD 7DCT SIGNATURE GLP	AZKARRA 1.5T MHEV 4WD 7DCT SIGNATURE GLP	92,590	83,330	74,070
CAMIONETAS	GEELY	AZKARRA 1.5T MHEV 7DCT SIGNATURE	AZKARRA 1.5T MHEV 7DCT SIGNATURE	87,530	78,780	70,020
CAMIONETAS	GEELY	AZKARRA 4WD 1.5T 7DCT MHEV SIGNATURE	AZKARRA 4WD 1.5T 7DCT MHEV SIGNATURE	97,560	87,800	78,050
CAMIONETAS	GEELY	AZKARRA 4X4 1.5T 7DCT MHEV DELUXE	AZKARRA 4X4 1.5T 7DCT MHEV DELUXE	65,800	59,220	52,640
CAMIONETAS	GEELY		CITYRAY 1.5T 7DCT COMFORT	64,480	58,030	51,580
CAMIONETAS	GEELY		CITYRAY 1.5T DCT EXCLUSIVE	70,730	63,660	56,580
CAMIONETAS	GEELY		CITYRAY COMFORT 1.5T 7DCT GLP	67,330	60,600	53,860
CAMIONETAS	GEELY		CITYRAY EXCLUSIVE 1.5T 7DCT GLP	74,060	66,650	59,250
CAMIONETAS	GEELY		CITYRAY SIGNATURE 1.5T 7DCT	80,800	72,720	64,640
CAMIONETAS	GEELY		CITYRAY SIGNATURE 1.5T 7DCT GLP	80,800	72,720	64,640
CAMIONETAS	GEELY	COOLRAY	COOLRAY	47,590	42,830	38,070
CAMIONETAS	GEELY		COOLRAY 1.5 4X2 CVT EXCLUSIVE	57,220	51,500	45,780
CAMIONETAS	GEELY		COOLRAY 1.5 4X2 CVT EXCLUSIVE GLP	60,590	54,530	48,470
CAMIONETAS	GEELY		COOLRAY 1.5 4X2 MT EXCLUSIVE	49,730	44,760	39,780
CAMIONETAS	GEELY		COOLRAY 1.5 4X2 MT EXCLUSIVE GLP	53,850	48,470	43,080
CAMIONETAS	GEELY		COOLRAY 1.5T 4X2 7DCT FL EXCLUSIVE GLP	63,960	57,560	51,170
CAMIONETAS	GEELY	COOLRAY CHAMPIONS EDITION 1.5T 7DCT	COOLRAY CHAMPIONS EDITION 1.5T 7DCT	80,830	72,750	64,660
CAMIONETAS	GEELY	COOLRAY CHAMPIONS EDITION 1.5T DCT	COOLRAY CHAMPIONS EDITION 1.5T DCT	74,000	66,600	59,200
CAMIONETAS	GEELY	COOLRAY CHAMPIONS EDITION ME 1.5T 7DCT	COOLRAY CHAMPIONS EDITION ME 1.5T 7DCT	87,460	78,710	69,970
CAMIONETAS	GEELY	COOLRAY COMFORT 1.5T 7DCT	COOLRAY COMFORT 1.5T 7DCT	65,650	59,090	52,520
CAMIONETAS	GEELY	COOLRAY COMFORT 1.5T DCT	COOLRAY COMFORT 1.5T DCT	63,950	57,560	51,160
CAMIONETAS	GEELY	COOLRAY EXCLUSIVE 1.5T 7DCT	COOLRAY EXCLUSIVE 1.5T 7DCT	72,420	65,180	57,940
CAMIONETAS	GEELY	COOLRAY EXCLUSIVE 1.5T DCT	COOLRAY EXCLUSIVE 1.5T DCT	58,550	52,700	46,840
CAMIONETAS	GEELY	COOLRAY SPORT 1.5T 7DCT	COOLRAY SPORT 1.5T 7DCT	80,790	72,710	64,630
CAMIONETAS	GEELY	COOLRAY SPORT 1.5T DCT	COOLRAY SPORT 1.5T DCT	61,920	55,730	49,540
CAMIONETAS	GEELY	COOLRAY SPORT PLUS 1.5T 7DCT	COOLRAY SPORT PLUS 1.5T 7DCT	78,610	70,750	62,890
CAMIONETAS	GEELY	COOLRAY SPORT PLUS 1.5T DCT	COOLRAY SPORT PLUS 1.5T DCT	60,570	54,510	48,460
CAMIONETAS	GEELY	EMGRAND GS	EMGRAND GS	44,820	40,340	35,860
CAMIONETAS	GEELY	EMGRAND GS 1.8 DCT GC	EMGRAND GS 1.8 DCT GC	55,440	49,900	44,350
CAMIONETAS	GEELY	EMGRAND GS 1.8 DCT GSP	EMGRAND GS 1.8 DCT GSP	53,770	48,390	43,020
CAMIONETAS	GEELY	EMGRAND GS 1.8 MT GC	EMGRAND GS 1.8 MT GC	51,060	45,950	40,850
CAMIONETAS	GEELY	EMGRAND X7 SPORT	EMGRAND X7 SPORT	58,640	52,780	46,910
CAMIONETAS	GEELY	EMGRAND X7 SPORT 2.0 MT	EMGRAND X7 SPORT 2.0 MT	68,570	61,710	54,860
CAMIONETAS	GEELY	EMGRAND X7 SPORT GL 2.4 AT	EMGRAND X7 SPORT GL 2.4 AT	69,290	62,360	55,430
CAMIONETAS	GEELY	EMGRAND X7 SPORT GS 2.0 MT	EMGRAND X7 SPORT GS 2.0 MT	62,220	56,000	49,780
CAMIONETAS	GEELY	EMGRAND X7 SPORT GT 2.4 AT	EMGRAND X7 SPORT GT 2.4 AT	70,290	63,260	56,230
CAMIONETAS	GEELY	GS 1.8 DCT GC	GS 1.8 DCT GC	60,570	54,510	48,460
CAMIONETAS	GEELY	GS 1.8 DCT GC FL	GS 1.8 DCT GC FL	57,860	52,070	46,290
CAMIONETAS	GEELY	GS 1.8 DCT GSP	GS 1.8 DCT GSP	67,470	60,720	53,980
CAMIONETAS	GEELY	GS 1.8 DCT GSP FL	GS 1.8 DCT GSP FL	61,210	55,090	48,970
CAMIONETAS	GEELY	GS 1.8 MT COMFORT FL	GS 1.8 MT COMFORT FL	48,770	43,890	39,020
CAMIONETAS	GEELY	GS 1.8 MT GC	GS 1.8 MT GC	63,800	57,420	51,040
CAMIONETAS	GEELY	GS 1.8 MT GC FL	GS 1.8 MT GC FL	52,800	47,520	42,240
CAMIONETAS	GEELY	GS EXCLUSIVE 1.8 AT	GS EXCLUSIVE 1.8 AT	58,900	53,010	47,120
CAMIONETAS	GEELY	GS EXCLUSIVE 1.8 MT	GS EXCLUSIVE 1.8 MT	54,000	48,600	43,200
CAMIONETAS	GEELY	GS SPORT 1.8 AT	GS SPORT 1.8 AT	63,800	57,420	51,040
CAMIONETAS	GEELY	GX3	GX3	34,350	30,920	27,480
CAMIONETAS	GEELY	GX3 COMFORT 1.5 AT FL	GX3 COMFORT 1.5 AT FL	49,140	44,230	39,310
CAMIONETAS	GEELY	GX3 COMFORT 1.5 MT	GX3 COMFORT 1.5 MT	34,350	30,920	27,480
CAMIONETAS	GEELY	GX3 COMFORT 1.5 MT FL	GX3 COMFORT 1.5 MT FL	38,720	34,850	30,980
CAMIONETAS	GEELY	GX3 EXCLUSIVE 1.5 AT FL	GX3 EXCLUSIVE 1.5 AT FL	42,100	37,890	33,680
CAMIONETAS	GEELY	GX3 EXCLUSIVE 1.5 AT FL GLP	GX3 EXCLUSIVE 1.5 AT FL GLP	53,850	48,470	43,080
CAMIONETAS	GEELY	GX3 EXCLUSIVE 1.5 MT	GX3 EXCLUSIVE 1.5 MT	42,540	38,290	34,030
CAMIONETAS	GEELY	GX3 EXCLUSIVE 1.5 MT FL	GX3 EXCLUSIVE 1.5 MT FL	45,060	40,550	36,050
CAMIONETAS	GEELY	GX3 GB MT	GX3 GB MT	37,020	33,320	29,620
CAMIONETAS	GEELY	GX3 GC MT	GX3 GC MT	38,990	35,090	31,190
CAMIONETAS	GEELY	GX3 GF CVT	GX3 GF CVT	53,850	48,470	43,080
CAMIONETAS	GEELY	GX3 GF MT	GX3 GF MT	40,250	36,230	32,200
CAMIONETAS	GEELY	GX3 GL CVT	GX3 GL CVT	45,250	40,730	36,200
CAMIONETAS	GEELY	GX3 GS MT	GX3 GS MT	46,440	41,800	37,150
CAMIONETAS	GEELY	GX3 PRO COMFORT 1.5 MT	GX3 PRO COMFORT 1.5 MT	45,400	40,860	36,320
CAMIONETAS	GEELY	GX3 PRO COMFORT 1.5 MT GLP	GX3 PRO COMFORT 1.5 MT GLP	48,840	43,960	39,070
CAMIONETAS	GEELY	GX3 PRO EXCLUSIVE 1.5 AT	GX3 PRO EXCLUSIVE 1.5 AT	48,470	43,620	38,780
CAMIONETAS	GEELY	GX3 PRO EXCLUSIVE 1.5 AT GLP	GX3 PRO EXCLUSIVE 1.5 AT GLP	52,130	46,920	41,700
CAMIONETAS	GEELY	GX3 PRO EXCLUSIVE 1.5 MT	GX3 PRO EXCLUSIVE 1.5 MT	44,800	40,320	35,840
CAMIONETAS	GEELY	GX3 PRO EXCLUSIVE 1.5 MT GLP	GX3 PRO EXCLUSIVE 1.5 MT GLP	47,460	42,710	37,970
CAMIONETAS	GEELY	GX3 PRO GB MT	GX3 PRO GB MT	33,170	29,850	26,540
CAMIONETAS	GEELY	GX3 PRO GF CVT	GX3 PRO GF CVT	34,520	31,070	27,620
CAMIONETAS	GEELY	GX7 2.0L MT GL	GX7 2.0L MT GL	62,170	55,950	49,740
CAMIONETAS	GEELY	GX7 2.0L MT GS	GX7 2.0L MT GS	65,450	58,910	52,360
CAMIONETAS	GEELY	GX7 2.4L AT GS	GX7 2.4L AT GS	72,000	64,800	57,600
CAMIONETAS	GEELY	GX7 GT 2.0	GX7 GT 2.0	65,480	58,930	52,380
CAMIONETAS	GEELY	NEW COOLRAY 1.5T 7DCT COMFORT	NEW COOLRAY 1.5T 7DCT COMFORT	69,010	62,110	55,210
CAMIONETAS	GEELY	NEW COOLRAY 1.5T 7DCT EXCLUSIVE	NEW COOLRAY 1.5T 7DCT EXCLUSIVE	70,730	63,660	56,580
CAMIONETAS	GEELY	NEW COOLRAY 1.5T 7DCT SPORT LG	NEW COOLRAY 1.5T 7DCT SPORT LG	85,850	77,270	68,680
CAMIONETAS	GEELY	NEW COOLRAY 1.5T 7DCT SPORT PLUS	NEW COOLRAY 1.5T 7DCT SPORT PLUS	78,610	70,750	62,890
CAMIONETAS	GEELY	NEW COOLRAY 1.5T 7DCT SPORT PLUS LG	NEW COOLRAY 1.5T 7DCT SPORT PLUS LG	80,790	72,710	64,630
CAMIONETAS	GEELY		NEW COOLRAY FL SPORT PLUS 1.5T 7DCT GLP	74,060	66,650	59,250
CAMIONETAS	GEELY	NEW OKAVANGO 2.0T 7DCT EXCLUSIVE	NEW OKAVANGO 2.0T 7DCT EXCLUSIVE	93,770	84,390	75,020
CAMIONETAS	GEELY	NEW OKAVANGO 2.0T 7DCT EXCLUSIVE GLP	NEW OKAVANGO 2.0T 7DCT EXCLUSIVE GLP	99,330	89,400	79,460
CAMIONETAS	GEELY	NEW OKAVANGO 2.0T 7DCT SIGNATURE	NEW OKAVANGO 2.0T 7DCT SIGNATURE	104,370	93,930	83,500

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	GEELY	NEW OKAVANGO 2.0T 7DCT SIGNATURE.L2	NEW OKAVANGO 2.0T 7DCT SIGNATURE.L2	109,430	98,490	87,540
CAMIONETAS	GEELY	OKAVANGO 1.5 DCT MHEV.P12 COMFORT	OKAVANGO 1.5 DCT MHEV.P12 COMFORT	71,030	63,930	56,820
CAMIONETAS	GEELY	OKAVANGO 1.5 DCT MHEV.P12 EXCLUSIVE	OKAVANGO 1.5 DCT MHEV.P12 EXCLUSIVE	82,480	74,230	65,980
CAMIONETAS	GEELY	OKAVANGO 2.0T 7DCT SIGNATURE	OKAVANGO 2.0T 7DCT SIGNATURE	80,120	72,110	64,100
CAMIONETAS	GEELY	OKAVANGO 2.0T 7DCT SIGNATURE GLP	OKAVANGO 2.0T 7DCT SIGNATURE GLP	105,930	95,340	84,740
CAMIONETAS	GEELY	OKAVANGO COMFORT 1.5T MHEV 7DCT	OKAVANGO COMFORT 1.5T MHEV 7DCT	85,440	76,900	68,350
CAMIONETAS	GEELY	OKAVANGO EXCLUSIVE 1.5T MHEV 7DCT	OKAVANGO EXCLUSIVE 1.5T MHEV 7DCT	89,220	80,300	71,380
CAMIONETAS	GEELY		OKAVANGO SIGNATURE 1.5T DCT MHEV	80,800	72,720	64,640
CAMIONETAS	GEELY	STARRAY 1.5T 7DCT COMFORT	STARRAY 1.5T 7DCT COMFORT	82,490	74,240	65,990
CAMIONETAS	GEELY	STARRAY 1.5T 7DCT EXCLUSIVE	STARRAY 1.5T 7DCT EXCLUSIVE	92,590	83,330	74,070
CAMIONETAS	GEELY		STARRAY 1.5T AT 7DCT COMFORT GLP	80,800	72,720	64,640
CAMIONETAS	GEELY		STARRAY 1.5T AT 7DCT EXCLUSIVE GLP	90,900	81,810	72,720
CAMIONETAS	GEELY	STARRAY 2.0T 7DCT SIGNATURE	STARRAY 2.0T 7DCT SIGNATURE	101,010	90,910	80,810
CAMIONETAS	GEELY		STARRAY 2.0T AT 7DCT SIGNATURE GLP	101,010	90,910	80,810
CAMIONETAS	GEELY	TUGELLA SPORT PLUS 2.0T 8AT	TUGELLA SPORT PLUS 2.0T 8AT	124,580	112,120	99,660
CAMIONETAS	GEELY	TUGELLA SPORT PLUS 2.0T 8AT 4X4 AWD	TUGELLA SPORT PLUS 2.0T 8AT 4X4 AWD	124,580	112,120	99,660
CAMIONETAS	GEELY	X7 SPORT COMFORT 2.0 MT	X7 SPORT COMFORT 2.0 MT	65,450	58,910	52,360
CAMIONETAS	GEELY	X7 SPORT EXCLUSIVE 2.4 AT	X7 SPORT EXCLUSIVE 2.4 AT	76,910	69,220	61,530
CAMIONETAS	GEELY	X7 SPORT GL 2.4 AT	X7 SPORT GL 2.4 AT	85,100	76,590	68,080
CAMIONETAS	GEELY	X7 SPORT GS 2.0 MT	X7 SPORT GS 2.0 MT	73,640	66,280	58,910
CAMIONETAS	GEELY	X7 SPORT GT 2.4 AT	X7 SPORT GT 2.4 AT	90,010	81,010	72,010
CAMIONETAS	GEELY	X7 SPORT SIGNATURE 2.4 AT 4WD	X7 SPORT SIGNATURE 2.4 AT 4WD	83,460	75,110	66,770
CAMIONETAS	GEELY	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	68,170	61,350	54,540
CAMIONETAS	GEELY	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	87,530	78,780	70,020
CAMIONETAS	GEELY	OTROS MODELOS	OTROS MODELOS	63,800	57,420	51,040
CAMIONETAS	GMC	SAVANA 1500	SAVANA 1500	166,980	150,280	133,580
CAMIONETAS	GMC	SAVANA 3500	SAVANA 3500	180,670	162,600	144,540
CAMIONETAS	GMC	SIERRA 1500	SIERRA 1500	180,670	162,600	144,540
CAMIONETAS	GMC	YKON XL	YKON XL	85,620	77,060	68,500
CAMIONETAS	GMC	YUKON SL	YUKON SL	81,590	73,430	65,270
CAMIONETAS	GMC	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	180,670	162,600	144,540
CAMIONETAS	GMC	OTROS MODELOS	OTROS MODELOS	126,300	113,670	101,040
CAMIONETAS	GOLDEN DRAGON	LATINA	LATINA	52,370	47,130	41,900
CAMIONETAS	GOLDEN DRAGON	OTROS MODELOS	OTROS MODELOS	52,370	47,130	41,900
CAMIONETAS	GONOW	CAMIONETA PICK UP CABINA SIMPLE 4X2	CAMIONETA PICK UP CABINA SIMPLE 4X2	65,150	58,640	52,120
CAMIONETAS	GONOW	CAMIONETA PICK UP DOBLE CABINA 4X4	CAMIONETA PICK UP DOBLE CABINA 4X4	71,710	64,540	57,370
CAMIONETAS	GONOW	EIGHT 4X2 MT	EIGHT 4X2 MT	26,170	23,550	20,940
CAMIONETAS	GONOW	GA1020CT	GA1020CT	70,400	63,360	56,320
CAMIONETAS	GONOW	GA1022C PICK UP 4X2 2.771 DIESEL	GA1022C PICK UP 4X2 2.771 DIESEL	57,300	51,570	45,840
CAMIONETAS	GONOW	GA6420SE4	GA6420SE4	29,270	26,340	23,420
CAMIONETAS	GONOW	GA6440SE4	GA6440SE4	42,540	38,290	34,030
CAMIONETAS	GONOW	GA6460M	GA6460M	56,870	51,180	45,500
CAMIONETAS	GONOW	GA6490CT	GA6490CT	55,660	50,090	44,530
CAMIONETAS	GONOW	INCAPOWER EIGHT	INCAPOWER EIGHT	24,300	21,870	19,440
CAMIONETAS	GONOW	INCAPOWER MINI TRUCK	INCAPOWER MINI TRUCK	29,440	26,500	23,550
CAMIONETAS	GONOW	INCAPOWER PANEL	INCAPOWER PANEL	26,170	23,550	20,940
CAMIONETAS	GONOW	INCAPOWER SEVEN	INCAPOWER SEVEN	29,440	26,500	23,550
CAMIONETAS	GONOW	INCAPOWER SEVEN II	INCAPOWER SEVEN II	31,080	27,970	24,860
CAMIONETAS	GONOW	INCAPOWER STARRY	INCAPOWER STARRY	45,810	41,230	36,650
CAMIONETAS	GONOW	INCAPOWER SUPERVAN	INCAPOWER SUPERVAN	29,440	26,500	23,550
CAMIONETAS	GONOW	SEVEN	SEVEN	32,710	29,440	26,170
CAMIONETAS	GONOW	SUPERVAN	SUPERVAN	33,040	29,740	26,430
CAMIONETAS	GONOW	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	57,300	51,570	45,840
CAMIONETAS	GONOW	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	71,710	64,540	57,370
CAMIONETAS	GONOW	OTROS MODELOS	OTROS MODELOS	31,890	28,700	25,510
CAMIONETAS	GREAT WALL	COWRY COMFORT	COWRY COMFORT	75,270	67,740	60,220
CAMIONETAS	GREAT WALL	COWRY COMFORT PRACTICAL	COWRY COMFORT PRACTICAL	52,370	47,130	41,900
CAMIONETAS	GREAT WALL	COWRY LUXURY	COWRY LUXURY	78,550	70,700	62,840
CAMIONETAS	GREAT WALL	COWRY PRACTICAL VAN	COWRY PRACTICAL VAN	52,370	47,130	41,900
CAMIONETAS	GREAT WALL	COWRY STD	COWRY STD	72,000	64,800	57,600
CAMIONETAS	GREAT WALL	DEER 4X2 2.7	DEER 4X2 2.7	49,080	44,170	39,260
CAMIONETAS	GREAT WALL	DEER 4X2 2.8	DEER 4X2 2.8	42,540	38,290	34,030
CAMIONETAS	GREAT WALL	DEER 4X4 2.7	DEER 4X4 2.7	58,900	53,010	47,120
CAMIONETAS	GREAT WALL	GREAT WALL 3 4X2 CITY	GREAT WALL 3 4X2 CITY	47,450	42,710	37,960
CAMIONETAS	GREAT WALL	GREAT WALL 3 4X2 PILOT	GREAT WALL 3 4X2 PILOT	51,060	45,950	40,850
CAMIONETAS	GREAT WALL	GREAT WALL 3 4X4 CITY	GREAT WALL 3 4X4 CITY	54,630	49,170	43,700
CAMIONETAS	GREAT WALL	GREAT WALL 6 4X2 CITY	GREAT WALL 6 4X2 CITY	49,080	44,170	39,260
CAMIONETAS	GREAT WALL	GREAT WALL 6 4X2 ELITE	GREAT WALL 6 4X2 ELITE	44,950	40,460	35,960
CAMIONETAS	GREAT WALL	GREAT WALL 6 4X4 CITY	GREAT WALL 6 4X4 CITY	52,370	47,130	41,900
CAMIONETAS	GREAT WALL	GREAT WALL 6 4X4 ELITE	GREAT WALL 6 4X4 ELITE	57,270	51,540	45,820
CAMIONETAS	GREAT WALL	GREAT WALL H3	GREAT WALL H3	39,250	35,330	31,400
CAMIONETAS	GREAT WALL	GREAT WALL H3 4X2 CITY 2.0	GREAT WALL H3 4X2 CITY 2.0	40,090	36,080	32,070
CAMIONETAS	GREAT WALL	GREAT WALL H3 4X2 CITY 2.0 5MT + MP5	GREAT WALL H3 4X2 CITY 2.0 5MT + MP5	38,700	34,830	30,960
CAMIONETAS	GREAT WALL	GREAT WALL H3 4X2 CITY 2.0 5MT V2	GREAT WALL H3 4X2 CITY 2.0 5MT V2	41,180	37,060	32,940
CAMIONETAS	GREAT WALL	GREAT WALL H3 4X2 PILOT 2.0 5MT V2	GREAT WALL H3 4X2 PILOT 2.0 5MT V2	44,180	39,760	35,340
CAMIONETAS	GREAT WALL	GREAT WALL H3 4X4 CITY 2.0 5MT + MP5	GREAT WALL H3 4X4 CITY 2.0 5MT + MP5	46,810	42,130	37,450
CAMIONETAS	GREAT WALL	GREAT WALL H3 4X4 CITY 2.0 5MT V2	GREAT WALL H3 4X4 CITY 2.0 5MT V2	40,210	36,190	32,170
CAMIONETAS	GREAT WALL	GREAT WALL H3 PILOT 2.0 4X2 FULL	GREAT WALL H3 PILOT 2.0 4X2 FULL	47,480	42,730	37,980
CAMIONETAS	GREAT WALL	H3 CITY 4X2	H3 CITY 4X2	44,730	40,260	35,780
CAMIONETAS	GREAT WALL	H3 CITY 4X4	H3 CITY 4X4	55,630	50,070	44,500
CAMIONETAS	GREAT WALL	H3 PILOT 4X2	H3 PILOT 4X2	55,630	50,070	44,500
CAMIONETAS	GREAT WALL	H5 CITY 4X2	H5 CITY 4X2	52,370	47,130	41,900
CAMIONETAS	GREAT WALL	H5 CITY 4X4	H5 CITY 4X4	60,540	54,490	48,430
CAMIONETAS	GREAT WALL	H5 PILOT 4X2	H5 PILOT 4X2	55,630	50,070	44,500
CAMIONETAS	GREAT WALL	H5 PILOT 4X4	H5 PILOT 4X4	63,800	57,420	51,040
CAMIONETAS	GREAT WALL	H6 CITY 2WD	H6 CITY 2WD	58,900	53,010	47,120
CAMIONETAS	GREAT WALL	H6 CITY 4WD	H6 CITY 4WD	67,080	60,370	53,660
CAMIONETAS	GREAT WALL	H6 ELITE 2WD	H6 ELITE 2WD	63,800	57,420	51,040
CAMIONETAS	GREAT WALL	H6 ELITE 4WD	H6 ELITE 4WD	70,360	63,320	56,290
CAMIONETAS	GREAT WALL	HAVAL H3 4X2	HAVAL H3 4X2	57,270	51,540	45,820
CAMIONETAS	GREAT WALL	HAVAL H3 4X2 ELITE	HAVAL H3 4X2 ELITE	56,620	50,960	45,300
CAMIONETAS	GREAT WALL	HAVAL H3 4X4	HAVAL H3 4X4	63,800	57,420	51,040
CAMIONETAS	GREAT WALL	HAVAL H3 LUXURY 4X2	HAVAL H3 LUXURY 4X2	51,700	46,530	41,360
CAMIONETAS	GREAT WALL	HAVAL H3 LUXURY 4X4	HAVAL H3 LUXURY 4X4	58,260	52,430	46,610
CAMIONETAS	GREAT WALL	HAVAL H5 4X2	HAVAL H5 4X2	55,630	50,070	44,500
CAMIONETAS	GREAT WALL	HAVAL H5 4X4	HAVAL H5 4X4	62,170	55,950	49,740
CAMIONETAS	GREAT WALL	HAVAL H5 LUXURY 4X2	HAVAL H5 LUXURY 4X2	58,900	53,010	47,120
CAMIONETAS	GREAT WALL	HAVAL H5 LUXURY 4X4	HAVAL H5 LUXURY 4X4	65,450	58,910	52,360
CAMIONETAS	GREAT WALL	HOVER 4X2 2.4	HOVER 4X2 2.4	58,900	53,010	47,120
CAMIONETAS	GREAT WALL	HOVER 4X2 LUX AB	HOVER 4X2 LUX AB	55,160	49,640	44,130
CAMIONETAS	GREAT WALL	HOVER 4X4	HOVER 4X4	75,270	67,740	60,220
CAMIONETAS	GREAT WALL	HOVER 4X4 2.4	HOVER 4X4 2.4	65,450	58,910	52,360
CAMIONETAS	GREAT WALL	HOVER 4X4 LUX AB	HOVER 4X4 LUX AB	60,540	54,490	48,430
CAMIONETAS	GREAT WALL	HOVER CUV 2.8TC 2WD	HOVER CUV 2.8TC 2WD	75,270	67,740	60,220
CAMIONETAS	GREAT WALL	HOVER CUV 2.8TC 4WD	HOVER CUV 2.8TC 4WD	81,820	73,640	65,460
CAMIONETAS	GREAT WALL	HOVER DAKAR 4X4	HOVER DAKAR 4X4	64,890	58,400	51,910

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	GREAT WALL	HOVER LUXURY 4X2 2.8 TD	HOVER LUXURY 4X2 2.8 TD	65,450	58,910	52,360
CAMIONETAS	GREAT WALL	HOVER LUXURY 4X4 2.8 TD	HOVER LUXURY 4X4 2.8 TD	81,820	73,640	65,460
CAMIONETAS	GREAT WALL	HOVER LUXURY 4X4 TD	HOVER LUXURY 4X4 TD	81,820	73,640	65,460
CAMIONETAS	GREAT WALL	M4	M4	32,750	29,480	26,200
CAMIONETAS	GREAT WALL	M4 COMFORT	M4 COMFORT	32,750	29,480	26,200
CAMIONETAS	GREAT WALL	M4 COMFORT 1.5 4X2	M4 COMFORT 1.5 4X2	32,750	29,480	26,200
CAMIONETAS	GREAT WALL	M4 ELITE 4X2	M4 ELITE 4X2	37,020	33,320	29,620
CAMIONETAS	GREAT WALL	M4 LUXURY	M4 LUXURY	36,240	32,620	28,990
CAMIONETAS	GREAT WALL	M4 LUXURY 1.5 4X2	M4 LUXURY 1.5 4X2	36,240	32,620	28,990
CAMIONETAS	GREAT WALL	NEW M4 1.5 4X2 ELITE	NEW M4 1.5 4X2 ELITE	37,020	33,320	29,620
CAMIONETAS	GREAT WALL	NEW M4 4X2 LUXURY 1.5 GLPT	NEW M4 4X2 LUXURY 1.5 GLPT	39,680	35,710	31,740
CAMIONETAS	GREAT WALL	NEW M4 COMFORT 1.5 4X2	NEW M4 COMFORT 1.5 4X2	32,750	29,480	26,200
CAMIONETAS	GREAT WALL	NEW M4 LUXURY 1.5 4X2	NEW M4 LUXURY 1.5 4X2	32,710	29,440	26,170
CAMIONETAS	GREAT WALL		POER 2.4T 4X4 AT LUX	82,350	74,120	65,880
CAMIONETAS	GREAT WALL	POER 4X2 2.0 AT LUX PLUS	POER 4X2 2.0 AT LUX PLUS	82,800	74,520	66,240
CAMIONETAS	GREAT WALL	POER 4X2 STD EIV FL	POER 4X2 STD EIV FL	54,530	49,080	43,620
CAMIONETAS	GREAT WALL	POER 4X4 LUX FL EIV	POER 4X4 LUX FL EIV	55,910	50,320	44,730
CAMIONETAS	GREAT WALL	POER 4X4 MT LUX EIV FL	POER 4X4 MT LUX EIV FL	81,740	73,570	65,390
CAMIONETAS	GREAT WALL	POER 4X4 MT STD EIV FL	POER 4X4 MT STD EIV FL	67,360	60,620	53,890
CAMIONETAS	GREAT WALL	POER 4X4 STD FL EIV	POER 4X4 STD FL EIV	57,680	51,910	46,140
CAMIONETAS	GREAT WALL	POER AT 2.0T 4X4 LUX PLUS	POER AT 2.0T 4X4 LUX PLUS	93,940	84,550	75,150
CAMIONETAS	GREAT WALL	POER AT 2.0T 4X4 LUX PLUS FL	POER AT 2.0T 4X4 LUX PLUS FL	100,960	90,860	80,770
CAMIONETAS	GREAT WALL	POER AT 4X2 LUX PLUS	POER AT 4X2 LUX PLUS	105,970	95,370	84,780
CAMIONETAS	GREAT WALL	POER AT 4X4 LUX PLUS	POER AT 4X4 LUX PLUS	100,590	90,530	80,470
CAMIONETAS	GREAT WALL	POER AT 4X4 LUX PLUS FL	POER AT 4X4 LUX PLUS FL	112,370	101,130	89,900
CAMIONETAS	GREAT WALL	POER MT 4X2 STD	POER MT 4X2 STD	59,870	53,880	47,900
CAMIONETAS	GREAT WALL	POER MT 4X4 LUX	POER MT 4X4 LUX	87,530	78,780	70,020
CAMIONETAS	GREAT WALL	POER MT 4X4 STD	POER MT 4X4 STD	77,430	69,690	61,940
CAMIONETAS	GREAT WALL	POER MT 4X4 STD FL	POER MT 4X4 STD FL	83,420	75,080	66,740
CAMIONETAS	GREAT WALL	SAFE 4X2	SAFE 4X2	54,000	48,600	43,200
CAMIONETAS	GREAT WALL	SAFE 4X2 2.3	SAFE 4X2 2.3	50,730	45,660	40,580
CAMIONETAS	GREAT WALL	SAFE 4X4	SAFE 4X4	58,900	53,010	47,120
CAMIONETAS	GREAT WALL	SAFE 4X4 2.3	SAFE 4X4 2.3	57,270	51,540	45,820
CAMIONETAS	GREAT WALL	SAILOR	SAILOR	42,610	38,350	34,090
CAMIONETAS	GREAT WALL	SO COOL 4X4	SO COOL 4X4	58,900	53,010	47,120
CAMIONETAS	GREAT WALL	SO COOL 4X4 2.8	SO COOL 4X4 2.8	58,900	53,010	47,120
CAMIONETAS	GREAT WALL	SO COOL C/D 4X4 DIESEL	SO COOL C/D 4X4 DIESEL	52,370	47,130	41,900
CAMIONETAS	GREAT WALL		TANK 300 CONQUEROR 2.0 AT	124,580	112,120	99,660
CAMIONETAS	GREAT WALL	VOLEEX V80	VOLEEX V80	54,000	48,600	43,200
CAMIONETAS	GREAT WALL	WINGLE "5" 4X4 TDI	WINGLE "5" 4X4 TDI	54,750	49,280	43,800
CAMIONETAS	GREAT WALL	WINGLE 3 STD 4X2 2.8	WINGLE 3 STD 4X2 2.8	52,370	47,130	41,900
CAMIONETAS	GREAT WALL	WINGLE 3 STD 4X4 2.8	WINGLE 3 STD 4X4 2.8	58,900	53,010	47,120
CAMIONETAS	GREAT WALL	WINGLE 4D ESTANDAR DIESEL	WINGLE 4D ESTANDAR DIESEL	59,620	53,660	47,700
CAMIONETAS	GREAT WALL	WINGLE 4X2	WINGLE 4X2	41,180	37,060	32,940
CAMIONETAS	GREAT WALL	WINGLE 4X2 2.8L TD	WINGLE 4X2 2.8L TD	57,270	51,540	45,820
CAMIONETAS	GREAT WALL	WINGLE 4X2 STD ABS	WINGLE 4X2 STD ABS	52,370	47,130	41,900
CAMIONETAS	GREAT WALL	WINGLE 4X4	WINGLE 4X4	52,300	47,070	41,840
CAMIONETAS	GREAT WALL	WINGLE 4X4 2.5L TD	WINGLE 4X4 2.5L TD	68,720	61,850	54,980
CAMIONETAS	GREAT WALL	WINGLE 4X4 2.8L TD	WINGLE 4X4 2.8L TD	60,540	54,490	48,430
CAMIONETAS	GREAT WALL	WINGLE 4X4 LUX TDI 2.5L	WINGLE 4X4 LUX TDI 2.5L	72,000	64,800	57,600
CAMIONETAS	GREAT WALL	WINGLE 4X4 STD ABS	WINGLE 4X4 STD ABS	61,640	55,480	49,310
CAMIONETAS	GREAT WALL	WINGLE 5	WINGLE 5	37,150	33,440	29,720
CAMIONETAS	GREAT WALL	WINGLE 5 4X2	WINGLE 5 4X2	42,100	37,890	33,680
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 LUX 2.2 GSL 5MT CD EIV GLPT	WINGLE 5 4X2 LUX 2.2 GSL 5MT CD EIV GLPT	45,650	41,090	36,520
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 LUX 2.2 GSL 5MT CD EIV GNV	WINGLE 5 4X2 LUX 2.2 GSL 5MT CD EIV GNV	45,810	41,230	36,650
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 LUX 2.2 GSL 5MT CD EURO IV	WINGLE 5 4X2 LUX 2.2 GSL 5MT CD EURO IV	33,650	30,290	26,920
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 LUX MT EURO V	WINGLE 5 4X2 LUX MT EURO V	42,290	38,060	33,830
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 NG DIGNITY	WINGLE 5 4X2 NG DIGNITY	57,900	52,110	46,320
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 NG DIGNITY GNVC	WINGLE 5 4X2 NG DIGNITY GNVC	60,540	54,490	48,430
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 NG LUXURY	WINGLE 5 4X2 NG LUXURY	45,470	40,920	36,380
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 NG LUXURY GLPT	WINGLE 5 4X2 NG LUXURY GLPT	46,780	42,100	37,420
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 STD 2.2	WINGLE 5 4X2 STD 2.2	38,100	34,290	30,480
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 STD 2.2 GLS 5MT	WINGLE 5 4X2 STD 2.2 GLS 5MT	39,250	35,330	31,400
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 STD 2.2 GS 5MT CD EIV GLPT	WINGLE 5 4X2 STD 2.2 GS 5MT CD EIV GLPT	42,370	38,130	33,900
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 STD 2.2 GS 5MT CD EIV GNV	WINGLE 5 4X2 STD 2.2 GS 5MT CD EIV GNV	42,540	38,290	34,030
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 STD 2.2 GSL 5MT CD	WINGLE 5 4X2 STD 2.2 GSL 5MT CD	38,770	34,890	31,020
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 STD 2.2 GSL 5MT CD EURO IV	WINGLE 5 4X2 STD 2.2 GSL 5MT CD EURO IV	38,770	34,890	31,020
CAMIONETAS	GREAT WALL	WINGLE 5 4X2 STD MT EURO V	WINGLE 5 4X2 STD MT EURO V	44,900	40,410	35,920
CAMIONETAS	GREAT WALL	WINGLE 5 4X4 TDI 2.0L LUX	WINGLE 5 4X4 TDI 2.0L LUX	53,530	48,180	42,820
CAMIONETAS	GREAT WALL	WINGLE 5 4X4 TDI 2.0L STD	WINGLE 5 4X4 TDI 2.0L STD	70,360	63,320	56,290
CAMIONETAS	GREAT WALL	WINGLE 5 CD 4X2 GSL STD	WINGLE 5 CD 4X2 GSL STD	30,490	27,440	24,390
CAMIONETAS	GREAT WALL	WINGLE 5 CS 4X2 GSL STD	WINGLE 5 CS 4X2 GSL STD	36,830	33,150	29,460
CAMIONETAS	GREAT WALL	WINGLE 5 D 4X2 LUX	WINGLE 5 D 4X2 LUX	39,070	35,160	31,260
CAMIONETAS	GREAT WALL	WINGLE 5 D 4X4 LUX	WINGLE 5 D 4X4 LUX	53,520	48,170	42,820
CAMIONETAS	GREAT WALL	WINGLE 5 D NG 4X2 LUX	WINGLE 5 D NG 4X2 LUX	52,070	46,860	41,660
CAMIONETAS	GREAT WALL	WINGLE 5 D NG 4X4 LUX	WINGLE 5 D NG 4X4 LUX	54,190	48,770	43,350
CAMIONETAS	GREAT WALL	WINGLE 5 LUX 4X4 2.5	WINGLE 5 LUX 4X4 2.5	53,140	47,830	42,510
CAMIONETAS	GREAT WALL	WINGLE 5 SLUX 4X4 2.0	WINGLE 5 SLUX 4X4 2.0	81,820	73,640	65,460
CAMIONETAS	GREAT WALL	WINGLE 5 STD 4X4 2.0	WINGLE 5 STD 4X4 2.0	78,550	70,700	62,840
CAMIONETAS	GREAT WALL	WINGLE 5 STD 4X4 2.5	WINGLE 5 STD 4X4 2.5	68,720	61,850	54,980
CAMIONETAS	GREAT WALL	WINGLE 5 STD CD 4X2 2.2	WINGLE 5 STD CD 4X2 2.2	36,830	33,150	29,460
CAMIONETAS	GREAT WALL	WINGLE 5 STD CD 4X2 2.8L TD	WINGLE 5 STD CD 4X2 2.8L TD	52,370	47,130	41,900
CAMIONETAS	GREAT WALL	WINGLE 5 STD CD 4X4 2.8L TD	WINGLE 5 STD CD 4X4 2.8L TD	58,900	53,010	47,120
CAMIONETAS	GREAT WALL	WINGLE 5 STD CS 4X2 2.2	WINGLE 5 STD CS 4X2 2.2	38,440	34,600	30,750
CAMIONETAS	GREAT WALL	WINGLE 5 STD CS 4X4 2.8L TD	WINGLE 5 STD CS 4X4 2.8L TD	55,630	50,070	44,500
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 2.0 TDI 6MT 4X4 LUX CD	WINGLE 5 UPGRADE 2.0 TDI 6MT 4X4 LUX CD	53,670	48,300	42,940
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 4X2	WINGLE 5 UPGRADE 4X2	43,320	38,990	34,660
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 4X2 2.0L TD LUX	WINGLE 5 UPGRADE 4X2 2.0L TD LUX	43,320	38,990	34,660
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 4X2 LUX 2.0 TDI	WINGLE 5 UPGRADE 4X2 LUX 2.0 TDI	48,770	43,890	39,020
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 4X2 LUX 2.0 TDI 6 MT CD	WINGLE 5 UPGRADE 4X2 LUX 2.0 TDI 6 MT CD	43,320	38,990	34,660
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 4X2 LUX 2.0 TDI 6MT CD V2	WINGLE 5 UPGRADE 4X2 LUX 2.0 TDI 6MT CD V2	44,800	40,320	35,840
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 4X4	WINGLE 5 UPGRADE 4X4	61,530	55,380	49,220
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 4X4 LUX	WINGLE 5 UPGRADE 4X4 LUX	49,470	44,520	39,580
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 4X4 LUX 2.0	WINGLE 5 UPGRADE 4X4 LUX 2.0	57,190	51,470	45,750
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 4X4 LUX 2.0 T	WINGLE 5 UPGRADE 4X4 LUX 2.0 T	43,320	38,990	34,660
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 4X4 LUX 2.0 TDI	WINGLE 5 UPGRADE 4X4 LUX 2.0 TDI	49,470	44,520	39,580
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE 4X4 LUX 2.0 TDI 6MT CDV2	WINGLE 5 UPGRADE 4X4 LUX 2.0 TDI 6MT CDV2	50,070	45,060	40,060
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE CD 4X2 2.8L TD LUXURY	WINGLE 5 UPGRADE CD 4X2 2.8L TD LUXURY	43,320	38,990	34,660
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE CD 4X2 2.8L TD STD	WINGLE 5 UPGRADE CD 4X2 2.8L TD STD	51,700	46,530	41,360
CAMIONETAS	GREAT WALL	WINGLE 5 UPGRADE CD 4X4 2.0L TD LUX	WINGLE 5 UPGRADE CD 4X4 2.0L TD LUX	44,730	40,260	35,780
CAMIONETAS	GREAT WALL	WINGLE 7	WINGLE 7	63,950	57,560	51,160
CAMIONETAS	GREAT WALL	WINGLE 7 2WD LUXURY DIESEL	WINGLE 7 2WD LUXURY DIESEL	57,220	51,500	45,780
CAMIONETAS	GREAT WALL	WINGLE 7 4WD ESTANDAR DIESEL	WINGLE 7 4WD ESTANDAR DIESEL	58,900	53,010	47,120
CAMIONETAS	GREAT WALL	WINGLE 7 4WD LUXURY DIESEL	WINGLE 7 4WD LUXURY DIESEL	42,240	38,020	33,790
CAMIONETAS	GREAT WALL	WINGLE 7 4X2 LUXURY	WINGLE 7 4X2 LUXURY	57,940	52,150	46,350
CAMIONETAS	GREAT WALL	WINGLE 7 4X4 LUX	WINGLE 7 4X4 LUX	65,310	58,780	52,250
CAMIONETAS	GREAT WALL	WINGLE 7 4X4 STD	WINGLE 7 4X4 STD	60,540	54,490	48,430
CAMIONETAS	GREAT WALL	WINGLE LUXURY 4X2 2.8 TD	WINGLE LUXURY 4X2 2.8 TD	60,540	54,490	48,430
CAMIONETAS	GREAT WALL	WINGLE LUXURY 4X4 2.8 TD	WINGLE LUXURY 4X4 2.8 TD	80,190	72,170	64,150
CAMIONETAS	GREAT WALL	WINGLE LUXURY ABS 4X2	WINGLE LUXURY ABS 4X2	52,370	47,130	41,900

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	GREAT WALL	WINGLE LUXURY ABS 4X4	WINGLE LUXURY ABS 4X4	80,190	72,170	64,150
CAMIONETAS	GREAT WALL	WINGLE STANDARD 4X2 2.8 TD	WINGLE STANDARD 4X2 2.8 TD	55,630	50,070	44,500
CAMIONETAS	GREAT WALL	WINGLE STANDARD 4X4 2.8 TD	WINGLE STANDARD 4X4 2.8 TD	62,170	55,950	49,740
CAMIONETAS	GREAT WALL	WINGLE STD 4X2	WINGLE STD 4X2	42,540	38,290	34,030
CAMIONETAS	GREAT WALL	WINGLE STD 4X4	WINGLE STD 4X4	75,270	67,740	60,220
CAMIONETAS	GREAT WALL	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	45,810	41,230	36,650
CAMIONETAS	GREAT WALL	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	60,540	54,490	48,430
CAMIONETAS	GREAT WALL	OTROS MODELOS	OTROS MODELOS	56,810	51,130	45,450
CAMIONETAS	HAFEI	JUNYI	JUNYI	33,590	30,230	26,870
CAMIONETAS	HAFEI	LUZUN CARGO 1.1L	LUZUN CARGO 1.1L	31,080	27,970	24,860
CAMIONETAS	HAFEI	LUZUN CARGO VAN 1.0	LUZUN CARGO VAN 1.0	28,450	25,610	22,760
CAMIONETAS	HAFEI	LUZUN MINI VAN	LUZUN MINI VAN	30,420	27,380	24,340
CAMIONETAS	HAFEI	LUZUN MINI VAN A/C	LUZUN MINI VAN A/C	32,050	28,850	25,640
CAMIONETAS	HAFEI	LUZUN PANEL 1.1	LUZUN PANEL 1.1	30,420	27,380	24,340
CAMIONETAS	HAFEI	LUZUN VAN 1.0	LUZUN VAN 1.0	30,420	27,380	24,340
CAMIONETAS	HAFEI	MINYI	MINYI	22,920	20,630	18,340
CAMIONETAS	HAFEI	MINYI FURGON 1.1	MINYI FURGON 1.1	28,780	25,900	23,020
CAMIONETAS	HAFEI	MINYI PANEL	MINYI PANEL	28,780	25,900	23,020
CAMIONETAS	HAFEI	MINYI PICK-UP CABINA Y MEDIA 1.1	MINYI PICK-UP CABINA Y MEDIA 1.1	32,710	29,440	26,170
CAMIONETAS	HAFEI	MINYI VAN 1.1	MINYI VAN 1.1	28,780	25,900	23,020
CAMIONETAS	HAFEI	RUIYI	RUIYI	22,260	20,030	17,810
CAMIONETAS	HAFEI	RUIYI LONG PICK-UP 1.0	RUIYI LONG PICK-UP 1.0	25,830	23,250	20,660
CAMIONETAS	HAFEI	RUIYI LONG TELERA	RUIYI LONG TELERA	29,440	26,500	23,550
CAMIONETAS	HAFEI	RUIYI PICKUP 1.0	RUIYI PICKUP 1.0	26,170	23,550	20,940
CAMIONETAS	HAFEI	RUIYI PICK-UP CABINA DOBLE 1.0	RUIYI PICK-UP CABINA DOBLE 1.0	29,110	26,200	23,290
CAMIONETAS	HAFEI	RUIYI PICK-UP LONG 1.0	RUIYI PICK-UP LONG 1.0	25,830	23,250	20,660
CAMIONETAS	HAFEI	XINYI	XINYI	25,540	22,990	20,430
CAMIONETAS	HAFEI	XINYI FURGON 1.0	XINYI FURGON 1.0	25,510	22,960	20,410
CAMIONETAS	HAFEI	XINYI PANEL	XINYI PANEL	23,880	21,490	19,100
CAMIONETAS	HAFEI	XINYI PANEL EURO III	XINYI PANEL EURO III	22,890	20,600	18,310
CAMIONETAS	HAFEI	XINYI VAN 1.0	XINYI VAN 1.0	25,830	23,250	20,660
CAMIONETAS	HAFEI	XINYI VAN EURO III	XINYI VAN EURO III	25,190	22,670	20,150
CAMIONETAS	HAFEI	ZHONGYI FURGON 1.0	ZHONGYI FURGON 1.0	31,080	27,970	24,860
CAMIONETAS	HAFEI	ZHONGYI VAN 1.0	ZHONGYI VAN 1.0	32,710	29,440	26,170
CAMIONETAS	HAFEI	ZHONYI VAN MULTIPROP. 1.0	ZHONYI VAN MULTIPROP. 1.0	32,710	29,440	26,170
CAMIONETAS	HAFEI	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	28,780	25,900	23,020
CAMIONETAS	HAFEI	OTROS MODELOS	OTROS MODELOS	28,780	25,900	23,020
CAMIONETAS	HAIMA	F- STAR 1.0 MT PRACTICAL	F- STAR 1.0 MT PRACTICAL	29,440	26,500	23,550
CAMIONETAS	HAIMA	FREEMA GL5 1.8	FREEMA GL5 1.8	45,810	41,230	36,650
CAMIONETAS	HAIMA	FREEMA GLS7 1.8	FREEMA GLS7 1.8	49,080	44,170	39,260
CAMIONETAS	HAIMA	FREEMA GLX 1.6 MT COMFORT 7S	FREEMA GLX 1.6 MT COMFORT 7S	55,630	50,070	44,500
CAMIONETAS	HAIMA	FSTAR 1.0 MT ECONOMY	FSTAR 1.0 MT ECONOMY	29,440	26,500	23,550
CAMIONETAS	HAIMA	FSTAR 1.0 MT VAN/PANEL	FSTAR 1.0 MT VAN/PANEL	29,440	26,500	23,550
CAMIONETAS	HAIMA	FSTAR GLX 1.6 MT 7S COMFORT	FSTAR GLX 1.6 MT 7S COMFORT	29,440	26,500	23,550
CAMIONETAS	HAIMA	HAIMA7 GL 2.0 MT COMFORT	HAIMA7 GL 2.0 MT COMFORT	62,170	55,950	49,740
CAMIONETAS	HAIMA	HAIMA7 GLX 2.0 MT COMFORT	HAIMA7 GLX 2.0 MT COMFORT	62,170	55,950	49,740
CAMIONETAS	HAIMA	OTROS MODELOS	OTROS MODELOS	45,810	41,230	36,650
CAMIONETAS	HAVAL	ALL NEW H6 2.0 4X2 AT FL ACTIVE	ALL NEW H6 2.0 4X2 AT FL ACTIVE	49,670	44,700	39,740
CAMIONETAS	HAVAL	ALL NEW H6 2.0 4X2 AT FL INTELLIGENT	ALL NEW H6 2.0 4X2 AT FL INTELLIGENT	57,210	51,490	45,770
CAMIONETAS	HAVAL	ALL NEW H6 2.0 4X2 AT FL SUPREME	ALL NEW H6 2.0 4X2 AT FL SUPREME	73,020	65,720	58,420
CAMIONETAS	HAVAL	ALL NEW H6 2.0 4X2 AT NG ACTIVE	ALL NEW H6 2.0 4X2 AT NG ACTIVE	77,400	69,660	61,920
CAMIONETAS	HAVAL	ALL NEW H6 2.0 4X2 AT NG INTELLIGENT	ALL NEW H6 2.0 4X2 AT NG INTELLIGENT	81,950	73,760	65,560
CAMIONETAS	HAVAL	ALL NEW H6 2.0 4X2 AT NG SUPREME	ALL NEW H6 2.0 4X2 AT NG SUPREME	89,820	80,840	71,860
CAMIONETAS	HAVAL	ALL NEW H6 2.0 4X4 AT NG SUPREME	ALL NEW H6 2.0 4X4 AT NG SUPREME	89,520	80,570	71,620
CAMIONETAS	HAVAL	ALL NEW H6 2.0 INTELLIGENT 4X2 6AB	ALL NEW H6 2.0 INTELLIGENT 4X2 6AB	69,580	62,620	55,660
CAMIONETAS	HAVAL	ALL NEW H6 2.0 SUPREME 4X2 FULL	ALL NEW H6 2.0 SUPREME 4X2 FULL	63,470	57,120	50,780
CAMIONETAS	HAVAL	ALL NEW H6 4X2 1.5T AT NG HEV SUPREME	ALL NEW H6 4X2 1.5T AT NG HEV SUPREME	131,210	118,090	104,970
CAMIONETAS	HAVAL	ALL NEW H6 4X2 1.5T AT NG HEV SUPREME PLUS	ALL NEW H6 4X2 1.5T AT NG HEV SUPREME PLUS	134,380	120,940	107,500
CAMIONETAS	HAVAL	ALL NEW H6 4X2 2.0 FASHIONABLE	ALL NEW H6 4X2 2.0 FASHIONABLE	58,120	52,310	46,500
CAMIONETAS	HAVAL	ALL NEW H6 4X2 2.0 INTELIGENT	ALL NEW H6 4X2 2.0 INTELIGENT	62,260	56,030	49,810
CAMIONETAS	HAVAL	ALL NEW H6 4X2 2.0 SUPREME	ALL NEW H6 4X2 2.0 SUPREME	68,240	61,420	54,590
CAMIONETAS	HAVAL	ALL NEW H6 ACTIVE 4X2 2.0	ALL NEW H6 ACTIVE 4X2 2.0	63,070	56,760	50,460
CAMIONETAS	HAVAL	ALL NEW H6 GT 2.0 4X2 AT SUPREME PLUS	ALL NEW H6 GT 2.0 4X2 AT SUPREME PLUS	100,000	90,000	80,000
CAMIONETAS	HAVAL	ALL NEW H6 GT 2.0 4X4 AT SUPREME PLUS	ALL NEW H6 GT 2.0 4X4 AT SUPREME PLUS	117,510	105,760	94,010
CAMIONETAS	HAVAL	DARGO 4X2 2.0 AT INTELLIGENT	DARGO 4X2 2.0 AT INTELLIGENT	97,560	87,800	78,050
CAMIONETAS	HAVAL	DARGO 4X4 2.0 AT SUPREME	DARGO 4X4 2.0 AT SUPREME	111,020	99,920	88,820
CAMIONETAS	HAVAL	DARGO 4X4 2.0 AT SUPREME PLUS	DARGO 4X4 2.0 AT SUPREME PLUS	117,750	105,980	94,200
CAMIONETAS	HAVAL	H2 6AT 4X2 CITY	H2 6AT 4X2 CITY	63,800	57,420	51,040
CAMIONETAS	HAVAL	H2 6AT 4X2 DIGNITY	H2 6AT 4X2 DIGNITY	57,300	51,570	45,840
CAMIONETAS	HAVAL	H2 6MT 4X2 CITY	H2 6MT 4X2 CITY	48,430	43,590	38,740
CAMIONETAS	HAVAL	H2 6MT 4X4 DIGNITY	H2 6MT 4X4 DIGNITY	58,900	53,010	47,120
CAMIONETAS	HAVAL	H6 6AT 4X2 CITY	H6 6AT 4X2 CITY	67,080	60,370	53,660
CAMIONETAS	HAVAL	H6 6AT 4X2 DIGNITY	H6 6AT 4X2 DIGNITY	70,360	63,320	56,290
CAMIONETAS	HAVAL	H6 6MT 4X2 CITY	H6 6MT 4X2 CITY	62,170	55,950	49,740
CAMIONETAS	HAVAL	H6 6MT 4X2 DIGNITY	H6 6MT 4X2 DIGNITY	65,450	58,910	52,360
CAMIONETAS	HAVAL	H6 6MT 4X4 DIGNITY	H6 6MT 4X4 DIGNITY	74,290	66,860	59,430
CAMIONETAS	HAVAL	H6 SPORT 1.5 MT 4X2 ACTIVE	H6 SPORT 1.5 MT 4X2 ACTIVE	56,340	50,710	45,070
CAMIONETAS	HAVAL	H6 SPORT 1.5 MT 4X2 ACTIVE GLPT	H6 SPORT 1.5 MT 4X2 ACTIVE GLPT	56,340	50,710	45,070
CAMIONETAS	HAVAL	H6 SPORT 1.5 MT 4X2 SUPREME	H6 SPORT 1.5 MT 4X2 SUPREME	62,560	56,300	50,050
CAMIONETAS	HAVAL	H6 SPORT 1.5 MT 4X4 SUPREME	H6 SPORT 1.5 MT 4X4 SUPREME	67,270	60,540	53,820
CAMIONETAS	HAVAL	H6 SPORT 1.5T 6MT 4X2 CITY (PEPS)	H6 SPORT 1.5T 6MT 4X2 CITY (PEPS)	56,500	50,850	45,200
CAMIONETAS	HAVAL	H6 SPORT 1.5T 6MT 4X2 DIGNITY (PEPS)	H6 SPORT 1.5T 6MT 4X2 DIGNITY (PEPS)	62,560	56,300	50,050
CAMIONETAS	HAVAL	H6 SPORT 1.5T 6MT 4X2 GSL ACTIVE	H6 SPORT 1.5T 6MT 4X2 GSL ACTIVE	55,690	50,120	44,550
CAMIONETAS	HAVAL	H6 SPORT 1.5T 6MT 4X4 DIGNITY (PEPS)	H6 SPORT 1.5T 6MT 4X4 DIGNITY (PEPS)	66,930	60,240	53,540
CAMIONETAS	HAVAL	H6 SPORT 1.5T GS 6MT 4X2 DIG GLPT	H6 SPORT 1.5T GS 6MT 4X2 DIG GLPT	62,560	56,300	50,050
CAMIONETAS	HAVAL	H6 SPORT 1.5T GS 6MT 4X4 DIG GLPT	H6 SPORT 1.5T GS 6MT 4X4 DIG GLPT	66,930	60,240	53,540
CAMIONETAS	HAVAL	H6 SPORT 1.5T GSL 6MT 4X4 SUPREME	H6 SPORT 1.5T GSL 6MT 4X4 SUPREME	62,210	55,990	49,770
CAMIONETAS	HAVAL	H6 SPORT 4X2 1.5 MT SUPREME GLPT	H6 SPORT 4X2 1.5 MT SUPREME GLPT	62,560	56,300	50,050
CAMIONETAS	HAVAL	H6 SPORT 4X2 1.5T GLS 6AMT DIGNITY	H6 SPORT 4X2 1.5T GLS 6AMT DIGNITY	59,600	53,640	47,680
CAMIONETAS	HAVAL	H6 SPORT 4X4 1.5T GSL 6MT DIGNITY	H6 SPORT 4X4 1.5T GSL 6MT DIGNITY	64,840	58,360	51,870
CAMIONETAS	HAVAL	H6 SPORT ACTIVE 4X2 GSL 1.5T	H6 SPORT ACTIVE 4X2 GSL 1.5T	54,000	48,600	43,200
CAMIONETAS	HAVAL		H7 2.0 4X4 AT SUPREME PLUS	82,680	74,410	66,140
CAMIONETAS	HAVAL	H7L 4X2 MT DIGNITY	H7L 4X2 MT DIGNITY	94,930	85,440	75,940
CAMIONETAS	HAVAL	HAVAL H1 4X2 MT CITY	HAVAL H1 4X2 MT CITY	39,250	35,330	31,400
CAMIONETAS	HAVAL	HAVAL H1 4X2 MT DIGNITY	HAVAL H1 4X2 MT DIGNITY	46,450	41,810	37,160
CAMIONETAS	HAVAL	HAVAL H1 4X2 MT ELITE	HAVAL H1 4X2 MT ELITE	43,850	39,470	35,080
CAMIONETAS	HAVAL	HAVAL H2	HAVAL H2	44,180	39,760	35,340
CAMIONETAS	HAVAL	HAVAL H2 1.5T GSL 6M	HAVAL H2 1.5T GSL 6M	55,010	49,510	44,010
CAMIONETAS	HAVAL	HAVAL H2 1.5T GSL 6MT 4X2 CITY	HAVAL H2 1.5T GSL 6MT 4X2 CITY	49,070	44,160	39,260
CAMIONETAS	HAVAL	HAVAL H2 1.5T GSL 6MT 4X2 DIGNITY E	HAVAL H2 1.5T GSL 6MT 4X2 DIGNITY E	57,140	51,430	45,710
CAMIONETAS	HAVAL	HAVAL H2 1.5T GSL 6MT 4X2 DIGNITY E BC	HAVAL H2 1.5T GSL 6MT 4X2 DIGNITY E BC	57,080	51,370	45,660
CAMIONETAS	HAVAL	HAVAL H2 1.5T GSL AT 4X2 DIGNITY	HAVAL H2 1.5T GSL AT 4X2 DIGNITY	56,650	50,990	45,320
CAMIONETAS	HAVAL	HAVAL H2 1.5T GSL AT 4X2 DIGNITY E	HAVAL H2 1.5T GSL AT 4X2 DIGNITY E	42,860	38,570	34,290
CAMIONETAS	HAVAL	HAVAL H2 4X2 1.5T GSL 6MT CITY BC	HAVAL H2 4X2 1.5T GSL 6MT CITY BC	49,080	44,170	39,260
CAMIONETAS	HAVAL	HAVAL H2 4X2 1.5T GSL 6MT DIGNITY	HAVAL H2 4X2 1.5T GSL 6MT DIGNITY	43,700	39,330	34,960
CAMIONETAS	HAVAL	HAVAL H2 4X2 1.5T GSL 6MT DIGNITY BC	HAVAL H2 4X2 1.5T GSL 6MT DIGNITY BC	50,730	45,660	40,580
CAMIONETAS	HAVAL	HAVAL H2 4X2 1.5T GSL AT DIGNITY BC	HAVAL H2 4X2 1.5T GSL AT DIGNITY BC	52,510	47,260	42,010

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	HAVAL	HAVAL H2 4X4 1.5T GSL 6MT DIGNITY BC	HAVAL H2 4X4 1.5T GSL 6MT DIGNITY BC	58,570	52,710	46,860
CAMIONETAS	HAVAL	HAVAL H2 COMFORT 4X2 MT	HAVAL H2 COMFORT 4X2 MT	55,630	50,070	44,500
CAMIONETAS	HAVAL	HAVAL H2 COMFORT 4X2 MT BC	HAVAL H2 COMFORT 4X2 MT BC	56,620	50,960	45,300
CAMIONETAS	HAVAL	HAVAL H2 LUXURY 4X2 AT	HAVAL H2 LUXURY 4X2 AT	65,450	58,910	52,360
CAMIONETAS	HAVAL	HAVAL H2 LUXURY 4X2 AT BC	HAVAL H2 LUXURY 4X2 AT BC	66,440	59,800	53,150
CAMIONETAS	HAVAL	HAVAL H2 LUXURY 4X2 MT	HAVAL H2 LUXURY 4X2 MT	63,800	57,420	51,040
CAMIONETAS	HAVAL	HAVAL H2 LUXURY 4X2 MT BC	HAVAL H2 LUXURY 4X2 MT BC	64,800	58,320	51,840
CAMIONETAS	HAVAL	HAVAL H2 LUXURY 4X4 MT	HAVAL H2 LUXURY 4X4 MT	60,540	54,490	48,430
CAMIONETAS	HAVAL	HAVAL H2 LUXURY 4X4 MT BC	HAVAL H2 LUXURY 4X4 MT BC	61,530	55,380	49,220
CAMIONETAS	HAVAL	HAVAL H6	HAVAL H6	62,600	56,340	50,080
CAMIONETAS	HAVAL	HAVAL H6 SPORT 1.5T	HAVAL H6 SPORT 1.5T	55,040	49,540	44,030
CAMIONETAS	HAVAL	HAVAL H6 SPORT 1.5T GLS 6MT	HAVAL H6 SPORT 1.5T GLS 6MT	54,830	49,350	43,860
CAMIONETAS	HAVAL	HAVAL H6 SPORT 1.5T GSL 6MT 4X2 SUPREME	HAVAL H6 SPORT 1.5T GSL 6MT 4X2 SUPREME	53,810	48,430	43,050
CAMIONETAS	HAVAL	HAVAL H6 SPORT 4X2 1.5T GSL 6AT DIGNITY	HAVAL H6 SPORT 4X2 1.5T GSL 6AT DIGNITY	72,000	64,800	57,600
CAMIONETAS	HAVAL	HAVAL H6 SPORT 4X2 1.5T GSL 6MT CITY	HAVAL H6 SPORT 4X2 1.5T GSL 6MT CITY	52,370	47,130	41,900
CAMIONETAS	HAVAL	HAVAL H6 SPORT 4X2 1.5T GSL 6MT DIGNITY	HAVAL H6 SPORT 4X2 1.5T GSL 6MT DIGNITY	50,480	45,430	40,380
CAMIONETAS	HAVAL	HAVAL H6 SPORT 4X4 1.5T GSL 6AMT DIGNITY	HAVAL H6 SPORT 4X4 1.5T GSL 6AMT DIGNITY	66,640	59,980	53,310
CAMIONETAS	HAVAL	HAVAL H7 L 2.0T GLS 6DCT 4X2 DIGNITY	HAVAL H7 L 2.0T GLS 6DCT 4X2 DIGNITY	90,010	81,010	72,010
CAMIONETAS	HAVAL	HAVAL H7 L 2.0T GLS 6DCT 4X2 ELITE	HAVAL H7 L 2.0T GLS 6DCT 4X2 ELITE	94,930	85,440	75,940
CAMIONETAS	HAVAL	JOLION 1.5T AT 4X2 SUPREME	JOLION 1.5T AT 4X2 SUPREME	63,950	57,560	51,160
CAMIONETAS	HAVAL	JOLION 1.5T AT 4X2 SUPREME PLUS	JOLION 1.5T AT 4X2 SUPREME PLUS	63,300	56,970	50,640
CAMIONETAS	HAVAL	JOLION 1.5T MT 4X2 INTELLINGENT	JOLION 1.5T MT 4X2 INTELLINGENT	48,540	43,690	38,830
CAMIONETAS	HAVAL	JOLION 1.5T MT 4X2 SUPREME	JOLION 1.5T MT 4X2 SUPREME	53,850	48,470	43,080
CAMIONETAS	HAVAL	JOLION 1.5T MT 4X2 SUPREME GLPT	JOLION 1.5T MT 4X2 SUPREME GLPT	60,940	54,850	48,750
CAMIONETAS	HAVAL	JOLION 4X2 1.5 AT FL SUPREME GLPT	JOLION 4X2 1.5 AT FL SUPREME GLPT	78,040	70,240	62,430
CAMIONETAS	HAVAL	JOLION 4X2 1.5 AT FL SUPREME GNV	JOLION 4X2 1.5 AT FL SUPREME GNV	78,040	70,240	62,430
CAMIONETAS	HAVAL	JOLION 4X2 1.5 AT FL SUPREME PLUS GLPT	JOLION 4X2 1.5 AT FL SUPREME PLUS GLPT	82,750	74,480	66,200
CAMIONETAS	HAVAL	JOLION 4X2 1.5 AT FL SUPREME PLUS GNV	JOLION 4X2 1.5 AT FL SUPREME PLUS GNV	82,750	74,480	66,200
CAMIONETAS	HAVAL	JOLION 4X2 1.5 AT SUPREME HEV	JOLION 4X2 1.5 AT SUPREME HEV	94,200	84,780	75,360
CAMIONETAS	HAVAL	JOLION 4X2 1.5 AT SUPREME PLUS HEV	JOLION 4X2 1.5 AT SUPREME PLUS HEV	107,650	96,890	86,120
CAMIONETAS	HAVAL	JOLION 4X2 1.5 MT FL INTELLIGENT GLPT	JOLION 4X2 1.5 MT FL INTELLIGENT GLPT	65,250	58,730	52,200
CAMIONETAS	HAVAL	JOLION 4X2 1.5 MT FL INTELLIGENT GNV	JOLION 4X2 1.5 MT FL INTELLIGENT GNV	65,250	58,730	52,200
CAMIONETAS	HAVAL	JOLION 4X2 1.5 MT FL SUPREME GLPT	JOLION 4X2 1.5 MT FL SUPREME GLPT	71,990	64,790	57,590
CAMIONETAS	HAVAL	JOLION 4X2 1.5 MT FL SUPREME GNV	JOLION 4X2 1.5 MT FL SUPREME GNV	71,990	64,790	57,590
CAMIONETAS	HAVAL	JOLION 4X2 1.5T AT FL SUPREME	JOLION 4X2 1.5T AT FL SUPREME	70,690	63,620	56,550
CAMIONETAS	HAVAL	JOLION 4X2 1.5T AT FL SUPREME PLUS	JOLION 4X2 1.5T AT FL SUPREME PLUS	79,050	71,150	63,240
CAMIONETAS	HAVAL	JOLION 4X2 1.5T AT SUPREME GLPT	JOLION 4X2 1.5T AT SUPREME GLPT	67,670	60,900	54,140
CAMIONETAS	HAVAL	JOLION 4X2 1.5T AT SUPREME PLUS GLPT	JOLION 4X2 1.5T AT SUPREME PLUS GLPT	67,360	60,620	53,890
CAMIONETAS	HAVAL	JOLION 4X2 1.5T MT FL INTELLIGENT	JOLION 4X2 1.5T MT FL INTELLIGENT	57,220	51,500	45,780
CAMIONETAS	HAVAL	JOLION 4X2 1.5T MT FL SUPREME	JOLION 4X2 1.5T MT FL SUPREME	57,220	51,500	45,780
CAMIONETAS	HAVAL	JOLION 4X2 1.5T MT INTELLIGENT GLPT	JOLION 4X2 1.5T MT INTELLIGENT GLPT	55,900	50,310	44,720
CAMIONETAS	HAVAL	NEW H2	NEW H2	49,080	44,170	39,260
CAMIONETAS	HAVAL	NEW H2 1.5 AT 4X2 SUPREME	NEW H2 1.5 AT 4X2 SUPREME	63,900	57,510	51,120
CAMIONETAS	HAVAL	NEW H2 1.5 AT 4X2 SUPREME BC	NEW H2 1.5 AT 4X2 SUPREME BC	63,900	57,510	51,120
CAMIONETAS	HAVAL	NEW H2 1.5 AT 4X2 SUPREME BC GLPT	NEW H2 1.5 AT 4X2 SUPREME BC GLPT	64,240	57,820	51,390
CAMIONETAS	HAVAL	NEW H2 1.5 AT 4X2 SUPREME GLPT	NEW H2 1.5 AT 4X2 SUPREME GLPT	64,240	57,820	51,390
CAMIONETAS	HAVAL	NEW H2 1.5 MT 4X2 INTELLIGENT	NEW H2 1.5 MT 4X2 INTELLIGENT	52,130	46,920	41,700
CAMIONETAS	HAVAL	NEW H2 1.5 MT 4X2 INTELLIGENT BC	NEW H2 1.5 MT 4X2 INTELLIGENT BC	46,290	41,660	37,030
CAMIONETAS	HAVAL	NEW H2 1.5 MT 4X2 INTELLIGENT BC GLPT	NEW H2 1.5 MT 4X2 INTELLIGENT BC GLPT	52,800	47,520	42,240
CAMIONETAS	HAVAL	NEW H2 1.5 MT 4X2 INTELLIGENT GLPT	NEW H2 1.5 MT 4X2 INTELLIGENT GLPT	52,130	46,920	41,700
CAMIONETAS	HAVAL	NEW H2 1.5 MT 4X2 SUPREME	NEW H2 1.5 MT 4X2 SUPREME	58,190	52,370	46,550
CAMIONETAS	HAVAL	NEW H2 1.5 MT 4X2 SUPREME BC	NEW H2 1.5 MT 4X2 SUPREME BC	59,200	53,280	47,360
CAMIONETAS	HAVAL	NEW H2 1.5 MT 4X2 SUPREME BC GLPT	NEW H2 1.5 MT 4X2 SUPREME BC GLPT	59,530	53,580	47,620
CAMIONETAS	HAVAL	NEW H2 1.5 MT 4X2 SUPREME GLPT	NEW H2 1.5 MT 4X2 SUPREME GLPT	58,530	52,680	46,820
CAMIONETAS	HAVAL	NEW H2 1.5T GSL 6MT 4X2 INTELLIGENT	NEW H2 1.5T GSL 6MT 4X2 INTELLIGENT	42,750	38,480	34,200
CAMIONETAS	HAVAL	NEW H2 1.5T GSL 6MT 4X2 INTELLIGENT BC	NEW H2 1.5T GSL 6MT 4X2 INTELLIGENT BC	48,750	43,880	39,000
CAMIONETAS	HAVAL	NEW H2 1.5T GSL 6MT 4X2 SUPREME	NEW H2 1.5T GSL 6MT 4X2 SUPREME	54,320	48,890	43,460
CAMIONETAS	HAVAL	NEW H2 1.5T GSL 6MT 4X2 SUPREME BC	NEW H2 1.5T GSL 6MT 4X2 SUPREME BC	56,620	50,960	45,300
CAMIONETAS	HAVAL	NEW H2 1.5T GSL AT 4X2 INTELLIGENT	NEW H2 1.5T GSL AT 4X2 INTELLIGENT	54,760	49,280	43,810
CAMIONETAS	HAVAL	NEW H2 1.5T GSL AT 4X2 INTELLIGENT BC	NEW H2 1.5T GSL AT 4X2 INTELLIGENT BC	49,000	44,100	39,200
CAMIONETAS	HAVAL	NEW H2 1.5T GSL AT 4X2 INTELLIGENT BC GLPT	NEW H2 1.5T GSL AT 4X2 INTELLIGENT BC GLPT	60,200	54,180	48,160
CAMIONETAS	HAVAL	NEW H2 1.5T GSL AT 4X2 INTELLIGENT GLPT	NEW H2 1.5T GSL AT 4X2 INTELLIGENT GLPT	60,200	54,180	48,160
CAMIONETAS	HAVAL	NEW H2 1.5T GSL AT 4X2 SUPREME	NEW H2 1.5T GSL AT 4X2 SUPREME	55,330	49,800	44,260
CAMIONETAS	HAVAL	NEW H2 1.5T GSL AT 4X2 SUPREME BC	NEW H2 1.5T GSL AT 4X2 SUPREME BC	57,820	52,040	46,260
CAMIONETAS	HAVAL	NEW H6	NEW H6	69,740	62,770	55,790
CAMIONETAS	HAVAL	NEW H6 NG 4X2 1.5 AT SUPREME PLUS HEV	NEW H6 NG 4X2 1.5 AT SUPREME PLUS HEV	130,360	117,320	104,290
CAMIONETAS	HAVAL	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	60,570	54,510	48,460
CAMIONETAS	HAVAL	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	66,930	60,240	53,540
CAMIONETAS	HAVAL	OTROS MODELOS	OTROS MODELOS	49,590	44,630	39,670
CAMIONETAS	HIGER	INCAPOWER MINIBUS	INCAPOWER MINIBUS	97,390	87,650	77,910
CAMIONETAS	HIGER	INCAPOWER MINIBUS 1754	INCAPOWER MINIBUS 1754	88,370	79,530	70,700
CAMIONETAS	HIGER	INCAPOWER MINIBUS 1754 AC	INCAPOWER MINIBUS 1754 AC	90,010	81,010	72,010
CAMIONETAS	HIGER	INCAPOWER MINIBUS 20 3.0	INCAPOWER MINIBUS 20 3.0	103,100	92,790	82,480
CAMIONETAS	HIGER	INCAPOWER MINIBUS 20 3.0 AC	INCAPOWER MINIBUS 20 3.0 AC	104,740	94,270	83,790
CAMIONETAS	HIGER	INCAPOWER MINIBUS 3.0 AC	INCAPOWER MINIBUS 3.0 AC	103,100	92,790	82,480
CAMIONETAS	HIGER	INCAPOWER MINIBUS AC	INCAPOWER MINIBUS AC	104,740	94,270	83,790
CAMIONETAS	HIGER	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	90,010	81,010	72,010
CAMIONETAS	HIGER	OTROS MODELOS	OTROS MODELOS	103,100	92,790	82,480
CAMIONETAS	HONDA	CRV	CRV	99,790	89,810	79,830
CAMIONETAS	HONDA	CR-V - L 4X2 AT	CR-V - L 4X2 AT	107,780	97,000	86,220
CAMIONETAS	HONDA	CR-V 1.5 T EXL T + AC	CR-V 1.5 T EXL T + AC	117,840	106,060	94,270
CAMIONETAS	HONDA	CR-V 4X2 2.4	CR-V 4X2 2.4	93,290	83,960	74,630
CAMIONETAS	HONDA	CR-V 4X2 2.4 AUT.	CR-V 4X2 2.4 AUT.	106,370	95,730	85,100
CAMIONETAS	HONDA	CR-V 4X2 AT	CR-V 4X2 AT	93,610	84,250	74,890
CAMIONETAS	HONDA	CR-V 4X4 2.0 AUT.	CR-V 4X4 2.0 AUT.	111,290	100,160	89,030
CAMIONETAS	HONDA	CR-V 4X4 2.0 MEC.	CR-V 4X4 2.0 MEC.	111,290	100,160	89,030
CAMIONETAS	HONDA	CRV A EX	CRV A EX	108,830	97,950	87,060
CAMIONETAS	HONDA	CRV A EX SE	CRV A EX SE	109,660	98,690	87,730
CAMIONETAS	HONDA	CRV A LX 4X4	CRV A LX 4X4	98,190	88,370	78,550
CAMIONETAS	HONDA	CR-V DE LUXE 2.4 AUT.	CR-V DE LUXE 2.4 AUT.	117,850	106,070	94,280
CAMIONETAS	HONDA	CR-V DELUXE	CR-V DELUXE	117,840	106,060	94,270
CAMIONETAS	HONDA	CR-V DELUXE CVT 2WD	CR-V DELUXE CVT 2WD	122,900	110,610	98,320
CAMIONETAS	HONDA	CR-V DELUXE CVT 4WD	CR-V DELUXE CVT 4WD	101,470	91,320	81,180
CAMIONETAS	HONDA	CR-V EX	CR-V EX	103,100	92,790	82,480
CAMIONETAS	HONDA	CR-V EX 2WD TURBO CVT	CR-V EX 2WD TURBO CVT	115,230	103,710	92,180
CAMIONETAS	HONDA	CR-V EX 4X4 2.4 AUT.	CR-V EX 4X4 2.4 AUT.	137,500	123,750	110,000
CAMIONETAS	HONDA	CR-V EX 4X4 2.4 MEC.	CR-V EX 4X4 2.4 MEC.	114,570	103,110	91,660
CAMIONETAS	HONDA	CR-V EX AT	CR-V EX AT	111,290	100,160	89,030
CAMIONETAS	HONDA	CR-V EX CVT DELUXE	CR-V EX CVT DELUXE	117,840	106,060	94,270
CAMIONETAS	HONDA	CR-V EX SE 2.4 AUT.	CR-V EX SE 2.4 AUT.	129,300	116,370	103,440
CAMIONETAS	HONDA	CR-V EX-L	CR-V EX-L	117,750	105,980	94,200
CAMIONETAS	HONDA	CR-V EXL 4WD CVT	CR-V EXL 4WD CVT	114,140	102,730	91,310
CAMIONETAS	HONDA	CR-V EXL AWD	CR-V EXL AWD	114,140	102,730	91,310
CAMIONETAS	HONDA	CR-V EXL CVT	CR-V EXL CVT	113,430	102,090	90,740
CAMIONETAS	HONDA	CR-V EXL CVT LUXURY	CR-V EXL CVT LUXURY	134,380	120,940	107,500
CAMIONETAS	HONDA	CR-V EXL CVT TOURING	CR-V EXL CVT TOURING	136,270	122,640	109,020
CAMIONETAS	HONDA	CR-V EXL FHEV	CR-V EXL FHEV	168,360	151,520	134,690
CAMIONETAS	HONDA	CR-V EXL GRAND TOURING	CR-V EXL GRAND TOURING	142,400	128,160	113,920

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	HONDA	CR-V EXL-T	CR-V EXL-T	115,230	103,710	92,180
CAMIONETAS	HONDA	CR-V EXL-T 1.5 T	CR-V EXL-T 1.5 T	101,040	90,940	80,830
CAMIONETAS	HONDA	CR-V EX-T	CR-V EX-T	103,100	92,790	82,480
CAMIONETAS	HONDA	CR-V EX-T 1.5 T	CR-V EX-T 1.5 T	105,970	95,370	84,780
CAMIONETAS	HONDA	CR-V GRAND TOURING	CR-V GRAND TOURING	140,760	126,680	112,610
CAMIONETAS	HONDA	CR-V GRAND TOURING CVT 4WD	CR-V GRAND TOURING CVT 4WD	137,500	123,750	110,000
CAMIONETAS	HONDA	CR-V L 4X2 2.4 AUT.	CR-V L 4X2 2.4 AUT.	93,290	83,960	74,630
CAMIONETAS	HONDA	CR-V LP 4X4 2.0 AUT.	CR-V LP 4X4 2.0 AUT.	98,190	88,370	78,550
CAMIONETAS	HONDA	CR-V LP 4X4 2.0 MEC.	CR-V LP 4X4 2.0 MEC.	93,310	83,980	74,650
CAMIONETAS	HONDA	CR-V LUXURY EXL	CR-V LUXURY EXL	147,800	133,020	118,240
CAMIONETAS	HONDA	CRV LX	CRV LX	103,100	92,790	82,480
CAMIONETAS	HONDA	CR-V LX 2.4	CR-V LX 2.4	103,100	92,790	82,480
CAMIONETAS	HONDA	CRV LX 4X2	CRV LX 4X2	85,100	76,590	68,080
CAMIONETAS	HONDA	CR-V LX 4X2 2.4 AUT.	CR-V LX 4X2 2.4 AUT.	92,530	83,280	74,020
CAMIONETAS	HONDA	CR-V LX 4X2 2.4 MEC.	CR-V LX 4X2 2.4 MEC.	91,640	82,480	73,310
CAMIONETAS	HONDA	CR-V LX 4X4 2.4 AUT.	CR-V LX 4X4 2.4 AUT.	100,020	90,020	80,020
CAMIONETAS	HONDA	CR-V LX 4X4 2.4 MEC.	CR-V LX 4X4 2.4 MEC.	108,030	97,230	86,420
CAMIONETAS	HONDA	CR-V LX AT	CR-V LX AT	86,420	77,780	69,140
CAMIONETAS	HONDA	CR-V LX CVT 2WD	CR-V LX CVT 2WD	85,100	76,590	68,080
CAMIONETAS	HONDA	CR-V LX CVT EXECUTIVE	CR-V LX CVT EXECUTIVE	89,150	80,240	71,320
CAMIONETAS	HONDA	CR-V LX MT	CR-V LX MT	94,930	85,440	75,940
CAMIONETAS	HONDA	CR-V LX SE 2.4 AUT.	CR-V LX SE 2.4 AUT.	135,840	122,260	108,670
CAMIONETAS	HONDA	CR-V LX SE 4X2 2.4	CR-V LX SE 4X2 2.4	106,370	95,730	85,100
CAMIONETAS	HONDA	CR-V LX SPORT 2WD CVT	CR-V LX SPORT 2WD CVT	108,030	97,230	86,420
CAMIONETAS	HONDA	CRV M LX	CRV M LX	98,190	88,370	78,550
CAMIONETAS	HONDA	CR-V PLATIUM EDITION 2.4	CR-V PLATIUM EDITION 2.4	142,400	128,160	113,920
CAMIONETAS	HONDA	CR-V STANDARD 4X2 2.4	CR-V STANDARD 4X2 2.4	98,190	88,370	78,550
CAMIONETAS	HONDA	CR-V TOP EDITION 4X2 2.4 AUT.	CR-V TOP EDITION 4X2 2.4 AUT.	112,930	101,640	90,340
CAMIONETAS	HONDA	CR-V TOURING	CR-V TOURING	124,480	112,030	99,580
CAMIONETAS	HONDA	CR-V TOURING CVT 4WD	CR-V TOURING CVT 4WD	127,670	114,900	102,140
CAMIONETAS	HONDA	CR-V UP-GRADE DELUXE 2WD CVT	CR-V UP-GRADE DELUXE 2WD CVT	91,360	82,220	73,090
CAMIONETAS	HONDA	CR-V UP-GRADE LX 2WD CVT	CR-V UP-GRADE LX 2WD CVT	111,000	99,900	88,800
CAMIONETAS	HONDA	CR-V UP-GRADE LX 4WD CVT	CR-V UP-GRADE LX 4WD CVT	101,470	91,320	81,180
CAMIONETAS	HONDA	CR-V UP-GRADE TOURING 4WD CVT	CR-V UP-GRADE TOURING 4WD CVT	121,110	109,000	96,890
CAMIONETAS	HONDA	HRV	HRV	85,850	77,270	68,680
CAMIONETAS	HONDA	HRV 4X2 EX	HRV 4X2 EX	80,790	72,710	64,630
CAMIONETAS	HONDA	HRV 4X2 LX	HRV 4X2 LX	67,140	60,430	53,710
CAMIONETAS	HONDA	HR-V EX	HR-V EX	84,160	75,740	67,330
CAMIONETAS	HONDA	HR-V EX CVT	HR-V EX CVT	83,160	74,840	66,530
CAMIONETAS	HONDA	HR-V EX TOURING	HR-V EX TOURING	105,970	95,370	84,780
CAMIONETAS	HONDA	HR-V EX TOURING CVT	HR-V EX TOURING CVT	103,100	92,790	82,480
CAMIONETAS	HONDA	HR-V EXL	HR-V EXL	101,000	90,900	80,800
CAMIONETAS	HONDA	HR-V EXL CVT	HR-V EXL CVT	77,530	69,780	62,020
CAMIONETAS	HONDA	HR-V LX	HR-V LX	87,460	78,710	69,970
CAMIONETAS	HONDA	HR-V LX CVT	HR-V LX CVT	75,450	67,910	60,360
CAMIONETAS	HONDA	HR-V LX MT	HR-V LX MT	80,730	72,660	64,580
CAMIONETAS	HONDA	ODYSSEY 3.5 V6	ODYSSEY 3.5 V6	153,860	138,470	123,090
CAMIONETAS	HONDA	ODYSSEY EXL	ODYSSEY EXL	160,400	144,360	128,320
CAMIONETAS	HONDA	ODYSSEY EXL 3.5 V6	ODYSSEY EXL 3.5 V6	147,000	132,300	117,600
CAMIONETAS	HONDA	ODYSSEY EXL N-R	ODYSSEY EXL N-R	161,500	145,350	129,200
CAMIONETAS	HONDA	ODYSSEY EXL NR 3.5 V6	ODYSSEY EXL NR 3.5 V6	186,600	167,940	149,280
CAMIONETAS	HONDA	PILOT	PILOT	117,750	105,980	94,200
CAMIONETAS	HONDA	PILOT EX 3.5 V6	PILOT EX 3.5 V6	160,400	144,360	128,320
CAMIONETAS	HONDA	PILOT EXL	PILOT EXL	171,730	154,560	137,380
CAMIONETAS	HONDA	PILOT EXL 2WD	PILOT EXL 2WD	158,260	142,430	126,610
CAMIONETAS	HONDA	PILOT EXL 3.5 V6	PILOT EXL 3.5 V6	163,660	147,290	130,930
CAMIONETAS	HONDA	PILOT EXL 4WD	PILOT EXL 4WD	157,460	141,710	125,970
CAMIONETAS	HONDA	PILOT EXL 4WD NAVI	PILOT EXL 4WD NAVI	173,420	156,080	138,740
CAMIONETAS	HONDA	PILOT EXL 4X4 3.5 V6	PILOT EXL 4X4 3.5 V6	170,720	153,650	136,580
CAMIONETAS	HONDA	PILOT EXL CVT 2WD	PILOT EXL CVT 2WD	168,230	151,410	134,580
CAMIONETAS	HONDA	PILOT EXL CVT 4WD NAVI	PILOT EXL CVT 4WD NAVI	181,690	163,520	145,350
CAMIONETAS	HONDA	PILOT EXL CVT TOURIN G 4WD NAVI	PILOT EXL CVT TOURIN G 4WD NAVI	188,420	169,580	150,740
CAMIONETAS	HONDA	PILOT EXL UP-GRADE	PILOT EXL UP-GRADE	163,390	147,050	130,710
CAMIONETAS	HONDA	PILOT EXL-N	PILOT EXL-N	160,110	144,100	128,090
CAMIONETAS	HONDA	PILOT LX	PILOT LX	127,850	115,070	102,280
CAMIONETAS	HONDA	PILOT LX 2WD	PILOT LX 2WD	103,100	92,790	82,480
CAMIONETAS	HONDA	PILOT LX 2WD SPORT 18"	PILOT LX 2WD SPORT 18"	147,310	132,580	117,850
CAMIONETAS	HONDA	PILOT LX 3.5 V6	PILOT LX 3.5 V6	121,700	109,530	97,360
CAMIONETAS	HONDA	PILOT LX CVT	PILOT LX CVT	134,580	121,120	107,660
CAMIONETAS	HONDA	PILOT LX CVT SPORT	PILOT LX CVT SPORT	144,680	130,210	115,740
CAMIONETAS	HONDA	PILOT LX SPORT	PILOT LX SPORT	150,590	135,530	120,470
CAMIONETAS	HONDA	PILOT LX SPORT 20"	PILOT LX SPORT 20"	144,040	129,640	115,230
CAMIONETAS	HONDA	PILOT LX SPORT 3.5 V6	PILOT LX SPORT 3.5 V6	139,160	125,240	111,330
CAMIONETAS	HONDA	PILOT LX UP-GRADE	PILOT LX UP-GRADE	140,470	126,420	112,380
CAMIONETAS	HONDA	PILOT SPORT	PILOT SPORT	134,210	120,790	107,370
CAMIONETAS	HONDA	PILOT TOURING	PILOT TOURING	188,610	169,750	150,890
CAMIONETAS	HONDA	PILOT TOURING 2WD 3.5 V6	PILOT TOURING 2WD 3.5 V6	176,770	159,090	141,420
CAMIONETAS	HONDA	PILOT TOURING 3.5 V6	PILOT TOURING 3.5 V6	173,500	156,150	138,800
CAMIONETAS	HONDA	PILOT TOURING 4WD 3.5 V6	PILOT TOURING 4WD 3.5 V6	183,320	164,990	146,660
CAMIONETAS	HONDA	PILOT TOURING 4WD NAVI	PILOT TOURING 4WD NAVI	188,420	169,580	150,740
CAMIONETAS	HONDA	PILOT TOURING EX 3.5 V6	PILOT TOURING EX 3.5 V6	176,490	158,840	141,190
CAMIONETAS	HONDA	PILOT TOURING UP-GRADE 3.5 V6	PILOT TOURING UP-GRADE 3.5 V6	160,400	144,360	128,320
CAMIONETAS	HONDA	RIDGELINE	RIDGELINE	131,840	118,660	105,470
CAMIONETAS	HONDA	RIDGELINE GRAND TOURING	RIDGELINE GRAND TOURING	157,130	141,420	125,700
CAMIONETAS	HONDA	RIDGELINE RT 3.5 V6	RIDGELINE RT 3.5 V6	130,920	117,830	104,740
CAMIONETAS	HONDA	RIDGELINE RTL 3.5 V6	RIDGELINE RTL 3.5 V6	147,310	132,580	117,850
CAMIONETAS	HONDA	RIDGELINE RTL-T	RIDGELINE RTL-T	137,500	123,750	110,000
CAMIONETAS	HONDA	RIDGELINE RTL-T TOURING	RIDGELINE RTL-T TOURING	137,500	123,750	110,000
CAMIONETAS	HONDA	RIDGELINE TOURING	RIDGELINE TOURING	137,500	123,750	110,000
CAMIONETAS	HONDA	TOURING UP-GRADE	TOURING UP-GRADE	170,230	153,210	136,180
CAMIONETAS	HONDA	WR-V	WR-V	57,180	51,460	45,740
CAMIONETAS	HONDA	WR-V EX	WR-V EX	70,630	63,570	56,500
CAMIONETAS	HONDA	WR-V EX CVT	WR-V EX CVT	59,330	53,400	47,460
CAMIONETAS	HONDA	WR-V EX MT	WR-V EX MT	63,800	57,420	51,040
CAMIONETAS	HONDA	WR-V EXL	WR-V EXL	79,050	71,150	63,240
CAMIONETAS	HONDA	WR-V EXL CVT	WR-V EXL CVT	65,650	59,090	52,520
CAMIONETAS	HONDA	WR-V LX	WR-V LX	60,540	54,490	48,430
CAMIONETAS	HONDA	WR-V LX CVT	WR-V LX CVT	44,440	40,000	35,550
CAMIONETAS	HONDA	WR-V LX MT	WR-V LX MT	57,180	51,460	45,740
CAMIONETAS	HONDA	WR-V SPORT (EX CVT)	WR-V SPORT (EX CVT)	70,630	63,570	56,500
CAMIONETAS	HONDA	WR-V TOP EDITION (EXL CVT)	WR-V TOP EDITION (EXL CVT)	79,050	71,150	63,240
CAMIONETAS	HONDA	ZR-V TOURING	ZR-V TOURING	121,210	109,090	96,970
CAMIONETAS	HONDA	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	98,190	88,370	78,550
CAMIONETAS	HONDA	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	114,900	103,410	91,920
CAMIONETAS	HONDA	OTROS MODELOS	OTROS MODELOS	137,500	123,750	110,000
CAMIONETAS	HUANGHAI	AURORA	AURORA	70,400	63,360	56,320
CAMIONETAS	HUANGHAI	PLUTUS	PLUTUS	70,360	63,320	56,290
CAMIONETAS	HUANGHAI	OTROS MODELOS	OTROS MODELOS	70,380	63,340	56,300

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	HUMMER	H2 20V 3.5	H2 20V 3.5	194,830	175,350	155,860
CAMIONETAS	HUMMER	H2 6.0 V8	H2 6.0 V8	281,260	253,130	225,010
CAMIONETAS	HUMMER	H3	H3	134,240	120,820	107,390
CAMIONETAS	HUMMER	OTROS MODELOS	OTROS MODELOS	194,830	175,350	155,860
CAMIONETAS	HYUNDAI	ALL NEW SANTA FE MX5 AT 2WD 2.5 GL DESIGN	ALL NEW SANTA FE MX5 AT 2WD 2.5 GL DESIGN	141,420	127,280	113,140
CAMIONETAS	HYUNDAI	ALL NEW SANTA FE MX5 AT 2WD 2.5 GL PREMIUM	ALL NEW SANTA FE MX5 AT 2WD 2.5 GL PREMIUM	158,260	142,430	126,610
CAMIONETAS	HYUNDAI	ALL NEW SANTA FE MX5 DCT HTRAC 2.5T GLS	ALL NEW SANTA FE MX5 DCT HTRAC 2.5T GLS	185,200	166,680	148,160
CAMIONETAS	HYUNDAI	ALL NEW SANTA FE MX5 DCT HTRAC 2.5T GLS LIMITED	ALL NEW SANTA FE MX5 DCT HTRAC 2.5T GLS LIMITED	166,430	149,790	133,140
CAMIONETAS	HYUNDAI	ALL NEW SANTA FE MX5 DESIGN	ALL NEW SANTA FE MX5 DESIGN	138,050	124,250	110,440
CAMIONETAS	HYUNDAI	ALL NEW SANTA FE MX5 LIMITED	ALL NEW SANTA FE MX5 LIMITED	171,230	154,110	136,980
CAMIONETAS	HYUNDAI	ALL NEW SANTA FE MX5 PREMIUM	ALL NEW SANTA FE MX5 PREMIUM	158,260	142,430	126,610
CAMIONETAS	HYUNDAI	COUNTY II	COUNTY II	189,910	170,920	151,930
CAMIONETAS	HYUNDAI	COUNTY III	COUNTY III	105,770	95,190	84,620
CAMIONETAS	HYUNDAI	CRETA	CRETA	72,380	65,140	57,900
CAMIONETAS	HYUNDAI	CRETA 1.6 GL 2WD AT COMFORT	CRETA 1.6 GL 2WD AT COMFORT	70,870	63,780	56,700
CAMIONETAS	HYUNDAI	CRETA 1.6 GL 2WD AT FULL	CRETA 1.6 GL 2WD AT FULL	68,720	61,850	54,980
CAMIONETAS	HYUNDAI	CRETA 1.6 GL 2WD AT SPECIAL EDITION	CRETA 1.6 GL 2WD AT SPECIAL EDITION	65,250	58,730	52,200
CAMIONETAS	HYUNDAI	CRETA 1.6 GL 2WD AT SPORT	CRETA 1.6 GL 2WD AT SPORT	68,740	61,870	54,990
CAMIONETAS	HYUNDAI	CRETA 1.6 GL 2WD AT STYLE	CRETA 1.6 GL 2WD AT STYLE	80,190	72,170	64,150
CAMIONETAS	HYUNDAI	CRETA 1.6 GL 2WD MT	CRETA 1.6 GL 2WD MT	61,340	55,210	49,070
CAMIONETAS	HYUNDAI	CRETA 1.6 GL 2WD MT COMFORT	CRETA 1.6 GL 2WD MT COMFORT	52,380	47,140	41,900
CAMIONETAS	HYUNDAI	CRETA 1.6 GL 2WD MT FULL	CRETA 1.6 GL 2WD MT FULL	65,450	58,910	52,360
CAMIONETAS	HYUNDAI	CRETA 1.6 GL 2WD MT SPECIAL EDITION	CRETA 1.6 GL 2WD MT SPECIAL EDITION	75,270	67,740	60,220
CAMIONETAS	HYUNDAI	CRETA 1.6 GL 2WD MT SPORT	CRETA 1.6 GL 2WD MT SPORT	67,750	60,980	54,200
CAMIONETAS	HYUNDAI	CRETA 1.6 GL 2WD MT STYLE	CRETA 1.6 GL 2WD MT STYLE	70,880	63,790	56,700
CAMIONETAS	HYUNDAI	CRETA 1.6 GLS 2WD AT STYLE	CRETA 1.6 GLS 2WD AT STYLE	72,000	64,800	57,600
CAMIONETAS	HYUNDAI	CRETA 1.6 GLS 2WD MT STYLE	CRETA 1.6 GLS 2WD MT STYLE	68,720	61,850	54,980
CAMIONETAS	HYUNDAI	CRETA FL SU2I 1.5 GL 2WD IVT COMFORT	CRETA FL SU2I 1.5 GL 2WD IVT COMFORT	77,430	69,690	61,940
CAMIONETAS	HYUNDAI	CRETA FL SU2I 1.5 GL 2WD IVT COMFORT GLP	CRETA FL SU2I 1.5 GL 2WD IVT COMFORT GLP	78,440	70,600	62,750
CAMIONETAS	HYUNDAI	CRETA FL SU2I 1.5 GL 2WD IVT DESIGN	CRETA FL SU2I 1.5 GL 2WD IVT DESIGN	82,490	74,240	65,990
CAMIONETAS	HYUNDAI	CRETA FL SU2I 1.5 GL 2WD IVT PREMIUM	CRETA FL SU2I 1.5 GL 2WD IVT PREMIUM	94,270	84,840	75,420
CAMIONETAS	HYUNDAI	CRETA FL SU2I 1.5 GL 2WD MT COMFORT	CRETA FL SU2I 1.5 GL 2WD MT COMFORT	72,380	65,140	57,900
CAMIONETAS	HYUNDAI	CRETA FL SU2I 1.5 GL 2WD MT COMFORT GLP	CRETA FL SU2I 1.5 GL 2WD MT COMFORT GLP	73,390	66,050	58,710
CAMIONETAS	HYUNDAI	CRETA FL SU2I 1.5 GL 2WD MT DESIGN	CRETA FL SU2I 1.5 GL 2WD MT DESIGN	77,430	69,690	61,940
CAMIONETAS	HYUNDAI	CRETA GL	CRETA GL	60,880	54,790	48,700
CAMIONETAS	HYUNDAI	CRETA GLS	CRETA GLS	59,820	53,840	47,860
CAMIONETAS	HYUNDAI	CRETA GRAND GL	CRETA GRAND GL	80,990	72,890	64,790
CAMIONETAS	HYUNDAI	CRETA GRAND GLS	CRETA GRAND GLS	85,850	77,270	68,680
CAMIONETAS	HYUNDAI	CRETA PE 1.6GL 2WD AT VALUE E4	CRETA PE 1.6GL 2WD AT VALUE E4	63,470	57,120	50,780
CAMIONETAS	HYUNDAI	CRETA SU2I 1.4 GL 2WD DCT STYLE	CRETA SU2I 1.4 GL 2WD DCT STYLE	98,650	88,790	78,920
CAMIONETAS	HYUNDAI	CRETA SU2I 1.5 GL 2WD CVT COMFORT	CRETA SU2I 1.5 GL 2WD CVT COMFORT	75,750	68,180	60,600
CAMIONETAS	HYUNDAI	CRETA SU2i 1.5 GL 2WD CVT COMFORT PLUS	CRETA SU2i 1.5 GL 2WD CVT COMFORT PLUS	72,380	65,140	57,900
CAMIONETAS	HYUNDAI	CRETA SU2i 1.5 GL 2WD CVT COMFORT PLUS GLP	CRETA SU2i 1.5 GL 2WD CVT COMFORT PLUS GLP	81,400	73,260	65,120
CAMIONETAS	HYUNDAI	CRETA SU2I 1.5 GL 2WD CVT SPORT	CRETA SU2I 1.5 GL 2WD CVT SPORT	75,780	68,200	60,620
CAMIONETAS	HYUNDAI	CRETA SU2i 1.5 GL 2WD CVT SPORT GLP	CRETA SU2i 1.5 GL 2WD CVT SPORT GLP	79,790	71,810	63,830
CAMIONETAS	HYUNDAI	CRETA SU2I 1.5 GL 2WD MT COMFORT	CRETA SU2I 1.5 GL 2WD MT COMFORT	74,060	66,650	59,250
CAMIONETAS	HYUNDAI	CRETA SU2i 1.5 GL 2WD MT COMFORT PLUS	CRETA SU2i 1.5 GL 2WD MT COMFORT PLUS	67,320	60,590	53,860
CAMIONETAS	HYUNDAI	CRETA SU2i 1.5 GL 2WD MT COMFORT PLUS GLP	CRETA SU2i 1.5 GL 2WD MT COMFORT PLUS GLP	80,730	72,660	64,580
CAMIONETAS	HYUNDAI	CRETA SU2I 1.5 GL 2WD MT SPORT	CRETA SU2I 1.5 GL 2WD MT SPORT	76,630	68,970	61,300
CAMIONETAS	HYUNDAI	CRETA SU2i 1.5 GL 2WD MT SPORT GLP	CRETA SU2i 1.5 GL 2WD MT SPORT GLP	84,160	75,740	67,330
CAMIONETAS	HYUNDAI	CRETA SU2I 1.5 GL 2WD MT STYLE	CRETA SU2I 1.5 GL 2WD MT STYLE	89,220	80,300	71,380
CAMIONETAS	HYUNDAI	GALLOPER CORTA 2.5 C.C. TDIES.	GALLOPER CORTA 2.5 C.C. TDIES.	72,000	64,800	57,600
CAMIONETAS	HYUNDAI	GALLOPER CORTA 4X4	GALLOPER CORTA 4X4	81,820	73,640	65,460
CAMIONETAS	HYUNDAI	GALLOPER EXCEED 2.5 TURBODIESEL 3P.	GALLOPER EXCEED 2.5 TURBODIESEL 3P.	81,170	73,050	64,940
CAMIONETAS	HYUNDAI	GALLOPER EXCEED 2.5 TURBODIESEL 5P.	GALLOPER EXCEED 2.5 TURBODIESEL 5P.	88,370	79,530	70,700
CAMIONETAS	HYUNDAI	GALLOPER EXCEED V6 3.0 AUT.	GALLOPER EXCEED V6 3.0 AUT.	98,190	88,370	78,550
CAMIONETAS	HYUNDAI	GALLOPER EXCEED V6 3.0 MEC.	GALLOPER EXCEED V6 3.0 MEC.	96,550	86,900	77,240
CAMIONETAS	HYUNDAI	GALLOPER II CORTA 2.5	GALLOPER II CORTA 2.5	75,270	67,740	60,220
CAMIONETAS	HYUNDAI	GALLOPER LARGA 2.5 C.C. TDIES.	GALLOPER LARGA 2.5 C.C. TDIES.	79,200	71,280	63,360
CAMIONETAS	HYUNDAI	GALLOPER LARGA 4X4	GALLOPER LARGA 4X4	98,190	88,370	78,550
CAMIONETAS	HYUNDAI	GRACE GS MINUBUS DIES	GRACE GS MINUBUS DIES	81,820	73,640	65,460
CAMIONETAS	HYUNDAI	GRACE MINUBUS 2.6 DIES.12 PSJ.	GRACE MINUBUS 2.6 DIES.12 PSJ.	62,170	55,950	49,740
CAMIONETAS	HYUNDAI	GRACE MINUBUS DIES 15 PSJ.	GRACE MINUBUS DIES 15 PSJ.	68,720	61,850	54,980
CAMIONETAS	HYUNDAI	GRACE MINUBUS DLX DIES	GRACE MINUBUS DLX DIES	62,170	55,950	49,740
CAMIONETAS	HYUNDAI	GRACE PANEL DLX	GRACE PANEL DLX	47,450	42,710	37,960
CAMIONETAS	HYUNDAI	GRACE VAN	GRACE VAN	67,220	60,500	53,780
CAMIONETAS	HYUNDAI	GRACE VAN DIES.	GRACE VAN DIES.	64,470	58,020	51,580
CAMIONETAS	HYUNDAI	GRACE VAN DLX DIES.	GRACE VAN DLX DIES.	65,450	58,910	52,360
CAMIONETAS	HYUNDAI	GRACE VAN GS DIES.	GRACE VAN GS DIES.	77,560	69,800	62,050
CAMIONETAS	HYUNDAI	GRACE VAN MEC.	GRACE VAN MEC.	67,220	60,500	53,780
CAMIONETAS	HYUNDAI		GRAND CRETA FL SU2I 2.0 GLS AT DESIGN	90,900	81,810	72,720
CAMIONETAS	HYUNDAI		GRAND CRETA FL SU2I 2.0 GLS MT DESIGN	89,560	80,600	71,650
CAMIONETAS	HYUNDAI	GRAND CRETA SU2i 2.0 GLS AT COMFORT	GRAND CRETA SU2i 2.0 GLS AT COMFORT	77,460	69,710	61,970
CAMIONETAS	HYUNDAI	GRAND CRETA SU2I 2.0 GLS AT COMFORT GLP	GRAND CRETA SU2I 2.0 GLS AT COMFORT GLP	85,350	76,820	68,280
CAMIONETAS	HYUNDAI	GRAND CRETA SU2I 2.0 GLS AT FULL	GRAND CRETA SU2I 2.0 GLS AT FULL	99,330	89,400	79,460
CAMIONETAS	HYUNDAI	GRAND CRETA SU2i 2.0 GLS AT SPORT	GRAND CRETA SU2i 2.0 GLS AT SPORT	89,930	80,940	71,940
CAMIONETAS	HYUNDAI	GRAND CRETA SU2I 2.0 GLS AT SPORT GLP	GRAND CRETA SU2I 2.0 GLS AT SPORT GLP	102,690	92,420	82,150
CAMIONETAS	HYUNDAI	GRAND CRETA SU2I 2.0 GLS AT SPORT PLUS	GRAND CRETA SU2I 2.0 GLS AT SPORT PLUS	109,430	98,490	87,540
CAMIONETAS	HYUNDAI	GRAND CRETA SU2I 2.0 GLS AT SPORT PLUS GLP	GRAND CRETA SU2I 2.0 GLS AT SPORT PLUS GLP	112,800	101,520	90,240
CAMIONETAS	HYUNDAI	GRAND CRETA SU2i 2.0 GLS AT STYLE	GRAND CRETA SU2i 2.0 GLS AT STYLE	107,740	96,970	86,190
CAMIONETAS	HYUNDAI	GRAND CRETA SU2i 2.0 GLS MT COMFORT	GRAND CRETA SU2i 2.0 GLS MT COMFORT	81,810	73,630	65,450
CAMIONETAS	HYUNDAI	GRAND CRETA SU2I 2.0 GLS MT COMFORT GLP	GRAND CRETA SU2I 2.0 GLS MT COMFORT GLP	82,490	74,240	65,990
CAMIONETAS	HYUNDAI	GRAND CRETA SU2I 2.0 GLS MT FULL	GRAND CRETA SU2I 2.0 GLS MT FULL	95,960	86,360	76,770
CAMIONETAS	HYUNDAI	GRAND CRETA SU2I 2.0 GLS MT GLP	GRAND CRETA SU2I 2.0 GLS MT GLP	84,160	75,740	67,330
CAMIONETAS	HYUNDAI	GRAND CRETA SU2i 2.0 GLS MT SPORT	GRAND CRETA SU2i 2.0 GLS MT SPORT	99,150	89,240	79,320
CAMIONETAS	HYUNDAI	GRAND CRETA SU2I 2.0 GLS MT SPORT GLP	GRAND CRETA SU2I 2.0 GLS MT SPORT GLP	98,480	88,630	78,780
CAMIONETAS	HYUNDAI	GRAND CRETA SU2i 2.0 GLS MT STYLE	GRAND CRETA SU2i 2.0 GLS MT STYLE	102,610	92,350	82,090
CAMIONETAS	HYUNDAI	GRAND SANTA FE GLS	GRAND SANTA FE GLS	97,590	87,830	78,070
CAMIONETAS	HYUNDAI	GRAND SANTA FE GLS 4WD 3.3 AT DELUXE	GRAND SANTA FE GLS 4WD 3.3 AT DELUXE	140,760	126,680	112,610
CAMIONETAS	HYUNDAI	GRAND SANTA FE GLS 4WD 3.3 AT FULL	GRAND SANTA FE GLS 4WD 3.3 AT FULL	116,210	104,590	92,970
CAMIONETAS	HYUNDAI	GRAND SANTA FE GLS 4WD 3.3 AT LIMITED 7S	GRAND SANTA FE GLS 4WD 3.3 AT LIMITED 7S	152,220	137,000	121,780
CAMIONETAS	HYUNDAI	GRAND SANTA FE GLS 4WD 3.3 AT STYLE 7S	GRAND SANTA FE GLS 4WD 3.3 AT STYLE 7S	127,340	114,610	101,870
CAMIONETAS	HYUNDAI	H 1 SVX TDIES.	H 1 SVX TDIES.	75,970	68,370	60,780
CAMIONETAS	HYUNDAI	H 1 SVX TDIES. AUT.	H 1 SVX TDIES. AUT.	98,190	88,370	78,550
CAMIONETAS	HYUNDAI	H 100 GRACE VAN	H 100 GRACE VAN	53,380	48,040	42,700
CAMIONETAS	HYUNDAI	H 100 GRACE VAN 12P.	H 100 GRACE VAN 12P.	53,380	48,040	42,700
CAMIONETAS	HYUNDAI	H 100 GRACE VAN 15P.	H 100 GRACE VAN 15P.	53,380	48,040	42,700
CAMIONETAS	HYUNDAI	H-1	H-1	83,420	75,080	66,740
CAMIONETAS	HYUNDAI	H-1 12 GLS MBUS 2.5 TDI AUT.	H-1 12 GLS MBUS 2.5 TDI AUT.	106,370	95,730	85,100
CAMIONETAS	HYUNDAI	H-1 12 GLS MBUS 2.5 TDI MEC.	H-1 12 GLS MBUS 2.5 TDI MEC.	91,390	82,250	73,110
CAMIONETAS	HYUNDAI	H-1 12P GL INT GRIS MBUS 2.5 TDI MEC.	H-1 12P GL INT GRIS MBUS 2.5 TDI MEC.	88,370	79,530	70,700
CAMIONETAS	HYUNDAI	H-1 12P GLS MBUS 2.5 TDI AUT. FULL	H-1 12P GLS MBUS 2.5 TDI AUT. FULL	91,640	82,480	73,310
CAMIONETAS	HYUNDAI	H-1 3 VAN	H-1 3 VAN	64,920	58,430	51,940
CAMIONETAS	HYUNDAI	H-1 3 VAN GL	H-1 3 VAN GL	70,730	63,660	56,580
CAMIONETAS	HYUNDAI	H-1 6 VAN	H-1 6 VAN	85,780	77,200	68,620
CAMIONETAS	HYUNDAI	H-1 6 VAN GL	H-1 6 VAN GL	84,110	75,700	67,290
CAMIONETAS	HYUNDAI	H-1 CARGO VAN	H-1 CARGO VAN	55,340	49,810	44,270
CAMIONETAS	HYUNDAI	H-1 GLS MIC 2.5 AT	H-1 GLS MIC 2.5 AT	81,530	73,380	65,220
CAMIONETAS	HYUNDAI	H-1 GLS MIC 2.5 AT FULL	H-1 GLS MIC 2.5 AT FULL	81,530	73,380	65,220

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	HYUNDAI	H-1 GLS MIC 2.5 MT	H-1 GLS MIC 2.5 MT	94,620	85,160	75,700
CAMIONETAS	HYUNDAI	H-1 GLS MULT 2.5 TDI AT 9P	H-1 GLS MULT 2.5 TDI AT 9P	81,820	73,640	65,460
CAMIONETAS	HYUNDAI	H-1 MBUS	H-1 MBUS	91,440	82,300	73,150
CAMIONETAS	HYUNDAI	H-1 MBUS 12P 2.5 CRDI GL MT	H-1 MBUS 12P 2.5 CRDI GL MT	90,010	81,010	72,010
CAMIONETAS	HYUNDAI	H-1 MBUS 12P 2.5 TDI GL MT	H-1 MBUS 12P 2.5 TDI GL MT	85,220	76,700	68,180
CAMIONETAS	HYUNDAI	H-1 MBUS 12P 2.5 TDI GL MT - INT GRIS E4	H-1 MBUS 12P 2.5 TDI GL MT - INT GRIS E4	85,220	76,700	68,180
CAMIONETAS	HYUNDAI	H-1 MBUS 12S 2.4 MPI GL MT E4	H-1 MBUS 12S 2.4 MPI GL MT E4	88,370	79,530	70,700
CAMIONETAS	HYUNDAI	H-1 MBUS 12S GL 2.4 MPI MT	H-1 MBUS 12S GL 2.4 MPI MT	87,750	78,980	70,200
CAMIONETAS	HYUNDAI	H-1 MBUS 2.5 TDI GL	H-1 MBUS 2.5 TDI GL	88,080	79,270	70,460
CAMIONETAS	HYUNDAI	H-1 MBUS GL	H-1 MBUS GL	84,310	75,880	67,450
CAMIONETAS	HYUNDAI	H-1 MBUS GLS	H-1 MBUS GLS	90,010	81,010	72,010
CAMIONETAS	HYUNDAI	H-1 MBUS GLS 2.5 TDI 12P MT	H-1 MBUS GLS 2.5 TDI 12P MT	90,010	81,010	72,010
CAMIONETAS	HYUNDAI	H-1 MBUS MPI GL 2.4	H-1 MBUS MPI GL 2.4	88,610	79,750	70,890
CAMIONETAS	HYUNDAI	H-1 MIC GL 2.5 MEC.	H-1 MIC GL 2.5 MEC.	90,990	81,890	72,790
CAMIONETAS	HYUNDAI	H-1 MIC GLS MPI 2.4 AUT.	H-1 MIC GLS MPI 2.4 AUT.	81,820	73,640	65,460
CAMIONETAS	HYUNDAI	H-1 NA SVX MBUS 2.6	H-1 NA SVX MBUS 2.6	72,000	64,800	57,600
CAMIONETAS	HYUNDAI	H-1 SV 2.5 DIES.	H-1 SV 2.5 DIES.	74,810	67,330	59,850
CAMIONETAS	HYUNDAI	H-1 SVX MBUS 2.5 TDI	H-1 SVX MBUS 2.5 TDI	78,220	70,400	62,580
CAMIONETAS	HYUNDAI	H-1 SVX MIC 2.5	H-1 SVX MIC 2.5	81,530	73,380	65,220
CAMIONETAS	HYUNDAI	H-1 SVX MIC 2.6	H-1 SVX MIC 2.6	81,530	73,380	65,220
CAMIONETAS	HYUNDAI	H-1 VAN 3P 2.5 CRDI GL	H-1 VAN 3P 2.5 CRDI GL	78,550	70,700	62,840
CAMIONETAS	HYUNDAI	H-1 VAN 3P 2.5 TDI GL E4	H-1 VAN 3P 2.5 TDI GL E4	76,190	68,570	60,950
CAMIONETAS	HYUNDAI	H-1 VAN 3S 2.4 MPI GL E4	H-1 VAN 3S 2.4 MPI GL E4	76,910	69,220	61,530
CAMIONETAS	HYUNDAI	H-1 VAN 3S GL 2.4 MPI G	H-1 VAN 3S GL 2.4 MPI G	73,640	66,280	58,910
CAMIONETAS	HYUNDAI	H-1 VAN 6P 2.5 CRDI GL	H-1 VAN 6P 2.5 CRDI GL	97,560	87,800	78,050
CAMIONETAS	HYUNDAI	H-1 VAN 6P 2.5 TD GL	H-1 VAN 6P 2.5 TD GL	81,820	73,640	65,460
CAMIONETAS	HYUNDAI	H-1 VAN 6P 2.5 TDI GL E4	H-1 VAN 6P 2.5 TDI GL E4	85,100	76,590	68,080
CAMIONETAS	HYUNDAI	H-1 VAN GL 2.4 3S MPI	H-1 VAN GL 2.4 3S MPI	81,820	73,640	65,460
CAMIONETAS	HYUNDAI	H-1 VAN GL 2.5 3P	H-1 VAN GL 2.5 3P	81,820	73,640	65,460
CAMIONETAS	HYUNDAI	H-1 VAN GL 2.5 6P	H-1 VAN GL 2.5 6P	83,460	75,110	66,770
CAMIONETAS	HYUNDAI	H-1 VAN NA SV 2.6	H-1 VAN NA SV 2.6	55,630	50,070	44,500
CAMIONETAS	HYUNDAI	H-1 VAN SV 2.5	H-1 VAN SV 2.5	60,240	54,220	48,190
CAMIONETAS	HYUNDAI	H-1 VAN SV 2.5 TDI	H-1 VAN SV 2.5 TDI	60,870	54,780	48,700
CAMIONETAS	HYUNDAI	H-1 VAN SV 2.6	H-1 VAN SV 2.6	55,630	50,070	44,500
CAMIONETAS	HYUNDAI	H-1 VAN3 GL 2.5 TDI	H-1 VAN3 GL 2.5 TDI	78,550	70,700	62,840
CAMIONETAS	HYUNDAI	H-1 VAN6 GL 2.5 TDI	H-1 VAN6 GL 2.5 TDI	81,820	73,640	65,460
CAMIONETAS	HYUNDAI	H-100 TRUCK	H-100 TRUCK	63,990	57,590	51,190
CAMIONETAS	HYUNDAI	H-100 TRUCK (PORTER) GL 2.5	H-100 TRUCK (PORTER) GL 2.5	58,290	52,460	46,630
CAMIONETAS	HYUNDAI	H-100 TRUCK (PORTER) GL 2.6	H-100 TRUCK (PORTER) GL 2.6	53,380	48,040	42,700
CAMIONETAS	HYUNDAI	H-100 TRUCK (PORTER) GL DC 2.5	H-100 TRUCK (PORTER) GL DC 2.5	64,840	58,360	51,870
CAMIONETAS	HYUNDAI	H-100 TRUCK (PORTER) GL DC 2.6	H-100 TRUCK (PORTER) GL DC 2.6	59,600	53,640	47,680
CAMIONETAS	HYUNDAI	H-100 TRUCK (PORTER) GL ELWB 2.5	H-100 TRUCK (PORTER) GL ELWB 2.5	61,550	55,400	49,240
CAMIONETAS	HYUNDAI	H-100 TRUCK (PORTER) GL ELWB 2.6	H-100 TRUCK (PORTER) GL ELWB 2.6	56,650	50,990	45,320
CAMIONETAS	HYUNDAI	H-100 TRUCK (PORTER) GL HIGH DECK 2.5	H-100 TRUCK (PORTER) GL HIGH DECK 2.5	58,930	53,040	47,140
CAMIONETAS	HYUNDAI	H-100 TRUCK (PORTER) GL HIGH DECK 2.6	H-100 TRUCK (PORTER) GL HIGH DECK 2.6	54,010	48,610	43,210
CAMIONETAS	HYUNDAI	H100 TRUCK 2.5 CRDI	H100 TRUCK 2.5 CRDI	67,410	60,670	53,930
CAMIONETAS	HYUNDAI	H-100 TRUCK 2.5 CRDI EURO III FG	H-100 TRUCK 2.5 CRDI EURO III FG	76,600	68,940	61,280
CAMIONETAS	HYUNDAI	H-100 TRUCK 2.5 CRDI EURO III TAC	H-100 TRUCK 2.5 CRDI EURO III TAC	64,800	58,320	51,840
CAMIONETAS	HYUNDAI	H-100 TRUCK 2.5 CRDI TAC E4	H-100 TRUCK 2.5 CRDI TAC E4	68,990	62,090	55,190
CAMIONETAS	HYUNDAI	H100 TRUCK 2.5 CRDI TAC PLUS E4	H100 TRUCK 2.5 CRDI TAC PLUS E4	62,280	56,050	49,820
CAMIONETAS	HYUNDAI	H-100 TRUCK 2.5 TDI	H-100 TRUCK 2.5 TDI	68,720	61,850	54,980
CAMIONETAS	HYUNDAI	H-100 TRUCK DC 2.5 TDI	H-100 TRUCK DC 2.5 TDI	67,080	60,370	53,660
CAMIONETAS	HYUNDAI	H-100 TRUCK ELWB 2.5 TDI	H-100 TRUCK ELWB 2.5 TDI	61,550	55,400	49,240
CAMIONETAS	HYUNDAI	H100 TRUCK GL	H100 TRUCK GL	64,430	57,990	51,540
CAMIONETAS	HYUNDAI	H100 TRUCK GL 2.5	H100 TRUCK GL 2.5	70,690	63,620	56,550
CAMIONETAS	HYUNDAI	H100 TRUCK GL 2.5 CRDI	H100 TRUCK GL 2.5 CRDI	57,030	51,330	45,620
CAMIONETAS	HYUNDAI	H-100 TRUCK HIGH DECK 2.5 TDI	H-100 TRUCK HIGH DECK 2.5 TDI	58,930	53,040	47,140
CAMIONETAS	HYUNDAI	H-100 TRUCK NA 2.6	H-100 TRUCK NA 2.6	65,450	58,910	52,360
CAMIONETAS	HYUNDAI	H-100 TRUCK NA DC 2.6	H-100 TRUCK NA DC 2.6	59,600	53,640	47,680
CAMIONETAS	HYUNDAI	H-100 TRUCK NA ELWB 2.6	H-100 TRUCK NA ELWB 2.6	56,650	50,990	45,320
CAMIONETAS	HYUNDAI	H-100 TRUCK NA HIGH DECK 2.6	H-100 TRUCK NA HIGH DECK 2.6	54,010	48,610	43,210
CAMIONETAS	HYUNDAI	H-100 TRUCK PORTER CRDI	H-100 TRUCK PORTER CRDI	78,550	70,700	62,840
CAMIONETAS	HYUNDAI	H350 C844	H350 C844	137,530	123,780	110,020
CAMIONETAS	HYUNDAI	HD 120 TDI CRDI EURO IV	HD 120 TDI CRDI EURO IV	178,780	160,900	143,020
CAMIONETAS	HYUNDAI	HD35	HD35	84,540	76,090	67,630
CAMIONETAS	HYUNDAI	HD35 TDI CRDI EURO III	HD35 TDI CRDI EURO III	78,550	70,700	62,840
CAMIONETAS	HYUNDAI	HD35 TDI CRDI EURO IV	HD35 TDI CRDI EURO IV	78,550	70,700	62,840
CAMIONETAS	HYUNDAI	HD35 TDI GL	HD35 TDI GL	96,800	87,120	77,440
CAMIONETAS	HYUNDAI	HD65 TDI CRDI EURO IV	HD65 TDI CRDI EURO IV	78,910	71,020	63,130
CAMIONETAS	HYUNDAI	I20	I20	45,000	40,500	36,000
CAMIONETAS	HYUNDAI	I20 ACTIVE CROSS SPORT AT	I20 ACTIVE CROSS SPORT AT	54,490	49,040	43,590
CAMIONETAS	HYUNDAI	I20 ACTIVE CROSS SPORT MT	I20 ACTIVE CROSS SPORT MT	50,730	45,660	40,580
CAMIONETAS	HYUNDAI	I20 GL	I20 GL	53,510	48,160	42,810
CAMIONETAS	HYUNDAI	I20 L	I20 L	56,030	50,430	44,820
CAMIONETAS	HYUNDAI	I20 L MT	I20 L MT	53,570	48,210	42,860
CAMIONETAS	HYUNDAI	IONIQ 5 EV ELITE	IONIQ 5 EV ELITE	218,880	196,990	175,100
CAMIONETAS	HYUNDAI	IONIQ 5 HTRAC EV LIMITED	IONIQ 5 HTRAC EV LIMITED	242,460	218,210	193,970
CAMIONETAS	HYUNDAI	KONA EV FULL	KONA EV FULL	137,940	124,150	110,350
CAMIONETAS	HYUNDAI	KONA EV STYLE	KONA EV STYLE	134,680	121,210	107,740
CAMIONETAS	HYUNDAI	KONA GL	KONA GL	111,020	99,920	88,820
CAMIONETAS	HYUNDAI	KONA SX2 1.6 6DCT FULL HEV	KONA SX2 1.6 6DCT FULL HEV	111,110	100,000	88,890
CAMIONETAS	HYUNDAI	KONA SX2 1.6 6DCT STYLE HEV	KONA SX2 1.6 6DCT STYLE HEV	124,580	112,120	99,660
CAMIONETAS	HYUNDAI	KONA SX2 1.6 6DCT STYLE PLUS HEV	KONA SX2 1.6 6DCT STYLE PLUS HEV	125,260	112,730	100,210
CAMIONETAS	HYUNDAI	KONA SX2 1.6T 8AT N-LINE	KONA SX2 1.6T 8AT N-LINE	124,580	112,120	99,660
CAMIONETAS	HYUNDAI	KONA SX2 2.0 CVT DESIGN	KONA SX2 2.0 CVT DESIGN	89,220	80,300	71,380
CAMIONETAS	HYUNDAI	KONA SX2 2.0 CVT PREMIUM	KONA SX2 2.0 CVT PREMIUM	93,150	83,840	74,520
CAMIONETAS	HYUNDAI	MATRIX	MATRIX	56,650	50,990	45,320
CAMIONETAS	HYUNDAI	MATRIX GL 1.6 AUT.	MATRIX GL 1.6 AUT.	58,610	52,750	46,890
CAMIONETAS	HYUNDAI	MATRIX GL 1.6 MEC.	MATRIX GL 1.6 MEC.	54,680	49,210	43,740
CAMIONETAS	HYUNDAI		NEW PALISADE LX3 HEV 2.5T 2WD PREMIUM	190,260	171,230	152,210
CAMIONETAS	HYUNDAI		NEW PALISADE LX3 HEV 2.5T 4WD CALLIGRAPHY	208,780	187,900	167,020
CAMIONETAS	HYUNDAI		NEW PALISADE LX3 HEV 2.5T 4WD LIMITED	202,050	181,850	161,640
CAMIONETAS	HYUNDAI	NEW PALISADE PE LX2 3.5 GLS 4WD AT STYLE PLUS	NEW PALISADE PE LX2 3.5 GLS 4WD AT STYLE PLUS	195,310	175,780	156,250
CAMIONETAS	HYUNDAI		NEW SANTA FE MX5 HEV AT HTRAC 1.6T GLS LIMITED	178,810	160,930	143,050
CAMIONETAS	HYUNDAI		NEW SANTA FE MX5C AT 2WD 2.0T DESIGN	131,660	118,490	105,330
CAMIONETAS	HYUNDAI		NEW SANTA FE MX5C AT 2WD 2.0T PREMIUM	151,860	136,670	121,490
CAMIONETAS	HYUNDAI	NEW SANTA FE TM FL 2.5 GL 2WD AT COMFORT	NEW SANTA FE TM FL 2.5 GL 2WD AT COMFORT	98,850	88,970	79,080
CAMIONETAS	HYUNDAI	NEW SANTA FE TM FL 2.5 GL 2WD AT FULL	NEW SANTA FE TM FL 2.5 GL 2WD AT FULL	116,530	104,880	93,220
CAMIONETAS	HYUNDAI	NEW SANTA FE TM FL 2.5 GLS 2WD AT SPORT	NEW SANTA FE TM FL 2.5 GLS 2WD AT SPORT	125,290	112,760	100,230
CAMIONETAS	HYUNDAI	NEW SANTA FE TM FL 2.5 GLS 4WD HTRAC AT SPORT	NEW SANTA FE TM FL 2.5 GLS 4WD HTRAC AT SPORT	141,420	127,280	113,140
CAMIONETAS	HYUNDAI	NEW SANTA FE TM FL 2.5 GLS 4WD HTRAC AT STYLE	NEW SANTA FE TM FL 2.5 GLS 4WD HTRAC AT STYLE	127,980	115,180	102,380
CAMIONETAS	HYUNDAI	NEW STARIA US4 3.5 AT 9P LUXURY	NEW STARIA US4 3.5 AT 9P LUXURY	175,100	157,590	140,080
CAMIONETAS	HYUNDAI	NEW STARIA VAN 3 US4 2.2 MT CRDI PLUS	NEW STARIA VAN 3 US4 2.2 MT CRDI PLUS	116,070	104,460	92,860
CAMIONETAS	HYUNDAI	NEW STARIA VAN 6 US4 2.2 MT CRDI PLUS	NEW STARIA VAN 6 US4 2.2 MT CRDI PLUS	119,440	107,500	95,550
CAMIONETAS	HYUNDAI	NEW TUCSON	NEW TUCSON	73,640	66,280	58,910
CAMIONETAS	HYUNDAI	NEW TUCSON FL NX4 2WD 2.0 AT DESIGN	NEW TUCSON FL NX4 2WD 2.0 AT DESIGN	101,000	90,900	80,800
CAMIONETAS	HYUNDAI	NEW TUCSON FL NX4 2WD 2.0 AT PREMIUM PLUS	NEW TUCSON FL NX4 2WD 2.0 AT PREMIUM PLUS	121,210	109,090	96,970
CAMIONETAS	HYUNDAI	NEW TUCSON FL NX4 2WD 2.0 MT DESIGN	NEW TUCSON FL NX4 2WD 2.0 MT DESIGN	97,630	87,870	78,100
CAMIONETAS	HYUNDAI	NEW TUCSON FL NX4 2WD 2.0 MT PREMIUM	NEW TUCSON FL NX4 2WD 2.0 MT PREMIUM	111,110	100,000	88,890
CAMIONETAS	HYUNDAI	NEW TUCSON GL	NEW TUCSON GL	78,550	70,700	62,840

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	HYUNDAI	NEW TUCSON GL 4X2	NEW TUCSON GL 4X2	94,980	85,480	75,980
CAMIONETAS	HYUNDAI	NEW TUCSON GLS	NEW TUCSON GLS	72,160	64,940	57,730
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 1.6 TGDI DCT COMFORT	NEW TUCSON NX4 2WD 1.6 TGDI DCT COMFORT	96,130	86,520	76,900
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 1.6 TGDI DCT FULL	NEW TUCSON NX4 2WD 1.6 TGDI DCT FULL	112,150	100,940	89,720
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 1.6 TGDI DCT LUXURY	NEW TUCSON NX4 2WD 1.6 TGDI DCT LUXURY	131,310	118,180	105,050
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 1.6 TGDI DCT SPORT	NEW TUCSON NX4 2WD 1.6 TGDI DCT SPORT	116,170	104,550	92,940
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 AT COMFORT	NEW TUCSON NX4 2WD 2.0 AT COMFORT	83,080	74,770	66,460
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 AT COMFORT GLP	NEW TUCSON NX4 2WD 2.0 AT COMFORT GLP	92,920	83,630	74,340
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 AT COMFORT PLUS	NEW TUCSON NX4 2WD 2.0 AT COMFORT PLUS	94,270	84,840	75,420
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 AT COMFORT PLUS GLP	NEW TUCSON NX4 2WD 2.0 AT COMFORT PLUS GLP	94,270	84,840	75,420
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 AT FULL	NEW TUCSON NX4 2WD 2.0 AT FULL	104,040	93,640	83,230
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 AT FULL GLP	NEW TUCSON NX4 2WD 2.0 AT FULL GLP	103,020	92,720	82,420
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 AT FULL PLUS	NEW TUCSON NX4 2WD 2.0 AT FULL PLUS	105,210	94,690	84,170
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 AT FULL PLUS GLP	NEW TUCSON NX4 2WD 2.0 AT FULL PLUS GLP	105,720	95,150	84,580
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 MT COMFORT	NEW TUCSON NX4 2WD 2.0 MT COMFORT	87,530	78,780	70,020
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 MT COMFORT GLP	NEW TUCSON NX4 2WD 2.0 MT COMFORT GLP	87,570	78,810	70,060
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 MT COMFORT PLUS	NEW TUCSON NX4 2WD 2.0 MT COMFORT PLUS	87,570	78,810	70,060
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 MT COMFORT PLUS GLP	NEW TUCSON NX4 2WD 2.0 MT COMFORT PLUS GLP	90,900	81,810	72,720
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 MT FULL	NEW TUCSON NX4 2WD 2.0 MT FULL	96,630	86,970	77,300
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 MT FULL GLP	NEW TUCSON NX4 2WD 2.0 MT FULL GLP	92,140	82,930	73,710
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 MT FULL PLUS	NEW TUCSON NX4 2WD 2.0 MT FULL PLUS	100,670	90,600	80,540
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 MT FULL PLUS GLP	NEW TUCSON NX4 2WD 2.0 MT FULL PLUS GLP	97,160	87,440	77,730
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 2WD 2.0 MT SPORT	NEW TUCSON NX4 2WD 2.0 MT SPORT	111,790	100,610	89,430
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 HEV 2WD 1.6 6AT LIMITED	NEW TUCSON NX4 HEV 2WD 1.6 6AT LIMITED	151,520	136,370	121,220
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 HEV 2WD 1.6 6AT SPORT	NEW TUCSON NX4 HEV 2WD 1.6 6AT SPORT	131,310	118,180	105,050
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 HTRAC 4WD 1.6 TGDI DCT LIMITED	NEW TUCSON NX4 HTRAC 4WD 1.6 TGDI DCT LIMITED	139,740	125,770	111,790
CAMIONETAS	HYUNDAI	NEW TUCSON NX4 HTRAC 4WD 2.0 MT SPORT	NEW TUCSON NX4 HTRAC 4WD 2.0 MT SPORT	117,800	106,020	94,240
CAMIONETAS	HYUNDAI	NEW TUCSON TL 2.0 GL	NEW TUCSON TL 2.0 GL	80,230	72,210	64,180
CAMIONETAS	HYUNDAI	NEW TUCSON TL 2.0 GL 2WD AT SPORT AVN	NEW TUCSON TL 2.0 GL 2WD AT SPORT AVN	75,300	67,770	60,240
CAMIONETAS	HYUNDAI	NEW TUCSON TL 2.0 GL 2WD MT AVN	NEW TUCSON TL 2.0 GL 2WD MT AVN	77,800	70,020	62,240
CAMIONETAS	HYUNDAI	NEW TUCSON TL 2.0 GL 2WD MT SPORT AVN	NEW TUCSON TL 2.0 GL 2WD MT SPORT AVN	84,770	76,290	67,820
CAMIONETAS	HYUNDAI	NEW TUCSON TL 2.0 GLS 2WD AT LIMITED AVN	NEW TUCSON TL 2.0 GLS 2WD AT LIMITED AVN	87,880	79,090	70,300
CAMIONETAS	HYUNDAI	NEW TUCSON TL 2.0 GLS 2WD AT STYLE AVN	NEW TUCSON TL 2.0 GLS 2WD AT STYLE AVN	89,100	80,190	71,280
CAMIONETAS	HYUNDAI	NEW TUCSON TL 2.0 GLS 2WD MT STYLE AVN	NEW TUCSON TL 2.0 GLS 2WD MT STYLE AVN	90,010	81,010	72,010
CAMIONETAS	HYUNDAI	NEW TUCSON TL 2.0 GLS 4WD AT SPECIAL EDITION	NEW TUCSON TL 2.0 GLS 4WD AT SPECIAL EDITION	94,930	85,440	75,940
CAMIONETAS	HYUNDAI	NEW TUCSON TL 2.0 GLS 4WD AT STYLE AVN	NEW TUCSON TL 2.0 GLS 4WD AT STYLE AVN	96,550	86,900	77,240
CAMIONETAS	HYUNDAI	NEW TUCSON TL 2.0 GLS 4WD MT SPECIAL EDITION	NEW TUCSON TL 2.0 GLS 4WD MT SPECIAL EDITION	91,640	82,480	73,310
CAMIONETAS	HYUNDAI	NEW TUCSON TL 2.0 GLS 4WD MT STYLE AVN	NEW TUCSON TL 2.0 GLS 4WD MT STYLE AVN	95,250	85,730	76,200
CAMIONETAS	HYUNDAI	NEW TUCSON TL FL 1.6 T-GDI GL 2WD DCT SPORT RA8 E4	NEW TUCSON TL FL 1.6 T-GDI GL 2WD DCT SPORT RA8 E4	92,550	83,300	74,040
CAMIONETAS	HYUNDAI	NEW TUCSON TL FL 1.6 T-GDI GL 2WD DCT STYLE RA8 E4	NEW TUCSON TL FL 1.6 T-GDI GL 2WD DCT STYLE RA8 E4	107,350	96,620	85,880
CAMIONETAS	HYUNDAI	NEW TUCSON TL FL 1.6 T-GDI GL 4WD HTRAC DCT SPORT	NEW TUCSON TL FL 1.6 T-GDI GL 4WD HTRAC DCT SPORT RA8 E	100,810	90,730	80,650
CAMIONETAS	HYUNDAI	NEW TUCSON TL FL 2.0 GL 2WD AT COMFORT RA8 E4	NEW TUCSON TL FL 2.0 GL 2WD AT COMFORT RA8 E4	74,670	67,200	59,740
CAMIONETAS	HYUNDAI	NEW TUCSON TL FL 2.0 GL 2WD AT FULL PLUS	NEW TUCSON TL FL 2.0 GL 2WD AT FULL PLUS	84,800	76,320	67,840
CAMIONETAS	HYUNDAI	NEW TUCSON TL FL 2.0 GL 2WD AT FULL RA8 E4	NEW TUCSON TL FL 2.0 GL 2WD AT FULL RA8 E4	74,670	67,200	59,740
CAMIONETAS	HYUNDAI	NEW TUCSON TL FL 2.0 GL 2WD MT COMFORT RA8 E4	NEW TUCSON TL FL 2.0 GL 2WD MT COMFORT RA8 E4	74,670	67,200	59,740
CAMIONETAS	HYUNDAI	NEW TUCSON TL FL 2.0 GL 2WD MT FULL RA8 E4	NEW TUCSON TL FL 2.0 GL 2WD MT FULL RA8 E4	80,730	72,660	64,580
CAMIONETAS	HYUNDAI	NEW TUCSON TL FL 2.0 GL 2WD MT SPORT RA8 E4	NEW TUCSON TL FL 2.0 GL 2WD MT SPORT RA8 E4	78,550	70,700	62,840
CAMIONETAS	HYUNDAI	NEW TUCSON TL FL 2.0 GL 4WD HTRAC MT SPORT RA8 E4	NEW TUCSON TL FL 2.0 GL 4WD HTRAC MT SPORT RA8 E4	93,030	83,730	74,420
CAMIONETAS	HYUNDAI	PALISADE GL	PALISADE GL	141,460	127,310	113,170
CAMIONETAS	HYUNDAI	PALISADE GLS	PALISADE GLS	142,820	128,540	114,260
CAMIONETAS	HYUNDAI	PALISADE LX2 2WD 3.5 AT GLS STYLE	PALISADE LX2 2WD 3.5 AT GLS STYLE	148,040	133,240	118,430
CAMIONETAS	HYUNDAI	PALISADE LX2 2WD 3.5 AT GLS STYLE PLUS	PALISADE LX2 2WD 3.5 AT GLS STYLE PLUS	149,730	134,760	119,780
CAMIONETAS	HYUNDAI	PALISADE LX2 4WD 3.5 AT GLS HTRAC LIMITED	PALISADE LX2 4WD 3.5 AT GLS HTRAC LIMITED	178,330	160,500	142,660
CAMIONETAS	HYUNDAI	PORTER	PORTER	51,530	46,380	41,220
CAMIONETAS	HYUNDAI	PORTER DLX	PORTER DLX	55,630	50,070	44,500
CAMIONETAS	HYUNDAI	PORTER GL	PORTER GL	47,450	42,710	37,960
CAMIONETAS	HYUNDAI	SANTA FE	SANTA FE	85,520	76,970	68,420
CAMIONETAS	HYUNDAI	SANTA FE 2.7 V6	SANTA FE 2.7 V6	101,170	91,050	80,940
CAMIONETAS	HYUNDAI	SANTA FE 2.7 V6 7S	SANTA FE 2.7 V6 7S	114,260	102,830	91,410
CAMIONETAS	HYUNDAI	SANTA FE 5S 2.7 V6	SANTA FE 5S 2.7 V6	101,170	91,050	80,940
CAMIONETAS	HYUNDAI	SANTA FE 7S GL 2WD 2.4 MEC.	SANTA FE 7S GL 2WD 2.4 MEC.	100,490	90,440	80,390
CAMIONETAS	HYUNDAI	SANTA FE 7S GL 2WD AT FULL PE	SANTA FE 7S GL 2WD AT FULL PE	110,970	99,870	88,780
CAMIONETAS	HYUNDAI	SANTA FE 7S GL 2WD MT FULL	SANTA FE 7S GL 2WD MT FULL	99,670	89,700	79,740
CAMIONETAS	HYUNDAI	SANTA FE 7S GL 2WD MT PE	SANTA FE 7S GL 2WD MT PE	90,010	81,010	72,010
CAMIONETAS	HYUNDAI	SANTA FE 7S GL 4WD 2.4 MEC.	SANTA FE 7S GL 4WD 2.4 MEC.	106,410	95,770	85,130
CAMIONETAS	HYUNDAI	SANTA FE 7S GLS 2WD AT SPECIAL EDITION	SANTA FE 7S GLS 2WD AT SPECIAL EDITION	94,930	85,440	75,940
CAMIONETAS	HYUNDAI	SANTA FE 7S GLS 2WD AT SPORT	SANTA FE 7S GLS 2WD AT SPORT	124,380	111,940	99,500
CAMIONETAS	HYUNDAI	SANTA FE 7S GLS 2WD AT STYLE	SANTA FE 7S GLS 2WD AT STYLE	137,500	123,750	110,000
CAMIONETAS	HYUNDAI	SANTA FE 7S GLS 2WD MT SPORT	SANTA FE 7S GLS 2WD MT SPORT	121,110	109,000	96,890
CAMIONETAS	HYUNDAI	SANTA FE 7S GLS 4WD AT	SANTA FE 7S GLS 4WD AT	128,970	116,070	103,180
CAMIONETAS	HYUNDAI	SANTA FE 7S GLS 4WD MT	SANTA FE 7S GLS 4WD MT	125,700	113,130	100,560
CAMIONETAS	HYUNDAI	SANTA FE CRDI 2.2 AUT. 7S	SANTA FE CRDI 2.2 AUT. 7S	126,380	113,740	101,100
CAMIONETAS	HYUNDAI	SANTA FE CRDI 4WD 2.0 C.C. AUT.	SANTA FE CRDI 4WD 2.0 C.C. AUT.	99,670	89,700	79,740
CAMIONETAS	HYUNDAI	SANTA FE CRDI 4WD 2.0 C.C. MEC.	SANTA FE CRDI 4WD 2.0 C.C. MEC.	94,600	85,140	75,680
CAMIONETAS	HYUNDAI	SANTA FE CRDI 7S 2.2	SANTA FE CRDI 7S 2.2	117,540	105,790	94,030
CAMIONETAS	HYUNDAI	SANTA FE GL	SANTA FE GL	90,010	81,010	72,010
CAMIONETAS	HYUNDAI	SANTA FE GL 2WD	SANTA FE GL 2WD	84,430	75,990	67,540
CAMIONETAS	HYUNDAI	SANTA FE GL 2WD 2.4 AUT. 7S	SANTA FE GL 2WD 2.4 AUT. 7S	101,190	91,070	80,950
CAMIONETAS	HYUNDAI	SANTA FE GL 2WD 2.4 SR AT 7S	SANTA FE GL 2WD 2.4 SR AT 7S	101,510	91,360	81,210
CAMIONETAS	HYUNDAI	SANTA FE GL 2WD 2.4 SR MT 7S	SANTA FE GL 2WD 2.4 SR MT 7S	100,810	90,730	80,650
CAMIONETAS	HYUNDAI	SANTA FE GL 2WD 2.7 V6 7S	SANTA FE GL 2WD 2.7 V6 7S	96,550	86,900	77,240
CAMIONETAS	HYUNDAI	SANTA FE GL 2WD 2.7 V6 AUT. 7S	SANTA FE GL 2WD 2.7 V6 AUT. 7S	99,870	89,880	79,900
CAMIONETAS	HYUNDAI	SANTA FE GL 2WD 7S AT FULL	SANTA FE GL 2WD 7S AT FULL	117,210	105,490	93,770
CAMIONETAS	HYUNDAI	SANTA FE GL 2WD V6 AT 7S	SANTA FE GL 2WD V6 AT 7S	99,870	89,880	79,900
CAMIONETAS	HYUNDAI	SANTA FE GL 2WD V6 MT 7S	SANTA FE GL 2WD V6 MT 7S	96,550	86,900	77,240
CAMIONETAS	HYUNDAI	SANTA FE GL 4WD 2.4 AUT. 7S	SANTA FE GL 4WD 2.4 AUT. 7S	109,690	98,720	87,750
CAMIONETAS	HYUNDAI	SANTA FE GL 4WD 2.4 C.C. MEC.	SANTA FE GL 4WD 2.4 C.C. MEC.	84,430	75,990	67,540
CAMIONETAS	HYUNDAI	SANTA FE GL 4WD 2.4 SR AT 7S	SANTA FE GL 4WD 2.4 SR AT 7S	110,630	99,570	88,500
CAMIONETAS	HYUNDAI	SANTA FE GL 4WD 2.4 SR MT 7S	SANTA FE GL 4WD 2.4 SR MT 7S	107,350	96,620	85,880
CAMIONETAS	HYUNDAI	SANTA FE GL 4WD 2.7 V6 7S	SANTA FE GL 4WD 2.7 V6 7S	103,130	92,820	82,500
CAMIONETAS	HYUNDAI	SANTA FE GL 4WD 2.7 V6 AUT. 7S	SANTA FE GL 4WD 2.7 V6 AUT. 7S	106,410	95,770	85,130
CAMIONETAS	HYUNDAI	SANTA FE GL 4WD 5S V6	SANTA FE GL 4WD 5S V6	115,250	103,730	92,200
CAMIONETAS	HYUNDAI	SANTA FE GL 4WD V6 MT 7S	SANTA FE GL 4WD V6 MT 7S	96,550	86,900	77,240
CAMIONETAS	HYUNDAI	SANTA FE GL AWD	SANTA FE GL AWD	81,820	73,640	65,460
CAMIONETAS	HYUNDAI	SANTA FE GL CRDI (FULL) 4WD 2.7 C.C.	SANTA FE GL CRDI (FULL) 4WD 2.7 C.C.	98,190	88,370	78,550
CAMIONETAS	HYUNDAI	SANTA FE GL CRDI 2WD AUT. 7S	SANTA FE GL CRDI 2WD AUT. 7S	114,260	102,830	91,410
CAMIONETAS	HYUNDAI	SANTA FE GL CRDI 2WD MEC. 7S	SANTA FE GL CRDI 2WD MEC. 7S	111,000	99,900	88,800
CAMIONETAS	HYUNDAI	SANTA FE GLS	SANTA FE GLS	106,370	95,730	85,100
CAMIONETAS	HYUNDAI	SANTA FE GLS 4WD	SANTA FE GLS 4WD	103,130	92,820	82,500
CAMIONETAS	HYUNDAI	SANTA FE GLS 4WD 2.4 C.C.	SANTA FE GLS 4WD 2.4 C.C.	117,850	106,070	94,280
CAMIONETAS	HYUNDAI	SANTA FE GLS 4WD 2.7 C.C.	SANTA FE GLS 4WD 2.7 C.C.	86,420	77,780	69,140
CAMIONETAS	HYUNDAI	SANTA FE GLS 4WD 3.3 AUT. 7S	SANTA FE GLS 4WD 3.3 AUT. 7S	136,840	123,160	109,470
CAMIONETAS	HYUNDAI	SANTA FE GLS AWD	SANTA FE GLS AWD	86,420	77,780	69,140
CAMIONETAS	HYUNDAI	SANTA FE GLS AWD 2.4 C.C.	SANTA FE GLS AWD 2.4 C.C.	88,040	79,240	70,430
CAMIONETAS	HYUNDAI	SANTA FE GLS CRDI 2WD 2.2 7S	SANTA FE GLS CRDI 2WD 2.2 7S	111,290	100,160	89,030
CAMIONETAS	HYUNDAI	SANTA FE GLS CRDI 2WD 2.2 AUT. 7S	SANTA FE GLS CRDI 2WD 2.2 AUT. 7S	116,240	104,620	92,990
CAMIONETAS	HYUNDAI	SANTA FE GLS CRDI 4WD 2.2 7S	SANTA FE GLS CRDI 4WD 2.2 7S	121,150	109,040	96,920
CAMIONETAS	HYUNDAI	SANTA FE GLS CRDI 4WD 2.2 AUT. 7S	SANTA FE GLS CRDI 4WD 2.2 AUT. 7S	124,410	111,970	99,530
CAMIONETAS	HYUNDAI	SANTA FE GLS CRDI 4WD AT 7S	SANTA FE GLS CRDI 4WD AT 7S	124,410	111,970	99,530
CAMIONETAS	HYUNDAI	SANTA FE GLS CRDI 4WD MT 7S	SANTA FE GLS CRDI 4WD MT 7S	121,150	109,040	96,920

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	HYUNDAI	SANTA FE GLS V6 4WD AUT. 7S	SANTA FE GLS V6 4WD AUT. 7S	114,260	102,830	91,410
CAMIONETAS	HYUNDAI	SOLATI CARGO VAN	SOLATI CARGO VAN	141,340	127,210	113,070
CAMIONETAS	HYUNDAI	STARGAZER KS 1.5 GLS IVT FULL	STARGAZER KS 1.5 GLS IVT FULL	76,960	69,260	61,570
CAMIONETAS	HYUNDAI	STARGAZER KS 1.5 GLS IVT FULL GLP	STARGAZER KS 1.5 GLS IVT FULL GLP	80,790	72,710	64,630
CAMIONETAS	HYUNDAI	STARGAZER KS X 1.5 IVT CROSS	STARGAZER KS X 1.5 IVT CROSS	87,530	78,780	70,020
CAMIONETAS	HYUNDAI	STARIA	STARIA	78,420	70,580	62,740
CAMIONETAS	HYUNDAI	STARIA GL	STARIA GL	103,540	93,190	82,830
CAMIONETAS	HYUNDAI	STARIA PGL	STARIA PGL	100,000	90,000	80,000
CAMIONETAS	HYUNDAI	STARIA VAN 6	STARIA VAN 6	117,840	106,060	94,270
CAMIONETAS	HYUNDAI	TERRACAN 7GL CRDI 2.9 AUT. FULL	TERRACAN 7GL CRDI 2.9 AUT. FULL	124,090	111,680	99,270
CAMIONETAS	HYUNDAI	TERRACAN CRDI 2.9 C.C. AUT.	TERRACAN CRDI 2.9 C.C. AUT.	117,880	106,090	94,300
CAMIONETAS	HYUNDAI	TERRACAN CRDI 2.9 C.C. MEC.	TERRACAN CRDI 2.9 C.C. MEC.	111,320	100,190	89,060
CAMIONETAS	HYUNDAI	TERRACAN GL 2.5 AT	TERRACAN GL 2.5 AT	106,880	96,190	85,500
CAMIONETAS	HYUNDAI	TERRACAN GL 2.5 MT	TERRACAN GL 2.5 MT	99,550	89,600	79,640
CAMIONETAS	HYUNDAI	TERRACAN GL 2.5 TDI	TERRACAN GL 2.5 TDI	99,550	89,600	79,640
CAMIONETAS	HYUNDAI	TERRACAN GL 2.5 TDI AUT.	TERRACAN GL 2.5 TDI AUT.	106,880	96,190	85,500
CAMIONETAS	HYUNDAI	TERRACAN GL 2.9 AT	TERRACAN GL 2.9 AT	120,820	108,740	96,660
CAMIONETAS	HYUNDAI	TERRACAN GL 2.9 CRDI	TERRACAN GL 2.9 CRDI	113,620	102,260	90,900
CAMIONETAS	HYUNDAI	TERRACAN GL 2.9 MT	TERRACAN GL 2.9 MT	113,620	102,260	90,900
CAMIONETAS	HYUNDAI	TERRACAN GL 3.5 AT	TERRACAN GL 3.5 AT	115,580	104,020	92,460
CAMIONETAS	HYUNDAI	TERRACAN GL 3.5 V6 AUT.	TERRACAN GL 3.5 V6 AUT.	115,580	104,020	92,460
CAMIONETAS	HYUNDAI	TERRACAN GL CRDI 2.9 AUT.	TERRACAN GL CRDI 2.9 AUT.	120,820	108,740	96,660
CAMIONETAS	HYUNDAI	TERRACAN GL TDI AUT.	TERRACAN GL TDI AUT.	104,780	94,300	83,820
CAMIONETAS	HYUNDAI	TERRACAN GL TDI MEC.	TERRACAN GL TDI MEC.	98,220	88,400	78,580
CAMIONETAS	HYUNDAI	TRAJET GL 2.0 AUT.	TRAJET GL 2.0 AUT.	94,290	84,860	75,430
CAMIONETAS	HYUNDAI	TRITON	TRITON	58,900	53,010	47,120
CAMIONETAS	HYUNDAI	TUCSON	TUCSON	58,930	53,040	47,140
CAMIONETAS	HYUNDAI	TUCSON GL 2WD 2.0 AT FULL	TUCSON GL 2WD 2.0 AT FULL	78,550	70,700	62,840
CAMIONETAS	HYUNDAI	TUCSON GL 2WD 2.0 AT SPORT FULL	TUCSON GL 2WD 2.0 AT SPORT FULL	85,100	76,590	68,080
CAMIONETAS	HYUNDAI	TUCSON GL 2WD 2.0 MEC.	TUCSON GL 2WD 2.0 MEC.	70,360	63,320	56,290
CAMIONETAS	HYUNDAI	TUCSON GL 2WD 2.0 MT FULL	TUCSON GL 2WD 2.0 MT FULL	75,270	67,740	60,220
CAMIONETAS	HYUNDAI	TUCSON GL 2WD 2.0 MT SPORT FULL	TUCSON GL 2WD 2.0 MT SPORT FULL	81,820	73,640	65,460
CAMIONETAS	HYUNDAI	TUCSON GL 2WD AUT. 2AB	TUCSON GL 2WD AUT. 2AB	94,930	85,440	75,940
CAMIONETAS	HYUNDAI	TUCSON GL 2WD MEC. 2AB	TUCSON GL 2WD MEC. 2AB	91,640	82,480	73,310
CAMIONETAS	HYUNDAI	TUCSON GL 4WD 2.0 AUT.	TUCSON GL 4WD 2.0 AUT.	99,840	89,860	79,870
CAMIONETAS	HYUNDAI	TUCSON GL 4WD 2.0 AUT. 2AB	TUCSON GL 4WD 2.0 AUT. 2AB	81,820	73,640	65,460
CAMIONETAS	HYUNDAI	TUCSON GL 4WD 2.0 MEC.	TUCSON GL 4WD 2.0 MEC.	90,250	81,230	72,200
CAMIONETAS	HYUNDAI	TUCSON GL 4WD 2.0 MEC. 2AB	TUCSON GL 4WD 2.0 MEC. 2AB	78,240	70,420	62,590
CAMIONETAS	HYUNDAI	TUCSON GL 4WD SPORT 2.0 AT	TUCSON GL 4WD SPORT 2.0 AT	88,370	79,530	70,700
CAMIONETAS	HYUNDAI	TUCSON GL 4WD SPORT 2.0 MT	TUCSON GL 4WD SPORT 2.0 MT	85,100	76,590	68,080
CAMIONETAS	HYUNDAI	TUCSON GL 4X2 2.0 AUT.	TUCSON GL 4X2 2.0 AUT.	76,910	69,220	61,530
CAMIONETAS	HYUNDAI	TUCSON GL CRDI 4X4 2.0	TUCSON GL CRDI 4X4 2.0	94,930	85,440	75,940
CAMIONETAS	HYUNDAI	TUCSON GL CRDI 4X4 2.0 AUT.	TUCSON GL CRDI 4X4 2.0 AUT.	100,510	90,460	80,410
CAMIONETAS	HYUNDAI	TUCSON GLS 4WD V6 AT	TUCSON GLS 4WD V6 AT	83,490	75,140	66,790
CAMIONETAS	HYUNDAI	TUCSON TL GL 2WD 2.0 MT PE	TUCSON TL GL 2WD 2.0 MT PE	75,270	67,740	60,220
CAMIONETAS	HYUNDAI	TUCSON TL GL LIMITED 2WD 2.0 AT PE	TUCSON TL GL LIMITED 2WD 2.0 AT PE	108,030	97,230	86,420
CAMIONETAS	HYUNDAI	TUCSON TL GL SPORT 2WD 2.0 AT PE	TUCSON TL GL SPORT 2WD 2.0 AT PE	83,460	75,110	66,770
CAMIONETAS	HYUNDAI	TUCSON TL GL SPORT 2WD 2.0 MT PE	TUCSON TL GL SPORT 2WD 2.0 MT PE	80,190	72,170	64,150
CAMIONETAS	HYUNDAI	TUCSON TL GL SPORT LIMITED 2WD 2.0 AT PE	TUCSON TL GL SPORT LIMITED 2WD 2.0 AT PE	104,740	94,270	83,790
CAMIONETAS	HYUNDAI	TUCSON TL GL STYLE 2WD 2.0 AT PE	TUCSON TL GL STYLE 2WD 2.0 AT PE	88,370	79,530	70,700
CAMIONETAS	HYUNDAI	TUCSON TL GL STYLE 2WD 2.0 MT PE	TUCSON TL GL STYLE 2WD 2.0 MT PE	83,750	75,380	67,000
CAMIONETAS	HYUNDAI	TUCSON TL GL STYLE 4WD 2.0 AT PE	TUCSON TL GL STYLE 4WD 2.0 AT PE	94,930	85,440	75,940
CAMIONETAS	HYUNDAI	TUCSON TL GL STYLE 4WD 2.0 MT PE	TUCSON TL GL STYLE 4WD 2.0 MT PE	91,640	82,480	73,310
CAMIONETAS	HYUNDAI	VAN H100	VAN H100	51,700	46,530	41,360
CAMIONETAS	HYUNDAI	VENUE	VENUE	55,540	49,990	44,430
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD AT COMFORT E4	VENUE 1.6 GLS 2WD AT COMFORT E4	68,310	61,480	54,650
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD AT COMFORT GLP E4	VENUE 1.6 GLS 2WD AT COMFORT GLP E4	70,690	63,620	56,550
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD AT COMFORT PLUS	VENUE 1.6 GLS 2WD AT COMFORT PLUS	70,690	63,620	56,550
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD AT COMFORT PLUS GLP	VENUE 1.6 GLS 2WD AT COMFORT PLUS GLP	70,690	63,620	56,550
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD AT FULL PLUS E4	VENUE 1.6 GLS 2WD AT FULL PLUS E4	69,010	62,110	55,210
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD MT COMFORT E4	VENUE 1.6 GLS 2WD MT COMFORT E4	62,310	56,080	49,850
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD MT COMFORT GLP E4	VENUE 1.6 GLS 2WD MT COMFORT GLP E4	67,320	60,590	53,860
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD MT COMFORT PLUS	VENUE 1.6 GLS 2WD MT COMFORT PLUS	63,950	57,560	51,160
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD MT COMFORT PLUS GLP	VENUE 1.6 GLS 2WD MT COMFORT PLUS GLP	64,640	58,180	51,710
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD MT FULL E4	VENUE 1.6 GLS 2WD MT FULL E4	66,970	60,270	53,580
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD MT FULL PLUS E4	VENUE 1.6 GLS 2WD MT FULL PLUS E4	64,970	58,470	51,980
CAMIONETAS	HYUNDAI	VENUE 1.6 GLS 2WD MT FULL PLUS GLP E4	VENUE 1.6 GLS 2WD MT FULL PLUS GLP E4	70,630	63,570	56,500
CAMIONETAS	HYUNDAI	VENUE 2WD 1.6 AT GLS STYLE	VENUE 2WD 1.6 AT GLS STYLE	82,490	74,240	65,990
CAMIONETAS	HYUNDAI	VENUE 2WD 1.6 AT GLS STYLE GLP	VENUE 2WD 1.6 AT GLS STYLE GLP	81,870	73,680	65,500
CAMIONETAS	HYUNDAI	VENUE 2WD 1.6 GLS AT FULL PLUS GLP E4	VENUE 2WD 1.6 GLS AT FULL PLUS GLP E4	75,050	67,550	60,040
CAMIONETAS	HYUNDAI	VENUE 2WD 1.6 MT GLS STYLE	VENUE 2WD 1.6 MT GLS STYLE	70,690	63,620	56,550
CAMIONETAS	HYUNDAI	VENUE 2WD 1.6 MT GLS STYLE GLP	VENUE 2WD 1.6 MT GLS STYLE GLP	70,690	63,620	56,550
CAMIONETAS	HYUNDAI	VENUE AT 1.6 GLS GLP	VENUE AT 1.6 GLS GLP	70,690	63,620	56,550
CAMIONETAS	HYUNDAI	VENUE GL	VENUE GL	54,860	49,370	43,890
CAMIONETAS	HYUNDAI	VENUE GLS	VENUE GLS	55,490	49,940	44,390
CAMIONETAS	HYUNDAI	VERACRUZ 7S 3.8 GLS IMS ME ASW	VERACRUZ 7S 3.8 GLS IMS ME ASW	155,200	139,680	124,160
CAMIONETAS	HYUNDAI	VERACRUZ GLS 3.8 V6 AUT.	VERACRUZ GLS 3.8 V6 AUT.	156,180	140,560	124,940
CAMIONETAS	HYUNDAI	VERACRUZ GLS 4WD 3.0 V6 AT	VERACRUZ GLS 4WD 3.0 V6 AT	198,090	178,280	158,470
CAMIONETAS	HYUNDAI	VERACRUZ GLS 4WD 3.8 V6 AT	VERACRUZ GLS 4WD 3.8 V6 AT	166,660	149,990	133,330
CAMIONETAS	HYUNDAI	VERACRUZ GLS 4WD 3.8 V6 AT 7S + IMS + ME	VERACRUZ GLS 4WD 3.8 V6 AT 7S + IMS + ME	155,200	139,680	124,160
CAMIONETAS	HYUNDAI	VERACRUZ GLS CRDI 3.0 V6 AUT.	VERACRUZ GLS CRDI 3.0 V6 AUT.	198,090	178,280	158,470
CAMIONETAS	HYUNDAI	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	85,100	76,590	68,080
CAMIONETAS	HYUNDAI	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	106,390	95,750	85,110
CAMIONETAS	HYUNDAI	OTROS MODELOS	OTROS MODELOS	81,530	73,380	65,220
CAMIONETAS	INCAPOWER	CARGOVAN	CARGOVAN	54,000	48,600	43,200
CAMIONETAS	INCAPOWER	COMMUTER	COMMUTER	58,900	53,010	47,120
CAMIONETAS	INCAPOWER	DC42 PICK UP DOBLE CABINA 4X2 DIESEL TURBO	DC42 PICK UP DOBLE CABINA 4X2 DIESEL TURBO	45,810	41,230	36,650
CAMIONETAS	INCAPOWER	DESTROYER PICK UP DOBLE CABINA 4X4 DIESEL TURBO	DESTROYER PICK UP DOBLE CABINA 4X4 DIESEL TURBO	65,450	58,910	52,360
CAMIONETAS	INCAPOWER	PANEL	PANEL	25,830	23,250	20,660
CAMIONETAS	INCAPOWER	SEVEN	SEVEN	29,440	26,500	23,550
CAMIONETAS	INCAPOWER	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	45,810	41,230	36,650
CAMIONETAS	INCAPOWER	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	65,450	58,910	52,360
CAMIONETAS	INCAPOWER	OTROS MODELOS	OTROS MODELOS	41,720	37,550	33,380
CAMIONETAS	INFINITI	FX35	FX35	137,160	123,440	109,730
CAMIONETAS	INFINITI	OTROS MODELOS	OTROS MODELOS	137,160	123,440	109,730
CAMIONETAS	IVECO	50.13	50.13	137,530	123,780	110,020
CAMIONETAS	IVECO	OTROS MODELOS	OTROS MODELOS	137,530	123,780	110,020
CAMIONETAS	JAC	B-CROSS	B-CROSS	55,630	50,070	44,500
CAMIONETAS	JAC	B-CROSS AT	B-CROSS AT	52,370	47,130	41,900
CAMIONETAS	JAC	B-CROSS COMFORT	B-CROSS COMFORT	50,730	45,660	40,580
CAMIONETAS	JAC	B-CROSS ELEGANT	B-CROSS ELEGANT	49,080	44,170	39,260
CAMIONETAS	JAC	B-CROSS LUXURY	B-CROSS LUXURY	54,000	48,600	43,200
CAMIONETAS	JAC	B-CROSS LUXURY - SUNROOF	B-CROSS LUXURY - SUNROOF	54,000	48,600	43,200
CAMIONETAS	JAC	B-CROSS LUXURY AT	B-CROSS LUXURY AT	57,270	51,540	45,820
CAMIONETAS	JAC	B-CROSS MT	B-CROSS MT	52,370	47,130	41,900
CAMIONETAS	JAC	GRAND S3	GRAND S3	37,840	34,060	30,270

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	JAC	GRAND S3 1.6 AT COMFORT	GRAND S3 1.6 AT COMFORT	42,170	37,950	33,740
CAMIONETAS	JAC	GRAND S3 1.6 AT COMFORT GLPT	GRAND S3 1.6 AT COMFORT GLPT	45,400	40,860	36,320
CAMIONETAS	JAC	GRAND S3 1.6 AT LUXURY	GRAND S3 1.6 AT LUXURY	41,920	37,730	33,540
CAMIONETAS	JAC	GRAND S3 1.6 AT LUXURY GLPT	GRAND S3 1.6 AT LUXURY GLPT	49,100	44,190	39,280
CAMIONETAS	JAC	GRAND S3 1.6 AT LUXURY SUNROOF	GRAND S3 1.6 AT LUXURY SUNROOF	41,730	37,560	33,380
CAMIONETAS	JAC	GRAND S3 1.6 AT LUXURY SUNROOF GLPT	GRAND S3 1.6 AT LUXURY SUNROOF GLPT	51,800	46,620	41,440
CAMIONETAS	JAC	GRAND S3 1.6 CVT SUNROOF	GRAND S3 1.6 CVT SUNROOF	52,800	47,520	42,240
CAMIONETAS	JAC	GRAND S3 1.6 MT COMFORT GLPT	GRAND S3 1.6 MT COMFORT GLPT	43,370	39,030	34,700
CAMIONETAS	JAC	GRAND S3 1.6 MT COMFORT VVT	GRAND S3 1.6 MT COMFORT VVT	38,030	34,230	30,420
CAMIONETAS	JAC	GRAND S3 1.6 MT LUXURY GLPT	GRAND S3 1.6 MT LUXURY GLPT	46,410	41,770	37,130
CAMIONETAS	JAC	GRAND S3 1.6 MT LUXURY SUNROOF GLPT	GRAND S3 1.6 MT LUXURY SUNROOF GLPT	49,770	44,790	39,820
CAMIONETAS	JAC	GRAND S3 1.6 MT SUNROOF	GRAND S3 1.6 MT SUNROOF	49,770	44,790	39,820
CAMIONETAS	JAC	GRAND S3 COMFORT 1.6 CVT	GRAND S3 COMFORT 1.6 CVT	41,490	37,340	33,190
CAMIONETAS	JAC	GRAND S3 COMFORT 1.6 MT	GRAND S3 COMFORT 1.6 MT	36,180	32,560	28,940
CAMIONETAS	JAC	GRAND S3 LUXURY 1.6 CVT	GRAND S3 LUXURY 1.6 CVT	43,390	39,050	34,710
CAMIONETAS	JAC	GRAND S3 LUXURY 1.6 MT	GRAND S3 LUXURY 1.6 MT	44,930	40,440	35,940
CAMIONETAS	JAC	GRAND S3 LUXURY 1.6 VVT AT	GRAND S3 LUXURY 1.6 VVT AT	45,380	40,840	36,300
CAMIONETAS	JAC	GRAND S3 LUXURY 1.6 VVT MT	GRAND S3 LUXURY 1.6 VVT MT	42,070	37,860	33,660
CAMIONETAS	JAC	GRAND S3 LUXURY SUNROOF 1.6 CVT	GRAND S3 LUXURY SUNROOF 1.6 CVT	51,560	46,400	41,250
CAMIONETAS	JAC	GRAND S3 LUXURY SUNROOF 1.6 MT	GRAND S3 LUXURY SUNROOF 1.6 MT	45,670	41,100	36,540
CAMIONETAS	JAC	HFC 1020K	HFC 1020K	42,570	38,310	34,060
CAMIONETAS	JAC	HFC 1028KL	HFC 1028KL	55,490	49,940	44,390
CAMIONETAS	JAC	HFC 1028KN	HFC 1028KN	55,540	49,990	44,430
CAMIONETAS	JAC	HFC 1028KN A300 95 HP BAR 3.0T PICK UP EIV	HFC 1028KN A300 95 HP BAR 3.0T PICK UP EIV	65,590	59,030	52,470
CAMIONETAS	JAC	HFC 1028KN A300 95 HP CHC 3.0T PICK UP EIV	HFC 1028KN A300 95 HP CHC 3.0T PICK UP EIV	53,890	48,500	43,110
CAMIONETAS	JAC	HFC 1030K	HFC 1030K	57,210	51,490	45,770
CAMIONETAS	JAC	HFC 1030KN	HFC 1030KN	55,540	49,990	44,430
CAMIONETAS	JAC	HFC 1030KN D300 121 BAR 3.0T PICK UP EIV	HFC 1030KN D300 121 BAR 3.0T PICK UP EIV	57,480	51,730	45,980
CAMIONETAS	JAC	HFC 1038KN	HFC 1038KN	55,490	49,940	44,390
CAMIONETAS	JAC	HFC 1040K	HFC 1040K	49,110	44,200	39,290
CAMIONETAS	JAC	HFC1023KG	HFC1023KG	25,540	22,990	20,430
CAMIONETAS	JAC	HFC1030KN D300 121 CHC 3.0T PICK UP EIV	HFC1030KN D300 121 CHC 3.0T PICK UP EIV	63,950	57,560	51,160
CAMIONETAS	JAC	HFC1030KN D300 VIP BAR 3.0T PICK UP EIV	HFC1030KN D300 VIP BAR 3.0T PICK UP EIV	55,630	50,070	44,500
CAMIONETAS	JAC	HFC1030KN D300 VIP CHC 3.0T PICK UP EIV	HFC1030KN D300 VIP CHC 3.0T PICK UP EIV	58,900	53,010	47,120
CAMIONETAS	JAC	HFC1035KD	HFC1035KD	45,020	40,520	36,020
CAMIONETAS	JAC	HFC1038KN D300 CRDI VIP BAR 3.0T PICK UP	HFC1038KN D300 CRDI VIP BAR 3.0T PICK UP	52,370	47,130	41,900
CAMIONETAS	JAC	HFC1038KN D300 VIP BAR 3.0T PICK UP	HFC1038KN D300 VIP BAR 3.0T PICK UP	50,730	45,660	40,580
CAMIONETAS	JAC	HFC1038KN D300 VIP CHC 3.0 T PICK UP	HFC1038KN D300 VIP CHC 3.0 T PICK UP	52,380	47,140	41,900
CAMIONETAS	JAC	HFC1040KL	HFC1040KL	54,000	48,600	43,200
CAMIONETAS	JAC	HFC1040KN D400 121 CHC 4.0T EIV	HFC1040KN D400 121 CHC 4.0T EIV	61,600	55,440	49,280
CAMIONETAS	JAC	HFC6591KH	HFC6591KH	108,030	97,230	86,420
CAMIONETAS	JAC	HK6750K1	HK6750K1	124,410	111,970	99,530
CAMIONETAS	JAC	J6 7 1.5L VVT 7 ASIENTOS MT COMFORT	J6 7 1.5L VVT 7 ASIENTOS MT COMFORT	42,540	38,290	34,030
CAMIONETAS	JAC	J6 COMFORT 1.5VVT MT SEATS	J6 COMFORT 1.5VVT MT SEATS	49,080	44,170	39,260
CAMIONETAS	JAC	J6 LUX 1.8 AT SEATS SR	J6 LUX 1.8 AT SEATS SR	55,630	50,070	44,500
CAMIONETAS	JAC	JAC REIN 4X2 2.0	JAC REIN 4X2 2.0	57,270	51,540	45,820
CAMIONETAS	JAC	JS2 1.5 CVT COMFORT	JS2 1.5 CVT COMFORT	39,820	35,840	31,860
CAMIONETAS	JAC	JS2 1.5 CVT LUXURY	JS2 1.5 CVT LUXURY	41,570	37,410	33,260
CAMIONETAS	JAC	JS2 1.5 MT COMFORT	JS2 1.5 MT COMFORT	36,770	33,090	29,420
CAMIONETAS	JAC	JS2 1.5 MT LUXURY	JS2 1.5 MT LUXURY	40,250	36,230	32,200
CAMIONETAS	JAC	JS2 1.5 MT LUXURY GLP	JS2 1.5 MT LUXURY GLP	46,110	41,500	36,890
CAMIONETAS	JAC	JS2 1.5 MT LUXURY GNVC	JS2 1.5 MT LUXURY GNVC	44,960	40,460	35,970
CAMIONETAS	JAC	JS2 1.6 MT ADVANCE	JS2 1.6 MT ADVANCE	51,250	46,130	41,000
CAMIONETAS	JAC	JS2 COMFORT CVT GLP	JS2 COMFORT CVT GLP	44,020	39,620	35,220
CAMIONETAS	JAC	JS2 COMFORT CVT GNV	JS2 COMFORT CVT GNV	44,290	39,860	35,430
CAMIONETAS	JAC	JS2 LUXURY CVT GLP	JS2 LUXURY CVT GLP	44,260	39,830	35,410
CAMIONETAS	JAC	JS2 LUXURY CVT GNV	JS2 LUXURY CVT GNV	45,840	41,260	36,670
CAMIONETAS	JAC	JS2 MT COMFORT VVT GLP	JS2 MT COMFORT VVT GLP	48,770	43,890	39,020
CAMIONETAS	JAC	JS2 MT COMFORT VVT GNVC	JS2 MT COMFORT VVT GNVC	41,060	36,950	32,850
CAMIONETAS	JAC	JS2 MT LUXURY GLP	JS2 MT LUXURY GLP	52,800	47,520	42,240
CAMIONETAS	JAC	JS3 1.6 CVT ADVANCE	JS3 1.6 CVT ADVANCE	50,480	45,430	40,380
CAMIONETAS	JAC	JS3 1.6 CVT ADVANCE GLPT	JS3 1.6 CVT ADVANCE GLPT	66,930	60,240	53,540
CAMIONETAS	JAC	JS3 1.6 CVT ADVANCE GNV	JS3 1.6 CVT ADVANCE GNV	59,410	53,470	47,530
CAMIONETAS	JAC	JS3 1.6 CVT COMFORT	JS3 1.6 CVT COMFORT	50,900	45,810	40,720
CAMIONETAS	JAC	JS3 1.6 CVT COMFORT GLPT	JS3 1.6 CVT COMFORT GLPT	48,100	43,290	38,480
CAMIONETAS	JAC	JS3 1.6 CVT LUXURY	JS3 1.6 CVT LUXURY	52,080	46,870	41,660
CAMIONETAS	JAC	JS3 1.6 CVT LUXURY GLPT	JS3 1.6 CVT LUXURY GLPT	51,800	46,620	41,440
CAMIONETAS	JAC	JS3 1.6 CVT LUXURY GNV	JS3 1.6 CVT LUXURY GNV	49,140	44,230	39,310
CAMIONETAS	JAC	JS3 1.6 MT ADVANCE	JS3 1.6 MT ADVANCE	48,550	43,700	38,840
CAMIONETAS	JAC	JS3 1.6 MT ADVANCE GLPT	JS3 1.6 MT ADVANCE GLPT	52,670	47,400	42,140
CAMIONETAS	JAC	JS3 1.6 MT COMFORT	JS3 1.6 MT COMFORT	44,260	39,830	35,410
CAMIONETAS	JAC	JS3 1.6 MT COMFORT GLPT	JS3 1.6 MT COMFORT GLPT	49,260	44,330	39,410
CAMIONETAS	JAC	JS3 1.6 MT LUXURY	JS3 1.6 MT LUXURY	44,890	40,400	35,910
CAMIONETAS	JAC	JS3 1.6 MT LUXURY GLPT	JS3 1.6 MT LUXURY GLPT	49,170	44,250	39,340
CAMIONETAS	JAC	JS4 1.5 CVT LUXURY	JS4 1.5 CVT LUXURY	45,800	41,220	36,640
CAMIONETAS	JAC	JS4 1.5 CVT LUXURY GLPT	JS4 1.5 CVT LUXURY GLPT	62,050	55,850	49,640
CAMIONETAS	JAC	JS4 1.5 CVT LUXURY GNVC	JS4 1.5 CVT LUXURY GNVC	62,050	55,850	49,640
CAMIONETAS	JAC	JS4 1.5 MT LUXURY	JS4 1.5 MT LUXURY	47,420	42,680	37,940
CAMIONETAS	JAC	JS4 1.5 MT LUXURY GLPT	JS4 1.5 MT LUXURY GLPT	50,990	45,890	40,790
CAMIONETAS	JAC	JS4 1.5 MT LUXURY GNVC	JS4 1.5 MT LUXURY GNVC	56,000	50,400	44,800
CAMIONETAS	JAC	JS4 1.6 MT COMFORT	JS4 1.6 MT COMFORT	44,420	39,980	35,540
CAMIONETAS	JAC	JS4 1.6 MT COMFORT GLPT	JS4 1.6 MT COMFORT GLPT	51,190	46,070	40,950
CAMIONETAS	JAC	JS4 1.6 MT COMFORT GNVC	JS4 1.6 MT COMFORT GNVC	51,160	46,040	40,930
CAMIONETAS	JAC	JS6 1.5 DCT COMFORT	JS6 1.5 DCT COMFORT	59,570	53,610	47,660
CAMIONETAS	JAC	JS6 1.5 DCT FLAGSHIP	JS6 1.5 DCT FLAGSHIP	70,170	63,150	56,140
CAMIONETAS	JAC	JS6 1.5 DCT LUXURY	JS6 1.5 DCT LUXURY	61,270	55,140	49,020
CAMIONETAS	JAC	JS8 1.5 DCT ADVANCE	JS8 1.5 DCT ADVANCE	90,900	81,810	72,720
CAMIONETAS	JAC	JS8 1.5 DCT ADVANCE GLP	JS8 1.5 DCT ADVANCE GLP	84,840	76,360	67,870
CAMIONETAS	JAC	JS8 1.5 DCT LUXURY	JS8 1.5 DCT LUXURY	72,380	65,140	57,900
CAMIONETAS	JAC	JS8 1.5 MT COMFORT	JS8 1.5 MT COMFORT	66,320	59,690	53,060
CAMIONETAS	JAC	JS8 1.5 MT LUXURY	JS8 1.5 MT LUXURY	69,630	62,670	55,700
CAMIONETAS	JAC	JS8 1.5 MT LUXURY GLP	JS8 1.5 MT LUXURY GLP	65,340	58,810	52,270
CAMIONETAS	JAC		JS8 PRO 4X2 1.5T DCT FLAGSHIP	61,000	54,900	48,800
CAMIONETAS	JAC	NEW REFINE 1.9 TDI DIESEL COMFORT	NEW REFINE 1.9 TDI DIESEL COMFORT	63,800	57,420	51,040
CAMIONETAS	JAC	NEW REFINE 2.0 VVT	NEW REFINE 2.0 VVT	31,970	28,770	25,580
CAMIONETAS	JAC	NEW REFINE 2.0 VVT COMFORT	NEW REFINE 2.0 VVT COMFORT	59,240	53,320	47,390
CAMIONETAS	JAC	NEW REFINE 2.0 VVT GASOLINA	NEW REFINE 2.0 VVT GASOLINA	63,730	57,360	50,980
CAMIONETAS	JAC	NEW X200 A/C	NEW X200 A/C	45,470	40,920	36,380
CAMIONETAS	JAC	NEW X200 C/BARANDA	NEW X200 C/BARANDA	42,430	38,190	33,940
CAMIONETAS	JAC	NEW X200 S/AC	NEW X200 S/AC	50,150	45,140	40,120
CAMIONETAS	JAC	NUEVA REFINE GASOLINA	NUEVA REFINE GASOLINA	47,080	42,370	37,660
CAMIONETAS	JAC	REFINE	REFINE	50,300	45,270	40,240
CAMIONETAS	JAC	REFINE 2.0 VVT COMFORT	REFINE 2.0 VVT COMFORT	54,900	49,410	43,920
CAMIONETAS	JAC	REFINE 2.0 VVT GASOLINA	REFINE 2.0 VVT GASOLINA	60,590	54,530	48,470
CAMIONETAS	JAC	REFINE 2.4L GASOLINERA 12 PASAJEROS	REFINE 2.4L GASOLINERA 12 PASAJEROS	52,370	47,130	41,900
CAMIONETAS	JAC	REFINE 2.8L TDI 12 PASAJEROS	REFINE 2.8L TDI 12 PASAJEROS	61,200	55,080	48,960
CAMIONETAS	JAC	REFINE CARGO VAN	REFINE CARGO VAN	57,600	51,840	46,080
CAMIONETAS	JAC	REFINE DUAL GLP/GASOLINA	REFINE DUAL GLP/GASOLINA	56,150	50,540	44,920
CAMIONETAS	JAC	REFINE FURGON	REFINE FURGON	48,660	43,790	38,930
CAMIONETAS	JAC	REFINE NEW REFINE 1.9 CTI DIESEL	REFINE NEW REFINE 1.9 CTI DIESEL	54,970	49,470	43,980

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	JAC	REFINE NEW REFINE 2.0 VVT GASOLINA	REFINE NEW REFINE 2.0 VVT GASOLINA	54,350	48,920	43,480
CAMIONETAS	JAC	REFINE PANEL 2.4L	REFINE PANEL 2.4L	57,600	51,840	46,080
CAMIONETAS	JAC	REFINE VAN 7 ASIENTOS	REFINE VAN 7 ASIENTOS	58,900	53,010	47,120
CAMIONETAS	JAC	REIN	REIN	53,340	48,010	42,670
CAMIONETAS	JAC	REIN 4X4 2.4	REIN 4X4 2.4	60,540	54,490	48,430
CAMIONETAS	JAC	S2	S2	33,650	30,290	26,920
CAMIONETAS	JAC	S2 1.5 AT COMFORT	S2 1.5 AT COMFORT	38,830	34,950	31,060
CAMIONETAS	JAC	S2 1.5 AT COMFORT GLPT	S2 1.5 AT COMFORT GLPT	42,700	38,430	34,160
CAMIONETAS	JAC	S2 1.5 AT LUXURY	S2 1.5 AT LUXURY	45,320	40,790	36,260
CAMIONETAS	JAC	S2 1.5 AT PLUS	S2 1.5 AT PLUS	43,750	39,380	35,000
CAMIONETAS	JAC	S2 1.5 MT COMFORT VVT	S2 1.5 MT COMFORT VVT	31,970	28,770	25,580
CAMIONETAS	JAC	S2 1.5 MT COMFORT VVT GLPT	S2 1.5 MT COMFORT VVT GLPT	38,330	34,500	30,660
CAMIONETAS	JAC	S2 1.5 MT LUXURY VVT	S2 1.5 MT LUXURY VVT	33,310	29,980	26,650
CAMIONETAS	JAC	S2 1.5 MT PLUS	S2 1.5 MT PLUS	39,370	35,430	31,500
CAMIONETAS	JAC	S2 AT PLUS GLP	S2 AT PLUS GLP	45,060	40,550	36,050
CAMIONETAS	JAC	S2 COMFORT	S2 COMFORT	31,390	28,250	25,110
CAMIONETAS	JAC	S2 COMFORT CVT	S2 COMFORT CVT	38,740	34,870	30,990
CAMIONETAS	JAC	S2 LUXURY	S2 LUXURY	30,590	27,530	24,470
CAMIONETAS	JAC	S2 LUXURY BICOLOR	S2 LUXURY BICOLOR	39,920	35,930	31,940
CAMIONETAS	JAC	S2 LUXURY CVT	S2 LUXURY CVT	40,690	36,620	32,550
CAMIONETAS	JAC	S2 MT PLUS GLP	S2 MT PLUS GLP	41,360	37,220	33,090
CAMIONETAS	JAC	S2 PLUS	S2 PLUS	30,290	27,260	24,230
CAMIONETAS	JAC	S3	S3	37,460	33,710	29,970
CAMIONETAS	JAC	S3 1.5 AT LUXURY	S3 1.5 AT LUXURY	39,290	35,360	31,430
CAMIONETAS	JAC	S3 1.5 MT COMFORT	S3 1.5 MT COMFORT	42,300	38,070	33,840
CAMIONETAS	JAC	S3 1.5 MT LUXURY	S3 1.5 MT LUXURY	45,810	41,230	36,650
CAMIONETAS	JAC	S3 1.6 AT COMFORT	S3 1.6 AT COMFORT	35,980	32,380	28,780
CAMIONETAS	JAC	S3 1.6 AT LUXURY	S3 1.6 AT LUXURY	42,760	38,480	34,210
CAMIONETAS	JAC	S3 1.6 AT LUXURY SUNROOF	S3 1.6 AT LUXURY SUNROOF	49,440	44,500	39,550
CAMIONETAS	JAC	S3 1.6 AT. LUXURY GLPT	S3 1.6 AT. LUXURY GLPT	48,770	43,890	39,020
CAMIONETAS	JAC	S3 1.6 MT COMFORT VVT	S3 1.6 MT COMFORT VVT	42,030	37,830	33,620
CAMIONETAS	JAC	S3 1.6 MT COMFORT VVT GLPT	S3 1.6 MT COMFORT VVT GLPT	42,700	38,430	34,160
CAMIONETAS	JAC	S3 1.6 MT LUXURY VVT	S3 1.6 MT LUXURY VVT	34,170	30,750	27,340
CAMIONETAS	JAC	S3 1.6 MT LUXURY VVT GLPT	S3 1.6 MT LUXURY VVT GLPT	45,060	40,550	36,050
CAMIONETAS	JAC	S3 1.6 MT. LUXURY SUNROOF	S3 1.6 MT. LUXURY SUNROOF	46,790	42,110	37,430
CAMIONETAS	JAC	S3 COMFORT 1.6 CVT	S3 COMFORT 1.6 CVT	45,020	40,520	36,020
CAMIONETAS	JAC	S3 COMFORT 1.6 MT	S3 COMFORT 1.6 MT	34,680	31,210	27,740
CAMIONETAS	JAC	S3 GRAND S3 1.6 AT LUXURY SUNROOF	S3 GRAND S3 1.6 AT LUXURY SUNROOF	46,510	41,860	37,210
CAMIONETAS	JAC	S3 LUXURY 1.6 CVT	S3 LUXURY 1.6 CVT	46,860	42,170	37,490
CAMIONETAS	JAC	S3 LUXURY 1.6 MT	S3 LUXURY 1.6 MT	34,680	31,210	27,740
CAMIONETAS	JAC	S3 SUNROOF 1.6 CVT	S3 SUNROOF 1.6 CVT	55,630	50,070	44,500
CAMIONETAS	JAC	S3 SUNROOF MT	S3 SUNROOF MT	52,370	47,130	41,900
CAMIONETAS	JAC	S4	S4	46,060	41,450	36,850
CAMIONETAS	JAC	S5 2.0L 5MT	S5 2.0L 5MT	58,900	53,010	47,120
CAMIONETAS	JAC	S5 2.0L TURBO 6MT	S5 2.0L TURBO 6MT	55,630	50,070	44,500
CAMIONETAS	JAC	S5 2.0T 6MT LUXURY	S5 2.0T 6MT LUXURY	43,060	38,750	34,450
CAMIONETAS	JAC	S5 2.0T GMT DARK	S5 2.0T GMT DARK	60,540	54,490	48,430
CAMIONETAS	JAC	S5 COMFORT 2.0 VVT	S5 COMFORT 2.0 VVT	48,430	43,590	38,740
CAMIONETAS	JAC	S5 LUXURY 2.0 TURBO	S5 LUXURY 2.0 TURBO	41,770	37,590	33,420
CAMIONETAS	JAC	SUNRAY	SUNRAY	86,420	77,780	69,140
CAMIONETAS	JAC	SUNRAY 17 ASIENTOS 6MT	SUNRAY 17 ASIENTOS 6MT	94,200	84,780	75,360
CAMIONETAS	JAC	SUNRAY 17 ASIENTOS 6MT 2.7 CTI EV	SUNRAY 17 ASIENTOS 6MT 2.7 CTI EV	85,550	77,000	68,440
CAMIONETAS	JAC	SUNRAY 17 ASIENTOS 6MT CUMMINS	SUNRAY 17 ASIENTOS 6MT CUMMINS	108,030	97,230	86,420
CAMIONETAS	JAC	SUNRAY 18 ASIENTOS 6MT 2.7 CTI	SUNRAY 18 ASIENTOS 6MT 2.7 CTI	115,470	103,920	92,380
CAMIONETAS	JAC	SUNRAY 18 ASIENTOS 6MT 2.7 CTI EV	SUNRAY 18 ASIENTOS 6MT 2.7 CTI EV	97,590	87,830	78,070
CAMIONETAS	JAC	SUNRAY CTI 2.7 17 ASIENTOS	SUNRAY CTI 2.7 17 ASIENTOS	95,900	86,310	76,720
CAMIONETAS	JAC	SUNRAY CTI 2.7 18 ASIENTOS	SUNRAY CTI 2.7 18 ASIENTOS	91,330	82,200	73,060
CAMIONETAS	JAC	SUNRAY CUMMINS 18 ASIENTOS- PUERTA CORREDIZA	SUNRAY CUMMINS 18 ASIENTOS- PUERTA CORREDIZA	113,300	101,970	90,640
CAMIONETAS	JAC	T6	T6	47,640	42,880	38,110
CAMIONETAS	JAC	T6 4X2 COMFORT DIESEL	T6 4X2 COMFORT DIESEL	52,170	46,950	41,740
CAMIONETAS	JAC	T6 4X4 ADVANCE DIESEL	T6 4X4 ADVANCE DIESEL	57,820	52,040	46,260
CAMIONETAS	JAC	T6 4X4 COMFORT DIESEL	T6 4X4 COMFORT DIESEL	60,620	54,560	48,500
CAMIONETAS	JAC	T6 4X4 LUXURY DIESEL	T6 4X4 LUXURY DIESEL	61,500	55,350	49,200
CAMIONETAS	JAC	T8	T8	52,910	47,620	42,330
CAMIONETAS	JAC	T8 4X2 COMFORT DIESEL	T8 4X2 COMFORT DIESEL	49,940	44,950	39,950
CAMIONETAS	JAC	T8 4X4 COMFORT DIESEL	T8 4X4 COMFORT DIESEL	57,240	51,520	45,790
CAMIONETAS	JAC	T8 PRO 2.0 4X2 LUXURY	T8 PRO 2.0 4X2 LUXURY	66,320	59,690	53,060
CAMIONETAS	JAC	T8 PRO 2.0 4X4 ADVANCE	T8 PRO 2.0 4X4 ADVANCE	90,230	81,210	72,180
CAMIONETAS	JAC	T8 PRO 2.0 4X4 LUXURY	T8 PRO 2.0 4X4 LUXURY	81,140	73,030	64,910
CAMIONETAS	JAC	T8 PRO 2.5 4X4 COMFORT	T8 PRO 2.5 4X4 COMFORT	54,550	49,100	43,640
CAMIONETAS	JAC	T8 PRO 4X2 LUXURY	T8 PRO 4X2 LUXURY	79,720	71,750	63,780
CAMIONETAS	JAC	T8 PRO 4X4 ADVANCE	T8 PRO 4X4 ADVANCE	82,310	74,080	65,850
CAMIONETAS	JAC	T8 PRO 4X4 LUXURY	T8 PRO 4X4 LUXURY	78,610	70,750	62,890
CAMIONETAS	JAC		T9 2.0 4X4 AT ADVANCE	84,200	75,780	67,360
CAMIONETAS	JAC	X200	X200	46,950	42,260	37,560
CAMIONETAS	JAC	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	49,220	44,300	39,380
CAMIONETAS	JAC	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	61,500	55,350	49,200
CAMIONETAS	JAC	OTROS MODELOS	OTROS MODELOS	50,730	45,660	40,580
CAMIONETAS	JAGUAR	E-PACE	E-PACE	126,050	113,450	100,840
CAMIONETAS	JAGUAR	EPACE P200 S	EPACE P200 S	201,880	181,690	161,500
CAMIONETAS	JAGUAR	E-PACE P250 S	E-PACE P250 S	222,070	199,860	177,660
CAMIONETAS	JAGUAR	E-PACE R DYNAMIC	E-PACE R DYNAMIC	163,710	147,340	130,970
CAMIONETAS	JAGUAR	E-PACE S	E-PACE S	196,420	176,780	157,140
CAMIONETAS	JAGUAR	F-PACE	F-PACE	224,640	202,180	179,710
CAMIONETAS	JAGUAR	F-PACE 25T PRESTIGE	F-PACE 25T PRESTIGE	148,430	133,590	118,740
CAMIONETAS	JAGUAR	F-PACE P250 R-DYNAMIC S	F-PACE P250 R-DYNAMIC S	336,490	302,840	269,190
CAMIONETAS	JAGUAR	F-PACE P400 R-DYNAMIC SE	F-PACE P400 R-DYNAMIC SE	336,490	302,840	269,190
CAMIONETAS	JAGUAR	F-PACE P400 SPORT	F-PACE P400 SPORT	336,490	302,840	269,190
CAMIONETAS	JAGUAR	F-PACE PRESTIGE	F-PACE PRESTIGE	259,090	233,180	207,270
CAMIONETAS	JAGUAR	F-PACE PRESTIGE P1	F-PACE PRESTIGE P1	282,640	254,380	226,110
CAMIONETAS	JAGUAR	FPACE PRESTIGE P250	FPACE PRESTIGE P250	212,820	191,540	170,260
CAMIONETAS	JAGUAR	FPACE R SPORT 300PS	FPACE R SPORT 300PS	260,620	234,560	208,500
CAMIONETAS	JAGUAR	F-PACE R-SPORT	F-PACE R-SPORT	196,450	176,810	157,160
CAMIONETAS	JAGUAR	FPACE RSPORT P250	FPACE RSPORT P250	230,830	207,750	184,660
CAMIONETAS	JAGUAR	F-PACE R-SPORT P300	F-PACE R-SPORT P300	294,650	265,190	235,720
CAMIONETAS	JAGUAR	F-PACE SVR	F-PACE SVR	302,870	272,580	242,300
CAMIONETAS	JAGUAR	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	280,560	252,500	224,450
CAMIONETAS	JAGUAR	OTROS MODELOS	OTROS MODELOS	221,820	199,640	177,460
CAMIONETAS	JDMC	T7 PLUS	T7 PLUS	41,390	37,250	33,110
CAMIONETAS	JDMC	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	41,390	37,250	33,110
CAMIONETAS	JDMC	OTROS MODELOS	OTROS MODELOS	41,390	37,250	33,110
CAMIONETAS	JEEP	ALL NEW GLADIATOR RUBICON	ALL NEW GLADIATOR RUBICON	210,670	189,600	168,540
CAMIONETAS	JEEP	ALL NEW WRANGLER RUBICON	ALL NEW WRANGLER RUBICON	265,180	238,660	212,140
CAMIONETAS	JEEP	ALL NEW WRANGLER SAHARA	ALL NEW WRANGLER SAHARA	265,180	238,660	212,140
CAMIONETAS	JEEP	ALL NEW WRANGLER SPORT	ALL NEW WRANGLER SPORT	229,170	206,250	183,340
CAMIONETAS	JEEP	ALL NEW WRANGLER UNLIMITED RUBICON	ALL NEW WRANGLER UNLIMITED RUBICON	265,180	238,660	212,140
CAMIONETAS	JEEP	CHEROKEE 3.7 AUT.	CHEROKEE 3.7 AUT.	114,260	102,830	91,410

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	JEEP	CHEROKEE AUT.+ SUN ROOF 3.7	CHEROKEE AUT.+ SUN ROOF 3.7	126,050	113,450	100,840
CAMIONETAS	JEEP	CHEROKEE AUT.+SKY SLIDER 3.7	CHEROKEE AUT.+SKY SLIDER 3.7	116,240	104,620	92,990
CAMIONETAS	JEEP	CHEROKEE BASE	CHEROKEE BASE	99,210	89,290	79,370
CAMIONETAS	JEEP	CHEROKEE BASE 2.5 C.C.	CHEROKEE BASE 2.5 C.C.	98,220	88,400	78,580
CAMIONETAS	JEEP	CHEROKEE BASE 4.0 C.C.	CHEROKEE BASE 4.0 C.C.	99,210	89,290	79,370
CAMIONETAS	JEEP	CHEROKEE BASIC	CHEROKEE BASIC	101,260	91,130	81,010
CAMIONETAS	JEEP	CHEROKEE CLASSIC	CHEROKEE CLASSIC	93,310	83,980	74,650
CAMIONETAS	JEEP	CHEROKEE COUNTRY 4.0 C.C	CHEROKEE COUNTRY 4.0 C.C	143,120	128,810	114,500
CAMIONETAS	JEEP	CHEROKEE LIMITED	CHEROKEE LIMITED	173,500	156,150	138,800
CAMIONETAS	JEEP	CHEROKEE LIMITED 2.5 C.C. TDI MEC.	CHEROKEE LIMITED 2.5 C.C. TDI MEC.	132,280	119,050	105,820
CAMIONETAS	JEEP	CHEROKEE LIMITED 2.8 TD	CHEROKEE LIMITED 2.8 TD	153,570	138,210	122,860
CAMIONETAS	JEEP	CHEROKEE LIMITED 2.8 TDI AUT.	CHEROKEE LIMITED 2.8 TDI AUT.	153,570	138,210	122,860
CAMIONETAS	JEEP	CHEROKEE LIMITED 3.2	CHEROKEE LIMITED 3.2	173,500	156,150	138,800
CAMIONETAS	JEEP	CHEROKEE LIMITED 3.7 C.C.	CHEROKEE LIMITED 3.7 C.C.	130,640	117,580	104,510
CAMIONETAS	JEEP	CHEROKEE LIMITED 3.7 C.C. AUT.	CHEROKEE LIMITED 3.7 C.C. AUT.	133,920	120,530	107,140
CAMIONETAS	JEEP	CHEROKEE LIMITED 3.7 GASOLINA	CHEROKEE LIMITED 3.7 GASOLINA	125,720	113,150	100,580
CAMIONETAS	JEEP	CHEROKEE LIMITED 4.0 C.C. AUT.	CHEROKEE LIMITED 4.0 C.C. AUT.	93,310	83,980	74,650
CAMIONETAS	JEEP	CHEROKEE LIMITED 70 ANIVERSARIO	CHEROKEE LIMITED 70 ANIVERSARIO	143,730	129,360	114,980
CAMIONETAS	JEEP	CHEROKEE LIMITED JET	CHEROKEE LIMITED JET	137,200	123,480	109,760
CAMIONETAS	JEEP	CHEROKEE LONGITUDE	CHEROKEE LONGITUDE	99,330	89,400	79,460
CAMIONETAS	JEEP	CHEROKEE LONGITUDE 4X2	CHEROKEE LONGITUDE 4X2	95,710	86,140	76,570
CAMIONETAS	JEEP	CHEROKEE LONGITUDE 4X4	CHEROKEE LONGITUDE 4X4	90,660	81,590	72,530
CAMIONETAS	JEEP	CHEROKEE RENEGADE 3.7 AUT.	CHEROKEE RENEGADE 3.7 AUT.	131,630	118,470	105,300
CAMIONETAS	JEEP	CHEROKEE SPORT 2.5 C.C.	CHEROKEE SPORT 2.5 C.C.	120,000	108,000	96,000
CAMIONETAS	JEEP	CHEROKEE SPORT 2.5 C.C. TDI MEC.	CHEROKEE SPORT 2.5 C.C. TDI MEC.	121,800	109,620	97,440
CAMIONETAS	JEEP	CHEROKEE SPORT 2.5 C.C. TDIES.	CHEROKEE SPORT 2.5 C.C. TDIES.	120,820	108,740	96,660
CAMIONETAS	JEEP	CHEROKEE SPORT 2.8 TD	CHEROKEE SPORT 2.8 TD	140,470	126,420	112,380
CAMIONETAS	JEEP	CHEROKEE SPORT 2.8 TDI AUT.	CHEROKEE SPORT 2.8 TDI AUT.	140,470	126,420	112,380
CAMIONETAS	JEEP	CHEROKEE SPORT 3.7 C.C AUT.	CHEROKEE SPORT 3.7 C.C AUT.	104,740	94,270	83,790
CAMIONETAS	JEEP	CHEROKEE SPORT 4.0 CC. AUT.	CHEROKEE SPORT 4.0 CC. AUT.	111,000	99,900	88,800
CAMIONETAS	JEEP	CHEROKEE SPORT 4.0 CC. MEC.	CHEROKEE SPORT 4.0 CC. MEC.	116,560	104,900	93,250
CAMIONETAS	JEEP	CHEROKEE SPORT CRDI 2.8	CHEROKEE SPORT CRDI 2.8	140,470	126,420	112,380
CAMIONETAS	JEEP	CHEROKEE SPORT DIESEL	CHEROKEE SPORT DIESEL	140,470	126,420	112,380
CAMIONETAS	JEEP	CHEROKEE SPORT GASOLINA	CHEROKEE SPORT GASOLINA	121,110	109,000	96,890
CAMIONETAS	JEEP	CHEROKEE TRAILHAWK	CHEROKEE TRAILHAWK	206,250	185,630	165,000
CAMIONETAS	JEEP		COMMANDER 4X2 1.3T AT LIMITED	151,530	136,380	121,220
CAMIONETAS	JEEP		COMMANDER 4X2 FWD LIMITED	93,260	83,930	74,610
CAMIONETAS	JEEP		COMMANDER BLACKHAWK AWD	181,840	163,660	145,470
CAMIONETAS	JEEP	COMMANDER LIMITED 4.7 AUT.	COMMANDER LIMITED 4.7 AUT.	168,360	151,520	134,690
CAMIONETAS	JEEP	COMMANDER LIMITED 4.7 GASOLINA	COMMANDER LIMITED 4.7 GASOLINA	168,360	151,520	134,690
CAMIONETAS	JEEP	COMMANDER OVERLAND 4X2 1.3T AT	COMMANDER OVERLAND 4X2 1.3T AT	166,180	149,560	132,940
CAMIONETAS	JEEP	COMMANDER OVERLAND FWD	COMMANDER OVERLAND FWD	168,360	151,520	134,690
CAMIONETAS	JEEP	COMPASS 2.4 AUT.	COMPASS 2.4 AUT.	97,900	88,110	78,320
CAMIONETAS	JEEP	COMPASS 2.4 GASOLINA	COMPASS 2.4 GASOLINA	91,360	82,220	73,090
CAMIONETAS	JEEP	COMPASS 4X2	COMPASS 4X2	91,360	82,220	73,090
CAMIONETAS	JEEP	COMPASS 4X2 2.0 L M/T	COMPASS 4X2 2.0 L M/T	91,640	82,480	73,310
CAMIONETAS	JEEP	COMPASS 4X2 2.4 AUT.	COMPASS 4X2 2.4 AUT.	92,530	83,280	74,020
CAMIONETAS	JEEP	COMPASS 4X2 2.4L A/T	COMPASS 4X2 2.4L A/T	91,640	82,480	73,310
CAMIONETAS	JEEP	COMPASS 4X4	COMPASS 4X4	102,000	91,800	81,600
CAMIONETAS	JEEP	COMPASS 4X4 2.4L A/T	COMPASS 4X4 2.4L A/T	108,030	97,230	86,420
CAMIONETAS	JEEP	COMPASS LIMITED 4X2	COMPASS LIMITED 4X2	116,730	105,060	93,380
CAMIONETAS	JEEP	COMPASS LIMITED 4X2 1.3 AT	COMPASS LIMITED 4X2 1.3 AT	148,040	133,240	118,430
CAMIONETAS	JEEP	COMPASS LIMITED 4X4	COMPASS LIMITED 4X4	117,750	105,980	94,200
CAMIONETAS	JEEP	COMPASS LIMITED 4X4 2.4L A/T	COMPASS LIMITED 4X4 2.4L A/T	121,110	109,000	96,890
CAMIONETAS	JEEP	COMPASS LONGITUDE	COMPASS LONGITUDE	90,290	81,260	72,230
CAMIONETAS	JEEP	COMPASS LONGITUDE 4X2	COMPASS LONGITUDE 4X2	94,220	84,800	75,380
CAMIONETAS	JEEP	COMPASS LONGITUDE 4X2 1.3 AT	COMPASS LONGITUDE 4X2 1.3 AT	134,580	121,120	107,660
CAMIONETAS	JEEP	COMPASS LONGITUDE 4X2 1.3T AT SUNROOF	COMPASS LONGITUDE 4X2 1.3T AT SUNROOF	122,560	110,300	98,050
CAMIONETAS	JEEP	COMPASS RALLYE 4X4	COMPASS RALLYE 4X4	101,170	91,050	80,940
CAMIONETAS	JEEP	COMPASS SPORT 4X2	COMPASS SPORT 4X2	87,620	78,860	70,100
CAMIONETAS	JEEP	COMPASS SPORT 4X2 1.3 AT	COMPASS SPORT 4X2 1.3 AT	124,480	112,030	99,580
CAMIONETAS	JEEP	COMPASS SPORT 4X2 AT	COMPASS SPORT 4X2 AT	90,940	81,850	72,750
CAMIONETAS	JEEP	COMPASS SPORT 4X4	COMPASS SPORT 4X4	98,190	88,370	78,550
CAMIONETAS	JEEP	G. CHEROKEE LAREDO 5.7	G. CHEROKEE LAREDO 5.7	155,520	139,970	124,420
CAMIONETAS	JEEP	GLADIATOR RUBICON	GLADIATOR RUBICON	210,670	189,600	168,540
CAMIONETAS	JEEP	GLADIATOR RUBICON 4X4	GLADIATOR RUBICON 4X4	197,880	178,090	158,300
CAMIONETAS	JEEP		GLADIATOR RUBICON 4X4 3.6L AT	313,190	281,870	250,550
CAMIONETAS	JEEP		GRAND CHEROKEE 4X4 3.6L AT ALTITUDE	262,670	236,400	210,140
CAMIONETAS	JEEP		GRAND CHEROKEE ALTITUDE	218,920	197,030	175,140
CAMIONETAS	JEEP		GRAND CHEROKEE L 3.6L 4X4 AT SUMMIT RESERVE	245,860	221,270	196,690
CAMIONETAS	JEEP		GRAND CHEROKEE L 4X4 3.6L AT LIMITED	282,880	254,590	226,300
CAMIONETAS	JEEP		GRAND CHEROKEE L SUMMIT RESERVE	324,980	292,480	259,980
CAMIONETAS	JEEP	GRAND CHEROKEE LAREDO	GRAND CHEROKEE LAREDO	148,040	133,240	118,430
CAMIONETAS	JEEP	GRAND CHEROKEE LAREDO 2.7 TD AUT.	GRAND CHEROKEE LAREDO 2.7 TD AUT.	134,210	120,790	107,370
CAMIONETAS	JEEP	GRAND CHEROKEE LAREDO 3.7 GASOLINA	GRAND CHEROKEE LAREDO 3.7 GASOLINA	127,370	114,630	101,900
CAMIONETAS	JEEP	GRAND CHEROKEE LAREDO 4.0 C.C.	GRAND CHEROKEE LAREDO 4.0 C.C.	130,640	117,580	104,510
CAMIONETAS	JEEP	GRAND CHEROKEE LAREDO 4.7 AUT.	GRAND CHEROKEE LAREDO 4.7 AUT.	147,310	132,580	117,850
CAMIONETAS	JEEP	GRAND CHEROKEE LAREDO 4X2	GRAND CHEROKEE LAREDO 4X2	90,790	81,710	72,630
CAMIONETAS	JEEP	GRAND CHEROKEE LAREDO 4X2 3.7 GASOLINA	GRAND CHEROKEE LAREDO 4X2 3.7 GASOLINA	114,260	102,830	91,410
CAMIONETAS	JEEP	GRAND CHEROKEE LAREDO 4X4	GRAND CHEROKEE LAREDO 4X4	134,880	121,390	107,900
CAMIONETAS	JEEP	GRAND CHEROKEE LAREDO 4X4 3.7 AUT.	GRAND CHEROKEE LAREDO 4X4 3.7 AUT.	127,370	114,630	101,900
CAMIONETAS	JEEP	GRAND CHEROKEE LAREDO 4X4 DIESEL	GRAND CHEROKEE LAREDO 4X4 DIESEL	196,420	176,780	157,140
CAMIONETAS	JEEP	GRAND CHEROKEE LAREDO 5.2 C.C.	GRAND CHEROKEE LAREDO 5.2 C.C.	180,450	162,410	144,360
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED	GRAND CHEROKEE LIMITED	192,800	173,520	154,240
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED 2.7 TD AUT.	GRAND CHEROKEE LIMITED 2.7 TD AUT.	178,450	160,610	142,760
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED 3.7L	GRAND CHEROKEE LIMITED 3.7L	147,000	132,300	117,600
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED 4.0 C.C.	GRAND CHEROKEE LIMITED 4.0 C.C.	155,870	140,280	124,700
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED 4.7 C.C.	GRAND CHEROKEE LIMITED 4.7 C.C.	156,820	141,140	125,460
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED 4.7 GASOLINA	GRAND CHEROKEE LIMITED 4.7 GASOLINA	156,820	141,140	125,460
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED 4.7L	GRAND CHEROKEE LIMITED 4.7L	150,280	135,250	120,220
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED 4X4	GRAND CHEROKEE LIMITED 4X4	110,250	99,230	88,200
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED 4X4 3.6L A/T	GRAND CHEROKEE LIMITED 4X4 3.6L A/T	185,050	166,550	148,040
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED 5.2 C.C.	GRAND CHEROKEE LIMITED 5.2 C.C.	200,120	180,110	160,100
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED 5.7	GRAND CHEROKEE LIMITED 5.7	179,750	161,780	143,800
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED DELUXE	GRAND CHEROKEE LIMITED DELUXE	222,620	200,360	178,100
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED DIESEL	GRAND CHEROKEE LIMITED DIESEL	242,260	218,030	193,810
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED HEMI 5.7	GRAND CHEROKEE LIMITED HEMI 5.7	199,400	179,460	159,520
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED V8	GRAND CHEROKEE LIMITED V8	196,140	176,530	156,910
CAMIONETAS	JEEP	GRAND CHEROKEE LIMITED X	GRAND CHEROKEE LIMITED X	199,700	179,730	159,760
CAMIONETAS	JEEP	GRAND CHEROKEE OVERLAND	GRAND CHEROKEE OVERLAND	205,970	185,370	164,780
CAMIONETAS	JEEP	GRAND CHEROKEE OVERLAND 4X4	GRAND CHEROKEE OVERLAND 4X4	248,990	224,090	199,190
CAMIONETAS	JEEP	GRAND CHEROKEE OVERLAND 4X4 3.6L A/T	GRAND CHEROKEE OVERLAND 4X4 3.6L A/T	250,680	225,610	200,540
CAMIONETAS	JEEP	GRAND CHEROKEE OVERLAND 5.7 GASOLINA	GRAND CHEROKEE OVERLAND 5.7 GASOLINA	196,420	176,780	157,140
CAMIONETAS	JEEP	GRAND CHEROKEE OVERLAND HEMI 5.7	GRAND CHEROKEE OVERLAND HEMI 5.7	218,820	196,940	175,060
CAMIONETAS	JEEP	GRAND CHEROKEE OVERLAND V8	GRAND CHEROKEE OVERLAND V8	220,690	198,620	176,550
CAMIONETAS	JEEP	GRAND CHEROKEE SRT 8 4X2 6.1 GASOLINA	GRAND CHEROKEE SRT 8 4X2 6.1 GASOLINA	222,310	200,080	177,850
CAMIONETAS	JEEP	GRAND CHEROKEE SRT8 4X4	GRAND CHEROKEE SRT8 4X4	250,680	225,610	200,540
CAMIONETAS	JEEP	GRAND CHEROKEE SRT8 HEMI 6.1	GRAND CHEROKEE SRT8 HEMI 6.1	235,420	211,880	188,340
CAMIONETAS	JEEP	GRAND CHEROKEE SUMMIT ELITE	GRAND CHEROKEE SUMMIT ELITE	228,480	205,630	182,780
CAMIONETAS	JEEP	GRAND CHEROKEE TRACKHAWK	GRAND CHEROKEE TRACKHAWK	250,680	225,610	200,540

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	JEEP	GRAND CHEROKEE UPLAND	GRAND CHEROKEE UPLAND	173,500	156,150	138,800
CAMIONETAS	JEEP	PATRIOT 2.2 AUT.	PATRIOT 2.2 AUT.	107,720	96,950	86,180
CAMIONETAS	JEEP	PATRIOT 2.4 AUT.	PATRIOT 2.4 AUT.	101,170	91,050	80,940
CAMIONETAS	JEEP	PATRIOT 2.4 GASOLINA	PATRIOT 2.4 GASOLINA	94,930	85,440	75,940
CAMIONETAS	JEEP	PATRIOT 4X2	PATRIOT 4X2	88,080	79,270	70,460
CAMIONETAS	JEEP	PATRIOT 4X2 2.0L M/T	PATRIOT 4X2 2.0L M/T	83,800	75,420	67,040
CAMIONETAS	JEEP	PATRIOT 4X2 2.4 AUT.	PATRIOT 4X2 2.4 AUT.	90,690	81,620	72,550
CAMIONETAS	JEEP	PATRIOT 4X2 2.4L A/T	PATRIOT 4X2 2.4L A/T	83,800	75,420	67,040
CAMIONETAS	JEEP	PATRIOT 4X4	PATRIOT 4X4	98,710	88,840	78,970
CAMIONETAS	JEEP	PATRIOT 4X4 2.4L A/T	PATRIOT 4X4 2.4L A/T	100,160	90,140	80,130
CAMIONETAS	JEEP	PATRIOT 4X4 2.4L M/T	PATRIOT 4X4 2.4L M/T	90,350	81,320	72,280
CAMIONETAS	JEEP	PATRIOT 70 ANIVERSARIO	PATRIOT 70 ANIVERSARIO	120,820	108,740	96,660
CAMIONETAS	JEEP	PATRIOT LIMITED 4X4	PATRIOT LIMITED 4X4	114,570	103,110	91,660
CAMIONETAS	JEEP	PATRIOT LIMITED 4X4 2.4L A/T	PATRIOT LIMITED 4X4 2.4L A/T	112,970	101,670	90,380
CAMIONETAS	JEEP	PATRIOT SPORT 4X2	PATRIOT SPORT 4X2	86,760	78,080	69,410
CAMIONETAS	JEEP	PATRIOT SPORT 4X4	PATRIOT SPORT 4X4	90,350	81,320	72,280
CAMIONETAS	JEEP		RENEGADE 4X2 1.3T AT LONGITUDE	97,640	87,880	78,110
CAMIONETAS	JEEP		RENEGADE 4X2 1.3T AT SPORT	90,900	81,810	72,720
CAMIONETAS	JEEP	RENEGADE DELUXE EDITION 4X4 2.4L	RENEGADE DELUXE EDITION 4X4 2.4L	108,030	97,230	86,420
CAMIONETAS	JEEP	RENEGADE LONGITUDE	RENEGADE LONGITUDE	70,730	63,660	56,580
CAMIONETAS	JEEP	RENEGADE LONGITUDE 4X2	RENEGADE LONGITUDE 4X2	62,870	56,580	50,300
CAMIONETAS	JEEP	RENEGADE LONGITUDE 4X2 1.8 AT	RENEGADE LONGITUDE 4X2 1.8 AT	101,680	91,510	81,340
CAMIONETAS	JEEP	RENEGADE LONGITUDE 4X4 2.4L	RENEGADE LONGITUDE 4X4 2.4L	88,370	79,530	70,700
CAMIONETAS	JEEP	RENEGADE LONGITUDE DELUXE	RENEGADE LONGITUDE DELUXE	87,460	78,710	69,970
CAMIONETAS	JEEP	RENEGADE SPORT	RENEGADE SPORT	79,420	71,480	63,540
CAMIONETAS	JEEP	RENEGADE SPORT 4X2	RENEGADE SPORT 4X2	59,060	53,150	47,250
CAMIONETAS	JEEP	RENEGADE SPORT 4X2 1.8 AT	RENEGADE SPORT 4X2 1.8 AT	99,240	89,320	79,390
CAMIONETAS	JEEP	RENEGADE SPORT 4X2 1.8 MT	RENEGADE SPORT 4X2 1.8 MT	78,730	70,860	62,980
CAMIONETAS	JEEP	RENEGADE SPORT AT	RENEGADE SPORT AT	61,500	55,350	49,200
CAMIONETAS	JEEP	RENEGADE SPORT MT	RENEGADE SPORT MT	61,500	55,350	49,200
CAMIONETAS	JEEP	WRANGLER 2.5	WRANGLER 2.5	104,460	94,010	83,570
CAMIONETAS	JEEP	WRANGLER 4.0 C.C.	WRANGLER 4.0 C.C.	81,840	73,660	65,470
CAMIONETAS	JEEP	WRANGLER BASE 2.5 C.C.	WRANGLER BASE 2.5 C.C.	75,300	67,770	60,240
CAMIONETAS	JEEP	WRANGLER RUBICON 3.8 GASOLINA	WRANGLER RUBICON 3.8 GASOLINA	143,730	129,360	114,980
CAMIONETAS	JEEP	WRANGLER RUBICON 3.8 V6	WRANGLER RUBICON 3.8 V6	137,200	123,480	109,760
CAMIONETAS	JEEP	WRANGLER RUBICON AT 3.6L	WRANGLER RUBICON AT 3.6L	222,290	200,060	177,830
CAMIONETAS	JEEP	WRANGLER RUBICON UNLIMITED 3.8 V6	WRANGLER RUBICON UNLIMITED 3.8 V6	212,780	191,500	170,220
CAMIONETAS	JEEP	WRANGLER SAHARA	WRANGLER SAHARA	94,960	85,460	75,970
CAMIONETAS	JEEP	WRANGLER SAHARA 3.8 V6	WRANGLER SAHARA 3.8 V6	127,370	114,630	101,900
CAMIONETAS	JEEP	WRANGLER SPORT	WRANGLER SPORT	123,550	111,200	98,840
CAMIONETAS	JEEP	WRANGLER SPORT 4.0	WRANGLER SPORT 4.0	111,290	100,160	89,030
CAMIONETAS	JEEP	WRANGLER SPORT MT 3.6L	WRANGLER SPORT MT 3.6L	186,600	167,940	149,280
CAMIONETAS	JEEP	WRANGLER UNLIMITED RUBICON	WRANGLER UNLIMITED RUBICON	140,470	126,420	112,380
CAMIONETAS	JEEP	WRANGLER UNLIMITED RUBICON 3.6L	WRANGLER UNLIMITED RUBICON 3.6L	176,770	159,090	141,420
CAMIONETAS	JEEP	WRANGLER UNLIMITED RUBICON 3.6L AT	WRANGLER UNLIMITED RUBICON 3.6L AT	222,620	200,360	178,100
CAMIONETAS	JEEP	WRANGLER UNLIMITED RUBICON 4X4	WRANGLER UNLIMITED RUBICON 4X4	265,180	238,660	212,140
CAMIONETAS	JEEP	WRANGLER UNLIMITED SAHARA	WRANGLER UNLIMITED SAHARA	175,640	158,080	140,510
CAMIONETAS	JEEP	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	92,080	82,870	73,660
CAMIONETAS	JEEP	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	148,040	133,240	118,430
CAMIONETAS	JEEP	OTROS MODELOS	OTROS MODELOS	140,470	126,420	112,380
CAMIONETAS	JETOUR	DASHING 4X2 1.5 6DCT BR	DASHING 4X2 1.5 6DCT BR	75,070	67,560	60,060
CAMIONETAS	JETOUR	DASHING 4X2 1.5 6DCT GW	DASHING 4X2 1.5 6DCT GW	74,370	66,930	59,500
CAMIONETAS	JETOUR	DASHING 4X2 1.6 7DCT	DASHING 4X2 1.6 7DCT	63,580	57,220	50,860
CAMIONETAS	JETOUR	DASHING 4X2 1.6 7DCT BR	DASHING 4X2 1.6 7DCT BR	86,830	78,150	69,460
CAMIONETAS	JETOUR	DASHING 4X2 1.6 7DCT GW	DASHING 4X2 1.6 7DCT GW	69,580	62,620	55,660
CAMIONETAS	JETOUR		T1 2.0T AWD 8AT BO	92,250	83,030	73,800
CAMIONETAS	JETOUR	TRAVELLER T2	TRAVELLER T2	86,920	78,230	69,540
CAMIONETAS	JETOUR	TRAVELLER T2 2.0T AWD 7DCT LIMITED	TRAVELLER T2 2.0T AWD 7DCT LIMITED	117,060	105,350	93,650
CAMIONETAS	JETOUR	TRAVELLER T2 DELUXE	TRAVELLER T2 DELUXE	111,110	100,000	88,890
CAMIONETAS	JETOUR	TRAVELLER T2 LIMITED	TRAVELLER T2 LIMITED	124,580	112,120	99,660
CAMIONETAS	JETOUR		X50 4X2 1.5T 6DCT LIMITED	54,730	49,260	43,780
CAMIONETAS	JETOUR	X70 1.5T 4X2 6MT	X70 1.5T 4X2 6MT	54,860	49,370	43,890
CAMIONETAS	JETOUR	X70 1.5T AUT 4X2 LIMITED	X70 1.5T AUT 4X2 LIMITED	57,410	51,670	45,930
CAMIONETAS	JETOUR	X70 1.5T MEC 4X2 CONFORT	X70 1.5T MEC 4X2 CONFORT	50,480	45,430	40,380
CAMIONETAS	JETOUR	X70 1.5T MEC 4X2 DELUXE	X70 1.5T MEC 4X2 DELUXE	54,150	48,740	43,320
CAMIONETAS	JETOUR	X70 1.5T MEC 4X2 FULL	X70 1.5T MEC 4X2 FULL	55,810	50,230	44,650
CAMIONETAS	JETOUR	X70 AC 4X2 1.6 7DCT PLUS	X70 AC 4X2 1.6 7DCT PLUS	70,120	63,110	56,100
CAMIONETAS	JETOUR	X70 CONFORT GLP	X70 CONFORT GLP	55,540	49,990	44,430
CAMIONETAS	JETOUR	X70 DELUXE	X70 DELUXE	54,150	48,740	43,320
CAMIONETAS	JETOUR	X70 DELUXE GLP	X70 DELUXE GLP	64,640	58,180	51,710
CAMIONETAS	JETOUR	X70 FULL	X70 FULL	55,490	49,940	44,390
CAMIONETAS	JETOUR	X70 FULL GLP	X70 FULL GLP	56,720	51,050	45,380
CAMIONETAS	JETOUR	X70 LIMITED	X70 LIMITED	67,320	60,590	53,860
CAMIONETAS	JETOUR	X70 LIMITED GLP	X70 LIMITED GLP	68,770	61,890	55,020
CAMIONETAS	JETOUR	X70 LUXURY	X70 LUXURY	62,260	56,030	49,810
CAMIONETAS	JETOUR	X70 PLUS 1.5 DCT	X70 PLUS 1.5 DCT	74,060	66,650	59,250
CAMIONETAS	JETOUR	X70 PLUS 1.5 MT	X70 PLUS 1.5 MT	71,070	63,960	56,860
CAMIONETAS	JETOUR	X70 PLUS 1.5 MT 4X2	X70 PLUS 1.5 MT 4X2	74,060	66,650	59,250
CAMIONETAS	JETOUR	X70 PLUS 1.5T 4X2 6DCT	X70 PLUS 1.5T 4X2 6DCT	68,370	61,530	54,700
CAMIONETAS	JETOUR	X70 PLUS 1.5T 4X2 6MT	X70 PLUS 1.5T 4X2 6MT	63,230	56,910	50,580
CAMIONETAS	JETOUR	X70 PLUS 1.6 DCT	X70 PLUS 1.6 DCT	80,790	72,710	64,630
CAMIONETAS	JETOUR	X70 PLUS 1.6T 4X2 7DCT	X70 PLUS 1.6T 4X2 7DCT	70,120	63,110	56,100
CAMIONETAS	JETOUR	X70 PLUS DCT 1.5 AU 4X2	X70 PLUS DCT 1.5 AU 4X2	79,120	71,210	63,300
CAMIONETAS	JETOUR	X90PLUS 2.0T 4X2 7DCT	X90PLUS 2.0T 4X2 7DCT	63,990	57,590	51,190
CAMIONETAS	JETOUR	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	64,640	58,180	51,710
CAMIONETAS	JETOUR	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	111,110	100,000	88,890
CAMIONETAS	JETOUR	OTROS MODELOS	OTROS MODELOS	71,430	64,290	57,140
CAMIONETAS	JINBEI	F50	F50	33,650	30,290	26,920
CAMIONETAS	JINBEI	F50 COMFORT 1.6MT	F50 COMFORT 1.6MT	38,130	34,320	30,500
CAMIONETAS	JINBEI	F50 COMFORTABLE MT	F50 COMFORTABLE MT	35,680	32,110	28,540
CAMIONETAS	JINBEI	F50 ECONOMIC MT	F50 ECONOMIC MT	33,940	30,550	27,150
CAMIONETAS	JINBEI	F50 ELITE MT	F50 ELITE MT	38,270	34,440	30,620
CAMIONETAS	JINBEI	F50 LUXURY MT	F50 LUXURY MT	40,860	36,770	32,690
CAMIONETAS	JINBEI	F70 1.6 MT LUXURY	F70 1.6 MT LUXURY	35,630	32,070	28,500
CAMIONETAS	JINBEI	H2L	H2L	68,580	61,720	54,860
CAMIONETAS	JINBEI	H2L DELUXE E3 DSL 16S	H2L DELUXE E3 DSL 16S	82,960	74,660	66,370
CAMIONETAS	JINBEI	H2L DIESEL DELUXE	H2L DIESEL DELUXE	68,210	61,390	54,570
CAMIONETAS	JINBEI	H2L DIESEL STANDARD	H2L DIESEL STANDARD	72,350	65,120	57,880
CAMIONETAS	JINBEI	H2L E3 16S GSL STANDARD	H2L E3 16S GSL STANDARD	74,610	67,150	59,690
CAMIONETAS	JINBEI	H2W SY6498M11S	H2W SY6498M11S	47,450	42,710	37,960
CAMIONETAS	JINBEI	HAISE 15S MINIBUS 2.7	HAISE 15S MINIBUS 2.7	71,710	64,540	57,370
CAMIONETAS	JINBEI	HAISE ECONOMY	HAISE ECONOMY	42,540	38,290	34,030
CAMIONETAS	JINBEI	HAISE ECONOMY 1	HAISE ECONOMY 1	33,650	30,290	26,920
CAMIONETAS	JINBEI	HAISE ECONOMY GLS 15S	HAISE ECONOMY GLS 15S	47,450	42,710	37,960
CAMIONETAS	JINBEI	HAISE JINBEI MINIBUS 15S DSL E3	HAISE JINBEI MINIBUS 15S DSL E3	67,080	60,370	53,660
CAMIONETAS	JINBEI	HAISE LONG DSL 17S	HAISE LONG DSL 17S	57,270	51,540	45,820
CAMIONETAS	JINBEI	HAISE LONG DSL STANDARD	HAISE LONG DSL STANDARD	60,870	54,780	48,700
CAMIONETAS	JINBEI	HAISE LONG GSL 17S	HAISE LONG GSL 17S	51,370	46,230	41,100

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	JINBEI	HAISE LONG GSL STANDARD	HAISE LONG GSL STANDARD	51,370	46,230	41,100
CAMIONETAS	JINBEI	HAISE MINIBUS 2.7	HAISE MINIBUS 2.7	71,710	64,540	57,370
CAMIONETAS	JINBEI	HAISE MINIBUS 2.7 TD 15S	HAISE MINIBUS 2.7 TD 15S	63,800	57,420	51,040
CAMIONETAS	JINBEI	HAISE MINIBUS E3 DSL 15S	HAISE MINIBUS E3 DSL 15S	58,900	53,010	47,120
CAMIONETAS	JINBEI	HAISE MPFI 15S MINIBUS 2.2	HAISE MPFI 15S MINIBUS 2.2	71,710	64,540	57,370
CAMIONETAS	JINBEI	HAISE PANEL E3 DSL 2S	HAISE PANEL E3 DSL 2S	50,730	45,660	40,580
CAMIONETAS	JINBEI	HAISE VAN 2.7	HAISE VAN 2.7	58,900	53,010	47,120
CAMIONETAS	JINBEI	HAISE VAN 2.7 TD	HAISE VAN 2.7 TD	65,450	58,910	52,360
CAMIONETAS	JINBEI	HAISE VAN MPFI 2.2	HAISE VAN MPFI 2.2	58,900	53,010	47,120
CAMIONETAS	JINBEI	HAISE VAN MPI 2.2 AC	HAISE VAN MPI 2.2 AC	58,900	53,010	47,120
CAMIONETAS	JINBEI	JINBEI BADAO 2.0L 4X2	JINBEI BADAO 2.0L 4X2	58,900	53,010	47,120
CAMIONETAS	JINBEI	KONECT	KONECT	58,610	52,750	46,890
CAMIONETAS	JINBEI	KONECT 1.5T MT FLAGSHIP	KONECT 1.5T MT FLAGSHIP	50,480	45,430	40,380
CAMIONETAS	JINBEI	KONECT 1.5T MT LUXURY	KONECT 1.5T MT LUXURY	49,100	44,190	39,280
CAMIONETAS	JINBEI	KONECT 1.6 MT ELITE	KONECT 1.6 MT ELITE	53,350	48,020	42,680
CAMIONETAS	JINBEI	KONECT 1.6 MT LUXURY	KONECT 1.6 MT LUXURY	50,480	45,430	40,380
CAMIONETAS	JINBEI	KONECT COMFORT 1.6MT	KONECT COMFORT 1.6MT	45,530	40,980	36,420
CAMIONETAS	JINBEI	KONECT EXCLUSIVE 1.6MT	KONECT EXCLUSIVE 1.6MT	45,320	40,790	36,260
CAMIONETAS	JINBEI	SY1021DMF5	SY1021DMF5	35,680	32,110	28,540
CAMIONETAS	JINBEI	SY1024DK1F	SY1024DK1F	35,630	32,070	28,500
CAMIONETAS	JINBEI	SY1030DFH4 PICK UP BARANDA	SY1030DFH4 PICK UP BARANDA	41,920	37,730	33,540
CAMIONETAS	JINBEI	SY1030DFH4T	SY1030DFH4T	39,290	35,360	31,430
CAMIONETAS	JINBEI	SY1030DLF PICK UP BARANDA	SY1030DLF PICK UP BARANDA	41,920	37,730	33,540
CAMIONETAS	JINBEI	SY1033DC2S	SY1033DC2S	49,080	44,170	39,260
CAMIONETAS	JINBEI	SY1033DFH4	SY1033DFH4	39,290	35,360	31,430
CAMIONETAS	JINBEI	SY1043DLEK	SY1043DLEK	40,890	36,800	32,710
CAMIONETAS	JINBEI	SY1044DZ2L	SY1044DZ2L	40,890	36,800	32,710
CAMIONETAS	JINBEI	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	45,530	40,980	36,420
CAMIONETAS	JINBEI	OTROS MODELOS	OTROS MODELOS	51,370	46,230	41,100
CAMIONETAS	JINCHENG	GDQ6531A1	GDQ6531A1	53,340	48,010	42,670
CAMIONETAS	JINCHENG	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	53,340	48,010	42,670
CAMIONETAS	JINCHENG	OTROS MODELOS	OTROS MODELOS	53,340	48,010	42,670
CAMIONETAS	JMC	BOARDING 2.8 TD	BOARDING 2.8 TD	68,720	61,850	54,980
CAMIONETAS	JMC	BOOMDAY 2.8L DOBLE CABINA 4X4	BOOMDAY 2.8L DOBLE CABINA 4X4	55,340	49,810	44,270
CAMIONETAS	JMC	BOOMDAY 2.8L DOBLE CABINA 4X4 TD	BOOMDAY 2.8L DOBLE CABINA 4X4 TD	56,980	51,280	45,580
CAMIONETAS	JMC	BOOMDAY PICK UP 4X4 2.8 AC	BOOMDAY PICK UP 4X4 2.8 AC	58,900	53,010	47,120
CAMIONETAS	JMC	BOOMDAY PICK UP 4X4 2.8 TD AC	BOOMDAY PICK UP 4X4 2.8 TD AC	62,170	55,950	49,740
CAMIONETAS	JMC	CARRYING 2.0T CHASIS CABINA TD	CARRYING 2.0T CHASIS CABINA TD	47,450	42,710	37,960
CAMIONETAS	JMC	CARRYING 2.0T CON TOLVA TD	CARRYING 2.0T CON TOLVA TD	50,730	45,660	40,580
CAMIONETAS	JMC	CARRYING 2.0T D CHASIS CABINA	CARRYING 2.0T D CHASIS CABINA	47,450	42,710	37,960
CAMIONETAS	JMC	CARRYING 2.0T DC SR	CARRYING 2.0T DC SR	55,600	50,040	44,480
CAMIONETAS	JMC	CARRYING 2.0T SC SR	CARRYING 2.0T SC SR	47,110	42,400	37,690
CAMIONETAS	JMC	CARRYING 3.2 T	CARRYING 3.2 T	52,370	47,130	41,900
CAMIONETAS	JMC	CARRYING BARANDA 2.0T EIV	CARRYING BARANDA 2.0T EIV	54,180	48,760	43,340
CAMIONETAS	JMC	CARRYING PLUS	CARRYING PLUS	53,840	48,460	43,070
CAMIONETAS	JMC	CARRYING PLUS 2.0 T DC - EIV	CARRYING PLUS 2.0 T DC - EIV	58,900	53,010	47,120
CAMIONETAS	JMC	CARRYING PLUS 2.0 T SC - EIV	CARRYING PLUS 2.0 T SC - EIV	46,040	41,440	36,830
CAMIONETAS	JMC	CARRYING PLUS 2.0T DC SR	CARRYING PLUS 2.0T DC SR	52,380	47,140	41,900
CAMIONETAS	JMC	CARRYING PLUS 2.0T SC SR	CARRYING PLUS 2.0T SC SR	47,150	42,440	37,720
CAMIONETAS	JMC	CARRYING PLUS 3.2T SC DR	CARRYING PLUS 3.2T SC DR	58,900	53,010	47,120
CAMIONETAS	JMC	CARRYING PLUS 3.5T SC DR	CARRYING PLUS 3.5T SC DR	60,280	54,250	48,220
CAMIONETAS	JMC	CARRYING PLUS 4.0T DC DR	CARRYING PLUS 4.0T DC DR	67,610	60,850	54,090
CAMIONETAS	JMC	CARRYING PLUS 4.0T SC DR	CARRYING PLUS 4.0T SC DR	62,310	56,080	49,850
CAMIONETAS	JMC	CITY 2.0 T	CITY 2.0 T	53,010	47,710	42,410
CAMIONETAS	JMC	CITY 2.OT DIESEL CHASIS CABINA	CITY 2.OT DIESEL CHASIS CABINA	47,450	42,710	37,960
CAMIONETAS	JMC	CITY BARANDA CS 2.0	CITY BARANDA CS 2.0	52,370	47,130	41,900
CAMIONETAS	JMC	CITY CHASIS CABINA CS 2.0	CITY CHASIS CABINA CS 2.0	48,100	43,290	38,480
CAMIONETAS	JMC	CITY DC 2.0 TD CON TOLVA	CITY DC 2.0 TD CON TOLVA	52,370	47,130	41,900
CAMIONETAS	JMC	CITY FURGON CS 2.0	CITY FURGON CS 2.0	58,900	53,010	47,120
CAMIONETAS	JMC	DUOCAB 2.0 T	DUOCAB 2.0 T	55,630	50,070	44,500
CAMIONETAS	JMC	GRAND AVENUE 4X4 AT DIESEL R18	GRAND AVENUE 4X4 AT DIESEL R18	99,330	89,400	79,460
CAMIONETAS	JMC		GRAND AVENUE 4X4 AT LUXURY R18	80,800	72,720	64,640
CAMIONETAS	JMC	GRAND AVENUE 4X4 D	GRAND AVENUE 4X4 D	77,460	69,710	61,970
CAMIONETAS	JMC	JIM REMAX 4X2 DSL	JIM REMAX 4X2 DSL	60,590	54,530	48,470
CAMIONETAS	JMC		JIM REMAX 4X4 DSL	60,590	54,530	48,470
CAMIONETAS	JMC	N350 LX 7 SEATS	N350 LX 7 SEATS	75,270	67,740	60,220
CAMIONETAS	JMC	N520 4X2 CARGO	N520 4X2 CARGO	77,430	69,690	61,940
CAMIONETAS	JMC	N520 4X2 STD	N520 4X2 STD	79,380	71,440	63,500
CAMIONETAS	JMC	N520 TOURING CARGO	N520 TOURING CARGO	82,210	73,990	65,770
CAMIONETAS	JMC	NEW VIGUS 3 4X2 DSL	NEW VIGUS 3 4X2 DSL	59,860	53,870	47,890
CAMIONETAS	JMC	NEW VIGUS 3 4X4 DSL	NEW VIGUS 3 4X4 DSL	67,270	60,540	53,820
CAMIONETAS	JMC	NEW VIGUS 4X2 DSL	NEW VIGUS 4X2 DSL	59,870	53,880	47,900
CAMIONETAS	JMC	NEW VIGUS 4X4 DSL	NEW VIGUS 4X4 DSL	74,770	67,290	59,820
CAMIONETAS	JMC	NHR 2.8L TURBO CHC CABINA SIMPLE DIESEL	NHR 2.8L TURBO CHC CABINA SIMPLE DIESEL	47,450	42,710	37,960
CAMIONETAS	JMC	NHR C/TOLVA BAJA 2.8 TD	NHR C/TOLVA BAJA 2.8 TD	49,080	44,170	39,260
CAMIONETAS	JMC	NHR CH/C 2.8 TD	NHR CH/C 2.8 TD	47,450	42,710	37,960
CAMIONETAS	JMC	NHR CON TOLVA 2.8L TURBO CABINA SIMPLE DIESEL	NHR CON TOLVA 2.8L TURBO CABINA SIMPLE DIESEL	49,080	44,170	39,260
CAMIONETAS	JMC	TOURING CARGO 4X2	TOURING CARGO 4X2	82,460	74,210	65,970
CAMIONETAS	JMC	VIGUS	VIGUS	65,950	59,360	52,760
CAMIONETAS	JMC	VIGUS 3 4X2 DSL	VIGUS 3 4X2 DSL	56,840	51,160	45,470
CAMIONETAS	JMC	VIGUS 4X2 DSL GL	VIGUS 4X2 DSL GL	49,850	44,870	39,880
CAMIONETAS	JMC	VIGUS 4X4 AT COMFORT R18	VIGUS 4X4 AT COMFORT R18	75,750	68,180	60,600
CAMIONETAS	JMC	VIGUS 4X4 AT LUXURY R18	VIGUS 4X4 AT LUXURY R18	80,790	72,710	64,630
CAMIONETAS	JMC	VIGUS 4X4 DSL	VIGUS 4X4 DSL	61,560	55,400	49,250
CAMIONETAS	JMC	VIGUS 4X4 DSL GL	VIGUS 4X4 DSL GL	53,890	48,500	43,110
CAMIONETAS	JMC	VIGUS 4X4 LX	VIGUS 4X4 LX	47,220	42,500	37,780
CAMIONETAS	JMC	VIGUS 4X4 PRO	VIGUS 4X4 PRO	74,060	66,650	59,250
CAMIONETAS	JMC	VIGUS PLUS 4X4	VIGUS PLUS 4X4	60,260	54,230	48,210
CAMIONETAS	JMC	VIGUS PLUS 4X4 DSL	VIGUS PLUS 4X4 DSL	75,690	68,120	60,550
CAMIONETAS	JMC	VIGUS PLUS 4X4 DSL GL	VIGUS PLUS 4X4 DSL GL	73,520	66,170	58,820
CAMIONETAS	JMC	VIGUS PLUS 4X4 DSL GL EURO V	VIGUS PLUS 4X4 DSL GL EURO V	67,410	60,670	53,930
CAMIONETAS	JMC	VIGUS PLUS 4X4 FULL	VIGUS PLUS 4X4 FULL	75,690	68,120	60,550
CAMIONETAS	JMC	VIGUS PLUS 4X4 LIMITED	VIGUS PLUS 4X4 LIMITED	66,350	59,720	53,080
CAMIONETAS	JMC	VIGUS PLUS LUXURY 4X4	VIGUS PLUS LUXURY 4X4	62,270	56,040	49,820
CAMIONETAS	JMC	YUNBA 12 PAX D/H 2.8 TD	YUNBA 12 PAX D/H 2.8 TD	62,170	55,950	49,740
CAMIONETAS	JMC	YUNBA 15 PAX D/H 2.8 TD	YUNBA 15 PAX D/H 2.8 TD	60,540	54,490	48,430
CAMIONETAS	JMC	YUNBA JX6504D 2.8	YUNBA JX6504D 2.8	61,880	55,690	49,500
CAMIONETAS	JMC	YUNBA JX6504D-1 2.8 TD	YUNBA JX6504D-1 2.8 TD	58,610	52,750	46,890
CAMIONETAS	JMC	YUNBA MINIBUS 2.8 TD 12 PASAJEROS	YUNBA MINIBUS 2.8 TD 12 PASAJEROS	61,880	55,690	49,500
CAMIONETAS	JMC	YUNBA MINIBUS 2.8 TD 15 PASAJEROS	YUNBA MINIBUS 2.8 TD 15 PASAJEROS	63,530	57,180	50,820
CAMIONETAS	JMC	YUNBA PANEL 2.8L TD	YUNBA PANEL 2.8L TD	52,070	46,860	41,660
CAMIONETAS	JMC	YUNBA PANEL VAN JX5034XXYD 2.8 TD	YUNBA PANEL VAN JX5034XXYD 2.8 TD	52,070	46,860	41,660
CAMIONETAS	JMC	YUNBA VAN 2.8 TD	YUNBA VAN 2.8 TD	52,030	46,830	41,620
CAMIONETAS	JMC	YUNBA VAN MINIBUS 2.8 TD	YUNBA VAN MINIBUS 2.8 TD	52,030	46,830	41,620
CAMIONETAS	JMC	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	59,860	53,870	47,890
CAMIONETAS	JMC	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	67,270	60,540	53,820
CAMIONETAS	JMC	OTROS MODELOS	OTROS MODELOS	52,370	47,130	41,900

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	JONWAY	A380 1.6 FULL	A380 1.6 FULL	57,270	51,540	45,820
CAMIONETAS	JONWAY	FALCON 1.6 FULL	FALCON 1.6 FULL	60,540	54,490	48,430
CAMIONETAS	JONWAY	FALCON 4X2 1.6	FALCON 4X2 1.6	50,730	45,660	40,580
CAMIONETAS	JONWAY	PARACAS 1.0 MT BASICA	PARACAS 1.0 MT BASICA	30,420	27,380	24,340
CAMIONETAS	JONWAY	PARACAS 1.0 MT LUJO	PARACAS 1.0 MT LUJO	35,980	32,380	28,780
CAMIONETAS	JONWAY	PARACAS FD6422 / VAN COMFORT	PARACAS FD6422 / VAN COMFORT	32,710	29,440	26,170
CAMIONETAS	JONWAY	SUV A380 1.6 MT BASICO	SUV A380 1.6 MT BASICO	52,370	47,130	41,900
CAMIONETAS	JONWAY	SUV A380 1.6 MT COMFORT	SUV A380 1.6 MT COMFORT	55,630	50,070	44,500
CAMIONETAS	JONWAY	SUV A380 1.6 MT LUJO	SUV A380 1.6 MT LUJO	58,900	53,010	47,120
CAMIONETAS	JONWAY	SUV A380 1.8 AT SECUENCIAL BASICO	SUV A380 1.8 AT SECUENCIAL BASICO	60,540	54,490	48,430
CAMIONETAS	JONWAY	SUV A380 1.8 AT SECUENCIAL COMFORT	SUV A380 1.8 AT SECUENCIAL COMFORT	62,170	55,950	49,740
CAMIONETAS	JONWAY	SUV A380 1.8 AT SECUENCIAL LUJO	SUV A380 1.8 AT SECUENCIAL LUJO	65,450	58,910	52,360
CAMIONETAS	JONWAY	SUV A380 2.0 MT BASICO	SUV A380 2.0 MT BASICO	55,630	50,070	44,500
CAMIONETAS	JONWAY	SUV A380 2.0 MT COMFORT	SUV A380 2.0 MT COMFORT	57,270	51,540	45,820
CAMIONETAS	JONWAY	SUV A380 2.0 MT LUJO	SUV A380 2.0 MT LUJO	60,540	54,490	48,430
CAMIONETAS	JONWAY	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	50,730	45,660	40,580
CAMIONETAS	JONWAY	OTROS MODELOS	OTROS MODELOS	57,270	51,540	45,820
CAMIONETAS	JOYLONG	HKL6480C	HKL6480C	66,520	59,870	53,220
CAMIONETAS	JOYLONG	HKL6480CA	HKL6480CA	65,480	58,930	52,380
CAMIONETAS	JOYLONG	HKL6520E	HKL6520E	67,360	60,620	53,890
CAMIONETAS	JOYLONG	HKL6520E ECONOMICA	HKL6520E ECONOMICA	41,920	37,730	33,540
CAMIONETAS	JOYLONG	HKL6540C	HKL6540C	73,110	65,800	58,490
CAMIONETAS	JOYLONG	HKL6600	HKL6600	92,040	82,840	73,630
CAMIONETAS	JOYLONG	HKL6600C	HKL6600C	77,560	69,800	62,050
CAMIONETAS	JOYLONG	HKL6600C ESTANDAR	HKL6600C ESTANDAR	78,480	70,630	62,780
CAMIONETAS	JOYLONG	HKL6600C FULL EQUIPO	HKL6600C FULL EQUIPO	90,690	81,620	72,550
CAMIONETAS	JOYLONG	HKL6700C	HKL6700C	80,840	72,760	64,670
CAMIONETAS	JOYLONG	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	75,330	67,800	60,260
CAMIONETAS	JOYLONG	OTROS MODELOS	OTROS MODELOS	73,160	65,840	58,530
CAMIONETAS	KAIYI	X3 DELUXE 1.5 5MT	X3 DELUXE 1.5 5MT	54,730	49,260	43,780
CAMIONETAS	KAIYI	X3 FULL 1.5 5MT	X3 FULL 1.5 5MT	55,540	49,990	44,430
CAMIONETAS	KAIYI	X3 LIMITED 1.5 5MT	X3 LIMITED 1.5 5MT	42,840	38,560	34,270
CAMIONETAS	KAIYI	X3 LIMITED 1.5 CVT	X3 LIMITED 1.5 CVT	43,780	39,400	35,020
CAMIONETAS	KAIYI	X3 LIMITED CVT GLP	X3 LIMITED CVT GLP	51,030	45,930	40,820
CAMIONETAS	KAIYI	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	51,030	45,930	40,820
CAMIONETAS	KAIYI	OTROS MODELOS	OTROS MODELOS	49,580	44,620	39,660
CAMIONETAS	KARRY	K60 1.5 5MT DELUXE	K60 1.5 5MT DELUXE	37,950	34,160	30,360
CAMIONETAS	KARRY	Q22 4X2 1.3 8AS	Q22 4X2 1.3 8AS	34,320	30,890	27,460
CAMIONETAS	KARRY	Q22L 1.3 5MT	Q22L 1.3 5MT	35,530	31,980	28,420
CAMIONETAS	KARRY	Q22L 4X2 1.3 11 AS	Q22L 4X2 1.3 11 AS	38,020	34,220	30,420
CAMIONETAS	KARRY	Q22L AC GLP	Q22L AC GLP	39,810	35,830	31,850
CAMIONETAS	KARRY	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	37,950	34,160	30,360
CAMIONETAS	KARRY	OTROS MODELOS	OTROS MODELOS	37,130	33,420	29,700
CAMIONETAS	KENBO BAIC YX	205 BASIC	205 BASIC	27,800	25,020	22,240
CAMIONETAS	KENBO BAIC YX	205 ESTANDAR	205 ESTANDAR	27,800	25,020	22,240
CAMIONETAS	KENBO BAIC YX	206 ESTANDAR	206 ESTANDAR	32,050	28,850	25,640
CAMIONETAS	KENBO BAIC YX	206 FULL	206 FULL	32,050	28,850	25,640
CAMIONETAS	KENBO BAIC YX	206C PANEL	206C PANEL	32,050	28,850	25,640
CAMIONETAS	KENBO BAIC YX	KENBO H2 1.5 MT	KENBO H2 1.5 MT	39,250	35,330	31,400
CAMIONETAS	KENBO BAIC YX	KENBO H2E	KENBO H2E	35,980	32,380	28,780
CAMIONETAS	KENBO BAIC YX	KENBO H3	KENBO H3	45,470	40,920	36,380
CAMIONETAS	KENBO BAIC YX	KENBO H3 1.5 MT	KENBO H3 1.5 MT	50,070	45,060	40,060
CAMIONETAS	KENBO BAIC YX	KENBO H6 1.5 MT	KENBO H6 1.5 MT	44,180	39,760	35,340
CAMIONETAS	KENBO BAIC YX	KENBO S2 1.5 MT	KENBO S2 1.5 MT	47,770	42,990	38,220
CAMIONETAS	KENBO BAIC YX	KENBO S3L 1.5 MT	KENBO S3L 1.5 MT	55,630	50,070	44,500
CAMIONETAS	KENBO BAIC YX	KENBO S6	KENBO S6	57,270	51,540	45,820
CAMIONETAS	KENBO BAIC YX	KENBO S6 1.5T CVT	KENBO S6 1.5T CVT	57,270	51,540	45,820
CAMIONETAS	KENBO BAIC YX	KENBO S6 1.5T MT	KENBO S6 1.5T MT	51,060	45,950	40,850
CAMIONETAS	KENBO BAIC YX	KENBO S7 1.5T CVT	KENBO S7 1.5T CVT	57,270	51,540	45,820
CAMIONETAS	KENBO BAIC YX	M20 LUXURY	M20 LUXURY	50,730	45,660	40,580
CAMIONETAS	KENBO BAIC YX	M20 PRACTICAL	M20 PRACTICAL	42,540	38,290	34,030
CAMIONETAS	KENBO BAIC YX	S2 KENBO S2	S2 KENBO S2	39,250	35,330	31,400
CAMIONETAS	KENBO BAIC YX	S3 KENBO S3	S3 KENBO S3	42,540	38,290	34,030
CAMIONETAS	KENBO BAIC YX	T250D MINITRUCK BARANDA	T250D MINITRUCK BARANDA	34,350	30,920	27,480
CAMIONETAS	KENBO BAIC YX	T250D MINITRUCK FURGÓN	T250D MINITRUCK FURGÓN	34,350	30,920	27,480
CAMIONETAS	KENBO BAIC YX	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	32,050	28,850	25,640
CAMIONETAS	KENBO BAIC YX	OTROS MODELOS	OTROS MODELOS	42,540	38,290	34,030
CAMIONETAS	KEYTON	FJ5020XXYA5	FJ5020XXYA5	32,330	29,100	25,860
CAMIONETAS	KEYTON	FJ5020XYLA1 BASICA	FJ5020XYLA1 BASICA	31,800	28,620	25,440
CAMIONETAS	KEYTON	FJ5030XXYBEV A8	FJ5030XXYBEV A8	48,870	43,980	39,100
CAMIONETAS	KEYTON	FJ5030XXYBEV E2	FJ5030XXYBEV E2	50,070	45,060	40,060
CAMIONETAS	KEYTON	FJ6410S	FJ6410S	28,240	25,420	22,590
CAMIONETAS	KEYTON	FJ6410S BASICA	FJ6410S BASICA	26,850	24,170	21,480
CAMIONETAS	KEYTON	FJ6410S BASICA + EPS	FJ6410S BASICA + EPS	27,830	25,050	22,260
CAMIONETAS	KEYTON	FJ6410S ESTANDAR	FJ6410S ESTANDAR	29,950	26,960	23,960
CAMIONETAS	KEYTON	FJ6410S ESTANDAR + EPS	FJ6410S ESTANDAR + EPS	33,680	30,310	26,940
CAMIONETAS	KEYTON	FJ6410S LUX 1	FJ6410S LUX 1	32,310	29,080	25,850
CAMIONETAS	KEYTON	FJ6410S LUX 2	FJ6410S LUX 2	37,050	33,350	29,640
CAMIONETAS	KEYTON	FJ6410S M70 ESTANDAR	FJ6410S M70 ESTANDAR	31,300	28,170	25,040
CAMIONETAS	KEYTON	FJ6410S M70 ESTANDAR + EPS	FJ6410S M70 ESTANDAR + EPS	31,640	28,480	25,310
CAMIONETAS	KEYTON	FJ6410S M70 LUX 1	FJ6410S M70 LUX 1	32,310	29,080	25,850
CAMIONETAS	KEYTON	FJ6410S M70 LUX 2	FJ6410S M70 LUX 2	34,670	31,200	27,740
CAMIONETAS	KEYTON	FJ6440AGK	FJ6440AGK	40,050	36,050	32,040
CAMIONETAS	KEYTON	FJ6440AGK EX80	FJ6440AGK EX80	40,720	36,650	32,580
CAMIONETAS	KEYTON	FJ6440AGK EX80 LUX	FJ6440AGK EX80 LUX	34,800	31,320	27,840
CAMIONETAS	KEYTON	FJ6440AGK MPV LUX	FJ6440AGK MPV LUX	45,470	40,920	36,380
CAMIONETAS	KEYTON	FJ6440AGK MPV LUX - ESTANDAR	FJ6440AGK MPV LUX - ESTANDAR	45,470	40,920	36,380
CAMIONETAS	KEYTON	FJ6440AGK MPV RICH	FJ6440AGK MPV RICH	39,290	35,360	31,430
CAMIONETAS	KEYTON	FJ6440CGK EX80 LUXURY	FJ6440CGK EX80 LUXURY	41,590	37,430	33,270
CAMIONETAS	KEYTON	FJ6440CGK EX80 LUXURY SUPREME	FJ6440CGK EX80 LUXURY SUPREME	43,750	39,380	35,000
CAMIONETAS	KEYTON	FJ6440CGK FULL	FJ6440CGK FULL	34,380	30,940	27,500
CAMIONETAS	KEYTON	FJ6450CGKX	FJ6450CGKX	45,440	40,900	36,350
CAMIONETAS	KEYTON	FJ6450CGKX V60	FJ6450CGKX V60	43,750	39,380	35,000
CAMIONETAS	KEYTON	FJ6450CGKX V60 (V2)	FJ6450CGKX V60 (V2)	49,840	44,860	39,870
CAMIONETAS	KEYTON	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	35,920	32,330	28,740
CAMIONETAS	KEYTON	OTROS MODELOS	OTROS MODELOS	34,380	30,940	27,500
CAMIONETAS	KIA	ALL NEW SPORTAGE GT LINE 4X2 2.0 AT	ALL NEW SPORTAGE GT LINE 4X2 2.0 AT	87,560	78,800	70,050
CAMIONETAS	KIA	ALL NEW SPORTAGE LX 4WD 2.0 MT FULL	ALL NEW SPORTAGE LX 4WD 2.0 MT FULL	67,780	61,000	54,220
CAMIONETAS	KIA	ALL NEW SPORTAGE LX 4X2 2.0 AT FULL + 6AB	ALL NEW SPORTAGE LX 4X2 2.0 AT FULL + 6AB	81,740	73,570	65,390
CAMIONETAS	KIA	ALL NEW SPORTAGE LX 4X2 2.0 AT FULL ARO "17"	ALL NEW SPORTAGE LX 4X2 2.0 AT FULL ARO "17"	106,980	96,280	85,580
CAMIONETAS	KIA	ALL NEW SPORTAGE LX 4X2 2.0 MT FULL	ALL NEW SPORTAGE LX 4X2 2.0 MT FULL	98,030	88,230	78,420
CAMIONETAS	KIA	ALL NEW SPORTAGE LX 4X2 2.0 MT FULL + 6AB	ALL NEW SPORTAGE LX 4X2 2.0 MT FULL + 6AB	84,110	75,700	67,290
CAMIONETAS	KIA	ALL NEW SPORTAGE LX 4X2 2.0 MT FULL ARO "17"	ALL NEW SPORTAGE LX 4X2 2.0 MT FULL ARO "17"	76,910	69,220	61,530
CAMIONETAS	KIA	ALL NEW SPORTAGE SPORT EX 4X2 2.0 AT	ALL NEW SPORTAGE SPORT EX 4X2 2.0 AT	83,860	75,470	67,090

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	KIA	ALL NEW SPORTAGE SPORT EX 4X2 2.0 MT	ALL NEW SPORTAGE SPORT EX 4X2 2.0 MT	106,770	96,090	85,420
CAMIONETAS	KIA	BESTA AMBULANCIA	BESTA AMBULANCIA	55,340	49,810	44,270
CAMIONETAS	KIA	BESTA EST DIES.	BESTA EST DIES.	51,560	46,400	41,250
CAMIONETAS	KIA	BESTA LIMITED DIES.	BESTA LIMITED DIES.	67,280	60,550	53,820
CAMIONETAS	KIA	BESTA PANEL	BESTA PANEL	45,810	41,230	36,650
CAMIONETAS	KIA	BESTA STD. DIES.	BESTA STD. DIES.	49,080	44,170	39,260
CAMIONETAS	KIA	BESTA VAN	BESTA VAN	45,810	41,230	36,650
CAMIONETAS	KIA	CARENS	CARENS	72,810	65,530	58,250
CAMIONETAS	KIA	CARENS 1.4T DCT EX PLUS	CARENS 1.4T DCT EX PLUS	85,850	77,270	68,680
CAMIONETAS	KIA	CARENS 1.4T DCT EX SPORT	CARENS 1.4T DCT EX SPORT	76,830	69,150	61,460
CAMIONETAS	KIA	CARENS 1.5 CVT LX ONE	CARENS 1.5 CVT LX ONE	79,960	71,960	63,970
CAMIONETAS	KIA		CARENS 1.5 MT LX ONE	73,730	66,360	58,980
CAMIONETAS	KIA	CARENS 2.0 AT FULL DE LUXE	CARENS 2.0 AT FULL DE LUXE	64,840	58,360	51,870
CAMIONETAS	KIA	CARENS 2.0 GAS AT	CARENS 2.0 GAS AT	69,700	62,730	55,760
CAMIONETAS	KIA	CARENS 2.0 GAS MT	CARENS 2.0 GAS MT	62,170	55,950	49,740
CAMIONETAS	KIA	CARENS 2.0 MT FULL DE LUXE	CARENS 2.0 MT FULL DE LUXE	78,550	70,700	62,840
CAMIONETAS	KIA	CARENS 2.0 MT LX	CARENS 2.0 MT LX	69,280	62,350	55,420
CAMIONETAS	KIA	CARENS 4X2 1.5 CVT EX PLUS	CARENS 4X2 1.5 CVT EX PLUS	84,870	76,380	67,900
CAMIONETAS	KIA	CARENS 4X2 1.5T DCT EX SPORT	CARENS 4X2 1.5T DCT EX SPORT	99,940	89,950	79,950
CAMIONETAS	KIA	CARENS CRDI 2.0 AT	CARENS CRDI 2.0 AT	82,800	74,520	66,240
CAMIONETAS	KIA	CARENS DE LUXE 2.0 GAS AUT.	CARENS DE LUXE 2.0 GAS AUT.	84,430	75,990	67,540
CAMIONETAS	KIA	CARENS DE LUXE 2.0 GAS MEC.	CARENS DE LUXE 2.0 GAS MEC.	80,190	72,170	64,150
CAMIONETAS	KIA	CARENS EX 2.0	CARENS EX 2.0	72,000	64,800	57,600
CAMIONETAS	KIA	CARENS EX 2.0 AUT.	CARENS EX 2.0 AUT.	74,290	66,860	59,430
CAMIONETAS	KIA	CARENS EX CRDI 2.0 DIESEL	CARENS EX CRDI 2.0 DIESEL	78,550	70,700	62,840
CAMIONETAS	KIA	CARENS EX CRDI 2.0 DIESEL AUT.	CARENS EX CRDI 2.0 DIESEL AUT.	82,800	74,520	66,240
CAMIONETAS	KIA	CARENS EX D' LUX 2.0 AUT. FULL	CARENS EX D' LUX 2.0 AUT. FULL	91,330	82,200	73,060
CAMIONETAS	KIA	CARENS EX D' LUX 2.0 FULL	CARENS EX D' LUX 2.0 FULL	86,420	77,780	69,140
CAMIONETAS	KIA	CARENS KY 1.4T DCT - EX PLUS	CARENS KY 1.4T DCT - EX PLUS	90,830	81,750	72,660
CAMIONETAS	KIA	CARENS KY 1.4T DCT - EX SPORT	CARENS KY 1.4T DCT - EX SPORT	95,340	85,810	76,270
CAMIONETAS	KIA	CARENS LX 2.0	CARENS LX 2.0	56,870	51,180	45,500
CAMIONETAS	KIA	CARENS LX 2.0 AUT.	CARENS LX 2.0 AUT.	72,990	65,690	58,390
CAMIONETAS	KIA	CARNIVAL	CARNIVAL	99,170	89,250	79,340
CAMIONETAS	KIA	CARNIVAL 3.3 AT - LX TOURIST	CARNIVAL 3.3 AT - LX TOURIST	103,940	93,550	83,150
CAMIONETAS	KIA	CARNIVAL 3.3 AT EX FULL DE LUXE	CARNIVAL 3.3 AT EX FULL DE LUXE	130,980	117,880	104,780
CAMIONETAS	KIA	CARNIVAL 3.5 AT EX FULL DE LUXE	CARNIVAL 3.5 AT EX FULL DE LUXE	132,990	119,690	106,390
CAMIONETAS	KIA	CARNIVAL EX DE LUXE 2.9 AT FULL	CARNIVAL EX DE LUXE 2.9 AT FULL	121,110	109,000	96,890
CAMIONETAS	KIA	CARNIVAL GAS AT	CARNIVAL GAS AT	83,490	75,140	66,790
CAMIONETAS	KIA	CARNIVAL KA4 3.5 AT EX FULL DE LUXE	CARNIVAL KA4 3.5 AT EX FULL DE LUXE	168,230	151,410	134,580
CAMIONETAS	KIA	CARNIVAL SPORT LX CRDI 2.9 AUT. FULL	CARNIVAL SPORT LX CRDI 2.9 AUT. FULL	103,100	92,790	82,480
CAMIONETAS	KIA	CARNIVAL SPORT SPORT 4X2	CARNIVAL SPORT SPORT 4X2	103,100	92,790	82,480
CAMIONETAS	KIA	CARNIVAL VAN EX CRDI 4X2 2.9 AUT. FULL	CARNIVAL VAN EX CRDI 4X2 2.9 AUT. FULL	121,110	109,000	96,890
CAMIONETAS	KIA	CARNIVAL VAN LX CRDI 4X2 2.9 AUT. FULL	CARNIVAL VAN LX CRDI 4X2 2.9 AUT. FULL	111,290	100,160	89,030
CAMIONETAS	KIA	CARNIVAL VQ 4X2	CARNIVAL VQ 4X2	108,030	97,230	86,420
CAMIONETAS	KIA	CARNIVAL VQ 4X2 2.9 FULL	CARNIVAL VQ 4X2 2.9 FULL	108,030	97,230	86,420
CAMIONETAS	KIA	CARNIVAL VQ D' LUX 4X2 2.9 FULL	CARNIVAL VQ D' LUX 4X2 2.9 FULL	119,510	107,560	95,610
CAMIONETAS	KIA	CARNIVAL VQ DLUX 4X2 FULL	CARNIVAL VQ DLUX 4X2 FULL	119,510	107,560	95,610
CAMIONETAS	KIA	CERES PICK UP	CERES PICK UP	48,800	43,920	39,040
CAMIONETAS	KIA	CERES PICK UP 4X4	CERES PICK UP 4X4	49,610	44,650	39,690
CAMIONETAS	KIA	CERES PICK UP CAB. SIMP. 4X4	CERES PICK UP CAB. SIMP. 4X4	54,840	49,360	43,870
CAMIONETAS	KIA	COMBI AM825 25	COMBI AM825 25	103,130	92,820	82,500
CAMIONETAS	KIA	GRAN CARNIVAL 3.3 AT EX	GRAN CARNIVAL 3.3 AT EX	111,780	100,600	89,420
CAMIONETAS	KIA	GRAN CARNIVAL 3.3 AT EX DE LUXE FULL	GRAN CARNIVAL 3.3 AT EX DE LUXE FULL	110,300	99,270	88,240
CAMIONETAS	KIA	GRAN CARNIVAL 3.3 AT LX	GRAN CARNIVAL 3.3 AT LX	83,890	75,500	67,110
CAMIONETAS	KIA	GRAND CARNIVAL 3.3 AT - LX TOURIST	GRAND CARNIVAL 3.3 AT - LX TOURIST	102,510	92,260	82,010
CAMIONETAS	KIA	K 2700 CD 4X4 2.5 MT CRDI TCI CHASIS	K 2700 CD 4X4 2.5 MT CRDI TCI CHASIS	74,610	67,150	59,690
CAMIONETAS	KIA	K 2700 CS 4X2 2.5 MT CRDI TCI CHASIS	K 2700 CS 4X2 2.5 MT CRDI TCI CHASIS	59,090	53,180	47,270
CAMIONETAS	KIA	K 2700 CS 4X2 2.5 MT CRDI TCI PLUS	K 2700 CS 4X2 2.5 MT CRDI TCI PLUS	52,370	47,130	41,900
CAMIONETAS	KIA	K 2700 CS 4X4 2.5 MT CRDI TCI CHASIS	K 2700 CS 4X4 2.5 MT CRDI TCI CHASIS	59,620	53,660	47,700
CAMIONETAS	KIA	K 2700 DC 4X2 2.5 MT CRDI TCI	K 2700 DC 4X2 2.5 MT CRDI TCI	52,370	47,130	41,900
CAMIONETAS	KIA	K-2400 PICK UP	K-2400 PICK UP	42,400	38,160	33,920
CAMIONETAS	KIA	K-2400 PICK UP CAB. DOB.	K-2400 PICK UP CAB. DOB.	48,100	43,290	38,480
CAMIONETAS	KIA	K-2400 PICK UP CAB. SIMP.	K-2400 PICK UP CAB. SIMP.	52,030	46,830	41,620
CAMIONETAS	KIA	K2500	K2500	62,030	55,830	49,620
CAMIONETAS	KIA	K2500 2.5 MT CRDI - 4X4 C/S PLUS	K2500 2.5 MT CRDI - 4X4 C/S PLUS	75,750	68,180	60,600
CAMIONETAS	KIA	K2500 2.5 MT CRDI TCI - 4X2 D/C	K2500 2.5 MT CRDI TCI - 4X2 D/C	63,900	57,510	51,120
CAMIONETAS	KIA	K2500 2.5 MT CRDI TCI 4WD C/S	K2500 2.5 MT CRDI TCI 4WD C/S	63,800	57,420	51,040
CAMIONETAS	KIA	K2500 2.5 MT CRDI TCI 4WD DC	K2500 2.5 MT CRDI TCI 4WD DC	65,450	58,910	52,360
CAMIONETAS	KIA	K2500 2.5 MT CRDI TCI 4X2 CS PLUS	K2500 2.5 MT CRDI TCI 4X2 CS PLUS	66,350	59,720	53,080
CAMIONETAS	KIA	K2500 2.5 MT CRDI TCI C S	K2500 2.5 MT CRDI TCI C S	65,650	59,090	52,520
CAMIONETAS	KIA	K2500 2.5 MT CRDI TCI CS XL	K2500 2.5 MT CRDI TCI CS XL	60,770	54,690	48,620
CAMIONETAS	KIA	K2500 CHASIS CABINA 4X2 2.5 MT	K2500 CHASIS CABINA 4X2 2.5 MT	57,600	51,840	46,080
CAMIONETAS	KIA	K2500 DOBLE CABINA 4X2 2.5 MT	K2500 DOBLE CABINA 4X2 2.5 MT	68,720	61,850	54,980
CAMIONETAS	KIA	K2700	K2700	55,630	50,070	44,500
CAMIONETAS	KIA	K2700 2.5	K2700 2.5	58,900	53,010	47,120
CAMIONETAS	KIA	K2700 2.5 MT CRDI	K2700 2.5 MT CRDI	52,370	47,130	41,900
CAMIONETAS	KIA	K2700 2.5 MT CRDI CS	K2700 2.5 MT CRDI CS	63,550	57,200	50,840
CAMIONETAS	KIA	K2700 2.5 MT CRDI TCI	K2700 2.5 MT CRDI TCI	61,350	55,220	49,080
CAMIONETAS	KIA	K2700 2.5 MT CRDI TCI 4WD	K2700 2.5 MT CRDI TCI 4WD	61,350	55,220	49,080
CAMIONETAS	KIA	K2700 2.5 MT CRDI TCI 4WD CS	K2700 2.5 MT CRDI TCI 4WD CS	62,210	55,990	49,770
CAMIONETAS	KIA	K2700 2.5 MT CRDI TCI 4WD DC	K2700 2.5 MT CRDI TCI 4WD DC	65,480	58,930	52,380
CAMIONETAS	KIA	K2700 2.5 MT CRDI TCI 4X2	K2700 2.5 MT CRDI TCI 4X2	52,370	47,130	41,900
CAMIONETAS	KIA	K2700 2.5 MT CRDI TCI CS	K2700 2.5 MT CRDI TCI CS	54,320	48,890	43,460
CAMIONETAS	KIA	K2700 2500 TCI	K2700 2500 TCI	63,900	57,510	51,120
CAMIONETAS	KIA	K2700 2700 NA	K2700 2700 NA	45,810	41,230	36,650
CAMIONETAS	KIA	K2700 4X4	K2700 4X4	55,630	50,070	44,500
CAMIONETAS	KIA	K2700 C/S 4X4	K2700 C/S 4X4	68,720	61,850	54,980
CAMIONETAS	KIA	K2700 DOBLE CABINA	K2700 DOBLE CABINA	62,170	55,950	49,740
CAMIONETAS	KIA	K2700 DOBLE CABINA 4X4	K2700 DOBLE CABINA 4X4	61,530	55,380	49,220
CAMIONETAS	KIA	K2700 DOBLE CABINA TCI TURBO	K2700 DOBLE CABINA TCI TURBO	58,260	52,430	46,610
CAMIONETAS	KIA	K2700 K2500 2.5 MT CRDI TCI - 4X2 D/C	K2700 K2500 2.5 MT CRDI TCI - 4X2 D/C	76,140	68,530	60,910
CAMIONETAS	KIA	K2700 PICK UP	K2700 PICK UP	48,100	43,290	38,480
CAMIONETAS	KIA		K3 1.4 AT EX ONE	57,220	51,500	45,780
CAMIONETAS	KIA		K3 1.6 AT EX ONE	57,020	51,320	45,620
CAMIONETAS	KIA		K3 1.6 AT GT LINE	80,800	72,720	64,640
CAMIONETAS	KIA		K3 1.6 MT EX ONE	70,690	63,620	56,550
CAMIONETAS	KIA		K3 1.6 MT EX PLUS	79,110	71,200	63,290
CAMIONETAS	KIA	K3 CROSS 1.6 AT EX ONE	K3 CROSS 1.6 AT EX ONE	75,240	67,720	60,190
CAMIONETAS	KIA	K3 CROSS 1.6 AT EX ONE GLP	K3 CROSS 1.6 AT EX ONE GLP	84,670	76,200	67,740
CAMIONETAS	KIA	K3 CROSS 1.6 AT EX PLUS	K3 CROSS 1.6 AT EX PLUS	79,090	71,180	63,270
CAMIONETAS	KIA	K3 CROSS 1.6 AT GT LINE	K3 CROSS 1.6 AT GT LINE	94,270	84,840	75,420
CAMIONETAS	KIA	K3 CROSS 1.6 MT EX ONE	K3 CROSS 1.6 MT EX ONE	77,430	69,690	61,940
CAMIONETAS	KIA	K3 CROSS 1.6 MT EX ONE GLP	K3 CROSS 1.6 MT EX ONE GLP	79,620	71,660	63,700
CAMIONETAS	KIA	K3 CROSS 1.6 MT EX PLUS	K3 CROSS 1.6 MT EX PLUS	84,160	75,740	67,330
CAMIONETAS	KIA	K3000 4X2	K3000 4X2	58,900	53,010	47,120
CAMIONETAS	KIA	KM 2.0 GAS	KM 2.0 GAS	72,000	64,800	57,600
CAMIONETAS	KIA	KM CRDI 2.0	KM CRDI 2.0	80,510	72,460	64,410
CAMIONETAS	KIA	KM EX 4X2 2.0	KM EX 4X2 2.0	72,000	64,800	57,600
CAMIONETAS	KIA	KM EX 4X4 2.0 AUT. FULL	KM EX 4X4 2.0 AUT. FULL	81,820	73,640	65,460
CAMIONETAS	KIA	KM EX 4X4 2.0 DIES AUT. FULL	KM EX 4X4 2.0 DIES AUT. FULL	93,290	83,960	74,630

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	KIA	KM EX 4X4 2.0 DIES FULL	KM EX 4X4 2.0 DIES FULL	88,370	79,530	70,700
CAMIONETAS	KIA	KM EX 4X4 2.0 FULL	KM EX 4X4 2.0 FULL	78,550	70,700	62,840
CAMIONETAS	KIA	KM EX D' LUX 4X4 2.0 DIES AUT. FULL	KM EX D' LUX 4X4 2.0 DIES AUT. FULL	94,930	85,440	75,940
CAMIONETAS	KIA	KM EX D' LUX 4X4 2.0 DIES FULL	KM EX D' LUX 4X4 2.0 DIES FULL	91,640	82,480	73,310
CAMIONETAS	KIA	KM EX SPECIAL 4X4 2.0 AUT. FULL	KM EX SPECIAL 4X4 2.0 AUT. FULL	86,080	77,470	68,860
CAMIONETAS	KIA	KM EX SPECIAL 4X4 2.0 FULL	KM EX SPECIAL 4X4 2.0 FULL	82,800	74,520	66,240
CAMIONETAS	KIA	KM SPORTAGE 2.0 DIESEL AUT. FULL	KM SPORTAGE 2.0 DIESEL AUT. FULL	94,930	85,440	75,940
CAMIONETAS	KIA	KM SPORTAGE 2.0 DIESEL MEC. FULL	KM SPORTAGE 2.0 DIESEL MEC. FULL	88,370	79,530	70,700
CAMIONETAS	KIA	KM SPORTAGE 2.0 GAS. AUT. FULL	KM SPORTAGE 2.0 GAS. AUT. FULL	85,100	76,590	68,080
CAMIONETAS	KIA	KM SPORTAGE 2.0 GAS. MEC. FULL	KM SPORTAGE 2.0 GAS. MEC. FULL	76,270	68,640	61,020
CAMIONETAS	KIA	KM SPORTAGE 4X2 2.0 GAS. AUT.	KM SPORTAGE 4X2 2.0 GAS. AUT.	81,820	73,640	65,460
CAMIONETAS	KIA	KM SPORTAGE DSL DLUX 2.0 AUT. FULL	KM SPORTAGE DSL DLUX 2.0 AUT. FULL	91,640	82,480	73,310
CAMIONETAS	KIA	KM SPORTAGE DSL DLUX 2.0 MEC. FULL	KM SPORTAGE DSL DLUX 2.0 MEC. FULL	88,370	79,530	70,700
CAMIONETAS	KIA	KM SPORTAGE EX 2WD 2.0	KM SPORTAGE EX 2WD 2.0	81,820	73,640	65,460
CAMIONETAS	KIA	KM SPORTAGE EX CRDI 4WD 2.0	KM SPORTAGE EX CRDI 4WD 2.0	88,370	79,530	70,700
CAMIONETAS	KIA	KM SPORTAGE EX CRDI 4WD 2.0 AUT.	KM SPORTAGE EX CRDI 4WD 2.0 AUT.	91,640	82,480	73,310
CAMIONETAS	KIA	KM SPORTAGE EX D'LUXE CRDI 2.0 AUT. FULL	KM SPORTAGE EX D'LUXE CRDI 2.0 AUT. FULL	94,930	85,440	75,940
CAMIONETAS	KIA	KM SPORTAGE EX D'LUXE CRDI 2.0 FULL	KM SPORTAGE EX D'LUXE CRDI 2.0 FULL	91,640	82,480	73,310
CAMIONETAS	KIA	KM SPORTAGE LX 2WD 2.0	KM SPORTAGE LX 2WD 2.0	65,450	58,910	52,360
CAMIONETAS	KIA	KM SPORTAGE LX 2WD 2.0 AUT.	KM SPORTAGE LX 2WD 2.0 AUT.	68,720	61,850	54,980
CAMIONETAS	KIA	KM SPORTAGE LX D'LUXE 2WD 2.0 AUT. FULL	KM SPORTAGE LX D'LUXE 2WD 2.0 AUT. FULL	72,000	64,800	57,600
CAMIONETAS	KIA	KM SPORTAGE LX D'LUXE 2WD 2.0 FULL	KM SPORTAGE LX D'LUXE 2WD 2.0 FULL	68,720	61,850	54,980
CAMIONETAS	KIA	MOHAVE 3.8	MOHAVE 3.8	153,860	138,470	123,090
CAMIONETAS	KIA	MOHAVE 3.8 V6 AUT.	MOHAVE 3.8 V6 AUT.	130,920	117,830	104,740
CAMIONETAS	KIA	MOHAVE V6	MOHAVE V6	134,210	120,790	107,370
CAMIONETAS	KIA	NEW SORENTO 2.4 AT - EX 4X2 SPORT	NEW SORENTO 2.4 AT - EX 4X2 SPORT	77,860	70,070	62,290
CAMIONETAS	KIA	NEW SPORTAGE 2.0 AT LX 4X2	NEW SPORTAGE 2.0 AT LX 4X2	102,260	92,030	81,810
CAMIONETAS	KIA	NIRO 1.6 DCT ECO HYBRID	NIRO 1.6 DCT ECO HYBRID	93,210	83,890	74,570
CAMIONETAS	KIA	NIRO 1.6 DCT EX PLUS	NIRO 1.6 DCT EX PLUS	95,490	85,940	76,390
CAMIONETAS	KIA	NIRO 1.6 DCT EX SPORT	NIRO 1.6 DCT EX SPORT	99,560	89,600	79,650
CAMIONETAS	KIA	NIRO 1.6 DCT EX SPORT DARK	NIRO 1.6 DCT EX SPORT DARK	93,290	83,960	74,630
CAMIONETAS	KIA	NIRO SG2 1.6 DCT EX PLUS	NIRO SG2 1.6 DCT EX PLUS	117,750	105,980	94,200
CAMIONETAS	KIA	NIRO SG2 1.6 DCT EX SPORT	NIRO SG2 1.6 DCT EX SPORT	124,970	112,470	99,980
CAMIONETAS	KIA	NIRO SG2 1.6 DCT EX SPORT DARK	NIRO SG2 1.6 DCT EX SPORT DARK	129,530	116,580	103,620
CAMIONETAS	KIA	PREGIO	PREGIO	61,860	55,670	49,490
CAMIONETAS	KIA	PREGIO 2.9 DIES. 15 PSJ.	PREGIO 2.9 DIES. 15 PSJ.	68,720	61,850	54,980
CAMIONETAS	KIA	PREGIO GS	PREGIO GS	58,260	52,430	46,610
CAMIONETAS	KIA	PREGIO PANEL	PREGIO PANEL	53,010	47,710	42,410
CAMIONETAS	KIA	PREGIO RS	PREGIO RS	58,900	53,010	47,120
CAMIONETAS	KIA	PREGIO VAN	PREGIO VAN	49,080	44,170	39,260
CAMIONETAS	KIA	ROCSTA 4X4	ROCSTA 4X4	57,600	51,840	46,080
CAMIONETAS	KIA	SELTOS	SELTOS	65,450	58,910	52,360
CAMIONETAS	KIA	SELTOS 1.5 CVT EX LIMITED	SELTOS 1.5 CVT EX LIMITED	92,950	83,660	74,360
CAMIONETAS	KIA	SELTOS 1.5 CVT EX LIMITED GLP	SELTOS 1.5 CVT EX LIMITED GLP	106,560	95,900	85,250
CAMIONETAS	KIA	SELTOS 1.5 CVT EX PLUS	SELTOS 1.5 CVT EX PLUS	92,590	83,330	74,070
CAMIONETAS	KIA	SELTOS 1.5 CVT EX PLUS BITONE	SELTOS 1.5 CVT EX PLUS BITONE	89,220	80,300	71,380
CAMIONETAS	KIA	SELTOS 1.5 CVT EX PLUS BITONE GLP	SELTOS 1.5 CVT EX PLUS BITONE GLP	96,290	86,660	77,030
CAMIONETAS	KIA	SELTOS 1.5 CVT EX PLUS GLP	SELTOS 1.5 CVT EX PLUS GLP	94,490	85,040	75,590
CAMIONETAS	KIA	SELTOS 1.5 CVT EX SPORT	SELTOS 1.5 CVT EX SPORT	76,790	69,110	61,430
CAMIONETAS	KIA	SELTOS 1.5 CVT EX SPORT GLP	SELTOS 1.5 CVT EX SPORT GLP	94,270	84,840	75,420
CAMIONETAS	KIA	SELTOS 1.5 CVT LX ONE	SELTOS 1.5 CVT LX ONE	89,220	80,300	71,380
CAMIONETAS	KIA	SELTOS 1.5 CVT LX ONE GLP	SELTOS 1.5 CVT LX ONE GLP	80,460	72,410	64,370
CAMIONETAS	KIA	SELTOS 1.5 CVT LX ONE SP2	SELTOS 1.5 CVT LX ONE SP2	89,220	80,300	71,380
CAMIONETAS	KIA	SELTOS 1.5 MT EX PLUS	SELTOS 1.5 MT EX PLUS	79,080	71,170	63,260
CAMIONETAS	KIA	SELTOS 1.5 MT EX PLUS BITONE	SELTOS 1.5 MT EX PLUS BITONE	80,460	72,410	64,370
CAMIONETAS	KIA	SELTOS 1.5 MT EX PLUS BITONE GLP	SELTOS 1.5 MT EX PLUS BITONE GLP	91,280	82,150	73,020
CAMIONETAS	KIA	SELTOS 1.5 MT EX PLUS GLP	SELTOS 1.5 MT EX PLUS GLP	89,470	80,520	71,580
CAMIONETAS	KIA	SELTOS 1.5 MT LX ONE	SELTOS 1.5 MT LX ONE	69,010	62,110	55,210
CAMIONETAS	KIA	SELTOS 1.5 MT LX ONE GLP	SELTOS 1.5 MT LX ONE GLP	86,090	77,480	68,870
CAMIONETAS	KIA	SELTOS 1.5 MT ONE	SELTOS 1.5 MT ONE	73,590	66,230	58,870
CAMIONETAS	KIA	SELTOS 1.5 MT ONE GLP	SELTOS 1.5 MT ONE GLP	71,700	64,530	57,360
CAMIONETAS	KIA	SELTOS 1.6 AT EX 4X2 SPORT BITONE	SELTOS 1.6 AT EX 4X2 SPORT BITONE	90,900	81,810	72,720
CAMIONETAS	KIA	SELTOS 1.6 AT EX PLUS	SELTOS 1.6 AT EX PLUS	64,010	57,610	51,210
CAMIONETAS	KIA	SELTOS 1.6 AT EX PLUS BITONE	SELTOS 1.6 AT EX PLUS BITONE	65,790	59,210	52,630
CAMIONETAS	KIA	SELTOS 1.6 AT EX PLUS BITONE SAFETY PACKAGE	SELTOS 1.6 AT EX PLUS BITONE SAFETY PACKAGE	85,510	76,960	68,410
CAMIONETAS	KIA	SELTOS 1.6 AT EX SPORT BITONE	SELTOS 1.6 AT EX SPORT BITONE	59,620	53,660	47,700
CAMIONETAS	KIA	SELTOS 1.6 AT LX 4X2 ONE	SELTOS 1.6 AT LX 4X2 ONE	63,690	57,320	50,950
CAMIONETAS	KIA	SELTOS 1.6 AT LX 4X2 PLUS	SELTOS 1.6 AT LX 4X2 PLUS	77,370	69,630	61,900
CAMIONETAS	KIA	SELTOS 1.6 AT LX ONE	SELTOS 1.6 AT LX ONE	61,200	55,080	48,960
CAMIONETAS	KIA	SELTOS 1.6 AT LX ONE BITONE SAFETY PACKAGE	SELTOS 1.6 AT LX ONE BITONE SAFETY PACKAGE	92,590	83,330	74,070
CAMIONETAS	KIA	SELTOS 1.6 AT LX ONE BT	SELTOS 1.6 AT LX ONE BT	90,900	81,810	72,720
CAMIONETAS	KIA	SELTOS 1.6 AT LX ONE SAFETY PACKAGE	SELTOS 1.6 AT LX ONE SAFETY PACKAGE	80,320	72,290	64,260
CAMIONETAS	KIA	SELTOS 1.6 AT LX PLUS	SELTOS 1.6 AT LX PLUS	67,460	60,710	53,970
CAMIONETAS	KIA	SELTOS 1.6 MT - LX 4X2 ONE	SELTOS 1.6 MT - LX 4X2 ONE	70,690	63,620	56,550
CAMIONETAS	KIA	SELTOS 1.6 MT - LX 4X2 PLUS	SELTOS 1.6 MT - LX 4X2 PLUS	77,120	69,410	61,700
CAMIONETAS	KIA	SELTOS 1.6 MT - LX ONE	SELTOS 1.6 MT - LX ONE	55,250	49,730	44,200
CAMIONETAS	KIA	SELTOS 1.6 MT - LX PLUS	SELTOS 1.6 MT - LX PLUS	72,380	65,140	57,900
CAMIONETAS	KIA	SELTOS 1.6 MT EX PLUS	SELTOS 1.6 MT EX PLUS	73,380	66,040	58,700
CAMIONETAS	KIA	SELTOS 1.6 MT EX PLUS BITONE	SELTOS 1.6 MT EX PLUS BITONE	82,490	74,240	65,990
CAMIONETAS	KIA	SELTOS 1.6 MT EX PLUS BITONE SAFETY PACKAGE	SELTOS 1.6 MT EX PLUS BITONE SAFETY PACKAGE	80,460	72,410	64,370
CAMIONETAS	KIA	SELTOS 1.6 MT LX ONE SAFETY PACKAGE	SELTOS 1.6 MT LX ONE SAFETY PACKAGE	74,060	66,650	59,250
CAMIONETAS	KIA	SELTOS LX PLUS MT	SELTOS LX PLUS MT	71,740	64,570	57,390
CAMIONETAS	KIA	SELTOS SP2 1.5 CVT EX SPORT	SELTOS SP2 1.5 CVT EX SPORT	97,630	87,870	78,100
CAMIONETAS	KIA	SELTOS SP2 1.5 MT EX PLUS BITONE	SELTOS SP2 1.5 MT EX PLUS BITONE	89,220	80,300	71,380
CAMIONETAS	KIA	SOLUTO	SOLUTO	41,390	37,250	33,110
CAMIONETAS	KIA	SONET 1.5 CVT EX	SONET 1.5 CVT EX	54,330	48,900	43,460
CAMIONETAS	KIA	SONET 1.5 CVT EX FULL	SONET 1.5 CVT EX FULL	65,510	58,960	52,410
CAMIONETAS	KIA	SONET 1.5 CVT EX FULL GLP	SONET 1.5 CVT EX FULL GLP	82,980	74,680	66,380
CAMIONETAS	KIA	SONET 1.5 CVT EX FULL SAFETY PACKAGE	SONET 1.5 CVT EX FULL SAFETY PACKAGE	69,510	62,560	55,610
CAMIONETAS	KIA	SONET 1.5 CVT EX FULL SAFETY PACKAGE GLP	SONET 1.5 CVT EX FULL SAFETY PACKAGE GLP	70,690	63,620	56,550
CAMIONETAS	KIA	SONET 1.5 CVT EX PLUS	SONET 1.5 CVT EX PLUS	74,900	67,410	59,920
CAMIONETAS	KIA	SONET 1.5 CVT EX PLUS GLP	SONET 1.5 CVT EX PLUS GLP	84,670	76,200	67,740
CAMIONETAS	KIA	SONET 1.5 CVT EX SPORT BITONE	SONET 1.5 CVT EX SPORT BITONE	63,960	57,560	51,170
CAMIONETAS	KIA	SONET 1.5 CVT EX SPORT BITONE GLP	SONET 1.5 CVT EX SPORT BITONE GLP	88,040	79,240	70,430
CAMIONETAS	KIA	SONET 1.5 CVT LX FULL	SONET 1.5 CVT LX FULL	57,420	51,680	45,940
CAMIONETAS	KIA	SONET 1.5 CVT LX FULL GLP	SONET 1.5 CVT LX FULL GLP	82,980	74,680	66,380
CAMIONETAS	KIA	SONET 1.5 CVT LX FULL SAFETY PACKAGE	SONET 1.5 CVT LX FULL SAFETY PACKAGE	70,730	63,660	56,580
CAMIONETAS	KIA	SONET 1.5 CVT LX ONE	SONET 1.5 CVT LX ONE	67,320	60,590	53,860
CAMIONETAS	KIA	SONET 1.5 CVT LX ONE GLP	SONET 1.5 CVT LX ONE GLP	72,250	65,030	57,800
CAMIONETAS	KIA	SONET 1.5 CVT LX PLUS	SONET 1.5 CVT LX PLUS	54,710	49,240	43,770
CAMIONETAS	KIA	SONET 1.5 CVT LX SPORT BITONE	SONET 1.5 CVT LX SPORT BITONE	57,420	51,680	45,940
CAMIONETAS	KIA	SONET 1.5 MT EX FULL	SONET 1.5 MT EX FULL	62,280	56,050	49,820
CAMIONETAS	KIA	SONET 1.5 MT EX FULL GLP	SONET 1.5 MT EX FULL GLP	76,250	68,630	61,000
CAMIONETAS	KIA	SONET 1.5 MT EX FULL SAFETY PACKAGE	SONET 1.5 MT EX FULL SAFETY PACKAGE	62,280	56,050	49,820
CAMIONETAS	KIA	SONET 1.5 MT EX FULL SAFETY PACKAGE GLP	SONET 1.5 MT EX FULL SAFETY PACKAGE GLP	62,950	56,660	50,360
CAMIONETAS	KIA	SONET 1.5 MT EX PLUS	SONET 1.5 MT EX PLUS	69,010	62,110	55,210
CAMIONETAS	KIA	SONET 1.5 MT EX SPORT BITONE	SONET 1.5 MT EX SPORT BITONE	65,310	58,780	52,250
CAMIONETAS	KIA	SONET 1.5 MT EX SPORT BITONE GLP	SONET 1.5 MT EX SPORT BITONE GLP	66,820	60,140	53,460
CAMIONETAS	KIA	SONET 1.5 MT LX FULL	SONET 1.5 MT LX FULL	54,990	49,490	43,990
CAMIONETAS	KIA	SONET 1.5 MT LX FULL SAFETY PACKAGE	SONET 1.5 MT LX FULL SAFETY PACKAGE	63,620	57,260	50,900

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	KIA	SONET 1.5 MT LX FULL SAFETY PACKAGE GLP	SONET 1.5 MT LX FULL SAFETY PACKAGE GLP	61,970	55,770	49,580
CAMIONETAS	KIA	SONET 1.5 MT LX ONE	SONET 1.5 MT LX ONE	62,140	55,930	49,710
CAMIONETAS	KIA	SONET 1.5 MT LX ONE GLP	SONET 1.5 MT LX ONE GLP	66,140	59,530	52,910
CAMIONETAS	KIA	SONET 1.5 MT LX PLUS	SONET 1.5 MT LX PLUS	51,450	46,310	41,160
CAMIONETAS	KIA	SONET 1.5 MT LX SPORT BITONE	SONET 1.5 MT LX SPORT BITONE	58,740	52,870	46,990
CAMIONETAS	KIA	SONET 4X2 1.5 MT EX PLUS GLP	SONET 4X2 1.5 MT EX PLUS GLP	77,940	70,150	62,350
CAMIONETAS	KIA	SORENTO	SORENTO	141,420	127,280	113,140
CAMIONETAS	KIA	SORENTO 2.2 DCT EX 4WD SPORT DIESEL	SORENTO 2.2 DCT EX 4WD SPORT DIESEL	124,620	112,160	99,700
CAMIONETAS	KIA	SORENTO 2.4 GAS	SORENTO 2.4 GAS	90,010	81,010	72,010
CAMIONETAS	KIA	SORENTO 2.5 AT EX 4X2 PLUS	SORENTO 2.5 AT EX 4X2 PLUS	126,270	113,640	101,020
CAMIONETAS	KIA	SORENTO 2.5 AT EX 4X2 SPORT	SORENTO 2.5 AT EX 4X2 SPORT	123,250	110,930	98,600
CAMIONETAS	KIA	SORENTO 2.5 AUT.	SORENTO 2.5 AUT.	113,320	101,990	90,660
CAMIONETAS	KIA	SORENTO 2.5 MEC.	SORENTO 2.5 MEC.	109,520	98,570	87,620
CAMIONETAS	KIA	SORENTO 3.5 AT EX AWD LIMITED	SORENTO 3.5 AT EX AWD LIMITED	181,830	163,650	145,460
CAMIONETAS	KIA	SORENTO 3.5 AUT.	SORENTO 3.5 AUT.	123,250	110,930	98,600
CAMIONETAS	KIA	SORENTO 3.5 MEC.	SORENTO 3.5 MEC.	109,660	98,690	87,730
CAMIONETAS	KIA	SORENTO 3.5 V6	SORENTO 3.5 V6	109,660	98,690	87,730
CAMIONETAS	KIA	SORENTO 3.8 V6	SORENTO 3.8 V6	119,470	107,520	95,580
CAMIONETAS	KIA	SORENTO 4X2 2.5 AUT.	SORENTO 4X2 2.5 AUT.	102,650	92,390	82,120
CAMIONETAS	KIA	SORENTO ATD 4X4 5S VGT	SORENTO ATD 4X4 5S VGT	98,190	88,370	78,550
CAMIONETAS	KIA	SORENTO ATG 4X4 3.3 7S	SORENTO ATG 4X4 3.3 7S	91,640	82,480	73,310
CAMIONETAS	KIA	SORENTO DE LUXE 2.5 AUT. FULL	SORENTO DE LUXE 2.5 AUT. FULL	137,500	123,750	110,000
CAMIONETAS	KIA	SORENTO DE LUXE 3.8 V6 FULL	SORENTO DE LUXE 3.8 V6 FULL	137,500	123,750	110,000
CAMIONETAS	KIA	SORENTO DLUX ATD 2.5 7S	SORENTO DLUX ATD 2.5 7S	80,770	72,690	64,620
CAMIONETAS	KIA	SORENTO DLUX ATG 3.3 7S	SORENTO DLUX ATG 3.3 7S	130,920	117,830	104,740
CAMIONETAS	KIA	SORENTO DLUX ATG 3.8 7S	SORENTO DLUX ATG 3.8 7S	134,210	120,790	107,370
CAMIONETAS	KIA	SORENTO EX	SORENTO EX	102,940	92,650	82,350
CAMIONETAS	KIA	SORENTO EX 2WD 2.4 5 ASIENTOS	SORENTO EX 2WD 2.4 5 ASIENTOS	91,640	82,480	73,310
CAMIONETAS	KIA	SORENTO EX 2WD 2.4 7 ASIENTOS	SORENTO EX 2WD 2.4 7 ASIENTOS	88,370	79,530	70,700
CAMIONETAS	KIA	SORENTO EX 2WD 2.4 AUT. 5 ASIENTOS FULL	SORENTO EX 2WD 2.4 AUT. 5 ASIENTOS FULL	94,930	85,440	75,940
CAMIONETAS	KIA	SORENTO EX 2WD 2.4 AUT. 7 ASIENTOS FULL	SORENTO EX 2WD 2.4 AUT. 7 ASIENTOS FULL	98,190	88,370	78,550
CAMIONETAS	KIA	SORENTO EX 3.5 AUT.	SORENTO EX 3.5 AUT.	112,830	101,550	90,260
CAMIONETAS	KIA	SORENTO EX 3.5 AUT. 4WD LIMITED	SORENTO EX 3.5 AUT. 4WD LIMITED	123,350	111,020	98,680
CAMIONETAS	KIA	SORENTO EX 3.8 V6 AUT.	SORENTO EX 3.8 V6 AUT.	119,470	107,520	95,580
CAMIONETAS	KIA	SORENTO EX 4WD 2.4 AUT. 7 ASIENTOS FULL	SORENTO EX 4WD 2.4 AUT. 7 ASIENTOS FULL	94,930	85,440	75,940
CAMIONETAS	KIA	SORENTO EX 4X2 2.4 AT FULL	SORENTO EX 4X2 2.4 AT FULL	102,610	92,350	82,090
CAMIONETAS	KIA	SORENTO EX 4X2 2.4 MT FULL	SORENTO EX 4X2 2.4 MT FULL	81,840	73,660	65,470
CAMIONETAS	KIA	SORENTO EX 4X4 2.4 AT (7 ASIENTOS)	SORENTO EX 4X4 2.4 AT (7 ASIENTOS)	98,520	88,670	78,820
CAMIONETAS	KIA	SORENTO EX 4X4 2.4 MT (7 ASIENTOS)	SORENTO EX 4X4 2.4 MT (7 ASIENTOS)	104,740	94,270	83,790
CAMIONETAS	KIA	SORENTO EX CRDI 2WD 2.5 AUT. 7 ASIENTOS	SORENTO EX CRDI 2WD 2.5 AUT. 7 ASIENTOS	85,100	76,590	68,080
CAMIONETAS	KIA	SORENTO EX CRDI 4WD 2.5 AUT.	SORENTO EX CRDI 4WD 2.5 AUT.	114,570	103,110	91,660
CAMIONETAS	KIA	SORENTO EX CRDI 4WD 2.5 AUT. 7 ASIENTOS	SORENTO EX CRDI 4WD 2.5 AUT. 7 ASIENTOS	114,570	103,110	91,660
CAMIONETAS	KIA	SORENTO EX CRDI 4X2	SORENTO EX CRDI 4X2	104,740	94,270	83,790
CAMIONETAS	KIA	SORENTO EX CRDI 4X2 2.5 AUT.	SORENTO EX CRDI 4X2 2.5 AUT.	108,030	97,230	86,420
CAMIONETAS	KIA	SORENTO EX CRDI D' LUXE 4WD 2.5 AUT. 7 ASIENTOS FULL	SORENTO EX CRDI D' LUXE 4WD 2.5 AUT. 7 ASIENTOS FULL	127,670	114,900	102,140
CAMIONETAS	KIA	SORENTO EX CRDI D' LUXE 4WD 2.5 AUT. FULL	SORENTO EX CRDI D' LUXE 4WD 2.5 AUT. FULL	134,210	120,790	107,370
CAMIONETAS	KIA	SORENTO EX CRDI SPECIAL EDITION 2.5 AUT. FULL	SORENTO EX CRDI SPECIAL EDITION 2.5 AUT. FULL	127,670	114,900	102,140
CAMIONETAS	KIA	SORENTO EX CRDI VGT 4WD 2.5	SORENTO EX CRDI VGT 4WD 2.5	109,660	98,690	87,730
CAMIONETAS	KIA	SORENTO EX D' LUXE 4WD 2.4 AUT. 7 ASIENTOS	SORENTO EX D' LUXE 4WD 2.4 AUT. 7 ASIENTOS	114,570	103,110	91,660
CAMIONETAS	KIA	SORENTO EX D' LUXE 4WD 2.4 AUT. 7 ASIENTOS FULL	SORENTO EX D' LUXE 4WD 2.4 AUT. 7 ASIENTOS FULL	116,210	104,590	92,970
CAMIONETAS	KIA	SORENTO EX D' LUXE 4WD 3.3 V6 AUT. FULL	SORENTO EX D' LUXE 4WD 3.3 V6 AUT. FULL	127,670	114,900	102,140
CAMIONETAS	KIA	SORENTO EX D' LUXE 4WD 3.8 V6 AUT. FULL	SORENTO EX D' LUXE 4WD 3.8 V6 AUT. FULL	137,500	123,750	110,000
CAMIONETAS	KIA	SORENTO EX DELUXE 4X4 3.5 AT FULL (7 ASIENTOS)	SORENTO EX DELUXE 4X4 3.5 AT FULL (7 ASIENTOS)	112,080	100,870	89,660
CAMIONETAS	KIA	SORENTO EX SPECIAL EDITION 3.8 V6 AUT. FULL	SORENTO EX SPECIAL EDITION 3.8 V6 AUT. FULL	137,500	123,750	110,000
CAMIONETAS	KIA	SORENTO EXCRDI	SORENTO EXCRDI	114,570	103,110	91,660
CAMIONETAS	KIA	SORENTO LX 2.4 MEC.	SORENTO LX 2.4 MEC.	90,010	81,010	72,010
CAMIONETAS	KIA	SORENTO LX 4WD 3.3 V6 AUT. 7 ASIENT.	SORENTO LX 4WD 3.3 V6 AUT. 7 ASIENT.	78,550	70,700	62,840
CAMIONETAS	KIA	SORENTO LX 4X2 2.4 AT (5 ASIENTOS)	SORENTO LX 4X2 2.4 AT (5 ASIENTOS)	90,010	81,010	72,010
CAMIONETAS	KIA	SORENTO LX 4X2 2.4 AT (7 ASIENTOS)	SORENTO LX 4X2 2.4 AT (7 ASIENTOS)	98,190	88,370	78,550
CAMIONETAS	KIA	SORENTO LX 4X2 2.4 MT (5 ASIENTOS)	SORENTO LX 4X2 2.4 MT (5 ASIENTOS)	90,010	81,010	72,010
CAMIONETAS	KIA	SORENTO MQ4 2.5 AT - EX 4X2 PLUS	SORENTO MQ4 2.5 AT - EX 4X2 PLUS	117,750	105,980	94,200
CAMIONETAS	KIA	SORENTO MQ4 2.5 AT - EX 4X2 SPORT	SORENTO MQ4 2.5 AT - EX 4X2 SPORT	94,730	85,260	75,780
CAMIONETAS	KIA	SORENTO MQ4 3.5 AT - EX 4WD LIMITED	SORENTO MQ4 3.5 AT - EX 4WD LIMITED	153,090	137,780	122,470
CAMIONETAS	KIA	SORENTO MQ4 4WD 2.2 AT EX SPORT DIESEL	SORENTO MQ4 4WD 2.2 AT EX SPORT DIESEL	181,690	163,520	145,350
CAMIONETAS	KIA	SORENTO MTD 4X2 7S FULL	SORENTO MTD 4X2 7S FULL	109,520	98,570	87,620
CAMIONETAS	KIA	SORENTO SPORT EX 4WD 2.4 AT	SORENTO SPORT EX 4WD 2.4 AT	98,960	89,060	79,170
CAMIONETAS	KIA	SORENTO SPORT EX 4WD 2.4 MT	SORENTO SPORT EX 4WD 2.4 MT	111,290	100,160	89,030
CAMIONETAS	KIA	SORENTO SPORT EX 4X2 2.4 AT	SORENTO SPORT EX 4X2 2.4 AT	117,850	106,070	94,280
CAMIONETAS	KIA	SORENTO SPORT EX 4X2 2.4 MT	SORENTO SPORT EX 4X2 2.4 MT	97,110	87,400	77,690
CAMIONETAS	KIA	SOUL 1.6 AT - L	SOUL 1.6 AT - L	47,310	42,580	37,850
CAMIONETAS	KIA	SOUL 1.6 MT - L	SOUL 1.6 MT - L	49,080	44,170	39,260
CAMIONETAS	KIA	SOUL EX 1.6 AUT. FULL	SOUL EX 1.6 AUT. FULL	72,000	64,800	57,600
CAMIONETAS	KIA	SOUL EX 1.6 FULL	SOUL EX 1.6 FULL	65,450	58,910	52,360
CAMIONETAS	KIA	SOUL EX 1.6 MT	SOUL EX 1.6 MT	50,650	45,590	40,520
CAMIONETAS	KIA	SOUL EX AT	SOUL EX AT	67,750	60,980	54,200
CAMIONETAS	KIA	SOUL EX AT 2AB	SOUL EX AT 2AB	62,170	55,950	49,740
CAMIONETAS	KIA	SOUL EX MT	SOUL EX MT	58,900	53,010	47,120
CAMIONETAS	KIA	SOUL EX MT 2AB	SOUL EX MT 2AB	58,900	53,010	47,120
CAMIONETAS	KIA	SOUL EX SPORTY	SOUL EX SPORTY	68,720	61,850	54,980
CAMIONETAS	KIA	SOUL EX SPORTY 1.6 FULL	SOUL EX SPORTY 1.6 FULL	68,720	61,850	54,980
CAMIONETAS	KIA	SOUL LX 1.6 AUT.	SOUL LX 1.6 AUT.	58,900	53,010	47,120
CAMIONETAS	KIA	SOUL LX 1.6 MEC.	SOUL LX 1.6 MEC.	55,630	50,070	44,500
CAMIONETAS	KIA	SOUL SX 1.6 AUT.	SOUL SX 1.6 AUT.	62,170	55,950	49,740
CAMIONETAS	KIA	SOUL SX 1.6 MEC.	SOUL SX 1.6 MEC.	58,900	53,010	47,120
CAMIONETAS	KIA	SPORTAGE	SPORTAGE	70,770	63,690	56,620
CAMIONETAS	KIA	SPORTAGE 1.6 DCT X LINE	SPORTAGE 1.6 DCT X LINE	107,730	96,960	86,180
CAMIONETAS	KIA	SPORTAGE 1.6T DCT EX LIMITED	SPORTAGE 1.6T DCT EX LIMITED	117,750	105,980	94,200
CAMIONETAS	KIA	SPORTAGE 2.0 4X2 AT LX FULL	SPORTAGE 2.0 4X2 AT LX FULL	74,260	66,830	59,410
CAMIONETAS	KIA	SPORTAGE 2.0 AT	SPORTAGE 2.0 AT	80,230	72,210	64,180
CAMIONETAS	KIA	SPORTAGE 2.0 AT EX SPORT	SPORTAGE 2.0 AT EX SPORT	117,840	106,060	94,270
CAMIONETAS	KIA	SPORTAGE 2.0 AT LX 4X2	SPORTAGE 2.0 AT LX 4X2	87,460	78,710	69,970
CAMIONETAS	KIA	SPORTAGE 2.0 AT LX 4X2 FULL + 6AB	SPORTAGE 2.0 AT LX 4X2 FULL + 6AB	80,190	72,170	64,150
CAMIONETAS	KIA	SPORTAGE 2.0 AT LX 4X2 PLUS	SPORTAGE 2.0 AT LX 4X2 PLUS	78,550	70,700	62,840
CAMIONETAS	KIA	SPORTAGE 2.0 AT LX 4X2 SPORT	SPORTAGE 2.0 AT LX 4X2 SPORT	93,560	84,200	74,850
CAMIONETAS	KIA	SPORTAGE 2.0 AT LX PLUS	SPORTAGE 2.0 AT LX PLUS	101,000	90,900	80,800
CAMIONETAS	KIA	SPORTAGE 2.0 AT LX PLUS GLP	SPORTAGE 2.0 AT LX PLUS GLP	109,930	98,940	87,940
CAMIONETAS	KIA	SPORTAGE 2.0 DIESEL AT FULL	SPORTAGE 2.0 DIESEL AT FULL	70,070	63,060	56,060
CAMIONETAS	KIA	SPORTAGE 2.0 DIESEL MT FULL	SPORTAGE 2.0 DIESEL MT FULL	70,070	63,060	56,060
CAMIONETAS	KIA	SPORTAGE 2.0 MT EX SPORT	SPORTAGE 2.0 MT EX SPORT	112,800	101,520	90,240
CAMIONETAS	KIA	SPORTAGE 2.0 MT LX PLUS	SPORTAGE 2.0 MT LX PLUS	81,490	73,340	65,190
CAMIONETAS	KIA	SPORTAGE 2.0 MT LX PLUS GLP	SPORTAGE 2.0 MT LX PLUS GLP	90,570	81,510	72,460
CAMIONETAS	KIA	SPORTAGE 4X2 2.0 AT GT LINE	SPORTAGE 4X2 2.0 AT GT LINE	92,590	83,330	74,070
CAMIONETAS	KIA	SPORTAGE 4X2 2.0 GAS AT	SPORTAGE 4X2 2.0 GAS AT	68,720	61,850	54,980
CAMIONETAS	KIA	SPORTAGE 4X2 2.0 GAS MT	SPORTAGE 4X2 2.0 GAS MT	61,550	55,400	49,240
CAMIONETAS	KIA	SPORTAGE 4X2 2.0 MT LX FULL	SPORTAGE 4X2 2.0 MT LX FULL	82,340	74,110	65,870
CAMIONETAS	KIA	SPORTAGE 4X2 2.0 MT LX PLUS	SPORTAGE 4X2 2.0 MT LX PLUS	75,270	67,740	60,220
CAMIONETAS	KIA	SPORTAGE 4X4 2.0	SPORTAGE 4X4 2.0	71,880	64,690	57,500
CAMIONETAS	KIA	SPORTAGE 4X4 2.0 AC	SPORTAGE 4X4 2.0 AC	65,150	58,640	52,120
CAMIONETAS	KIA	SPORTAGE 4X4 2.0 AUT.	SPORTAGE 4X4 2.0 AUT.	69,370	62,430	55,500
CAMIONETAS	KIA	SPORTAGE 4X4 2.2 DIES.	SPORTAGE 4X4 2.2 DIES.	81,820	73,640	65,460

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	KIA	SPORTAGE CORTA 3P.	SPORTAGE CORTA 3P.	63,690	57,320	50,950
CAMIONETAS	KIA	SPORTAGE CORTA AUT. 3P.	SPORTAGE CORTA AUT. 3P.	66,960	60,260	53,570
CAMIONETAS	KIA	SPORTAGE CORTA AUT. 5P.	SPORTAGE CORTA AUT. 5P.	72,660	65,390	58,130
CAMIONETAS	KIA	SPORTAGE CORTA MEC. 5P.	SPORTAGE CORTA MEC. 5P.	72,000	64,800	57,600
CAMIONETAS	KIA	SPORTAGE CORTA TURBODIESEL 3P.	SPORTAGE CORTA TURBODIESEL 3P.	66,960	60,260	53,570
CAMIONETAS	KIA	SPORTAGE DLUX 2.0 GAS AT FULL	SPORTAGE DLUX 2.0 GAS AT FULL	76,910	69,220	61,530
CAMIONETAS	KIA	SPORTAGE DLUX 2.0 GAS MT FULL	SPORTAGE DLUX 2.0 GAS MT FULL	73,640	66,280	58,910
CAMIONETAS	KIA	SPORTAGE DSL DLUX 2.0 AT FULL	SPORTAGE DSL DLUX 2.0 AT FULL	70,490	63,440	56,390
CAMIONETAS	KIA	SPORTAGE DSL DLUX 2.0 MT FULL	SPORTAGE DSL DLUX 2.0 MT FULL	72,000	64,800	57,600
CAMIONETAS	KIA	SPORTAGE EX 2WD 2.0 AUT.	SPORTAGE EX 2WD 2.0 AUT.	87,060	78,350	69,650
CAMIONETAS	KIA	SPORTAGE EX 2WD 2.0 MEC.	SPORTAGE EX 2WD 2.0 MEC.	85,100	76,590	68,080
CAMIONETAS	KIA	SPORTAGE EX 4WD 2.0 AUT.	SPORTAGE EX 4WD 2.0 AUT.	87,060	78,350	69,650
CAMIONETAS	KIA	SPORTAGE EX 4WD 2.0 MT	SPORTAGE EX 4WD 2.0 MT	75,270	67,740	60,220
CAMIONETAS	KIA	SPORTAGE EX 4X2 AUT. FULL	SPORTAGE EX 4X2 AUT. FULL	86,740	78,070	69,390
CAMIONETAS	KIA	SPORTAGE EX 4X2 MEC. FULL	SPORTAGE EX 4X2 MEC. FULL	81,820	73,640	65,460
CAMIONETAS	KIA	SPORTAGE EX CRDI 4WD 2.0 MEC.	SPORTAGE EX CRDI 4WD 2.0 MEC.	88,370	79,530	70,700
CAMIONETAS	KIA	SPORTAGE EX D' LUXE 4WD AUT. FULL	SPORTAGE EX D' LUXE 4WD AUT. FULL	98,190	88,370	78,550
CAMIONETAS	KIA	SPORTAGE EX D' LUXE 4WD MEC. FULL	SPORTAGE EX D' LUXE 4WD MEC. FULL	94,930	85,440	75,940
CAMIONETAS	KIA	SPORTAGE EX F CRDI 4WD 2.0 AUT.	SPORTAGE EX F CRDI 4WD 2.0 AUT.	91,640	82,480	73,310
CAMIONETAS	KIA	SPORTAGE LX 2WD 2.0 AT +6AB	SPORTAGE LX 2WD 2.0 AT +6AB	81,820	73,640	65,460
CAMIONETAS	KIA	SPORTAGE LX 2WD 2.0 AUT. FULL	SPORTAGE LX 2WD 2.0 AUT. FULL	69,700	62,730	55,760
CAMIONETAS	KIA	SPORTAGE LX 4X2 2.0 AT ARO "17"	SPORTAGE LX 4X2 2.0 AT ARO "17"	72,990	65,690	58,390
CAMIONETAS	KIA	SPORTAGE LX 4X2 2.0 MT ARO "17"	SPORTAGE LX 4X2 2.0 MT ARO "17"	81,470	73,320	65,180
CAMIONETAS	KIA	SPORTAGE LX 4X2 MEC.	SPORTAGE LX 4X2 MEC.	70,240	63,220	56,190
CAMIONETAS	KIA	SPORTAGE LX D' DELUXE 2WD 2.0 AUT. FULL	SPORTAGE LX D' DELUXE 2WD 2.0 AUT. FULL	81,820	73,640	65,460
CAMIONETAS	KIA	SPORTAGE LX D' DELUXE 2WD 2.0 FULL	SPORTAGE LX D' DELUXE 2WD 2.0 FULL	78,550	70,700	62,840
CAMIONETAS	KIA	SPORTAGE LX D' DELUXE 4WD 2.0 AUT. FULL	SPORTAGE LX D' DELUXE 4WD 2.0 AUT. FULL	90,010	81,010	72,010
CAMIONETAS	KIA	SPORTAGE LX D' DELUXE 4WD 2.0 FULL	SPORTAGE LX D' DELUXE 4WD 2.0 FULL	86,740	78,070	69,390
CAMIONETAS	KIA	SPORTAGE LX ONE 4X2 2.0 AT	SPORTAGE LX ONE 4X2 2.0 AT	84,140	75,730	67,310
CAMIONETAS	KIA	SPORTAGE LX ONE 4X2 2.0 MT	SPORTAGE LX ONE 4X2 2.0 MT	84,090	75,680	67,270
CAMIONETAS	KIA	SPORTAGE NQ5 1.6 DCT EX LIMITED	SPORTAGE NQ5 1.6 DCT EX LIMITED	130,000	117,000	104,000
CAMIONETAS	KIA	SPORTAGE NQ5 1.6T DCT X LINE	SPORTAGE NQ5 1.6T DCT X LINE	136,370	122,730	109,100
CAMIONETAS	KIA	SPORTAGE NQ5 2.0 AT EX SPORT	SPORTAGE NQ5 2.0 AT EX SPORT	103,480	93,130	82,780
CAMIONETAS	KIA	SPORTAGE NQ5 2.0 AT LX PLUS	SPORTAGE NQ5 2.0 AT LX PLUS	96,170	86,550	76,940
CAMIONETAS	KIA	SPORTAGE NQ5 2.0 MT EX SPORT	SPORTAGE NQ5 2.0 MT EX SPORT	110,650	99,590	88,520
CAMIONETAS	KIA	SPORTAGE NQ5 2.0 MT LX PLUS	SPORTAGE NQ5 2.0 MT LX PLUS	94,740	85,270	75,790
CAMIONETAS	KIA	SPORTAGE QL 2.0 AT - GT LINE 4X2	SPORTAGE QL 2.0 AT - GT LINE 4X2	111,050	99,950	88,840
CAMIONETAS	KIA	SPORTAGE QL 2.0 AT - LX 4X2 ONE DAB	SPORTAGE QL 2.0 AT - LX 4X2 ONE DAB	87,460	78,710	69,970
CAMIONETAS	KIA	SPORTAGE QL 2.0 AT - LX 4X2 PLUS	SPORTAGE QL 2.0 AT - LX 4X2 PLUS	67,750	60,980	54,200
CAMIONETAS	KIA	SPORTAGE QL 2.0 AT - LX 4X2 PLUS C/ROOF RAC	SPORTAGE QL 2.0 AT - LX 4X2 PLUS C/ROOF RAC	83,700	75,330	66,960
CAMIONETAS	KIA	SPORTAGE QL 2.0 AT - LX 4X2 SPORT	SPORTAGE QL 2.0 AT - LX 4X2 SPORT	102,650	92,390	82,120
CAMIONETAS	KIA	SPORTAGE QL 2.0 MT - LX 4X2 ONE DAB	SPORTAGE QL 2.0 MT - LX 4X2 ONE DAB	83,100	74,790	66,480
CAMIONETAS	KIA	SPORTAGE QL 2.0 MT - LX 4X2 PLUS C/ROOF RAC	SPORTAGE QL 2.0 MT - LX 4X2 PLUS C/ROOF RAC	80,830	72,750	64,660
CAMIONETAS	KIA	SPORTAGE QL(FL) 2.0 AT - LX 4X2 ONE DAB	SPORTAGE QL(FL) 2.0 AT - LX 4X2 ONE DAB	73,020	65,720	58,420
CAMIONETAS	KIA	SPORTAGE QL(FL) 2.0 MT - LX 4X2 ONE DAB	SPORTAGE QL(FL) 2.0 MT - LX 4X2 ONE DAB	84,090	75,680	67,270
CAMIONETAS	KIA	SPORTAGE TURBODIESEL 4X4 2.0	SPORTAGE TURBODIESEL 4X4 2.0	70,070	63,060	56,060
CAMIONETAS	KIA	SPORTAGE TURBODIESEL 4X4 2.0 AUT.	SPORTAGE TURBODIESEL 4X4 2.0 AUT.	70,070	63,060	56,060
CAMIONETAS	KIA	SPORTAGE WAGON TURBODIESEL AUT.	SPORTAGE WAGON TURBODIESEL AUT.	70,490	63,440	56,390
CAMIONETAS	KIA	SPORTAGE WAGON TURBODIESEL MEC.	SPORTAGE WAGON TURBODIESEL MEC.	72,000	64,800	57,600
CAMIONETAS	KIA	STONIC 1.0T MT EX	STONIC 1.0T MT EX	64,010	57,610	51,210
CAMIONETAS	KIA	TOPIC	TOPIC	63,840	57,460	51,070
CAMIONETAS	KIA	TOWNER	TOWNER	31,730	28,560	25,380
CAMIONETAS	KIA	TOWNER PANEL	TOWNER PANEL	30,740	27,670	24,590
CAMIONETAS	KIA	TOWNER PICK-UP	TOWNER PICK-UP	31,730	28,560	25,380
CAMIONETAS	KIA	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	81,820	73,640	65,460
CAMIONETAS	KIA	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	91,640	82,480	73,310
CAMIONETAS	KIA	OTROS MODELOS	OTROS MODELOS	70,490	63,440	56,390
CAMIONETAS	KING LONG	CLASSIC KINGWIN GASOLINA	CLASSIC KINGWIN GASOLINA	49,080	44,170	39,260
CAMIONETAS	KING LONG	CLASSIC KINGWIN GASOLINA Asi Reb XMQ6520E-FG	CLASSIC KINGWIN GASOLINA Asi Reb XMQ6520E-FG	56,550	50,900	45,240
CAMIONETAS	KING LONG	CLASSIC KINGWIN GASOLINA XMQ6520E	CLASSIC KINGWIN GASOLINA XMQ6520E	55,580	50,020	44,460
CAMIONETAS	KING LONG	CLASSIC KINGWIN ISUZU	CLASSIC KINGWIN ISUZU	55,660	50,090	44,530
CAMIONETAS	KING LONG	CLASSIC KINGWIN ISUZU A/F XMQ6520E4	CLASSIC KINGWIN ISUZU A/F XMQ6520E4	62,610	56,350	50,090
CAMIONETAS	KING LONG	CLASSIC KINGWIN ISUZU A/R XMQ6520E4	CLASSIC KINGWIN ISUZU A/R XMQ6520E4	63,650	57,290	50,920
CAMIONETAS	KING LONG	CLASSIC KINGWIN ISUZU XMQ6520E	CLASSIC KINGWIN ISUZU XMQ6520E	49,300	44,370	39,440
CAMIONETAS	KING LONG	CLASSIC KINGWIN ISUZU XMQ6520E4	CLASSIC KINGWIN ISUZU XMQ6520E4	58,530	52,680	46,820
CAMIONETAS	KING LONG	CLASSIC KINGWIN YUCHAI XMQ6520E	CLASSIC KINGWIN YUCHAI XMQ6520E	54,820	49,340	43,860
CAMIONETAS	KING LONG	INCAPOWER KING COMM IS	INCAPOWER KING COMM IS	58,010	52,210	46,410
CAMIONETAS	KING LONG	INCAPOWER KING COMM YCF	INCAPOWER KING COMM YCF	52,370	47,130	41,900
CAMIONETAS	KING LONG	INCAPOWER KING COMM YCR	INCAPOWER KING COMM YCR	54,350	48,920	43,480
CAMIONETAS	KING LONG	KING COMM GASOLINA - ASI REBATIBLE XMQ6520E-FG	KING COMM GASOLINA - ASI REBATIBLE XMQ6520E-FG	46,810	42,130	37,450
CAMIONETAS	KING LONG	KING COMM GASOLINA XMQ6520E-FG	KING COMM GASOLINA XMQ6520E-FG	46,810	42,130	37,450
CAMIONETAS	KING LONG	KING COMM IS XMQ6520E	KING COMM IS XMQ6520E	46,810	42,130	37,450
CAMIONETAS	KING LONG	KING COMM ISUZU - ASI.REBAT. XMQ6520E-IS	KING COMM ISUZU - ASI.REBAT. XMQ6520E-IS	56,620	50,960	45,300
CAMIONETAS	KING LONG	KING COMM YC	KING COMM YC	55,630	50,070	44,500
CAMIONETAS	KING LONG	KING COMM YC XMQ6520E-YCR	KING COMM YC XMQ6520E-YCR	51,560	46,400	41,250
CAMIONETAS	KING LONG	KING COMM YUCHAI - ASI.FIJOS XMQ6520E-YCF	KING COMM YUCHAI - ASI.FIJOS XMQ6520E-YCF	56,620	50,960	45,300
CAMIONETAS	KING LONG	KING COMM YUCHAI - ASI.REBAT. XMQ6520E-YCR	KING COMM YUCHAI - ASI.REBAT. XMQ6520E-YCR	56,620	50,960	45,300
CAMIONETAS	KING LONG	KINGO 20	KINGO 20	101,490	91,340	81,190
CAMIONETAS	KING LONG	KINGO 20 MT6 XMQ6600 AC	KINGO 20 MT6 XMQ6600 AC	114,470	103,020	91,580
CAMIONETAS	KING LONG	KINGO 20 XMQ6600	KINGO 20 XMQ6600	104,740	94,270	83,790
CAMIONETAS	KING LONG	KINGO 20 XMQ6600 A/C 1LLANTA+HERRAM+EXT	KINGO 20 XMQ6600 A/C 1LLANTA+HERRAM+EXT	106,370	95,730	85,100
CAMIONETAS	KING LONG	KINGO 20 XMQ6600 AC	KINGO 20 XMQ6600 AC	111,020	99,920	88,820
CAMIONETAS	KING LONG	KINGO D17	KINGO D17	86,430	77,790	69,140
CAMIONETAS	KING LONG	KINGO D17 XMQ6552HED4	KINGO D17 XMQ6552HED4	90,010	81,010	72,010
CAMIONETAS	KING LONG	KINGO D17 XMQ6552HED4 A/C	KINGO D17 XMQ6552HED4 A/C	99,330	89,400	79,460
CAMIONETAS	KING LONG	KINGWIN DIESEL XMQ6543	KINGWIN DIESEL XMQ6543	73,640	66,280	58,910
CAMIONETAS	KING LONG	KINGWIN GASOLINA	KINGWIN GASOLINA	60,540	54,490	48,430
CAMIONETAS	KING LONG	KINGWIN GASOLINA XMQ6543	KINGWIN GASOLINA XMQ6543	61,550	55,400	49,240
CAMIONETAS	KING LONG	KINGWIN GASOLINA XMQ6543CEG5	KINGWIN GASOLINA XMQ6543CEG5	68,100	61,290	54,480
CAMIONETAS	KING LONG	NEW KINGWIN DIESEL	NEW KINGWIN DIESEL	72,520	65,270	58,020
CAMIONETAS	KING LONG	NEW KINGWIN DIESEL AC XMQ6543	NEW KINGWIN DIESEL AC XMQ6543	83,570	75,210	66,860
CAMIONETAS	KING LONG	NEW KINGWIN DIESEL XMQ6543	NEW KINGWIN DIESEL XMQ6543	79,590	71,630	63,670
CAMIONETAS	KING LONG	NEW KINGWIN GASOLINA	NEW KINGWIN GASOLINA	57,260	51,530	45,810
CAMIONETAS	KING LONG	NEW KINGWIN GASOLINA AC XMQ 6543CEG5	NEW KINGWIN GASOLINA AC XMQ 6543CEG5	66,930	60,240	53,540
CAMIONETAS	KING LONG	NEW KINGWIN GASOLINA XMQ 6543CEG5	NEW KINGWIN GASOLINA XMQ 6543CEG5	68,050	61,250	54,440
CAMIONETAS	KING LONG	XMQ6520E4	XMQ6520E4	52,720	47,450	42,180
CAMIONETAS	KING LONG	XMQ6552HED4	XMQ6552HED4	58,930	53,040	47,140
CAMIONETAS	KING LONG	XQM6520E-YCF	XQM6520E-YCF	54,820	49,340	43,860
CAMIONETAS	KING LONG	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	63,130	56,820	50,500
CAMIONETAS	KING LONG	OTROS MODELOS	OTROS MODELOS	55,630	50,070	44,500
CAMIONETAS	KING STAR	JUPITER M50S	JUPITER M50S	43,080	38,770	34,460
CAMIONETAS	KING STAR	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	43,080	38,770	34,460
CAMIONETAS	KING STAR	OTROS MODELOS	OTROS MODELOS	43,080	38,770	34,460
CAMIONETAS	KYC	NEW V3 1.5 MEC CONFORT	NEW V3 1.5 MEC CONFORT	35,440	31,900	28,350
CAMIONETAS	KYC	NEW V3 1.5 MEC FULL	NEW V3 1.5 MEC FULL	37,350	33,620	29,880
CAMIONETAS	KYC	NEW V3 1.5 MEC PANEL	NEW V3 1.5 MEC PANEL	32,410	29,170	25,930
CAMIONETAS	KYC	NEW V3 1.5 MEC PLUS	NEW V3 1.5 MEC PLUS	32,640	29,380	26,110
CAMIONETAS	KYC	NEW V5 1.5 MEC CONFORT	NEW V5 1.5 MEC CONFORT	37,690	33,920	30,150

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	KYC	NEW V5 PLUS CON A/C	NEW V5 PLUS CON A/C	42,070	37,860	33,660
CAMIONETAS	KYC	NEW V7 1.6 MEC PLUS	NEW V7 1.6 MEC PLUS	48,770	43,890	39,020
CAMIONETAS	KYC	SC1021FAD51	SC1021FAD51	32,050	28,850	25,640
CAMIONETAS	KYC	SC1021FAD51 STD	SC1021FAD51 STD	31,890	28,700	25,510
CAMIONETAS	KYC	SC1021FAS51 STD	SC1021FAS51 STD	35,980	32,380	28,780
CAMIONETAS	KYC	SC1021GND55 STD	SC1021GND55 STD	24,520	22,070	19,620
CAMIONETAS	KYC	SC1021GNS55 STD	SC1021GNS55 STD	27,510	24,760	22,010
CAMIONETAS	KYC	SC1031FAS42	SC1031FAS42	36,010	32,410	28,810
CAMIONETAS	KYC	SC1031FBD42	SC1031FBD42	34,680	31,210	27,740
CAMIONETAS	KYC	SC5021XXFAD51	SC5021XXFAD51	34,680	31,210	27,740
CAMIONETAS	KYC	SC5021XXYFAD51	SC5021XXYFAD51	37,940	34,150	30,350
CAMIONETAS	KYC	SC5021XXYGND55	SC5021XXYGND55	27,800	25,020	22,240
CAMIONETAS	KYC	SC5021XXYGND55 STD	SC5021XXYGND55 STD	26,850	24,170	21,480
CAMIONETAS	KYC	SC5021XXYGNS55 STD	SC5021XXYGNS55 STD	31,430	28,290	25,140
CAMIONETAS	KYC	SC6400LQ52 STD	SC6400LQ52 STD	31,960	28,760	25,570
CAMIONETAS	KYC	SC6450KQ42	SC6450KQ42	34,380	30,940	27,500
CAMIONETAS	KYC	SC6450KQ46	SC6450KQ46	32,710	29,440	26,170
CAMIONETAS	KYC	SC6450KQ46 ST	SC6450KQ46 ST	32,710	29,440	26,170
CAMIONETAS	KYC	T3 1.5 MEC CABINA SIMPLE	T3 1.5 MEC CABINA SIMPLE	32,300	29,070	25,840
CAMIONETAS	KYC	T3 1.5 MEC CARGO BOX	T3 1.5 MEC CARGO BOX	37,010	33,310	29,610
CAMIONETAS	KYC	T3 1.5 MEC DOBLE CABINA	T3 1.5 MEC DOBLE CABINA	32,300	29,070	25,840
CAMIONETAS	KYC	T3 C/S	T3 C/S	30,930	27,840	24,740
CAMIONETAS	KYC	T3 CARGO BOX	T3 CARGO BOX	30,920	27,830	24,740
CAMIONETAS	KYC	T3 D/C	T3 D/C	32,950	29,660	26,360
CAMIONETAS	KYC	T3 FURGON	T3 FURGON	43,080	38,770	34,460
CAMIONETAS	KYC	V3 1.2 MEC PANEL	V3 1.2 MEC PANEL	30,290	27,260	24,230
CAMIONETAS	KYC	V3 8P EPS	V3 8P EPS	30,760	27,680	24,610
CAMIONETAS	KYC	V3 8P PLUS	V3 8P PLUS	30,760	27,680	24,610
CAMIONETAS	KYC	V3 EPS	V3 EPS	32,280	29,050	25,820
CAMIONETAS	KYC	V3 PANEL	V3 PANEL	30,620	27,560	24,500
CAMIONETAS	KYC	V3 PANEL GLP	V3 PANEL GLP	36,310	32,680	29,050
CAMIONETAS	KYC	V3 PLUS	V3 PLUS	38,020	34,220	30,420
CAMIONETAS	KYC	V3 PLUS CON A/C	V3 PLUS CON A/C	43,750	39,380	35,000
CAMIONETAS	KYC	V3 PLUS CON A/C GLP	V3 PLUS CON A/C GLP	51,490	46,340	41,190
CAMIONETAS	KYC	V5	V5	38,360	34,520	30,690
CAMIONETAS	KYC	V5 1.5 MEC COMFORT	V5 1.5 MEC COMFORT	41,390	37,250	33,110
CAMIONETAS	KYC	V5 1.5 MEC PLUS	V5 1.5 MEC PLUS	34,130	30,720	27,300
CAMIONETAS	KYC	V5 11P EPS	V5 11P EPS	29,230	26,310	23,380
CAMIONETAS	KYC	V5 11P PLUS	V5 11P PLUS	39,840	35,860	31,870
CAMIONETAS	KYC	V5 EPS	V5 EPS	36,310	32,680	29,050
CAMIONETAS	KYC	V5 PLUS	V5 PLUS	42,740	38,470	34,190
CAMIONETAS	KYC	X5 1.5 MEC CABINA SIMPLE	X5 1.5 MEC CABINA SIMPLE	37,010	33,310	29,610
CAMIONETAS	KYC	X5 1.5 MEC CARGO BOX	X5 1.5 MEC CARGO BOX	40,380	36,340	32,300
CAMIONETAS	KYC	X5 1.5 MEC DOBLE CABINA	X5 1.5 MEC DOBLE CABINA	33,680	30,310	26,940
CAMIONETAS	KYC	X5 C/S	X5 C/S	35,310	31,780	28,250
CAMIONETAS	KYC	X5 CARGO BOX	X5 CARGO BOX	39,030	35,130	31,220
CAMIONETAS	KYC	X5 DOBLE CABINA	X5 DOBLE CABINA	37,650	33,890	30,120
CAMIONETAS	KYC	X5 FURGON	X5 FURGON	46,440	41,800	37,150
CAMIONETAS	KYC	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	36,310	32,680	29,050
CAMIONETAS	KYC	OTROS MODELOS	OTROS MODELOS	32,710	29,440	26,170
CAMIONETAS	LADA	NIVA 21210 4X4	NIVA 21210 4X4	47,160	42,440	37,730
CAMIONETAS	LADA	NIVA 21213 4X4	NIVA 21213 4X4	50,730	45,660	40,580
CAMIONETAS	LADA	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	48,940	44,050	39,150
CAMIONETAS	LADA	OTROS MODELOS	OTROS MODELOS	48,940	44,050	39,150
CAMIONETAS	LAMBORGHINI	URUS	URUS	504,790	454,310	403,830
CAMIONETAS	LAMBORGHINI	URUS PERFORMANTE V8	URUS PERFORMANTE V8	1,180,750	1,062,680	944,600
CAMIONETAS	LAMBORGHINI	URUS S V8	URUS S V8	1,131,230	1,018,110	904,980
CAMIONETAS	LAMBORGHINI	URUS V8	URUS V8	939,670	845,700	751,740
CAMIONETAS	LAMBORGHINI	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	722,230	650,010	577,780
CAMIONETAS	LAMBORGHINI	OTROS MODELOS	OTROS MODELOS	1,155,990	1,040,390	924,790
CAMIONETAS	LAND ROVER	DEFENDER	DEFENDER	107,000	96,300	85,600
CAMIONETAS	LAND ROVER	DEFENDER 110 2.4 TD4 MEC.	DEFENDER 110 2.4 TD4 MEC.	206,250	185,630	165,000
CAMIONETAS	LAND ROVER	DEFENDER 110 COUNTRY GAS.	DEFENDER 110 COUNTRY GAS.	132,610	119,350	106,090
CAMIONETAS	LAND ROVER	DEFENDER 110 COUNTRY GAS. V8	DEFENDER 110 COUNTRY GAS. V8	141,030	126,930	112,820
CAMIONETAS	LAND ROVER	DEFENDER 110 COUNTRY TDIES.	DEFENDER 110 COUNTRY TDIES.	141,030	126,930	112,820
CAMIONETAS	LAND ROVER	DEFENDER 110 DEFENDER 4X4 2.5 TD	DEFENDER 110 DEFENDER 4X4 2.5 TD	137,530	123,780	110,020
CAMIONETAS	LAND ROVER	DEFENDER 110 DSL 2.4	DEFENDER 110 DSL 2.4	206,250	185,630	165,000
CAMIONETAS	LAND ROVER	DEFENDER 110 E	DEFENDER 110 E	196,420	176,780	157,140
CAMIONETAS	LAND ROVER	DEFENDER 110 GAS.	DEFENDER 110 GAS.	126,810	114,130	101,450
CAMIONETAS	LAND ROVER	DEFENDER 110 GAS. V8	DEFENDER 110 GAS. V8	137,540	123,790	110,030
CAMIONETAS	LAND ROVER	DEFENDER 110 HARD TOP GAS V8	DEFENDER 110 HARD TOP GAS V8	124,850	112,370	99,880
CAMIONETAS	LAND ROVER	DEFENDER 110 HARD TOP GAS.	DEFENDER 110 HARD TOP GAS.	127,200	114,480	101,760
CAMIONETAS	LAND ROVER	DEFENDER 110 HARD TOP TDIES	DEFENDER 110 HARD TOP TDIES	124,850	112,370	99,880
CAMIONETAS	LAND ROVER	DEFENDER 110 HUPU 2.5 C.C TDIES	DEFENDER 110 HUPU 2.5 C.C TDIES	139,160	125,240	111,330
CAMIONETAS	LAND ROVER	DEFENDER 110 P400 S COUNTY	DEFENDER 110 P400 S COUNTY	420,960	378,860	336,770
CAMIONETAS	LAND ROVER	DEFENDER 110 P400 SE	DEFENDER 110 P400 SE	431,070	387,960	344,860
CAMIONETAS	LAND ROVER	DEFENDER 110 P400 SE MY21	DEFENDER 110 P400 SE MY21	346,590	311,930	277,270
CAMIONETAS	LAND ROVER	DEFENDER 110 P400 X-DYNAMIC SE	DEFENDER 110 P400 X-DYNAMIC SE	471,480	424,330	377,180
CAMIONETAS	LAND ROVER	DEFENDER 110 PICK UP 3.9 C.C GAS.	DEFENDER 110 PICK UP 3.9 C.C GAS.	119,510	107,560	95,610
CAMIONETAS	LAND ROVER	DEFENDER 110 PICK UP GAS.	DEFENDER 110 PICK UP GAS.	109,630	98,670	87,700
CAMIONETAS	LAND ROVER	DEFENDER 110 PICK UP GAS. V8	DEFENDER 110 PICK UP GAS. V8	120,390	108,350	96,310
CAMIONETAS	LAND ROVER	DEFENDER 110 PICK UP TDIES.	DEFENDER 110 PICK UP TDIES.	120,390	108,350	96,310
CAMIONETAS	LAND ROVER	DEFENDER 110 SW 2.5 C.C. TDIES	DEFENDER 110 SW 2.5 C.C. TDIES	137,530	123,780	110,020
CAMIONETAS	LAND ROVER	DEFENDER 110 SW 3.9 C.C.	DEFENDER 110 SW 3.9 C.C.	117,880	106,090	94,300
CAMIONETAS	LAND ROVER	DEFENDER 110 TDIES.	DEFENDER 110 TDIES.	121,150	109,040	96,920
CAMIONETAS	LAND ROVER	DEFENDER 130 E	DEFENDER 130 E	163,390	147,050	130,710
CAMIONETAS	LAND ROVER	DEFENDER 130 HPCU GAS V8	DEFENDER 130 HPCU GAS V8	154,180	138,760	123,340
CAMIONETAS	LAND ROVER	DEFENDER 130 HPCU TDIES.	DEFENDER 130 HPCU TDIES.	160,730	144,660	128,580
CAMIONETAS	LAND ROVER	DEFENDER 130 SINGLE CAB TDIES.	DEFENDER 130 SINGLE CAB TDIES.	133,070	119,760	106,460
CAMIONETAS	LAND ROVER	DEFENDER 130 SINGLE CAB. V8	DEFENDER 130 SINGLE CAB. V8	133,070	119,760	106,460
CAMIONETAS	LAND ROVER	DEFENDER 90 2.4 TD4 MEC.	DEFENDER 90 2.4 TD4 MEC.	147,340	132,610	117,870
CAMIONETAS	LAND ROVER	DEFENDER 90 3.9 C.C	DEFENDER 90 3.9 C.C	111,320	100,190	89,060
CAMIONETAS	LAND ROVER	DEFENDER 90 COUNTRY TDIES.	DEFENDER 90 COUNTRY TDIES.	113,880	102,490	91,100
CAMIONETAS	LAND ROVER	DEFENDER 90 DSL 2.4	DEFENDER 90 DSL 2.4	183,320	164,990	146,660
CAMIONETAS	LAND ROVER	DEFENDER 90 E	DEFENDER 90 E	173,500	156,150	138,800
CAMIONETAS	LAND ROVER	DEFENDER 90 GAS.	DEFENDER 90 GAS.	117,910	106,120	94,330
CAMIONETAS	LAND ROVER	DEFENDER 90 P300	DEFENDER 90 P300	235,540	211,990	188,430
CAMIONETAS	LAND ROVER	DEFENDER 90 P400 SE	DEFENDER 90 P400 SE	319,700	287,730	255,760
CAMIONETAS	LAND ROVER	DEFENDER 90 P400 X-DYNAMIC SE	DEFENDER 90 P400 X-DYNAMIC SE	447,910	403,120	358,330
CAMIONETAS	LAND ROVER	DEFENDER 90 SOFT TOP GAS.	DEFENDER 90 SOFT TOP GAS.	107,000	96,300	85,600
CAMIONETAS	LAND ROVER	DEFENDER 90 SOFT TOP T DIES.	DEFENDER 90 SOFT TOP T DIES.	107,000	96,300	85,600
CAMIONETAS	LAND ROVER	DEFENDER 90 T 4 CIL DIES.	DEFENDER 90 T 4 CIL DIES.	114,600	103,140	91,680
CAMIONETAS	LAND ROVER	DEFENDER 90 TDIES. 5 CIL	DEFENDER 90 TDIES. 5 CIL	117,880	106,090	94,300
CAMIONETAS	LAND ROVER	DEFENDER DOBLE CABINA TDI	DEFENDER DOBLE CABINA TDI	149,640	134,680	119,710
CAMIONETAS	LAND ROVER	DEFENDER DOBLE CABINA V8	DEFENDER DOBLE CABINA V8	149,640	134,680	119,710
CAMIONETAS	LAND ROVER	DEFENDER FIRST EDITION MY20	DEFENDER FIRST EDITION MY20	360,060	324,050	288,050
CAMIONETAS	LAND ROVER	DEFENDER P300 STANDARD MY21	DEFENDER P300 STANDARD MY21	235,540	211,990	188,430

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	LAND ROVER	DEFENDER SE MY23	DEFENDER SE MY23	397,100	357,390	317,680
CAMIONETAS	LAND ROVER	DISCOVERY	DISCOVERY	144,070	129,660	115,260
CAMIONETAS	LAND ROVER	DISCOVERY 3 4.0 V6	DISCOVERY 3 4.0 V6	222,650	200,390	178,120
CAMIONETAS	LAND ROVER	DISCOVERY 3 HSE 2.7 TDV6	DISCOVERY 3 HSE 2.7 TDV6	240,000	216,000	192,000
CAMIONETAS	LAND ROVER	DISCOVERY 3 HSE 4.0 V6	DISCOVERY 3 HSE 4.0 V6	242,300	218,070	193,840
CAMIONETAS	LAND ROVER	DISCOVERY 3 S 2.7 TDV6 MT	DISCOVERY 3 S 2.7 TDV6 MT	214,460	193,010	171,570
CAMIONETAS	LAND ROVER	DISCOVERY 3 SE 2.7 TDV6	DISCOVERY 3 SE 2.7 TDV6	250,480	225,430	200,380
CAMIONETAS	LAND ROVER	DISCOVERY 3 SE 4.0 V6	DISCOVERY 3 SE 4.0 V6	189,910	170,920	151,930
CAMIONETAS	LAND ROVER	DISCOVERY 4 2.7 TD	DISCOVERY 4 2.7 TD	287,810	259,030	230,250
CAMIONETAS	LAND ROVER	DISCOVERY 4 5.0 V8	DISCOVERY 4 5.0 V8	270,120	243,110	216,100
CAMIONETAS	LAND ROVER	DISCOVERY 4 HSE 3.0 V6 S/C	DISCOVERY 4 HSE 3.0 V6 S/C	277,980	250,180	222,380
CAMIONETAS	LAND ROVER	DISCOVERY 4 HSE 5.0 AUT.	DISCOVERY 4 HSE 5.0 AUT.	274,990	247,490	219,990
CAMIONETAS	LAND ROVER	DISCOVERY 4 SE 5.0 AUT.	DISCOVERY 4 SE 5.0 AUT.	243,910	219,520	195,130
CAMIONETAS	LAND ROVER	DISCOVERY 5 CIL TDIES	DISCOVERY 5 CIL TDIES	164,360	147,920	131,490
CAMIONETAS	LAND ROVER	DISCOVERY 6 CIL TDIES	DISCOVERY 6 CIL TDIES	162,070	145,860	129,660
CAMIONETAS	LAND ROVER	DISCOVERY 8 CIL TDIES	DISCOVERY 8 CIL TDIES	117,880	106,090	94,300
CAMIONETAS	LAND ROVER	DISCOVERY BASE TDIES	DISCOVERY BASE TDIES	150,670	135,600	120,540
CAMIONETAS	LAND ROVER	DISCOVERY BASE V8 5P	DISCOVERY BASE V8 5P	166,980	150,280	133,580
CAMIONETAS	LAND ROVER	DISCOVERY ES DIES. V4	DISCOVERY ES DIES. V4	187,690	168,920	150,150
CAMIONETAS	LAND ROVER	DISCOVERY ES GAS. V8	DISCOVERY ES GAS. V8	180,080	162,070	144,060
CAMIONETAS	LAND ROVER	DISCOVERY ES TD5	DISCOVERY ES TD5	190,560	171,500	152,450
CAMIONETAS	LAND ROVER	DISCOVERY ES TD5 AUT.	DISCOVERY ES TD5 AUT.	198,410	178,570	158,730
CAMIONETAS	LAND ROVER	DISCOVERY ES V8	DISCOVERY ES V8	186,630	167,970	149,300
CAMIONETAS	LAND ROVER	DISCOVERY GS TD5 AUT.	DISCOVERY GS TD5 AUT.	198,410	178,570	158,730
CAMIONETAS	LAND ROVER	DISCOVERY GS TD5 MEC.	DISCOVERY GS TD5 MEC.	164,360	147,920	131,490
CAMIONETAS	LAND ROVER	DISCOVERY HSE	DISCOVERY HSE	370,140	333,130	296,110
CAMIONETAS	LAND ROVER	DISCOVERY HSE 3.0 V6	DISCOVERY HSE 3.0 V6	317,570	285,810	254,060
CAMIONETAS	LAND ROVER	DISCOVERY HSE V6	DISCOVERY HSE V6	326,440	293,800	261,150
CAMIONETAS	LAND ROVER	DISCOVERY P340 HSE	DISCOVERY P340 HSE	370,140	333,130	296,110
CAMIONETAS	LAND ROVER	DISCOVERY P360 DYNAMIC SE	DISCOVERY P360 DYNAMIC SE	370,140	333,130	296,110
CAMIONETAS	LAND ROVER	DISCOVERY P360 SE	DISCOVERY P360 SE	370,140	333,130	296,110
CAMIONETAS	LAND ROVER	DISCOVERY S TD5	DISCOVERY S TD5	153,890	138,500	123,110
CAMIONETAS	LAND ROVER	DISCOVERY S V8	DISCOVERY S V8	153,890	138,500	123,110
CAMIONETAS	LAND ROVER	DISCOVERY SE	DISCOVERY SE	348,320	313,490	278,660
CAMIONETAS	LAND ROVER	DISCOVERY SE 3.0 V6	DISCOVERY SE 3.0 V6	245,360	220,820	196,290
CAMIONETAS	LAND ROVER	DISCOVERY SE MY21	DISCOVERY SE MY21	336,520	302,870	269,220
CAMIONETAS	LAND ROVER	DISCOVERY SE P300	DISCOVERY SE P300	235,740	212,170	188,590
CAMIONETAS	LAND ROVER	DISCOVERY SE V6	DISCOVERY SE V6	266,130	239,520	212,900
CAMIONETAS	LAND ROVER	DISCOVERY SPORT	DISCOVERY SPORT	148,740	133,870	118,990
CAMIONETAS	LAND ROVER	DISCOVERY SPORT HSE	DISCOVERY SPORT HSE	246,690	222,020	197,350
CAMIONETAS	LAND ROVER	DISCOVERY SPORT P200 S PLUS	DISCOVERY SPORT P200 S PLUS	235,540	211,990	188,430
CAMIONETAS	LAND ROVER	DISCOVERY SPORT P249 RDYNMIC SE	DISCOVERY SPORT P249 RDYNMIC SE	225,450	202,910	180,360
CAMIONETAS	LAND ROVER	DISCOVERY SPORT P250 R-DYNAMIC S	DISCOVERY SPORT P250 R-DYNAMIC S	245,830	221,250	196,660
CAMIONETAS	LAND ROVER	DISCOVERY SPORT P250 R-DYNAMIC SE	DISCOVERY SPORT P250 R-DYNAMIC SE	269,190	242,270	215,350
CAMIONETAS	LAND ROVER	DISCOVERY SPORT P250 S	DISCOVERY SPORT P250 S	259,300	233,370	207,440
CAMIONETAS	LAND ROVER		DISCOVERY SPORT P300E DYNAMIC SE PHEV AT AWD	168,380	151,540	134,700
CAMIONETAS	LAND ROVER	DISCOVERY SPORT P309 S PHEV	DISCOVERY SPORT P309 S PHEV	303,080	272,770	242,460
CAMIONETAS	LAND ROVER	DISCOVERY SPORT R-DYNAMIC SE	DISCOVERY SPORT R-DYNAMIC SE	269,190	242,270	215,350
CAMIONETAS	LAND ROVER	DISCOVERY SPORT S	DISCOVERY SPORT S	225,430	202,890	180,340
CAMIONETAS	LAND ROVER	DISCOVERY SPORT S P200	DISCOVERY SPORT S P200	171,860	154,670	137,490
CAMIONETAS	LAND ROVER	DISCOVERY SPORT SE	DISCOVERY SPORT SE	232,200	208,980	185,760
CAMIONETAS	LAND ROVER	DISCOVERY V8 3P	DISCOVERY V8 3P	111,320	100,190	89,060
CAMIONETAS	LAND ROVER	DISCOVERY V8 AUT. 5P	DISCOVERY V8 AUT. 5P	114,600	103,140	91,680
CAMIONETAS	LAND ROVER	DISCOVERY V8 MEC. 5P	DISCOVERY V8 MEC. 5P	162,070	145,860	129,660
CAMIONETAS	LAND ROVER	DISCOVERY XS DIES. V4	DISCOVERY XS DIES. V4	177,610	159,850	142,090
CAMIONETAS	LAND ROVER	DISCOVERY XS GAS. V8	DISCOVERY XS GAS. V8	153,890	138,500	123,110
CAMIONETAS	LAND ROVER	DISCVOVERY 4 SE 2.7 TDV6 AUT.	DISCVOVERY 4 SE 2.7 TDV6 AUT.	263,210	236,890	210,570
CAMIONETAS	LAND ROVER	FREELANDER	FREELANDER	108,050	97,250	86,440
CAMIONETAS	LAND ROVER	FREELANDER 2 S 3.2	FREELANDER 2 S 3.2	147,310	132,580	117,850
CAMIONETAS	LAND ROVER	FREELANDER 2 SE 3.2 AUT.	FREELANDER 2 SE 3.2 AUT.	173,500	156,150	138,800
CAMIONETAS	LAND ROVER	FREELANDER I6 HSE 2 3.2	FREELANDER I6 HSE 2 3.2	169,950	152,960	135,960
CAMIONETAS	LAND ROVER	FREELANDER2 HSE 3.2 AUT.	FREELANDER2 HSE 3.2 AUT.	173,500	156,150	138,800
CAMIONETAS	LAND ROVER	LR3	LR3	114,600	103,140	91,680
CAMIONETAS	LAND ROVER	RANGE ROVER	RANGE ROVER	366,710	330,040	293,370
CAMIONETAS	LAND ROVER	RANGE ROVER 2.5 C.C DIES. MEC.	RANGE ROVER 2.5 C.C DIES. MEC.	269,380	242,440	215,500
CAMIONETAS	LAND ROVER	RANGE ROVER 2.5 C.C. DIES. AUT.	RANGE ROVER 2.5 C.C. DIES. AUT.	294,290	264,860	235,430
CAMIONETAS	LAND ROVER	RANGE ROVER 4.4CC. 4X4 GASOLINA	RANGE ROVER 4.4CC. 4X4 GASOLINA	249,890	224,900	199,910
CAMIONETAS	LAND ROVER	RANGE ROVER 5.0 HSE	RANGE ROVER 5.0 HSE	425,320	382,790	340,260
CAMIONETAS	LAND ROVER	RANGE ROVER 5.0 V8 AUT.	RANGE ROVER 5.0 V8 AUT.	445,270	400,740	356,220
CAMIONETAS	LAND ROVER	RANGE ROVER AUTOBIOGRAPHY	RANGE ROVER AUTOBIOGRAPHY	654,850	589,370	523,880
CAMIONETAS	LAND ROVER	RANGE ROVER AUTOBIOGRAPHY V8	RANGE ROVER AUTOBIOGRAPHY V8	654,810	589,330	523,850
CAMIONETAS	LAND ROVER	RANGE ROVER DSE DIES. AUT.	RANGE ROVER DSE DIES. AUT.	320,720	288,650	256,580
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE	RANGE ROVER EVOQUE	170,380	153,340	136,300
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE 5D DYNAMIC	RANGE ROVER EVOQUE 5D DYNAMIC	245,530	220,980	196,420
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE 5D PRESTIGE	RANGE ROVER EVOQUE 5D PRESTIGE	261,900	235,710	209,520
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE 5D PURE	RANGE ROVER EVOQUE 5D PURE	212,780	191,500	170,220
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE COUPE DYNAMIC	RANGE ROVER EVOQUE COUPE DYNAMIC	248,820	223,940	199,060
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE COUPE PRESTIGE	RANGE ROVER EVOQUE COUPE PRESTIGE	278,270	250,440	222,620
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE DYNAMIC SI4	RANGE ROVER EVOQUE DYNAMIC SI4	258,340	232,510	206,670
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE HSE DYNAMIC	RANGE ROVER EVOQUE HSE DYNAMIC	238,360	214,520	190,690
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE LANDMARK	RANGE ROVER EVOQUE LANDMARK	196,420	176,780	157,140
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE P200 S	RANGE ROVER EVOQUE P200 S	235,720	212,150	188,580
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE P200 S MY23	RANGE ROVER EVOQUE P200 S MY23	212,150	190,940	169,720
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE P200 S PLUS	RANGE ROVER EVOQUE P200 S PLUS	252,560	227,300	202,050
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE P250 R-DYNAMIC S	RANGE ROVER EVOQUE P250 R-DYNAMIC S	247,360	222,620	197,890
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE P250 R-DYNAMIC SE	RANGE ROVER EVOQUE P250 R-DYNAMIC SE	252,360	227,120	201,890
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE P300 HST MY22	RANGE ROVER EVOQUE P300 HST MY22	279,320	251,390	223,460
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE P300 RDYNAMIC HSE	RANGE ROVER EVOQUE P300 RDYNAMIC HSE	302,840	272,560	242,270
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE P300 SE	RANGE ROVER EVOQUE P300 SE	222,110	199,900	177,690
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE PURE SI4	RANGE ROVER EVOQUE PURE SI4	202,680	182,410	162,140
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE R-DYNAMIC HSE	RANGE ROVER EVOQUE R-DYNAMIC HSE	294,650	265,190	235,720
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE S	RANGE ROVER EVOQUE S	206,250	185,630	165,000
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE S MY 21	RANGE ROVER EVOQUE S MY 21	215,350	193,820	172,280
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE S PLUS MY23	RANGE ROVER EVOQUE S PLUS MY23	222,290	200,060	177,830
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE SE	RANGE ROVER EVOQUE SE	196,140	176,530	156,910
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE SE PLUS	RANGE ROVER EVOQUE SE PLUS	195,140	175,630	156,110
CAMIONETAS	LAND ROVER	RANGE ROVER EVOQUE SI4	RANGE ROVER EVOQUE SI4	195,140	175,630	156,110
CAMIONETAS	LAND ROVER	RANGE ROVER HSE AUT.	RANGE ROVER HSE AUT.	235,420	211,880	188,340
CAMIONETAS	LAND ROVER	RANGE ROVER P400 AUTOBIOGRAPHY	RANGE ROVER P400 AUTOBIOGRAPHY	654,850	589,370	523,880
CAMIONETAS	LAND ROVER	RANGE ROVER P400 HSE	RANGE ROVER P400 HSE	599,500	539,550	479,600
CAMIONETAS	LAND ROVER		RANGE ROVER P530 AUTOBIOGRAPHY AT AWD	446,240	401,620	356,990
CAMIONETAS	LAND ROVER	RANGE ROVER S/C 5.0 V8 AUT.	RANGE ROVER S/C 5.0 V8 AUT.	608,970	548,070	487,180
CAMIONETAS	LAND ROVER	RANGE ROVER SC VOGUE	RANGE ROVER SC VOGUE	589,330	530,400	471,460
CAMIONETAS	LAND ROVER	RANGE ROVER SE AUT.	RANGE ROVER SE AUT.	301,230	271,110	240,980
CAMIONETAS	LAND ROVER	RANGE ROVER SE MEC.	RANGE ROVER SE MEC.	284,200	255,780	227,360
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT	RANGE ROVER SPORT	323,580	291,220	258,860
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT 5.0 V8	RANGE ROVER SPORT 5.0 V8	320,870	288,780	256,700
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT AUTOBIOGRAPHY DYNAMIC	RANGE ROVER SPORT AUTOBIOGRAPHY DYNAMIC	458,390	412,550	366,710
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT HSE	RANGE ROVER SPORT HSE	420,630	378,570	336,500
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT HSE 2.7	RANGE ROVER SPORT HSE 2.7	294,680	265,210	235,740

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT HSE 4.4 V8	RANGE ROVER SPORT HSE 4.4 V8	356,880	321,190	285,500
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT HSE MY22	RANGE ROVER SPORT HSE MY22	367,110	330,400	293,690
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT HSE S/C 4.2 V8	RANGE ROVER SPORT HSE S/C 4.2 V8	396,180	356,560	316,940
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT HSE S/C 4.2 V8 AUT.	RANGE ROVER SPORT HSE S/C 4.2 V8 AUT.	396,180	356,560	316,940
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT HSE S/C 5.0 V8 AUT.	RANGE ROVER SPORT HSE S/C 5.0 V8 AUT.	392,880	353,590	314,300
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT HSE V6	RANGE ROVER SPORT HSE V6	286,050	257,450	228,840
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT HSE V8 5.0 AUT.	RANGE ROVER SPORT HSE V8 5.0 AUT.	340,170	306,150	272,140
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT P360 HSE	RANGE ROVER SPORT P360 HSE	437,450	393,710	349,960
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT P360 HSE SILVER	RANGE ROVER SPORT P360 HSE SILVER	437,450	393,710	349,960
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT P360 SE	RANGE ROVER SPORT P360 SE	471,480	424,330	377,180
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT P400 DYNAMIC HSE	RANGE ROVER SPORT P400 DYNAMIC HSE	535,470	481,920	428,380
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT P400 FIRST EDITION	RANGE ROVER SPORT P400 FIRST EDITION	588,890	530,000	471,110
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT P460E DYNAMIC HSE	RANGE ROVER SPORT P460E DYNAMIC HSE	582,630	524,370	466,100
CAMIONETAS	LAND ROVER		RANGE ROVER SPORT P530 AUTOBIOGRAPHY AT AWD	362,040	325,840	289,630
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT SE	RANGE ROVER SPORT SE	346,740	312,070	277,390
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT SE 2.7	RANGE ROVER SPORT SE 2.7	436,460	392,810	349,170
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT SE 4.4 V8	RANGE ROVER SPORT SE 4.4 V8	301,230	271,110	240,980
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT SE S/C 3.0 V6	RANGE ROVER SPORT SE S/C 3.0 V6	376,220	338,600	300,980
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT SE TDV6 2.7 AUT.	RANGE ROVER SPORT SE TDV6 2.7 AUT.	311,060	279,950	248,850
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT SE V8 5.0 AUT.	RANGE ROVER SPORT SE V8 5.0 AUT.	306,100	275,490	244,880
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT SVR	RANGE ROVER SPORT SVR	654,810	589,330	523,850
CAMIONETAS	LAND ROVER	RANGE ROVER SPORT SVR 5.0	RANGE ROVER SPORT SVR 5.0	589,370	530,430	471,500
CAMIONETAS	LAND ROVER	RANGE ROVER V8 AUT.	RANGE ROVER V8 AUT.	269,380	242,440	215,500
CAMIONETAS	LAND ROVER	RANGE ROVER V8 MEC.	RANGE ROVER V8 MEC.	258,470	232,620	206,780
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR	RANGE ROVER VELAR	245,560	221,000	196,450
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR 3.0 V6	RANGE ROVER VELAR 3.0 V6	294,360	264,920	235,490
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR FIRST EDITION	RANGE ROVER VELAR FIRST EDITION	425,650	383,090	340,520
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR P250	RANGE ROVER VELAR P250	245,560	221,000	196,450
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR P250 2.0 T	RANGE ROVER VELAR P250 2.0 T	222,980	200,680	178,380
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR P340 DYNAMIC HSE	RANGE ROVER VELAR P340 DYNAMIC HSE	410,860	369,770	328,690
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR P340 R-DYNAMIC SE	RANGE ROVER VELAR P340 R-DYNAMIC SE	363,410	327,070	290,730
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR P340 RDYNAMIC SE MY21	RANGE ROVER VELAR P340 RDYNAMIC SE MY21	336,490	302,840	269,190
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR P400E DYNAMIC HSE	RANGE ROVER VELAR P400E DYNAMIC HSE	471,480	424,330	377,180
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR RDYNAMIC	RANGE ROVER VELAR RDYNAMIC	317,600	285,840	254,080
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR RDYNAMIC HSE	RANGE ROVER VELAR RDYNAMIC HSE	466,580	419,920	373,260
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR RDYNAMIC S	RANGE ROVER VELAR RDYNAMIC S	281,580	253,420	225,260
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR R-DYNAMIC SE	RANGE ROVER VELAR R-DYNAMIC SE	326,440	293,800	261,150
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR R-DYNAMIC V6	RANGE ROVER VELAR R-DYNAMIC V6	359,850	323,870	287,880
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR S	RANGE ROVER VELAR S	284,830	256,350	227,860
CAMIONETAS	LAND ROVER	RANGE ROVER VELAR SE	RANGE ROVER VELAR SE	176,310	158,680	141,050
CAMIONETAS	LAND ROVER	RANGE ROVER VOGUE	RANGE ROVER VOGUE	497,690	447,920	398,150
CAMIONETAS	LAND ROVER	RANGE ROVER VOGUE SE 3.0	RANGE ROVER VOGUE SE 3.0	540,210	486,190	432,170
CAMIONETAS	LAND ROVER	RANGE ROVER VOGUE SE 5.0	RANGE ROVER VOGUE SE 5.0	533,700	480,330	426,960
CAMIONETAS	LAND ROVER	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	107,000	96,300	85,600
CAMIONETAS	LAND ROVER	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	323,580	291,220	258,860
CAMIONETAS	LAND ROVER	OTROS MODELOS	OTROS MODELOS	222,810	200,530	178,250
CAMIONETAS	LANDWIND	SUV GSL 4X2	SUV GSL 4X2	60,570	54,510	48,460
CAMIONETAS	LANDWIND	X6 4X2	X6 4X2	60,570	54,510	48,460
CAMIONETAS	LANDWIND	X6 4X2 2.3	X6 4X2 2.3	60,570	54,510	48,460
CAMIONETAS	LANDWIND	X6 4X4	X6 4X4	70,400	63,360	56,320
CAMIONETAS	LANDWIND	X6 4X4 2.3	X6 4X4 2.3	78,240	70,420	62,590
CAMIONETAS	LANDWIND	X6 4X4 2.8	X6 4X4 2.8	67,130	60,420	53,700
CAMIONETAS	LANDWIND	X6 GSL 4X2 2.4 C.C. MEC.	X6 GSL 4X2 2.4 C.C. MEC.	60,570	54,510	48,460
CAMIONETAS	LANDWIND	X6 GSL 4X4 2.4 C.C. MEC.	X6 GSL 4X4 2.4 C.C. MEC.	70,400	63,360	56,320
CAMIONETAS	LANDWIND	X6 JX6476B 4X4 2.4	X6 JX6476B 4X4 2.4	47,480	42,730	37,980
CAMIONETAS	LANDWIND	X6 JX6476C 4X2 2.4	X6 JX6476C 4X2 2.4	42,570	38,310	34,060
CAMIONETAS	LANDWIND	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	60,570	54,510	48,460
CAMIONETAS	LANDWIND	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	70,400	63,360	56,320
CAMIONETAS	LANDWIND	OTROS MODELOS	OTROS MODELOS	61,850	55,670	49,480
CAMIONETAS	LEXUS	GX	GX	235,740	212,170	188,590
CAMIONETAS	LEXUS	GX 460	GX 460	186,630	167,970	149,300
CAMIONETAS	LEXUS		GX 550 LUXURY	370,450	333,410	296,360
CAMIONETAS	LEXUS		LBX LUXURY	123,610	111,250	98,890
CAMIONETAS	LEXUS	LX	LX	356,880	321,190	285,500
CAMIONETAS	LEXUS	LX 500D	LX 500D	441,170	397,050	352,940
CAMIONETAS	LEXUS	LX 570 PLUS	LX 570 PLUS	376,790	339,110	301,430
CAMIONETAS	LEXUS	LX 570 SPORT	LX 570 SPORT	311,060	279,950	248,850
CAMIONETAS	LEXUS	LX 600 F SPORT	LX 600 F SPORT	441,150	397,040	352,920
CAMIONETAS	LEXUS	LX 600 PLUS	LX 600 PLUS	449,230	404,310	359,380
CAMIONETAS	LEXUS	LX570	LX570	356,880	321,190	285,500
CAMIONETAS	LEXUS	LX750	LX750	327,090	294,380	261,670
CAMIONETAS	LEXUS	NX	NX	180,080	162,070	144,060
CAMIONETAS	LEXUS	NX 200T	NX 200T	147,340	132,610	117,870
CAMIONETAS	LEXUS	NX 200T F SPORT	NX 200T F SPORT	178,450	160,610	142,760
CAMIONETAS	LEXUS	NX 200T PLUS	NX 200T PLUS	173,540	156,190	138,830
CAMIONETAS	LEXUS		NX 250	154,930	139,440	123,940
CAMIONETAS	LEXUS	NX 300	NX 300	129,650	116,690	103,720
CAMIONETAS	LEXUS	NX 300 F SPORT	NX 300 F SPORT	163,710	147,340	130,970
CAMIONETAS	LEXUS	NX 300 PLUS	NX 300 PLUS	160,430	144,390	128,340
CAMIONETAS	LEXUS	NX 300H	NX 300H	161,200	145,080	128,960
CAMIONETAS	LEXUS	NX 300H LUXURY	NX 300H LUXURY	159,950	143,960	127,960
CAMIONETAS	LEXUS	NX 300T F SPORT	NX 300T F SPORT	163,710	147,340	130,970
CAMIONETAS	LEXUS	NX 350H	NX 350H	172,430	155,190	137,940
CAMIONETAS	LEXUS	NX 350H LUXURY	NX 350H LUXURY	195,340	175,810	156,270
CAMIONETAS	LEXUS	RX	RX	201,420	181,280	161,140
CAMIONETAS	LEXUS	RX 350	RX 350	220,220	198,200	176,180
CAMIONETAS	LEXUS	RX 350 - F SPORT	RX 350 - F SPORT	193,180	173,860	154,540
CAMIONETAS	LEXUS	RX 350 SPORT	RX 350 SPORT	193,180	173,860	154,540
CAMIONETAS	LEXUS	RX 350H	RX 350H	235,760	212,180	188,610
CAMIONETAS	LEXUS	RX 350H LUXURY	RX 350H LUXURY	294,460	265,010	235,570
CAMIONETAS	LEXUS	RX 450H	RX 450H	186,630	167,970	149,300
CAMIONETAS	LEXUS	RX 450H F SPORT	RX 450H F SPORT	151,270	136,140	121,020
CAMIONETAS	LEXUS	RX 450HL	RX 450HL	212,820	191,540	170,260
CAMIONETAS	LEXUS	RX 500H FSPORT	RX 500H FSPORT	336,520	302,870	269,220
CAMIONETAS	LEXUS	UX	UX	100,450	90,410	80,360
CAMIONETAS	LEXUS	UX 250H	UX 250H	90,940	81,850	72,750
CAMIONETAS	LEXUS	UX 250H LUXURY	UX 250H LUXURY	108,050	97,250	86,440
CAMIONETAS	LEXUS		UX 300H LUXURY	159,950	143,960	127,960
CAMIONETAS	LEXUS	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	112,030	100,830	89,620
CAMIONETAS	LEXUS	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	216,520	194,870	173,220
CAMIONETAS	LEXUS	OTROS MODELOS	OTROS MODELOS	178,450	160,610	142,760
CAMIONETAS	LIFAN	120 1.3 DX CARGO	120 1.3 DX CARGO	20,790	18,710	16,630
CAMIONETAS	LIFAN	FOISON 5028	FOISON 5028	26,190	23,570	20,950
CAMIONETAS	LIFAN	FOISON 6401	FOISON 6401	33,040	29,740	26,430
CAMIONETAS	LIFAN	FOISON 6401 MINIVAN 1.3L	FOISON 6401 MINIVAN 1.3L	27,800	25,020	22,240
CAMIONETAS	LIFAN	FOISON LX	FOISON LX	34,350	30,920	27,480
CAMIONETAS	LIFAN	FOISON MINIVAN DX	FOISON MINIVAN DX	32,710	29,440	26,170

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	LIFAN	FOISON PANEL DX	FOISON PANEL DX	30,420	27,380	24,340
CAMIONETAS	LIFAN	FOISON TRUCK DOBLE CABINA 1.3	FOISON TRUCK DOBLE CABINA 1.3	34,350	30,920	27,480
CAMIONETAS	LIFAN	FOISON TRUCK DX 1.3	FOISON TRUCK DX 1.3	30,420	27,380	24,340
CAMIONETAS	LIFAN	LF 1025	LF 1025	29,440	26,500	23,550
CAMIONETAS	LIFAN	LF 6420	LF 6420	32,710	29,440	26,170
CAMIONETAS	LIFAN	LF 6430	LF 6430	34,880	31,390	27,900
CAMIONETAS	LIFAN	LF1022	LF1022	24,520	22,070	19,620
CAMIONETAS	LIFAN	LF5021XXY	LF5021XXY	24,930	22,440	19,940
CAMIONETAS	LIFAN	LF5028XXY	LF5028XXY	24,520	22,070	19,620
CAMIONETAS	LIFAN	LF6401	LF6401	29,440	26,500	23,550
CAMIONETAS	LIFAN	MINITRUCK CS	MINITRUCK CS	30,420	27,380	24,340
CAMIONETAS	LIFAN	MINITRUCK DOBLE CABINA 1.3	MINITRUCK DOBLE CABINA 1.3	34,350	30,920	27,480
CAMIONETAS	LIFAN	MINITRUCK FURGON 2.4MM	MINITRUCK FURGON 2.4MM	34,350	30,920	27,480
CAMIONETAS	LIFAN	MINIVAN SEASION EX	MINIVAN SEASION EX	37,630	33,870	30,100
CAMIONETAS	LIFAN	MINIVAN SEASION LX	MINIVAN SEASION LX	37,630	33,870	30,100
CAMIONETAS	LIFAN	X60 1.8	X60 1.8	54,000	48,600	43,200
CAMIONETAS	LIFAN	X60 1.8 AT	X60 1.8 AT	62,170	55,950	49,740
CAMIONETAS	LIFAN	X7 MAYWAY MT 1.8	X7 MAYWAY MT 1.8	29,480	26,530	23,580
CAMIONETAS	LIFAN	X7 MYWAY	X7 MYWAY	30,100	27,090	24,080
CAMIONETAS	LIFAN	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	29,440	26,500	23,550
CAMIONETAS	LIFAN	OTROS MODELOS	OTROS MODELOS	32,710	29,440	26,170
CAMIONETAS	MAHINDRA	AGE XUV 500 W6 4X2 2.2 TDI	AGE XUV 500 W6 4X2 2.2 TDI	75,920	68,330	60,740
CAMIONETAS	MAHINDRA	AGE XUV 500 W6 FWD 2.2 GSL AT	AGE XUV 500 W6 FWD 2.2 GSL AT	68,720	61,850	54,980
CAMIONETAS	MAHINDRA	BOLERO DOUBLE CAB	BOLERO DOUBLE CAB	47,480	42,730	37,980
CAMIONETAS	MAHINDRA	BOLERO GLX	BOLERO GLX	49,110	44,200	39,290
CAMIONETAS	MAHINDRA	GENIO	GENIO	49,150	44,240	39,320
CAMIONETAS	MAHINDRA	GENIO DC E3 4X2 2.2 CRDI 2AB +ABS	GENIO DC E3 4X2 2.2 CRDI 2AB +ABS	68,720	61,850	54,980
CAMIONETAS	MAHINDRA	GENIO DC E3 4X4 2.2 CRDI 2AB +ABS	GENIO DC E3 4X4 2.2 CRDI 2AB +ABS	85,100	76,590	68,080
CAMIONETAS	MAHINDRA	KUV 100	KUV 100	41,560	37,400	33,250
CAMIONETAS	MAHINDRA	KUV 100 K6	KUV 100 K6	37,990	34,190	30,390
CAMIONETAS	MAHINDRA	KUV 100 K8	KUV 100 K8	36,980	33,280	29,580
CAMIONETAS	MAHINDRA	KUV100 MID	KUV100 MID	36,860	33,170	29,490
CAMIONETAS	MAHINDRA	NEW PIK UP 4X4 DC S10	NEW PIK UP 4X4 DC S10	79,050	71,150	63,240
CAMIONETAS	MAHINDRA	PICK UP	PICK UP	69,490	62,540	55,590
CAMIONETAS	MAHINDRA	PICK UP CD 4X2 2.5 TDI	PICK UP CD 4X2 2.5 TDI	62,170	55,950	49,740
CAMIONETAS	MAHINDRA	PICK UP CD 4X4 2.5 TDI	PICK UP CD 4X4 2.5 TDI	64,990	58,490	51,990
CAMIONETAS	MAHINDRA	PICK UP CD E3 4X2 2.2 CRDI	PICK UP CD E3 4X2 2.2 CRDI	54,000	48,600	43,200
CAMIONETAS	MAHINDRA	PICK UP CD E3 4X4 2.2 CRDI	PICK UP CD E3 4X4 2.2 CRDI	60,440	54,400	48,350
CAMIONETAS	MAHINDRA	PICK UP CD E3 4X4 2.2 CRDI 2AB	PICK UP CD E3 4X4 2.2 CRDI 2AB	62,170	55,950	49,740
CAMIONETAS	MAHINDRA	PICK UP CD E3 4X4 2.2 CRDI SA	PICK UP CD E3 4X4 2.2 CRDI SA	65,450	58,910	52,360
CAMIONETAS	MAHINDRA	PICK UP CS 4X2 2.5 TDI	PICK UP CS 4X2 2.5 TDI	60,240	54,220	48,190
CAMIONETAS	MAHINDRA	PICK UP CS E3 4X4 2.2 CRDI	PICK UP CS E3 4X4 2.2 CRDI	65,450	58,910	52,360
CAMIONETAS	MAHINDRA	PICK UP CS E3 4X4 2.2 CRDI 2AB	PICK UP CS E3 4X4 2.2 CRDI 2AB	72,000	64,800	57,600
CAMIONETAS	MAHINDRA	PICK UP SC 4X4 2.5 TDI	PICK UP SC 4X4 2.5 TDI	55,340	49,810	44,270
CAMIONETAS	MAHINDRA	PIK UP CS 4X4 2.5	PIK UP CS 4X4 2.5	55,340	49,810	44,270
CAMIONETAS	MAHINDRA	PIK UP DC 2WD	PIK UP DC 2WD	56,030	50,430	44,820
CAMIONETAS	MAHINDRA	PIK UP DC 4WD	PIK UP DC 4WD	66,330	59,700	53,060
CAMIONETAS	MAHINDRA	PIK UP DC S4 2WD	PIK UP DC S4 2WD	51,870	46,680	41,500
CAMIONETAS	MAHINDRA	PIK UP DC S4 4X4	PIK UP DC S4 4X4	59,610	53,650	47,690
CAMIONETAS	MAHINDRA	PIK UP DC S6 4WD	PIK UP DC S6 4WD	63,280	56,950	50,620
CAMIONETAS	MAHINDRA	PIK UP DOBLE CABINA	PIK UP DOBLE CABINA	68,960	62,060	55,170
CAMIONETAS	MAHINDRA	SCORPIO 4X2 2.2 GSL TURBO	SCORPIO 4X2 2.2 GSL TURBO	68,720	61,850	54,980
CAMIONETAS	MAHINDRA	SCORPIO 4X4 2.2 GSL TURBO 2AB	SCORPIO 4X4 2.2 GSL TURBO 2AB	78,550	70,700	62,840
CAMIONETAS	MAHINDRA	SCORPIO 4X4 2.6 TDI	SCORPIO 4X4 2.6 TDI	84,800	76,320	67,840
CAMIONETAS	MAHINDRA	SCORPIO CRDI 4X2 DSL E3 2.2	SCORPIO CRDI 4X2 DSL E3 2.2	68,720	61,850	54,980
CAMIONETAS	MAHINDRA	SCORPIO CRDI 4X2 DSL E3 2.2 2AB	SCORPIO CRDI 4X2 DSL E3 2.2 2AB	72,000	64,800	57,600
CAMIONETAS	MAHINDRA	SCORPIO DSL 4WD	SCORPIO DSL 4WD	67,080	60,370	53,660
CAMIONETAS	MAHINDRA	SCORPIO DSL E3 4X4 2.2 CRDI	SCORPIO DSL E3 4X4 2.2 CRDI	88,370	79,530	70,700
CAMIONETAS	MAHINDRA	SCORPIO DSL E3 4X4 2.2 CRDI 2AB	SCORPIO DSL E3 4X4 2.2 CRDI 2AB	91,640	82,480	73,310
CAMIONETAS	MAHINDRA	SCORPIO GLS 4X2 2.2 TURBO	SCORPIO GLS 4X2 2.2 TURBO	68,720	61,850	54,980
CAMIONETAS	MAHINDRA	SCORPIO GLS 4X4 2.2 TURBO 2AB	SCORPIO GLS 4X4 2.2 TURBO 2AB	78,550	70,700	62,840
CAMIONETAS	MAHINDRA	SCORPIO GSL 4X4 2.2 TURBO	SCORPIO GSL 4X4 2.2 TURBO	68,720	61,850	54,980
CAMIONETAS	MAHINDRA	SCORPIO SUV 4X4 2.6 TDI	SCORPIO SUV 4X4 2.6 TDI	75,270	67,740	60,220
CAMIONETAS	MAHINDRA	XUV 500 W6 4X2 2.2 FULL	XUV 500 W6 4X2 2.2 FULL	76,910	69,220	61,530
CAMIONETAS	MAHINDRA	XUV 500 W6 FWD	XUV 500 W6 FWD	73,640	66,280	58,910
CAMIONETAS	MAHINDRA	XUV 500 W8 AT	XUV 500 W8 AT	68,720	61,850	54,980
CAMIONETAS	MAHINDRA	XUV 500 W8 AWD 2.2 GASOLINA	XUV 500 W8 AWD 2.2 GASOLINA	86,740	78,070	69,390
CAMIONETAS	MAHINDRA	XUV 500 W8 AWD 2.2 TDI	XUV 500 W8 AWD 2.2 TDI	76,910	69,220	61,530
CAMIONETAS	MAHINDRA	XUV 500 W8 FWD	XUV 500 W8 FWD	78,550	70,700	62,840
CAMIONETAS	MAHINDRA	XUV300	XUV300	91,640	82,480	73,310
CAMIONETAS	MAHINDRA	XUV500	XUV500	57,300	51,570	45,840
CAMIONETAS	MAHINDRA	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	62,170	55,950	49,740
CAMIONETAS	MAHINDRA	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	69,100	62,190	55,280
CAMIONETAS	MAHINDRA	OTROS MODELOS	OTROS MODELOS	68,720	61,850	54,980
CAMIONETAS	MAPLE	30X	30X	57,130	51,420	45,700
CAMIONETAS	MAPLE	30X FASHION	30X FASHION	60,200	54,180	48,160
CAMIONETAS	MAPLE	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	58,660	52,790	46,930
CAMIONETAS	MAPLE	OTROS MODELOS	OTROS MODELOS	58,660	52,790	46,930
CAMIONETAS	MASERATI	GRECALE GT HYBRID	GRECALE GT HYBRID	261,170	235,050	208,940
CAMIONETAS	MASERATI	LEVANTE	LEVANTE	233,890	210,500	187,110
CAMIONETAS	MASERATI	LEVANTE GRANLUSSO	LEVANTE GRANLUSSO	274,610	247,150	219,690
CAMIONETAS	MASERATI	LEVANTE GRANLUSSO MY19	LEVANTE GRANLUSSO MY19	330,120	297,110	264,100
CAMIONETAS	MASERATI	LEVANTE GRANSPORT	LEVANTE GRANSPORT	241,090	216,980	192,870
CAMIONETAS	MASERATI	LEVANTE S	LEVANTE S	294,550	265,100	235,640
CAMIONETAS	MASERATI	LEVANTE S GRANSPORT	LEVANTE S GRANSPORT	325,190	292,670	260,150
CAMIONETAS	MASERATI	LEVANTE TROFEO	LEVANTE TROFEO	390,160	351,140	312,130
CAMIONETAS	MASERATI	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	261,170	235,050	208,940
CAMIONETAS	MASERATI	OTROS MODELOS	OTROS MODELOS	330,120	297,110	264,100
CAMIONETAS	MAXUS		C-100 ESTANDAR MT 4X2	57,260	51,530	45,810
CAMIONETAS	MAXUS	C100 FULL	C100 FULL	49,290	44,360	39,430
CAMIONETAS	MAXUS	D60 ELITE	D60 ELITE	60,280	54,250	48,220
CAMIONETAS	MAXUS	D60 LUXURY	D60 LUXURY	57,260	51,530	45,810
CAMIONETAS	MAXUS	EV30 ELECTRICO	EV30 ELECTRICO	106,200	95,580	84,960
CAMIONETAS	MAXUS	EV90 ELECTRICO	EV90 ELECTRICO	169,990	152,990	135,990
CAMIONETAS	MAXUS	G10	G10	65,270	58,740	52,220
CAMIONETAS	MAXUS		G10 2.0 4X2 AT COMFORT	84,170	75,750	67,340
CAMIONETAS	MAXUS		G10 2.0 4X2 MT COMFORT	80,830	72,750	64,660
CAMIONETAS	MAXUS	S50 CHINA	S50 CHINA	30,060	27,050	24,050
CAMIONETAS	MAXUS	T60	T60	48,530	43,680	38,820
CAMIONETAS	MAXUS	T60 2.8D 4X4 CONFORT	T60 2.8D 4X4 CONFORT	49,120	44,210	39,300
CAMIONETAS	MAXUS	T60 2.8D 4X4 MEC. ELITE	T60 2.8D 4X4 MEC. ELITE	49,120	44,210	39,300
CAMIONETAS	MAXUS	T60 CHINA	T60 CHINA	48,530	43,680	38,820
CAMIONETAS	MAXUS	T60 DX	T60 DX	56,460	50,810	45,170
CAMIONETAS	MAXUS	T60 ELITE	T60 ELITE	55,780	50,200	44,620
CAMIONETAS	MAXUS	T60 GL	T60 GL	56,460	50,810	45,170
CAMIONETAS	MAXUS	T60 LUXURY	T60 LUXURY	57,650	51,890	46,120

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	**Marca**	**Modelo de vehículo publicado para el 2025**	**Modelo de vehículo publicado para el 2026**	**2025**	**2024**	**2023**
CAMIONETAS	MAXUS	T60 PLUS	T60 PLUS	57,650	51,890	46,120
CAMIONETAS	MAXUS		T90 2.0 4X4 AT LUXURY	112,790	101,510	90,230
CAMIONETAS	MAXUS		T90 2.0 4X4 MT LUXURY	107,780	97,000	86,220
CAMIONETAS	MAXUS	T90 LUXURY	T90 LUXURY	68,940	62,050	55,150
CAMIONETAS	MAXUS	V80	V80	67,670	60,900	54,140
CAMIONETAS	MAXUS	V80 (15+1) P15+1	V80 (15+1) P15+1	83,900	75,510	67,120
CAMIONETAS	MAXUS	V80 CHINA	V80 CHINA	67,670	60,900	54,140
CAMIONETAS	MAXUS	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	60,280	54,250	48,220
CAMIONETAS	MAXUS	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	63,290	56,960	50,630
CAMIONETAS	MAXUS	OTROS MODELOS	OTROS MODELOS	52,890	47,600	42,310
CAMIONETAS	MAZDA	5 2.0 AT	5 2.0 AT	72,000	64,800	57,600
CAMIONETAS	MAZDA	B 1600 CS	B 1600 CS	48,130	43,320	38,500
CAMIONETAS	MAZDA	B 1800 CD	B 1800 CD	52,370	47,130	41,900
CAMIONETAS	MAZDA	B 1800 CS	B 1800 CS	32,710	29,440	26,170
CAMIONETAS	MAZDA	B 2000 CD	B 2000 CD	65,810	59,230	52,650
CAMIONETAS	MAZDA	B 2000 CS	B 2000 CS	56,000	50,400	44,800
CAMIONETAS	MAZDA	B 2200 CD DIES	B 2200 CD DIES	71,710	64,540	57,370
CAMIONETAS	MAZDA	B 2200 CD GAS	B 2200 CD GAS	45,180	40,660	36,140
CAMIONETAS	MAZDA	B 2200 CS DIES.	B 2200 CS DIES.	64,500	58,050	51,600
CAMIONETAS	MAZDA	B 2200 CS GAS	B 2200 CS GAS	55,630	50,070	44,500
CAMIONETAS	MAZDA	B 2200 CS GAS. STD.	B 2200 CS GAS. STD.	32,710	29,440	26,170
CAMIONETAS	MAZDA	B 2200 DX CS GAS.	B 2200 DX CS GAS.	56,940	51,250	45,550
CAMIONETAS	MAZDA	B 2600 CD 4X4	B 2600 CD 4X4	98,190	88,370	78,550
CAMIONETAS	MAZDA	B 2600 CD 4X4 GAS	B 2600 CD 4X4 GAS	76,910	69,220	61,530
CAMIONETAS	MAZDA	B 2600 CS	B 2600 CS	60,570	54,510	48,460
CAMIONETAS	MAZDA	B 2600 DX CD 4X4 GAS.	B 2600 DX CD 4X4 GAS.	81,820	73,640	65,460
CAMIONETAS	MAZDA	B 2600 DX CS 4X4	B 2600 DX CS 4X4	85,100	76,590	68,080
CAMIONETAS	MAZDA	B 2600 SDX CD 4X4 GAS.	B 2600 SDX CD 4X4 GAS.	85,100	76,590	68,080
CAMIONETAS	MAZDA	B 2900 CD 4X2 DIES.	B 2900 CD 4X2 DIES.	60,570	54,510	48,460
CAMIONETAS	MAZDA	B 2900 CD 4X4 DIES.	B 2900 CD 4X4 DIES.	78,550	70,700	62,840
CAMIONETAS	MAZDA	B2500 4WD 2.5 MEC.	B2500 4WD 2.5 MEC.	90,370	81,330	72,300
CAMIONETAS	MAZDA	B2500 4WD MIDGRADE	B2500 4WD MIDGRADE	86,430	77,790	69,140
CAMIONETAS	MAZDA	B2500 CAB. Y MEDIA 4X4 DIES.	B2500 CAB. Y MEDIA 4X4 DIES.	85,130	76,620	68,100
CAMIONETAS	MAZDA	B2500 CD 4X2 TDI	B2500 CD 4X2 TDI	73,670	66,300	58,940
CAMIONETAS	MAZDA	B2500 CD 4X4 DIES.	B2500 CD 4X4 DIES.	67,130	60,420	53,700
CAMIONETAS	MAZDA	B2500 CD 4X4 TDI	B2500 CD 4X4 TDI	82,510	74,260	66,010
CAMIONETAS	MAZDA	B2500 CD 4X4 TDI FULL	B2500 CD 4X4 TDI FULL	94,960	85,460	75,970
CAMIONETAS	MAZDA	B2500 CD DIES	B2500 CD DIES	58,900	53,010	47,120
CAMIONETAS	MAZDA	B2500 CS 4X4 DIES.	B2500 CS 4X4 DIES.	77,560	69,800	62,050
CAMIONETAS	MAZDA	B2500 CS DIES.	B2500 CS DIES.	59,880	53,890	47,900
CAMIONETAS	MAZDA	B2500 DX CD 4X4 DIES.	B2500 DX CD 4X4 DIES.	94,140	84,730	75,310
CAMIONETAS	MAZDA	B2500 DX CD DIES.	B2500 DX CD DIES.	76,120	68,510	60,900
CAMIONETAS	MAZDA	B2500 DX CS 4X4 DIES.	B2500 DX CS 4X4 DIES.	94,140	84,730	75,310
CAMIONETAS	MAZDA	B2500 DX CS DIES.	B2500 DX CS DIES.	76,120	68,510	60,900
CAMIONETAS	MAZDA	B2500 S-DX CD 4X4 DIES.	B2500 S-DX CD 4X4 DIES.	88,370	79,530	70,700
CAMIONETAS	MAZDA	B2500 X-TREME CD 4X4 TDI	B2500 X-TREME CD 4X4 TDI	91,360	82,220	73,090
CAMIONETAS	MAZDA	BONGO BRAWNY	BONGO BRAWNY	33,060	29,750	26,450
CAMIONETAS	MAZDA	BT-50	BT-50	74,220	66,800	59,380
CAMIONETAS	MAZDA	BT50 2.2	BT50 2.2	94,930	85,440	75,940
CAMIONETAS	MAZDA	BT50 2.5 TDI MT FULL	BT50 2.5 TDI MT FULL	90,010	81,010	72,010
CAMIONETAS	MAZDA	BT50 2.5 TDI MT STD	BT50 2.5 TDI MT STD	83,460	75,110	66,770
CAMIONETAS	MAZDA	BT50 4X4 2.2 MT D2 HIGH IPM	BT50 4X4 2.2 MT D2 HIGH IPM	75,720	68,150	60,580
CAMIONETAS	MAZDA	BT50 4X4 2.2 MT D2 MID FP IPM	BT50 4X4 2.2 MT D2 MID FP IPM	61,500	55,350	49,200
CAMIONETAS	MAZDA	BT50 4X4 3.2 MT D2 HIGH IPM	BT50 4X4 3.2 MT D2 HIGH IPM	83,600	75,240	66,880
CAMIONETAS	MAZDA	BT50 4X4 3.2 MT D2 MID FP IPM	BT50 4X4 3.2 MT D2 MID FP IPM	73,830	66,450	59,060
CAMIONETAS	MAZDA	BT-50 4X4 D2	BT-50 4X4 D2	88,780	79,900	71,020
CAMIONETAS	MAZDA	BT-50 CD 4X2 TDI	BT-50 CD 4X2 TDI	73,670	66,300	58,940
CAMIONETAS	MAZDA	BT-50 CD 4X2 TDI 2AB AC	BT-50 CD 4X2 TDI 2AB AC	80,550	72,500	64,440
CAMIONETAS	MAZDA	BT-50 CD 4X4 TDI 2AB AC	BT-50 CD 4X4 TDI 2AB AC	84,800	76,320	67,840
CAMIONETAS	MAZDA	BT-50 CD 4X4 TDI FULL	BT-50 CD 4X4 TDI FULL	93,310	83,980	74,650
CAMIONETAS	MAZDA	BT-50 DC 4X2	BT-50 DC 4X2	73,670	66,300	58,940
CAMIONETAS	MAZDA	BT-50 DC 4X2 AB AC	BT-50 DC 4X2 AB AC	79,890	71,900	63,910
CAMIONETAS	MAZDA	BT-50 DC 4X4 AB AC	BT-50 DC 4X4 AB AC	95,770	86,190	76,620
CAMIONETAS	MAZDA	BT-50 DC 4X4 FULL	BT-50 DC 4X4 FULL	101,170	91,050	80,940
CAMIONETAS	MAZDA	BT50 HIGH 4X4 2.2 D2 MT	BT50 HIGH 4X4 2.2 D2 MT	76,100	68,490	60,880
CAMIONETAS	MAZDA	BT50 HIGH 4X4 3.2 D2 MT	BT50 HIGH 4X4 3.2 D2 MT	102,780	92,500	82,220
CAMIONETAS	MAZDA	BT50 MID 4X4 2.2 D2 MT	BT50 MID 4X4 2.2 D2 MT	83,460	75,110	66,770
CAMIONETAS	MAZDA	BT50 MID FP 4X4 2.2 D2 MT	BT50 MID FP 4X4 2.2 D2 MT	91,640	82,480	73,310
CAMIONETAS	MAZDA	BT50 MID FP 4X4 3.2 D2 MT	BT50 MID FP 4X4 3.2 D2 MT	98,190	88,370	78,550
CAMIONETAS	MAZDA	BT50 MT 2.2 4X4 D2	BT50 MT 2.2 4X4 D2	81,820	73,640	65,460
CAMIONETAS	MAZDA	BT50 MT 2.2 4X4 D2 HIGH IMP PER	BT50 MT 2.2 4X4 D2 HIGH IMP PER	97,260	87,530	77,810
CAMIONETAS	MAZDA	BT50 MT 2.2 4X4 D2 HK	BT50 MT 2.2 4X4 D2 HK	91,640	82,480	73,310
CAMIONETAS	MAZDA	BT50 MT 2.2 4X4 D2 MID FP IPM PER	BT50 MT 2.2 4X4 D2 MID FP IPM PER	88,480	79,630	70,780
CAMIONETAS	MAZDA	BT50 MT 3.2 4X4 D2 HIGH IPM PE	BT50 MT 3.2 4X4 D2 HIGH IPM PE	104,280	93,850	83,420
CAMIONETAS	MAZDA	BT50 MT 3.2 4X4 D2 HIGH IPM PE PER	BT50 MT 3.2 4X4 D2 HIGH IPM PE PER	89,220	80,300	71,380
CAMIONETAS	MAZDA	BT50 MT 3.2 4X4 D2 MID FP IPM PER	BT50 MT 3.2 4X4 D2 MID FP IPM PER	96,630	86,970	77,300
CAMIONETAS	MAZDA	BT-50 TONKA CD 4X4 TDI 2AB AC	BT-50 TONKA CD 4X4 TDI 2AB AC	84,800	76,320	67,840
CAMIONETAS	MAZDA	BT-50 TONKA CD 4X4 TDI FULL	BT-50 TONKA CD 4X4 TDI FULL	93,310	83,980	74,650
CAMIONETAS	MAZDA	BT-50 TONKA MIDGRADE 4X4	BT-50 TONKA MIDGRADE 4X4	84,800	76,320	67,840
CAMIONETAS	MAZDA	CX 7 AUT. FULL	CX 7 AUT. FULL	109,660	98,690	87,730
CAMIONETAS	MAZDA	CX3	CX3	57,300	51,570	45,840
CAMIONETAS	MAZDA	CX3 2WD 2.0 AT CORE IPM IV AAT	CX3 2WD 2.0 AT CORE IPM IV AAT	73,760	66,380	59,010
CAMIONETAS	MAZDA	CX3 2WD 2.0 AT GS CORE IPM PE	CX3 2WD 2.0 AT GS CORE IPM PE	57,300	51,570	45,840
CAMIONETAS	MAZDA	CX3 2WD 2.0 AT GS CORE PE	CX3 2WD 2.0 AT GS CORE PE	62,170	55,950	49,740
CAMIONETAS	MAZDA	CX3 2WD 2.0 AT GS ENTRY PE	CX3 2WD 2.0 AT GS ENTRY PE	62,170	55,950	49,740
CAMIONETAS	MAZDA	CX3 2WD 2.0 AT GS HIGH IPM PE	CX3 2WD 2.0 AT GS HIGH IPM PE	62,210	55,990	49,770
CAMIONETAS	MAZDA	CX3 2WD 2.0 AT GS HIGH PE	CX3 2WD 2.0 AT GS HIGH PE	64,500	58,050	51,600
CAMIONETAS	MAZDA	CX3 2WD 2.0 AT HIGH IPM IV AAT	CX3 2WD 2.0 AT HIGH IPM IV AAT	72,080	64,870	57,660
CAMIONETAS	MAZDA	CX3 2WD 2.0 MT CORE IPM IV AAT	CX3 2WD 2.0 MT CORE IPM IV AAT	79,790	71,810	63,830
CAMIONETAS	MAZDA	CX3 2WD 2.0 MT GS CORE IPM II	CX3 2WD 2.0 MT GS CORE IPM II	63,220	56,900	50,580
CAMIONETAS	MAZDA	CX3 2WD 2.0 MT GS CORE IPM II PE	CX3 2WD 2.0 MT GS CORE IPM II PE	61,350	55,220	49,080
CAMIONETAS	MAZDA	CX3 2WD 2.0 MT GS CORE IPM PE	CX3 2WD 2.0 MT GS CORE IPM PE	62,170	55,950	49,740
CAMIONETAS	MAZDA	CX3 2WD 2.0 MT GS CORE PE	CX3 2WD 2.0 MT GS CORE PE	61,930	55,740	49,540
CAMIONETAS	MAZDA	CX3 2WD 2.0 MT GS ENTRY IPM PE	CX3 2WD 2.0 MT GS ENTRY IPM PE	57,300	51,570	45,840
CAMIONETAS	MAZDA	CX3 2WD 2.0 MT GS ENTRY PE	CX3 2WD 2.0 MT GS ENTRY PE	47,080	42,370	37,660
CAMIONETAS	MAZDA	CX3 2WD 2.0 MT PRIME IPM IV AAT	CX3 2WD 2.0 MT PRIME IPM IV AAT	53,850	48,470	43,080
CAMIONETAS	MAZDA	CX3 AT 2.0 2WD GS CORE IPM II	CX3 AT 2.0 2WD GS CORE IPM II	69,630	62,670	55,700
CAMIONETAS	MAZDA	CX3 AT 2.0 2WD GS CORE IPM II PE	CX3 AT 2.0 2WD GS CORE IPM II PE	63,800	57,420	51,040
CAMIONETAS	MAZDA	CX3 AT 2.0 2WD GS HIGH IP II PE	CX3 AT 2.0 2WD GS HIGH IP II PE	81,400	73,260	65,120
CAMIONETAS	MAZDA	CX3 AT 2.0 2WD GS HIGH IPM II	CX3 AT 2.0 2WD GS HIGH IPM II	84,130	75,720	67,300
CAMIONETAS	MAZDA	CX3 AT 2.0 2WD GS HIGH IPM II PE	CX3 AT 2.0 2WD GS HIGH IPM II PE	72,040	64,840	57,630
CAMIONETAS	MAZDA	CX3 AT 2.0 AWD GS HIGH IPM II	CX3 AT 2.0 AWD GS HIGH IPM II	80,550	72,500	64,440
CAMIONETAS	MAZDA	CX3 AT 2.0 AWD GS HIGH IPM II PE	CX3 AT 2.0 AWD GS HIGH IPM II PE	78,880	70,990	63,100
CAMIONETAS	MAZDA	CX3 AWD 2.0 AT GS CORE PE	CX3 AWD 2.0 AT GS CORE PE	72,000	64,800	57,600
CAMIONETAS	MAZDA	CX3 AWD 2.0 AT GS HIGH IPM PE	CX3 AWD 2.0 AT GS HIGH IPM PE	73,640	66,280	58,910
CAMIONETAS	MAZDA	CX3 AWD 2.0 AT GS HIGH PE	CX3 AWD 2.0 AT GS HIGH PE	74,880	67,390	59,900
CAMIONETAS	MAZDA	CX3 AWD 2.0 AT HIGH IPM IV AAT	CX3 AWD 2.0 AT HIGH IPM IV AAT	90,830	81,750	72,660
CAMIONETAS	MAZDA	CX3 AWD 2.0 MT GS CORE IPM PE	CX3 AWD 2.0 MT GS CORE IPM PE	68,720	61,850	54,980
CAMIONETAS	MAZDA	CX3 AWD 2.0 MT GS CORE PE	CX3 AWD 2.0 MT GS CORE PE	72,000	64,800	57,600

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	MAZDA	CX3 CORE 2.0 AT 2WD IPM III	CX3 CORE 2.0 AT 2WD IPM III	68,090	61,280	54,470
CAMIONETAS	MAZDA	CX3 CORE 2.0 AT 2WD IPM IV	CX3 CORE 2.0 AT 2WD IPM IV	72,190	64,970	57,750
CAMIONETAS	MAZDA	CX3 CORE 2.0 AT 2WD IPM V	CX3 CORE 2.0 AT 2WD IPM V	83,920	75,530	67,140
CAMIONETAS	MAZDA	CX3 CORE 2.0 MT 2WD IPM III	CX3 CORE 2.0 MT 2WD IPM III	67,300	60,570	53,840
CAMIONETAS	MAZDA	CX3 CORE 2.0 MT 2WD IPM IV	CX3 CORE 2.0 MT 2WD IPM IV	74,030	66,630	59,220
CAMIONETAS	MAZDA	CX3 CORE 2.0 MT 2WD IPM V	CX3 CORE 2.0 MT 2WD IPM V	80,790	72,710	64,630
CAMIONETAS	MAZDA	CX3 HIGH 2.0 AT 2WD IPM III	CX3 HIGH 2.0 AT 2WD IPM III	72,350	65,120	57,880
CAMIONETAS	MAZDA	CX3 HIGH 2.0 AT 2WD IPM IV	CX3 HIGH 2.0 AT 2WD IPM IV	63,990	57,590	51,190
CAMIONETAS	MAZDA	CX3 HIGH 2.0 AT AWD IPM III	CX3 HIGH 2.0 AT AWD IPM III	83,890	75,500	67,110
CAMIONETAS	MAZDA	CX3 HIGH 2.0 AT AWD IPM IV	CX3 HIGH 2.0 AT AWD IPM IV	83,650	75,290	66,920
CAMIONETAS	MAZDA	CX3 MT 2.0 2WD GS ENTRY IPM II	CX3 MT 2.0 2WD GS ENTRY IPM II	50,480	45,430	40,380
CAMIONETAS	MAZDA	CX3 MT 2.0 2WD GS ENTRY IPM II PE	CX3 MT 2.0 2WD GS ENTRY IPM II PE	54,010	48,610	43,210
CAMIONETAS	MAZDA	CX3 PRIME 2.0 MT 2WD IPM III	CX3 PRIME 2.0 MT 2WD IPM III	54,010	48,610	43,210
CAMIONETAS	MAZDA	CX3 PRIME 2.0 MT 2WD IPM IV	CX3 PRIME 2.0 MT 2WD IPM IV	63,950	57,560	51,160
CAMIONETAS	MAZDA	CX30	CX30	67,130	60,420	53,700
CAMIONETAS	MAZDA	CX30 2WD 2.0 AT CORE IPM II NV	CX30 2WD 2.0 AT CORE IPM II NV	87,530	78,780	70,020
CAMIONETAS	MAZDA	CX30 2WD 2.0 AT HIGH IPM II NV	CX30 2WD 2.0 AT HIGH IPM II NV	89,430	80,490	71,540
CAMIONETAS	MAZDA	CX30 2WD 2.0 AT PRIME NV	CX30 2WD 2.0 AT PRIME NV	80,730	72,660	64,580
CAMIONETAS	MAZDA	CX30 2WD 2.0 MT CORE IPM II NV	CX30 2WD 2.0 MT CORE IPM II NV	95,960	86,360	76,770
CAMIONETAS	MAZDA	CX30 2WD 2.0 MT PRIME NV	CX30 2WD 2.0 MT PRIME NV	67,330	60,600	53,860
CAMIONETAS	MAZDA	CX30 AT 2.0 2WD CORE	CX30 AT 2.0 2WD CORE	75,110	67,600	60,090
CAMIONETAS	MAZDA	CX30 AT 2.0 2WD HIGH	CX30 AT 2.0 2WD HIGH	70,360	63,320	56,290
CAMIONETAS	MAZDA	CX30 AT 2.0 2WD PRIME	CX30 AT 2.0 2WD PRIME	66,470	59,820	53,180
CAMIONETAS	MAZDA	CX30 AT 2.0 AWD HIGH	CX30 AT 2.0 AWD HIGH	86,150	77,540	68,920
CAMIONETAS	MAZDA	CX30 AT 2.5 AWD HIGH	CX30 AT 2.5 AWD HIGH	94,700	85,230	75,760
CAMIONETAS	MAZDA	CX30 AWD 2.0 AT HIGH IPM II NV	CX30 AWD 2.0 AT HIGH IPM II NV	101,590	91,430	81,270
CAMIONETAS	MAZDA	CX30 CORE 2.0 AT 2WD IPM II	CX30 CORE 2.0 AT 2WD IPM II	96,550	86,900	77,240
CAMIONETAS	MAZDA	CX30 CORE 2.0 AT 2WD IPM V	CX30 CORE 2.0 AT 2WD IPM V	102,300	92,070	81,840
CAMIONETAS	MAZDA	CX30 CORE 2.0 MT 2WD IPM II	CX30 CORE 2.0 MT 2WD IPM II	86,520	77,870	69,220
CAMIONETAS	MAZDA	CX30 CORE 2.0 MT 2WD IPM V	CX30 CORE 2.0 MT 2WD IPM V	99,330	89,400	79,460
CAMIONETAS	MAZDA	CX30 HIGH 2.0 AT 2WD IPM II	CX30 HIGH 2.0 AT 2WD IPM II	93,640	84,280	74,910
CAMIONETAS	MAZDA	CX30 HIGH 2.0 AT 2WD IPM V	CX30 HIGH 2.0 AT 2WD IPM V	111,110	100,000	88,890
CAMIONETAS	MAZDA	CX30 HIGH 2.0 AT AWD IPM II	CX30 HIGH 2.0 AT AWD IPM II	101,040	90,940	80,830
CAMIONETAS	MAZDA	CX30 HIGH 2.0 AT AWD IPM V	CX30 HIGH 2.0 AT AWD IPM V	114,200	102,780	91,360
CAMIONETAS	MAZDA	CX30 MT 2.0 2WD CORE	CX30 MT 2.0 2WD CORE	67,360	60,620	53,890
CAMIONETAS	MAZDA	CX30 MT 2.0 2WD PRIME	CX30 MT 2.0 2WD PRIME	55,010	49,510	44,010
CAMIONETAS	MAZDA	CX30 PRIME 2.0 AT 2WD IPM II	CX30 PRIME 2.0 AT 2WD IPM II	85,850	77,270	68,680
CAMIONETAS	MAZDA	CX30 PRIME 2.0 AT 2WD IPM V	CX30 PRIME 2.0 AT 2WD IPM V	92,590	83,330	74,070
CAMIONETAS	MAZDA	CX30 PRIME 2.0 MT 2WD IPM II	CX30 PRIME 2.0 MT 2WD IPM II	70,060	63,050	56,050
CAMIONETAS	MAZDA	CX5	CX5	67,450	60,710	53,960
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT ACTIVE IPM VI	CX5 2WD 2.0 AT ACTIVE IPM VI	104,330	93,900	83,460
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT ACTIVE IPM VII	CX5 2WD 2.0 AT ACTIVE IPM VII	119,530	107,580	95,620
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT CORE IPM IV	CX5 2WD 2.0 AT CORE IPM IV	80,830	72,750	64,660
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT CORE IPM V	CX5 2WD 2.0 AT CORE IPM V	104,040	93,640	83,230
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT CORE IPM VI	CX5 2WD 2.0 AT CORE IPM VI	98,960	89,060	79,170
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT CORE IPM VII	CX5 2WD 2.0 AT CORE IPM VII	106,060	95,450	84,850
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT GS CORE	CX5 2WD 2.0 AT GS CORE	87,500	78,750	70,000
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT GS CORE IPM PE	CX5 2WD 2.0 AT GS CORE IPM PE	92,550	83,300	74,040
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT GS CORE NEW PE	CX5 2WD 2.0 AT GS CORE NEW PE	80,250	72,230	64,200
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT GS ENTRY	CX5 2WD 2.0 AT GS ENTRY	91,640	82,480	73,310
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT GS HIGH	CX5 2WD 2.0 AT GS HIGH	93,310	83,980	74,650
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT GS HIGH NEW PE	CX5 2WD 2.0 AT GS HIGH NEW PE	94,930	85,440	75,940
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT HIGH IPM	CX5 2WD 2.0 AT HIGH IPM	107,270	96,540	85,820
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT HIGH IPM IV	CX5 2WD 2.0 AT HIGH IPM IV	111,830	100,650	89,460
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT HIGH IPM V	CX5 2WD 2.0 AT HIGH IPM V	117,840	106,060	94,270
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT HIGH IPM VI	CX5 2WD 2.0 AT HIGH IPM VI	114,480	103,030	91,580
CAMIONETAS	MAZDA	CX5 2WD 2.0 AT HIGH IPM VII	CX5 2WD 2.0 AT HIGH IPM VII	106,970	96,270	85,580
CAMIONETAS	MAZDA	CX5 2WD 2.0 GS HIGH NEW PE	CX5 2WD 2.0 GS HIGH NEW PE	99,480	89,530	79,580
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT CORE	CX5 2WD 2.0 MT CORE	58,870	52,980	47,100
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT CORE IPM	CX5 2WD 2.0 MT CORE IPM	70,710	63,640	56,570
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT CORE IPM IV	CX5 2WD 2.0 MT CORE IPM IV	94,200	84,780	75,360
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT CORE IPM V	CX5 2WD 2.0 MT CORE IPM V	109,340	98,410	87,470
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT CORE IPM VI	CX5 2WD 2.0 MT CORE IPM VI	83,900	75,510	67,120
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT GS CORE	CX5 2WD 2.0 MT GS CORE	76,600	68,940	61,280
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT GS CORE IPM	CX5 2WD 2.0 MT GS CORE IPM	90,470	81,420	72,380
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT GS CORE IPM PE	CX5 2WD 2.0 MT GS CORE IPM PE	86,740	78,070	69,390
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT GS CORE NEW PE	CX5 2WD 2.0 MT GS CORE NEW PE	79,530	71,580	63,620
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT GS ENTRY	CX5 2WD 2.0 MT GS ENTRY	75,270	67,740	60,220
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT GS ENTRY NEW PE	CX5 2WD 2.0 MT GS ENTRY NEW PE	69,580	62,620	55,660
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT PRIME	CX5 2WD 2.0 MT PRIME	75,720	68,150	60,580
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT PRIME IPM	CX5 2WD 2.0 MT PRIME IPM	69,840	62,860	55,870
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT PRIME IPM IV	CX5 2WD 2.0 MT PRIME IPM IV	80,730	72,660	64,580
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT PRIME IPM V	CX5 2WD 2.0 MT PRIME IPM V	92,510	83,260	74,010
CAMIONETAS	MAZDA	CX5 2WD 2.0 MT PRIME IPM VI	CX5 2WD 2.0 MT PRIME IPM VI	85,000	76,500	68,000
CAMIONETAS	MAZDA	CX5 4X2 2.0 AT FULL	CX5 4X2 2.0 AT FULL	102,810	92,530	82,250
CAMIONETAS	MAZDA	CX5 4X2 2.0 AT GS FULL	CX5 4X2 2.0 AT GS FULL	98,190	88,370	78,550
CAMIONETAS	MAZDA	CX5 4X2 2.0 AT GS STD	CX5 4X2 2.0 AT GS STD	91,640	82,480	73,310
CAMIONETAS	MAZDA	CX5 4X2 2.0 AT STD	CX5 4X2 2.0 AT STD	85,790	77,210	68,630
CAMIONETAS	MAZDA	CX5 4X2 2.0 MT FULL	CX5 4X2 2.0 MT FULL	76,600	68,940	61,280
CAMIONETAS	MAZDA	CX5 4X2 2.0 MT GS FULL	CX5 4X2 2.0 MT GS FULL	94,930	85,440	75,940
CAMIONETAS	MAZDA	CX5 4X2 2.0 MT GS STD	CX5 4X2 2.0 MT GS STD	88,370	79,530	70,700
CAMIONETAS	MAZDA	CX5 4X2 2.0 MT STD	CX5 4X2 2.0 MT STD	73,700	66,330	58,960
CAMIONETAS	MAZDA	CX5 4X4 2.0 AT FULL	CX5 4X4 2.0 AT FULL	109,660	98,690	87,730
CAMIONETAS	MAZDA	CX5 4X4 2.0 AT GS FULL	CX5 4X4 2.0 AT GS FULL	104,740	94,270	83,790
CAMIONETAS	MAZDA	CX5 4X4 2.0 AT GS LUX	CX5 4X4 2.0 AT GS LUX	114,570	103,110	91,660
CAMIONETAS	MAZDA	CX5 4X4 2.0 AT LUX	CX5 4X4 2.0 AT LUX	124,380	111,940	99,500
CAMIONETAS	MAZDA	CX5 4X4 2.0 MT GS STD	CX5 4X4 2.0 MT GS STD	94,930	85,440	75,940
CAMIONETAS	MAZDA	CX5 4X4 2.0 MT STD	CX5 4X4 2.0 MT STD	103,100	92,790	82,480
CAMIONETAS	MAZDA	CX5 ACTIVE 2.0 AT 2WD IPM V	CX5 ACTIVE 2.0 AT 2WD IPM V	110,830	99,750	88,660
CAMIONETAS	MAZDA	CX5 AT 2.0 2WD CORE	CX5 AT 2.0 2WD CORE	101,000	90,900	80,800
CAMIONETAS	MAZDA	CX5 AT 2.0 2WD CORE IPM	CX5 AT 2.0 2WD CORE IPM	83,390	75,050	66,710
CAMIONETAS	MAZDA	CX5 AT 2.0 2WD GS CORE IPM	CX5 AT 2.0 2WD GS CORE IPM	100,370	90,330	80,300
CAMIONETAS	MAZDA	CX5 AT 2.0 2WD HIGH	CX5 AT 2.0 2WD HIGH	108,420	97,580	86,740
CAMIONETAS	MAZDA	CX5 AT 2.0 AWD GS HIGH NEW PER	CX5 AT 2.0 AWD GS HIGH NEW PER	101,470	91,320	81,180
CAMIONETAS	MAZDA	CX5 AT 2.0 AWD HIGH	CX5 AT 2.0 AWD HIGH	114,470	103,020	91,580
CAMIONETAS	MAZDA	CX5 AT 2.5T AWD SIGNATURE	CX5 AT 2.5T AWD SIGNATURE	109,200	98,280	87,360
CAMIONETAS	MAZDA	CX5 AT 2.5T AWD SIGNATURE IPM	CX5 AT 2.5T AWD SIGNATURE IPM	136,600	122,940	109,280
CAMIONETAS	MAZDA	CX5 AWD 2.0 AT GS CORE	CX5 AWD 2.0 AT GS CORE	76,290	68,660	61,030
CAMIONETAS	MAZDA	CX5 AWD 2.0 AT GS ENTRY	CX5 AWD 2.0 AT GS ENTRY	98,190	88,370	78,550
CAMIONETAS	MAZDA	CX5 AWD 2.0 AT GS HIGH	CX5 AWD 2.0 AT GS HIGH	65,130	58,620	52,100
CAMIONETAS	MAZDA	CX5 AWD 2.0 AT GS HIGH IPM	CX5 AWD 2.0 AT GS HIGH IPM	76,570	68,910	61,260
CAMIONETAS	MAZDA	CX5 AWD 2.0 AT GS HIGH NEW PE	CX5 AWD 2.0 AT GS HIGH NEW PE	95,040	85,540	76,030
CAMIONETAS	MAZDA	CX5 AWD 2.0 AT HIGH IPM	CX5 AWD 2.0 AT HIGH IPM	113,460	102,110	90,770
CAMIONETAS	MAZDA	CX5 AWD 2.0 AT HIGH IPM IV	CX5 AWD 2.0 AT HIGH IPM IV	114,390	102,950	91,510
CAMIONETAS	MAZDA	CX5 AWD 2.0 AT HIGH IPM V	CX5 AWD 2.0 AT HIGH IPM V	134,580	121,120	107,660
CAMIONETAS	MAZDA	CX5 AWD 2.0 AT HIGH IPM VI	CX5 AWD 2.0 AT HIGH IPM VI	115,460	103,910	92,370
CAMIONETAS	MAZDA	CX5 AWD 2.0 AT SPORT IPM V	CX5 AWD 2.0 AT SPORT IPM V	139,650	125,690	111,720
CAMIONETAS	MAZDA	CX5 AWD 2.0 AT SPORT IPM VI	CX5 AWD 2.0 AT SPORT IPM VI	123,590	111,230	98,870
CAMIONETAS	MAZDA	CX5 AWD 2.0 MT GS CORE	CX5 AWD 2.0 MT GS CORE	79,560	71,600	63,650
CAMIONETAS	MAZDA	CX5 AWD 2.0 MT GS CORE NEW PE	CX5 AWD 2.0 MT GS CORE NEW PE	93,290	83,960	74,630

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	MAZDA	CX5 AWD 2.0 MT GS ENTRY	CX5 AWD 2.0 MT GS ENTRY	88,370	79,530	70,700
CAMIONETAS	MAZDA	CX5 AWD 2.5 AT GS HIGH	CX5 AWD 2.5 AT GS HIGH	78,880	70,990	63,100
CAMIONETAS	MAZDA	CX5 AWD 2.5 AT GS HIGH NEW PE	CX5 AWD 2.5 AT GS HIGH NEW PE	117,850	106,070	94,280
CAMIONETAS	MAZDA	CX5 AWD 2.5 AT HIGH	CX5 AWD 2.5 AT HIGH	72,190	64,970	57,750
CAMIONETAS	MAZDA	CX5 AWD 2.5 AT SIGNATURE IMP IV	CX5 AWD 2.5 AT SIGNATURE IMP IV	136,710	123,040	109,370
CAMIONETAS	MAZDA	CX5 AWD 2.5 AT SIGNATURE IPM IV	CX5 AWD 2.5 AT SIGNATURE IPM IV	114,390	102,950	91,510
CAMIONETAS	MAZDA	CX5 AWD 2.5 AT SIGNATURE IPM V	CX5 AWD 2.5 AT SIGNATURE IPM V	143,800	129,420	115,040
CAMIONETAS	MAZDA	CX5 AWD 2.5 AT SIGNATURE IPM VI	CX5 AWD 2.5 AT SIGNATURE IPM VI	132,280	119,050	105,820
CAMIONETAS	MAZDA	CX5 AWD 2.5 AT SIGNATURE IPM VII	CX5 AWD 2.5 AT SIGNATURE IPM VII	148,150	133,340	118,520
CAMIONETAS	MAZDA	CX5 AWD 2.5 AT SPORT IPM VII	CX5 AWD 2.5 AT SPORT IPM VII	127,550	114,800	102,040
CAMIONETAS	MAZDA	CX5 PRIME IPM	CX5 PRIME IPM	75,790	68,210	60,630
CAMIONETAS	MAZDA	CX60 HIGH 2.5 AT AWD	CX60 HIGH 2.5 AT AWD	94,730	85,260	75,780
CAMIONETAS	MAZDA	CX60 SIGNATURE 2.5 AT AWD PHEV	CX60 SIGNATURE 2.5 AT AWD PHEV	228,990	206,090	183,190
CAMIONETAS	MAZDA	CX60 SPORT 3.3 AT AWD MHEV	CX60 SPORT 3.3 AT AWD MHEV	198,340	178,510	158,670
CAMIONETAS	MAZDA	CX9	CX9	107,400	96,660	85,920
CAMIONETAS	MAZDA	CX9 2.5T	CX9 2.5T	105,050	94,550	84,040
CAMIONETAS	MAZDA	CX9 2.5T AT 2WD PRIME IPM IV	CX9 2.5T AT 2WD PRIME IPM IV	99,360	89,420	79,490
CAMIONETAS	MAZDA	CX9 2.5T AT AWD CORE IPM IV	CX9 2.5T AT AWD CORE IPM IV	114,390	102,950	91,510
CAMIONETAS	MAZDA	CX9 2.5T AT AWD GS CS CORE	CX9 2.5T AT AWD GS CS CORE	126,180	113,560	100,940
CAMIONETAS	MAZDA	CX9 2.5T AT AWD GS ENTRY IPM II PE	CX9 2.5T AT AWD GS ENTRY IPM II PE	121,110	109,000	96,890
CAMIONETAS	MAZDA	CX9 2.5T AT AWD HIGH IPM IV	CX9 2.5T AT AWD HIGH IPM IV	128,690	115,820	102,950
CAMIONETAS	MAZDA	CX9 2.5T AT AWD SIGNATURE IPM III	CX9 2.5T AT AWD SIGNATURE IPM III	154,770	139,290	123,820
CAMIONETAS	MAZDA	CX9 2.5T AT AWD SIGNATURE IPM IV	CX9 2.5T AT AWD SIGNATURE IPM IV	154,770	139,290	123,820
CAMIONETAS	MAZDA	CX9 4WD 3.5	CX9 4WD 3.5	163,390	147,050	130,710
CAMIONETAS	MAZDA	CX9 4WD 3.5 GT	CX9 4WD 3.5 GT	166,660	149,990	133,330
CAMIONETAS	MAZDA	CX9 4WD 3.7 GT	CX9 4WD 3.7 GT	160,400	144,360	128,320
CAMIONETAS	MAZDA	CX9 4X4 3.7 AT GS FULL	CX9 4X4 3.7 AT GS FULL	132,580	119,320	106,060
CAMIONETAS	MAZDA	CX9 4X4 3.7 AT GS LUX	CX9 4X4 3.7 AT GS LUX	139,120	125,210	111,300
CAMIONETAS	MAZDA	CX9 4X4 3.7 AT GS STD	CX9 4X4 3.7 AT GS STD	126,020	113,420	100,820
CAMIONETAS	MAZDA	CX9 AT 2.5 AWD GS	CX9 AT 2.5 AWD GS	111,290	100,160	89,030
CAMIONETAS	MAZDA	CX9 AT 2.5T 2WD PRIME IPM III	CX9 AT 2.5T 2WD PRIME IPM III	105,000	94,500	84,000
CAMIONETAS	MAZDA	CX9 AT 2.5T AWD GS CORE IMP II	CX9 AT 2.5T AWD GS CORE IMP II	125,720	113,150	100,580
CAMIONETAS	MAZDA	CX9 AT 2.5T AWD GS CORE IPM II PE	CX9 AT 2.5T AWD GS CORE IPM II PE	108,990	98,090	87,190
CAMIONETAS	MAZDA	CX9 AT 2.5T AWD GS HIGH IPM II PE	CX9 AT 2.5T AWD GS HIGH IPM II PE	132,610	119,350	106,090
CAMIONETAS	MAZDA	CX9 AT 2.5T AWD GS HIGH IPM III	CX9 AT 2.5T AWD GS HIGH IPM III	139,620	125,660	111,700
CAMIONETAS	MAZDA	CX9 AT 2.5T AWD HIGH IPM III	CX9 AT 2.5T AWD HIGH IPM III	129,560	116,600	103,650
CAMIONETAS	MAZDA	CX9 AWD 2.5 AT CORE IPM III	CX9 AWD 2.5 AT CORE IPM III	125,400	112,860	100,320
CAMIONETAS	MAZDA	CX9 AWD 2.5 AT GS HIGH IPM II	CX9 AWD 2.5 AT GS HIGH IPM II	139,680	125,710	111,740
CAMIONETAS	MAZDA	CX9 AWD 2.5 AT SIGNATURE	CX9 AWD 2.5 AT SIGNATURE	173,080	155,770	138,460
CAMIONETAS	MAZDA	CX9 AWD 3.7 AT GS BASE	CX9 AWD 3.7 AT GS BASE	109,660	98,690	87,730
CAMIONETAS	MAZDA	CX9 AWD 3.7 AT GS GT	CX9 AWD 3.7 AT GS GT	119,470	107,520	95,580
CAMIONETAS	MAZDA	CX9 AWD 3.7 AT GS TOP	CX9 AWD 3.7 AT GS TOP	126,020	113,420	100,820
CAMIONETAS	MAZDA	CX9 GS CORE AWD 2.5T AT IPM PE	CX9 GS CORE AWD 2.5T AT IPM PE	116,380	104,740	93,100
CAMIONETAS	MAZDA	CX9 GS CORE AWD 2.5T AT PE	CX9 GS CORE AWD 2.5T AT PE	122,790	110,510	98,230
CAMIONETAS	MAZDA	CX9 GS ENTRY AWD 2.5T AT IPM PE	CX9 GS ENTRY AWD 2.5T AT IPM PE	112,380	101,140	89,900
CAMIONETAS	MAZDA	CX9 GS ENTRY AWD 2.5T AT PE	CX9 GS ENTRY AWD 2.5T AT PE	119,470	107,520	95,580
CAMIONETAS	MAZDA	CX9 GS HIGH AWD 2.5T AT IPM PE	CX9 GS HIGH AWD 2.5T AT IPM PE	114,600	103,140	91,680
CAMIONETAS	MAZDA	CX9 GS HIGH AWD 2.5T AT PE	CX9 GS HIGH AWD 2.5T AT PE	118,500	106,650	94,800
CAMIONETAS	MAZDA	CX90 CORE 3.3 AT 4WD	CX90 CORE 3.3 AT 4WD	178,470	160,620	142,780
CAMIONETAS	MAZDA	CX90 HIGH 3.3 AT 4WD	CX90 HIGH 3.3 AT 4WD	147,980	133,180	118,380
CAMIONETAS	MAZDA	CX90 SIGNATURE 3.3 AT 4WD	CX90 SIGNATURE 3.3 AT 4WD	223,940	201,550	179,150
CAMIONETAS	MAZDA	CX90 SIGNATURE 3.3 AT AWD	CX90 SIGNATURE 3.3 AT AWD	161,660	145,490	129,330
CAMIONETAS	MAZDA	MAZDA 5 GS 2.0 AT V PE	MAZDA 5 GS 2.0 AT V PE	62,170	55,950	49,740
CAMIONETAS	MAZDA	MAZDA5 2.0 AUT. SEC.	MAZDA5 2.0 AUT. SEC.	68,720	61,850	54,980
CAMIONETAS	MAZDA	NEW BT50 4X4 3.0T MT IPM PRIME	NEW BT50 4X4 3.0T MT IPM PRIME	87,530	78,780	70,020
CAMIONETAS	MAZDA	NEW BT50 4X4 3.0T MT IPM PRIME PLUS	NEW BT50 4X4 3.0T MT IPM PRIME PLUS	102,610	92,350	82,090
CAMIONETAS	MAZDA	NEW BT50 CORE 3.0T MT 4X4	NEW BT50 CORE 3.0T MT 4X4	112,460	101,210	89,970
CAMIONETAS	MAZDA	NEW BT-50 CORE 3.0T MT 4X4 IPM	NEW BT-50 CORE 3.0T MT 4X4 IPM	119,440	107,500	95,550
CAMIONETAS	MAZDA	NEW BT50 HIGH 3.0 AT 4X4 IPM	NEW BT50 HIGH 3.0 AT 4X4 IPM	122,840	110,560	98,270
CAMIONETAS	MAZDA	NEW BT50 HIGH 3.0T AT 4X4 IPM PLUS	NEW BT50 HIGH 3.0T AT 4X4 IPM PLUS	135,250	121,730	108,200
CAMIONETAS	MAZDA	NEW BT50 HIGH 3.0T MT 4X4	NEW BT50 HIGH 3.0T MT 4X4	111,720	100,550	89,380
CAMIONETAS	MAZDA	NEW BT50 HIGH 3.0T MT 4X4 IPM	NEW BT50 HIGH 3.0T MT 4X4 IPM	116,070	104,460	92,860
CAMIONETAS	MAZDA	NEW BT50 HIGH PLUS 3.0T AT 4X4	NEW BT50 HIGH PLUS 3.0T AT 4X4	128,200	115,380	102,560
CAMIONETAS	MAZDA	NEW BT50 PRIME 3.0T MT 4X4	NEW BT50 PRIME 3.0T MT 4X4	105,770	95,190	84,620
CAMIONETAS	MAZDA	PICK UP CD	PICK UP CD	67,130	60,420	53,700
CAMIONETAS	MAZDA	PICK UP CS	PICK UP CS	60,570	54,510	48,460
CAMIONETAS	MAZDA	TRIBUTE 3.0	TRIBUTE 3.0	113,300	101,970	90,640
CAMIONETAS	MAZDA	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	80,760	72,680	64,610
CAMIONETAS	MAZDA	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	101,470	91,320	81,180
CAMIONETAS	MAZDA	OTROS MODELOS	OTROS MODELOS	62,170	55,950	49,740
CAMIONETAS	MERCEDES BENZ	313 CDI/C3550	313 CDI/C3550	148,330	133,500	118,660
CAMIONETAS	MERCEDES BENZ	313 CDI/F3550	313 CDI/F3550	111,000	99,900	88,800
CAMIONETAS	MERCEDES BENZ	413 CDI/C4025	413 CDI/C4025	189,570	170,610	151,660
CAMIONETAS	MERCEDES BENZ	AMG GLA 45 4MATIC SPORT UTILITY VEHICLE	AMG GLA 45 4MATIC SPORT UTILITY VEHICLE	288,100	259,290	230,480
CAMIONETAS	MERCEDES BENZ	AMG GLC 43 4MATIC	AMG GLC 43 4MATIC	313,300	281,970	250,640
CAMIONETAS	MERCEDES BENZ	AMG GLC 63 S 4MATIC COUPE	AMG GLC 63 S 4MATIC COUPE	429,380	386,440	343,500
CAMIONETAS	MERCEDES BENZ	AMG GLE 43 4MATIC	AMG GLE 43 4MATIC	286,500	257,850	229,200
CAMIONETAS	MERCEDES BENZ	AMG GLE 43 4MATIC COUPE	AMG GLE 43 4MATIC COUPE	294,650	265,190	235,720
CAMIONETAS	MERCEDES BENZ	AMG GLE 53	AMG GLE 53	344,770	310,290	275,820
CAMIONETAS	MERCEDES BENZ	AMG GLE 63 S	AMG GLE 63 S	556,590	500,930	445,270
CAMIONETAS	MERCEDES BENZ	AMG GLE 63 S 4MATIC	AMG GLE 63 S 4MATIC	504,790	454,310	403,830
CAMIONETAS	MERCEDES BENZ	AMG GLS 63 AMG 4MATIC	AMG GLS 63 AMG 4MATIC	641,750	577,580	513,400
CAMIONETAS	MERCEDES BENZ	CLA 250 4MATIC	CLA 250 4MATIC	153,860	138,470	123,090
CAMIONETAS	MERCEDES BENZ	CLASE 300 KIT AMG	CLASE 300 KIT AMG	212,500	191,250	170,000
CAMIONETAS	MERCEDES BENZ	CLASE GLK 300	CLASE GLK 300	196,140	176,530	156,910
CAMIONETAS	MERCEDES BENZ	CLASE GLK 300 SPORT	CLASE GLK 300 SPORT	199,400	179,460	159,520
CAMIONETAS	MERCEDES BENZ	CLASE M 350	CLASE M 350	245,560	221,000	196,450
CAMIONETAS	MERCEDES BENZ	G 320 CDI 4X4	G 320 CDI 4X4	474,750	427,280	379,800
CAMIONETAS	MERCEDES BENZ	G 500	G 500	605,690	545,120	484,550
CAMIONETAS	MERCEDES BENZ	G 500 4X4	G 500 4X4	491,130	442,020	392,900
CAMIONETAS	MERCEDES BENZ	G 55 AMG 4X4	G 55 AMG 4X4	622,110	559,900	497,690
CAMIONETAS	MERCEDES BENZ	G 63 AMG	G 63 AMG	736,710	663,040	589,370
CAMIONETAS	MERCEDES BENZ	G400CDI 4X4	G400CDI 4X4	376,530	338,880	301,220
CAMIONETAS	MERCEDES BENZ	GL 400 4MATIC	GL 400 4MATIC	379,780	341,800	303,820
CAMIONETAS	MERCEDES BENZ	GL 450 3 FILAS	GL 450 3 FILAS	408,960	368,060	327,170
CAMIONETAS	MERCEDES BENZ	GL 450 4MATIC	GL 450 4MATIC	474,440	427,000	379,550
CAMIONETAS	MERCEDES BENZ	GL 450 4-MATIC 3 FILAS FULL	GL 450 4-MATIC 3 FILAS FULL	402,420	362,180	321,940
CAMIONETAS	MERCEDES BENZ	GL 450 4X4	GL 450 4X4	392,580	353,320	314,060
CAMIONETAS	MERCEDES BENZ	GL 500 4MATIC	GL 500 4MATIC	442,020	397,820	353,620
CAMIONETAS	MERCEDES BENZ	GL 500 4-MATIC 3 FILAS FULL	GL 500 4-MATIC 3 FILAS FULL	442,020	397,820	353,620
CAMIONETAS	MERCEDES BENZ	GL 500 4X4	GL 500 4X4	471,150	424,040	376,920
CAMIONETAS	MERCEDES BENZ	GL 500 AUT.	GL 500 AUT.	409,280	368,350	327,420
CAMIONETAS	MERCEDES BENZ	GL200 4 MATIC COUPE	GL200 4 MATIC COUPE	239,090	215,180	191,270
CAMIONETAS	MERCEDES BENZ	GLA 180	GLA 180	92,140	82,930	73,710
CAMIONETAS	MERCEDES BENZ	GLA 180 SPECIAL EDITION	GLA 180 SPECIAL EDITION	117,750	105,980	94,200
CAMIONETAS	MERCEDES BENZ	GLA 180 SPORT	GLA 180 SPORT	99,340	89,410	79,470
CAMIONETAS	MERCEDES BENZ	GLA 200	GLA 200	124,410	111,970	99,530
CAMIONETAS	MERCEDES BENZ	GLA 200 ACTIVITY EDITION	GLA 200 ACTIVITY EDITION	137,500	123,750	110,000
CAMIONETAS	MERCEDES BENZ	GLA 200 ADVANCED PLUS	GLA 200 ADVANCED PLUS	131,470	118,320	105,180

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	MERCEDES BENZ	GLA 200 NIGHT EDITION	GLA 200 NIGHT EDITION	150,590	135,530	120,470
CAMIONETAS	MERCEDES BENZ	GLA 200 SPORT	GLA 200 SPORT	112,400	101,160	89,920
CAMIONETAS	MERCEDES BENZ	GLA 200 SPORT UTILITY VEHICLE	GLA 200 SPORT UTILITY VEHICLE	107,880	97,090	86,300
CAMIONETAS	MERCEDES BENZ	GLA 200 URBAN	GLA 200 URBAN	132,580	119,320	106,060
CAMIONETAS	MERCEDES BENZ	GLA 250 4MATIC	GLA 250 4MATIC	140,790	126,710	112,630
CAMIONETAS	MERCEDES BENZ	GLA 250 LIMITED EDITION	GLA 250 LIMITED EDITION	180,050	162,050	144,040
CAMIONETAS	MERCEDES BENZ	GLA 45 AMG 4MATIC	GLA 45 AMG 4MATIC	235,720	212,150	188,580
CAMIONETAS	MERCEDES BENZ	GLB 200	GLB 200	138,090	124,280	110,470
CAMIONETAS	MERCEDES BENZ	GLB 200 3 FILAS	GLB 200 3 FILAS	170,230	153,210	136,180
CAMIONETAS	MERCEDES BENZ	GLB 200 PROGRESSIVE	GLB 200 PROGRESSIVE	133,750	120,380	107,000
CAMIONETAS	MERCEDES BENZ	GLB 250 PROGRESSIVE	GLB 250 PROGRESSIVE	171,590	154,430	137,270
CAMIONETAS	MERCEDES BENZ	GLC 200 4 MATIC	GLC 200 4 MATIC	168,270	151,440	134,620
CAMIONETAS	MERCEDES BENZ		GLC 200 4MATIC ADVANCED PLUS	182,130	163,920	145,700
CAMIONETAS	MERCEDES BENZ	GLC 200 4MATIC COUPE	GLC 200 4MATIC COUPE	143,840	129,460	115,070
CAMIONETAS	MERCEDES BENZ	GLC 200 4MATIC EXCLUSIVE	GLC 200 4MATIC EXCLUSIVE	225,620	203,060	180,500
CAMIONETAS	MERCEDES BENZ	GLC 200 COUPE	GLC 200 COUPE	141,090	126,980	112,870
CAMIONETAS	MERCEDES BENZ	GLC 200 DYNAMIC	GLC 200 DYNAMIC	148,070	133,260	118,460
CAMIONETAS	MERCEDES BENZ	GLC 200 EXCLUSIVE	GLC 200 EXCLUSIVE	211,980	190,780	169,580
CAMIONETAS	MERCEDES BENZ	GLC 250 4MATIC	GLC 250 4MATIC	114,400	102,960	91,520
CAMIONETAS	MERCEDES BENZ	GLC 250 4MATIC COUPE	GLC 250 4MATIC COUPE	193,140	173,830	154,510
CAMIONETAS	MERCEDES BENZ	GLC 250 4MATIC EXCLUSIVE	GLC 250 4MATIC EXCLUSIVE	222,620	200,360	178,100
CAMIONETAS	MERCEDES BENZ	GLC 250 4MATIC KIT AMG	GLC 250 4MATIC KIT AMG	206,250	185,630	165,000
CAMIONETAS	MERCEDES BENZ	GLC 250 4MATIC LUXURY	GLC 250 4MATIC LUXURY	180,050	162,050	144,040
CAMIONETAS	MERCEDES BENZ	GLC 250 COUPE	GLC 250 COUPE	245,530	220,980	196,420
CAMIONETAS	MERCEDES BENZ	GLC 250 COUPE KIT AMG INTERIOR	GLC 250 COUPE KIT AMG INTERIOR	235,720	212,150	188,580
CAMIONETAS	MERCEDES BENZ	GLC 250 DYNAMIC	GLC 250 DYNAMIC	183,320	164,990	146,660
CAMIONETAS	MERCEDES BENZ	GLC 250 EXCLUSIVE	GLC 250 EXCLUSIVE	222,620	200,360	178,100
CAMIONETAS	MERCEDES BENZ	GLC 250 LUXURY	GLC 250 LUXURY	189,870	170,880	151,900
CAMIONETAS	MERCEDES BENZ	GLC 300	GLC 300	140,270	126,240	112,220
CAMIONETAS	MERCEDES BENZ	GLC 300 4MATIC	GLC 300 4MATIC	252,390	227,150	201,910
CAMIONETAS	MERCEDES BENZ		GLC 300 COUPE KIT AMG	222,050	199,850	177,640
CAMIONETAS	MERCEDES BENZ	GLC 43 AMG	GLC 43 AMG	317,570	285,810	254,060
CAMIONETAS	MERCEDES BENZ	GLE 400 4MATIC	GLE 400 4MATIC	191,840	172,660	153,470
CAMIONETAS	MERCEDES BENZ	GLE 400 4MATIC COUPE	GLE 400 4MATIC COUPE	271,760	244,580	217,410
CAMIONETAS	MERCEDES BENZ	GLE 400 4MATIC DYNAMIC	GLE 400 4MATIC DYNAMIC	248,820	223,940	199,060
CAMIONETAS	MERCEDES BENZ	GLE 400 4MATIC EXCLUSIVE	GLE 400 4MATIC EXCLUSIVE	291,380	262,240	233,100
CAMIONETAS	MERCEDES BENZ	GLE 400 4MATIC FULL	GLE 400 4MATIC FULL	242,260	218,030	193,810
CAMIONETAS	MERCEDES BENZ	GLE 400 4MATIC KIT AMG	GLE 400 4MATIC KIT AMG	288,100	259,290	230,480
CAMIONETAS	MERCEDES BENZ	GLE 400 4MATIC LUXURY	GLE 400 4MATIC LUXURY	271,740	244,570	217,390
CAMIONETAS	MERCEDES BENZ	GLE 400 4MATIC SEMI FULL	GLE 400 4MATIC SEMI FULL	225,890	203,300	180,710
CAMIONETAS	MERCEDES BENZ	GLE 400 COUPE	GLE 400 COUPE	320,850	288,770	256,680
CAMIONETAS	MERCEDES BENZ	GLE 400 COUPE KIT AMG	GLE 400 COUPE KIT AMG	337,220	303,500	269,780
CAMIONETAS	MERCEDES BENZ	GLE 400 DYNAMIC	GLE 400 DYNAMIC	291,380	262,240	233,100
CAMIONETAS	MERCEDES BENZ	GLE 400 EXCLUSIVE	GLE 400 EXCLUSIVE	307,750	276,980	246,200
CAMIONETAS	MERCEDES BENZ	GLE 400 EXCLUSIVE + KIT AMG	GLE 400 EXCLUSIVE + KIT AMG	317,570	285,810	254,060
CAMIONETAS	MERCEDES BENZ	GLE 400 LUXURY	GLE 400 LUXURY	261,900	235,710	209,520
CAMIONETAS	MERCEDES BENZ	GLE 400 LUXURY + KIT AMG	GLE 400 LUXURY + KIT AMG	281,550	253,400	225,240
CAMIONETAS	MERCEDES BENZ	GLE 43 AMG COUPE	GLE 43 AMG COUPE	455,080	409,570	364,060
CAMIONETAS	MERCEDES BENZ	GLE 450 4MATIC	GLE 450 4MATIC	396,150	356,540	316,920
CAMIONETAS	MERCEDES BENZ	GLE 450 KIT AMG COUPE	GLE 450 KIT AMG COUPE	343,760	309,380	275,010
CAMIONETAS	MERCEDES BENZ	GLE 500 4MATIC	GLE 500 4MATIC	327,430	294,690	261,940
CAMIONETAS	MERCEDES BENZ	GLE 63 S AMG COUPE	GLE 63 S AMG COUPE	504,790	454,310	403,830
CAMIONETAS	MERCEDES BENZ	GLK 250 4-MATIC	GLK 250 4-MATIC	144,040	129,640	115,230
CAMIONETAS	MERCEDES BENZ	GLK 250 4X4	GLK 250 4X4	193,140	173,830	154,510
CAMIONETAS	MERCEDES BENZ	GLK 280	GLK 280	196,450	176,810	157,160
CAMIONETAS	MERCEDES BENZ	GLK 280 4X4	GLK 280 4X4	196,450	176,810	157,160
CAMIONETAS	MERCEDES BENZ	GLK 300 4-MATIC	GLK 300 4-MATIC	176,490	158,840	141,190
CAMIONETAS	MERCEDES BENZ	GLK 300 4-MATIC SPORT	GLK 300 4-MATIC SPORT	171,890	154,700	137,510
CAMIONETAS	MERCEDES BENZ	GLK 350 4X4	GLK 350 4X4	260,290	234,260	208,230
CAMIONETAS	MERCEDES BENZ	GLS 400	GLS 400	337,220	303,500	269,780
CAMIONETAS	MERCEDES BENZ	GLS 400 4MATIC	GLS 400 4MATIC	337,220	303,500	269,780
CAMIONETAS	MERCEDES BENZ	GLS 450	GLS 450	356,870	321,180	285,500
CAMIONETAS	MERCEDES BENZ	GLS 500	GLS 500	409,240	368,320	327,390
CAMIONETAS	MERCEDES BENZ	L2H1	L2H1	332,380	299,140	265,900
CAMIONETAS	MERCEDES BENZ	MB 100 12 PSJ.	MB 100 12 PSJ.	114,440	103,000	91,550
CAMIONETAS	MERCEDES BENZ	MB 100 FURGON	MB 100 FURGON	84,310	75,880	67,450
CAMIONETAS	MERCEDES BENZ	MB 140 15 PSJ.	MB 140 15 PSJ.	117,700	105,930	94,160
CAMIONETAS	MERCEDES BENZ	MB 140 FURGON	MB 140 FURGON	90,040	81,040	72,030
CAMIONETAS	MERCEDES BENZ	ML 230 MEC.	ML 230 MEC.	201,370	181,230	161,100
CAMIONETAS	MERCEDES BENZ	ML 270 AUT.	ML 270 AUT.	232,460	209,210	185,970
CAMIONETAS	MERCEDES BENZ	ML 280 CDI	ML 280 CDI	245,560	221,000	196,450
CAMIONETAS	MERCEDES BENZ	ML 300 4MATIC	ML 300 4MATIC	196,450	176,810	157,160
CAMIONETAS	MERCEDES BENZ	ML 320 AUT.	ML 320 AUT.	189,910	170,920	151,930
CAMIONETAS	MERCEDES BENZ	ML 350	ML 350	242,300	218,070	193,840
CAMIONETAS	MERCEDES BENZ	ML 350 4MATIC	ML 350 4MATIC	219,340	197,410	175,470
CAMIONETAS	MERCEDES BENZ	ML 350 4-MATIC GRAND EDITION	ML 350 4-MATIC GRAND EDITION	248,520	223,670	198,820
CAMIONETAS	MERCEDES BENZ	ML 350 4-MATIC LUXURY	ML 350 4-MATIC LUXURY	248,820	223,940	199,060
CAMIONETAS	MERCEDES BENZ	ML 350 4-MATIC PRIME	ML 350 4-MATIC PRIME	216,070	194,460	172,860
CAMIONETAS	MERCEDES BENZ	ML 350 4-MATIC SPORT	ML 350 4-MATIC SPORT	238,690	214,820	190,950
CAMIONETAS	MERCEDES BENZ	ML 350 4-MATIC SPORT FULL	ML 350 4-MATIC SPORT FULL	245,240	220,720	196,190
CAMIONETAS	MERCEDES BENZ	ML 350 4X4	ML 350 4X4	242,300	218,070	193,840
CAMIONETAS	MERCEDES BENZ	ML 350 AUT. FULL	ML 350 AUT. FULL	294,680	265,210	235,740
CAMIONETAS	MERCEDES BENZ	ML 350 BASIC	ML 350 BASIC	235,420	211,880	188,340
CAMIONETAS	MERCEDES BENZ	ML 350 BLUE EFFICIENCY	ML 350 BLUE EFFICIENCY	229,200	206,280	183,360
CAMIONETAS	MERCEDES BENZ	ML 350 CONFORT	ML 350 CONFORT	243,940	219,550	195,150
CAMIONETAS	MERCEDES BENZ	ML 350 GRAND EDITION	ML 350 GRAND EDITION	274,700	247,230	219,760
CAMIONETAS	MERCEDES BENZ	ML 350 INTERMEDIA AUT.	ML 350 INTERMEDIA AUT.	245,560	221,000	196,450
CAMIONETAS	MERCEDES BENZ	ML 350 SPORT	ML 350 SPORT	251,790	226,610	201,430
CAMIONETAS	MERCEDES BENZ	ML 350 SPORT FULL	ML 350 SPORT FULL	253,750	228,380	203,000
CAMIONETAS	MERCEDES BENZ	ML 350 STANDAR	ML 350 STANDAR	238,690	214,820	190,950
CAMIONETAS	MERCEDES BENZ	ML 350 STANDARD AUT.	ML 350 STANDARD AUT.	229,200	206,280	183,360
CAMIONETAS	MERCEDES BENZ	ML 400 4MATIC	ML 400 4MATIC	255,360	229,820	204,290
CAMIONETAS	MERCEDES BENZ	ML 500 4-MATIC	ML 500 4-MATIC	294,650	265,190	235,720
CAMIONETAS	MERCEDES BENZ	ML 500 4X4	ML 500 4X4	311,060	279,950	248,850
CAMIONETAS	MERCEDES BENZ	ML 500 AUT. FULL	ML 500 AUT. FULL	336,910	303,220	269,530
CAMIONETAS	MERCEDES BENZ	ML 500 BLUE EFFICIENCY	ML 500 BLUE EFFICIENCY	307,750	276,980	246,200
CAMIONETAS	MERCEDES BENZ	ML 500 FULL	ML 500 FULL	336,910	303,220	269,530
CAMIONETAS	MERCEDES BENZ	ML 63 AMG	ML 63 AMG	402,690	362,420	322,150
CAMIONETAS	MERCEDES BENZ	ML 63 AMG 4- MATIC	ML 63 AMG 4- MATIC	572,670	515,400	458,140
CAMIONETAS	MERCEDES BENZ	ML 63 AMG 4X4	ML 63 AMG 4X4	491,130	442,020	392,900
CAMIONETAS	MERCEDES BENZ	R 350	R 350	229,200	206,280	183,360
CAMIONETAS	MERCEDES BENZ	R 350 4X4	R 350 4X4	229,200	206,280	183,360
CAMIONETAS	MERCEDES BENZ	SPRINTER	SPRINTER	148,120	133,310	118,500
CAMIONETAS	MERCEDES BENZ	SPRINTER 2.2 MICROBUS	SPRINTER 2.2 MICROBUS	75,300	67,770	60,240
CAMIONETAS	MERCEDES BENZ	SPRINTER 308CDI 7 M3	SPRINTER 308CDI 7 M3	63,840	57,460	51,070
CAMIONETAS	MERCEDES BENZ	SPRINTER 313 CDI / C3550 VANS	SPRINTER 313 CDI / C3550 VANS	150,610	135,550	120,490
CAMIONETAS	MERCEDES BENZ	SPRINTER 313 CDI / F3550 FURGON	SPRINTER 313 CDI / F3550 FURGON	124,090	111,680	99,270
CAMIONETAS	MERCEDES BENZ	SPRINTER 313 CDI 10.4 FURGON	SPRINTER 313 CDI 10.4 FURGON	80,230	72,210	64,180
CAMIONETAS	MERCEDES BENZ	SPRINTER 313 CDI 9 FURGON	SPRINTER 313 CDI 9 FURGON	76,940	69,250	61,550
CAMIONETAS	MERCEDES BENZ	SPRINTER 313 CDI MICROBUS	SPRINTER 313 CDI MICROBUS	150,080	135,070	120,060

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	MERCEDES BENZ	SPRINTER 313 CDI PANEL	SPRINTER 313 CDI PANEL	113,620	102,260	90,900
CAMIONETAS	MERCEDES BENZ	SPRINTER 313CDI 10.4 M3	SPRINTER 313CDI 10.4 M3	80,230	72,210	64,180
CAMIONETAS	MERCEDES BENZ	SPRINTER 313CDI 9M3	SPRINTER 313CDI 9M3	76,940	69,250	61,550
CAMIONETAS	MERCEDES BENZ	SPRINTER 313CDI/CH-C/4X2	SPRINTER 313CDI/CH-C/4X2	75,300	67,770	60,240
CAMIONETAS	MERCEDES BENZ	SPRINTER 315 (15+1) STD	SPRINTER 315 (15+1) STD	147,000	132,300	117,600
CAMIONETAS	MERCEDES BENZ	SPRINTER 315 CDI/F3665	SPRINTER 315 CDI/F3665	139,450	125,510	111,560
CAMIONETAS	MERCEDES BENZ	SPRINTER 315 PANEL 10.5M3	SPRINTER 315 PANEL 10.5M3	209,510	188,560	167,610
CAMIONETAS	MERCEDES BENZ	SPRINTER 4115CDIF3665	SPRINTER 4115CDIF3665	152,450	137,210	121,960
CAMIONETAS	MERCEDES BENZ	SPRINTER 413 CDI / C4025 VANS	SPRINTER 413 CDI / C4025 VANS	188,270	169,440	150,620
CAMIONETAS	MERCEDES BENZ	SPRINTER 413 CDI FURGON	SPRINTER 413 CDI FURGON	105,420	94,880	84,340
CAMIONETAS	MERCEDES BENZ	SPRINTER 413 CDI MINIBUS	SPRINTER 413 CDI MINIBUS	183,850	165,470	147,080
CAMIONETAS	MERCEDES BENZ		SPRINTER 414 CDI C3665	228,900	206,010	183,120
CAMIONETAS	MERCEDES BENZ	SPRINTER 415 (15+1)	SPRINTER 415 (15+1)	183,410	165,070	146,730
CAMIONETAS	MERCEDES BENZ	SPRINTER 415 (15+1) STD	SPRINTER 415 (15+1) STD	137,200	123,480	109,760
CAMIONETAS	MERCEDES BENZ	SPRINTER 415 CDI C3665 ARGENTINA	SPRINTER 415 CDI C3665 ARGENTINA	180,080	162,070	144,060
CAMIONETAS	MERCEDES BENZ	SPRINTER 415 PANEL 10.5M3	SPRINTER 415 PANEL 10.5M3	149,560	134,600	119,650
CAMIONETAS	MERCEDES BENZ	SPRINTER 415 PANEL 10.5M3 4X4	SPRINTER 415 PANEL 10.5M3 4X4	242,260	218,030	193,810
CAMIONETAS	MERCEDES BENZ	SPRINTER 415CDI/C3665	SPRINTER 415CDI/C3665	144,630	130,170	115,700
CAMIONETAS	MERCEDES BENZ	SPRINTER 415CDI/C3665 TE STD	SPRINTER 415CDI/C3665 TE STD	147,000	132,300	117,600
CAMIONETAS	MERCEDES BENZ	SPRINTER 415CDI/C3665 TN CON AA	SPRINTER 415CDI/C3665 TN CON AA	176,810	159,130	141,450
CAMIONETAS	MERCEDES BENZ	SPRINTER 415CDI/C3665 TN SIN AA	SPRINTER 415CDI/C3665 TN SIN AA	183,350	165,020	146,680
CAMIONETAS	MERCEDES BENZ	SPRINTER 415CDI/F3665	SPRINTER 415CDI/F3665	149,560	134,600	119,650
CAMIONETAS	MERCEDES BENZ	SPRINTER 416 CDI 4325	SPRINTER 416 CDI 4325	182,000	163,800	145,600
CAMIONETAS	MERCEDES BENZ	SPRINTER 416 CDI C3665	SPRINTER 416 CDI C3665	149,750	134,780	119,800
CAMIONETAS	MERCEDES BENZ	SPRINTER 416 CDI F3665	SPRINTER 416 CDI F3665	149,930	134,940	119,940
CAMIONETAS	MERCEDES BENZ	SPRINTER 515 CDI/C4325	SPRINTER 515 CDI/C4325	145,710	131,140	116,570
CAMIONETAS	MERCEDES BENZ	SPRINTER 515 CDI/C4325 TE STD (19+1)	SPRINTER 515 CDI/C4325 TE STD (19+1)	242,300	218,070	193,840
CAMIONETAS	MERCEDES BENZ	SPRINTER 515 CDI/C4325 TE STD (20+1)	SPRINTER 515 CDI/C4325 TE STD (20+1)	248,850	223,970	199,080
CAMIONETAS	MERCEDES BENZ	SPRINTER FURGON 2.2	SPRINTER FURGON 2.2	76,940	69,250	61,550
CAMIONETAS	MERCEDES BENZ	SPRINTER FURGON 2.5	SPRINTER FURGON 2.5	86,760	78,080	69,410
CAMIONETAS	MERCEDES BENZ	V-AMBIENTE	V-AMBIENTE	202,680	182,410	162,140
CAMIONETAS	MERCEDES BENZ	VAN 230	VAN 230	191,540	172,390	153,230
CAMIONETAS	MERCEDES BENZ	VARIO 818D 4X4 MINIBUS	VARIO 818D 4X4 MINIBUS	379,810	341,830	303,850
CAMIONETAS	MERCEDES BENZ	VARIO 818D 4X4 PANEL	VARIO 818D 4X4 PANEL	301,550	271,400	241,240
CAMIONETAS	MERCEDES BENZ	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	148,120	133,310	118,500
CAMIONETAS	MERCEDES BENZ	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	280,920	252,830	224,740
CAMIONETAS	MERCEDES BENZ	OTROS MODELOS	OTROS MODELOS	224,250	201,830	179,400
CAMIONETAS	MG	GS 1.5T AT STD	GS 1.5T AT STD	63,800	57,420	51,040
CAMIONETAS	MG	GS 1.5T MT STD	GS 1.5T MT STD	50,650	45,590	40,520
CAMIONETAS	MG	GS 4WD 1.5T DCT DEL	GS 4WD 1.5T DCT DEL	76,910	69,220	61,530
CAMIONETAS	MG	HS 1.5T AT DEL	HS 1.5T AT DEL	81,640	73,480	65,310
CAMIONETAS	MG	HS 1.5T MT DEL	HS 1.5T MT DEL	80,730	72,660	64,580
CAMIONETAS	MG	HS 1.5T MT FULL	HS 1.5T MT FULL	74,010	66,610	59,210
CAMIONETAS	MG	MG GS 1.5 TURBO 6MT STD	MG GS 1.5 TURBO 6MT STD	57,620	51,860	46,100
CAMIONETAS	MG	MG GS 1.5 TURBO 7DCT STD	MG GS 1.5 TURBO 7DCT STD	67,080	60,370	53,660
CAMIONETAS	MG	MG GS 1.5T TURBO AT	MG GS 1.5T TURBO AT	61,530	55,380	49,220
CAMIONETAS	MG	MG GS 1.5T TURBO MT	MG GS 1.5T TURBO MT	55,630	50,070	44,500
CAMIONETAS	MG	MG GS 2.0 AT 4WD	MG GS 2.0 AT 4WD	79,200	71,280	63,360
CAMIONETAS	MG	MG GS AWD 1.5T TURBO AT	MG GS AWD 1.5T TURBO AT	75,270	67,740	60,220
CAMIONETAS	MG	MG GT 1.5 MT STD	MG GT 1.5 MT STD	42,130	37,920	33,700
CAMIONETAS	MG	MG HS	MG HS	67,920	61,130	54,340
CAMIONETAS	MG	MG HS 1.5T 6MT COM 2WD	MG HS 1.5T 6MT COM 2WD	65,330	58,800	52,260
CAMIONETAS	MG	MG HS 1.5T 6MT STD 2WD	MG HS 1.5T 6MT STD 2WD	72,420	65,180	57,940
CAMIONETAS	MG	MG HS 1.5T DCT COM	MG HS 1.5T DCT COM	82,420	74,180	65,940
CAMIONETAS	MG	MG HS 1.5T DCT COM 2WD	MG HS 1.5T DCT COM 2WD	66,970	60,270	53,580
CAMIONETAS	MG	MG HS 2.0T DCT LUX 4WD	MG HS 2.0T DCT LUX 4WD	92,000	82,800	73,600
CAMIONETAS	MG	MG HS 2WD 1.5T 6MT STD GLP	MG HS 2WD 1.5T 6MT STD GLP	67,320	60,590	53,860
CAMIONETAS	MG	MG ONE 1.5T CVT DEL	MG ONE 1.5T CVT DEL	100,330	90,300	80,260
CAMIONETAS	MG	MG ONE 1.5T CVT TROPHY	MG ONE 1.5T CVT TROPHY	70,540	63,490	56,430
CAMIONETAS	MG	MG RX5 1.5T	MG RX5 1.5T	59,420	53,480	47,540
CAMIONETAS	MG	MG RX5 1.5T AT COM	MG RX5 1.5T AT COM	63,950	57,560	51,160
CAMIONETAS	MG	MG RX5 1.5T AT LUX 2WD	MG RX5 1.5T AT LUX 2WD	76,990	69,290	61,590
CAMIONETAS	MG	MG RX5 1.5T DCT DEL	MG RX5 1.5T DCT DEL	85,110	76,600	68,090
CAMIONETAS	MG	MG RX5 1.5T DCT TROPHY	MG RX5 1.5T DCT TROPHY	85,850	77,270	68,680
CAMIONETAS	MG	MG RX5 1.5T MT GDEL	MG RX5 1.5T MT GDEL	66,540	59,890	53,230
CAMIONETAS	MG	MG RX5 1.5T MT STD	MG RX5 1.5T MT STD	60,540	54,490	48,430
CAMIONETAS	MG	MG RX8 1.5 AT FULL	MG RX8 1.5 AT FULL	57,180	51,460	45,740
CAMIONETAS	MG	MG RX8 2.0 AT FULL	MG RX8 2.0 AT FULL	84,840	76,360	67,870
CAMIONETAS	MG	MG ZS	MG ZS	54,200	48,780	43,360
CAMIONETAS	MG	MG ZS 1.5L AT	MG ZS 1.5L AT	49,440	44,500	39,550
CAMIONETAS	MG	MG ZS 1.5L AT COM	MG ZS 1.5L AT COM	58,910	53,020	47,130
CAMIONETAS	MG	MG ZS 1.5L AT FULL	MG ZS 1.5L AT FULL	59,500	53,550	47,600
CAMIONETAS	MG	MG ZS 1.5L AT STD	MG ZS 1.5L AT STD	60,540	54,490	48,430
CAMIONETAS	MG	MG ZS 1.5L MT	MG ZS 1.5L MT	45,970	41,370	36,780
CAMIONETAS	MG	MG ZS 1.5L MT COM	MG ZS 1.5L MT COM	35,930	32,340	28,740
CAMIONETAS	MG	MG ZS 1.5L MT FULL	MG ZS 1.5L MT FULL	55,630	50,070	44,500
CAMIONETAS	MG	MG ZS 1.5L MT STD	MG ZS 1.5L MT STD	48,810	43,930	39,050
CAMIONETAS	MG	MG ZX	MG ZX	43,400	39,060	34,720
CAMIONETAS	MG	MG ZX 1.5 AT COM GLP	MG ZX 1.5 AT COM GLP	67,320	60,590	53,860
CAMIONETAS	MG	MG ZX 1.5 AT FULL GNV	MG ZX 1.5 AT FULL GNV	77,370	69,630	61,900
CAMIONETAS	MG	MG ZX 1.5 AT GLP	MG ZX 1.5 AT GLP	66,800	60,120	53,440
CAMIONETAS	MG	MG ZX 1.5 AT GNV	MG ZX 1.5 AT GNV	69,680	62,710	55,740
CAMIONETAS	MG	MG ZX 1.5 AT STD GLP	MG ZX 1.5 AT STD GLP	70,630	63,570	56,500
CAMIONETAS	MG	MG ZX 1.5 AT STD GNV	MG ZX 1.5 AT STD GNV	74,060	66,650	59,250
CAMIONETAS	MG	MG ZX 1.5 MT STD GLP	MG ZX 1.5 MT STD GLP	60,540	54,490	48,430
CAMIONETAS	MG	MG ZX 1.5 MT STD GNV	MG ZX 1.5 MT STD GNV	52,170	46,950	41,740
CAMIONETAS	MG	MG ZX 1.5L AT COM	MG ZX 1.5L AT COM	56,120	50,510	44,900
CAMIONETAS	MG	MG ZX 1.5L AT COM FACELIFT	MG ZX 1.5L AT COM FACELIFT	59,920	53,930	47,940
CAMIONETAS	MG	MG ZX 1.5L AT COM FACELIFT GLP	MG ZX 1.5L AT COM FACELIFT GLP	80,790	72,710	64,630
CAMIONETAS	MG	MG ZX 1.5L AT STD	MG ZX 1.5L AT STD	52,980	47,680	42,380
CAMIONETAS	MG	MG ZX 1.5L AT STD FACELIFT	MG ZX 1.5L AT STD FACELIFT	53,410	48,070	42,730
CAMIONETAS	MG	MG ZX 1.5L AT STD FACELIFT GLP	MG ZX 1.5L AT STD FACELIFT GLP	74,060	66,650	59,250
CAMIONETAS	MG	MG ZX 1.5L AT STD FL	MG ZX 1.5L AT STD FL	70,020	63,020	56,020
CAMIONETAS	MG	MG ZX 1.5L MT COM	MG ZX 1.5L MT COM	53,850	48,470	43,080
CAMIONETAS	MG	MG ZX 1.5L MT COM GLP	MG ZX 1.5L MT COM GLP	74,900	67,410	59,920
CAMIONETAS	MG	MG ZX 1.5L MT STD	MG ZX 1.5L MT STD	45,440	40,900	36,350
CAMIONETAS	MG	MG ZX 1.5L MT STD FACELIFT	MG ZX 1.5L MT STD FACELIFT	48,130	43,320	38,500
CAMIONETAS	MG	MG ZX 1.5L MT STD FACELIFT GLP	MG ZX 1.5L MT STD FACELIFT GLP	67,320	60,590	53,860
CAMIONETAS	MG	MG ZX 1.5L MT STD FACELIFT GNV	MG ZX 1.5L MT STD FACELIFT GNV	69,010	62,110	55,210
CAMIONETAS	MG	MG ZX PLUS	MG ZX PLUS	72,380	65,140	57,900
CAMIONETAS	MG	MG ZX PLUS 1.3T AT TROPHY	MG ZX PLUS 1.3T AT TROPHY	85,860	77,270	68,690
CAMIONETAS	MG	MG ZX PLUS 1.5 CVT FULL	MG ZX PLUS 1.5 CVT FULL	76,700	69,030	61,360
CAMIONETAS	MG	MG ZX PLUS 1.5 CVT FULL GLP	MG ZX PLUS 1.5 CVT FULL GLP	77,100	69,390	61,680
CAMIONETAS	MG	MG ZX PLUS 1.5 CVT FULL GNV	MG ZX PLUS 1.5 CVT FULL GNV	79,050	71,150	63,240
CAMIONETAS	MG	MG ZX PLUS 1.5 CVT LX FULL	MG ZX PLUS 1.5 CVT LX FULL	53,850	48,470	43,080
CAMIONETAS	MG	MG ZX PLUS 1.5 CVT SPORT	MG ZX PLUS 1.5 CVT SPORT	72,660	65,390	58,130
CAMIONETAS	MG	MG ZX PLUS 1.5 CVT SPORT GLP	MG ZX PLUS 1.5 CVT SPORT GLP	82,490	74,240	65,990
CAMIONETAS	MG	MG ZX PLUS 1.5 CVT SPORT GNV	MG ZX PLUS 1.5 CVT SPORT GNV	82,420	74,180	65,940
CAMIONETAS	MG	MG ZX PLUS 1.5 MT FULL	MG ZX PLUS 1.5 MT FULL	63,310	56,980	50,650

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	MG	MG ZX PLUS 1.5 MT FULL GLP	MG ZX PLUS 1.5 MT FULL GLP	72,320	65,090	57,860
CAMIONETAS	MG	MG ZX PLUS 1.5 MT FULL GNV	MG ZX PLUS 1.5 MT FULL GNV	72,320	65,090	57,860
CAMIONETAS	MG	MG ZX PLUS 1.5 MT SPORT	MG ZX PLUS 1.5 MT SPORT	71,650	64,490	57,320
CAMIONETAS	MG	MG ZX PLUS 1.5 MT SPORT GLP	MG ZX PLUS 1.5 MT SPORT GLP	74,060	66,650	59,250
CAMIONETAS	MG	MG ZX PLUS 1.5 MT SPORT GNV	MG ZX PLUS 1.5 MT SPORT GNV	75,690	68,120	60,550
CAMIONETAS	MG	MG3 1.5 AT COM	MG3 1.5 AT COM	42,410	38,170	33,930
CAMIONETAS	MG	MG3 1.5 MT STD	MG3 1.5 MT STD	46,290	41,660	37,030
CAMIONETAS	MG	NEW RX5 1.5T MT DEL	NEW RX5 1.5T MT DEL	80,060	72,050	64,050
CAMIONETAS	MG	NEW RX5 1.5T MT FULL	NEW RX5 1.5T MT FULL	67,270	60,540	53,820
CAMIONETAS	MG	RX5 1.5 TURBO AT	RX5 1.5 TURBO AT	78,550	70,700	62,840
CAMIONETAS	MG	RX5 1.5 TURBO MT	RX5 1.5 TURBO MT	68,720	61,850	54,980
CAMIONETAS	MG	ZX 1.3T AT TROPHY	ZX 1.3T AT TROPHY	89,150	80,240	71,320
CAMIONETAS	MG	ZX 1.5 AT	ZX 1.5 AT	60,540	54,490	48,430
CAMIONETAS	MG	ZX 1.5 AT FULL	ZX 1.5 AT FULL	67,270	60,540	53,820
CAMIONETAS	MG	ZX 1.5 MT	ZX 1.5 MT	51,010	45,910	40,810
CAMIONETAS	MG	ZX 1.5 MT FULL	ZX 1.5 MT FULL	60,540	54,490	48,430
CAMIONETAS	MG	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	68,470	61,620	54,780
CAMIONETAS	MG	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	78,060	70,250	62,450
CAMIONETAS	MG	OTROS MODELOS	OTROS MODELOS	56,630	50,970	45,300
CAMIONETAS	MINI	COOPER COUNTRYMAN AT SALT	COOPER COUNTRYMAN AT SALT	85,650	77,090	68,520
CAMIONETAS	MINI	COOPER COUNTRYMAN MT SALT	COOPER COUNTRYMAN MT SALT	108,030	97,230	86,420
CAMIONETAS	MINI	COOPER COUNTRYMAN PEPPER AT	COOPER COUNTRYMAN PEPPER AT	127,370	114,630	101,900
CAMIONETAS	MINI	COOPER COUNTRYMAN S AT CHILI	COOPER COUNTRYMAN S AT CHILI	137,500	123,750	110,000
CAMIONETAS	MINI	COOPER COUNTRYMAN S AT CHILI ALL 4	COOPER COUNTRYMAN S AT CHILI ALL 4	153,860	138,470	123,090
CAMIONETAS	MINI	COOPER COUNTRYMAN S AT PEPPER	COOPER COUNTRYMAN S AT PEPPER	98,190	88,370	78,550
CAMIONETAS	MINI	COOPER COUNTRYMAN S AT PEPPER ALL 4	COOPER COUNTRYMAN S AT PEPPER ALL 4	153,570	138,210	122,860
CAMIONETAS	MINI	COOPER PACEMAN	COOPER PACEMAN	137,200	123,480	109,760
CAMIONETAS	MINI	COOPER PACEMAN SALT AT	COOPER PACEMAN SALT AT	124,380	111,940	99,500
CAMIONETAS	MINI	COOPER S PACEMAN	COOPER S PACEMAN	147,000	132,300	117,600
CAMIONETAS	MINI	COOPER S PACEMAN CHILI AT	COOPER S PACEMAN CHILI AT	142,100	127,890	113,680
CAMIONETAS	MINI	COUNTRYMAN	COUNTRYMAN	96,630	86,970	77,300
CAMIONETAS	MINI	COUNTRYMAN COOPER	COUNTRYMAN COOPER	107,650	96,890	86,120
CAMIONETAS	MINI	COUNTRYMAN COOPER PEPPER PLUS AT	COUNTRYMAN COOPER PEPPER PLUS AT	103,100	92,790	82,480
CAMIONETAS	MINI	COUNTRYMAN COOPER S	COUNTRYMAN COOPER S	118,740	106,870	94,990
CAMIONETAS	MINI	COUNTRYMAN COOPER S ALL4	COUNTRYMAN COOPER S ALL4	132,770	119,490	106,220
CAMIONETAS	MINI	COUNTRYMAN COOPER S CHILI	COUNTRYMAN COOPER S CHILI	93,310	83,980	74,650
CAMIONETAS	MINI	COUNTRYMAN COOPER S CHILI PLUS AT	COUNTRYMAN COOPER S CHILI PLUS AT	101,430	91,290	81,140
CAMIONETAS	MINI	COUNTRYMAN COOPER S PEPPER PLUS AT	COUNTRYMAN COOPER S PEPPER PLUS AT	85,790	77,210	68,630
CAMIONETAS	MINI	COUNTRYMAN JCW CHILI	COUNTRYMAN JCW CHILI	136,600	122,940	109,280
CAMIONETAS	MINI	COUNTRYMAN JCW CHILI ALL 4 AT	COUNTRYMAN JCW CHILI ALL 4 AT	132,410	119,170	105,930
CAMIONETAS	MINI	COUNTRYMAN JCW CHILI X	COUNTRYMAN JCW CHILI X	138,470	124,620	110,780
CAMIONETAS	MINI	COUNTRYMAN JOHN COOPER WORKS ALL4	COUNTRYMAN JOHN COOPER WORKS ALL4	155,680	140,110	124,540
CAMIONETAS	MINI	COUNTRYMAN S E ALL4	COUNTRYMAN S E ALL4	166,950	150,260	133,560
CAMIONETAS	MINI	JCW COUNTRYMAN S CHILI	JCW COUNTRYMAN S CHILI	186,310	167,680	149,050
CAMIONETAS	MINI	JCW PACEMAN CHILI	JCW PACEMAN CHILI	166,950	150,260	133,560
CAMIONETAS	MINI	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	107,650	96,890	86,120
CAMIONETAS	MINI	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	138,470	124,620	110,780
CAMIONETAS	MINI	OTROS MODELOS	OTROS MODELOS	134,500	121,050	107,600
CAMIONETAS	MITSUBISHI	ASX	ASX	61,200	55,080	48,960
CAMIONETAS	MITSUBISHI	ASX 2WD 2.0 GLS CVT	ASX 2WD 2.0 GLS CVT	66,690	60,020	53,350
CAMIONETAS	MITSUBISHI	ASX 2WD 2.0 GLS MT	ASX 2WD 2.0 GLS MT	72,320	65,090	57,860
CAMIONETAS	MITSUBISHI	ASX 2WD 2.0 GLX MT	ASX 2WD 2.0 GLX MT	57,180	51,460	45,740
CAMIONETAS	MITSUBISHI	ASX GLS 2WD 2.0 CVT FULL	ASX GLS 2WD 2.0 CVT FULL	64,770	58,290	51,820
CAMIONETAS	MITSUBISHI	ASX GLS 2WD 2.0 MT FULL	ASX GLS 2WD 2.0 MT FULL	74,000	66,600	59,200
CAMIONETAS	MITSUBISHI	ASX GLS 4X2 MT	ASX GLS 4X2 MT	60,570	54,510	48,460
CAMIONETAS	MITSUBISHI	ASX GLS 4X4 MEC.	ASX GLS 4X4 MEC.	98,190	88,370	78,550
CAMIONETAS	MITSUBISHI	ASX GLS CVT 4X2	ASX GLS CVT 4X2	63,900	57,510	51,120
CAMIONETAS	MITSUBISHI	ASX GLS CVT 4X4	ASX GLS CVT 4X4	98,190	88,370	78,550
CAMIONETAS	MITSUBISHI	ASX GLS CVT 4X4 FULL	ASX GLS CVT 4X4 FULL	85,150	76,640	68,120
CAMIONETAS	MITSUBISHI	ASX GLX 4X2 CVT	ASX GLX 4X2 CVT	70,360	63,320	56,290
CAMIONETAS	MITSUBISHI	ASX GLX 4X2 MEC.	ASX GLX 4X2 MEC.	53,810	48,430	43,050
CAMIONETAS	MITSUBISHI	CANTER TURBO	CANTER TURBO	97,900	88,110	78,320
CAMIONETAS	MITSUBISHI	ECLIPSE CROSS 2WD 2.0 GLS CVT	ECLIPSE CROSS 2WD 2.0 GLS CVT	67,360	60,620	53,890
CAMIONETAS	MITSUBISHI	ECLIPSE CROSS 2WD 2.0 GLX CVT	ECLIPSE CROSS 2WD 2.0 GLX CVT	74,340	66,910	59,470
CAMIONETAS	MITSUBISHI	ECLIPSE CROSS 4WD 2.0 GLS CVT	ECLIPSE CROSS 4WD 2.0 GLS CVT	84,090	75,680	67,270
CAMIONETAS	MITSUBISHI	GRAND OUTLANDER 2WD 7S 2.5 GLS CVT	GRAND OUTLANDER 2WD 7S 2.5 GLS CVT	139,400	125,460	111,520
CAMIONETAS	MITSUBISHI	GRANDIS 2.4 AUT.	GRANDIS 2.4 AUT.	108,050	97,250	86,440
CAMIONETAS	MITSUBISHI	L200	L200	94,220	84,800	75,380
CAMIONETAS	MITSUBISHI	L200 2.5 D/C TD GLS AT HIGH POWER	L200 2.5 D/C TD GLS AT HIGH POWER	131,300	118,170	105,040
CAMIONETAS	MITSUBISHI	L200 2.5 D/C TD GLS MT HIGH POWER	L200 2.5 D/C TD GLS MT HIGH POWER	126,220	113,600	100,980
CAMIONETAS	MITSUBISHI	L200 2.5 D/C TD GLX MT HIGH POWER	L200 2.5 D/C TD GLX MT HIGH POWER	115,490	103,940	92,390
CAMIONETAS	MITSUBISHI	L200 4X2 2.4 GLX MT	L200 4X2 2.4 GLX MT	83,490	75,140	66,790
CAMIONETAS	MITSUBISHI	L200 4X2 2.4 TD GLX	L200 4X2 2.4 TD GLX	84,370	75,930	67,500
CAMIONETAS	MITSUBISHI	L200 4X2 2.4 TD GLX MT	L200 4X2 2.4 TD GLX MT	87,530	78,780	70,020
CAMIONETAS	MITSUBISHI	L200 4X4 2.4 TD GLS MT	L200 4X4 2.4 TD GLS MT	108,030	97,230	86,420
CAMIONETAS	MITSUBISHI	L200 4X4 2.4 TD GLX MT	L200 4X4 2.4 TD GLX MT	101,000	90,900	80,800
CAMIONETAS	MITSUBISHI	L200 4X4 2.4 TD HP GLS AT	L200 4X4 2.4 TD HP GLS AT	112,800	101,520	90,240
CAMIONETAS	MITSUBISHI	L200 4X4 2.4 TD HP GLS MT	L200 4X4 2.4 TD HP GLS MT	115,490	103,940	92,390
CAMIONETAS	MITSUBISHI	L200 4X4 2.4 TD HP GLX	L200 4X4 2.4 TD HP GLX	97,630	87,870	78,100
CAMIONETAS	MITSUBISHI	L200 4X4 2.4 TD HP GLX MT	L200 4X4 2.4 TD HP GLX MT	97,630	87,870	78,100
CAMIONETAS	MITSUBISHI	L200 CD 4X2 2.0 GAS.	L200 CD 4X2 2.0 GAS.	58,900	53,010	47,120
CAMIONETAS	MITSUBISHI	L200 CD 4X2 2.5 DIES.	L200 CD 4X2 2.5 DIES.	63,800	57,420	51,040
CAMIONETAS	MITSUBISHI	L200 CD 4X4 2.0 DIES.	L200 CD 4X4 2.0 DIES.	85,100	76,590	68,080
CAMIONETAS	MITSUBISHI	L200 CD 4X4 2.0 GAS.	L200 CD 4X4 2.0 GAS.	88,740	79,870	70,990
CAMIONETAS	MITSUBISHI	L200 CD 4X4 2.4 GAS. MEC.	L200 CD 4X4 2.4 GAS. MEC.	85,100	76,590	68,080
CAMIONETAS	MITSUBISHI	L200 CD 4X4 2.5 DIES.	L200 CD 4X4 2.5 DIES.	88,370	79,530	70,700
CAMIONETAS	MITSUBISHI	L200 CR GLS C/D 4X4 2.5 TD	L200 CR GLS C/D 4X4 2.5 TD	109,860	98,870	87,890
CAMIONETAS	MITSUBISHI	L200 CR GLS C/D 4X4 2.5 TD AUT.	L200 CR GLS C/D 4X4 2.5 TD AUT.	112,460	101,210	89,970
CAMIONETAS	MITSUBISHI	L200 CR GLS C/D 4X4 2.5 TD MEC.	L200 CR GLS C/D 4X4 2.5 TD MEC.	107,720	96,950	86,180
CAMIONETAS	MITSUBISHI	L200 CR GLS C/D 4X4 3.2 TD MEC.	L200 CR GLS C/D 4X4 3.2 TD MEC.	120,990	108,890	96,790
CAMIONETAS	MITSUBISHI	L200 CR GLS CD 4X4 2.5 AT	L200 CR GLS CD 4X4 2.5 AT	112,460	101,210	89,970
CAMIONETAS	MITSUBISHI	L200 CR GLS CD 4X4 3.2 TD AT	L200 CR GLS CD 4X4 3.2 TD AT	125,890	113,300	100,710
CAMIONETAS	MITSUBISHI	L200 CR GLS CD 4X4 3.2 TD AT	L200 CR GLS CD 4X4 3.2 TD AT	125,890	113,300	100,710
CAMIONETAS	MITSUBISHI	L200 CR GLX C/D 4X4 2.5 TD MEC.	L200 CR GLX C/D 4X4 2.5 TD MEC.	70,490	63,440	56,390
CAMIONETAS	MITSUBISHI	L200 CR GLX C/D 4X4 3.2 TD MEC.	L200 CR GLX C/D 4X4 3.2 TD MEC.	105,600	95,040	84,480
CAMIONETAS	MITSUBISHI	L200 CR GLX M C/D 4X4 2.5 TD	L200 CR GLX M C/D 4X4 2.5 TD	90,010	81,010	72,010
CAMIONETAS	MITSUBISHI	L200 CREW CAB GLX	L200 CREW CAB GLX	65,920	59,330	52,740
CAMIONETAS	MITSUBISHI	L200 CS 4X2 2.0 GAS.	L200 CS 4X2 2.0 GAS.	54,000	48,600	43,200
CAMIONETAS	MITSUBISHI	L200 CS 4X2 2.5 DIES.	L200 CS 4X2 2.5 DIES.	61,200	55,080	48,960
CAMIONETAS	MITSUBISHI	L200 DAKAR GL CD 4X2 2.5 TDI	L200 DAKAR GL CD 4X2 2.5 TDI	73,010	65,710	58,410
CAMIONETAS	MITSUBISHI	L200 DAKAR GL CD 4X4 2.5 TDI	L200 DAKAR GL CD 4X4 2.5 TDI	94,560	85,100	75,650
CAMIONETAS	MITSUBISHI	L200 DAKAR GLS CD 4X4 2.5 TDI	L200 DAKAR GLS CD 4X4 2.5 TDI	34,100	30,690	27,280
CAMIONETAS	MITSUBISHI	L200 DAKAR GLS CD 4X4 2.5 TDI AUT.	L200 DAKAR GLS CD 4X4 2.5 TDI AUT.	111,910	100,720	89,530
CAMIONETAS	MITSUBISHI	L200 DI-D GLS 2.5 AUT.	L200 DI-D GLS 2.5 AUT.	123,770	111,390	99,020
CAMIONETAS	MITSUBISHI	L200 DI-D GLS 2.5 MEC.	L200 DI-D GLS 2.5 MEC.	117,880	106,090	94,300
CAMIONETAS	MITSUBISHI	L200 DI-D GLS 3,2 AUT.	L200 DI-D GLS 3,2 AUT.	123,770	111,390	99,020
CAMIONETAS	MITSUBISHI	L200 DI-D GLS 3.2 MEC.	L200 DI-D GLS 3.2 MEC.	129,980	116,980	103,980
CAMIONETAS	MITSUBISHI	L200 DI-D GLX 2.5	L200 DI-D GLX 2.5	96,270	86,640	77,020

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	MITSUBISHI	L200 DI-D GLX 3,2	L200 DI-D GLX 3,2	109,520	98,570	87,620
CAMIONETAS	MITSUBISHI	L200 DK-R 2.5 HP TD GLS MT	L200 DK-R 2.5 HP TD GLS MT	104,280	93,850	83,420
CAMIONETAS	MITSUBISHI	L200 DK-R 4X2 2.5 TD GLX	L200 DK-R 4X2 2.5 TD GLX	71,050	63,950	56,840
CAMIONETAS	MITSUBISHI	L200 DK-R 4X4 2.5 HP TD GL	L200 DK-R 4X4 2.5 HP TD GL	87,720	78,950	70,180
CAMIONETAS	MITSUBISHI	L200 DK-R 4X4 2.5 HP TD GLS MT	L200 DK-R 4X4 2.5 HP TD GLS MT	111,290	100,160	89,030
CAMIONETAS	MITSUBISHI	L200 DK-R 4X4 2.5 HP TD GLX MT	L200 DK-R 4X4 2.5 HP TD GLX MT	87,720	78,950	70,180
CAMIONETAS	MITSUBISHI	L200 DK-R 4X4 2.5 TD GLX	L200 DK-R 4X4 2.5 TD GLX	89,350	80,420	71,480
CAMIONETAS	MITSUBISHI	L200 DK-R GLS 4X4 2.5 HP AT	L200 DK-R GLS 4X4 2.5 HP AT	122,760	110,480	98,210
CAMIONETAS	MITSUBISHI	L200 DK-R GLS 4X4 2.5 HP MT	L200 DK-R GLS 4X4 2.5 HP MT	78,550	70,700	62,840
CAMIONETAS	MITSUBISHI	L200 DK-R GLX 4X2 2.5 TD MT	L200 DK-R GLX 4X2 2.5 TD MT	65,450	58,910	52,360
CAMIONETAS	MITSUBISHI	L200 DK-R GLX 4X4 2.5 HP MT	L200 DK-R GLX 4X4 2.5 HP MT	62,510	56,260	50,010
CAMIONETAS	MITSUBISHI	L200 DK-R GLX 4X4 2.5 MT	L200 DK-R GLX 4X4 2.5 MT	70,360	63,320	56,290
CAMIONETAS	MITSUBISHI	L200 DK-R GLX 4X4 2.5 TD MT	L200 DK-R GLX 4X4 2.5 TD MT	75,270	67,740	60,220
CAMIONETAS	MITSUBISHI	L200 DLX 4X4 2.5 TD	L200 DLX 4X4 2.5 TD	101,470	91,320	81,180
CAMIONETAS	MITSUBISHI	L200 GL D/C 4X2 2.5 TD MT	L200 GL D/C 4X2 2.5 TD MT	78,550	70,700	62,840
CAMIONETAS	MITSUBISHI	L200 GL M C/D 4X2 GAS	L200 GL M C/D 4X2 GAS	66,310	59,680	53,050
CAMIONETAS	MITSUBISHI	L200 GLS 4X4 2.5 TD	L200 GLS 4X4 2.5 TD	63,980	57,580	51,180
CAMIONETAS	MITSUBISHI	L200 GLS CD 4X4 TD	L200 GLS CD 4X4 TD	100,930	90,840	80,740
CAMIONETAS	MITSUBISHI	L200 GLS D/C 4X4 3.2 TD AUT.	L200 GLS D/C 4X4 3.2 TD AUT.	85,100	76,590	68,080
CAMIONETAS	MITSUBISHI	L200 GLX 3.2 MEC.	L200 GLX 3.2 MEC.	114,440	103,000	91,550
CAMIONETAS	MITSUBISHI	L200 GLX 4X4 2.5 TD	L200 GLX 4X4 2.5 TD	91,640	82,480	73,310
CAMIONETAS	MITSUBISHI	L200 GLX CD 4X2 2.4 MEC	L200 GLX CD 4X2 2.4 MEC	70,490	63,440	56,390
CAMIONETAS	MITSUBISHI	L200 GLX CD 4X4 2.4 MEC.	L200 GLX CD 4X4 2.4 MEC.	76,910	69,220	61,530
CAMIONETAS	MITSUBISHI	L200 GLX CS 4X4 2.4	L200 GLX CS 4X4 2.4	88,740	79,870	70,990
CAMIONETAS	MITSUBISHI	L200 TRITON 4X2 2.4 TD GLX MT	L200 TRITON 4X2 2.4 TD GLX MT	73,330	66,000	58,660
CAMIONETAS	MITSUBISHI	L200 TRITON 4X4 2.4 TD GLS MT	L200 TRITON 4X4 2.4 TD GLS MT	96,620	86,960	77,300
CAMIONETAS	MITSUBISHI	L200 TRITON 4X4 2.4 TD GLX MT	L200 TRITON 4X4 2.4 TD GLX MT	58,540	52,690	46,830
CAMIONETAS	MITSUBISHI	L200 TRITON 4X4 2.4 TD HP GLS	L200 TRITON 4X4 2.4 TD HP GLS	109,680	98,710	87,740
CAMIONETAS	MITSUBISHI	L200 TRITON 4X4 2.4 TD HP GLS AT	L200 TRITON 4X4 2.4 TD HP GLS AT	89,280	80,350	71,420
CAMIONETAS	MITSUBISHI	L200 TRITON 4X4 2.4 TD HP GLS MT	L200 TRITON 4X4 2.4 TD HP GLS MT	106,700	96,030	85,360
CAMIONETAS	MITSUBISHI	L200 TRITON 4X4 2.4 TD HP GLX	L200 TRITON 4X4 2.4 TD HP GLX	90,840	81,760	72,670
CAMIONETAS	MITSUBISHI	L200 TRITON 4X4 2.4 TD HP GLX MT	L200 TRITON 4X4 2.4 TD HP GLX MT	75,270	67,740	60,220
CAMIONETAS	MITSUBISHI	L300	L300	77,830	70,050	62,260
CAMIONETAS	MITSUBISHI	L300 MINIBUS/ L400	L300 MINIBUS/ L400	89,060	80,150	71,250
CAMIONETAS	MITSUBISHI	L300 PANEL 2.5	L300 PANEL 2.5	62,050	55,850	49,640
CAMIONETAS	MITSUBISHI	L300 PANEL DX	L300 PANEL DX	52,070	46,860	41,660
CAMIONETAS	MITSUBISHI	L300 PANEL VAN	L300 PANEL VAN	81,030	72,930	64,820
CAMIONETAS	MITSUBISHI	L300 PANEL VAN DIES.	L300 PANEL VAN DIES.	72,190	64,970	57,750
CAMIONETAS	MITSUBISHI	L300 VAN MINIBUS 2.5	L300 VAN MINIBUS 2.5	71,880	64,690	57,500
CAMIONETAS	MITSUBISHI	L300 XL DIES.	L300 XL DIES.	70,520	63,470	56,420
CAMIONETAS	MITSUBISHI	MONTERO 2.5 C.C.	MONTERO 2.5 C.C.	159,090	143,180	127,270
CAMIONETAS	MITSUBISHI	MONTERO 2.6 GAS. V6	MONTERO 2.6 GAS. V6	123,530	111,180	98,820
CAMIONETAS	MITSUBISHI	MONTERO CORTA 2.8 TDI MT	MONTERO CORTA 2.8 TDI MT	143,900	129,510	115,120
CAMIONETAS	MITSUBISHI	MONTERO CORTA 3.5 V6	MONTERO CORTA 3.5 V6	121,110	109,000	96,890
CAMIONETAS	MITSUBISHI	MONTERO CORTA DID 3.2 AUT.	MONTERO CORTA DID 3.2 AUT.	202,680	182,410	162,140
CAMIONETAS	MITSUBISHI	MONTERO DID GLS CORTA 3.2	MONTERO DID GLS CORTA 3.2	202,680	182,410	162,140
CAMIONETAS	MITSUBISHI	MONTERO GLS 3.2L AT	MONTERO GLS 3.2L AT	180,050	162,050	144,040
CAMIONETAS	MITSUBISHI	MONTERO GLS 4WD 2.0 CVT	MONTERO GLS 4WD 2.0 CVT	108,030	97,230	86,420
CAMIONETAS	MITSUBISHI	MONTERO GLS 4X4 2.4 HP TDI AT	MONTERO GLS 4X4 2.4 HP TDI AT	126,020	113,420	100,820
CAMIONETAS	MITSUBISHI	MONTERO GLS 4X4 2.4 HP TDI MT	MONTERO GLS 4X4 2.4 HP TDI MT	137,500	123,750	110,000
CAMIONETAS	MITSUBISHI	MONTERO GLS 4X4 3.0 AT	MONTERO GLS 4X4 3.0 AT	134,860	121,370	107,890
CAMIONETAS	MITSUBISHI	MONTERO GLX 2WD 2.0 CVT	MONTERO GLX 2WD 2.0 CVT	83,460	75,110	66,770
CAMIONETAS	MITSUBISHI	MONTERO GRANADA 1.6	MONTERO GRANADA 1.6	67,450	60,710	53,960
CAMIONETAS	MITSUBISHI	MONTERO GRANADA 1.8 AUT.	MONTERO GRANADA 1.8 AUT.	128,410	115,570	102,730
CAMIONETAS	MITSUBISHI	MONTERO GRANADA 1.8 MEC.	MONTERO GRANADA 1.8 MEC.	80,230	72,210	64,180
CAMIONETAS	MITSUBISHI	MONTERO GRANADA 2.0 AT FULL	MONTERO GRANADA 2.0 AT FULL	80,230	72,210	64,180
CAMIONETAS	MITSUBISHI	MONTERO GRANADA 2.0 AUT.	MONTERO GRANADA 2.0 AUT.	80,230	72,210	64,180
CAMIONETAS	MITSUBISHI	MONTERO GRANADA 2.0 MEC.	MONTERO GRANADA 2.0 MEC.	66,140	59,530	52,910
CAMIONETAS	MITSUBISHI	MONTERO GRANADA SEMIFULL 2.0 MT	MONTERO GRANADA SEMIFULL 2.0 MT	66,140	59,530	52,910
CAMIONETAS	MITSUBISHI	MONTERO LARGA 2.8 TDI	MONTERO LARGA 2.8 TDI	170,750	153,680	136,600
CAMIONETAS	MITSUBISHI	MONTERO LARGA 2.8 TDI AUT.	MONTERO LARGA 2.8 TDI AUT.	181,230	163,110	144,980
CAMIONETAS	MITSUBISHI	MONTERO LARGA 2.8 TDI MT	MONTERO LARGA 2.8 TDI MT	165,180	148,660	132,140
CAMIONETAS	MITSUBISHI	MONTERO LARGA 3.5 V6	MONTERO LARGA 3.5 V6	176,810	159,130	141,450
CAMIONETAS	MITSUBISHI	MONTERO LARGA 3.5 V6 AUT.	MONTERO LARGA 3.5 V6 AUT.	176,810	159,130	141,450
CAMIONETAS	MITSUBISHI	MONTERO LARGA 3.8 V6 AUT.	MONTERO LARGA 3.8 V6 AUT.	202,190	181,970	161,750
CAMIONETAS	MITSUBISHI	MONTERO LARGA DID 3.2 AUT.	MONTERO LARGA DID 3.2 AUT.	179,300	161,370	143,440
CAMIONETAS	MITSUBISHI	MONTERO LARGA DID 3.2 MEC.	MONTERO LARGA DID 3.2 MEC.	191,470	172,320	153,180
CAMIONETAS	MITSUBISHI	MONTERO LARGA DID CR 3.2 AT	MONTERO LARGA DID CR 3.2 AT	173,500	156,150	138,800
CAMIONETAS	MITSUBISHI	MONTERO LARGA GLS 4X4 3.2 AT	MONTERO LARGA GLS 4X4 3.2 AT	180,050	162,050	144,040
CAMIONETAS	MITSUBISHI	MONTERO LARGA GLS LTD 3.8 V6 AUT.	MONTERO LARGA GLS LTD 3.8 V6 AUT.	209,220	188,300	167,380
CAMIONETAS	MITSUBISHI	MONTERO LARGA MIVEC 3.8 AUT.	MONTERO LARGA MIVEC 3.8 AUT.	183,030	164,730	146,420
CAMIONETAS	MITSUBISHI	MONTERO SPORT 2.4 4X4 TDI GLS A/T	MONTERO SPORT 2.4 4X4 TDI GLS A/T	171,220	154,100	136,980
CAMIONETAS	MITSUBISHI	MONTERO SPORT 2.5 HP AT	MONTERO SPORT 2.5 HP AT	134,210	120,790	107,370
CAMIONETAS	MITSUBISHI	MONTERO SPORT 2.5 HP MT	MONTERO SPORT 2.5 HP MT	129,300	116,370	103,440
CAMIONETAS	MITSUBISHI	MONTERO SPORT 3.5 V6 AT	MONTERO SPORT 3.5 V6 AT	124,380	111,940	99,500
CAMIONETAS	MITSUBISHI	MONTERO SPORT 4X4 2.4 HP TDI GLS M	MONTERO SPORT 4X4 2.4 HP TDI GLS M	147,310	132,580	117,850
CAMIONETAS	MITSUBISHI	MONTERO SPORT GLS 4X2 3.0 AT	MONTERO SPORT GLS 4X2 3.0 AT	116,210	104,590	92,970
CAMIONETAS	MITSUBISHI	MONTERO SPORT GLS 4X2 3.0 V6 AT FULL	MONTERO SPORT GLS 4X2 3.0 V6 AT FULL	116,770	105,090	93,420
CAMIONETAS	MITSUBISHI	MONTERO SPORT GLS 4X4 2.4 HP TDI A/T	MONTERO SPORT GLS 4X4 2.4 HP TDI A/T	112,560	101,300	90,050
CAMIONETAS	MITSUBISHI	MONTERO SPORT GLS 4X4 2.4 HP TDI M/T	MONTERO SPORT GLS 4X4 2.4 HP TDI M/T	128,120	115,310	102,500
CAMIONETAS	MITSUBISHI	MONTERO SPORT GLS 4X4 3.0 AT	MONTERO SPORT GLS 4X4 3.0 AT	119,790	107,810	95,830
CAMIONETAS	MITSUBISHI	MONTERO SPORT GLS 4X4 3.0 AT FULL	MONTERO SPORT GLS 4X4 3.0 AT FULL	136,300	122,670	109,040
CAMIONETAS	MITSUBISHI	MONTERO SPORT GLS 4X4 3.0 V6 AT	MONTERO SPORT GLS 4X4 3.0 V6 AT	140,760	126,680	112,610
CAMIONETAS	MITSUBISHI	MONTERO TURBO 2.0 DIES. V6	MONTERO TURBO 2.0 DIES. V6	159,980	143,980	127,980
CAMIONETAS	MITSUBISHI	MONTERO TURBO 2.5 DIES.	MONTERO TURBO 2.5 DIES.	127,040	114,340	101,630
CAMIONETAS	MITSUBISHI	MONTERO TURBO 2.5 DIES. V6	MONTERO TURBO 2.5 DIES. V6	127,670	114,900	102,140
CAMIONETAS	MITSUBISHI	MONTERO TURBO CORTA 2.8 DIES	MONTERO TURBO CORTA 2.8 DIES	162,570	146,310	130,060
CAMIONETAS	MITSUBISHI	MONTERO TURBO LARGA 2.8 C.C. DIES.	MONTERO TURBO LARGA 2.8 C.C. DIES.	156,820	141,140	125,460
CAMIONETAS	MITSUBISHI	MONTERO TURBO LARGA 3.2 DIES. AUT.	MONTERO TURBO LARGA 3.2 DIES. AUT.	189,910	170,920	151,930
CAMIONETAS	MITSUBISHI	MONTERO TURBO LARGA 3.2 DIES. MEC.	MONTERO TURBO LARGA 3.2 DIES. MEC.	191,320	172,190	153,060
CAMIONETAS	MITSUBISHI	NATIVA 2.5 TD MEC.	NATIVA 2.5 TD MEC.	114,260	102,830	91,410
CAMIONETAS	MITSUBISHI	NATIVA 3.5 V6 AT	NATIVA 3.5 V6 AT	147,310	132,580	117,850
CAMIONETAS	MITSUBISHI	NATIVA 4X2 AUT.	NATIVA 4X2 AUT.	134,210	120,790	107,370
CAMIONETAS	MITSUBISHI	NATIVA 4X4 3.0 GAS AUT.	NATIVA 4X4 3.0 GAS AUT.	100,680	90,610	80,540
CAMIONETAS	MITSUBISHI	NATIVA 4X4 AUT.	NATIVA 4X4 AUT.	124,090	111,680	99,270
CAMIONETAS	MITSUBISHI	NATIVA 4X4 MEC.	NATIVA 4X4 MEC.	135,540	121,990	108,430
CAMIONETAS	MITSUBISHI	NATIVA CR GLS 3.2 TDI AT	NATIVA CR GLS 3.2 TDI AT	139,160	125,240	111,330
CAMIONETAS	MITSUBISHI	NATIVA CR GLS 4X4 3.2 TDI AUT.	NATIVA CR GLS 4X4 3.2 TDI AUT.	139,160	125,240	111,330
CAMIONETAS	MITSUBISHI	NATIVA CR GLS ST 4X4 2.5 TDI MEC.	NATIVA CR GLS ST 4X4 2.5 TDI MEC.	129,000	116,100	103,200
CAMIONETAS	MITSUBISHI	NATIVA DI-D 2.5 MEC.	NATIVA DI-D 2.5 MEC.	147,830	133,050	118,260
CAMIONETAS	MITSUBISHI	NATIVA DID 4X4 3.2 AUT.	NATIVA DID 4X4 3.2 AUT.	168,450	151,610	134,760
CAMIONETAS	MITSUBISHI	NATIVA GLS	NATIVA GLS	126,050	113,450	100,840
CAMIONETAS	MITSUBISHI	NATIVA GLS 2.5 TD MT	NATIVA GLS 2.5 TD MT	134,210	120,790	107,370
CAMIONETAS	MITSUBISHI	NATIVA GLS 3.0 AUT.	NATIVA GLS 3.0 AUT.	126,050	113,450	100,840
CAMIONETAS	MITSUBISHI	NATIVA GLS 3.5 V6 AUT.	NATIVA GLS 3.5 V6 AUT.	146,520	131,870	117,220
CAMIONETAS	MITSUBISHI	NATIVA GLS ST 4X4 3.5 V6 AUT.	NATIVA GLS ST 4X4 3.5 V6 AUT.	135,230	121,710	108,180
CAMIONETAS	MITSUBISHI	NATIVA GLS ST 4X4 3.5 V6 MEC.	NATIVA GLS ST 4X4 3.5 V6 MEC.	131,790	118,610	105,430
CAMIONETAS	MITSUBISHI	NATIVA ST 3.5 V6 AT	NATIVA ST 3.5 V6 AT	137,500	123,750	110,000
CAMIONETAS	MITSUBISHI	NATIVA ST 3.5 V6 MT	NATIVA ST 3.5 V6 MT	134,210	120,790	107,370
CAMIONETAS	MITSUBISHI	NATIVA TURBO 4X4 DIES. MEC.	NATIVA TURBO 4X4 DIES. MEC.	129,650	116,690	103,720

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	MITSUBISHI	NEW L200 4X2 2.4 TD GLX MT	NEW L200 4X2 2.4 TD GLX MT	90,840	81,760	72,670
CAMIONETAS	MITSUBISHI	NEW L200 4X4 2.4 TD GLS MT	NEW L200 4X4 2.4 TD GLS MT	112,030	100,830	89,620
CAMIONETAS	MITSUBISHI	NEW L200 4X4 2.4 TD GLX MT	NEW L200 4X4 2.4 TD GLX MT	91,750	82,580	73,400
CAMIONETAS	MITSUBISHI	NEW L200 4X4 2.4 TD HP GLS AT	NEW L200 4X4 2.4 TD HP GLS AT	129,540	116,590	103,630
CAMIONETAS	MITSUBISHI	NEW L200 4X4 2.4 TD HP GLS MT	NEW L200 4X4 2.4 TD HP GLS MT	90,840	81,760	72,670
CAMIONETAS	MITSUBISHI	NEW L200 4X4 2.4 TD HP GLX MT	NEW L200 4X4 2.4 TD HP GLX MT	90,840	81,760	72,670
CAMIONETAS	MITSUBISHI	NEW MONTERO SPORT 4X2 3.0 GLS AT FULL	NEW MONTERO SPORT 4X2 3.0 GLS AT FULL	130,920	117,830	104,740
CAMIONETAS	MITSUBISHI	NEW MONTERO SPORT 4X4 2.4 HP TD AT	NEW MONTERO SPORT 4X4 2.4 HP TD AT	173,500	156,150	138,800
CAMIONETAS	MITSUBISHI	NEW MONTERO SPORT 4X4 2.4 HP TD MT	NEW MONTERO SPORT 4X4 2.4 HP TD MT	150,590	135,530	120,470
CAMIONETAS	MITSUBISHI	NEW MONTERO SPORT 4X4 3.0 GLS AT FULL	NEW MONTERO SPORT 4X4 3.0 GLS AT FULL	137,500	123,750	110,000
CAMIONETAS	MITSUBISHI	OUTLANDER 2WD 7S 2.5 GLS CVT	OUTLANDER 2WD 7S 2.5 GLS CVT	129,640	116,680	103,710
CAMIONETAS	MITSUBISHI	OUTLANDER 2WD GLX CVT 2.4	OUTLANDER 2WD GLX CVT 2.4	109,660	98,690	87,730
CAMIONETAS	MITSUBISHI	OUTLANDER 4WD 7S 2.5 GLS CVT	OUTLANDER 4WD 7S 2.5 GLS CVT	151,520	136,370	121,220
CAMIONETAS	MITSUBISHI	OUTLANDER 4X4 3.0 V6	OUTLANDER 4X4 3.0 V6	141,780	127,600	113,420
CAMIONETAS	MITSUBISHI	OUTLANDER GLS	OUTLANDER GLS	98,540	88,690	78,830
CAMIONETAS	MITSUBISHI	OUTLANDER GLS 2.4	OUTLANDER GLS 2.4	114,470	103,020	91,580
CAMIONETAS	MITSUBISHI	OUTLANDER GLS 2WD 2.0 CVT	OUTLANDER GLS 2WD 2.0 CVT	77,860	70,070	62,290
CAMIONETAS	MITSUBISHI	OUTLANDER GLS 2WD 2.0 CVT 7S	OUTLANDER GLS 2WD 2.0 CVT 7S	84,430	75,990	67,540
CAMIONETAS	MITSUBISHI	OUTLANDER GLS 3.0	OUTLANDER GLS 3.0	107,720	96,950	86,180
CAMIONETAS	MITSUBISHI	OUTLANDER GLS 4WD 2.4 CVT 7S	OUTLANDER GLS 4WD 2.4 CVT 7S	115,760	104,180	92,610
CAMIONETAS	MITSUBISHI	OUTLANDER GLS 4WD 3.0 6AUT.	OUTLANDER GLS 4WD 3.0 6AUT.	134,740	121,270	107,790
CAMIONETAS	MITSUBISHI	OUTLANDER GLS AUT.	OUTLANDER GLS AUT.	104,460	94,010	83,570
CAMIONETAS	MITSUBISHI	OUTLANDER GLS AWC 2.4 CVT	OUTLANDER GLS AWC 2.4 CVT	129,300	116,370	103,440
CAMIONETAS	MITSUBISHI	OUTLANDER GLS AWC 3.0 AT	OUTLANDER GLS AWC 3.0 AT	129,300	116,370	103,440
CAMIONETAS	MITSUBISHI	OUTLANDER GLS CVT 4WD 2.4	OUTLANDER GLS CVT 4WD 2.4	111,050	99,950	88,840
CAMIONETAS	MITSUBISHI	OUTLANDER GLS LIMITED AUT.	OUTLANDER GLS LIMITED AUT.	108,050	97,250	86,440
CAMIONETAS	MITSUBISHI	OUTLANDER GLX	OUTLANDER GLX	92,280	83,050	73,820
CAMIONETAS	MITSUBISHI	OUTLANDER GLX 2.4	OUTLANDER GLX 2.4	103,100	92,790	82,480
CAMIONETAS	MITSUBISHI	OUTLANDER GLX 2WD 1.5 CVT SPORT	OUTLANDER GLX 2WD 1.5 CVT SPORT	107,740	96,970	86,190
CAMIONETAS	MITSUBISHI	OUTLANDER GLX 2WD 2.0 CVT	OUTLANDER GLX 2WD 2.0 CVT	80,030	72,030	64,020
CAMIONETAS	MITSUBISHI	OUTLANDER GLX 2WD 2.0 CVT 7S	OUTLANDER GLX 2WD 2.0 CVT 7S	85,890	77,300	68,710
CAMIONETAS	MITSUBISHI	OUTLANDER GLX 2WD 2.0 MT	OUTLANDER GLX 2WD 2.0 MT	75,780	68,200	60,620
CAMIONETAS	MITSUBISHI	OUTLANDER GLX 4X2 2.4 MT	OUTLANDER GLX 4X2 2.4 MT	94,930	85,440	75,940
CAMIONETAS	MITSUBISHI	OUTLANDER GLX AUT.	OUTLANDER GLX AUT.	96,590	86,930	77,270
CAMIONETAS	MITSUBISHI	OUTLANDER GLX AWC 2.4 CVT	OUTLANDER GLX AWC 2.4 CVT	111,150	100,040	88,920
CAMIONETAS	MITSUBISHI	OUTLANDER GLX CVT 4WD 2.4	OUTLANDER GLX CVT 4WD 2.4	103,100	92,790	82,480
CAMIONETAS	MITSUBISHI	OUTLANDER SPORT 2WD 1.5 GLS CVT	OUTLANDER SPORT 2WD 1.5 GLS CVT	114,470	103,020	91,580
CAMIONETAS	MITSUBISHI	OUTLANDER SPORT 2WD 1.5 GLS FULL CVT	OUTLANDER SPORT 2WD 1.5 GLS FULL CVT	124,580	112,120	99,660
CAMIONETAS	MITSUBISHI	PICK UP BARANDA CS 4X4 DIES.	PICK UP BARANDA CS 4X4 DIES.	72,680	65,410	58,140
CAMIONETAS	MITSUBISHI	PICK UP BARANDA CS DIES.	PICK UP BARANDA CS DIES.	68,430	61,590	54,740
CAMIONETAS	MITSUBISHI	PICK UP BARANDA CS GAS.	PICK UP BARANDA CS GAS.	56,450	50,810	45,160
CAMIONETAS	MITSUBISHI	PICK UP CD 4X2 2.5 DIES.	PICK UP CD 4X2 2.5 DIES.	80,880	72,790	64,700
CAMIONETAS	MITSUBISHI	PICK UP CD 4X4 GAS.	PICK UP CD 4X4 GAS.	71,710	64,540	57,370
CAMIONETAS	MITSUBISHI	PICK UP CD DIES.	PICK UP CD DIES.	61,880	55,690	49,500
CAMIONETAS	MITSUBISHI	PICK UP CHAS. CAB. CS 4X4 GAS.	PICK UP CHAS. CAB. CS 4X4 GAS.	49,080	44,170	39,260
CAMIONETAS	MITSUBISHI	PICK UP CHAS.CAB. CD 4X4 DIES.	PICK UP CHAS.CAB. CD 4X4 DIES.	72,160	64,940	57,730
CAMIONETAS	MITSUBISHI	PICK UP CHAS.CAB. CD DIES.	PICK UP CHAS.CAB. CD DIES.	63,690	57,320	50,950
CAMIONETAS	MITSUBISHI	PICK UP CHAS.CAB. CS DIES.	PICK UP CHAS.CAB. CS DIES.	58,930	53,040	47,140
CAMIONETAS	MITSUBISHI	PICK UP CS 4X2 2.5 DIES.	PICK UP CS 4X2 2.5 DIES.	71,710	64,540	57,370
CAMIONETAS	MITSUBISHI	PICK UP CS 4X2 GAS.	PICK UP CS 4X2 GAS.	61,880	55,690	49,500
CAMIONETAS	MITSUBISHI	PICK UP CS 4X4 DIES.	PICK UP CS 4X4 DIES.	76,940	69,250	61,550
CAMIONETAS	MITSUBISHI	PICK UP CS 4X4 GAS.	PICK UP CS 4X4 GAS.	70,400	63,360	56,320
CAMIONETAS	MITSUBISHI	PICK UP CS DIES.	PICK UP CS DIES.	67,130	60,420	53,700
CAMIONETAS	MITSUBISHI	PICK UP CS GAS.	PICK UP CS GAS.	58,120	52,310	46,500
CAMIONETAS	MITSUBISHI	PICK UP CS GAS.TOLVA	PICK UP CS GAS.TOLVA	60,540	54,490	48,430
CAMIONETAS	MITSUBISHI	PICK UP TOLVA CD 4X4 DIES.	PICK UP TOLVA CD 4X4 DIES.	82,540	74,290	66,030
CAMIONETAS	MITSUBISHI	PICK UP TOLVA CD DIES.	PICK UP TOLVA CD DIES.	72,190	64,970	57,750
CAMIONETAS	MITSUBISHI	PICK UP TOLVA CS 4X4 GAS.	PICK UP TOLVA CS 4X4 GAS.	72,160	64,940	57,730
CAMIONETAS	MITSUBISHI	PICK UP TOLVA CS DIES.	PICK UP TOLVA CS DIES.	68,740	61,870	54,990
CAMIONETAS	MITSUBISHI	PICK UP TOLVA IMP. CD 4X4 DIES.	PICK UP TOLVA IMP. CD 4X4 DIES.	91,360	82,220	73,090
CAMIONETAS	MITSUBISHI	PICK UP TOLVA IMP. CD 4X4 DIES. FULL	PICK UP TOLVA IMP. CD 4X4 DIES. FULL	112,970	101,670	90,380
CAMIONETAS	MITSUBISHI	PICK UP TOLVA IMP. CS 4X4 DIES.	PICK UP TOLVA IMP. CS 4X4 DIES.	85,130	76,620	68,100
CAMIONETAS	MITSUBISHI	PICK UP TOLVITA CD 4X4 DIES.	PICK UP TOLVITA CD 4X4 DIES.	77,720	69,950	62,180
CAMIONETAS	MITSUBISHI	PICK UP TOLVITA CD DIES.	PICK UP TOLVITA CD DIES.	70,070	63,060	56,060
CAMIONETAS	MITSUBISHI	PICK UPTOLVA CS 4X4 DIES.	PICK UPTOLVA CS 4X4 DIES.	78,390	70,550	62,710
CAMIONETAS	MITSUBISHI	XPANDER	XPANDER	69,010	62,110	55,210
CAMIONETAS	MITSUBISHI	XPANDER 1.5 AT GLS	XPANDER 1.5 AT GLS	70,690	63,620	56,550
CAMIONETAS	MITSUBISHI	XPANDER 1.5 AT GLS GLP	XPANDER 1.5 AT GLS GLP	88,770	79,890	71,020
CAMIONETAS	MITSUBISHI	XPANDER 1.5 MT GLS	XPANDER 1.5 MT GLS	42,770	38,490	34,220
CAMIONETAS	MITSUBISHI	XPANDER 1.5 MT GLS GLP	XPANDER 1.5 MT GLS GLP	85,420	76,880	68,340
CAMIONETAS	MITSUBISHI	XPANDER 1.5 MT GLX	XPANDER 1.5 MT GLX	67,320	60,590	53,860
CAMIONETAS	MITSUBISHI	XPANDER CROSS	XPANDER CROSS	79,120	71,210	63,300
CAMIONETAS	MITSUBISHI	XPANDER CROSS 1.5 AT GLS	XPANDER CROSS 1.5 AT GLS	65,920	59,330	52,740
CAMIONETAS	MITSUBISHI	XPANDER CROSS 1.6 AT GLS	XPANDER CROSS 1.6 AT GLS	79,120	71,210	63,300
CAMIONETAS	MITSUBISHI	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	75,060	67,550	60,050
CAMIONETAS	MITSUBISHI	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	101,240	91,120	80,990
CAMIONETAS	MITSUBISHI	OTROS MODELOS	OTROS MODELOS	122,320	110,090	97,860
CAMIONETAS	NEPTUNE	YTK6760	YTK6760	86,680	78,010	69,340
CAMIONETAS	NEPTUNE	YTK6760 S6	YTK6760 S6	86,680	78,010	69,340
CAMIONETAS	NEPTUNE	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	86,680	78,010	69,340
CAMIONETAS	NEPTUNE	OTROS MODELOS	OTROS MODELOS	86,680	78,010	69,340
CAMIONETAS	NISSAN	CIVILIAN 2.5 C.C	CIVILIAN 2.5 C.C	174,710	157,240	139,770
CAMIONETAS	NISSAN	EXPERT	EXPERT	80,230	72,210	64,180
CAMIONETAS	NISSAN	FIERA CD 4X2 2.4	FIERA CD 4X2 2.4	53,690	48,320	42,950
CAMIONETAS	NISSAN	FIERA CS 4X2 2.4	FIERA CS 4X2 2.4	50,590	45,530	40,470
CAMIONETAS	NISSAN	FIERA STD C/D 4X2 2.4	FIERA STD C/D 4X2 2.4	49,110	44,200	39,290
CAMIONETAS	NISSAN	FIERA STD C/S 4X2 2.4	FIERA STD C/S 4X2 2.4	47,160	42,440	37,730
CAMIONETAS	NISSAN	FRONITIER DX LM C/D 4X4 3.0 TD	FRONITIER DX LM C/D 4X4 3.0 TD	99,870	89,880	79,900
CAMIONETAS	NISSAN	FRONTIER	FRONTIER	87,090	78,380	69,670
CAMIONETAS	NISSAN	FRONTIER 4X2 2.5 CD DX	FRONTIER 4X2 2.5 CD DX	73,640	66,280	58,910
CAMIONETAS	NISSAN	FRONTIER 4X2 2.5 CS	FRONTIER 4X2 2.5 CS	66,140	59,530	52,910
CAMIONETAS	NISSAN	FRONTIER 4X2 C/S 2.4 GSL	FRONTIER 4X2 C/S 2.4 GSL	57,620	51,860	46,100
CAMIONETAS	NISSAN	FRONTIER 4X2 D/C 2.4 GSL	FRONTIER 4X2 D/C 2.4 GSL	65,810	59,230	52,650
CAMIONETAS	NISSAN	FRONTIER 4X4 2.5 CD AC TDI DUAL AIRBAGS+ABS	FRONTIER 4X4 2.5 CD AC TDI DUAL AIRBAGS+ABS	96,760	87,080	77,410
CAMIONETAS	NISSAN	FRONTIER AMBULANCIA	FRONTIER AMBULANCIA	240,650	216,590	192,520
CAMIONETAS	NISSAN	FRONTIER AMBULANCIA TIPO1	FRONTIER AMBULANCIA TIPO1	240,650	216,590	192,520
CAMIONETAS	NISSAN	FRONTIER AX C/D 4X4 3.0 TD	FRONTIER AX C/D 4X4 3.0 TD	114,260	102,830	91,410
CAMIONETAS	NISSAN	FRONTIER AX-SP ESPECIAL CD 4X4 3.0 TD	FRONTIER AX-SP ESPECIAL CD 4X4 3.0 TD	114,260	102,830	91,410
CAMIONETAS	NISSAN	FRONTIER CD 4X2 2.4	FRONTIER CD 4X2 2.4	63,800	57,420	51,040
CAMIONETAS	NISSAN	FRONTIER CD 4X2 2.4 AC	FRONTIER CD 4X2 2.4 AC	69,090	62,180	55,270
CAMIONETAS	NISSAN	FRONTIER CD 4X2 2.4 DUAL GLP	FRONTIER CD 4X2 2.4 DUAL GLP	69,740	62,770	55,790
CAMIONETAS	NISSAN	FRONTIER CD 4X2 2.5 TDI	FRONTIER CD 4X2 2.5 TDI	77,240	69,520	61,790
CAMIONETAS	NISSAN	FRONTIER CD 4X2 2.5 TDI AC	FRONTIER CD 4X2 2.5 TDI AC	80,510	72,460	64,410
CAMIONETAS	NISSAN	FRONTIER CD 4X2 2.5 TDI AC + DUAL AIRBAGS + ABS	FRONTIER CD 4X2 2.5 TDI AC + DUAL AIRBAGS + ABS	81,170	73,050	64,940
CAMIONETAS	NISSAN	FRONTIER CD 4X2 2.7 DIES	FRONTIER CD 4X2 2.7 DIES	69,900	62,910	55,920
CAMIONETAS	NISSAN	FRONTIER CD 4X2 2.7 DIES AC	FRONTIER CD 4X2 2.7 DIES AC	74,980	67,480	59,980
CAMIONETAS	NISSAN	FRONTIER CD 4X4 2.5 TDI	FRONTIER CD 4X4 2.5 TDI	93,150	83,840	74,520
CAMIONETAS	NISSAN	FRONTIER CD 4X4 2.5 TDI AC	FRONTIER CD 4X4 2.5 TDI AC	96,430	86,790	77,140

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	NISSAN	FRONTIER CS 2WD DSL S	FRONTIER CS 2WD DSL S	72,520	65,270	58,020
CAMIONETAS	NISSAN	FRONTIER CS 4X2 2.4	FRONTIER CS 4X2 2.4	56,650	50,990	45,320
CAMIONETAS	NISSAN	FRONTIER CS 4X2 2.4 DUAL GLP	FRONTIER CS 4X2 2.4 DUAL GLP	63,190	56,870	50,550
CAMIONETAS	NISSAN	FRONTIER CS 4X2 2.5 TDI	FRONTIER CS 4X2 2.5 TDI	68,590	61,730	54,870
CAMIONETAS	NISSAN	FRONTIER CS 4X2 2.7 DIES	FRONTIER CS 4X2 2.7 DIES	65,650	59,090	52,520
CAMIONETAS	NISSAN	FRONTIER CS 4X2 S MT	FRONTIER CS 4X2 S MT	75,470	67,920	60,380
CAMIONETAS	NISSAN	FRONTIER CS 4X4 2.5 TDI STD	FRONTIER CS 4X4 2.5 TDI STD	80,230	72,210	64,180
CAMIONETAS	NISSAN	FRONTIER CS 4X4 S MT	FRONTIER CS 4X4 S MT	75,420	67,880	60,340
CAMIONETAS	NISSAN	FRONTIER D22-D2-1010 4X2	FRONTIER D22-D2-1010 4X2	51,890	46,700	41,510
CAMIONETAS	NISSAN	FRONTIER D22-D2-1014 4X2	FRONTIER D22-D2-1014 4X2	61,720	55,550	49,380
CAMIONETAS	NISSAN	FRONTIER DC 2WD DSL S	FRONTIER DC 2WD DSL S	73,670	66,300	58,940
CAMIONETAS	NISSAN	FRONTIER DC 2WD DSL S +AC	FRONTIER DC 2WD DSL S +AC	71,440	64,300	57,150
CAMIONETAS	NISSAN	FRONTIER DC 2WD DSL SE	FRONTIER DC 2WD DSL SE	88,740	79,870	70,990
CAMIONETAS	NISSAN	FRONTIER DC 2WD GSL S + PKG ELÉCTRICO	FRONTIER DC 2WD GSL S + PKG ELÉCTRICO	72,520	65,270	58,020
CAMIONETAS	NISSAN	FRONTIER DC 4WD DSL LE AT	FRONTIER DC 4WD DSL LE AT	128,650	115,790	102,920
CAMIONETAS	NISSAN	FRONTIER DC 4WD DSL LE MT	FRONTIER DC 4WD DSL LE MT	113,240	101,920	90,590
CAMIONETAS	NISSAN	FRONTIER DC 4WD DSL S	FRONTIER DC 4WD DSL S	93,920	84,530	75,140
CAMIONETAS	NISSAN	FRONTIER DC 4WD DSL SE	FRONTIER DC 4WD DSL SE	93,290	83,960	74,630
CAMIONETAS	NISSAN	FRONTIER DC 4WD DSL XE	FRONTIER DC 4WD DSL XE	101,530	91,380	81,220
CAMIONETAS	NISSAN	FRONTIER DC 4X2 2.5	FRONTIER DC 4X2 2.5	69,900	62,910	55,920
CAMIONETAS	NISSAN	FRONTIER DX + D/C 4X2 2.4 GAS. A/C	FRONTIER DX + D/C 4X2 2.4 GAS. A/C	69,090	62,180	55,270
CAMIONETAS	NISSAN	FRONTIER DX + D/C 4X2 2.7 DIES. A/C	FRONTIER DX + D/C 4X2 2.7 DIES. A/C	68,430	61,590	54,740
CAMIONETAS	NISSAN	FRONTIER DX C/D 4X2 2.4	FRONTIER DX C/D 4X2 2.4	66,960	60,260	53,570
CAMIONETAS	NISSAN	FRONTIER DX C/D 4X2 2.5 TDI	FRONTIER DX C/D 4X2 2.5 TDI	78,740	70,870	62,990
CAMIONETAS	NISSAN	FRONTIER DX C/D 4X2 2.7	FRONTIER DX C/D 4X2 2.7	68,430	61,590	54,740
CAMIONETAS	NISSAN	FRONTIER DX C/D 4X4 2.4	FRONTIER DX C/D 4X4 2.4	80,190	72,170	64,150
CAMIONETAS	NISSAN	FRONTIER DX C/D 4X4 3.0 TD	FRONTIER DX C/D 4X4 3.0 TD	90,690	81,620	72,550
CAMIONETAS	NISSAN	FRONTIER DX CD 4X2 2.5 TDI AC	FRONTIER DX CD 4X2 2.5 TDI AC	78,740	70,870	62,990
CAMIONETAS	NISSAN	FRONTIER DX CD 4X4 2.4 AC	FRONTIER DX CD 4X4 2.4 AC	83,460	75,110	66,770
CAMIONETAS	NISSAN	FRONTIER DX CD 4X4 3.0 TD AC	FRONTIER DX CD 4X4 3.0 TD AC	94,460	85,010	75,570
CAMIONETAS	NISSAN	FRONTIER DX CS 4X4 3.0 TD	FRONTIER DX CS 4X4 3.0 TD	87,910	79,120	70,330
CAMIONETAS	NISSAN	FRONTIER DX D/C 2.7 DIESEL	FRONTIER DX D/C 2.7 DIESEL	61,390	55,250	49,110
CAMIONETAS	NISSAN	FRONTIER DX D/C 4X2 2.4 GAS	FRONTIER DX D/C 4X2 2.4 GAS	66,960	60,260	53,570
CAMIONETAS	NISSAN	FRONTIER DX GL D/C 4X4	FRONTIER DX GL D/C 4X4	78,240	70,420	62,590
CAMIONETAS	NISSAN	FRONTIER DX LIMITED D/C 4X4 3.0 TD +A.BAG +A/C	FRONTIER DX LIMITED D/C 4X4 3.0 TD +A.BAG +A/C	99,870	89,880	79,900
CAMIONETAS	NISSAN	FRONTIER GLS CD 4X2 2.4 AC	FRONTIER GLS CD 4X2 2.4 AC	63,470	57,120	50,780
CAMIONETAS	NISSAN	FRONTIER L4-744 4X4	FRONTIER L4-744 4X4	94,460	85,010	75,570
CAMIONETAS	NISSAN	FRONTIER L4-745 4X4	FRONTIER L4-745 4X4	96,270	86,640	77,020
CAMIONETAS	NISSAN	FRONTIER LE 4X4 MT	FRONTIER LE 4X4 MT	140,180	126,160	112,140
CAMIONETAS	NISSAN	FRONTIER NP300 CS 4X2 2,4	FRONTIER NP300 CS 4X2 2,4	56,310	50,680	45,050
CAMIONETAS	NISSAN	FRONTIER NP300 STD C/S 4X2 2.4	FRONTIER NP300 STD C/S 4X2 2.4	56,310	50,680	45,050
CAMIONETAS	NISSAN	FRONTIER PRO4X AT 4X4	FRONTIER PRO4X AT 4X4	129,410	116,470	103,530
CAMIONETAS	NISSAN	FRONTIER S MT 4X2	FRONTIER S MT 4X2	72,750	65,480	58,200
CAMIONETAS	NISSAN	FRONTIER S MT 4X4	FRONTIER S MT 4X4	90,360	81,320	72,290
CAMIONETAS	NISSAN	FRONTIER STD C/S 4X2 2.7	FRONTIER STD C/S 4X2 2.7	54,580	49,120	43,660
CAMIONETAS	NISSAN	FRONTIER STD C/S 4X4 3.0 TD	FRONTIER STD C/S 4X4 3.0 TD	70,400	63,360	56,320
CAMIONETAS	NISSAN	FRONTIER TURBO D/C 4X4 DIES	FRONTIER TURBO D/C 4X4 DIES	88,900	80,010	71,120
CAMIONETAS	NISSAN	FRONTIER XE AT 4X4	FRONTIER XE AT 4X4	90,940	81,850	72,750
CAMIONETAS	NISSAN	FRONTIER XE MT 4X2	FRONTIER XE MT 4X2	86,990	78,290	69,590
CAMIONETAS	NISSAN	FRONTIER XE MT 4X4	FRONTIER XE MT 4X4	94,420	84,980	75,540
CAMIONETAS	NISSAN	HP300 FRONTIER	HP300 FRONTIER	98,750	88,880	79,000
CAMIONETAS	NISSAN	JUKE 1.6 CVT FULL	JUKE 1.6 CVT FULL	98,060	88,250	78,450
CAMIONETAS	NISSAN	JUKE S 1.6 CVT	JUKE S 1.6 CVT	86,590	77,930	69,270
CAMIONETAS	NISSAN	JUKE SL 1.6 6M/TURBO	JUKE SL 1.6 6M/TURBO	103,630	93,270	82,900
CAMIONETAS	NISSAN	JUKE SL 1.6 CVT	JUKE SL 1.6 CVT	92,170	82,950	73,740
CAMIONETAS	NISSAN	JUKE SPORT 4X4 1.6 TURBO CVT	JUKE SPORT 4X4 1.6 TURBO CVT	109,980	98,980	87,980
CAMIONETAS	NISSAN	KICKS	KICKS	61,200	55,080	48,960
CAMIONETAS	NISSAN	KICKS 1.6 CVT FULL	KICKS 1.6 CVT FULL	76,910	69,220	61,530
CAMIONETAS	NISSAN	KICKS 1.6 MT FULL	KICKS 1.6 MT FULL	64,180	57,760	51,340
CAMIONETAS	NISSAN	KICKS ADVANCE CVT	KICKS ADVANCE CVT	64,500	58,050	51,600
CAMIONETAS	NISSAN	KICKS ADVANCE MT	KICKS ADVANCE MT	67,270	60,540	53,820
CAMIONETAS	NISSAN	KICKS ADVANCE MT INTERIOR	KICKS ADVANCE MT INTERIOR	67,270	60,540	53,820
CAMIONETAS	NISSAN	KICKS ADVANCE MT INTERIOR NARANJA	KICKS ADVANCE MT INTERIOR NARANJA	57,790	52,010	46,230
CAMIONETAS	NISSAN	KICKS EXCLUSIVE 1.6 CVT FULL	KICKS EXCLUSIVE 1.6 CVT FULL	54,630	49,170	43,700
CAMIONETAS	NISSAN	KICKS EXCLUSIVE CVT	KICKS EXCLUSIVE CVT	71,720	64,550	57,380
CAMIONETAS	NISSAN	KICKS SENSE	KICKS SENSE	57,930	52,140	46,340
CAMIONETAS	NISSAN	KICKS SENSE MT	KICKS SENSE MT	60,540	54,490	48,430
CAMIONETAS	NISSAN	MURANO LE CVT 4X4	MURANO LE CVT 4X4	130,920	117,830	104,740
CAMIONETAS	NISSAN	MURANO SL AWD 3.5 AUT.	MURANO SL AWD 3.5 AUT.	140,140	126,130	112,110
CAMIONETAS	NISSAN	MURANO SL LUX AWD	MURANO SL LUX AWD	157,160	141,440	125,730
CAMIONETAS	NISSAN	MURANO SL LUX AWD 3.5 AUT.	MURANO SL LUX AWD 3.5 AUT.	151,270	136,140	121,020
CAMIONETAS	NISSAN	MURANO TL-904	MURANO TL-904	164,710	148,240	131,770
CAMIONETAS	NISSAN	NAVARA	NAVARA	90,280	81,250	72,220
CAMIONETAS	NISSAN	NAVARA D/C 4X4 2.5 TDI LE	NAVARA D/C 4X4 2.5 TDI LE	115,250	103,730	92,200
CAMIONETAS	NISSAN	NAVARA DL-119A	NAVARA DL-119A	96,270	86,640	77,020
CAMIONETAS	NISSAN	NAVARA DL-125	NAVARA DL-125	110,190	99,170	88,150
CAMIONETAS	NISSAN	NAVARA LUX CD 4X4 2.5 TDI AUT. LE	NAVARA LUX CD 4X4 2.5 TDI AUT. LE	118,200	106,380	94,560
CAMIONETAS	NISSAN	NAVARA LUX CD 4X4 2.5 TDI LE	NAVARA LUX CD 4X4 2.5 TDI LE	118,500	106,650	94,800
CAMIONETAS	NISSAN	NAVARA LUX CD 4X4 2.5 TDI+LEATHER LE	NAVARA LUX CD 4X4 2.5 TDI+LEATHER LE	116,900	105,210	93,520
CAMIONETAS	NISSAN	NAVARA MID SE +ABS CD 4X4 2.5 TDI AIRBGAS	NAVARA MID SE +ABS CD 4X4 2.5 TDI AIRBGAS	103,630	93,270	82,900
CAMIONETAS	NISSAN	NAVARA MID SE CD 4X4 2.5 TDI	NAVARA MID SE CD 4X4 2.5 TDI	103,800	93,420	83,040
CAMIONETAS	NISSAN	NAVARA MID SE STD CD 4X4 2.5 TDI	NAVARA MID SE STD CD 4X4 2.5 TDI	101,820	91,640	81,460
CAMIONETAS	NISSAN	NAVARA SE D/C 4X4 2.5 TDI	NAVARA SE D/C 4X4 2.5 TDI	102,480	92,230	81,980
CAMIONETAS	NISSAN	NEW FRONTIER PRO4X 4X4 AT	NEW FRONTIER PRO4X 4X4 AT	169,070	152,160	135,260
CAMIONETAS	NISSAN	NEW FRONTIER S 4X4 MT	NEW FRONTIER S 4X4 MT	128,290	115,460	102,630
CAMIONETAS	NISSAN	NEW FRONTIER XE 4X4 AT	NEW FRONTIER XE 4X4 AT	146,740	132,070	117,390
CAMIONETAS	NISSAN	NEW FRONTIER XE 4X4 MT	NEW FRONTIER XE 4X4 MT	140,980	126,880	112,780
CAMIONETAS	NISSAN	NEW PATHFINDER EXCLUSIVE AT 4WD	NEW PATHFINDER EXCLUSIVE AT 4WD	203,530	183,180	162,820
CAMIONETAS	NISSAN	NEW PATHFINDER EXCLUSIVE CVT 4WD	NEW PATHFINDER EXCLUSIVE CVT 4WD	203,530	183,180	162,820
CAMIONETAS	NISSAN	NEW QASHQAI EXCLUSIVE CVT AWD	NEW QASHQAI EXCLUSIVE CVT AWD	131,220	118,100	104,980
CAMIONETAS	NISSAN	NEW X-TRAIL E-POWER ADVANCE CVT	NEW X-TRAIL E-POWER ADVANCE CVT	155,730	140,160	124,580
CAMIONETAS	NISSAN	NEW X-TRAIL E-POWER EXCLUSIVE AWD	NEW X-TRAIL E-POWER EXCLUSIVE AWD	169,200	152,280	135,360
CAMIONETAS	NISSAN	NP300 4X2 2.5 D/C S +AC TDI	NP300 4X2 2.5 D/C S +AC TDI	96,230	86,610	76,980
CAMIONETAS	NISSAN	NP300 C/S 4X2 2.5 GSL	NP300 C/S 4X2 2.5 GSL	66,440	59,800	53,150
CAMIONETAS	NISSAN	NP300 C/S 4X2 2.5 TDI	NP300 C/S 4X2 2.5 TDI	78,220	70,400	62,580
CAMIONETAS	NISSAN	NP300 C/S 4X4 2.5 TDI	NP300 C/S 4X4 2.5 TDI	102,120	91,910	81,700
CAMIONETAS	NISSAN	NP300 D/C 4X2 2.5 S GSL	NP300 D/C 4X2 2.5 S GSL	67,080	60,370	53,660
CAMIONETAS	NISSAN	NP300 D/C 4X2 2.5 S TDI	NP300 D/C 4X2 2.5 S TDI	89,350	80,420	71,480
CAMIONETAS	NISSAN	NP300 FRONTIER	NP300 FRONTIER	71,640	64,480	57,310
CAMIONETAS	NISSAN	NP300 FRONTIER 4WD	NP300 FRONTIER 4WD	85,110	76,600	68,090
CAMIONETAS	NISSAN	NP300 FRONTIER C/S 4WD S DSL	NP300 FRONTIER C/S 4WD S DSL	74,570	67,110	59,660
CAMIONETAS	NISSAN	NP300 FRONTIER C/S 4X2 2.5 S TDI	NP300 FRONTIER C/S 4X2 2.5 S TDI	71,050	63,950	56,840
CAMIONETAS	NISSAN	NP300 FRONTIER C/S 4X2 2.5 TDI	NP300 FRONTIER C/S 4X2 2.5 TDI	70,330	63,300	56,260
CAMIONETAS	NISSAN	NP300 FRONTIER CS 2WD S DSL	NP300 FRONTIER CS 2WD S DSL	66,010	59,410	52,810
CAMIONETAS	NISSAN	NP300 FRONTIER D/C 2WD S DSL	NP300 FRONTIER D/C 2WD S DSL	64,340	57,910	51,470
CAMIONETAS	NISSAN	NP300 FRONTIER D/C 4X4 2.5 LE 7AT TDI	NP300 FRONTIER D/C 4X4 2.5 LE 7AT TDI	121,620	109,460	97,300
CAMIONETAS	NISSAN	NP300 FRONTIER D/C 4X4 2.5 LE TDI	NP300 FRONTIER D/C 4X4 2.5 LE TDI	119,020	107,120	95,220
CAMIONETAS	NISSAN	NP300 FRONTIER D/C 4X4 2.5 S TDI	NP300 FRONTIER D/C 4X4 2.5 S TDI	78,220	70,400	62,580
CAMIONETAS	NISSAN	NP300 FRONTIER D/C 4X4 2.5 SE TDI	NP300 FRONTIER D/C 4X4 2.5 SE TDI	72,320	65,090	57,860
CAMIONETAS	NISSAN	NP300 FRONTIER D/C 4X4 2.5 XE TDI	NP300 FRONTIER D/C 4X4 2.5 XE TDI	105,890	95,300	84,710

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	NISSAN	NP300 FRONTIER D/C S +AC 4X2 2.5	NP300 FRONTIER D/C S +AC 4X2 2.5	74,560	67,100	59,650
CAMIONETAS	NISSAN	NP300 FRONTIER D/C S +AC 4X2 2.5 GSL	NP300 FRONTIER D/C S +AC 4X2 2.5 GSL	72,100	64,890	57,680
CAMIONETAS	NISSAN	NP300 FRONTIER D/C SE +AC 4X2 2.5 ABG +ABS TDI	NP300 FRONTIER D/C SE +AC 4X2 2.5 ABG +ABS TDI	100,160	90,140	80,130
CAMIONETAS	NISSAN	NP300 FRONTIER DC	NP300 FRONTIER DC	85,530	76,980	68,420
CAMIONETAS	NISSAN	NP300 FRONTIER DC 2WD GSL S	NP300 FRONTIER DC 2WD GSL S	108,820	97,940	87,060
CAMIONETAS	NISSAN	NP300 FRONTIER DC 2WD S DSL + AC	NP300 FRONTIER DC 2WD S DSL + AC	68,530	61,680	54,820
CAMIONETAS	NISSAN	NP300 FRONTIER DC 2WD SE DSL	NP300 FRONTIER DC 2WD SE DSL	64,340	57,910	51,470
CAMIONETAS	NISSAN	NP300 FRONTIER DC 4WD DSL	NP300 FRONTIER DC 4WD DSL	84,840	76,360	67,870
CAMIONETAS	NISSAN	NP300 FRONTIER DC 4WD DSL LE AT XGEAR	NP300 FRONTIER DC 4WD DSL LE AT XGEAR	127,230	114,510	101,780
CAMIONETAS	NISSAN	NP300 FRONTIER DC 4WD LE DSL AT	NP300 FRONTIER DC 4WD LE DSL AT	124,490	112,040	99,590
CAMIONETAS	NISSAN	NP300 FRONTIER DC 4WD LE DSL MT	NP300 FRONTIER DC 4WD LE DSL MT	84,470	76,020	67,580
CAMIONETAS	NISSAN	NP300 FRONTIER DC 4WD S DSL	NP300 FRONTIER DC 4WD S DSL	78,220	70,400	62,580
CAMIONETAS	NISSAN	NP300 FRONTIER DC 4WD SE DSL	NP300 FRONTIER DC 4WD SE DSL	78,220	70,400	62,580
CAMIONETAS	NISSAN	NP300 FRONTIER DC 4WD XE DSL	NP300 FRONTIER DC 4WD XE DSL	90,840	81,760	72,670
CAMIONETAS	NISSAN	NUEVA FRONTIER DC DSL LE 4X4 MT	NUEVA FRONTIER DC DSL LE 4X4 MT	152,530	137,280	122,020
CAMIONETAS	NISSAN	NUEVA FRONTIER DC DSL S 4X2 MT	NUEVA FRONTIER DC DSL S 4X2 MT	95,040	85,540	76,030
CAMIONETAS	NISSAN	NUEVA FRONTIER DC DSL S 4X4 MT	NUEVA FRONTIER DC DSL S 4X4 MT	117,210	105,490	93,770
CAMIONETAS	NISSAN	NUEVA FRONTIER DC DSL XE 4X2 MT	NUEVA FRONTIER DC DSL XE 4X2 MT	97,560	87,800	78,050
CAMIONETAS	NISSAN	NUEVA FRONTIER DC DSL XE 4X4 AT	NUEVA FRONTIER DC DSL XE 4X4 AT	121,110	109,000	96,890
CAMIONETAS	NISSAN	NUEVA FRONTIER DC DSL XE 4X4 MT	NUEVA FRONTIER DC DSL XE 4X4 MT	104,990	94,490	83,990
CAMIONETAS	NISSAN	NUEVA X-TRAIL ADVANCE CVT 4X2	NUEVA X-TRAIL ADVANCE CVT 4X2	101,040	90,940	80,830
CAMIONETAS	NISSAN	NUEVA X-TRAIL EXCLUSIVE CVT 4X4	NUEVA X-TRAIL EXCLUSIVE CVT 4X4	119,230	107,310	95,380
CAMIONETAS	NISSAN	NUEVA X-TRAIL SENSE CVT 4X2	NUEVA X-TRAIL SENSE CVT 4X2	82,420	74,180	65,940
CAMIONETAS	NISSAN	NUEVO KICKS ADVANCE CVT	NUEVO KICKS ADVANCE CVT	73,870	66,480	59,100
CAMIONETAS	NISSAN	NUEVO KICKS ADVANCE MT	NUEVO KICKS ADVANCE MT	71,850	64,670	57,480
CAMIONETAS	NISSAN	NUEVO KICKS EXCLUSIVE CVT	NUEVO KICKS EXCLUSIVE CVT	85,350	76,820	68,280
CAMIONETAS	NISSAN	NUEVO KICKS SENSE MT	NUEVO KICKS SENSE MT	67,270	60,540	53,820
CAMIONETAS	NISSAN	PATHFINDER 4X4 DIES.	PATHFINDER 4X4 DIES.	125,300	112,770	100,240
CAMIONETAS	NISSAN	PATHFINDER 4X4 GAS.	PATHFINDER 4X4 GAS.	103,210	92,890	82,570
CAMIONETAS	NISSAN	PATHFINDER ADVANCE 2WD CVT	PATHFINDER ADVANCE 2WD CVT	138,290	124,460	110,630
CAMIONETAS	NISSAN	PATHFINDER ADVANCE AT AWD	PATHFINDER ADVANCE AT AWD	176,820	159,140	141,460
CAMIONETAS	NISSAN	PATHFINDER ADVANCE CVT	PATHFINDER ADVANCE CVT	157,790	142,010	126,230
CAMIONETAS	NISSAN	PATHFINDER EXCLUSIVE 3.5 GSL CVT FULL	PATHFINDER EXCLUSIVE 3.5 GSL CVT FULL	115,940	104,350	92,750
CAMIONETAS	NISSAN	PATHFINDER EXCLUSIVE 4WD CVT	PATHFINDER EXCLUSIVE 4WD CVT	191,040	171,940	152,830
CAMIONETAS	NISSAN	PATHFINDER EXCLUSIVE AT AWD	PATHFINDER EXCLUSIVE AT AWD	102,490	92,240	81,990
CAMIONETAS	NISSAN	PATHFINDER EXCLUSIVE AWD CVT	PATHFINDER EXCLUSIVE AWD CVT	104,310	93,880	83,450
CAMIONETAS	NISSAN	PATHFINDER LE VDC SW 2.5 TDI AUT.	PATHFINDER LE VDC SW 2.5 TDI AUT.	188,100	169,290	150,480
CAMIONETAS	NISSAN	PATHFINDER LE VDC SW 4.0 AUT.	PATHFINDER LE VDC SW 4.0 AUT.	174,200	156,780	139,360
CAMIONETAS	NISSAN	PATHFINDER RL-317	PATHFINDER RL-317	189,570	170,610	151,660
CAMIONETAS	NISSAN	PATHFINDER SE ALL MODE 2.5	PATHFINDER SE ALL MODE 2.5	162,240	146,020	129,790
CAMIONETAS	NISSAN	PATHFINDER SE ALL MODE 4.0	PATHFINDER SE ALL MODE 4.0	135,840	122,260	108,670
CAMIONETAS	NISSAN	PATHFINDER SE AUT.	PATHFINDER SE AUT.	135,840	122,260	108,670
CAMIONETAS	NISSAN	PATHFINDER SE LUX 3.5 V6 AUT.	PATHFINDER SE LUX 3.5 V6 AUT.	126,050	113,450	100,840
CAMIONETAS	NISSAN	PATHFINDER SE LUX 3.5 V6 MEC.	PATHFINDER SE LUX 3.5 V6 MEC.	126,050	113,450	100,840
CAMIONETAS	NISSAN	PATHFINDER SE LUX AUT.	PATHFINDER SE LUX AUT.	119,840	107,860	95,870
CAMIONETAS	NISSAN	PATHFINDER SE LUX MEC.	PATHFINDER SE LUX MEC.	116,240	104,620	92,990
CAMIONETAS	NISSAN	PATHFINDER SE MEC.	PATHFINDER SE MEC.	109,520	98,570	87,620
CAMIONETAS	NISSAN	PATHFINDER SE SW 2.5 TDI	PATHFINDER SE SW 2.5 TDI	156,820	141,140	125,460
CAMIONETAS	NISSAN	PATHFINDER SE SW 2.5 TDI AUT.	PATHFINDER SE SW 2.5 TDI AUT.	175,000	157,500	140,000
CAMIONETAS	NISSAN	PATHFINDER SE SW 4.0 V6 AUT.	PATHFINDER SE SW 4.0 V6 AUT.	144,040	129,640	115,230
CAMIONETAS	NISSAN	PATHFINDER SENSE 2WD CVT	PATHFINDER SENSE 2WD CVT	111,250	100,130	89,000
CAMIONETAS	NISSAN	PATHFINDER SENSE CVT	PATHFINDER SENSE CVT	146,690	132,020	117,350
CAMIONETAS	NISSAN	PATHFINDER XE 4X2 AUT.	PATHFINDER XE 4X2 AUT.	131,560	118,400	105,250
CAMIONETAS	NISSAN	PATHFINDER XE 4X2 MEC.	PATHFINDER XE 4X2 MEC.	127,270	114,540	101,820
CAMIONETAS	NISSAN	PATHFINDER XE 4X4 DIES.	PATHFINDER XE 4X4 DIES.	125,300	112,770	100,240
CAMIONETAS	NISSAN	PATHFINDER XE 4X4 GAS.	PATHFINDER XE 4X4 GAS.	117,880	106,090	94,300
CAMIONETAS	NISSAN	PATROL 4X4	PATROL 4X4	136,870	123,180	109,500
CAMIONETAS	NISSAN	PATROL 4X4 4.8 GAS. AUT.	PATROL 4X4 4.8 GAS. AUT.	157,130	141,420	125,700
CAMIONETAS	NISSAN	PATROL 4X4 4.8 GAS. MEC.	PATROL 4X4 4.8 GAS. MEC.	150,280	135,250	120,220
CAMIONETAS	NISSAN	PATROL 4X4 DIES.	PATROL 4X4 DIES.	173,730	156,360	138,980
CAMIONETAS	NISSAN	PATROL 4X4 DIES. AUT.	PATROL 4X4 DIES. AUT.	155,720	140,150	124,580
CAMIONETAS	NISSAN	PATROL 4X4 DIES. MEC.	PATROL 4X4 DIES. MEC.	151,590	136,430	121,270
CAMIONETAS	NISSAN	PATROL 4X4 GAS.	PATROL 4X4 GAS.	230,490	207,440	184,390
CAMIONETAS	NISSAN	PATROL 4X4 GAS. AUT.	PATROL 4X4 GAS. AUT.	157,130	141,420	125,700
CAMIONETAS	NISSAN	PATROL 4X4 GAS. MEC.	PATROL 4X4 GAS. MEC.	151,110	136,000	120,890
CAMIONETAS	NISSAN	PATROL GRX 3.0	PATROL GRX 3.0	165,350	148,820	132,280
CAMIONETAS	NISSAN	PATROL GRX 4.8	PATROL GRX 4.8	186,470	167,820	149,180
CAMIONETAS	NISSAN	PATROL GRX 4.8 AUT.	PATROL GRX 4.8 AUT.	193,140	173,830	154,510
CAMIONETAS	NISSAN	PATROL GRX LEATHER SW 3.0 TDI	PATROL GRX LEATHER SW 3.0 TDI	194,330	174,900	155,460
CAMIONETAS	NISSAN	PATROL GRX LEATHER SW 3.0 TDI AUT.	PATROL GRX LEATHER SW 3.0 TDI AUT.	200,870	180,780	160,700
CAMIONETAS	NISSAN	PATROL GRX LEATHER SW 4.8	PATROL GRX LEATHER SW 4.8	188,920	170,030	151,140
CAMIONETAS	NISSAN	PATROL GRX LEATHER SW 4.8 AUT.	PATROL GRX LEATHER SW 4.8 AUT.	188,920	170,030	151,140
CAMIONETAS	NISSAN	PATROL GRX LUX SW 3.0 TDI	PATROL GRX LUX SW 3.0 TDI	177,470	159,720	141,980
CAMIONETAS	NISSAN	PATROL GRX LUX SW 3.0 TDI AUT.	PATROL GRX LUX SW 3.0 TDI AUT.	181,720	163,550	145,380
CAMIONETAS	NISSAN	PATROL GSL LE SW 5.6 AUT.	PATROL GSL LE SW 5.6 AUT.	232,440	209,200	185,950
CAMIONETAS	NISSAN	PATROL LE 5.6	PATROL LE 5.6	229,170	206,250	183,340
CAMIONETAS	NISSAN	PATROL LE 5.6 GSL LEATHER	PATROL LE 5.6 GSL LEATHER	277,260	249,530	221,810
CAMIONETAS	NISSAN	PATROL LE 5.6L V8 AT	PATROL LE 5.6L V8 AT	254,290	228,860	203,430
CAMIONETAS	NISSAN	PATROL LE V8 AT	PATROL LE V8 AT	238,310	214,480	190,650
CAMIONETAS	NISSAN	PATROL LEATHER LE SW 5.6 GSL A/T	PATROL LEATHER LE SW 5.6 GSL A/T	229,200	206,280	183,360
CAMIONETAS	NISSAN	PATROL PICK UP DIESEL	PATROL PICK UP DIESEL	114,260	102,830	91,410
CAMIONETAS	NISSAN	PATROL PICK UP GAS	PATROL PICK UP GAS	106,410	95,770	85,130
CAMIONETAS	NISSAN	PATROL SGL LUX SW 3.0 TDI AUT.	PATROL SGL LUX SW 3.0 TDI AUT.	157,130	141,420	125,700
CAMIONETAS	NISSAN	PATROL SGL LUX SW 3.0 TDI MEC.	PATROL SGL LUX SW 3.0 TDI MEC.	151,590	136,430	121,270
CAMIONETAS	NISSAN	PICK UP FIERA BF 4X2 DIES.	PICK UP FIERA BF 4X2 DIES.	57,620	51,860	46,100
CAMIONETAS	NISSAN	PICK UP FIERA BF 4X2 GAS.	PICK UP FIERA BF 4X2 GAS.	56,740	51,070	45,390
CAMIONETAS	NISSAN	PICK UP FIERA CD 4X2 GAS. 134HP	PICK UP FIERA CD 4X2 GAS. 134HP	53,210	47,890	42,570
CAMIONETAS	NISSAN	PICK UP FIERA CD 4X4 DIES.	PICK UP FIERA CD 4X4 DIES.	75,050	67,550	60,040
CAMIONETAS	NISSAN	PICK UP FIERA CD 4X4 GAS.	PICK UP FIERA CD 4X4 GAS.	83,660	75,290	66,930
CAMIONETAS	NISSAN	PICK UP FIERA CD 4X4 GAS. 134HP	PICK UP FIERA CD 4X4 GAS. 134HP	70,680	63,610	56,540
CAMIONETAS	NISSAN	PICK UP FIERA CD DIES.	PICK UP FIERA CD DIES.	58,380	52,540	46,700
CAMIONETAS	NISSAN	PICK UP FIERA CD GAS.	PICK UP FIERA CD GAS.	52,370	47,130	41,900
CAMIONETAS	NISSAN	PICK UP FIERA CS 4X4 DIES.	PICK UP FIERA CS 4X4 DIES.	87,820	79,040	70,260
CAMIONETAS	NISSAN	PICK UP FIERA CS 4X4 GAS.	PICK UP FIERA CS 4X4 GAS.	76,480	68,830	61,180
CAMIONETAS	NISSAN	PICK UP FIERA CS DIES.	PICK UP FIERA CS DIES.	53,100	47,790	42,480
CAMIONETAS	NISSAN	PICK UP FIERA CS GAS.	PICK UP FIERA CS GAS.	49,080	44,170	39,260
CAMIONETAS	NISSAN	PICK UP FIERA DX CD 4X4 DIES.	PICK UP FIERA DX CD 4X4 DIES.	105,890	95,300	84,710
CAMIONETAS	NISSAN	PICK UP FIERA DX CD 4X4 GAS.	PICK UP FIERA DX CD 4X4 GAS.	99,870	89,880	79,900
CAMIONETAS	NISSAN	PICK UP FIERA FURGON 4X2	PICK UP FIERA FURGON 4X2	54,220	48,800	43,380
CAMIONETAS	NISSAN	PICK UP FIERA FURGON 4X2 DIES.	PICK UP FIERA FURGON 4X2 DIES.	57,100	51,390	45,680
CAMIONETAS	NISSAN	PICK UP FRONTIER AX CD 4X4 3.0 TD AC	PICK UP FRONTIER AX CD 4X4 3.0 TD AC	90,690	81,620	72,550
CAMIONETAS	NISSAN	PICK UP FRONTIER AX CD 4X4 DIES.	PICK UP FRONTIER AX CD 4X4 DIES.	121,110	109,000	96,890
CAMIONETAS	NISSAN	PICK UP FRONTIER AX CD 4X4 TD	PICK UP FRONTIER AX CD 4X4 TD	102,160	91,940	81,730
CAMIONETAS	NISSAN	PICK UP FRONTIER AX SAFE CD 4X4 TD	PICK UP FRONTIER AX SAFE CD 4X4 TD	100,360	90,320	80,290
CAMIONETAS	NISSAN	PICK UP FRONTIER CD 4X2	PICK UP FRONTIER CD 4X2	69,900	62,910	55,920
CAMIONETAS	NISSAN	PICK UP FRONTIER CD 4X2 2.4	PICK UP FRONTIER CD 4X2 2.4	57,790	52,010	46,230
CAMIONETAS	NISSAN	PICK UP FRONTIER CD 4X2 2.7 DIES	PICK UP FRONTIER CD 4X2 2.7 DIES	63,840	57,460	51,070
CAMIONETAS	NISSAN	PICK UP FRONTIER CD 4X2 DIES.	PICK UP FRONTIER CD 4X2 DIES.	56,310	50,680	45,050
CAMIONETAS	NISSAN	PICK UP FRONTIER CD 4X4 DIES.	PICK UP FRONTIER CD 4X4 DIES.	86,930	78,240	69,540
CAMIONETAS	NISSAN	PICK UP FRONTIER CD 4X4 GAS.	PICK UP FRONTIER CD 4X4 GAS.	81,820	73,640	65,460

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	NISSAN	PICK UP FRONTIER CS 4X2 2.7 DIES	PICK UP FRONTIER CS 4X2 2.7 DIES	59,450	53,510	47,560
CAMIONETAS	NISSAN	PICK UP FRONTIER CS 4X4 GAS.	PICK UP FRONTIER CS 4X4 GAS.	81,820	73,640	65,460
CAMIONETAS	NISSAN	PICK UP FRONTIER CS 4X4 TDIES.	PICK UP FRONTIER CS 4X4 TDIES.	78,240	70,420	62,590
CAMIONETAS	NISSAN	PICK UP FRONTIER CS DIES.	PICK UP FRONTIER CS DIES.	101,470	91,320	81,180
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CD 4X2	PICK UP FRONTIER DX CD 4X2	80,450	72,410	64,360
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CD 4X2 2.5 TDI	PICK UP FRONTIER DX CD 4X2 2.5 TDI	74,000	66,600	59,200
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CD 4X2 DIES	PICK UP FRONTIER DX CD 4X2 DIES	91,220	82,100	72,980
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CD 4X4 2.4	PICK UP FRONTIER DX CD 4X4 2.4	80,380	72,340	64,300
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CD 4X4 2.7 DIES.	PICK UP FRONTIER DX CD 4X4 2.7 DIES.	88,080	79,270	70,460
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CD 4X4 3.0 TD	PICK UP FRONTIER DX CD 4X4 3.0 TD	89,720	80,750	71,780
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CD 4X4 3.0 TD AIRBAGS AC	PICK UP FRONTIER DX CD 4X4 3.0 TD AIRBAGS AC	96,270	86,640	77,020
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CD 4X4 DIES.	PICK UP FRONTIER DX CD 4X4 DIES.	81,380	73,240	65,100
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CD 4X4 GAS.	PICK UP FRONTIER DX CD 4X4 GAS.	78,240	70,420	62,590
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CD 4X4 TD	PICK UP FRONTIER DX CD 4X4 TD	84,960	76,460	67,970
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CS 4X4 DIES.	PICK UP FRONTIER DX CS 4X4 DIES.	82,180	73,960	65,740
CAMIONETAS	NISSAN	PICK UP FRONTIER DX CS DIES.	PICK UP FRONTIER DX CS DIES.	90,930	81,840	72,740
CAMIONETAS	NISSAN	PICK UP FRONTIER STD CS 4X4 3.0 TD	PICK UP FRONTIER STD CS 4X4 3.0 TD	81,690	73,520	65,350
CAMIONETAS	NISSAN	QASHQAI 4X2 2.0	QASHQAI 4X2 2.0	81,820	73,640	65,460
CAMIONETAS	NISSAN	QASHQAI 4X2 2.0 GSL CVT 3 FILAS	QASHQAI 4X2 2.0 GSL CVT 3 FILAS	92,000	82,800	73,600
CAMIONETAS	NISSAN	QASHQAI 4X2 2.0 GSL CVT FULL	QASHQAI 4X2 2.0 GSL CVT FULL	95,610	86,050	76,490
CAMIONETAS	NISSAN	QASHQAI 4X2 2.0 GSL MT FULL	QASHQAI 4X2 2.0 GSL MT FULL	91,030	81,930	72,820
CAMIONETAS	NISSAN	QASHQAI 4X2 CVT 2.0	QASHQAI 4X2 CVT 2.0	84,960	76,460	67,970
CAMIONETAS	NISSAN	QASHQAI 4X2 CVT FULL	QASHQAI 4X2 CVT FULL	88,370	79,530	70,700
CAMIONETAS	NISSAN	QASHQAI 4X2 MT FULL	QASHQAI 4X2 MT FULL	81,820	73,640	65,460
CAMIONETAS	NISSAN	QASHQAI 4X4 2.0 GSL CVT 3 FILAS	QASHQAI 4X4 2.0 GSL CVT 3 FILAS	102,650	92,390	82,120
CAMIONETAS	NISSAN	QASHQAI 4X4 ALL MODE 2.0 CVT SUNROFF	QASHQAI 4X4 ALL MODE 2.0 CVT SUNROFF	100,190	90,170	80,150
CAMIONETAS	NISSAN	QASHQAI 4X4 FULL EXCLUSIVE	QASHQAI 4X4 FULL EXCLUSIVE	98,420	88,580	78,740
CAMIONETAS	NISSAN	QASHQAI ADVANCE 4X2 CVT	QASHQAI ADVANCE 4X2 CVT	78,680	70,810	62,940
CAMIONETAS	NISSAN	QASHQAI ADVANCE 4X2 MT	QASHQAI ADVANCE 4X2 MT	75,720	68,150	60,580
CAMIONETAS	NISSAN	QASHQAI ADVANCE CVT	QASHQAI ADVANCE CVT	86,700	78,030	69,360
CAMIONETAS	NISSAN	QASHQAI ADVANCE MT	QASHQAI ADVANCE MT	68,590	61,730	54,870
CAMIONETAS	NISSAN	QASHQAI EXCLUSIVE 4X4 CVT	QASHQAI EXCLUSIVE 4X4 CVT	65,970	59,370	52,780
CAMIONETAS	NISSAN	QASHQAI EXCLUSIVE 4X4 CVT FULL	QASHQAI EXCLUSIVE 4X4 CVT FULL	65,480	58,930	52,380
CAMIONETAS	NISSAN	QASHQAI EXCLUSIVE CVT	QASHQAI EXCLUSIVE CVT	94,290	84,860	75,430
CAMIONETAS	NISSAN	QASHQAI LL-810	QASHQAI LL-810	87,430	78,690	69,940
CAMIONETAS	NISSAN	QASHQAI LL-815	QASHQAI LL-815	102,320	92,090	81,860
CAMIONETAS	NISSAN	QASHQAI LL-826	QASHQAI LL-826	106,590	95,930	85,270
CAMIONETAS	NISSAN	QASHQAI MIDNIGHT EDITION	QASHQAI MIDNIGHT EDITION	93,860	84,470	75,090
CAMIONETAS	NISSAN	QASHQAI MIDNIGHT EDITION CVT	QASHQAI MIDNIGHT EDITION CVT	97,590	87,830	78,070
CAMIONETAS	NISSAN	QASHQAI NEW EXCLUSIVE	QASHQAI NEW EXCLUSIVE	71,250	64,130	57,000
CAMIONETAS	NISSAN	QASHQAI SENSE 4X2 MT	QASHQAI SENSE 4X2 MT	65,130	58,620	52,100
CAMIONETAS	NISSAN	QASHQAI SENSE MT	QASHQAI SENSE MT	75,750	68,180	60,600
CAMIONETAS	NISSAN	QASHQAI TEKNA 4X2 2.0	QASHQAI TEKNA 4X2 2.0	77,890	70,100	62,310
CAMIONETAS	NISSAN	QASHQAI TEKNA 4X2 CVT 2.0 GSL +T. PANORAM. 3 FILAS	QASHQAI TEKNA 4X2 CVT 2.0 GSL +T. PANORAM. 3 FILAS	91,520	82,370	73,220
CAMIONETAS	NISSAN	QASHQAI TEKNA 4X4 2.0	QASHQAI TEKNA 4X4 2.0	91,190	82,070	72,950
CAMIONETAS	NISSAN	QASHQAI TEKNA 4X4 2.0 CVT	QASHQAI TEKNA 4X4 2.0 CVT	101,970	91,770	81,580
CAMIONETAS	NISSAN	QASHQAI TEKNA 4X4 CVT 2.0 GSL +T. PANORAM. 3 FILAS	QASHQAI TEKNA 4X4 CVT 2.0 GSL +T. PANORAM. 3 FILAS	103,210	92,890	82,570
CAMIONETAS	NISSAN	QASHQAI TEKNA ALL MODE CVT 4X4 2.0	QASHQAI TEKNA ALL MODE CVT 4X4 2.0	91,640	82,480	73,310
CAMIONETAS	NISSAN	QASHQAI TEKNA ALL MODE CVT 4X4 2.0 + SUNROOF	QASHQAI TEKNA ALL MODE CVT 4X4 2.0 + SUNROOF	97,860	88,070	78,290
CAMIONETAS	NISSAN	QASHQAI TEKNA CVT 4X2 2.0	QASHQAI TEKNA CVT 4X2 2.0	81,820	73,640	65,460
CAMIONETAS	NISSAN	RICH	RICH	67,130	60,420	53,700
CAMIONETAS	NISSAN	SUCCE	SUCCE	51,560	46,400	41,250
CAMIONETAS	NISSAN	TERRANO II LUXURY 2.7 TDI	TERRANO II LUXURY 2.7 TDI	119,020	107,120	95,220
CAMIONETAS	NISSAN	TERRANO II SLX LUXURY TURBO DIES. MEC.	TERRANO II SLX LUXURY TURBO DIES. MEC.	119,020	107,120	95,220
CAMIONETAS	NISSAN	TERRANO II SLX SPORT TURBO DIES. MEC.	TERRANO II SLX SPORT TURBO DIES. MEC.	103,630	93,270	82,900
CAMIONETAS	NISSAN	TERRANO II SLX TURBO DIES. MEC.	TERRANO II SLX TURBO DIES. MEC.	124,380	111,940	99,500
CAMIONETAS	NISSAN	TERRANO SE-LUXURY 2.7	TERRANO SE-LUXURY 2.7	119,020	107,120	95,220
CAMIONETAS	NISSAN	URBAN MICROBUS DX 16AS	URBAN MICROBUS DX 16AS	113,230	101,910	90,580
CAMIONETAS	NISSAN	URVAN	URVAN	84,840	76,360	67,870
CAMIONETAS	NISSAN	URVAN 2.7	URVAN 2.7	83,550	75,200	66,840
CAMIONETAS	NISSAN	URVAN CARGO DX T ALTO	URVAN CARGO DX T ALTO	118,180	106,360	94,540
CAMIONETAS	NISSAN	URVAN CARGO DX T-BAJO	URVAN CARGO DX T-BAJO	83,570	75,210	66,860
CAMIONETAS	NISSAN	URVAN DX 3.0	URVAN DX 3.0	79,390	71,450	63,510
CAMIONETAS	NISSAN	URVAN DX MICROBUS CAB. LARGA 3.0 4P 15 PSJ AC	URVAN DX MICROBUS CAB. LARGA 3.0 4P 15 PSJ AC	89,220	80,300	71,380
CAMIONETAS	NISSAN	URVAN DX MICROBUS CAB. LARGA 3.0 4P 15 PSJ.	URVAN DX MICROBUS CAB. LARGA 3.0 4P 15 PSJ.	90,790	81,710	72,630
CAMIONETAS	NISSAN	URVAN GL 3.0	URVAN GL 3.0	86,120	77,510	68,900
CAMIONETAS	NISSAN	URVAN GL MICROBUS CAB. LARGA 3.0 4P 15 PSJ.	URVAN GL MICROBUS CAB. LARGA 3.0 4P 15 PSJ.	96,760	87,080	77,410
CAMIONETAS	NISSAN	URVAN MICROBUS 4P SLONG T-ALTO DX DSL 16AS	URVAN MICROBUS 4P SLONG T-ALTO DX DSL 16AS	114,110	102,700	91,290
CAMIONETAS	NISSAN	URVAN MICROBUS DX T - ALTO	URVAN MICROBUS DX T - ALTO	102,670	92,400	82,140
CAMIONETAS	NISSAN	URVAN MICROBUS DX T BAJO	URVAN MICROBUS DX T BAJO	87,570	78,810	70,060
CAMIONETAS	NISSAN	URVAN MICROBUS DX T-ALTO 16 AS	URVAN MICROBUS DX T-ALTO 16 AS	108,540	97,690	86,830
CAMIONETAS	NISSAN	URVAN MICROBUS DX T-BAJO 15AS	URVAN MICROBUS DX T-BAJO 15AS	96,960	87,260	77,570
CAMIONETAS	NISSAN	URVAN MICROBUS TECHO ALTO TDI 15 ASIENTOS	URVAN MICROBUS TECHO ALTO TDI 15 ASIENTOS	111,290	100,160	89,030
CAMIONETAS	NISSAN	URVAN NV350	URVAN NV350	89,550	80,600	71,640
CAMIONETAS	NISSAN	URVAN PANEL 2.5 C.C.	URVAN PANEL 2.5 C.C.	72,820	65,540	58,260
CAMIONETAS	NISSAN	URVAN PANEL 2.7	URVAN PANEL 2.7	72,350	65,120	57,880
CAMIONETAS	NISSAN	URVAN PANEL 3.0	URVAN PANEL 3.0	64,990	58,490	51,990
CAMIONETAS	NISSAN	URVAN PANEL VAN DX CAB. LARGA 3.0 DIESEL 5P	URVAN PANEL VAN DX CAB. LARGA 3.0 DIESEL 5P	81,200	73,080	64,960
CAMIONETAS	NISSAN	URVAN S/R L/B DX	URVAN S/R L/B DX	73,340	66,010	58,670
CAMIONETAS	NISSAN	URVAN S/R L/B DX 15 PSJ.	URVAN S/R L/B DX 15 PSJ.	94,460	85,010	75,570
CAMIONETAS	NISSAN	URVAN S/R L/B GL	URVAN S/R L/B GL	96,760	87,080	77,410
CAMIONETAS	NISSAN	VANETTE PANEL	VANETTE PANEL	48,130	43,320	38,500
CAMIONETAS	NISSAN	X TRAIL	X TRAIL	82,420	74,180	65,940
CAMIONETAS	NISSAN	X TRAIL -SENSE CVT 2WD	X TRAIL -SENSE CVT 2WD	77,110	69,400	61,690
CAMIONETAS	NISSAN	X-TRAIL 2.2 MEC.	X-TRAIL 2.2 MEC.	97,740	87,970	78,190
CAMIONETAS	NISSAN	X-TRAIL 2.5	X-TRAIL 2.5	97,740	87,970	78,190
CAMIONETAS	NISSAN	X-TRAIL 2.5 AUT.	X-TRAIL 2.5 AUT.	110,340	99,310	88,270
CAMIONETAS	NISSAN	X-TRAIL 2.5 CVT	X-TRAIL 2.5 CVT	83,460	75,110	66,770
CAMIONETAS	NISSAN	X-TRAIL 2.5 MEC.	X-TRAIL 2.5 MEC.	97,740	87,970	78,190
CAMIONETAS	NISSAN	X-TRAIL 4X2 2.5 CVT GLS FULL	X-TRAIL 4X2 2.5 CVT GLS FULL	103,470	93,120	82,780
CAMIONETAS	NISSAN	XTRAIL ADVANCE 3ROW	XTRAIL ADVANCE 3ROW	94,300	84,870	75,440
CAMIONETAS	NISSAN	X-TRAIL ADVANCE CVT	X-TRAIL ADVANCE CVT	114,470	103,020	91,580
CAMIONETAS	NISSAN	XTRAIL ADVANCE CVT 2WD	XTRAIL ADVANCE CVT 2WD	95,400	85,860	76,320
CAMIONETAS	NISSAN	X-TRAIL ADVANCE MT	X-TRAIL ADVANCE MT	114,470	103,020	91,580
CAMIONETAS	NISSAN	X-TRAIL CVT FULL	X-TRAIL CVT FULL	94,930	85,440	75,940
CAMIONETAS	NISSAN	X-TRAIL DCI 2.2	X-TRAIL DCI 2.2	116,240	104,620	92,990
CAMIONETAS	NISSAN	X-TRAIL EXCLUSIVE 4X4 2.5 CVT GLS FULL	X-TRAIL EXCLUSIVE 4X4 2.5 CVT GLS FULL	98,220	88,400	78,580
CAMIONETAS	NISSAN	X-TRAIL EXCLUSIVE 4X4 CVT FULL	X-TRAIL EXCLUSIVE 4X4 CVT FULL	101,330	91,200	81,060
CAMIONETAS	NISSAN	X-TRAIL EXCLUSIVE CVT 4WD	X-TRAIL EXCLUSIVE CVT 4WD	101,040	90,940	80,830
CAMIONETAS	NISSAN	X-TRAIL EXCLUSIVE CVT AWD	X-TRAIL EXCLUSIVE CVT AWD	101,400	91,260	81,120
CAMIONETAS	NISSAN	X-TRAIL EXTREME S 4X2 CVT 2.5 GSL	X-TRAIL EXTREME S 4X2 CVT 2.5 GSL	101,330	91,200	81,060
CAMIONETAS	NISSAN	X-TRAIL EXTREME S ALL MODE 2.5	X-TRAIL EXTREME S ALL MODE 2.5	101,330	91,200	81,060
CAMIONETAS	NISSAN	X-TRAIL EXTREME S-ALL MODE 2.5 MEC.	X-TRAIL EXTREME S-ALL MODE 2.5 MEC.	96,900	87,210	77,520
CAMIONETAS	NISSAN	X-TRAIL EXTREME S-ALL MODE CVT 2.5	X-TRAIL EXTREME S-ALL MODE CVT 2.5	95,930	86,340	76,740
CAMIONETAS	NISSAN	X-TRAIL EXTREME X ALL MODE 2.5	X-TRAIL EXTREME X ALL MODE 2.5	93,290	83,960	74,630
CAMIONETAS	NISSAN	X-TRAIL EXTREME X-ALL MODE 2.5 MEC.	X-TRAIL EXTREME X-ALL MODE 2.5 MEC.	90,040	81,040	72,030
CAMIONETAS	NISSAN	X-TRAIL EXTREME X-ALL MODE CVT + H.R.R 2.5	X-TRAIL EXTREME X-ALL MODE CVT + H.R.R 2.5	113,620	102,260	90,900
CAMIONETAS	NISSAN	X-TRAIL EXTREME X-ALL MODE CVT 2.5	X-TRAIL EXTREME X-ALL MODE CVT 2.5	103,420	93,080	82,740
CAMIONETAS	NISSAN	X-TRAIL EXTREME X-ALL MODE CVT GAS+H. ROOF RAIL 2.5	X-TRAIL EXTREME X-ALL MODE CVT GAS+H. ROOF RAIL 2.5	116,240	104,620	92,990
CAMIONETAS	NISSAN	X-TRAIL EXTREME X-ALL MODE GSL 2.5 CVT	X-TRAIL EXTREME X-ALL MODE GSL 2.5 CVT	100,680	90,610	80,540

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	NISSAN	X-TRAIL EXTREME X-ALL MODE GSL 2.5 M/T	X-TRAIL EXTREME X-ALL MODE GSL 2.5 M/T	90,040	81,040	72,030
CAMIONETAS	NISSAN	X-TRAIL EXTREME XLTD 2WD 2.5	X-TRAIL EXTREME XLTD 2WD 2.5	96,760	87,080	77,410
CAMIONETAS	NISSAN	X-TRAIL EXTREME X-LTD CVT GSL 4X2 2.5	X-TRAIL EXTREME X-LTD CVT GSL 4X2 2.5	112,310	101,080	89,850
CAMIONETAS	NISSAN	X-TRAIL S ALL MODE 2.2	X-TRAIL S ALL MODE 2.2	107,400	96,660	85,920
CAMIONETAS	NISSAN	X-TRAIL S ALL MODE 2.5	X-TRAIL S ALL MODE 2.5	82,690	74,420	66,150
CAMIONETAS	NISSAN	X-TRAIL S-ALL MODE 2.2 TDI	X-TRAIL S-ALL MODE 2.2 TDI	107,400	96,660	85,920
CAMIONETAS	NISSAN	X-TRAIL S-ALL MODE 2.5 AUT.	X-TRAIL S-ALL MODE 2.5 AUT.	87,250	78,530	69,800
CAMIONETAS	NISSAN	X-TRAIL S-ALL MODE 2.5 MEC.	X-TRAIL S-ALL MODE 2.5 MEC.	84,630	76,170	67,700
CAMIONETAS	NISSAN	X-TRAIL SENSE 4X2 2.5 CVT GSL	X-TRAIL SENSE 4X2 2.5 CVT GSL	94,300	84,870	75,440
CAMIONETAS	NISSAN	X-TRAIL SENSE 4X2 CVT	X-TRAIL SENSE 4X2 CVT	77,110	69,400	61,690
CAMIONETAS	NISSAN	X-TRAIL SENSE CVT	X-TRAIL SENSE CVT	78,040	70,240	62,430
CAMIONETAS	NISSAN	XTRAIL SENSE CVT 2WD 2 FILAS	XTRAIL SENSE CVT 2WD 2 FILAS	80,190	72,170	64,150
CAMIONETAS	NISSAN	X-TRAIL SPECIAL VERSION 2.5 AUT.	X-TRAIL SPECIAL VERSION 2.5 AUT.	103,470	93,120	82,780
CAMIONETAS	NISSAN	X-TRAIL X ALL MODE 2.2	X-TRAIL X ALL MODE 2.2	117,380	105,640	93,900
CAMIONETAS	NISSAN	X-TRAIL X ALL MODE 2.5	X-TRAIL X ALL MODE 2.5	102,320	92,090	81,860
CAMIONETAS	NISSAN	X-TRAIL X-ALL MODE 2.2 TDI	X-TRAIL X-ALL MODE 2.2 TDI	117,380	105,640	93,900
CAMIONETAS	NISSAN	X-TRAIL X-ALL MODE 2.5 AUT.	X-TRAIL X-ALL MODE 2.5 AUT.	101,010	90,910	80,810
CAMIONETAS	NISSAN	X-TRAIL X-ALL MODE 2.5 MEC.	X-TRAIL X-ALL MODE 2.5 MEC.	106,910	96,220	85,530
CAMIONETAS	NISSAN	X-TRAIL XL-707	X-TRAIL XL-707	107,720	96,950	86,180
CAMIONETAS	NISSAN	X-TRAIL XL-803	X-TRAIL XL-803	82,690	74,420	66,150
CAMIONETAS	NISSAN	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	75,600	68,040	60,480
CAMIONETAS	NISSAN	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	100,280	90,250	80,220
CAMIONETAS	NISSAN	OTROS MODELOS	OTROS MODELOS	103,630	93,270	82,900
CAMIONETAS	OPEL	ANTARA	ANTARA	47,480	42,730	37,980
CAMIONETAS	OPEL	OTROS MODELOS	OTROS MODELOS	47,480	42,730	37,980
CAMIONETAS	OTRAS MARCAS	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	68,720	61,850	54,980
CAMIONETAS	OTRAS MARCAS	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	98,060	88,250	78,450
CAMIONETAS	OTRAS MARCAS	OTROS MODELOS	OTROS MODELOS	78,610	70,750	62,890
CAMIONETAS	PEUGEOT	2008	2008	63,080	56,770	50,460
CAMIONETAS	PEUGEOT		2008 1.6 VTI 115HP AT6	53,450	48,110	42,760
CAMIONETAS	PEUGEOT	2008 1.6 VTI 115HP AT6 GLP	2008 1.6 VTI 115HP AT6 GLP	82,490	74,240	65,990
CAMIONETAS	PEUGEOT	2008 ACTIVE 1.6 VTI AT 120	2008 ACTIVE 1.6 VTI AT 120	79,530	71,580	63,620
CAMIONETAS	PEUGEOT	2008 ACTIVE 1.6 VTI MT5 120	2008 ACTIVE 1.6 VTI MT5 120	74,290	66,860	59,430
CAMIONETAS	PEUGEOT	2008 ALLURE 1.2 PURETECH	2008 ALLURE 1.2 PURETECH	64,600	58,140	51,680
CAMIONETAS	PEUGEOT	2008 ALLURE 1.2 PURETECH 110 CH BVA6	2008 ALLURE 1.2 PURETECH 110 CH BVA6	67,240	60,520	53,790
CAMIONETAS	PEUGEOT	2008 ALLURE 1.2 PURETECH 110 HP MT5	2008 ALLURE 1.2 PURETECH 110 HP MT5	63,170	56,850	50,540
CAMIONETAS	PEUGEOT	2008 ALLURE 1.2 TURBO 110	2008 ALLURE 1.2 TURBO 110	86,340	77,710	69,070
CAMIONETAS	PEUGEOT	2008 ALLURE 1.2 TURBO PURETECH AT 110HP	2008 ALLURE 1.2 TURBO PURETECH AT 110HP	70,630	63,570	56,500
CAMIONETAS	PEUGEOT	2008 ALLURE 1.2 TURBO PURETECH MT 110HP	2008 ALLURE 1.2 TURBO PURETECH MT 110HP	63,900	57,510	51,120
CAMIONETAS	PEUGEOT	2008 ALLURE 1.2 TURBO PUTRTECH 110 HP BVA6	2008 ALLURE 1.2 TURBO PUTRTECH 110 HP BVA6	66,400	59,760	53,120
CAMIONETAS	PEUGEOT	2008 ALLURE 1.2 TURBO PUTRTECH 110 HP BVM5	2008 ALLURE 1.2 TURBO PUTRTECH 110 HP BVM5	64,430	57,990	51,540
CAMIONETAS	PEUGEOT	2008 ALLURE 1.6 VTI 115 AT6	2008 ALLURE 1.6 VTI 115 AT6	84,110	75,700	67,290
CAMIONETAS	PEUGEOT	2008 ALLURE 1.6 VTI AT 120	2008 ALLURE 1.6 VTI AT 120	86,740	78,070	69,390
CAMIONETAS	PEUGEOT	2008 ALLURE 1.6 VTI MT5 120	2008 ALLURE 1.6 VTI MT5 120	79,530	71,580	63,620
CAMIONETAS	PEUGEOT	2008 ALLURE PACK 1.6 VTI 115 AT6	2008 ALLURE PACK 1.6 VTI 115 AT6	85,100	76,590	68,080
CAMIONETAS	PEUGEOT	2008 GT LINE 1.2 PURETECH	2008 GT LINE 1.2 PURETECH	112,800	101,520	90,240
CAMIONETAS	PEUGEOT	2008 GT LINE 1.2 PURETECH 130 AT6	2008 GT LINE 1.2 PURETECH 130 AT6	94,300	84,870	75,440
CAMIONETAS	PEUGEOT	2008 GT LINE 1.2 PURETECH 155 ATN8	2008 GT LINE 1.2 PURETECH 155 ATN8	99,240	89,320	79,390
CAMIONETAS	PEUGEOT	2008 STYLE 1.6 VTI 115HP AT6	2008 STYLE 1.6 VTI 115HP AT6	74,270	66,840	59,420
CAMIONETAS	PEUGEOT	3008	3008	93,390	84,050	74,710
CAMIONETAS	PEUGEOT	3008 ACCESS 1.6 120 HP MEC,	3008 ACCESS 1.6 120 HP MEC,	78,550	70,700	62,840
CAMIONETAS	PEUGEOT	3008 ACTIVE 1.6 165 HP AT	3008 ACTIVE 1.6 165 HP AT	108,030	97,230	86,420
CAMIONETAS	PEUGEOT	3008 ACTIVE 1.6 AT	3008 ACTIVE 1.6 AT	102,940	92,650	82,350
CAMIONETAS	PEUGEOT	3008 ACTIVE 1.6 THP EAT6 163	3008 ACTIVE 1.6 THP EAT6 163	104,360	93,920	83,490
CAMIONETAS	PEUGEOT	3008 ACTIVE 1.6 THP EAT6 165	3008 ACTIVE 1.6 THP EAT6 165	93,390	84,050	74,710
CAMIONETAS	PEUGEOT	3008 ACTIVE 1.6 TURBO 156 HP MEC,	3008 ACTIVE 1.6 TURBO 156 HP MEC,	109,660	98,690	87,730
CAMIONETAS	PEUGEOT	3008 ACTIVE 1.6 TURBO 156 HP TIP.	3008 ACTIVE 1.6 TURBO 156 HP TIP.	111,290	100,160	89,030
CAMIONETAS	PEUGEOT	3008 ALLURE 1.5 THP EAT6 165	3008 ALLURE 1.5 THP EAT6 165	94,220	84,800	75,380
CAMIONETAS	PEUGEOT	3008 ALLURE 1.6 THP AT 163	3008 ALLURE 1.6 THP AT 163	114,470	103,020	91,580
CAMIONETAS	PEUGEOT	3008 ALLURE 1.6 THP EAT6	3008 ALLURE 1.6 THP EAT6	94,220	84,800	75,380
CAMIONETAS	PEUGEOT	3008 ALLURE 1.6 THP EAT6 165	3008 ALLURE 1.6 THP EAT6 165	90,940	81,850	72,750
CAMIONETAS	PEUGEOT	3008 GT LINE 1.6 THP EAT6	3008 GT LINE 1.6 THP EAT6	119,250	107,330	95,400
CAMIONETAS	PEUGEOT	3008 GT LINE 1.6 THP EAT6 165	3008 GT LINE 1.6 THP EAT6 165	123,700	111,330	98,960
CAMIONETAS	PEUGEOT	3008 GT-LINE 1.6 THP 165HP EAT6	3008 GT-LINE 1.6 THP 165HP EAT6	102,490	92,240	81,990
CAMIONETAS	PEUGEOT	3008 GT-LINE 1.6 THP AT 163	3008 GT-LINE 1.6 THP AT 163	132,930	119,640	106,340
CAMIONETAS	PEUGEOT	3008 PREMIUN 1.6 156 HP	3008 PREMIUN 1.6 156 HP	104,740	94,270	83,790
CAMIONETAS	PEUGEOT	3008 PREMIUN 1.6 TIPTRONIC 156 HP	3008 PREMIUN 1.6 TIPTRONIC 156 HP	111,290	100,160	89,030
CAMIONETAS	PEUGEOT	3008 PREMIUN GRIP CONTROL 1.6 156 HP	3008 PREMIUN GRIP CONTROL 1.6 156 HP	106,700	96,030	85,360
CAMIONETAS	PEUGEOT	3008 PREMIUN HEAD UP DISPLAY 1.6 156 HP	3008 PREMIUN HEAD UP DISPLAY 1.6 156 HP	107,690	96,920	86,150
CAMIONETAS	PEUGEOT	3008 PREMIUN HEAD UP DISPLAY 1.6 TIPTRONIC 156 HP	3008 PREMIUN HEAD UP DISPLAY 1.6 TIPTRONIC 156 HP	113,250	101,930	90,600
CAMIONETAS	PEUGEOT	435 FOURGON TOLE L3H2 2.2 HDI 130CH EURO IV	435 FOURGON TOLE L3H2 2.2 HDI 130CH EURO IV	101,470	91,320	81,180
CAMIONETAS	PEUGEOT	5008	5008	115,130	103,620	92,100
CAMIONETAS	PEUGEOT	5008 ACTIVE	5008 ACTIVE	97,240	87,520	77,790
CAMIONETAS	PEUGEOT	5008 ACTIVE 1.6 THP 163 AT	5008 ACTIVE 1.6 THP 163 AT	110,600	99,540	88,480
CAMIONETAS	PEUGEOT	5008 ACTIVE 1.6 TURBO 156 HP	5008 ACTIVE 1.6 TURBO 156 HP	116,210	104,590	92,970
CAMIONETAS	PEUGEOT	5008 ALLURE 1.6 THP 163 AT	5008 ALLURE 1.6 THP 163 AT	114,390	102,950	91,510
CAMIONETAS	PEUGEOT	5008 ALLURE 1.6 THP EAT6	5008 ALLURE 1.6 THP EAT6	97,240	87,520	77,790
CAMIONETAS	PEUGEOT	5008 ALLURE 1.6 THP EAT6 165	5008 ALLURE 1.6 THP EAT6 165	98,180	88,360	78,540
CAMIONETAS	PEUGEOT	5008 GT-LINE 1.6 AT	5008 GT-LINE 1.6 AT	130,280	117,250	104,220
CAMIONETAS	PEUGEOT	5008 GT-LINE 1.6 THP 163 AT	5008 GT-LINE 1.6 THP 163 AT	127,850	115,070	102,280
CAMIONETAS	PEUGEOT	5008 GTLINE 1.6 THP EAT6	5008 GTLINE 1.6 THP EAT6	127,850	115,070	102,280
CAMIONETAS	PEUGEOT	5008 GT-LINE 1.6 THP EAT6 165	5008 GT-LINE 1.6 THP EAT6 165	97,240	87,520	77,790
CAMIONETAS	PEUGEOT	5008 PREMIUM 1.6 TI	5008 PREMIUM 1.6 TI	97,240	87,520	77,790
CAMIONETAS	PEUGEOT	807 ST 2.0	807 ST 2.0	137,500	123,750	110,000
CAMIONETAS	PEUGEOT	807 ST 2.0 TIPTRONIC	807 ST 2.0 TIPTRONIC	137,500	123,750	110,000
CAMIONETAS	PEUGEOT	BIPPER	BIPPER	38,660	34,790	30,930
CAMIONETAS	PEUGEOT	BIPPER 1.4 GASOLINA	BIPPER 1.4 GASOLINA	43,510	39,160	34,810
CAMIONETAS	PEUGEOT	BIPPER 1.4 HDI	BIPPER 1.4 HDI	54,000	48,600	43,200
CAMIONETAS	PEUGEOT	BIPPER ESSENCE	BIPPER ESSENCE	47,450	42,710	37,960
CAMIONETAS	PEUGEOT	BOXER	BOXER	94,870	85,380	75,900
CAMIONETAS	PEUGEOT	BOXER 1.9 C.C	BOXER 1.9 C.C	66,470	59,820	53,180
CAMIONETAS	PEUGEOT	BOXER 10M3 1.9 C.C	BOXER 10M3 1.9 C.C	71,380	64,240	57,100
CAMIONETAS	PEUGEOT	BOXER 12M3 1.9 C.C	BOXER 12M3 1.9 C.C	79,230	71,310	63,380
CAMIONETAS	PEUGEOT	BOXER 2.5 C.C.	BOXER 2.5 C.C.	75,150	67,640	60,120
CAMIONETAS	PEUGEOT	BOXER 320 LH 2.5 C.C	BOXER 320 LH 2.5 C.C	76,290	68,660	61,030
CAMIONETAS	PEUGEOT	BOXER 320 LH 2.8 C.C	BOXER 320 LH 2.8 C.C	76,290	68,660	61,030
CAMIONETAS	PEUGEOT	BOXER 320 MH 2.5 C.C	BOXER 320 MH 2.5 C.C	75,150	67,640	60,120
CAMIONETAS	PEUGEOT	BOXER 320 MH 2.8 C.C	BOXER 320 MH 2.8 C.C	75,150	67,640	60,120
CAMIONETAS	PEUGEOT	BOXER 330 MH 2.8 C.C.	BOXER 330 MH 2.8 C.C.	78,240	70,420	62,590
CAMIONETAS	PEUGEOT	BOXER 330 MH 2.8 TD	BOXER 330 MH 2.8 TD	78,550	70,700	62,840
CAMIONETAS	PEUGEOT	BOXER 330 MH 4X4 2.8 C.C	BOXER 330 MH 4X4 2.8 C.C	112,970	101,670	90,380
CAMIONETAS	PEUGEOT	BOXER 330M 2.0	BOXER 330M 2.0	62,870	56,580	50,300
CAMIONETAS	PEUGEOT	BOXER 330M 2.8 TDI 1,375 KG	BOXER 330M 2.8 TDI 1,375 KG	75,270	67,740	60,220
CAMIONETAS	PEUGEOT	BOXER 330MH 2.8 TDI 1,375 KG	BOXER 330MH 2.8 TDI 1,375 KG	78,550	70,700	62,840
CAMIONETAS	PEUGEOT	BOXER 350 LH 2.5 C.C	BOXER 350 LH 2.5 C.C	80,550	72,500	64,440
CAMIONETAS	PEUGEOT	BOXER 350 LH 2.8 C.C	BOXER 350 LH 2.8 C.C	83,490	75,140	66,790
CAMIONETAS	PEUGEOT	BOXER 350 LH 2.8 TD	BOXER 350 LH 2.8 TD	83,490	75,140	66,790

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	PEUGEOT	BOXER 350 MH 2.5 C.C	BOXER 350 MH 2.5 C.C	79,560	71,600	63,650
CAMIONETAS	PEUGEOT	BOXER 350 MH 2.8 C.C	BOXER 350 MH 2.8 C.C	79,560	71,600	63,650
CAMIONETAS	PEUGEOT	BOXER 350 MH 2.8 TD 4X4 1375 KG	BOXER 350 MH 2.8 TD 4X4 1375 KG	112,970	101,670	90,380
CAMIONETAS	PEUGEOT	BOXER 350 MH MINIBUS	BOXER 350 MH MINIBUS	128,030	115,230	102,420
CAMIONETAS	PEUGEOT	BOXER 350 MHS 2.5 C.C	BOXER 350 MHS 2.5 C.C	80,550	72,500	64,440
CAMIONETAS	PEUGEOT	BOXER 350 MHS 2.8 C.C	BOXER 350 MHS 2.8 C.C	80,550	72,500	64,440
CAMIONETAS	PEUGEOT	BOXER 350LH 2.0	BOXER 350LH 2.0	69,090	62,180	55,270
CAMIONETAS	PEUGEOT	BOXER 350LH 2.8 TDI 1,645 KG	BOXER 350LH 2.8 TDI 1,645 KG	83,490	75,140	66,790
CAMIONETAS	PEUGEOT	BOXER 350LH MINIBUS 2.8 TDI	BOXER 350LH MINIBUS 2.8 TDI	128,030	115,230	102,420
CAMIONETAS	PEUGEOT	BOXER 350MH 2.0	BOXER 350MH 2.0	67,950	61,160	54,360
CAMIONETAS	PEUGEOT	BOXER 350MH 4X4 2.8 TD	BOXER 350MH 4X4 2.8 TD	112,970	101,670	90,380
CAMIONETAS	PEUGEOT	BOXER 435 FOURGON TOLE	BOXER 435 FOURGON TOLE	89,820	80,840	71,860
CAMIONETAS	PEUGEOT	BOXER 435 FOURGON TOLE L1H1	BOXER 435 FOURGON TOLE L1H1	75,240	67,720	60,190
CAMIONETAS	PEUGEOT	BOXER 435 FOURGON TOLE L1H1 2.2 HDI	BOXER 435 FOURGON TOLE L1H1 2.2 HDI	85,510	76,960	68,410
CAMIONETAS	PEUGEOT	BOXER 435 FOURGON TOLE L1H1 2.2 HDI 130CH EURO IV	BOXER 435 FOURGON TOLE L1H1 2.2 HDI 130CH EURO IV	83,010	74,710	66,410
CAMIONETAS	PEUGEOT	BOXER 435 FOURGON TOLE L3H	BOXER 435 FOURGON TOLE L3H	96,200	86,580	76,960
CAMIONETAS	PEUGEOT	BOXER 435 FOURGON TOLE L3H2	BOXER 435 FOURGON TOLE L3H2	101,080	90,970	80,860
CAMIONETAS	PEUGEOT	BOXER 435 FOURGON TOLE L3H2 2.2 HDI	BOXER 435 FOURGON TOLE L3H2 2.2 HDI	92,980	83,680	74,380
CAMIONETAS	PEUGEOT	BOXER 435 FOURGON TOLE L3H2 2.2 HDI 130CH EURO IV	BOXER 435 FOURGON TOLE L3H2 2.2 HDI 130CH EURO IV	101,470	91,320	81,180
CAMIONETAS	PEUGEOT	BOXER 4M3 1.8 C.C.	BOXER 4M3 1.8 C.C.	62,870	56,580	50,300
CAMIONETAS	PEUGEOT	BOXER 9M3 1.9 C.C	BOXER 9M3 1.9 C.C	67,130	60,420	53,700
CAMIONETAS	PEUGEOT	BOXER L1H1 2.2 DIESEL	BOXER L1H1 2.2 DIESEL	94,300	84,870	75,440
CAMIONETAS	PEUGEOT	BOXER L1H1 2.2 HDI 130CH EURO IV	BOXER L1H1 2.2 HDI 130CH EURO IV	101,680	91,510	81,340
CAMIONETAS	PEUGEOT	BOXER L2H1 2.2 DIESEL	BOXER L2H1 2.2 DIESEL	98,190	88,370	78,550
CAMIONETAS	PEUGEOT	BOXER L2H2 2.2 DIESEL	BOXER L2H2 2.2 DIESEL	101,000	90,900	80,800
CAMIONETAS	PEUGEOT	BOXER L2H2 2.2 HDI 130CH EURO IV	BOXER L2H2 2.2 HDI 130CH EURO IV	104,360	93,920	83,490
CAMIONETAS	PEUGEOT	BOXER L2H2 HDI FURGON 2.2 DIESEL	BOXER L2H2 HDI FURGON 2.2 DIESEL	104,740	94,270	83,790
CAMIONETAS	PEUGEOT	BOXER L3H2	BOXER L3H2	94,930	85,440	75,940
CAMIONETAS	PEUGEOT	BOXER L3H2 2.2 DIESEL	BOXER L3H2 2.2 DIESEL	75,110	67,600	60,090
CAMIONETAS	PEUGEOT	BOXER L3H2 2.2 HDI 130CH EURO IV	BOXER L3H2 2.2 HDI 130CH EURO IV	108,330	97,500	86,660
CAMIONETAS	PEUGEOT	BOXER L3H2 HDI FURGON 2.2 DIESEL	BOXER L3H2 HDI FURGON 2.2 DIESEL	94,930	85,440	75,940
CAMIONETAS	PEUGEOT	BOXER LH MINUBUS 2.8 C.C. TDI	BOXER LH MINUBUS 2.8 C.C. TDI	114,260	102,830	91,410
CAMIONETAS	PEUGEOT	BOXER PANEL L3H2 DOBLE MUELLE	BOXER PANEL L3H2 DOBLE MUELLE	102,320	92,090	81,860
CAMIONETAS	PEUGEOT	BOXER PANEL L3H2 DOBLE MUELLE + LUNAS POSTERIORE	BOXER PANEL L3H2 DOBLE MUELLE + LUNAS POSTERIORES	103,310	92,980	82,650
CAMIONETAS	PEUGEOT	BOXER PANEL L3H2 DOBLE MUELLE + LUNAS POSTERIORE	BOXER PANEL L3H2 DOBLE MUELLE + LUNAS POSTERIORES + A	108,380	97,540	86,700
CAMIONETAS	PEUGEOT	BOXER PANEL L3H2 LUNAS POSTERIORES + A/C	BOXER PANEL L3H2 LUNAS POSTERIORES + A/C	107,720	96,950	86,180
CAMIONETAS	PEUGEOT	BOXER PASSENGER MAX	BOXER PASSENGER MAX	97,960	88,160	78,370
CAMIONETAS	PEUGEOT	BOXER PASSENGER MAX 17+1	BOXER PASSENGER MAX 17+1	97,770	87,990	78,220
CAMIONETAS	PEUGEOT	BOXER PASSENGER MAX 19+1	BOXER PASSENGER MAX 19+1	115,180	103,660	92,140
CAMIONETAS	PEUGEOT	EXPERT FOURGON N2 L3 2.0 HDI 150	EXPERT FOURGON N2 L3 2.0 HDI 150	78,580	70,720	62,860
CAMIONETAS	PEUGEOT	EXPERT FURGON 1.6 HDI	EXPERT FURGON 1.6 HDI	101,470	91,320	81,180
CAMIONETAS	PEUGEOT	EXPERT FURGON 2.0 HDI	EXPERT FURGON 2.0 HDI	85,100	76,590	68,080
CAMIONETAS	PEUGEOT	EXPERT FURGON N2 L3 2.0 HDI	EXPERT FURGON N2 L3 2.0 HDI	85,100	76,590	68,080
CAMIONETAS	PEUGEOT	LANDTREK 4-ACTION	LANDTREK 4-ACTION	114,820	103,340	91,860
CAMIONETAS	PEUGEOT	LANDTREK 4-ACTION 4X4	LANDTREK 4-ACTION 4X4	105,180	94,660	84,140
CAMIONETAS	PEUGEOT	LANDTREK 4-ACTION 4X4 DELUXE	LANDTREK 4-ACTION 4X4 DELUXE	127,850	115,070	102,280
CAMIONETAS	PEUGEOT	LANDTREK ACTIVE 4X2	LANDTREK ACTIVE 4X2	79,180	71,260	63,340
CAMIONETAS	PEUGEOT	LANDTREK ACTIVE 4X2 UPGRADE	LANDTREK ACTIVE 4X2 UPGRADE	99,240	89,320	79,390
CAMIONETAS	PEUGEOT	LANDTREK ACTIVE 4X4	LANDTREK ACTIVE 4X4	86,660	77,990	69,330
CAMIONETAS	PEUGEOT	LANDTREK ACTIVE 4X4 UPGRADE	LANDTREK ACTIVE 4X4 UPGRADE	116,070	104,460	92,860
CAMIONETAS	PEUGEOT	NEW 2008 ACTIVE 1.2 PURETECH	NEW 2008 ACTIVE 1.2 PURETECH	69,050	62,150	55,240
CAMIONETAS	PEUGEOT	NEW 2008 ACTIVE 1.2 PURETECH 100 MT6	NEW 2008 ACTIVE 1.2 PURETECH 100 MT6	58,630	52,770	46,900
CAMIONETAS	PEUGEOT	NEW 2008 ACTIVE 1.2 PURETECH 130 AT6	NEW 2008 ACTIVE 1.2 PURETECH 130 AT6	81,370	73,230	65,100
CAMIONETAS	PEUGEOT	NEW 2008 ACTIVE 1.2 TURBO PURETECH AT6 130HP	NEW 2008 ACTIVE 1.2 TURBO PURETECH AT6 130HP	80,830	72,750	64,660
CAMIONETAS	PEUGEOT	NEW 2008 ACTIVE 1.2 TURBO PURETECH MT6 110HP	NEW 2008 ACTIVE 1.2 TURBO PURETECH MT6 110HP	76,090	68,480	60,870
CAMIONETAS	PEUGEOT	NEW 2008 ALLURE 1.2 PURETECH	NEW 2008 ALLURE 1.2 PURETECH	75,070	67,560	60,060
CAMIONETAS	PEUGEOT	NEW 2008 ALLURE 1.2 PURETECH 130 AT6	NEW 2008 ALLURE 1.2 PURETECH 130 AT6	86,660	77,990	69,330
CAMIONETAS	PEUGEOT	NEW 2008 ALLURE 1.2 TURBO PURETECH AT6 130HP	NEW 2008 ALLURE 1.2 TURBO PURETECH AT6 130HP	87,530	78,780	70,020
CAMIONETAS	PEUGEOT	NEW 2008 GT LINE 1.2 PURETECH 155 AT8	NEW 2008 GT LINE 1.2 PURETECH 155 AT8	93,290	83,960	74,630
CAMIONETAS	PEUGEOT	NEW 3008 ACTIVE 1.6 THP EAT6 165	NEW 3008 ACTIVE 1.6 THP EAT6 165	100,930	90,840	80,740
CAMIONETAS	PEUGEOT	NEW 3008 ALLURE 1.6 THP EAT6 165	NEW 3008 ALLURE 1.6 THP EAT6 165	128,480	115,630	102,780
CAMIONETAS	PEUGEOT	NEW 3008 GT-LINE 1.6	NEW 3008 GT-LINE 1.6	137,770	123,990	110,220
CAMIONETAS	PEUGEOT	NEW 3008 GT-LINE 1.6 THP EAT6 165	NEW 3008 GT-LINE 1.6 THP EAT6 165	133,090	119,780	106,470
CAMIONETAS	PEUGEOT	NEW 5008 ALLURE 1.6 THP EAT6 165	NEW 5008 ALLURE 1.6 THP EAT6 165	114,390	102,950	91,510
CAMIONETAS	PEUGEOT	NEW 5008 GT-LINE 1.6 THP EAT6 165	NEW 5008 GT-LINE 1.6 THP EAT6 165	124,850	112,370	99,880
CAMIONETAS	PEUGEOT	NEW PARTNER 1.6 DIESEL CORTA	NEW PARTNER 1.6 DIESEL CORTA	45,730	41,160	36,580
CAMIONETAS	PEUGEOT	NEW PARTNER 1.6 DIESEL LARGA	NEW PARTNER 1.6 DIESEL LARGA	67,670	60,900	54,140
CAMIONETAS	PEUGEOT	PARTNER	PARTNER	44,730	40,260	35,780
CAMIONETAS	PEUGEOT	PARTNER 1.4 C.C DIES. MEC.	PARTNER 1.4 C.C DIES. MEC.	37,660	33,890	30,130
CAMIONETAS	PEUGEOT	PARTNER 1.6 DIESEL CORTA	PARTNER 1.6 DIESEL CORTA	44,410	39,970	35,530
CAMIONETAS	PEUGEOT	PARTNER 1.6 DIESEL CORTA WORK	PARTNER 1.6 DIESEL CORTA WORK	45,730	41,160	36,580
CAMIONETAS	PEUGEOT	PARTNER 1.6 DIESEL LARGA	PARTNER 1.6 DIESEL LARGA	47,150	42,440	37,720
CAMIONETAS	PEUGEOT	PARTNER 1.6 DISEL CORTA 2AS	PARTNER 1.6 DISEL CORTA 2AS	74,060	66,650	59,250
CAMIONETAS	PEUGEOT	PARTNER 1.9 C.C DIES. MEC.	PARTNER 1.9 C.C DIES. MEC.	45,810	41,230	36,650
CAMIONETAS	PEUGEOT	PARTNER 170C 1.4	PARTNER 170C 1.4	43,350	39,020	34,680
CAMIONETAS	PEUGEOT	PARTNER 170C 1.9D 600 KG	PARTNER 170C 1.9D 600 KG	45,180	40,660	36,140
CAMIONETAS	PEUGEOT	PARTNER 170C D 1.9	PARTNER 170C D 1.9	45,180	40,660	36,140
CAMIONETAS	PEUGEOT	PARTNER 170C FURGON 1.9 DIESEL AC	PARTNER 170C FURGON 1.9 DIESEL AC	47,450	42,710	37,960
CAMIONETAS	PEUGEOT	PARTNER 190C G. A/C 1.6	PARTNER 190C G. A/C 1.6	48,750	43,880	39,000
CAMIONETAS	PEUGEOT	PARTNER 4X2 1.6 DIESEL LARGA 3 AS	PARTNER 4X2 1.6 DIESEL LARGA 3 AS	77,430	69,690	61,940
CAMIONETAS	PEUGEOT	PARTNER CORTA 1.6 DIESEL 92 HP MT	PARTNER CORTA 1.6 DIESEL 92 HP MT	35,430	31,890	28,340
CAMIONETAS	PEUGEOT	PARTNER CORTA 1.6 GASOLINA 110 HP MT	PARTNER CORTA 1.6 GASOLINA 110 HP MT	54,000	48,600	43,200
CAMIONETAS	PEUGEOT	PARTNER DIES. MEC.	PARTNER DIES. MEC.	44,730	40,260	35,780
CAMIONETAS	PEUGEOT	PARTNER FGCT 1.6 VTI MT5 110	PARTNER FGCT 1.6 VTI MT5 110	41,540	37,390	33,230
CAMIONETAS	PEUGEOT	PARTNER FGCT 1.6 VTI MT5 92	PARTNER FGCT 1.6 VTI MT5 92	41,540	37,390	33,230
CAMIONETAS	PEUGEOT	PARTNER FGLG 1.6 VTI MT5	PARTNER FGLG 1.6 VTI MT5	49,080	44,170	39,260
CAMIONETAS	PEUGEOT	PARTNER FGLG 1.6 VTI MT5 92	PARTNER FGLG 1.6 VTI MT5 92	62,170	55,950	49,740
CAMIONETAS	PEUGEOT	PARTNER FURGON 170C DIESEL 1.9	PARTNER FURGON 170C DIESEL 1.9	45,810	41,230	36,650
CAMIONETAS	PEUGEOT	PARTNER HDI	PARTNER HDI	41,230	37,110	32,980
CAMIONETAS	PEUGEOT	PARTNER ORIGIN 170C D 1.9	PARTNER ORIGIN 170C D 1.9	54,000	48,600	43,200
CAMIONETAS	PEUGEOT	PARTNER ORIGIN 190C 1.6 GASOLINA	PARTNER ORIGIN 190C 1.6 GASOLINA	45,810	41,230	36,650
CAMIONETAS	PEUGEOT	PARTNER ORIGIN CON PUERTA LATERAL 1.6 GASOLINA	PARTNER ORIGIN CON PUERTA LATERAL 1.6 GASOLINA	45,470	40,920	36,380
CAMIONETAS	PEUGEOT	PARTNER ORIGIN XR 1.6 GASOLINA	PARTNER ORIGIN XR 1.6 GASOLINA	62,170	55,950	49,740
CAMIONETAS	PEUGEOT	PARTNER ORIGIN XR 1.9 DIESEL	PARTNER ORIGIN XR 1.9 DIESEL	68,720	61,850	54,980
CAMIONETAS	PEUGEOT	PARTNER VTI	PARTNER VTI	47,700	42,930	38,160
CAMIONETAS	PEUGEOT	PARTNER VU	PARTNER VU	41,230	37,110	32,980
CAMIONETAS	PEUGEOT	PARTNER VU FGCT 1.6 HDI	PARTNER VU FGCT 1.6 HDI	41,230	37,110	32,980
CAMIONETAS	PEUGEOT	PARTNER VU FGCT 1.6 VTI	PARTNER VU FGCT 1.6 VTI	41,230	37,110	32,980
CAMIONETAS	PEUGEOT	PARTNER XR 1.6 GASOLINA	PARTNER XR 1.6 GASOLINA	59,880	53,890	47,900
CAMIONETAS	PEUGEOT	PARTNER XR D 1.9	PARTNER XR D 1.9	57,820	52,040	46,260
CAMIONETAS	PEUGEOT	PARTNER XT D 1.9	PARTNER XT D 1.9	56,000	50,400	44,800
CAMIONETAS	PEUGEOT	PICKUP KP1	PICKUP KP1	74,000	66,600	59,200
CAMIONETAS	PEUGEOT	PICKUP KP1 4 ACTION 4X4	PICKUP KP1 4 ACTION 4X4	84,230	75,810	67,380
CAMIONETAS	PEUGEOT	PICKUP KP1 4 ACTION 4X4 DELUXE	PICKUP KP1 4 ACTION 4X4 DELUXE	106,060	95,450	84,850
CAMIONETAS	PEUGEOT	PICKUP KP1 ACTIVE 4X2	PICKUP KP1 ACTIVE 4X2	87,460	78,710	69,970
CAMIONETAS	PEUGEOT	PICKUP KP1 ACTIVE 4X4	PICKUP KP1 ACTIVE 4X4	90,840	81,760	72,670
CAMIONETAS	PEUGEOT	TEPEE VTC 4X2 1.6	TEPEE VTC 4X2 1.6	78,550	70,700	62,840
CAMIONETAS	PEUGEOT	TEPEE VTC 4X2 1.6 7 ASIENTOS	TEPEE VTC 4X2 1.6 7 ASIENTOS	85,100	76,590	68,080
CAMIONETAS	PEUGEOT	TRAVELLER ACTIVE 2.0 HDI 150 HP BVA6	TRAVELLER ACTIVE 2.0 HDI 150 HP BVA6	144,350	129,920	115,480
CAMIONETAS	PEUGEOT	TRAVELLER NAVETTE L3 2.0 HDI 150 HP MT	TRAVELLER NAVETTE L3 2.0 HDI 150 HP MT	82,340	74,110	65,870

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	PEUGEOT	TRAVELLER NAVETTE L3 2.0 HDI150 HP BVM6	TRAVELLER NAVETTE L3 2.0 HDI150 HP BVM6	86,420	77,780	69,140
CAMIONETAS	PEUGEOT	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	87,500	78,750	70,000
CAMIONETAS	PEUGEOT	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	106,060	95,450	84,850
CAMIONETAS	PEUGEOT	OTROS MODELOS	OTROS MODELOS	79,560	71,600	63,650
CAMIONETAS	POLARSUN	SZS5034XXY	SZS5034XXY	38,930	35,040	31,140
CAMIONETAS	POLARSUN	SZS6503D1G	SZS6503D1G	56,650	50,990	45,320
CAMIONETAS	POLARSUN	OTROS MODELOS	OTROS MODELOS	47,790	43,010	38,230
CAMIONETAS	PORSCHE	CAYENNE	CAYENNE	205,090	184,580	164,070
CAMIONETAS	PORSCHE	CAYENNE COUPE	CAYENNE COUPE	296,140	266,530	236,910
CAMIONETAS	PORSCHE	CAYENNE COUPE PLATINUM EDITION	CAYENNE COUPE PLATINUM EDITION	372,500	335,250	298,000
CAMIONETAS	PORSCHE	CAYENNE E-HYBRID	CAYENNE E-HYBRID	299,590	269,630	239,670
CAMIONETAS	PORSCHE	CAYENNE E-HYBRID COUPE	CAYENNE E-HYBRID COUPE	370,140	333,130	296,110
CAMIONETAS	PORSCHE	CAYENNE E-HYBRID COUPE PLATINUM EDITION	CAYENNE E-HYBRID COUPE PLATINUM EDITION	400,130	360,120	320,100
CAMIONETAS	PORSCHE	CAYENNE E-HYBRID PLATINUM EDITION	CAYENNE E-HYBRID PLATINUM EDITION	396,760	357,080	317,410
CAMIONETAS	PORSCHE	CAYENNE GTS	CAYENNE GTS	369,670	332,700	295,740
CAMIONETAS	PORSCHE	CAYENNE GTS COUPE	CAYENNE GTS COUPE	490,990	441,890	392,790
CAMIONETAS	PORSCHE	CAYENNE PLATINUM EDITION	CAYENNE PLATINUM EDITION	245,560	221,000	196,450
CAMIONETAS	PORSCHE	CAYENNE S	CAYENNE S	406,960	366,260	325,570
CAMIONETAS	PORSCHE	CAYENNE S COUPE	CAYENNE S COUPE	463,610	417,250	370,890
CAMIONETAS	PORSCHE	CAYENNE S COUPE PLATINUM EDITION	CAYENNE S COUPE PLATINUM EDITION	447,920	403,130	358,340
CAMIONETAS	PORSCHE	CAYENNE S HYBRID	CAYENNE S HYBRID	336,910	303,220	269,530
CAMIONETAS	PORSCHE	CAYENNE S MEC.	CAYENNE S MEC.	294,360	264,920	235,490
CAMIONETAS	PORSCHE	CAYENNE S PLATINUM EDITION	CAYENNE S PLATINUM EDITION	444,580	400,120	355,660
CAMIONETAS	PORSCHE	CAYENNE S TIPTRONIC	CAYENNE S TIPTRONIC	269,600	242,640	215,680
CAMIONETAS	PORSCHE	CAYENNE SIN VERSION	CAYENNE SIN VERSION	320,570	288,510	256,460
CAMIONETAS	PORSCHE	CAYENNE TIPTRONIC	CAYENNE TIPTRONIC	206,280	185,650	165,020
CAMIONETAS	PORSCHE	CAYENNE TRANSSYBERIA	CAYENNE TRANSSYBERIA	360,170	324,150	288,140
CAMIONETAS	PORSCHE	CAYENNE TURBO	CAYENNE TURBO	476,400	428,760	381,120
CAMIONETAS	PORSCHE	CAYENNE TURBO COUPE	CAYENNE TURBO COUPE	543,520	489,170	434,820
CAMIONETAS	PORSCHE	CAYENNE TURBO S	CAYENNE TURBO S	628,650	565,790	502,920
CAMIONETAS	PORSCHE	CAYENNE TURBO S E-HYBRID	CAYENNE TURBO S E-HYBRID	703,680	633,310	562,940
CAMIONETAS	PORSCHE	CAYENNE TURBO S E-HYBRID COUPE	CAYENNE TURBO S E-HYBRID COUPE	713,780	642,400	571,020
CAMIONETAS	PORSCHE	CAYENNE TURBO S TIP	CAYENNE TURBO S TIP	539,920	485,930	431,940
CAMIONETAS	PORSCHE	CAYENNE TURBO TIP	CAYENNE TURBO TIP	458,390	412,550	366,710
CAMIONETAS	PORSCHE	CAYENNE V6 MEC.	CAYENNE V6 MEC.	211,200	190,080	168,960
CAMIONETAS	PORSCHE	CAYENNE V6 TIPTRONIC	CAYENNE V6 TIPTRONIC	206,280	185,650	165,020
CAMIONETAS	PORSCHE	MACAN	MACAN	201,920	181,730	161,540
CAMIONETAS	PORSCHE	MACAN GTS	MACAN GTS	252,390	227,150	201,910
CAMIONETAS	PORSCHE	MACAN S	MACAN S	173,090	155,780	138,470
CAMIONETAS	PORSCHE	MACAN TURBO	MACAN TURBO	257,110	231,400	205,690
CAMIONETAS	PORSCHE	MACAN TURBO CON PAQUETE PERFORMANCE	MACAN TURBO CON PAQUETE PERFORMANCE	379,810	341,830	303,850
CAMIONETAS	PORSCHE	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	708,730	637,860	566,980
CAMIONETAS	PORSCHE	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	320,570	288,510	256,460
CAMIONETAS	PORSCHE	OTROS MODELOS	OTROS MODELOS	379,810	341,830	303,850
CAMIONETAS	QINGQI	1000/ZB1022BDA	1000/ZB1022BDA	44,210	39,790	35,370
CAMIONETAS	QINGQI	2000/ZB1023JDC	2000/ZB1023JDC	47,480	42,730	37,980
CAMIONETAS	QINGQI	ZB 1022	ZB 1022	44,210	39,790	35,370
CAMIONETAS	QINGQI	OTROS MODELOS	OTROS MODELOS	44,210	39,790	35,370
CAMIONETAS	RAM	1000 BIG HORN	1000 BIG HORN	60,830	54,750	48,660
CAMIONETAS	RAM	1000 BIG HORN 1.8 AT	1000 BIG HORN 1.8 AT	62,540	56,290	50,030
CAMIONETAS	RAM	1000 BIG HORN 4X2 1.8 AT	1000 BIG HORN 4X2 1.8 AT	107,650	96,890	86,120
CAMIONETAS	RAM	1500 REBEL CREW CAB	1500 REBEL CREW CAB	168,620	151,760	134,900
CAMIONETAS	RAM		1500 REBEL CREW CAB 4X4 3.0L BI TURBO AT	289,610	260,650	231,690
CAMIONETAS	RAM		1500 REBEL-X CREW CAB 4X4 3.0L BI TURBO AT	299,720	269,750	239,780
CAMIONETAS	RAM		1500 RHO CREW CAB 4X4 3.0L TWIN TURBO AT	532,110	478,900	425,690
CAMIONETAS	RAM	2500 BIG HORN CREW CAB	2500 BIG HORN CREW CAB	261,900	235,710	209,520
CAMIONETAS	RAM		700 4X2 CVT 1.3L DC BIGHORN	62,270	56,040	49,820
CAMIONETAS	RAM		700 4X2 MT 1.3L DC BIGHORN	74,060	66,650	59,250
CAMIONETAS	RAM	700 BIG HORN 1.4 MT	700 BIG HORN 1.4 MT	44,040	39,640	35,230
CAMIONETAS	RAM	700 BIGHORN DC	700 BIGHORN DC	52,130	46,920	41,700
CAMIONETAS	RAM	700 BIGHORN DC 1.3 CVT	700 BIGHORN DC 1.3 CVT	75,690	68,120	60,550
CAMIONETAS	RAM	700 BIGHORN DC 1.4 MT	700 BIGHORN DC 1.4 MT	74,000	66,600	59,200
CAMIONETAS	RAM	700 LARAMIE 1.3 MT	700 LARAMIE 1.3 MT	54,510	49,060	43,610
CAMIONETAS	RAM	700 LARAMIE DC	700 LARAMIE DC	58,900	53,010	47,120
CAMIONETAS	RAM	700 LARAMIE DC 1.3 MT	700 LARAMIE DC 1.3 MT	82,420	74,180	65,940
CAMIONETAS	RAM	700 SLT 1.4 MT	700 SLT 1.4 MT	45,200	40,680	36,160
CAMIONETAS	RAM	700 SLT DC	700 SLT DC	45,810	41,230	36,650
CAMIONETAS	RAM	700 SLT DC 1.3 MT	700 SLT DC 1.3 MT	54,560	49,100	43,650
CAMIONETAS	RAM	700 SLT DC 1.4 MT	700 SLT DC 1.4 MT	65,590	59,030	52,470
CAMIONETAS	RAM	RAM 1500 4X4	RAM 1500 4X4	181,720	163,550	145,380
CAMIONETAS	RAM	RAM 1500 BIGHORN CREW 4X4	RAM 1500 BIGHORN CREW 4X4	171,590	154,430	137,270
CAMIONETAS	RAM	RAM 1500 BIGHORN CREW CAB	RAM 1500 BIGHORN CREW CAB	168,230	151,410	134,580
CAMIONETAS	RAM	RAM 1500 LIMITED CREW CAB	RAM 1500 LIMITED CREW CAB	235,760	212,180	188,610
CAMIONETAS	RAM	RAM 2500 SLT CREW CAB	RAM 2500 SLT CREW CAB	176,770	159,090	141,420
CAMIONETAS	RAM	RAM 2500 SLT CREW CAB COMFORT	RAM 2500 SLT CREW CAB COMFORT	166,660	149,990	133,330
CAMIONETAS	RAM	RAM 2500 SLT CREW CAB DELUXE	RAM 2500 SLT CREW CAB DELUXE	186,600	167,940	149,280
CAMIONETAS	RAM	RAM 2500 SLT CREW CAB DELUXE FULL	RAM 2500 SLT CREW CAB DELUXE FULL	184,950	166,460	147,960
CAMIONETAS	RAM	RAM 2500 SLT CREW CAB TRAVEL	RAM 2500 SLT CREW CAB TRAVEL	169,950	152,960	135,960
CAMIONETAS	RAM	RAM 2500 SLT REGULAR CAB COMFORT	RAM 2500 SLT REGULAR CAB COMFORT	169,950	152,960	135,960
CAMIONETAS	RAM	RAM 2500 SLT REGULAR CAB COMFORT MT	RAM 2500 SLT REGULAR CAB COMFORT MT	176,770	159,090	141,420
CAMIONETAS	RAM	RAM 2500 SLT REGULAR CAB STANDARD	RAM 2500 SLT REGULAR CAB STANDARD	160,110	144,100	128,090
CAMIONETAS	RAM	RAM 700	RAM 700	39,620	35,660	31,700
CAMIONETAS	RAM	RAM 700 1.4 MT	RAM 700 1.4 MT	37,110	33,400	29,690
CAMIONETAS	RAM	RAM 700 CLUB CAB 1.6 MT	RAM 700 CLUB CAB 1.6 MT	50,440	45,400	40,350
CAMIONETAS	RAM	RAM REBEL 1500	RAM REBEL 1500	238,990	215,090	191,190
CAMIONETAS	RAM	RAM V 700	RAM V 700	39,680	35,710	31,740
CAMIONETAS	RAM	RAM V 700 4X2	RAM V 700 4X2	47,960	43,160	38,370
CAMIONETAS	RAM	RAM V 700 WORK 1.4 MT	RAM V 700 WORK 1.4 MT	40,420	36,380	32,340
CAMIONETAS	RAM		RAMPAGE 4X4 AT 2.0T BIGHORN	117,850	106,070	94,280
CAMIONETAS	RAM		RAMPAGE 4X4 AT 2.0T LARAMIE	131,320	118,190	105,060
CAMIONETAS	RAM	RAMPAGE R/T 2.0	RAMPAGE R/T 2.0	117,060	105,350	93,650
CAMIONETAS	RAM	V 700 PLUS 1.4	V 700 PLUS 1.4	42,070	37,860	33,660
CAMIONETAS	RAM	V 700 PLUS 1.4 MT	V 700 PLUS 1.4 MT	44,180	39,760	35,340
CAMIONETAS	RAM	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	51,280	46,150	41,020
CAMIONETAS	RAM	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	176,650	158,990	141,320
CAMIONETAS	RAM	OTROS MODELOS	OTROS MODELOS	169,950	152,960	135,960
CAMIONETAS	RENAULT	ALASKAN	ALASKAN	71,670	64,500	57,340
CAMIONETAS	RENAULT	ALASKAN ITENS 4X4 MT DIESEL	ALASKAN ITENS 4X4 MT DIESEL	87,750	78,980	70,200
CAMIONETAS	RENAULT	ALASKAN LIFE 2.5 MT 4X4	ALASKAN LIFE 2.5 MT 4X4	75,270	67,740	60,220
CAMIONETAS	RENAULT	ALASKAN ZEN 4X4 MT DIESEL	ALASKAN ZEN 4X4 MT DIESEL	81,820	73,640	65,460
CAMIONETAS	RENAULT	CAPTUR INTENS 4X2 2.0 AT	CAPTUR INTENS 4X2 2.0 AT	57,210	51,490	45,770
CAMIONETAS	RENAULT	CAPTUR INTENS 4X2 2.0 AT GLPT	CAPTUR INTENS 4X2 2.0 AT GLPT	67,270	60,540	53,820
CAMIONETAS	RENAULT	CAPTUR ZEN 4X2 2.0 AT	CAPTUR ZEN 4X2 2.0 AT	55,950	50,360	44,760
CAMIONETAS	RENAULT	CAPTUR ZEN 4X2 2.0 AT GLPT	CAPTUR ZEN 4X2 2.0 AT GLPT	63,900	57,510	51,120
CAMIONETAS	RENAULT	CAPTUR ZEN 4X2 2.0 MT	CAPTUR ZEN 4X2 2.0 MT	54,160	48,740	43,330

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	RENAULT	CAPTUR ZEN 4X2 2.0 MT GLPT	CAPTUR ZEN 4X2 2.0 MT GLPT	60,540	54,490	48,430
CAMIONETAS	RENAULT	DUSTER	DUSTER	44,120	39,710	35,300
CAMIONETAS	RENAULT	DUSTER CONFORT PLUS 4X2 1.6 MT	DUSTER CONFORT PLUS 4X2 1.6 MT	47,450	42,710	37,960
CAMIONETAS	RENAULT	DUSTER DYNAMIQUE 4X2 1.6 MT	DUSTER DYNAMIQUE 4X2 1.6 MT	64,470	58,020	51,580
CAMIONETAS	RENAULT	DUSTER DYNAMIQUE 4X2 2.0 AT	DUSTER DYNAMIQUE 4X2 2.0 AT	72,000	64,800	57,600
CAMIONETAS	RENAULT	DUSTER DYNAMIQUE 4X2 2.0 MT	DUSTER DYNAMIQUE 4X2 2.0 MT	68,720	61,850	54,980
CAMIONETAS	RENAULT	DUSTER DYNAMIQUE 4X4 2.0 MT	DUSTER DYNAMIQUE 4X4 2.0 MT	75,270	67,740	60,220
CAMIONETAS	RENAULT	DUSTER DYNAMIQUE TEC 4X2 1.6 MT	DUSTER DYNAMIQUE TEC 4X2 1.6 MT	66,640	59,980	53,310
CAMIONETAS	RENAULT	DUSTER DYNAMIQUE TEC 4X2 2.0 AT	DUSTER DYNAMIQUE TEC 4X2 2.0 AT	75,470	67,920	60,380
CAMIONETAS	RENAULT	DUSTER DYNAMIQUE TEC 4X2 2.0 MT	DUSTER DYNAMIQUE TEC 4X2 2.0 MT	72,000	64,800	57,600
CAMIONETAS	RENAULT	DUSTER DYNAMIQUE TEC 4X4 2.0 MT	DUSTER DYNAMIQUE TEC 4X4 2.0 MT	78,090	70,280	62,470
CAMIONETAS	RENAULT	DUSTER EXPRESSION 4X2 1.6 MT	DUSTER EXPRESSION 4X2 1.6 MT	59,880	53,890	47,900
CAMIONETAS	RENAULT	DUSTER EXPRESSION TEC 4X2 1.6 MT	DUSTER EXPRESSION TEC 4X2 1.6 MT	64,340	57,910	51,470
CAMIONETAS	RENAULT	DUSTER INTENS 4X2 1.6 MT	DUSTER INTENS 4X2 1.6 MT	50,380	45,340	40,300
CAMIONETAS	RENAULT	DUSTER INTENS 4X2 2.0 AT	DUSTER INTENS 4X2 2.0 AT	45,850	41,270	36,680
CAMIONETAS	RENAULT	DUSTER INTENS 4X2 2.0 MT	DUSTER INTENS 4X2 2.0 MT	51,370	46,230	41,100
CAMIONETAS	RENAULT	DUSTER INTENS 4X2 5MT 1.6	DUSTER INTENS 4X2 5MT 1.6	49,080	44,170	39,260
CAMIONETAS	RENAULT	DUSTER INTENS 4X2 5MT 1.6 ULC	DUSTER INTENS 4X2 5MT 1.6 ULC	44,740	40,270	35,790
CAMIONETAS	RENAULT	DUSTER INTENS 4X2 6MT 2.0	DUSTER INTENS 4X2 6MT 2.0	55,340	49,810	44,270
CAMIONETAS	RENAULT	DUSTER INTENS 4X2 6MT 2.0 ULC	DUSTER INTENS 4X2 6MT 2.0 ULC	57,500	51,750	46,000
CAMIONETAS	RENAULT	DUSTER INTENS 4X2 AT 2.0 ULC	DUSTER INTENS 4X2 AT 2.0 ULC	54,710	49,240	43,770
CAMIONETAS	RENAULT	DUSTER INTENS 4X4 2.0 6MT ULC GLPT	DUSTER INTENS 4X4 2.0 6MT ULC GLPT	75,690	68,120	60,550
CAMIONETAS	RENAULT	DUSTER INTENS 4X4 2.0 MT	DUSTER INTENS 4X4 2.0 MT	47,350	42,620	37,880
CAMIONETAS	RENAULT	DUSTER INTENS 4X4 6MT 2.0	DUSTER INTENS 4X4 6MT 2.0	61,200	55,080	48,960
CAMIONETAS	RENAULT	DUSTER INTENS 4X4 6MT 2.0 ULC	DUSTER INTENS 4X4 6MT 2.0 ULC	75,690	68,120	60,550
CAMIONETAS	RENAULT	DUSTER OROCH DC 4X2 2.0 DYNAMIQUE GSL	DUSTER OROCH DC 4X2 2.0 DYNAMIQUE GSL	56,160	50,540	44,930
CAMIONETAS	RENAULT	DUSTER OROCH DC 4X2 2.0 EXPRESSION GSL	DUSTER OROCH DC 4X2 2.0 EXPRESSION GSL	54,630	49,170	43,700
CAMIONETAS	RENAULT	DUSTER OROCH INTENS 4X2 2.0	DUSTER OROCH INTENS 4X2 2.0	43,510	39,160	34,810
CAMIONETAS	RENAULT	DUSTER OROCH ZEN 4X2 2.0	DUSTER OROCH ZEN 4X2 2.0	43,510	39,160	34,810
CAMIONETAS	RENAULT	DUSTER ZEN 4X2 1.6 MT	DUSTER ZEN 4X2 1.6 MT	45,550	41,000	36,440
CAMIONETAS	RENAULT	DUSTER ZEN 4X2 1.6 MT V2	DUSTER ZEN 4X2 1.6 MT V2	45,140	40,630	36,110
CAMIONETAS	RENAULT	GRAND SCENIC DYNAMIQUE CONFORT	GRAND SCENIC DYNAMIQUE CONFORT	95,610	86,050	76,490
CAMIONETAS	RENAULT	GRAND SCENIC DYNAMIQUE CONFORT 2.0 AUT. 5P	GRAND SCENIC DYNAMIQUE CONFORT 2.0 AUT. 5P	95,610	86,050	76,490
CAMIONETAS	RENAULT	KANGOO CONFORT DCI 1.5	KANGOO CONFORT DCI 1.5	55,010	49,510	44,010
CAMIONETAS	RENAULT	KANGOO CONFORT DCI FURGON 1.5	KANGOO CONFORT DCI FURGON 1.5	55,010	49,510	44,010
CAMIONETAS	RENAULT	KANGOO EXPRESS	KANGOO EXPRESS	37,190	33,470	29,750
CAMIONETAS	RENAULT	KANGOO EXPRESS 1,5 DIES	KANGOO EXPRESS 1,5 DIES	47,810	43,030	38,250
CAMIONETAS	RENAULT	KANGOO EXPRESS 1.6 MT	KANGOO EXPRESS 1.6 MT	52,240	47,020	41,790
CAMIONETAS	RENAULT	KANGOO EXPRESS RL	KANGOO EXPRESS RL	40,270	36,240	32,220
CAMIONETAS	RENAULT	KANGOO EXPRESS RL 1.9 DIES	KANGOO EXPRESS RL 1.9 DIES	55,010	49,510	44,010
CAMIONETAS	RENAULT	KANGOO R-110	KANGOO R-110	50,100	45,090	40,080
CAMIONETAS	RENAULT	KOLEOS	KOLEOS	76,030	68,430	60,820
CAMIONETAS	RENAULT	KOLEOS DYNAMIQUE 4X4 2.5 CVT	KOLEOS DYNAMIQUE 4X4 2.5 CVT	87,300	78,570	69,840
CAMIONETAS	RENAULT	KOLEOS DYNAMIQUE ALL MODE 4X4I CVT 2.5	KOLEOS DYNAMIQUE ALL MODE 4X4I CVT 2.5	105,100	94,590	84,080
CAMIONETAS	RENAULT	KOLEOS DYNAMIQUE BOSE 4X2 2.5 CVT	KOLEOS DYNAMIQUE BOSE 4X2 2.5 CVT	81,820	73,640	65,460
CAMIONETAS	RENAULT	KOLEOS DYNAMIQUE CVT 4X2 2.5	KOLEOS DYNAMIQUE CVT 4X2 2.5	93,610	84,250	74,890
CAMIONETAS	RENAULT	KOLEOS EXPRESSION 4X2 2.5	KOLEOS EXPRESSION 4X2 2.5	75,600	68,040	60,480
CAMIONETAS	RENAULT	KOLEOS INTENS 4X2 2.5 CVT	KOLEOS INTENS 4X2 2.5 CVT	83,680	75,310	66,940
CAMIONETAS	RENAULT	KOLEOS INTENS 4X2 2.5 CVT RE	KOLEOS INTENS 4X2 2.5 CVT RE	82,750	74,480	66,200
CAMIONETAS	RENAULT	KOLEOS PRIVILEGE 4X2 2.5 CVT	KOLEOS PRIVILEGE 4X2 2.5 CVT	69,050	62,150	55,240
CAMIONETAS	RENAULT	KOLEOS PRIVILEGE 4X2 CVT	KOLEOS PRIVILEGE 4X2 CVT	83,460	75,110	66,770
CAMIONETAS	RENAULT	KOLEOS PRIVILEGE 4X4 2.5 CVT	KOLEOS PRIVILEGE 4X4 2.5 CVT	65,620	59,060	52,500
CAMIONETAS	RENAULT	KOLEOS R-510	KOLEOS R-510	84,800	76,320	67,840
CAMIONETAS	RENAULT	KOLEOS R-520	KOLEOS R-520	95,610	86,050	76,490
CAMIONETAS	RENAULT	KOLEOS R-530	KOLEOS R-530	110,660	99,590	88,530
CAMIONETAS	RENAULT	KWID	KWID	31,750	28,580	25,400
CAMIONETAS	RENAULT	KWID OUTSIDER 1.0 MT	KWID OUTSIDER 1.0 MT	40,350	36,320	32,280
CAMIONETAS	RENAULT	KWID ZEN 1.0 MT	KWID ZEN 1.0 MT	35,310	31,780	28,250
CAMIONETAS	RENAULT	MASTER	MASTER	90,730	81,660	72,580
CAMIONETAS	RENAULT	MASTER AMBULANCIA CONFORT 2.8 TDI	MASTER AMBULANCIA CONFORT 2.8 TDI	162,900	146,610	130,320
CAMIONETAS	RENAULT	MASTER AMBULANCIA ESTANDAR 2.8 TDI	MASTER AMBULANCIA ESTANDAR 2.8 TDI	141,780	127,600	113,420
CAMIONETAS	RENAULT	MASTER FURGON	MASTER FURGON	93,640	84,280	74,910
CAMIONETAS	RENAULT	MASTER FURGON 2.3 MT 4X2 PH2	MASTER FURGON 2.3 MT 4X2 PH2	154,770	139,290	123,820
CAMIONETAS	RENAULT	MASTER FURGON 2.3 TDI	MASTER FURGON 2.3 TDI	111,110	100,000	88,890
CAMIONETAS	RENAULT	MASTER FURGON L2H2 2.3 DTI.	MASTER FURGON L2H2 2.3 DTI.	105,300	94,770	84,240
CAMIONETAS	RENAULT	MASTER FURGON L2H2 2.5 DIES	MASTER FURGON L2H2 2.5 DIES	101,470	91,320	81,180
CAMIONETAS	RENAULT	MASTER FURGON L2H2 2.8 DIES	MASTER FURGON L2H2 2.8 DIES	100,360	90,320	80,290
CAMIONETAS	RENAULT	MASTER L2H2 MINIBUS 2.5 DIES	MASTER L2H2 MINIBUS 2.5 DIES	123,450	111,110	98,760
CAMIONETAS	RENAULT	MASTER MICROBUS	MASTER MICROBUS	127,670	114,900	102,140
CAMIONETAS	RENAULT	MASTER MICROBUS 2.3 TDI	MASTER MICROBUS 2.3 TDI	137,380	123,640	109,900
CAMIONETAS	RENAULT	MASTER MICROBUS L2H2 2.5 DTI	MASTER MICROBUS L2H2 2.5 DTI	123,450	111,110	98,760
CAMIONETAS	RENAULT	MASTER MICROBUS L3H2 2.3 DTI	MASTER MICROBUS L3H2 2.3 DTI	122,380	110,140	97,900
CAMIONETAS	RENAULT	MASTER MINUBUS	MASTER MINUBUS	144,040	129,640	115,230
CAMIONETAS	RENAULT	MASTER R-133 FURGON	MASTER R-133 FURGON	113,950	102,560	91,160
CAMIONETAS	RENAULT	NEW CAPTUR INTENS 1.3 CVT	NEW CAPTUR INTENS 1.3 CVT	92,850	83,570	74,280
CAMIONETAS	RENAULT	NEW CAPTUR INTENS 1.3 CVT 4X2	NEW CAPTUR INTENS 1.3 CVT 4X2	82,420	74,180	65,940
CAMIONETAS	RENAULT	NEW CAPTUR ZEN 1.6 MT	NEW CAPTUR ZEN 1.6 MT	74,000	66,600	59,200
CAMIONETAS	RENAULT	NEW CAPTUR ZEN 1.6 MT 4X2	NEW CAPTUR ZEN 1.6 MT 4X2	60,570	54,510	48,460
CAMIONETAS	RENAULT	NEW DUSTER ICONIC 1.3 CVT 4X2 TURBO	NEW DUSTER ICONIC 1.3 CVT 4X2 TURBO	64,660	58,190	51,730
CAMIONETAS	RENAULT	NEW DUSTER ICONIC 1.3 MT 4X4 TURBO	NEW DUSTER ICONIC 1.3 MT 4X4 TURBO	79,530	71,580	63,620
CAMIONETAS	RENAULT	NEW DUSTER ICONIC 4X2 1.6 MT TM GLP	NEW DUSTER ICONIC 4X2 1.6 MT TM GLP	67,320	60,590	53,860
CAMIONETAS	RENAULT	NEW DUSTER ICONIC TM 1.6 MT 4X2	NEW DUSTER ICONIC TM 1.6 MT 4X2	67,240	60,520	53,790
CAMIONETAS	RENAULT	NEW DUSTER INTENS 1.3 CVT 4X2 TURBO	NEW DUSTER INTENS 1.3 CVT 4X2 TURBO	72,520	65,270	58,020
CAMIONETAS	RENAULT	NEW DUSTER INTENS 1.3 MT 4X4 TURBO	NEW DUSTER INTENS 1.3 MT 4X4 TURBO	73,850	66,470	59,080
CAMIONETAS	RENAULT	NEW DUSTER INTENS 1.6 MT 4X2	NEW DUSTER INTENS 1.6 MT 4X2	57,220	51,500	45,780
CAMIONETAS	RENAULT	NEW DUSTER INTENS 4X2 1.6 5MT ULC GLPT	NEW DUSTER INTENS 4X2 1.6 5MT ULC GLPT	63,900	57,510	51,120
CAMIONETAS	RENAULT	NEW DUSTER INTENS 4X2 1.6 MT GLPT	NEW DUSTER INTENS 4X2 1.6 MT GLPT	63,900	57,510	51,120
CAMIONETAS	RENAULT	NEW DUSTER INTENS 4X2 5MT	NEW DUSTER INTENS 4X2 5MT	63,900	57,510	51,120
CAMIONETAS	RENAULT	NEW DUSTER INTENS 4X2 5MT 1.6 ULC	NEW DUSTER INTENS 4X2 5MT 1.6 ULC	63,900	57,510	51,120
CAMIONETAS	RENAULT	NEW DUSTER INTENS TM 1.6 MT 4X2 GLP	NEW DUSTER INTENS TM 1.6 MT 4X2 GLP	55,240	49,720	44,190
CAMIONETAS	RENAULT	NEW DUSTER INTENS TM 1.6 MT 4X2 GNV	NEW DUSTER INTENS TM 1.6 MT 4X2 GNV	66,180	59,560	52,940
CAMIONETAS	RENAULT	NEW DUSTER INTENS TM 4X2 1.6 MT	NEW DUSTER INTENS TM 4X2 1.6 MT	63,070	56,760	50,460
CAMIONETAS	RENAULT	NEW DUSTER ZEN 1.6 MT 4X2	NEW DUSTER ZEN 1.6 MT 4X2	56,500	50,850	45,200
CAMIONETAS	RENAULT	NEW DUSTER ZEN 4X2 1.6 MT GLPT	NEW DUSTER ZEN 4X2 1.6 MT GLPT	57,180	51,460	45,740
CAMIONETAS	RENAULT	NEW DUSTER ZEN 4X2 1.6 MT PLUS	NEW DUSTER ZEN 4X2 1.6 MT PLUS	62,350	56,120	49,880
CAMIONETAS	RENAULT	NEW DUSTER ZEN 4X2 1.6 MT TM	NEW DUSTER ZEN 4X2 1.6 MT TM	55,280	49,750	44,220
CAMIONETAS	RENAULT	NEW DUSTER ZEN 4X2 1.6 MT TM GLP	NEW DUSTER ZEN 4X2 1.6 MT TM GLP	57,220	51,500	45,780
CAMIONETAS	RENAULT	NEW DUSTER ZEN 4X2 1.6 MT V2	NEW DUSTER ZEN 4X2 1.6 MT V2	52,330	47,100	41,860
CAMIONETAS	RENAULT	NEW DUSTER ZEN 4X2 MT 1.6 V2 GLPT	NEW DUSTER ZEN 4X2 MT 1.6 V2 GLPT	57,180	51,460	45,740
CAMIONETAS	RENAULT	NEW KOLEOS INTENS 2.5 CVT 4X2	NEW KOLEOS INTENS 2.5 CVT 4X2	81,740	73,570	65,390
CAMIONETAS	RENAULT	NEW KOLEOS INTENS 4X2 2.5 CVT GLP	NEW KOLEOS INTENS 4X2 2.5 CVT GLP	82,680	74,410	66,140
CAMIONETAS	RENAULT	NEW KOLEOS PRIVILEGE 2.5 CVT 4X2	NEW KOLEOS PRIVILEGE 2.5 CVT 4X2	85,160	76,640	68,130
CAMIONETAS	RENAULT	NEW KOLEOS PRIVILEGE 2.5 CVT 4X4	NEW KOLEOS PRIVILEGE 2.5 CVT 4X4	102,790	92,510	82,230
CAMIONETAS	RENAULT	NEW KOLEOS PRIVILEGE 4X2 2.5 CVT GLP	NEW KOLEOS PRIVILEGE 4X2 2.5 CVT GLP	97,980	88,180	78,380
CAMIONETAS	RENAULT	NEW OROCH INTENS 1.3 CVT 4X2 TURBO	NEW OROCH INTENS 1.3 CVT 4X2 TURBO	82,420	74,180	65,940
CAMIONETAS	RENAULT	NEW OROCH INTENS 1.3 MT 4X4 TURBO	NEW OROCH INTENS 1.3 MT 4X4 TURBO	76,640	68,980	61,310
CAMIONETAS	RENAULT	NEW OROCH INTENS 1.3T CVT 4X2	NEW OROCH INTENS 1.3T CVT 4X2	75,690	68,120	60,550
CAMIONETAS	RENAULT	NEW OROCH INTENS 1.3T MT 4X4	NEW OROCH INTENS 1.3T MT 4X4	75,880	68,290	60,700
CAMIONETAS	RENAULT	NEW OROCH INTENS OUTSIDER 1.3 CVT 4X2	NEW OROCH INTENS OUTSIDER 1.3 CVT 4X2	73,630	66,270	58,900
CAMIONETAS	RENAULT	NEW OROCH INTENS OUTSIDER 1.3 CVT 4X2 TURBO	NEW OROCH INTENS OUTSIDER 1.3 CVT 4X2 TURBO	76,080	68,470	60,860

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	RENAULT	NEW OROCH ZEN 1.6 MT 4X2	NEW OROCH ZEN 1.6 MT 4X2	59,740	53,770	47,790
CAMIONETAS	RENAULT	NEW STEPWAY INTENS 1.6 CVT 4X2	NEW STEPWAY INTENS 1.6 CVT 4X2	57,190	51,470	45,750
CAMIONETAS	RENAULT	NEW STEPWAY INTENS 1.6 MT 4X2	NEW STEPWAY INTENS 1.6 MT 4X2	53,810	48,430	43,050
CAMIONETAS	RENAULT	NEW STEPWAY ZEN 1.6 MT 4X2	NEW STEPWAY ZEN 1.6 MT 4X2	47,830	43,050	38,260
CAMIONETAS	RENAULT	OROCH	OROCH	44,910	40,420	35,930
CAMIONETAS	RENAULT	OROCH INTENS 2.0 MT 4X2 OUTSIDER	OROCH INTENS 2.0 MT 4X2 OUTSIDER	61,750	55,580	49,400
CAMIONETAS	RENAULT	OROCH INTENS 4X2 2.0	OROCH INTENS 4X2 2.0	49,440	44,500	39,550
CAMIONETAS	RENAULT	OROCH INTENS 4X2 2.0 6MT	OROCH INTENS 4X2 2.0 6MT	42,890	38,600	34,310
CAMIONETAS	RENAULT	OROCH INTENS 4X2 2.0 6MT ULC	OROCH INTENS 4X2 2.0 6MT ULC	49,110	44,200	39,290
CAMIONETAS	RENAULT	OROCH INTENS 4X2 2.0 6MT ULC GLPT	OROCH INTENS 4X2 2.0 6MT ULC GLPT	68,290	61,460	54,630
CAMIONETAS	RENAULT	OROCH INTENS 4X2 2.0 MT	OROCH INTENS 4X2 2.0 MT	50,380	45,340	40,300
CAMIONETAS	RENAULT	OROCH INTENS 4X4 2.0	OROCH INTENS 4X4 2.0	58,900	53,010	47,120
CAMIONETAS	RENAULT	OROCH INTENS 4X4 2.0 6MT ULC	OROCH INTENS 4X4 2.0 6MT ULC	52,370	47,130	41,900
CAMIONETAS	RENAULT	OROCH INTENS 4X4 2.0 6MT ULC GLPT	OROCH INTENS 4X4 2.0 6MT ULC GLPT	71,650	64,490	57,320
CAMIONETAS	RENAULT	OROCH INTENS 4X4 2.0 6MT ULC GNV	OROCH INTENS 4X4 2.0 6MT ULC GNV	68,960	62,060	55,170
CAMIONETAS	RENAULT	OROCH INTENSE 4X4	OROCH INTENSE 4X4	57,270	51,540	45,820
CAMIONETAS	RENAULT	OROCH ZEN 4X2 2.0	OROCH ZEN 4X2 2.0	40,890	36,800	32,710
CAMIONETAS	RENAULT	OROCH ZEN 4X2 2.0 6M	OROCH ZEN 4X2 2.0 6M	42,540	38,290	34,030
CAMIONETAS	RENAULT	OROCH ZEN 4X2 2.0 6MT	OROCH ZEN 4X2 2.0 6MT	43,110	38,800	34,490
CAMIONETAS	RENAULT	OROCH ZEN 4X2 MT 2.0 GLPT	OROCH ZEN 4X2 MT 2.0 GLPT	53,810	48,430	43,050
CAMIONETAS	RENAULT	OROCH ZEN 4X4 6MT ULC 2.0	OROCH ZEN 4X4 6MT ULC 2.0	63,800	57,420	51,040
CAMIONETAS	RENAULT	SCENIC PRIVILEGE 1.6	SCENIC PRIVILEGE 1.6	72,350	65,120	57,880
CAMIONETAS	RENAULT	SCENIC PRIVILEGE 1.6 MEC. 5P	SCENIC PRIVILEGE 1.6 MEC. 5P	64,800	58,320	51,840
CAMIONETAS	RENAULT	SCENIC PRIVILEGE 2.0	SCENIC PRIVILEGE 2.0	74,170	66,750	59,340
CAMIONETAS	RENAULT	SCENIC PRIVILEGE 2.0 AUT. 5P	SCENIC PRIVILEGE 2.0 AUT. 5P	74,170	66,750	59,340
CAMIONETAS	RENAULT	SCENIC PRIVILEGE 2.0 AUT. 5P FULL	SCENIC PRIVILEGE 2.0 AUT. 5P FULL	72,680	65,410	58,140
CAMIONETAS	RENAULT	STEPWAY	STEPWAY	49,920	44,930	39,940
CAMIONETAS	RENAULT	STEPWAY DYNAMIQUE 4X2 1.6 MT	STEPWAY DYNAMIQUE 4X2 1.6 MT	59,230	53,310	47,380
CAMIONETAS	RENAULT	STEPWAY EXPRESSION 1.6	STEPWAY EXPRESSION 1.6	54,630	49,170	43,700
CAMIONETAS	RENAULT	STEPWAY INTENS 1.6 CVT 4X2	STEPWAY INTENS 1.6 CVT 4X2	51,700	46,530	41,360
CAMIONETAS	RENAULT	STEPWAY INTENS 1.6 CVT 4X2 GLPT	STEPWAY INTENS 1.6 CVT 4X2 GLPT	70,630	63,570	56,500
CAMIONETAS	RENAULT	STEPWAY INTENS 1.6 MT 4X2 GLPT	STEPWAY INTENS 1.6 MT 4X2 GLPT	62,220	56,000	49,780
CAMIONETAS	RENAULT	STEPWAY INTENS 4X2 1.6 MT	STEPWAY INTENS 4X2 1.6 MT	48,900	44,010	39,120
CAMIONETAS	RENAULT	STEPWAY PRIVILEGE 4X2 1.6 MT	STEPWAY PRIVILEGE 4X2 1.6 MT	58,900	53,010	47,120
CAMIONETAS	RENAULT	STEPWAY R-700	STEPWAY R-700	58,770	52,890	47,020
CAMIONETAS	RENAULT	STEPWAY ZEN 4X2 1.6 MT	STEPWAY ZEN 4X2 1.6 MT	43,780	39,400	35,020
CAMIONETAS	RENAULT	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	59,880	53,890	47,900
CAMIONETAS	RENAULT	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	75,270	67,740	60,220
CAMIONETAS	RENAULT	OTROS MODELOS	OTROS MODELOS	74,000	66,600	59,200
CAMIONETAS	SAIC	SAC5020	SAC5020	23,910	21,520	19,130
CAMIONETAS	SAIC	OTROS MODELOS	OTROS MODELOS	23,910	21,520	19,130
CAMIONETAS	SAIC WULING	LQG5022XXYBF	LQG5022XXYBF	29,480	26,530	23,580
CAMIONETAS	SAIC WULING	LQG5026XXYLBAF	LQG5026XXYLBAF	29,480	26,530	23,580
CAMIONETAS	SAIC WULING	OTROS MODELOS	OTROS MODELOS	29,480	26,530	23,580
CAMIONETAS	SEAT	ALHAMBRA REFERENCE 1.8T	ALHAMBRA REFERENCE 1.8T	117,540	105,790	94,030
CAMIONETAS	SEAT	ALHAMBRA REFERENCE 1.9 TDI	ALHAMBRA REFERENCE 1.9 TDI	120,820	108,740	96,660
CAMIONETAS	SEAT	ALTEA XL	ALTEA XL	85,130	76,620	68,100
CAMIONETAS	SEAT	ARONA STYLE 1.6 CA6	ARONA STYLE 1.6 CA6	62,310	56,080	49,850
CAMIONETAS	SEAT	ARONA XCELLENCE 1.6 CA6	ARONA XCELLENCE 1.6 CA6	67,270	60,540	53,820
CAMIONETAS	SEAT	ARONA XCELLENCE PLUS 1.6 CA6	ARONA XCELLENCE PLUS 1.6 CA6	82,420	74,180	65,940
CAMIONETAS	SEAT	ARONA XPERIENCE 1.6 CA6	ARONA XPERIENCE 1.6 CA6	82,420	74,180	65,940
CAMIONETAS	SEAT	ATECA STYLE 1.4 A6T 4WD	ATECA STYLE 1.4 A6T 4WD	84,700	76,230	67,760
CAMIONETAS	SEAT	ATECA STYLE 1.4 TSI CA8	ATECA STYLE 1.4 TSI CA8	97,560	87,800	78,050
CAMIONETAS	SEAT	ATECA XCELLENCE 1.4 4WD A6	ATECA XCELLENCE 1.4 4WD A6	84,150	75,740	67,320
CAMIONETAS	SEAT	ATECA XCELLENCE 1.4 4WD A6T	ATECA XCELLENCE 1.4 4WD A6T	84,150	75,740	67,320
CAMIONETAS	SEAT	ATECA XCELLENCE 1.6 A6T 4WD	ATECA XCELLENCE 1.6 A6T 4WD	71,380	64,240	57,100
CAMIONETAS	SEAT	ATECA XPERIENCE 1.4 TSI CA8	ATECA XPERIENCE 1.4 TSI CA8	83,570	75,210	66,860
CAMIONETAS	SEAT	TARRACO STYLE 1.4TSI DSG CA6	TARRACO STYLE 1.4TSI DSG CA6	134,580	121,120	107,660
CAMIONETAS	SEAT	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	82,420	74,180	65,940
CAMIONETAS	SEAT	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	84,150	75,740	67,320
CAMIONETAS	SEAT	OTROS MODELOS	OTROS MODELOS	117,540	105,790	94,030
CAMIONETAS	SHINERAY	750LI	750LI	36,980	33,280	29,580
CAMIONETAS	SHINERAY	750LI FULL	750LI FULL	43,550	39,200	34,840
CAMIONETAS	SHINERAY	750LI LUXURY	750LI LUXURY	44,500	40,050	35,600
CAMIONETAS	SHINERAY	750LI SEMIFULL	750LI SEMIFULL	40,020	36,020	32,020
CAMIONETAS	SHINERAY	750LI STANDARD	750LI STANDARD	36,660	32,990	29,330
CAMIONETAS	SHINERAY	ANDINA 8 1.3	ANDINA 8 1.3	38,610	34,750	30,890
CAMIONETAS	SHINERAY	CARGO 1.0	CARGO 1.0	27,480	24,730	21,980
CAMIONETAS	SHINERAY	CHAVIN 8 B 1.0	CHAVIN 8 B 1.0	29,440	26,500	23,550
CAMIONETAS	SHINERAY	FURGON 1.0	FURGON 1.0	27,800	25,020	22,240
CAMIONETAS	SHINERAY	PICK UP 1.0	PICK UP 1.0	27,130	24,420	21,700
CAMIONETAS	SHINERAY	SY6390 CARGA	SY6390 CARGA	24,560	22,100	19,650
CAMIONETAS	SHINERAY	SY6390 PASAJERO	SY6390 PASAJERO	26,190	23,570	20,950
CAMIONETAS	SHINERAY	T30 MINI TRUCK	T30 MINI TRUCK	34,320	30,890	27,460
CAMIONETAS	SHINERAY	T32 MINI TRUCK	T32 MINI TRUCK	38,660	34,790	30,930
CAMIONETAS	SHINERAY	T50 MINI TRUCK	T50 MINI TRUCK	34,990	31,490	27,990
CAMIONETAS	SHINERAY	T52 MINI TRUCK	T52 MINI TRUCK	40,380	36,340	32,300
CAMIONETAS	SHINERAY	X30	X30	26,940	24,250	21,550
CAMIONETAS	SHINERAY	X30 CARGO VAN FULL	X30 CARGO VAN FULL	33,640	30,280	26,910
CAMIONETAS	SHINERAY	X30 CARGO VAN STANDARD	X30 CARGO VAN STANDARD	27,220	24,500	21,780
CAMIONETAS	SHINERAY	X30 CARGO VAN STANDARD FULL	X30 CARGO VAN STANDARD FULL	31,940	28,750	25,550
CAMIONETAS	SHINERAY	X30 FULL	X30 FULL	40,720	36,650	32,580
CAMIONETAS	SHINERAY	X30 PASSENGER VAN 4X2 1.5 MT 8AS SEMIFULL	X30 PASSENGER VAN 4X2 1.5 MT 8AS SEMIFULL	36,000	32,400	28,800
CAMIONETAS	SHINERAY	X30 PASSENGER VAN FULL	X30 PASSENGER VAN FULL	39,030	35,130	31,220
CAMIONETAS	SHINERAY	X30 PASSENGER VAN STANDARD	X30 PASSENGER VAN STANDARD	32,970	29,670	26,380
CAMIONETAS	SHINERAY	X30 PASSENGER VAN STANDARD A/C	X30 PASSENGER VAN STANDARD A/C	28,210	25,390	22,570
CAMIONETAS	SHINERAY	X30L	X30L	39,430	35,490	31,540
CAMIONETAS	SHINERAY	X30L PASSENGER VAN STANDARD	X30L PASSENGER VAN STANDARD	35,330	31,800	28,260
CAMIONETAS	SHINERAY	X30L PASSENGER VAN STANDARD A/C	X30L PASSENGER VAN STANDARD A/C	42,400	38,160	33,920
CAMIONETAS	SHINERAY		X30LS CARGO VAN FULL	45,100	40,590	36,080
CAMIONETAS	SHINERAY	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	36,330	32,700	29,060
CAMIONETAS	SHINERAY	OTROS MODELOS	OTROS MODELOS	29,440	26,500	23,550
CAMIONETAS	SINOTRUK	ZZ1048C2813D145	ZZ1048C2813D145	48,480	43,630	38,780
CAMIONETAS	SINOTRUK	ZZ1168D2813D145	ZZ1168D2813D145	49,110	44,200	39,290
CAMIONETAS	SINOTRUK	ZZ1168D3414D145	ZZ1168D3414D145	54,350	48,920	43,480
CAMIONETAS	SINOTRUK	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	51,420	46,280	41,140
CAMIONETAS	SINOTRUK	OTROS MODELOS	OTROS MODELOS	49,110	44,200	39,290
CAMIONETAS	SKODA	YETI AMBITION 4WD 1.8 TSI	YETI AMBITION 4WD 1.8 TSI	98,120	88,310	78,500
CAMIONETAS	SKODA	YETI ELEGANCE 4WD 1.8 TSI	YETI ELEGANCE 4WD 1.8 TSI	103,930	93,540	83,140
CAMIONETAS	SKODA	YETI EXPERIENCE 1.8 TSI	YETI EXPERIENCE 1.8 TSI	103,930	93,540	83,140
CAMIONETAS	SKODA	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	101,020	90,920	80,820
CAMIONETAS	SKODA	OTROS MODELOS	OTROS MODELOS	103,930	93,540	83,140
CAMIONETAS	SOUESAST	C1	C1	32,710	29,440	26,170

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	SOUESAST	DX3	DX3	51,830	46,650	41,460
CAMIONETAS	SOUESAST	DX3 1.5L 5 MT CONFORT	DX3 1.5L 5 MT CONFORT	47,540	42,790	38,030
CAMIONETAS	SOUESAST	DX3 1.5L 5MT	DX3 1.5L 5MT	47,110	42,400	37,690
CAMIONETAS	SOUESAST	DX3 1.5L 5MT FULL	DX3 1.5L 5MT FULL	49,080	44,170	39,260
CAMIONETAS	SOUESAST	DX3 1.5T CVT	DX3 1.5T CVT	59,880	53,890	47,900
CAMIONETAS	SOUESAST	DX3 1.5T CVT FULL	DX3 1.5T CVT FULL	56,620	50,960	45,300
CAMIONETAS	SOUESAST	DX3 1.5T MT	DX3 1.5T MT	62,560	56,300	50,050
CAMIONETAS	SOUESAST	DX3 1.5T MT FULL	DX3 1.5T MT FULL	49,080	44,170	39,260
CAMIONETAS	SOUESAST	DX3 1.5T MT FULL SRG	DX3 1.5T MT FULL SRG	58,530	52,680	46,820
CAMIONETAS	SOUESAST	DX7 1.5T AT	DX7 1.5T AT	55,770	50,190	44,620
CAMIONETAS	SOUESAST	DX7 1.5T AT CONFORT	DX7 1.5T AT CONFORT	63,280	56,950	50,620
CAMIONETAS	SOUESAST	DX7 1.5T AT FULL	DX7 1.5T AT FULL	76,080	68,470	60,860
CAMIONETAS	SOUESAST	DX7 1.5T AT FULL PREMIUM	DX7 1.5T AT FULL PREMIUM	47,300	42,570	37,840
CAMIONETAS	SOUESAST	DX7 1.5T AT PRIME	DX7 1.5T AT PRIME	75,360	67,820	60,290
CAMIONETAS	SOUESAST	DX7 1.5T AT SEMIFULL	DX7 1.5T AT SEMIFULL	65,450	58,910	52,360
CAMIONETAS	SOUESAST	DX7 1.5T MT	DX7 1.5T MT	63,900	57,510	51,120
CAMIONETAS	SOUESAST	DX7 1.5T MT FULL	DX7 1.5T MT FULL	68,960	62,060	55,170
CAMIONETAS	SOUESAST	DX7 1.5T MT SEMIFULL	DX7 1.5T MT SEMIFULL	70,690	63,620	56,550
CAMIONETAS	SOUESAST	DX7 PRIME 1.5T AT CONFORT	DX7 PRIME 1.5T AT CONFORT	75,020	67,520	60,020
CAMIONETAS	SOUESAST	DX7 PRIME 1.5T AT FULL PREMIUM	DX7 PRIME 1.5T AT FULL PREMIUM	77,460	69,710	61,970
CAMIONETAS	SOUESAST	DX7 PRIME 1.5T MT CONFORT	DX7 PRIME 1.5T MT CONFORT	67,310	60,580	53,850
CAMIONETAS	SOUESAST	DX8S 4X2 1.5T DCT	DX8S 4X2 1.5T DCT	65,980	59,380	52,780
CAMIONETAS	SOUESAST	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	59,880	53,890	47,900
CAMIONETAS	SOUESAST	OTROS MODELOS	OTROS MODELOS	63,230	56,910	50,580
CAMIONETAS	SSANGYONG	ACTYON 4X2 2.3	ACTYON 4X2 2.3	68,720	61,850	54,980
CAMIONETAS	SSANGYONG	ACTYON A200 4X4 MEC.	ACTYON A200 4X4 MEC.	88,370	79,530	70,700
CAMIONETAS	SSANGYONG	ACTYON A200 XDI 4X2 MEC.	ACTYON A200 XDI 4X2 MEC.	75,270	67,740	60,220
CAMIONETAS	SSANGYONG	ACTYON A200 XDI 4X4 MT	ACTYON A200 XDI 4X4 MT	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	ACTYON A230 2WD AUT.	ACTYON A230 2WD AUT.	65,480	58,930	52,380
CAMIONETAS	SSANGYONG	ACTYON A230 4X2 MEC.	ACTYON A230 4X2 MEC.	60,570	54,510	48,460
CAMIONETAS	SSANGYONG	ACTYON A230 4X4 AUT.	ACTYON A230 4X4 AUT.	68,720	61,850	54,980
CAMIONETAS	SSANGYONG	ACTYON AUT.	ACTYON AUT.	91,640	82,480	73,310
CAMIONETAS	SSANGYONG	ACTYON G 4X2 2.3 MEC AC	ACTYON G 4X2 2.3 MEC AC	68,720	61,850	54,980
CAMIONETAS	SSANGYONG	ACTYON MEC.	ACTYON MEC.	88,370	79,530	70,700
CAMIONETAS	SSANGYONG	ACTYON SP MEC	ACTYON SP MEC	81,530	73,380	65,220
CAMIONETAS	SSANGYONG	ACTYON SPORTS	ACTYON SPORTS	69,410	62,470	55,530
CAMIONETAS	SSANGYONG	ACTYON SPORTS 4X4 2.0D MEC	ACTYON SPORTS 4X4 2.0D MEC	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	ACTYON SPORTS 4X4 AT	ACTYON SPORTS 4X4 AT	88,370	79,530	70,700
CAMIONETAS	SSANGYONG	ACTYON SPORTS 4X4 MT	ACTYON SPORTS 4X4 MT	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	ACTYON SPORTS A200S 4X2 MT	ACTYON SPORTS A200S 4X2 MT	78,550	70,700	62,840
CAMIONETAS	SSANGYONG	ACTYON SPORTS A200S XDI 4X4 MEC.	ACTYON SPORTS A200S XDI 4X4 MEC.	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	ACTYON SPORTS AUT 2.0D 4X4	ACTYON SPORTS AUT 2.0D 4X4	76,410	68,770	61,130
CAMIONETAS	SSANGYONG	ACTYON SPORTS XDI 2.0	ACTYON SPORTS XDI 2.0	85,100	76,590	68,080
CAMIONETAS	SSANGYONG	ACTYON SUV 2WD 2.3	ACTYON SUV 2WD 2.3	68,720	61,850	54,980
CAMIONETAS	SSANGYONG	ACTYON XDI 2.0 AUT.	ACTYON XDI 2.0 AUT.	91,640	82,480	73,310
CAMIONETAS	SSANGYONG	ACTYON XDI 2.0 MT	ACTYON XDI 2.0 MT	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	ACTYON XDI 2WD 2.0	ACTYON XDI 2WD 2.0	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	ACTYON XDI 4WD 2.0	ACTYON XDI 4WD 2.0	88,370	79,530	70,700
CAMIONETAS	SSANGYONG	ALL NEW KORANDO AUT 1.5G 4X2 FULL	ALL NEW KORANDO AUT 1.5G 4X2 FULL	73,190	65,870	58,550
CAMIONETAS	SSANGYONG	ALL NEW KORANDO AUT 1.5G 4X2 LIMITED	ALL NEW KORANDO AUT 1.5G 4X2 LIMITED	99,240	89,320	79,390
CAMIONETAS	SSANGYONG	ALL NEW KORANDO AUT 1.5G 4X2, DLX	ALL NEW KORANDO AUT 1.5G 4X2, DLX	76,130	68,520	60,900
CAMIONETAS	SSANGYONG	ALL NEW KORANDO MEC 1.5G 4X2, DLX	ALL NEW KORANDO MEC 1.5G 4X2, DLX	75,700	68,130	60,560
CAMIONETAS	SSANGYONG	ALL NEW KORANDO MEC 1.5G 4X2, FULL	ALL NEW KORANDO MEC 1.5G 4X2, FULL	65,250	58,730	52,200
CAMIONETAS	SSANGYONG	ALL NEW MUSSO SHORT AUT 4X2	ALL NEW MUSSO SHORT AUT 4X2	82,490	74,240	65,990
CAMIONETAS	SSANGYONG	ALL NEW MUSSO SHORT AUT 4X4	ALL NEW MUSSO SHORT AUT 4X4	89,810	80,830	71,850
CAMIONETAS	SSANGYONG	ALL NEW MUSSO SHORT AUT 4X4 LIMITED	ALL NEW MUSSO SHORT AUT 4X4 LIMITED	106,060	95,450	84,850
CAMIONETAS	SSANGYONG	ALL NEW MUSSO SHORT MEC 4X2	ALL NEW MUSSO SHORT MEC 4X2	80,730	72,660	64,580
CAMIONETAS	SSANGYONG	ALL NEW MUSSO AUT 2.2D 4X2	ALL NEW MUSSO AUT 2.2D 4X2	82,080	73,870	65,660
CAMIONETAS	SSANGYONG	ALL NEW MUSSO AUT 2.2D 4X4	ALL NEW MUSSO AUT 2.2D 4X4	84,130	75,720	67,300
CAMIONETAS	SSANGYONG	ALL NEW MUSSO AUT 2.2D 4X4 LIMITED	ALL NEW MUSSO AUT 2.2D 4X4 LIMITED	95,990	86,390	76,790
CAMIONETAS	SSANGYONG	ALL NEW MUSSO GRAND MEC 2.2D 4X4	ALL NEW MUSSO GRAND MEC 2.2D 4X4	81,610	73,450	65,290
CAMIONETAS	SSANGYONG	ALL NEW MUSSO MEC 2.2D 4X2	ALL NEW MUSSO MEC 2.2D 4X2	72,320	65,090	57,860
CAMIONETAS	SSANGYONG	ALL NEW REXTON 4X2 2.2 AT DELUXE	ALL NEW REXTON 4X2 2.2 AT DELUXE	137,980	124,180	110,380
CAMIONETAS	SSANGYONG	ALL NEW REXTON AUT 2.0G 4X2 DLX	ALL NEW REXTON AUT 2.0G 4X2 DLX	120,300	108,270	96,240
CAMIONETAS	SSANGYONG	ALL NEW REXTON AUT 2.0G 4X2 FULL	ALL NEW REXTON AUT 2.0G 4X2 FULL	96,240	86,620	76,990
CAMIONETAS	SSANGYONG	ALL NEW REXTON AUT 2.0G 4X4 LIMITED	ALL NEW REXTON AUT 2.0G 4X4 LIMITED	129,670	116,700	103,740
CAMIONETAS	SSANGYONG	ALL NEW REXTON AUT 2.2D 4X2 FULL	ALL NEW REXTON AUT 2.2D 4X2 FULL	128,720	115,850	102,980
CAMIONETAS	SSANGYONG	ALL NEW REXTON MEC 2.0G 4X2 DLX	ALL NEW REXTON MEC 2.0G 4X2 DLX	97,140	87,430	77,710
CAMIONETAS	SSANGYONG	ALL NEW REXTON MEC 2.0G 4X2 FULL	ALL NEW REXTON MEC 2.0G 4X2 FULL	95,880	86,290	76,700
CAMIONETAS	SSANGYONG	KORANDO	KORANDO	62,260	56,030	49,810
CAMIONETAS	SSANGYONG	KORANDO 2.3 TDI	KORANDO 2.3 TDI	75,270	67,740	60,220
CAMIONETAS	SSANGYONG	KORANDO 2.9 TDI	KORANDO 2.9 TDI	75,270	67,740	60,220
CAMIONETAS	SSANGYONG	KORANDO 2WD AT	KORANDO 2WD AT	54,160	48,740	43,330
CAMIONETAS	SSANGYONG	KORANDO 2WD MT	KORANDO 2WD MT	44,770	40,290	35,820
CAMIONETAS	SSANGYONG	KORANDO 4WD AT	KORANDO 4WD AT	88,370	79,530	70,700
CAMIONETAS	SSANGYONG	KORANDO AUT 1.5G 4X2	KORANDO AUT 1.5G 4X2	74,030	66,630	59,220
CAMIONETAS	SSANGYONG	KORANDO AUT 1.5G 4X2 DLX	KORANDO AUT 1.5G 4X2 DLX	55,580	50,020	44,460
CAMIONETAS	SSANGYONG	KORANDO AUT 1.5G 4X2 FULL	KORANDO AUT 1.5G 4X2 FULL	63,990	57,590	51,190
CAMIONETAS	SSANGYONG	KORANDO AUT 1.5G 4X2 LTD	KORANDO AUT 1.5G 4X2 LTD	95,200	85,680	76,160
CAMIONETAS	SSANGYONG	KORANDO C 4X2 2.0 AT G	KORANDO C 4X2 2.0 AT G	75,270	67,740	60,220
CAMIONETAS	SSANGYONG	KORANDO C 4X2 2.0 MT G	KORANDO C 4X2 2.0 MT G	67,080	60,370	53,660
CAMIONETAS	SSANGYONG	KORANDO C 4X2 S 2.0G MEC	KORANDO C 4X2 S 2.0G MEC	70,360	63,320	56,290
CAMIONETAS	SSANGYONG	KORANDO C 4X4 2.0 MT G	KORANDO C 4X4 2.0 MT G	70,360	63,320	56,290
CAMIONETAS	SSANGYONG	KORANDO C MEC 2.0 XDI	KORANDO C MEC 2.0 XDI	78,550	70,700	62,840
CAMIONETAS	SSANGYONG	KORANDO C MEC 2.0 XDI 4X2	KORANDO C MEC 2.0 XDI 4X2	71,380	64,240	57,100
CAMIONETAS	SSANGYONG	KORANDO C STANDARD 2.0 MEC.	KORANDO C STANDARD 2.0 MEC.	83,490	75,140	66,790
CAMIONETAS	SSANGYONG	KORANDO MEC 1.5G 4X2	KORANDO MEC 1.5G 4X2	63,800	57,420	51,040
CAMIONETAS	SSANGYONG	KORANDO MEC 1.5G 4X2 DLX	KORANDO MEC 1.5G 4X2 DLX	63,950	57,560	51,160
CAMIONETAS	SSANGYONG	KORANDO MEC 1.5G 4X2 FULL	KORANDO MEC 1.5G 4X2 FULL	50,520	45,470	40,420
CAMIONETAS	SSANGYONG	KORANDO STD. 2WD MT	KORANDO STD. 2WD MT	73,640	66,280	58,910
CAMIONETAS	SSANGYONG	KYRON 4X2 2.3G MEC.	KYRON 4X2 2.3G MEC.	72,000	64,800	57,600
CAMIONETAS	SSANGYONG	KYRON CRDI 2.0	KYRON CRDI 2.0	101,470	91,320	81,180
CAMIONETAS	SSANGYONG	KYRON CRDI 2.0 AUT.	KYRON CRDI 2.0 AUT.	114,570	103,110	91,660
CAMIONETAS	SSANGYONG	KYRON CRDI 2.0 MT	KYRON CRDI 2.0 MT	101,470	91,320	81,180
CAMIONETAS	SSANGYONG	KYRON G 2WD 2.3	KYRON G 2WD 2.3	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	KYRON K200 XDI 4X4 AT	KYRON K200 XDI 4X4 AT	98,190	88,370	78,550
CAMIONETAS	SSANGYONG	KYRON K200 XDI 4X4 MT	KYRON K200 XDI 4X4 MT	91,640	82,480	73,310
CAMIONETAS	SSANGYONG	KYRON K230 4X4 AUT.	KYRON K230 4X4 AUT.	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	KYRON K230 4X4 MEC.	KYRON K230 4X4 MEC.	75,270	67,740	60,220
CAMIONETAS	SSANGYONG	KYRON KX 4X2 2.3 AUT.	KYRON KX 4X2 2.3 AUT.	91,640	82,480	73,310
CAMIONETAS	SSANGYONG	KYRON KX 4X2 2.3 MEC.	KYRON KX 4X2 2.3 MEC.	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	KYRON KY G 4X2 2.3 AUT	KYRON KY G 4X2 2.3 AUT	91,640	82,480	73,310
CAMIONETAS	SSANGYONG	KYRON KY G 4X2 2.3 MEC	KYRON KY G 4X2 2.3 MEC	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	KYRON KY GDI 4X4 2.0 MEC	KYRON KY GDI 4X4 2.0 MEC	101,470	91,320	81,180
CAMIONETAS	SSANGYONG	KYRON KY XDI 4X4 2.0 AUT	KYRON KY XDI 4X4 2.0 AUT	114,570	103,110	91,660
CAMIONETAS	SSANGYONG	KYRON M200 4X4 AUT.	KYRON M200 4X4 AUT.	114,570	103,110	91,660
CAMIONETAS	SSANGYONG	KYRON M200 4X4 MEC.	KYRON M200 4X4 MEC.	101,470	91,320	81,180
CAMIONETAS	SSANGYONG	KYRON M230 2WD AUT.	KYRON M230 2WD AUT.	73,670	66,300	58,940
CAMIONETAS	SSANGYONG	KYRON M230 2WD MEC.	KYRON M230 2WD MEC.	72,000	64,800	57,600

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	SSANGYONG	KYRON XDI 2.0 AUT.	KYRON XDI 2.0 AUT.	114,570	103,110	91,660
CAMIONETAS	SSANGYONG	KYRON XDI 2.0 MEC.	KYRON XDI 2.0 MEC.	101,470	91,320	81,180
CAMIONETAS	SSANGYONG	MUSSO	MUSSO	73,860	66,470	59,090
CAMIONETAS	SSANGYONG	MUSSO 2.9 TDI	MUSSO 2.9 TDI	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	MUSSO AUT 2.2D 4X4	MUSSO AUT 2.2D 4X4	90,830	81,750	72,660
CAMIONETAS	SSANGYONG	MUSSO AUT 2.2D 4X4 LTD	MUSSO AUT 2.2D 4X4 LTD	79,470	71,520	63,580
CAMIONETAS	SSANGYONG	MUSSO GRAND	MUSSO GRAND	79,250	71,330	63,400
CAMIONETAS	SSANGYONG	MUSSO GRAND 4X4 MT	MUSSO GRAND 4X4 MT	57,860	52,070	46,290
CAMIONETAS	SSANGYONG	MUSSO GRAND MEC 2.2D 4X4	MUSSO GRAND MEC 2.2D 4X4	72,040	64,840	57,630
CAMIONETAS	SSANGYONG	MUSSO MEC 2.2D 4X4	MUSSO MEC 2.2D 4X4	72,040	64,840	57,630
CAMIONETAS	SSANGYONG	MUSSO MEC. 2.2D 4X2	MUSSO MEC. 2.2D 4X2	63,940	57,550	51,150
CAMIONETAS	SSANGYONG	MUSSO SHORT	MUSSO SHORT	73,640	66,280	58,910
CAMIONETAS	SSANGYONG	MUSSO SHORT 4X4 AT	MUSSO SHORT 4X4 AT	63,940	57,550	51,150
CAMIONETAS	SSANGYONG	MUSSO SHORT 4X4 MT	MUSSO SHORT 4X4 MT	94,930	85,440	75,940
CAMIONETAS	SSANGYONG	MUSSO SHORT LIMITED	MUSSO SHORT LIMITED	101,470	91,320	81,180
CAMIONETAS	SSANGYONG	NEW KORANDO	NEW KORANDO	73,640	66,280	58,910
CAMIONETAS	SSANGYONG	NEW KORANDO AUT 2.0G 4X2 F	NEW KORANDO AUT 2.0G 4X2 F	75,270	67,740	60,220
CAMIONETAS	SSANGYONG	NEW KORANDO MEC 2.0G 4X2 F	NEW KORANDO MEC 2.0G 4X2 F	67,080	60,370	53,660
CAMIONETAS	SSANGYONG	REXTON	REXTON	103,170	92,850	82,540
CAMIONETAS	SSANGYONG	REXTON 2.0	REXTON 2.0	91,640	82,480	73,310
CAMIONETAS	SSANGYONG	REXTON 2.0G 4X2 FULL	REXTON 2.0G 4X2 FULL	63,940	57,550	51,150
CAMIONETAS	SSANGYONG	REXTON AUT 2.0G 4X2 DLX	REXTON AUT 2.0G 4X2 DLX	77,370	69,630	61,900
CAMIONETAS	SSANGYONG	REXTON AUT 2.0G 4X2 FULL	REXTON AUT 2.0G 4X2 FULL	92,620	83,360	74,100
CAMIONETAS	SSANGYONG	REXTON AUT 2.0G 4X4 LTD	REXTON AUT 2.0G 4X4 LTD	114,570	103,110	91,660
CAMIONETAS	SSANGYONG	REXTON DELUXE AT	REXTON DELUXE AT	129,640	116,680	103,710
CAMIONETAS	SSANGYONG	REXTON DELUXE MT	REXTON DELUXE MT	80,190	72,170	64,150
CAMIONETAS	SSANGYONG	REXTON FULL AT	REXTON FULL AT	72,620	65,360	58,100
CAMIONETAS	SSANGYONG	REXTON FULL MT	REXTON FULL MT	88,540	79,690	70,830
CAMIONETAS	SSANGYONG	REXTON G 4X4	REXTON G 4X4	83,490	75,140	66,790
CAMIONETAS	SSANGYONG	REXTON II 270 XDI	REXTON II 270 XDI	121,110	109,000	96,890
CAMIONETAS	SSANGYONG	REXTON II 270 XDI AUT.	REXTON II 270 XDI AUT.	127,670	114,900	102,140
CAMIONETAS	SSANGYONG	REXTON II RX 4X4 3.2 AUT.	REXTON II RX 4X4 3.2 AUT.	106,410	95,770	85,130
CAMIONETAS	SSANGYONG	REXTON II RX XDI 4X4 2.7 AUT	REXTON II RX XDI 4X4 2.7 AUT	127,670	114,900	102,140
CAMIONETAS	SSANGYONG	REXTON II RX XDI 4X4 2.7 MEC	REXTON II RX XDI 4X4 2.7 MEC	121,110	109,000	96,890
CAMIONETAS	SSANGYONG	REXTON II RX270 4X4 AUT.	REXTON II RX270 4X4 AUT.	117,850	106,070	94,280
CAMIONETAS	SSANGYONG	REXTON II RX270 4X4 MT	REXTON II RX270 4X4 MT	111,290	100,160	89,030
CAMIONETAS	SSANGYONG	REXTON II RX320 4X4 AUT.	REXTON II RX320 4X4 AUT.	99,870	89,880	79,900
CAMIONETAS	SSANGYONG	REXTON LIMITED	REXTON LIMITED	122,760	110,480	98,210
CAMIONETAS	SSANGYONG	REXTON MEC 2.0G 4X2	REXTON MEC 2.0G 4X2	99,170	89,250	79,340
CAMIONETAS	SSANGYONG	REXTON MEC 2.0G 4X2 DLX	REXTON MEC 2.0G 4X2 DLX	97,890	88,100	78,310
CAMIONETAS	SSANGYONG	REXTON MEC 2.0G 4X2 FULL	REXTON MEC 2.0G 4X2 FULL	92,620	83,360	74,100
CAMIONETAS	SSANGYONG	REXTON RX270 4X4 AT	REXTON RX270 4X4 AT	117,850	106,070	94,280
CAMIONETAS	SSANGYONG	REXTON RX270 4X4 MT	REXTON RX270 4X4 MT	111,290	100,160	89,030
CAMIONETAS	SSANGYONG	REXTON RX270 XDI	REXTON RX270 XDI	121,110	109,000	96,890
CAMIONETAS	SSANGYONG	REXTON RX270 XDI MEC.	REXTON RX270 XDI MEC.	121,110	109,000	96,890
CAMIONETAS	SSANGYONG	REXTON RX270 XDI SE	REXTON RX270 XDI SE	127,670	114,900	102,140
CAMIONETAS	SSANGYONG	REXTON RX290	REXTON RX290	104,740	94,270	83,790
CAMIONETAS	SSANGYONG	REXTON RX290 TDI	REXTON RX290 TDI	104,740	94,270	83,790
CAMIONETAS	SSANGYONG	REXTON RX290 TDI AUT.	REXTON RX290 TDI AUT.	114,570	103,110	91,660
CAMIONETAS	SSANGYONG	REXTON RX320 4X4 AT	REXTON RX320 4X4 AT	101,470	91,320	81,180
CAMIONETAS	SSANGYONG	REXTON W 2.7D 4X4 AT	REXTON W 2.7D 4X4 AT	111,290	100,160	89,030
CAMIONETAS	SSANGYONG	REXTON W 2.7D 4X4 MT	REXTON W 2.7D 4X4 MT	111,000	99,900	88,800
CAMIONETAS	SSANGYONG	REXTON W 4X4 AT	REXTON W 4X4 AT	108,030	97,230	86,420
CAMIONETAS	SSANGYONG	REXTON W 4X4 MT	REXTON W 4X4 MT	101,470	91,320	81,180
CAMIONETAS	SSANGYONG	REXTTON 2.9 TDI AUT.	REXTTON 2.9 TDI AUT.	114,570	103,110	91,660
CAMIONETAS	SSANGYONG	REXTTON 2.9 TDI MEC.	REXTTON 2.9 TDI MEC.	104,740	94,270	83,790
CAMIONETAS	SSANGYONG	RODIUS 2WD AT	RODIUS 2WD AT	88,370	79,530	70,700
CAMIONETAS	SSANGYONG	RODIUS 2WD MT	RODIUS 2WD MT	88,370	79,530	70,700
CAMIONETAS	SSANGYONG	RODIUS 4WD AT	RODIUS 4WD AT	101,470	91,320	81,180
CAMIONETAS	SSANGYONG	RODIUS 4X2 2.0D AUT.	RODIUS 4X2 2.0D AUT.	75,300	67,770	60,240
CAMIONETAS	SSANGYONG	RODIUS 4X2 2.0D MEC.	RODIUS 4X2 2.0D MEC.	77,370	69,630	61,900
CAMIONETAS	SSANGYONG	RODIUS 4X2 2.7D AT	RODIUS 4X2 2.7D AT	98,190	88,370	78,550
CAMIONETAS	SSANGYONG	RODIUS 4X2 2.7D MT	RODIUS 4X2 2.7D MT	90,040	81,040	72,030
CAMIONETAS	SSANGYONG	RODIUS 4X4 2.7D AT	RODIUS 4X4 2.7D AT	108,030	97,230	86,420
CAMIONETAS	SSANGYONG	STAVIC SV270 2WD AUT.	STAVIC SV270 2WD AUT.	88,370	79,530	70,700
CAMIONETAS	SSANGYONG	STAVIC SV270 2WD MT	STAVIC SV270 2WD MT	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	STAVIC SV270 4WD AUT.	STAVIC SV270 4WD AUT.	109,660	98,690	87,730
CAMIONETAS	SSANGYONG	STAVIC XDI 4WD 2.7 AUT.	STAVIC XDI 4WD 2.7 AUT.	109,660	98,690	87,730
CAMIONETAS	SSANGYONG	STAVIC XDI 4X2 2.7 AUT.	STAVIC XDI 4X2 2.7 AUT.	98,190	88,370	78,550
CAMIONETAS	SSANGYONG	TIVOLI 2WD AT	TIVOLI 2WD AT	65,450	58,910	52,360
CAMIONETAS	SSANGYONG	TIVOLI 2WD AT STD	TIVOLI 2WD AT STD	60,540	54,490	48,430
CAMIONETAS	SSANGYONG	TIVOLI 2WD MT	TIVOLI 2WD MT	55,630	50,070	44,500
CAMIONETAS	SSANGYONG	TIVOLI 4X2 1.6G AT	TIVOLI 4X2 1.6G AT	60,200	54,180	48,160
CAMIONETAS	SSANGYONG	TIVOLI 4X2 1.6G AT F	TIVOLI 4X2 1.6G AT F	58,530	52,680	46,820
CAMIONETAS	SSANGYONG	TIVOLI 4X2 1.6G MT	TIVOLI 4X2 1.6G MT	49,770	44,790	39,820
CAMIONETAS	SSANGYONG	TIVOLI AUT 1.6G 4X2 DLX	TIVOLI AUT 1.6G 4X2 DLX	47,110	42,400	37,690
CAMIONETAS	SSANGYONG	TIVOLI AUT 1.6G 4X2 FULL	TIVOLI AUT 1.6G 4X2 FULL	53,850	48,470	43,080
CAMIONETAS	SSANGYONG	TIVOLI MEC 1.6G 4X2 DLX	TIVOLI MEC 1.6G 4X2 DLX	44,390	39,950	35,510
CAMIONETAS	SSANGYONG	TIVOLI MEC 1.6G 4X2 FULL	TIVOLI MEC 1.6G 4X2 FULL	48,130	43,320	38,500
CAMIONETAS	SSANGYONG	TORRES 4X2 AT DELUXE	TORRES 4X2 AT DELUXE	119,440	107,500	95,550
CAMIONETAS	SSANGYONG	TORRES 4X2 AT LIMITED	TORRES 4X2 AT LIMITED	134,580	121,120	107,660
CAMIONETAS	SSANGYONG	TORRES 4X2 MT DELUXE	TORRES 4X2 MT DELUXE	112,710	101,440	90,170
CAMIONETAS	SSANGYONG	TORRES 4X2 MT FULL	TORRES 4X2 MT FULL	100,930	90,840	80,740
CAMIONETAS	SSANGYONG	TORRES AWD AT LIMITED	TORRES AWD AT LIMITED	141,300	127,170	113,040
CAMIONETAS	SSANGYONG	XLV 2WD AT	XLV 2WD AT	72,000	64,800	57,600
CAMIONETAS	SSANGYONG	XLV 2WD MT	XLV 2WD MT	65,450	58,910	52,360
CAMIONETAS	SSANGYONG	XLV AUT 1.6G 4X2	XLV AUT 1.6G 4X2	75,270	67,740	60,220
CAMIONETAS	SSANGYONG	XLV MEC 1.6G 4X2	XLV MEC 1.6G 4X2	81,820	73,640	65,460
CAMIONETAS	SSANGYONG	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	75,270	67,740	60,220
CAMIONETAS	SSANGYONG	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	95,990	86,390	76,790
CAMIONETAS	SSANGYONG	OTROS MODELOS	OTROS MODELOS	101,470	91,320	81,180
CAMIONETAS	STRONG	RUMI 2000	RUMI 2000	47,480	42,730	37,980
CAMIONETAS	STRONG	OTROS MODELOS	OTROS MODELOS	47,480	42,730	37,980
CAMIONETAS	SUBARU	AL NEW OUTBACK 2.5I AWD CVT LIMITE	AL NEW OUTBACK 2.5I AWD CVT LIMITE	112,710	101,440	90,170
CAMIONETAS	SUBARU	CROSSTREK AWD 2.0 CVT	CROSSTREK AWD 2.0 CVT	87,530	78,780	70,020
CAMIONETAS	SUBARU	CROSSTREK AWD 2.0 CVT DYNAMIC	CROSSTREK AWD 2.0 CVT DYNAMIC	104,370	93,930	83,500
CAMIONETAS	SUBARU	CROSSTREK AWD 2.0 CVT LIMITED	CROSSTREK AWD 2.0 CVT LIMITED	116,070	104,460	92,860
CAMIONETAS	SUBARU	CROSSTREK AWD 2.0 CVT LIMITED (HEV)	CROSSTREK AWD 2.0 CVT LIMITED (HEV)	68,090	61,280	54,470
CAMIONETAS	SUBARU	EVOLTIS 2.4 AWD CVT LIMITED	EVOLTIS 2.4 AWD CVT LIMITED	131,150	118,040	104,920
CAMIONETAS	SUBARU	EVOLTIS 2.4 AWD CVT TOURING	EVOLTIS 2.4 AWD CVT TOURING	135,130	121,620	108,100
CAMIONETAS	SUBARU	FORESTER	FORESTER	97,630	87,870	78,100
CAMIONETAS	SUBARU	FORESTER 2 LIMITED 2.5 AWD AT	FORESTER 2 LIMITED 2.5 AWD AT	124,090	111,680	99,270
CAMIONETAS	SUBARU	FORESTER 2 X 2.0 AWD AT	FORESTER 2 X 2.0 AWD AT	91,640	82,480	73,310
CAMIONETAS	SUBARU	FORESTER 2 X 2.0 AWD MT	FORESTER 2 X 2.0 AWD MT	93,310	83,980	74,650
CAMIONETAS	SUBARU	FORESTER 2 XS 2.0 AWD AT	FORESTER 2 XS 2.0 AWD AT	89,260	80,330	71,410
CAMIONETAS	SUBARU	FORESTER 2 XT 2.5 AWD AT TURBO	FORESTER 2 XT 2.5 AWD AT TURBO	109,660	98,690	87,730
CAMIONETAS	SUBARU	FORESTER 2.0I AWD CVT	FORESTER 2.0I AWD CVT	94,300	84,870	75,440
CAMIONETAS	SUBARU	FORESTER 2.0I AWD CVT SI DRIVE LTD	FORESTER 2.0I AWD CVT SI DRIVE LTD	109,660	98,690	87,730

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	SUBARU	FORESTER 2.0I AWD CVT SI DRIVE SPORT EYESIGHT	FORESTER 2.0I AWD CVT SI DRIVE SPORT EYESIGHT	133,680	120,310	106,940
CAMIONETAS	SUBARU	FORESTER 2.0X AWD	FORESTER 2.0X AWD	78,580	70,720	62,860
CAMIONETAS	SUBARU	FORESTER 2.0X AWD AUT.	FORESTER 2.0X AWD AUT.	97,900	88,110	78,320
CAMIONETAS	SUBARU	FORESTER 2.0X FA AWD AUT.	FORESTER 2.0X FA AWD AUT.	88,080	79,270	70,460
CAMIONETAS	SUBARU	FORESTER 2.0X FA AWD MEC.-D	FORESTER 2.0X FA AWD MEC.-D	83,490	75,140	66,790
CAMIONETAS	SUBARU	FORESTER 2.0X FA AWD MT	FORESTER 2.0X FA AWD MT	83,490	75,140	66,790
CAMIONETAS	SUBARU	FORESTER 2.0X QV AWD AUT.	FORESTER 2.0X QV AWD AUT.	101,170	91,050	80,940
CAMIONETAS	SUBARU	FORESTER 2.0X SL AWD AUT.	FORESTER 2.0X SL AWD AUT.	101,170	91,050	80,940
CAMIONETAS	SUBARU	FORESTER 2.0X SV AUT.	FORESTER 2.0X SV AUT.	101,170	91,050	80,940
CAMIONETAS	SUBARU	FORESTER 2.0X SV AWD AUT.	FORESTER 2.0X SV AWD AUT.	101,170	91,050	80,940
CAMIONETAS	SUBARU	FORESTER 2.0X XA AWD	FORESTER 2.0X XA AWD	88,080	79,270	70,460
CAMIONETAS	SUBARU	FORESTER 2.0X XA AWD AUT.	FORESTER 2.0X XA AWD AUT.	93,310	83,980	74,650
CAMIONETAS	SUBARU	FORESTER 2.0X XA AWD MT	FORESTER 2.0X XA AWD MT	88,080	79,270	70,460
CAMIONETAS	SUBARU	FORESTER 2.0XT TURBO AWD AUT.	FORESTER 2.0XT TURBO AWD AUT.	112,970	101,670	90,380
CAMIONETAS	SUBARU	FORESTER 2.5 AWD AUT. PLUS	FORESTER 2.5 AWD AUT. PLUS	107,720	96,950	86,180
CAMIONETAS	SUBARU	FORESTER 2.5 AWD AUT. XT TURBO-S	FORESTER 2.5 AWD AUT. XT TURBO-S	153,570	138,210	122,860
CAMIONETAS	SUBARU	FORESTER 2.5I AWD CVT SI DRIVE LTD EYESIGHT	FORESTER 2.5I AWD CVT SI DRIVE LTD EYESIGHT	153,210	137,890	122,570
CAMIONETAS	SUBARU	FORESTER 2.5I AWD CVT SI DRIVE LTD SPORT EYES	FORESTER 2.5I AWD CVT SI DRIVE LTD SPORT EYES	127,850	115,070	102,280
CAMIONETAS	SUBARU	FORESTER 2.5XT 3W AWD AUT.	FORESTER 2.5XT 3W AWD AUT.	124,090	111,680	99,270
CAMIONETAS	SUBARU	FORESTER 2.5XT TURBO AWD AUT.	FORESTER 2.5XT TURBO AWD AUT.	140,470	126,420	112,380
CAMIONETAS	SUBARU	FORESTER 2.5XT TV AWD AUT.	FORESTER 2.5XT TV AWD AUT.	96,590	86,930	77,270
CAMIONETAS	SUBARU	FORESTER 5D 2.0X QV AWD 4AUT.	FORESTER 5D 2.0X QV AWD 4AUT.	101,170	91,050	80,940
CAMIONETAS	SUBARU	FORESTER 5D 2.0X XA AWD 4AT	FORESTER 5D 2.0X XA AWD 4AT	94,620	85,160	75,700
CAMIONETAS	SUBARU	FORESTER 5D 2.0X XA AWD 5MT-D	FORESTER 5D 2.0X XA AWD 5MT-D	90,040	81,040	72,030
CAMIONETAS	SUBARU	FORESTER 5D 2.0X XB AWD 4AT	FORESTER 5D 2.0X XB AWD 4AT	91,360	82,220	73,090
CAMIONETAS	SUBARU	FORESTER 5D 2.0X XB AWD 5MT-D	FORESTER 5D 2.0X XB AWD 5MT-D	86,760	78,080	69,410
CAMIONETAS	SUBARU	FORESTER 5D 2.5XT 3W AWD 4AT	FORESTER 5D 2.5XT 3W AWD 4AT	127,370	114,630	101,900
CAMIONETAS	SUBARU	FORESTER 5D X AWD 2.0	FORESTER 5D X AWD 2.0	90,040	81,040	72,030
CAMIONETAS	SUBARU	FORESTER 5D X AWD 2.0 AUT.	FORESTER 5D X AWD 2.0 AUT.	91,640	82,480	73,310
CAMIONETAS	SUBARU	FORESTER 5D XS 2.0 AWD	FORESTER 5D XS 2.0 AWD	96,550	86,900	77,240
CAMIONETAS	SUBARU	FORESTER 5D XS AWD 2.0 AUT.	FORESTER 5D XS AWD 2.0 AUT.	104,460	94,010	83,570
CAMIONETAS	SUBARU	FORESTER 5D XS AWD 2.0 MT	FORESTER 5D XS AWD 2.0 MT	97,900	88,110	78,320
CAMIONETAS	SUBARU	FORESTER 5D XS LIMITED AWD 2.0	FORESTER 5D XS LIMITED AWD 2.0	117,540	105,790	94,030
CAMIONETAS	SUBARU	FORESTER 5D XT TURBO AWD 2.0	FORESTER 5D XT TURBO AWD 2.0	130,640	117,580	104,510
CAMIONETAS	SUBARU	FORESTER 5D XT TURBO AWD 2.5 AT	FORESTER 5D XT TURBO AWD 2.5 AT	130,640	117,580	104,510
CAMIONETAS	SUBARU	FORESTER AWD 2.0 CVT SI DRIVE LTD EYESIGHT	FORESTER AWD 2.0 CVT SI DRIVE LTD EYESIGHT	127,980	115,180	102,380
CAMIONETAS	SUBARU	FORESTER AWD 2.5 CVT SI DRIVE SPORT EYESIGHT	FORESTER AWD 2.5 CVT SI DRIVE SPORT EYESIGHT	127,850	115,070	102,280
CAMIONETAS	SUBARU	FORESTER AWD 2.5 MEC.TURBO	FORESTER AWD 2.5 MEC.TURBO	130,640	117,580	104,510
CAMIONETAS	SUBARU	FORESTER BT AWD 2.0 AUT.	FORESTER BT AWD 2.0 AUT.	104,460	94,010	83,570
CAMIONETAS	SUBARU	FORESTER DYNAMIC 2.5I CVT	FORESTER DYNAMIC 2.5I CVT	116,210	104,590	92,970
CAMIONETAS	SUBARU	FORESTER LIMITED 2.0I CVT	FORESTER LIMITED 2.0I CVT	117,850	106,070	94,280
CAMIONETAS	SUBARU	FORESTER LIMITED 2.5I CVT	FORESTER LIMITED 2.5I CVT	130,920	117,830	104,740
CAMIONETAS	SUBARU	FORESTER LIMITED AWD 2.5 AUT.	FORESTER LIMITED AWD 2.5 AUT.	124,090	111,680	99,270
CAMIONETAS	SUBARU	FORESTER LIMITED EYESIGHT 2.5I CVT	FORESTER LIMITED EYESIGHT 2.5I CVT	119,570	107,610	95,660
CAMIONETAS	SUBARU	FORESTER RK AWD 2.0 FULL	FORESTER RK AWD 2.0 FULL	112,970	101,670	90,380
CAMIONETAS	SUBARU	FORESTER SI DRIVE AWD 2.0I CVT	FORESTER SI DRIVE AWD 2.0I CVT	117,750	105,980	94,200
CAMIONETAS	SUBARU	FORESTER SI DRIVE AWD 2.5I CVT	FORESTER SI DRIVE AWD 2.5I CVT	124,620	112,160	99,700
CAMIONETAS	SUBARU	FORESTER SI DRIVE TURBO CVT	FORESTER SI DRIVE TURBO CVT	132,050	118,850	105,640
CAMIONETAS	SUBARU	FORESTER SI-DRIVE ADVENTURE AWD 2.5I CVT	FORESTER SI-DRIVE ADVENTURE AWD 2.5I CVT	101,490	91,340	81,190
CAMIONETAS	SUBARU	FORESTER SI-DRIVE DYNAMIC AWD 2.5I CVT	FORESTER SI-DRIVE DYNAMIC AWD 2.5I CVT	95,190	85,670	76,150
CAMIONETAS	SUBARU	FORESTER SI-DRIVE LIMITED SPORT AWD 2.5I CVT	FORESTER SI-DRIVE LIMITED SPORT AWD 2.5I CVT	92,980	83,680	74,380
CAMIONETAS	SUBARU	FORESTER X AWD 2.0I CVT	FORESTER X AWD 2.0I CVT	97,630	87,870	78,100
CAMIONETAS	SUBARU	FORESTER X AWD 2.0I MT	FORESTER X AWD 2.0I MT	85,100	76,590	68,080
CAMIONETAS	SUBARU	FORESTER XS AWD 2.0 AUT.	FORESTER XS AWD 2.0 AUT.	91,640	82,480	73,310
CAMIONETAS	SUBARU	FORESTER XS AWD 2.0 CVT	FORESTER XS AWD 2.0 CVT	97,670	87,900	78,140
CAMIONETAS	SUBARU	FORESTER XS SI-DRIVE AWD 2.0I CVT	FORESTER XS SI-DRIVE AWD 2.0I CVT	94,930	85,440	75,940
CAMIONETAS	SUBARU	FORESTER XS SI-DRIVE AWD 2.0I CVT PLUS	FORESTER XS SI-DRIVE AWD 2.0I CVT PLUS	101,470	91,320	81,180
CAMIONETAS	SUBARU	FORESTER XS TURBO AWD 2.0 AUT.	FORESTER XS TURBO AWD 2.0 AUT.	130,640	117,580	104,510
CAMIONETAS	SUBARU	FORESTER XT 3W AWD 2.5 MEC.	FORESTER XT 3W AWD 2.5 MEC.	122,450	110,210	97,960
CAMIONETAS	SUBARU	FORESTER XT SI-DRIVE TURBO AWD 2.0 CVT	FORESTER XT SI-DRIVE TURBO AWD 2.0 CVT	137,500	123,750	110,000
CAMIONETAS	SUBARU	FORESTER XT WW AWD 2.5 AUT.	FORESTER XT WW AWD 2.5 AUT.	120,820	108,740	96,660
CAMIONETAS	SUBARU	NEW XV 2.0I AWD CVT LIMITED	NEW XV 2.0I AWD CVT LIMITED	99,310	89,380	79,450
CAMIONETAS	SUBARU	OUTBACK	OUTBACK	119,450	107,510	95,560
CAMIONETAS	SUBARU		OUTBACK 2.4 AWD CVT FIELD XT EYESIGHT	159,950	143,960	127,960
CAMIONETAS	SUBARU	OUTBACK 2.5I 3S AWD AUT.	OUTBACK 2.5I 3S AWD AUT.	120,820	108,740	96,660
CAMIONETAS	SUBARU	OUTBACK 2.5I 3W AWD AUT.	OUTBACK 2.5I 3W AWD AUT.	108,030	97,230	86,420
CAMIONETAS	SUBARU	OUTBACK 2.5I AWD CVT DYNAMIC	OUTBACK 2.5I AWD CVT DYNAMIC	96,550	86,900	77,240
CAMIONETAS	SUBARU	OUTBACK 2.5I AWD CVT FIELD EYESIGHT	OUTBACK 2.5I AWD CVT FIELD EYESIGHT	135,600	122,040	108,480
CAMIONETAS	SUBARU	OUTBACK 2.5I AWD CVT LIMITED EYESIGHT	OUTBACK 2.5I AWD CVT LIMITED EYESIGHT	109,870	98,880	87,900
CAMIONETAS	SUBARU	OUTBACK 2.5I AWD CVT TOURING EYESIGHT	OUTBACK 2.5I AWD CVT TOURING EYESIGHT	137,940	124,150	110,350
CAMIONETAS	SUBARU	OUTBACK 2.5I AWD CVT X-EDITION	OUTBACK 2.5I AWD CVT X-EDITION	73,510	66,160	58,810
CAMIONETAS	SUBARU	OUTBACK 2.5I AWD CVT XS PLUS	OUTBACK 2.5I AWD CVT XS PLUS	88,400	79,560	70,720
CAMIONETAS	SUBARU	OUTBACK 2.5I CVT LIMITED AWD	OUTBACK 2.5I CVT LIMITED AWD	102,730	92,460	82,180
CAMIONETAS	SUBARU	OUTBACK 2.5I CVT XS AWD	OUTBACK 2.5I CVT XS AWD	89,060	80,150	71,250
CAMIONETAS	SUBARU	OUTBACK 2.5I CVT XV AWD	OUTBACK 2.5I CVT XV AWD	88,400	79,560	70,720
CAMIONETAS	SUBARU	OUTBACK 2.5I UN AWD AUT.	OUTBACK 2.5I UN AWD AUT.	111,000	99,900	88,800
CAMIONETAS	SUBARU	OUTBACK 2.5I US AWD AUT.	OUTBACK 2.5I US AWD AUT.	120,820	108,740	96,660
CAMIONETAS	SUBARU	OUTBACK 2.5I UZ AWD AUT.	OUTBACK 2.5I UZ AWD AUT.	111,000	99,900	88,800
CAMIONETAS	SUBARU	OUTBACK 2.5I-S AWD CVT LIMIT	OUTBACK 2.5I-S AWD CVT LIMIT	106,010	95,410	84,810
CAMIONETAS	SUBARU	OUTBACK 2.5I-S AWD CVT LIMITED	OUTBACK 2.5I-S AWD CVT LIMITED	107,780	97,000	86,220
CAMIONETAS	SUBARU	OUTBACK 2.5I-S AWD CVT LIMITED EYESIGHT	OUTBACK 2.5I-S AWD CVT LIMITED EYESIGHT	94,960	85,460	75,970
CAMIONETAS	SUBARU	OUTBACK 3.0R 3S AWD AUT.	OUTBACK 3.0R 3S AWD AUT.	150,280	135,250	120,220
CAMIONETAS	SUBARU	OUTBACK 3.0R AWD AUT.	OUTBACK 3.0R AWD AUT.	143,730	129,360	114,980
CAMIONETAS	SUBARU	OUTBACK 3.0R EM AWD AUT.	OUTBACK 3.0R EM AWD AUT.	143,730	129,360	114,980
CAMIONETAS	SUBARU	OUTBACK 3.0R GX AWD AUT.	OUTBACK 3.0R GX AWD AUT.	150,280	135,250	120,220
CAMIONETAS	SUBARU	OUTBACK 3.6R SI DRIVE AWD 5AUT.	OUTBACK 3.6R SI DRIVE AWD 5AUT.	130,920	117,830	104,740
CAMIONETAS	SUBARU	OUTBACK 3.6R-S AWD CVT	OUTBACK 3.6R-S AWD CVT	104,780	94,300	83,820
CAMIONETAS	SUBARU	OUTBACK 3.6R-S AWD CVT EYESIGHT	OUTBACK 3.6R-S AWD CVT EYESIGHT	102,480	92,230	81,980
CAMIONETAS	SUBARU	OUTBACK 3.6R-S AWD HCVT	OUTBACK 3.6R-S AWD HCVT	132,580	119,320	106,060
CAMIONETAS	SUBARU		OUTBACK AWD 2.4 CVT TOURING XT EYESIGHT	171,730	154,560	137,380
CAMIONETAS	SUBARU	OUTBACK EYESIGHT 3.6RI HCVT	OUTBACK EYESIGHT 3.6RI HCVT	141,740	127,570	113,390
CAMIONETAS	SUBARU	OUTBACK GX AWD 2.5 AUT.	OUTBACK GX AWD 2.5 AUT.	116,240	104,620	92,990
CAMIONETAS	SUBARU	OUTBACK LIMITED EYESIGHT 2.5I CVT	OUTBACK LIMITED EYESIGHT 2.5I CVT	119,510	107,560	95,610
CAMIONETAS	SUBARU	OUTBACK X EDITION 2.5I CVT	OUTBACK X EDITION 2.5I CVT	56,620	50,960	45,300
CAMIONETAS	SUBARU	TRIBECA 3.6R 7A LIMITED AWD 5AUT.	TRIBECA 3.6R 7A LIMITED AWD 5AUT.	147,310	132,580	117,850
CAMIONETAS	SUBARU	TRIBECA 4WD 3.6 AUT.	TRIBECA 4WD 3.6 AUT.	160,110	144,100	128,090
CAMIONETAS	SUBARU	TRIBECA AWD 3.6 AT	TRIBECA AWD 3.6 AT	160,110	144,100	128,090
CAMIONETAS	SUBARU	TRIBECA BT AWD 3.6 5AUT.	TRIBECA BT AWD 3.6 5AUT.	160,110	144,100	128,090
CAMIONETAS	SUBARU	XV	XV	71,070	63,960	56,860
CAMIONETAS	SUBARU	XV 1.6I AWD CVT	XV 1.6I AWD CVT	80,730	72,660	64,580
CAMIONETAS	SUBARU	XV 2.0I	XV 2.0I	86,740	78,070	69,390
CAMIONETAS	SUBARU	XV 2.0I AWD CVT	XV 2.0I AWD CVT	97,560	87,800	78,050
CAMIONETAS	SUBARU	XV 2.0I AWD CVT DYNAMIC	XV 2.0I AWD CVT DYNAMIC	75,780	68,200	60,620
CAMIONETAS	SUBARU	XV 2.0I AWD CVT LIMITED	XV 2.0I AWD CVT LIMITED	87,570	78,810	70,060
CAMIONETAS	SUBARU	XV 2.0I AWD MT	XV 2.0I AWD MT	85,100	76,590	68,080
CAMIONETAS	SUBARU	XV 2.0R AWD AUT.	XV 2.0R AWD AUT.	91,360	82,220	73,090
CAMIONETAS	SUBARU	XV 2.0R AWD CVT	XV 2.0R AWD CVT	97,540	87,790	78,030
CAMIONETAS	SUBARU	XV 2.0R AWD CVT LIMITED	XV 2.0R AWD CVT LIMITED	97,540	87,790	78,030
CAMIONETAS	SUBARU	XV 2.0R AWD MT	XV 2.0R AWD MT	91,640	82,480	73,310
CAMIONETAS	SUBARU	XV 2.0R LIMITED AWD AUT.	XV 2.0R LIMITED AWD AUT.	91,360	82,220	73,090

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	SUBARU	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	91,640	82,480	73,310
CAMIONETAS	SUBARU	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	104,370	93,930	83,500
CAMIONETAS	SUBARU	OTROS MODELOS	OTROS MODELOS	119,510	107,560	95,610
CAMIONETAS	SUZUKI	ALL NEW ALTO K10C GL MT	ALL NEW ALTO K10C GL MT	38,700	34,830	30,960
CAMIONETAS	SUZUKI	ALL NEW SCROSS GLX 1.4T AT 4X4	ALL NEW SCROSS GLX 1.4T AT 4X4	95,960	86,360	76,770
CAMIONETAS	SUZUKI	ALL NEW SCROSS GLX 1.4T MT 4X4	ALL NEW SCROSS GLX 1.4T MT 4X4	90,920	81,830	72,740
CAMIONETAS	SUZUKI	APV	APV	44,360	39,920	35,490
CAMIONETAS	SUZUKI	APV 4X2 FURGON AC GLP	APV 4X2 FURGON AC GLP	63,950	57,560	51,160
CAMIONETAS	SUZUKI	APV 4X2 FURGON SAC	APV 4X2 FURGON SAC	57,220	51,500	45,780
CAMIONETAS	SUZUKI	APV 4X2 FURGON SAC GLP	APV 4X2 FURGON SAC GLP	60,590	54,530	48,470
CAMIONETAS	SUZUKI	APV 4X2 PASAJERO AC PLUS	APV 4X2 PASAJERO AC PLUS	70,020	63,020	56,020
CAMIONETAS	SUZUKI	APV 4X2 PASAJERO PLUS	APV 4X2 PASAJERO PLUS	67,320	60,590	53,860
CAMIONETAS	SUZUKI	APV 4X2 PASAJERO PLUS GLPT	APV 4X2 PASAJERO PLUS GLPT	70,810	63,730	56,650
CAMIONETAS	SUZUKI	APV 4X2 PASAJERO PLUS SAC GLP	APV 4X2 PASAJERO PLUS SAC GLP	70,690	63,620	56,550
CAMIONETAS	SUZUKI	APV AC PASAJERO PLUS	APV AC PASAJERO PLUS	68,880	61,990	55,100
CAMIONETAS	SUZUKI	APV AC PASAJERO PLUS GLPT	APV AC PASAJERO PLUS GLPT	69,450	62,510	55,560
CAMIONETAS	SUZUKI	APV AC PASAJERO PLUS GNV	APV AC PASAJERO PLUS GNV	69,680	62,710	55,740
CAMIONETAS	SUZUKI	APV FURGON	APV FURGON	42,540	38,290	34,030
CAMIONETAS	SUZUKI	APV FURGON 1.6	APV FURGON 1.6	44,730	40,260	35,780
CAMIONETAS	SUZUKI	APV FURGON 1.6 AC	APV FURGON 1.6 AC	54,530	49,080	43,620
CAMIONETAS	SUZUKI	APV FURGON. GLPT	APV FURGON. GLPT	62,280	56,050	49,820
CAMIONETAS	SUZUKI	APV FURGON. GNV	APV FURGON. GNV	56,550	50,900	45,240
CAMIONETAS	SUZUKI	APV GL	APV GL	44,270	39,840	35,420
CAMIONETAS	SUZUKI	APV GL PASAJERO PLUS	APV GL PASAJERO PLUS	50,820	45,740	40,660
CAMIONETAS	SUZUKI	APV GL PASAJERO PLUS 1.6 AC	APV GL PASAJERO PLUS 1.6 AC	67,870	61,080	54,300
CAMIONETAS	SUZUKI	APV GL PASAJERO V2	APV GL PASAJERO V2	53,340	48,010	42,670
CAMIONETAS	SUZUKI	APV GL PASAJERO V2 AC	APV GL PASAJERO V2 AC	62,170	55,950	49,740
CAMIONETAS	SUZUKI	APV MINIVAN	APV MINIVAN	55,630	50,070	44,500
CAMIONETAS	SUZUKI	APV MINIVAN GL	APV MINIVAN GL	45,810	41,230	36,650
CAMIONETAS	SUZUKI	APV PANEL	APV PANEL	42,760	38,480	34,210
CAMIONETAS	SUZUKI	APV PASAJERO PLUS	APV PASAJERO PLUS	56,590	50,930	45,270
CAMIONETAS	SUZUKI	APV PASAJERO PLUS 1.6 AC	APV PASAJERO PLUS 1.6 AC	69,010	62,110	55,210
CAMIONETAS	SUZUKI	APV PASAJERO PLUS GLPT	APV PASAJERO PLUS GLPT	64,940	58,450	51,950
CAMIONETAS	SUZUKI	APV PASAJERO PLUS GNV	APV PASAJERO PLUS GNV	70,690	63,620	56,550
CAMIONETAS	SUZUKI	APV PASAJERO V2	APV PASAJERO V2	58,260	52,430	46,610
CAMIONETAS	SUZUKI	APV PICK-UP	APV PICK-UP	57,600	51,840	46,080
CAMIONETAS	SUZUKI	APV VAN 1.6	APV VAN 1.6	55,300	49,770	44,240
CAMIONETAS	SUZUKI	CARRY FURGON 1.3	CARRY FURGON 1.3	39,250	35,330	31,400
CAMIONETAS	SUZUKI	CARRY MASTERVAN	CARRY MASTERVAN	35,980	32,380	28,780
CAMIONETAS	SUZUKI	CARRY MASTERVAN PASAJEROS	CARRY MASTERVAN PASAJEROS	35,980	32,380	28,780
CAMIONETAS	SUZUKI	CARRY PANEL	CARRY PANEL	39,250	35,330	31,400
CAMIONETAS	SUZUKI	CARRY PICK UP	CARRY PICK UP	35,330	31,800	28,260
CAMIONETAS	SUZUKI	CARRY PICK UP 1.3	CARRY PICK UP 1.3	35,980	32,380	28,780
CAMIONETAS	SUZUKI	CARRY VAN	CARRY VAN	48,390	43,550	38,710
CAMIONETAS	SUZUKI	ERTIGA	ERTIGA	50,750	45,680	40,600
CAMIONETAS	SUZUKI	ERTIGA 1.5 GL MT TAP NEG	ERTIGA 1.5 GL MT TAP NEG	52,380	47,140	41,900
CAMIONETAS	SUZUKI	ERTIGA GL AT	ERTIGA GL AT	50,950	45,860	40,760
CAMIONETAS	SUZUKI	ERTIGA GL MT	ERTIGA GL MT	48,960	44,060	39,170
CAMIONETAS	SUZUKI	ERTIGA SMART HYBRID 4X2 1.5 MT ISG DA2 GLX	ERTIGA SMART HYBRID 4X2 1.5 MT ISG DA2 GLX	75,070	67,560	60,060
CAMIONETAS	SUZUKI	ERTIGA SMART HYBRID 4X2 1.5 MT ISG GL	ERTIGA SMART HYBRID 4X2 1.5 MT ISG GL	70,690	63,620	56,550
CAMIONETAS	SUZUKI	ERTIGA SMART HYBRID 4X2 1.5 MT ISG GL DA2	ERTIGA SMART HYBRID 4X2 1.5 MT ISG GL DA2	70,690	63,620	56,550
CAMIONETAS	SUZUKI	FRONX ISG GL 1.5 AT 4X2	FRONX ISG GL 1.5 AT 4X2	65,650	59,090	52,520
CAMIONETAS	SUZUKI	FRONX ISG GLX 1.5 AT 4X2	FRONX ISG GLX 1.5 AT 4X2	42,060	37,850	33,650
CAMIONETAS	SUZUKI	FRONX ISG GLX 1.5 MT 4X2	FRONX ISG GLX 1.5 MT 4X2	36,040	32,440	28,830
CAMIONETAS	SUZUKI	FURGON L 1.3	FURGON L 1.3	40,890	36,800	32,710
CAMIONETAS	SUZUKI	G3 JLX 4X4 2.7 AUT. LE	G3 JLX 4X4 2.7 AUT. LE	109,690	98,720	87,750
CAMIONETAS	SUZUKI	GRAND ESCUDO	GRAND ESCUDO	75,270	67,740	60,220
CAMIONETAS	SUZUKI	GRAND NOMADE	GRAND NOMADE	57,950	52,160	46,360
CAMIONETAS	SUZUKI	GRAND NOMADE 2.0 AUT.	GRAND NOMADE 2.0 AUT.	76,910	69,220	61,530
CAMIONETAS	SUZUKI	GRAND NOMADE 2.0 MEC.	GRAND NOMADE 2.0 MEC.	68,720	61,850	54,980
CAMIONETAS	SUZUKI	GRAND NOMADE 2.0 TDI AUT.	GRAND NOMADE 2.0 TDI AUT.	90,010	81,010	72,010
CAMIONETAS	SUZUKI	GRAND NOMADE 2.0 TDI MEC.	GRAND NOMADE 2.0 TDI MEC.	86,740	78,070	69,390
CAMIONETAS	SUZUKI	GRAND NOMADE 2.4 AT 4X2 SR	GRAND NOMADE 2.4 AT 4X2 SR	70,360	63,320	56,290
CAMIONETAS	SUZUKI	GRAND NOMADE 2.4 AT 4X4 LUX AW18	GRAND NOMADE 2.4 AT 4X4 LUX AW18	72,990	65,690	58,390
CAMIONETAS	SUZUKI	GRAND NOMADE 2.4 MT 4X2 SR	GRAND NOMADE 2.4 MT 4X2 SR	62,170	55,950	49,740
CAMIONETAS	SUZUKI	GRAND NOMADE 2.4 MT 4X4 S/R	GRAND NOMADE 2.4 MT 4X4 S/R	67,080	60,370	53,660
CAMIONETAS	SUZUKI	GRAND NOMADE 2.4L GLX 4X4 MEC.	GRAND NOMADE 2.4L GLX 4X4 MEC.	88,370	79,530	70,700
CAMIONETAS	SUZUKI	GRAND NOMADE 2.5 AUT.	GRAND NOMADE 2.5 AUT.	98,190	88,370	78,550
CAMIONETAS	SUZUKI	GRAND NOMADE 2.5 MEC.	GRAND NOMADE 2.5 MEC.	88,370	79,530	70,700
CAMIONETAS	SUZUKI	GRAND NOMADE 2.7 AUT.	GRAND NOMADE 2.7 AUT.	104,740	94,270	83,790
CAMIONETAS	SUZUKI	GRAND NOMADE 2.7 MEC.	GRAND NOMADE 2.7 MEC.	98,190	88,370	78,550
CAMIONETAS	SUZUKI	GRAND NOMADE 4X2 2.4 AT	GRAND NOMADE 4X2 2.4 AT	58,820	52,940	47,060
CAMIONETAS	SUZUKI	GRAND NOMADE 4X2 2.4 MT	GRAND NOMADE 4X2 2.4 MT	54,630	49,170	43,700
CAMIONETAS	SUZUKI	GRAND NOMADE 4X4 2.4 AT LUX	GRAND NOMADE 4X4 2.4 AT LUX	56,590	50,930	45,270
CAMIONETAS	SUZUKI	GRAND NOMADE 4X4 2.4 MT	GRAND NOMADE 4X4 2.4 MT	53,840	48,460	43,070
CAMIONETAS	SUZUKI	GRAND NOMADE AT	GRAND NOMADE AT	69,740	62,770	55,790
CAMIONETAS	SUZUKI	GRAND NOMADE G3	GRAND NOMADE G3	88,400	79,560	70,720
CAMIONETAS	SUZUKI	GRAND NOMADE G3 4X2 2.0	GRAND NOMADE G3 4X2 2.0	73,670	66,300	58,940
CAMIONETAS	SUZUKI	GRAND NOMADE G3 4X2 2.0 AUT.	GRAND NOMADE G3 4X2 2.0 AUT.	78,580	70,720	62,860
CAMIONETAS	SUZUKI	GRAND NOMADE G3 4X2 2.4 AUT.	GRAND NOMADE G3 4X2 2.4 AUT.	88,400	79,560	70,720
CAMIONETAS	SUZUKI	GRAND NOMADE G3 4X2 2.4 MEC.	GRAND NOMADE G3 4X2 2.4 MEC.	66,850	60,170	53,480
CAMIONETAS	SUZUKI	GRAND NOMADE G3 4X4 2.0	GRAND NOMADE G3 4X4 2.0	83,490	75,140	66,790
CAMIONETAS	SUZUKI	GRAND NOMADE G3 4X4 2.0 AUT.	GRAND NOMADE G3 4X4 2.0 AUT.	88,400	79,560	70,720
CAMIONETAS	SUZUKI	GRAND NOMADE G3 4X4 2.7	GRAND NOMADE G3 4X4 2.7	91,670	82,500	73,340
CAMIONETAS	SUZUKI	GRAND NOMADE G3 4X4 2.7 AUT.	GRAND NOMADE G3 4X4 2.7 AUT.	99,870	89,880	79,900
CAMIONETAS	SUZUKI	GRAND NOMADE G3 AUT.	GRAND NOMADE G3 AUT.	93,310	83,980	74,650
CAMIONETAS	SUZUKI	GRAND NOMADE G3 AUT. LE	GRAND NOMADE G3 AUT. LE	99,870	89,880	79,900
CAMIONETAS	SUZUKI	GRAND NOMADE G3 JLX 2.7 AUT. LE	GRAND NOMADE G3 JLX 2.7 AUT. LE	104,780	94,300	83,820
CAMIONETAS	SUZUKI	GRAND NOMADE G3 JLX 4X2 AUT.	GRAND NOMADE G3 JLX 4X2 AUT.	86,760	78,080	69,410
CAMIONETAS	SUZUKI	GRAND NOMADE G3 JLX 4X2 MEC.	GRAND NOMADE G3 JLX 4X2 MEC.	81,840	73,660	65,470
CAMIONETAS	SUZUKI	GRAND NOMADE G3 JLX 4X4 AUT.	GRAND NOMADE G3 JLX 4X4 AUT.	96,590	86,930	77,270
CAMIONETAS	SUZUKI	GRAND NOMADE G3 JLX 4X4 AUT. LE	GRAND NOMADE G3 JLX 4X4 AUT. LE	99,870	89,880	79,900
CAMIONETAS	SUZUKI	GRAND NOMADE G3 JLX 4X4 MEC.	GRAND NOMADE G3 JLX 4X4 MEC.	91,670	82,500	73,340
CAMIONETAS	SUZUKI	GRAND NOMADE G3 JLX AT	GRAND NOMADE G3 JLX AT	86,760	78,080	69,410
CAMIONETAS	SUZUKI	GRAND NOMADE G3 JLX AT LE	GRAND NOMADE G3 JLX AT LE	99,870	89,880	79,900
CAMIONETAS	SUZUKI	GRAND NOMADE G3 JLX ST 2.7 MEC.	GRAND NOMADE G3 JLX ST 2.7 MEC.	99,870	89,880	79,900
CAMIONETAS	SUZUKI	GRAND NOMADE G3 LUX 4X4 2.0 AUT.	GRAND NOMADE G3 LUX 4X4 2.0 AUT.	96,590	86,930	77,270
CAMIONETAS	SUZUKI	GRAND NOMADE GLX 4X2 2.0 MEC.	GRAND NOMADE GLX 4X2 2.0 MEC.	78,550	70,700	62,840
CAMIONETAS	SUZUKI	GRAND NOMADE GLX 4X2 2.4 AUT.	GRAND NOMADE GLX 4X2 2.4 AUT.	94,930	85,440	75,940
CAMIONETAS	SUZUKI	GRAND NOMADE GLX 4X2 2.4 MEC.	GRAND NOMADE GLX 4X2 2.4 MEC.	91,640	82,480	73,310
CAMIONETAS	SUZUKI	GRAND NOMADE GLX 4X4 2.0 AUT.	GRAND NOMADE GLX 4X4 2.0 AUT.	88,370	79,530	70,700
CAMIONETAS	SUZUKI	GRAND NOMADE GLX 4X4 2.0 AUT. LE	GRAND NOMADE GLX 4X4 2.0 AUT. LE	85,100	76,590	68,080
CAMIONETAS	SUZUKI	GRAND NOMADE GLX 4X4 2.0 MEC.	GRAND NOMADE GLX 4X4 2.0 MEC.	85,100	76,590	68,080
CAMIONETAS	SUZUKI	GRAND NOMADE GLX 4X4 2.4 AUT.	GRAND NOMADE GLX 4X4 2.4 AUT.	98,190	88,370	78,550
CAMIONETAS	SUZUKI	GRAND NOMADE GLX 4X4 2.4 MT	GRAND NOMADE GLX 4X4 2.4 MT	94,930	85,440	75,940
CAMIONETAS	SUZUKI	GRAND NOMADE GLX 4X4 3.2 V6 AUT. LE	GRAND NOMADE GLX 4X4 3.2 V6 AUT. LE	98,190	88,370	78,550
CAMIONETAS	SUZUKI	GRAND NOMADE GLX LUX 4X4 2.0 AT	GRAND NOMADE GLX LUX 4X4 2.0 AT	101,470	91,320	81,180
CAMIONETAS	SUZUKI	GRAND NOMADE GLX LUX 4X4 3.2 V6 AT	GRAND NOMADE GLX LUX 4X4 3.2 V6 AT	94,930	85,440	75,940
CAMIONETAS	SUZUKI	GRAND NOMADE JLX 2.0 AUT.	GRAND NOMADE JLX 2.0 AUT.	80,190	72,170	64,150

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	SUZUKI	GRAND NOMADE JLX 2.0 MEC.	GRAND NOMADE JLX 2.0 MEC.	78,550	70,700	62,840
CAMIONETAS	SUZUKI	GRAND NOMADE JLX 2.5 V6 MEC.	GRAND NOMADE JLX 2.5 V6 MEC.	88,370	79,530	70,700
CAMIONETAS	SUZUKI	GRAND VITARA	GRAND VITARA	75,690	68,120	60,550
CAMIONETAS	SUZUKI	GRAND VITARA 1.6 AUT.	GRAND VITARA 1.6 AUT.	65,450	58,910	52,360
CAMIONETAS	SUZUKI	GRAND VITARA 1.6 MEC.	GRAND VITARA 1.6 MEC.	53,270	47,940	42,620
CAMIONETAS	SUZUKI	GRAND VITARA 1.6L GLX SEMI 4X4 MEC. FULL	GRAND VITARA 1.6L GLX SEMI 4X4 MEC. FULL	58,900	53,010	47,120
CAMIONETAS	SUZUKI	GRAND VITARA 2.0 AUT.	GRAND VITARA 2.0 AUT.	65,130	58,620	52,100
CAMIONETAS	SUZUKI	GRAND VITARA 2.0 MEC.	GRAND VITARA 2.0 MEC.	63,800	57,420	51,040
CAMIONETAS	SUZUKI	GRAND VITARA 2.4 AT FULL	GRAND VITARA 2.4 AT FULL	60,640	54,580	48,510
CAMIONETAS	SUZUKI	GRAND VITARA 2.4 AT SR	GRAND VITARA 2.4 AT SR	58,900	53,010	47,120
CAMIONETAS	SUZUKI	GRAND VITARA 2.4 MT FULL	GRAND VITARA 2.4 MT FULL	52,380	47,140	41,900
CAMIONETAS	SUZUKI	GRAND VITARA 2.4 MT VVT	GRAND VITARA 2.4 MT VVT	57,300	51,570	45,840
CAMIONETAS	SUZUKI	GRAND VITARA 2.4L AUT.	GRAND VITARA 2.4L AUT.	59,070	53,160	47,260
CAMIONETAS	SUZUKI	GRAND VITARA 2.4L MEC.	GRAND VITARA 2.4L MEC.	57,930	52,140	46,340
CAMIONETAS	SUZUKI	GRAND VITARA G3 1.6	GRAND VITARA G3 1.6	55,630	50,070	44,500
CAMIONETAS	SUZUKI	GRAND VITARA G3 JX 1.6	GRAND VITARA G3 JX 1.6	63,800	57,420	51,040
CAMIONETAS	SUZUKI	GRAND VITARA G3 JX A/C	GRAND VITARA G3 JX A/C	63,800	57,420	51,040
CAMIONETAS	SUZUKI	GRAND VITARA GLX 1.6 MEC. FULL	GRAND VITARA GLX 1.6 MEC. FULL	62,760	56,480	50,210
CAMIONETAS	SUZUKI	GRAND VITARA GLX 1.6 MT	GRAND VITARA GLX 1.6 MT	58,900	53,010	47,120
CAMIONETAS	SUZUKI	GRAND VITARA GLX 2.4 AUT.	GRAND VITARA GLX 2.4 AUT.	78,550	70,700	62,840
CAMIONETAS	SUZUKI	GRAND VITARA GLX 2.4 MEC.	GRAND VITARA GLX 2.4 MEC.	75,270	67,740	60,220
CAMIONETAS	SUZUKI	GRAND VITARA JLX 1.6	GRAND VITARA JLX 1.6	58,900	53,010	47,120
CAMIONETAS	SUZUKI	GRAND VITARA JLX AC	GRAND VITARA JLX AC	58,900	53,010	47,120
CAMIONETAS	SUZUKI	GRAND VITARA JLX WIDE 1.6 AUT.	GRAND VITARA JLX WIDE 1.6 AUT.	68,720	61,850	54,980
CAMIONETAS	SUZUKI	GRAND VITARA JLX WIDE 1.6 MEC.	GRAND VITARA JLX WIDE 1.6 MEC.	62,170	55,950	49,740
CAMIONETAS	SUZUKI	GRAND VITARA MT 1.6 FULL SR	GRAND VITARA MT 1.6 FULL SR	53,270	47,940	42,620
CAMIONETAS	SUZUKI	GRAND VITARA STD GLX 1.6 MEC.	GRAND VITARA STD GLX 1.6 MEC.	65,450	58,910	52,360
CAMIONETAS	SUZUKI	GRAND VITARA WIDE JLX AC	GRAND VITARA WIDE JLX AC	62,170	55,950	49,740
CAMIONETAS	SUZUKI	IGNIS 1.2 GL CVT	IGNIS 1.2 GL CVT	45,740	41,170	36,590
CAMIONETAS	SUZUKI	IGNIS 1.2 GL MT	IGNIS 1.2 GL MT	45,470	40,920	36,380
CAMIONETAS	SUZUKI	IGNIS 1.2 GLX CVT	IGNIS 1.2 GLX CVT	32,750	29,480	26,200
CAMIONETAS	SUZUKI	IGNIS 1.2 GLX MT	IGNIS 1.2 GLX MT	39,250	35,330	31,400
CAMIONETAS	SUZUKI	IGNIS 4X2 1.3	IGNIS 4X2 1.3	39,250	35,330	31,400
CAMIONETAS	SUZUKI	IGNIS 4X2 1.3 AUT.	IGNIS 4X2 1.3 AUT.	44,180	39,760	35,340
CAMIONETAS	SUZUKI	IGNIS 4X4 1.3	IGNIS 4X4 1.3	42,540	38,290	34,030
CAMIONETAS	SUZUKI	IGNIS 4X4 1.3 AUT.	IGNIS 4X4 1.3 AUT.	47,450	42,710	37,960
CAMIONETAS	SUZUKI	IGNIS GL CVT	IGNIS GL CVT	24,390	21,950	19,510
CAMIONETAS	SUZUKI	JIMNY	JIMNY	74,060	66,650	59,250
CAMIONETAS	SUZUKI	JIMNY 3D 1.5 AT	JIMNY 3D 1.5 AT	85,090	76,580	68,070
CAMIONETAS	SUZUKI	JIMNY 3D 1.5 MT	JIMNY 3D 1.5 MT	80,790	72,710	64,630
CAMIONETAS	SUZUKI	JIMNY JLX 1.3	JIMNY JLX 1.3	47,450	42,710	37,960
CAMIONETAS	SUZUKI	JIMNY JLX 1.4 MT	JIMNY JLX 1.4 MT	51,700	46,530	41,360
CAMIONETAS	SUZUKI	JIMNY JLX 4X4 A/C	JIMNY JLX 4X4 A/C	53,340	48,010	42,670
CAMIONETAS	SUZUKI	JIMNY JLX AC	JIMNY JLX AC	49,080	44,170	39,260
CAMIONETAS	SUZUKI	JIMNY JLX AUT.	JIMNY JLX AUT.	51,370	46,230	41,100
CAMIONETAS	SUZUKI	JIMNY JX	JIMNY JX	48,100	43,290	38,480
CAMIONETAS	SUZUKI	JIMNY JX 1.3	JIMNY JX 1.3	44,180	39,760	35,340
CAMIONETAS	SUZUKI	JIMNY JX 1.4 MT	JIMNY JX 1.4 MT	48,430	43,590	38,740
CAMIONETAS	SUZUKI	JIMNY JX AUT.	JIMNY JX AUT.	50,730	45,660	40,580
CAMIONETAS	SUZUKI	JIMNY STD	JIMNY STD	44,820	40,340	35,860
CAMIONETAS	SUZUKI	MARUTI 4X4	MARUTI 4X4	44,290	39,860	35,430
CAMIONETAS	SUZUKI	MASTER VAN 1.3 MEC.	MASTER VAN 1.3 MEC.	42,540	38,290	34,030
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 AT	NEW ERTIGA 1.5 AT	57,140	51,430	45,710
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 AT TAP NEG	NEW ERTIGA 1.5 AT TAP NEG	57,680	51,910	46,140
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 AT TAP NEG GLPC	NEW ERTIGA 1.5 AT TAP NEG GLPC	63,990	57,590	51,190
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 AT TAP NEG GLPT	NEW ERTIGA 1.5 AT TAP NEG GLPT	67,270	60,540	53,820
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 AT TAP NEG GNV	NEW ERTIGA 1.5 AT TAP NEG GNV	67,270	60,540	53,820
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 GL AT TAP NEG	NEW ERTIGA 1.5 GL AT TAP NEG	54,740	49,270	43,790
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 GL AT TAP NEG GLPC	NEW ERTIGA 1.5 GL AT TAP NEG GLPC	63,900	57,510	51,120
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 GL AT TAP NEG GLPT	NEW ERTIGA 1.5 GL AT TAP NEG GLPT	63,900	57,510	51,120
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 GL AT TAP NEG GNV	NEW ERTIGA 1.5 GL AT TAP NEG GNV	63,560	57,200	50,850
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 GL MT TAP NEG	NEW ERTIGA 1.5 GL MT TAP NEG	58,760	52,880	47,010
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 GL MT TAP NEG GLPC	NEW ERTIGA 1.5 GL MT TAP NEG GLPC	60,540	54,490	48,430
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 GL MT TAP NEG GLPT	NEW ERTIGA 1.5 GL MT TAP NEG GLPT	60,540	54,490	48,430
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 GL MT TAP NEG GNV	NEW ERTIGA 1.5 GL MT TAP NEG GNV	57,180	51,460	45,740
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 MT	NEW ERTIGA 1.5 MT	52,380	47,140	41,900
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 MT TA	NEW ERTIGA 1.5 MT TA	58,930	53,040	47,140
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 MT TAP NEG	NEW ERTIGA 1.5 MT TAP NEG	59,350	53,420	47,480
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 MT TAP NEG GLPC	NEW ERTIGA 1.5 MT TAP NEG GLPC	63,900	57,510	51,120
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 MT TAP NEG GLPT	NEW ERTIGA 1.5 MT TAP NEG GLPT	63,900	57,510	51,120
CAMIONETAS	SUZUKI	NEW ERTIGA 1.5 MT TAP NEG GNV	NEW ERTIGA 1.5 MT TAP NEG GNV	63,560	57,200	50,850
CAMIONETAS	SUZUKI	NEW ERTIGA AT IND	NEW ERTIGA AT IND	52,370	47,130	41,900
CAMIONETAS	SUZUKI	NEW ERTIGA ISG GL 1.5 MT 4X2	NEW ERTIGA ISG GL 1.5 MT 4X2	56,590	50,930	45,270
CAMIONETAS	SUZUKI	NEW ERTIGA MT IND	NEW ERTIGA MT IND	50,410	45,370	40,330
CAMIONETAS	SUZUKI	NEW GRAND VITARA 4X2 1.5 AT ISG GLX SR	NEW GRAND VITARA 4X2 1.5 AT ISG GLX SR	56,680	51,010	45,340
CAMIONETAS	SUZUKI	NEW GRAND VITARA 4X2 1.5 MT ISG GLX SR	NEW GRAND VITARA 4X2 1.5 MT ISG GLX SR	70,020	63,020	56,020
CAMIONETAS	SUZUKI	NEW GRAND VITARA 4X4 1.5 AT ISG GLX SR	NEW GRAND VITARA 4X4 1.5 AT ISG GLX SR	82,490	74,240	65,990
CAMIONETAS	SUZUKI	NEW GRAND VITARA ISG GL 1.5 AT 4X2	NEW GRAND VITARA ISG GL 1.5 AT 4X2	86,120	77,510	68,900
CAMIONETAS	SUZUKI	NEW GRAND VITARA ISG GL 1.5 MT 4X2	NEW GRAND VITARA ISG GL 1.5 MT 4X2	77,370	69,630	61,900
CAMIONETAS	SUZUKI	NEW GRAND VITARA ISG GLX 1.5 AT 4X4 TCS	NEW GRAND VITARA ISG GLX 1.5 AT 4X4 TCS	111,110	100,000	88,890
CAMIONETAS	SUZUKI	NEW JIMNY 1.5 AT	NEW JIMNY 1.5 AT	56,190	50,570	44,950
CAMIONETAS	SUZUKI	NEW JIMNY 1.5 AT 4X4	NEW JIMNY 1.5 AT 4X4	81,810	73,630	65,450
CAMIONETAS	SUZUKI	NEW JIMNY 1.5 AT TC	NEW JIMNY 1.5 AT TC	60,620	54,560	48,500
CAMIONETAS	SUZUKI	NEW JIMNY 1.5 MT	NEW JIMNY 1.5 MT	58,640	52,780	46,910
CAMIONETAS	SUZUKI	NEW JIMNY 1.5 MT TC	NEW JIMNY 1.5 MT TC	63,060	56,750	50,450
CAMIONETAS	SUZUKI	NEW JIMNY 5D GL 1.5 AT 4X4	NEW JIMNY 5D GL 1.5 AT 4X4	91,410	82,270	73,130
CAMIONETAS	SUZUKI	NEW JIMNY 5D GL 1.5 MT 4X4	NEW JIMNY 5D GL 1.5 MT 4X4	82,520	74,270	66,020
CAMIONETAS	SUZUKI	NEW JIMNY 5D GLX 1.5 AT 4X4	NEW JIMNY 5D GLX 1.5 AT 4X4	96,320	86,690	77,060
CAMIONETAS	SUZUKI	NEW JIMNY GL 1.5 AT 4X4	NEW JIMNY GL 1.5 AT 4X4	77,430	69,690	61,940
CAMIONETAS	SUZUKI	NEW JIMNY GL 1.5 AT 4X4 TC	NEW JIMNY GL 1.5 AT 4X4 TC	68,030	61,230	54,420
CAMIONETAS	SUZUKI	NEW JIMNY GL 1.5 MT 4X4	NEW JIMNY GL 1.5 MT 4X4	67,110	60,400	53,690
CAMIONETAS	SUZUKI	NEW JIMNY GL 1.5 MT 4X4 TC	NEW JIMNY GL 1.5 MT 4X4 TC	69,010	62,110	55,210
CAMIONETAS	SUZUKI	NEW VITARA	NEW VITARA	61,530	55,380	49,220
CAMIONETAS	SUZUKI	NEW VITARA 4X2 1.6 AT GL	NEW VITARA 4X2 1.6 AT GL	60,590	54,530	48,470
CAMIONETAS	SUZUKI	NEW VITARA 4X4 1.6 AT GL	NEW VITARA 4X4 1.6 AT GL	77,430	69,690	61,940
CAMIONETAS	SUZUKI	NEW VITARA GL 2WD 1.6 LUX 5MT	NEW VITARA GL 2WD 1.6 LUX 5MT	57,300	51,570	45,840
CAMIONETAS	SUZUKI	NEW VITARA GL 2WD 1.6 LUX 6AT	NEW VITARA GL 2WD 1.6 LUX 6AT	75,070	67,560	60,060
CAMIONETAS	SUZUKI	NEW VITARA GL 2WD 1.6 MT	NEW VITARA GL 2WD 1.6 MT	57,660	51,890	46,130
CAMIONETAS	SUZUKI	NEW VITARA GL 4WD 1.6 LUX 5MT	NEW VITARA GL 4WD 1.6 LUX 5MT	60,070	54,060	48,060
CAMIONETAS	SUZUKI	NEW VITARA GL COMFORT MT 2WD	NEW VITARA GL COMFORT MT 2WD	54,300	48,870	43,440
CAMIONETAS	SUZUKI	NEW VITARA GL COMFORT MT 2WD GLPT	NEW VITARA GL COMFORT MT 2WD GLPT	58,860	52,970	47,090
CAMIONETAS	SUZUKI	NEW VITARA GL LUX 6AT 2WD	NEW VITARA GL LUX 6AT 2WD	63,740	57,370	50,990
CAMIONETAS	SUZUKI	NEW VITARA GL LUX 6AT 2WD TC VVT	NEW VITARA GL LUX 6AT 2WD TC VVT	65,920	59,330	52,740
CAMIONETAS	SUZUKI	NEW VITARA GL LUX 6AT 2WD VVT	NEW VITARA GL LUX 6AT 2WD VVT	69,740	62,770	55,790
CAMIONETAS	SUZUKI	NEW VITARA GL LUX AT	NEW VITARA GL LUX AT	69,490	62,540	55,590
CAMIONETAS	SUZUKI	NEW VITARA GL LUX AT 2WD	NEW VITARA GL LUX AT 2WD	56,580	50,920	45,260
CAMIONETAS	SUZUKI	NEW VITARA GL LUX AT 2WD GLPT	NEW VITARA GL LUX AT 2WD GLPT	71,650	64,490	57,320
CAMIONETAS	SUZUKI	NEW VITARA GL LUX AT ALLGRIP	NEW VITARA GL LUX AT ALLGRIP	67,130	60,420	53,700
CAMIONETAS	SUZUKI	NEW VITARA GL LUX MT	NEW VITARA GL LUX MT	30,290	27,260	24,230
CAMIONETAS	SUZUKI	NEW VITARA GL LUX MT 2WD	NEW VITARA GL LUX MT 2WD	69,620	62,660	55,700

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	SUZUKI	NEW VITARA GL LUX MT 2WD GLPT	NEW VITARA GL LUX MT 2WD GLPT	65,920	59,330	52,740
CAMIONETAS	SUZUKI	NEW VITARA GL LUX MT ALLGRIP	NEW VITARA GL LUX MT ALLGRIP	62,170	55,950	49,740
CAMIONETAS	SUZUKI	NEW VITARA GL MT 2WD	NEW VITARA GL MT 2WD	56,550	50,900	45,240
CAMIONETAS	SUZUKI	NEW VITARA GLX 1.6 AT 4X4	NEW VITARA GLX 1.6 AT 4X4	80,790	72,710	64,630
CAMIONETAS	SUZUKI	NEW VITARA GLX 2WD 1.6 LUX 6AT	NEW VITARA GLX 2WD 1.6 LUX 6AT	62,210	55,990	49,770
CAMIONETAS	SUZUKI	NEW VITARA GLX 4WD 1.6 5MT	NEW VITARA GLX 4WD 1.6 5MT	67,950	61,160	54,360
CAMIONETAS	SUZUKI	NEW VITARA GLX 4WD 1.6 6AT	NEW VITARA GLX 4WD 1.6 6AT	78,550	70,700	62,840
CAMIONETAS	SUZUKI	NEW VITARA GLX 4WD 1.6 LUX 5MT	NEW VITARA GLX 4WD 1.6 LUX 5MT	72,660	65,390	58,130
CAMIONETAS	SUZUKI	NEW VITARA GLX 4WD 1.6 LUX 6AT	NEW VITARA GLX 4WD 1.6 LUX 6AT	62,170	55,950	49,740
CAMIONETAS	SUZUKI	NEW VITARA GLX FULL 1.4 MT 4X2 TURBO	NEW VITARA GLX FULL 1.4 MT 4X2 TURBO	67,310	60,580	53,850
CAMIONETAS	SUZUKI	NEW VITARA GLX FULL MT 1.4 TURBO	NEW VITARA GLX FULL MT 1.4 TURBO	64,470	58,020	51,580
CAMIONETAS	SUZUKI	NEW VITARA GLX FULL MT 1.4 TURBO ALLGRIP	NEW VITARA GLX FULL MT 1.4 TURBO ALLGRIP	69,580	62,620	55,660
CAMIONETAS	SUZUKI	NEW VITARA GLX LUX 6AT 4WD VVT	NEW VITARA GLX LUX 6AT 4WD VVT	77,300	69,570	61,840
CAMIONETAS	SUZUKI	NEW VITARA GLX LUX 6AT ALLGRIP	NEW VITARA GLX LUX 6AT ALLGRIP	59,900	53,910	47,920
CAMIONETAS	SUZUKI	NEW VITARA GLX LUX AT ALLGRIP	NEW VITARA GLX LUX AT ALLGRIP	66,440	59,800	53,150
CAMIONETAS	SUZUKI	NEW VITARA GLX MT 4WD VVT	NEW VITARA GLX MT 4WD VVT	68,100	61,290	54,480
CAMIONETAS	SUZUKI	NEW VITARA GLX MT ALLGRIP	NEW VITARA GLX MT ALLGRIP	64,400	57,960	51,520
CAMIONETAS	SUZUKI	NEW VITARA LIMITED 1.4 AT 4X2 TURBO	NEW VITARA LIMITED 1.4 AT 4X2 TURBO	73,000	65,700	58,400
CAMIONETAS	SUZUKI	NEW VITARA LIMITED AT 1.4 TURBO ALLGRIP	NEW VITARA LIMITED AT 1.4 TURBO ALLGRIP	61,630	55,470	49,300
CAMIONETAS	SUZUKI	NEW VITARA LIMITED AT 1.4TURBO	NEW VITARA LIMITED AT 1.4TURBO	67,530	60,780	54,020
CAMIONETAS	SUZUKI	NEW VITARA MC GL COMFORT MT 2WD	NEW VITARA MC GL COMFORT MT 2WD	59,690	53,720	47,750
CAMIONETAS	SUZUKI	NEW VITARA MC GL LUX AT 2WD	NEW VITARA MC GL LUX AT 2WD	72,380	65,140	57,900
CAMIONETAS	SUZUKI	NEW VITARA MC GL LUX MT 2WD	NEW VITARA MC GL LUX MT 2WD	63,900	57,510	51,120
CAMIONETAS	SUZUKI	NEW VITARA MC GLX FULL 1.4 TURBO MT 4X2	NEW VITARA MC GLX FULL 1.4 TURBO MT 4X2	71,480	64,330	57,180
CAMIONETAS	SUZUKI	NEW VITARA MC GLX FULL MT 1.4 TURBO ALLGRIP	NEW VITARA MC GLX FULL MT 1.4 TURBO ALLGRIP	75,700	68,130	60,560
CAMIONETAS	SUZUKI	NEW VITARA MC LIMITED 1.4 AT TURBO ALLGRIP	NEW VITARA MC LIMITED 1.4 AT TURBO ALLGRIP	92,590	83,330	74,070
CAMIONETAS	SUZUKI	NOMADE 1.6	NOMADE 1.6	60,540	54,490	48,430
CAMIONETAS	SUZUKI	NOMADE TURBODIESEL 1,9	NOMADE TURBODIESEL 1,9	65,450	58,910	52,360
CAMIONETAS	SUZUKI	SAMURAI 1.9 TD	SAMURAI 1.9 TD	45,810	41,230	36,650
CAMIONETAS	SUZUKI	SAMURAI 4X4	SAMURAI 4X4	40,890	36,800	32,710
CAMIONETAS	SUZUKI	SAMURAI LONG BODY 1.9 TD	SAMURAI LONG BODY 1.9 TD	49,080	44,170	39,260
CAMIONETAS	SUZUKI	SAMURAI PICK UP 1.9 TD	SAMURAI PICK UP 1.9 TD	47,770	42,990	38,220
CAMIONETAS	SUZUKI	SAMURAI PICK UP 4X4	SAMURAI PICK UP 4X4	47,450	42,710	37,960
CAMIONETAS	SUZUKI	SAMURAI SPORT CONVERTIBLE	SAMURAI SPORT CONVERTIBLE	47,450	42,710	37,960
CAMIONETAS	SUZUKI	SAMURAI VX	SAMURAI VX	52,370	47,130	41,900
CAMIONETAS	SUZUKI	S-CROSS	S-CROSS	51,410	46,270	41,130
CAMIONETAS	SUZUKI	S-CROSS 1.4 TURBO 2WD LIMITED AT	S-CROSS 1.4 TURBO 2WD LIMITED AT	67,270	60,540	53,820
CAMIONETAS	SUZUKI	S-CROSS 1.4 TURBO ALLGRIP LIMITED AT	S-CROSS 1.4 TURBO ALLGRIP LIMITED AT	75,360	67,820	60,290
CAMIONETAS	SUZUKI	S-CROSS 1.6 2WD GA 5MT	S-CROSS 1.6 2WD GA 5MT	55,630	50,070	44,500
CAMIONETAS	SUZUKI	S-CROSS 1.6 2WD GL 5 MT	S-CROSS 1.6 2WD GL 5 MT	58,860	52,970	47,090
CAMIONETAS	SUZUKI	S-CROSS 1.6 2WD GL 5MT GLPT	S-CROSS 1.6 2WD GL 5MT GLPT	60,540	54,490	48,430
CAMIONETAS	SUZUKI	S-CROSS 1.6 2WD GL AT	S-CROSS 1.6 2WD GL AT	63,950	57,560	51,160
CAMIONETAS	SUZUKI	S-CROSS 1.6 2WD GL AT GLPT	S-CROSS 1.6 2WD GL AT GLPT	67,610	60,850	54,090
CAMIONETAS	SUZUKI	S-CROSS 1.6 4WD GL 5MT	S-CROSS 1.6 4WD GL 5MT	60,540	54,490	48,430
CAMIONETAS	SUZUKI	S-CROSS 1.6 4WD GLX	S-CROSS 1.6 4WD GLX	53,840	48,460	43,070
CAMIONETAS	SUZUKI	S-CROSS 1.6 4WD GLX AT	S-CROSS 1.6 4WD GLX AT	75,270	67,740	60,220
CAMIONETAS	SUZUKI	S-CROSS GA 1.6 MEC.	S-CROSS GA 1.6 MEC.	49,080	44,170	39,260
CAMIONETAS	SUZUKI	S-CROSS GL 1.6 4WD CVT	S-CROSS GL 1.6 4WD CVT	75,710	68,140	60,570
CAMIONETAS	SUZUKI	S-CROSS GL 1.6 4WD MEC.	S-CROSS GL 1.6 4WD MEC.	63,040	56,740	50,430
CAMIONETAS	SUZUKI	S-CROSS GL 1.6 AT	S-CROSS GL 1.6 AT	48,800	43,920	39,040
CAMIONETAS	SUZUKI	S-CROSS GL 1.6 CVT	S-CROSS GL 1.6 CVT	58,900	53,010	47,120
CAMIONETAS	SUZUKI	S-CROSS GL 1.6 MEC.	S-CROSS GL 1.6 MEC.	51,890	46,700	41,510
CAMIONETAS	SUZUKI	S-CROSS GLX AWD 1.6 CVT	S-CROSS GLX AWD 1.6 CVT	58,410	52,570	46,730
CAMIONETAS	SUZUKI	S-CROSS GLX AWD 1.6 MT	S-CROSS GLX AWD 1.6 MT	65,450	58,910	52,360
CAMIONETAS	SUZUKI	SIDEKICK 1.6	SIDEKICK 1.6	57,270	51,540	45,820
CAMIONETAS	SUZUKI	SIDEKICK TURBODIESEL 1.9	SIDEKICK TURBODIESEL 1.9	62,170	55,950	49,740
CAMIONETAS	SUZUKI	S-PRESSO	S-PRESSO	27,900	25,110	22,320
CAMIONETAS	SUZUKI	S-PRESSO GA 1.0 MT 4X2 GLPT	S-PRESSO GA 1.0 MT 4X2 GLPT	38,660	34,790	30,930
CAMIONETAS	SUZUKI	S-PRESSO GA MT	S-PRESSO GA MT	30,250	27,230	24,200
CAMIONETAS	SUZUKI	S-PRESSO GA MT GLPT	S-PRESSO GA MT GLPT	31,270	28,140	25,020
CAMIONETAS	SUZUKI	S-PRESSO GL 1.0 AMT 4X2	S-PRESSO GL 1.0 AMT 4X2	44,930	40,440	35,940
CAMIONETAS	SUZUKI	S-PRESSO GL 1.0 AMT 4X2 V2	S-PRESSO GL 1.0 AMT 4X2 V2	37,990	34,190	30,390
CAMIONETAS	SUZUKI	S-PRESSO GL 1.0 MT 4X2 GLPT	S-PRESSO GL 1.0 MT 4X2 GLPT	34,640	31,180	27,710
CAMIONETAS	SUZUKI	S-PRESSO GL 1.0 MT 4X2 V2	S-PRESSO GL 1.0 MT 4X2 V2	37,650	33,890	30,120
CAMIONETAS	SUZUKI	S-PRESSO GL 1.0 MT 4X2 V2 GLPT	S-PRESSO GL 1.0 MT 4X2 V2 GLPT	41,860	37,670	33,490
CAMIONETAS	SUZUKI	S-PRESSO GL MT	S-PRESSO GL MT	28,270	25,440	22,620
CAMIONETAS	SUZUKI	S-PRESSO GL MT GLPT	S-PRESSO GL MT GLPT	34,970	31,470	27,980
CAMIONETAS	SUZUKI	VITARA	VITARA	56,210	50,590	44,970
CAMIONETAS	SUZUKI	VITARA CONVERTIBLE 3P	VITARA CONVERTIBLE 3P	50,730	45,660	40,580
CAMIONETAS	SUZUKI	VITARA GL LUX MT 2WD	VITARA GL LUX MT 2WD	58,380	52,540	46,700
CAMIONETAS	SUZUKI	VITARA LIMITED ATI 1.4 TURBO ALLGRIP	VITARA LIMITED ATI 1.4 TURBO ALLGRIP	80,970	72,870	64,780
CAMIONETAS	SUZUKI	VITARA LUX SW 1.8	VITARA LUX SW 1.8	98,560	88,700	78,850
CAMIONETAS	SUZUKI	VITARA LUX TECHO LONA 1.6 3P	VITARA LUX TECHO LONA 1.6 3P	70,800	63,720	56,640
CAMIONETAS	SUZUKI	VITARA LUX TECHO METAL 1.6 3P	VITARA LUX TECHO METAL 1.6 3P	63,840	57,460	51,070
CAMIONETAS	SUZUKI	VITARA NEW VITARA GLX FULL AT 2WD	VITARA NEW VITARA GLX FULL AT 2WD	52,380	47,140	41,900
CAMIONETAS	SUZUKI	VITARA NOMADE AUT.	VITARA NOMADE AUT.	96,590	86,930	77,270
CAMIONETAS	SUZUKI	VITARA NOMADE MEC.	VITARA NOMADE MEC.	91,670	82,500	73,340
CAMIONETAS	SUZUKI	VITARA SIDEKICK AUT.	VITARA SIDEKICK AUT.	84,480	76,030	67,580
CAMIONETAS	SUZUKI	VITARA SIDEKICK MEC.	VITARA SIDEKICK MEC.	78,580	70,720	62,860
CAMIONETAS	SUZUKI	VITARA STD. SW 1.8	VITARA STD. SW 1.8	92,980	83,680	74,380
CAMIONETAS	SUZUKI	VITARA STD. TECHO METAL 1.6 3P	VITARA STD. TECHO METAL 1.6 3P	58,930	53,040	47,140
CAMIONETAS	SUZUKI	VITARA TURBODIESEL 1.9	VITARA TURBODIESEL 1.9	54,000	48,600	43,200
CAMIONETAS	SUZUKI	VITARA WAGON 2.0 V6 5P	VITARA WAGON 2.0 V6 5P	114,570	103,110	91,660
CAMIONETAS	SUZUKI	VITARA WAGON LUX 1.6 5P	VITARA WAGON LUX 1.6 5P	103,470	93,120	82,780
CAMIONETAS	SUZUKI	VITARA WAGON STD 5P	VITARA WAGON STD 5P	84,960	76,460	67,970
CAMIONETAS	SUZUKI	VITARA WJX 4X4 3P	VITARA WJX 4X4 3P	67,130	60,420	53,700
CAMIONETAS	SUZUKI	VITARA WJX 4X4 5P	VITARA WJX 4X4 5P	84,960	76,460	67,970
CAMIONETAS	SUZUKI	WAGON R+ 1.0	WAGON R+ 1.0	35,980	32,380	28,780
CAMIONETAS	SUZUKI	WAGON R+ 1.2	WAGON R+ 1.2	30,740	27,670	24,590
CAMIONETAS	SUZUKI	XL - 7 2.7 V6	XL - 7 2.7 V6	98,190	88,370	78,550
CAMIONETAS	SUZUKI	XL - 7 2.7 V6 AUT.	XL - 7 2.7 V6 AUT.	104,740	94,270	83,790
CAMIONETAS	SUZUKI	XL- 7 2.0 TDI	XL- 7 2.0 TDI	104,740	94,270	83,790
CAMIONETAS	SUZUKI	XL 7 GLX 1.5 AT	XL 7 GLX 1.5 AT	68,740	61,870	54,990
CAMIONETAS	SUZUKI	XL 7 GLX 1.5 MT 4X2	XL 7 GLX 1.5 MT 4X2	57,930	52,140	46,340
CAMIONETAS	SUZUKI	XL7	XL7	67,320	60,590	53,860
CAMIONETAS	SUZUKI	XL-7 2.7 AUT.	XL-7 2.7 AUT.	111,290	100,160	89,030
CAMIONETAS	SUZUKI	XL-7 2.7 MEC.	XL-7 2.7 MEC.	104,740	94,270	83,790
CAMIONETAS	SUZUKI	XL-7 3.6 V6	XL-7 3.6 V6	121,150	109,040	96,920
CAMIONETAS	SUZUKI	XL7 GLX 1.5 AT 4X2	XL7 GLX 1.5 AT 4X2	60,570	54,510	48,460
CAMIONETAS	SUZUKI	XL7 GLX 1.5 AT 4X2 GLPT	XL7 GLX 1.5 AT 4X2 GLPT	77,970	70,170	62,380
CAMIONETAS	SUZUKI		XL7 GLX 1.5 MT 4X2	79,450	71,510	63,560
CAMIONETAS	SUZUKI	XL7 GLX 1.5 MT 4X2 GLPT	XL7 GLX 1.5 MT 4X2 GLPT	73,560	66,200	58,850
CAMIONETAS	SUZUKI	XL7 ISG GLX 1.5 AT 4X2	XL7 ISG GLX 1.5 AT 4X2	91,200	82,080	72,960
CAMIONETAS	SUZUKI	XL7 ISG GLX 1.5 MT 4X2	XL7 ISG GLX 1.5 MT 4X2	79,400	71,460	63,520
CAMIONETAS	SUZUKI	XL7 LIMITED	XL7 LIMITED	134,240	120,820	107,390
CAMIONETAS	SUZUKI	XL-7 TDI MT	XL-7 TDI MT	104,740	94,270	83,790
CAMIONETAS	SUZUKI	XL-7 V6 AT	XL-7 V6 AT	98,190	88,370	78,550
CAMIONETAS	SUZUKI	XL-7 V6 MT	XL-7 V6 MT	104,740	94,270	83,790
CAMIONETAS	SUZUKI	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	62,210	55,990	49,770
CAMIONETAS	SUZUKI	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	76,510	68,860	61,210

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	**Marca**	**Modelo de vehículo publicado para el 2025**	**Modelo de vehículo publicado para el 2026**	**2025**	**2024**	**2023**
CAMIONETAS	SUZUKI	OTROS MODELOS	OTROS MODELOS	62,170	55,950	49,740
CAMIONETAS	SWM	G01 1.5T MT	G01 1.5T MT	58,530	52,680	46,820
CAMIONETAS	SWM	G01 1.5T MT FULL	G01 1.5T MT FULL	52,720	47,450	42,180
CAMIONETAS	SWM	G01 SEMIFULL	G01 SEMIFULL	42,030	37,830	33,620
CAMIONETAS	SWM	G01F 1.5T SEMI FULL AT	G01F 1.5T SEMI FULL AT	60,590	54,530	48,470
CAMIONETAS	SWM	G01F 1.5T SEMI FULL MT	G01F 1.5T SEMI FULL MT	53,850	48,470	43,080
CAMIONETAS	SWM		G01F AT ELITE FULL	66,990	60,290	53,590
CAMIONETAS	SWM	G03 LUXURY MT 7AS	G03 LUXURY MT 7AS	48,130	43,320	38,500
CAMIONETAS	SWM	G03 LUXURY MT 8AS	G03 LUXURY MT 8AS	49,140	44,230	39,310
CAMIONETAS	SWM	G03 S406 LUXURY	G03 S406 LUXURY	48,470	43,620	38,780
CAMIONETAS	SWM	G03 S406 SEMI FULL	G03 S406 SEMI FULL	47,110	42,400	37,690
CAMIONETAS	SWM	G03 SEMIFULL MT 7AS	G03 SEMIFULL MT 7AS	43,750	39,380	35,000
CAMIONETAS	SWM	G03 SEMIFULL MT 8AS	G03 SEMIFULL MT 8AS	45,100	40,590	36,080
CAMIONETAS	SWM	G05 PRO 1.5 LUXURY	G05 PRO 1.5 LUXURY	69,010	62,110	55,210
CAMIONETAS	SWM	G05 PRO 2.0 LUXURY	G05 PRO 2.0 LUXURY	61,600	55,440	49,280
CAMIONETAS	SWM		M7 4X2 1.5 MT DELUXE	24,400	21,960	19,520
CAMIONETAS	SWM		M7 4X2 1.5 MT LUXURY	23,050	20,750	18,440
CAMIONETAS	SWM	X2 1.5L MT	X2 1.5L MT	41,730	37,560	33,380
CAMIONETAS	SWM	X2 STANDARD	X2 STANDARD	39,710	35,740	31,770
CAMIONETAS	SWM		X3 4X2 1.5 TM SEMIFULL	20,190	18,170	16,150
CAMIONETAS	SWM	X7	X7	56,210	50,590	44,970
CAMIONETAS	SWM	X7 1.8L MT ELITE	X7 1.8L MT ELITE	57,220	51,500	45,780
CAMIONETAS	SWM	X7 2.0L MT ELITE	X7 2.0L MT ELITE	47,110	42,400	37,690
CAMIONETAS	SWM	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	48,300	43,470	38,640
CAMIONETAS	SWM	OTROS MODELOS	OTROS MODELOS	39,360	35,420	31,490
CAMIONETAS	TATA	SAFARI TDI	SAFARI TDI	78,550	70,700	62,840
CAMIONETAS	TATA	TELCOLINE PICK UP DC 4X2	TELCOLINE PICK UP DC 4X2	47,450	42,710	37,960
CAMIONETAS	TATA	TELCOLINE PICK UP DC 4X4	TELCOLINE PICK UP DC 4X4	58,900	53,010	47,120
CAMIONETAS	TATA	TELCOLINE PICK UP TL-01 DC 4X2	TELCOLINE PICK UP TL-01 DC 4X2	42,540	38,290	34,030
CAMIONETAS	TATA	TELCOLINE PICK UP TL-03 DC 4X4	TELCOLINE PICK UP TL-03 DC 4X4	72,000	64,800	57,600
CAMIONETAS	TATA	TELCOLINE TL-02 DC	TELCOLINE TL-02 DC	60,540	54,490	48,430
CAMIONETAS	TATA	TELCOLINE TL-04 DC	TELCOLINE TL-04 DC	55,630	50,070	44,500
CAMIONETAS	TATA	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	45,000	40,500	36,000
CAMIONETAS	TATA	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	65,450	58,910	52,360
CAMIONETAS	TATA	OTROS MODELOS	OTROS MODELOS	60,540	54,490	48,430
CAMIONETAS	TESLA	MODEL X PLAID	MODEL X PLAID	576,580	518,920	461,260
CAMIONETAS	TESLA	MODEL X SINVERSION	MODEL X SINVERSION	392,410	353,170	313,930
CAMIONETAS	TESLA	MODEL Y LONG RANGE	MODEL Y LONG RANGE	356,720	321,050	285,380
CAMIONETAS	TESLA	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	392,410	353,170	313,930
CAMIONETAS	TESLA	OTROS MODELOS	OTROS MODELOS	441,910	397,720	353,530
CAMIONETAS	T-KING	ZB1020ADC3V	ZB1020ADC3V	28,600	25,740	22,880
CAMIONETAS	T-KING	ZB1020BDC3F	ZB1020BDC3F	32,380	29,140	25,900
CAMIONETAS	T-KING	ZB1020BDC3F STD	ZB1020BDC3F STD	34,350	30,920	27,480
CAMIONETAS	T-KING	ZB1020BSC3F	ZB1020BSC3F	36,670	33,000	29,340
CAMIONETAS	T-KING	ZB1020BSC3F STD	ZB1020BSC3F STD	41,510	37,360	33,210
CAMIONETAS	T-KING	ZB1021ADC3F	ZB1021ADC3F	31,390	28,250	25,110
CAMIONETAS	T-KING	ZB1021ASC3V A6	ZB1021ASC3V A6	39,550	35,600	31,640
CAMIONETAS	T-KING	ZB1022BDBS	ZB1022BDBS	33,700	30,330	26,960
CAMIONETAS	T-KING	ZB1022BDC3V STD	ZB1022BDC3V STD	34,990	31,490	27,990
CAMIONETAS	T-KING	ZB1022BSC3V	ZB1022BSC3V	32,710	29,440	26,170
CAMIONETAS	T-KING	ZB1022BSC3V STD	ZB1022BSC3V STD	40,050	36,050	32,040
CAMIONETAS	T-KING	ZB1022XXYBDBS	ZB1022XXYBDBS	41,490	37,340	33,190
CAMIONETAS	T-KING	ZB1023ADB3F	ZB1023ADB3F	37,110	33,400	29,690
CAMIONETAS	T-KING	ZB1023ADB3F A6	ZB1023ADB3F A6	33,640	30,280	26,910
CAMIONETAS	T-KING	ZB1023ADB3F STD	ZB1023ADB3F STD	29,440	26,500	23,550
CAMIONETAS	T-KING	ZB1023ADB75	ZB1023ADB75	31,080	27,970	24,860
CAMIONETAS	T-KING	ZB1023ASB3F	ZB1023ASB3F	30,100	27,090	24,080
CAMIONETAS	T-KING	ZB1023ASB3F A6	ZB1023ASB3F A6	35,530	31,980	28,420
CAMIONETAS	T-KING	ZB1023ASB3F STD	ZB1023ASB3F STD	31,080	27,970	24,860
CAMIONETAS	T-KING	ZB1030BDD0L STD	ZB1030BDD0L STD	38,280	34,450	30,620
CAMIONETAS	T-KING	ZB1030DDE1L STD	ZB1030DDE1L STD	41,730	37,560	33,380
CAMIONETAS	T-KING	ZB1030DSE1L STD	ZB1030DSE1L STD	46,440	41,800	37,150
CAMIONETAS	T-KING	ZB1040LDC5F	ZB1040LDC5F	35,490	31,940	28,390
CAMIONETAS	T-KING	ZB1041LDC5S	ZB1041LDC5S	34,680	31,210	27,740
CAMIONETAS	T-KING	ZB5020XXYADC3V A6	ZB5020XXYADC3V A6	37,010	33,310	29,610
CAMIONETAS	T-KING	ZB5020XXYBDC3F	ZB5020XXYBDC3F	36,380	32,740	29,100
CAMIONETAS	T-KING	ZB5020XXYBDC3F STD	ZB5020XXYBDC3F STD	39,250	35,330	31,400
CAMIONETAS	T-KING	ZB5020XXYBSC3F	ZB5020XXYBSC3F	43,510	39,160	34,810
CAMIONETAS	T-KING	ZB5020XXYBSC3F STD	ZB5020XXYBSC3F STD	39,250	35,330	31,400
CAMIONETAS	T-KING	ZB5021XXYASC3V	ZB5021XXYASC3V	43,370	39,030	34,700
CAMIONETAS	T-KING	ZB5023XXYADB3F	ZB5023XXYADB3F	40,250	36,230	32,200
CAMIONETAS	T-KING	ZB5023XXYADB3F A6	ZB5023XXYADB3F A6	39,710	35,740	31,770
CAMIONETAS	T-KING	ZB5023XXYADB3F STD	ZB5023XXYADB3F STD	32,710	29,440	26,170
CAMIONETAS	T-KING	ZB5023XXYASB3F	ZB5023XXYASB3F	32,710	29,440	26,170
CAMIONETAS	T-KING	ZB5023XXYASB3F STD	ZB5023XXYASB3F STD	32,710	29,440	26,170
CAMIONETAS	T-KING	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	37,700	33,930	30,160
CAMIONETAS	T-KING	OTROS MODELOS	OTROS MODELOS	32,710	29,440	26,170
CAMIONETAS	TOYOTA	4RUNNER	4RUNNER	133,920	120,530	107,140
CAMIONETAS	TOYOTA		4RUNNER 2.4T AT SR5	237,450	213,710	189,960
CAMIONETAS	TOYOTA	4RUNNER 3.4 C.C	4RUNNER 3.4 C.C	129,980	116,980	103,980
CAMIONETAS	TOYOTA	4RUNNER 4.0 V6 AUT.	4RUNNER 4.0 V6 AUT.	133,920	120,530	107,140
CAMIONETAS	TOYOTA		4RUNNER 4X4 2.4T AT LIMITED	279,510	251,560	223,610
CAMIONETAS	TOYOTA	4RUNNER DIES.	4RUNNER DIES.	129,980	116,980	103,980
CAMIONETAS	TOYOTA	4RUNNER G 4.0 V6 AUT.	4RUNNER G 4.0 V6 AUT.	129,650	116,690	103,720
CAMIONETAS	TOYOTA	4RUNNER LTD 4.0 V6 AUT.	4RUNNER LTD 4.0 V6 AUT.	133,920	120,530	107,140
CAMIONETAS	TOYOTA	4RUNNER LTD 4X2 4.0 V6 AUT.	4RUNNER LTD 4X2 4.0 V6 AUT.	142,550	128,300	114,040
CAMIONETAS	TOYOTA	4RUNNER SR5 4.0 V6 AUT.	4RUNNER SR5 4.0 V6 AUT.	133,920	120,530	107,140
CAMIONETAS	TOYOTA	AVANZA	AVANZA	69,010	62,110	55,210
CAMIONETAS	TOYOTA	AVANZA 1.5 AT	AVANZA 1.5 AT	58,210	52,390	46,570
CAMIONETAS	TOYOTA	AVANZA 1.5 AT FMC	AVANZA 1.5 AT FMC	74,600	67,140	59,680
CAMIONETAS	TOYOTA	AVANZA 1.5 CVT	AVANZA 1.5 CVT	64,860	58,370	51,890
CAMIONETAS	TOYOTA	AVANZA 1.5 CVT GLP	AVANZA 1.5 CVT GLP	74,100	66,690	59,280
CAMIONETAS	TOYOTA	AVANZA 1.5 CVT GNV	AVANZA 1.5 CVT GNV	75,110	67,600	60,090
CAMIONETAS	TOYOTA	AVANZA 1.5 MT	AVANZA 1.5 MT	66,050	59,450	52,840
CAMIONETAS	TOYOTA	AVANZA 1.5 MT CARGO	AVANZA 1.5 MT CARGO	36,980	33,280	29,580
CAMIONETAS	TOYOTA	AVANZA 1.5 MT FMC	AVANZA 1.5 MT FMC	70,570	63,510	56,460
CAMIONETAS	TOYOTA	AVANZA 1.5 MT GLP	AVANZA 1.5 MT GLP	62,680	56,410	50,140
CAMIONETAS	TOYOTA	AVANZA 1.5 MT GNV	AVANZA 1.5 MT GNV	61,160	55,040	48,930
CAMIONETAS	TOYOTA	CHR	CHR	90,940	81,850	72,750
CAMIONETAS	TOYOTA	CHR 1.8 FULL DLUX	CHR 1.8 FULL DLUX	110,100	99,090	88,080
CAMIONETAS	TOYOTA	CHR 1.8 PREMIUM	CHR 1.8 PREMIUM	108,670	97,800	86,940
CAMIONETAS	TOYOTA	COASTER DIESEL	COASTER DIESEL	224,950	202,460	179,960
CAMIONETAS	TOYOTA	COROLLA CROSS 1.8 HV FULL DLUX CVT	COROLLA CROSS 1.8 HV FULL DLUX CVT	102,610	92,350	82,090
CAMIONETAS	TOYOTA	COROLLA CROSS 1.8 HV PREMIUM CVT	COROLLA CROSS 1.8 HV PREMIUM CVT	97,830	88,050	78,260
CAMIONETAS	TOYOTA	COROLLA CROSS 2.0 CVT	COROLLA CROSS 2.0 CVT	78,710	70,840	62,970

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	TOYOTA	COROLLA CROSS 2.0 CVT GLP	COROLLA CROSS 2.0 CVT GLP	87,300	78,570	69,840
CAMIONETAS	TOYOTA	COROLLA CROSS 2.0 CVT GNV	COROLLA CROSS 2.0 CVT GNV	88,240	79,420	70,590
CAMIONETAS	TOYOTA	COROLLA CROSS 2.0 FULL CVT	COROLLA CROSS 2.0 FULL CVT	72,120	64,910	57,700
CAMIONETAS	TOYOTA	COROLLA CROSS 2.0 FULL D-LUX CVT	COROLLA CROSS 2.0 FULL D-LUX CVT	90,530	81,480	72,420
CAMIONETAS	TOYOTA	COROLLA CROSS 2.0 GR SPORT CVT	COROLLA CROSS 2.0 GR SPORT CVT	88,490	79,640	70,790
CAMIONETAS	TOYOTA	COROLLA CROSS HYBRID 1.8 FULL D-LUX CVT	COROLLA CROSS HYBRID 1.8 FULL D-LUX CVT	86,170	77,550	68,940
CAMIONETAS	TOYOTA	COROLLA CROSS HYBRID 1.8 HV FULL DLUX CVT	COROLLA CROSS HYBRID 1.8 HV FULL DLUX CVT	96,920	87,230	77,540
CAMIONETAS	TOYOTA	COROLLA CROSS HYBRID 1.8 HV PREMIUM CVT	COROLLA CROSS HYBRID 1.8 HV PREMIUM CVT	98,050	88,250	78,440
CAMIONETAS	TOYOTA	COROLLA CROSS HYBRID 1.8 PREMIUM CVT	COROLLA CROSS HYBRID 1.8 PREMIUM CVT	90,940	81,850	72,750
CAMIONETAS	TOYOTA	FJ CRUISER 3.0 AT TD	FJ CRUISER 3.0 AT TD	125,720	113,150	100,580
CAMIONETAS	TOYOTA	FJ CRUISER 4.0 AT	FJ CRUISER 4.0 AT	132,050	118,850	105,640
CAMIONETAS	TOYOTA	FJ CRUISER 4.0 AT 50TH	FJ CRUISER 4.0 AT 50TH	145,670	131,100	116,540
CAMIONETAS	TOYOTA	FJ CRUISER 4.0 AT DESERT ADVENTURE	FJ CRUISER 4.0 AT DESERT ADVENTURE	181,720	163,550	145,380
CAMIONETAS	TOYOTA	FJ CRUISER 4.0 AT V6	FJ CRUISER 4.0 AT V6	145,670	131,100	116,540
CAMIONETAS	TOYOTA	FJ CRUISER 4.0 MT	FJ CRUISER 4.0 MT	127,170	114,450	101,740
CAMIONETAS	TOYOTA	FJ CRUISER 4.0 MT 50TH	FJ CRUISER 4.0 MT 50TH	140,760	126,680	112,610
CAMIONETAS	TOYOTA	FJ CRUISER 4.0 V6	FJ CRUISER 4.0 V6	142,400	128,160	113,920
CAMIONETAS	TOYOTA	FJ CRUISER AT DESERT ADVENTURE	FJ CRUISER AT DESERT ADVENTURE	129,230	116,310	103,380
CAMIONETAS	TOYOTA	FORTUNER	FORTUNER	111,290	100,160	89,030
CAMIONETAS	TOYOTA	FORTUNER 2.7	FORTUNER 2.7	127,880	115,090	102,300
CAMIONETAS	TOYOTA	FORTUNER 2.7 CITY 4X2 AT	FORTUNER 2.7 CITY 4X2 AT	127,040	114,340	101,630
CAMIONETAS	TOYOTA	FORTUNER 2.8 ADVENTURE D-LUX	FORTUNER 2.8 ADVENTURE D-LUX	164,570	148,110	131,660
CAMIONETAS	TOYOTA	FORTUNER 2.8 GR SPORT 4X4 AT	FORTUNER 2.8 GR SPORT 4X4 AT	230,830	207,750	184,660
CAMIONETAS	TOYOTA	FORTUNER 3.0 TD	FORTUNER 3.0 TD	147,910	133,120	118,330
CAMIONETAS	TOYOTA	FORTUNER 3.0 TD AUT.	FORTUNER 3.0 TD AUT.	153,200	137,880	122,560
CAMIONETAS	TOYOTA	FORTUNER 4X2 2.7 AT D-LUX FULL	FORTUNER 4X2 2.7 AT D-LUX FULL	183,010	164,710	146,410
CAMIONETAS	TOYOTA	FORTUNER 4X2 2.7 MT D-LUX FULL	FORTUNER 4X2 2.7 MT D-LUX FULL	118,540	106,690	94,830
CAMIONETAS	TOYOTA	FORTUNER 4X2 2.7 MT FULL	FORTUNER 4X2 2.7 MT FULL	89,390	80,450	71,510
CAMIONETAS	TOYOTA	FORTUNER 4X4 2.8 AT ADVENTURE D-LUX	FORTUNER 4X4 2.8 AT ADVENTURE D-LUX	156,180	140,560	124,940
CAMIONETAS	TOYOTA	FORTUNER 4X4 2.8 MT ADVENTURE	FORTUNER 4X4 2.8 MT ADVENTURE	131,560	118,400	105,250
CAMIONETAS	TOYOTA	FORTUNER 4X4 TD A/T	FORTUNER 4X4 TD A/T	139,640	125,680	111,710
CAMIONETAS	TOYOTA	FORTUNER 4X4 TD M/T	FORTUNER 4X4 TD M/T	134,580	121,120	107,660
CAMIONETAS	TOYOTA	HIACE	HIACE	78,160	70,340	62,530
CAMIONETAS	TOYOTA	HIACE COMMUTER	HIACE COMMUTER	141,740	127,570	113,390
CAMIONETAS	TOYOTA	HIACE COMMUTER 12 ASIENTOS 2KD	HIACE COMMUTER 12 ASIENTOS 2KD	83,600	75,240	66,880
CAMIONETAS	TOYOTA	HIACE COMMUTER 1GD	HIACE COMMUTER 1GD	110,190	99,170	88,150
CAMIONETAS	TOYOTA	HIACE COMMUTER 1GD - DX	HIACE COMMUTER 1GD - DX	81,950	73,760	65,560
CAMIONETAS	TOYOTA	HIACE COMMUTER 1GD - GL	HIACE COMMUTER 1GD - GL	70,400	63,360	56,320
CAMIONETAS	TOYOTA	HIACE COMMUTER 1GD DX MT HIGH ROOF	HIACE COMMUTER 1GD DX MT HIGH ROOF	160,960	144,860	128,770
CAMIONETAS	TOYOTA	HIACE COMMUTER 1GD DX MT LOW ROOF	HIACE COMMUTER 1GD DX MT LOW ROOF	121,550	109,400	97,240
CAMIONETAS	TOYOTA	HIACE COMMUTER 1KD HP	HIACE COMMUTER 1KD HP	112,760	101,480	90,210
CAMIONETAS	TOYOTA	HIACE COMMUTER 2GD HIGH ROOF GL	HIACE COMMUTER 2GD HIGH ROOF GL	168,400	151,560	134,720
CAMIONETAS	TOYOTA	HIACE COMMUTER DIES.	HIACE COMMUTER DIES.	109,920	98,930	87,940
CAMIONETAS	TOYOTA	HIACE COMMUTER DIESEL TECHO ALTO AC	HIACE COMMUTER DIESEL TECHO ALTO AC	136,840	123,160	109,470
CAMIONETAS	TOYOTA	HIACE COMMUTER HIGH 2KD	HIACE COMMUTER HIGH 2KD	137,050	123,350	109,640
CAMIONETAS	TOYOTA	HIACE COMMUTER HIGH A/C 2KD	HIACE COMMUTER HIGH A/C 2KD	141,510	127,360	113,210
CAMIONETAS	TOYOTA	HIACE COMMUTER HIGH ROOF	HIACE COMMUTER HIGH ROOF	132,610	119,350	106,090
CAMIONETAS	TOYOTA	HIACE COMMUTER HIGH ROOF 1GD	HIACE COMMUTER HIGH ROOF 1GD	103,740	93,370	82,990
CAMIONETAS	TOYOTA	HIACE COMMUTER HIGH ROOF 1GD - DX	HIACE COMMUTER HIGH ROOF 1GD - DX	145,490	130,940	116,390
CAMIONETAS	TOYOTA	HIACE COMMUTER HIGH ROOF 1GD - DX AT	HIACE COMMUTER HIGH ROOF 1GD - DX AT	145,990	131,390	116,790
CAMIONETAS	TOYOTA	HIACE COMMUTER HIGH ROOF 1GD - GL	HIACE COMMUTER HIGH ROOF 1GD - GL	133,250	119,930	106,600
CAMIONETAS	TOYOTA	HIACE COMMUTER HIGH ROOF 1GD - GL AT	HIACE COMMUTER HIGH ROOF 1GD - GL AT	153,860	138,470	123,090
CAMIONETAS	TOYOTA	HIACE COMMUTER HIGH ROOF 1KD HP	HIACE COMMUTER HIGH ROOF 1KD HP	134,210	120,790	107,370
CAMIONETAS	TOYOTA	HIACE COMMUTER HIGH ROOF A/C 1KD - HP	HIACE COMMUTER HIGH ROOF A/C 1KD - HP	133,920	120,530	107,140
CAMIONETAS	TOYOTA	HIACE COMMUTER HIGHROOF AC	HIACE COMMUTER HIGHROOF AC	136,840	123,160	109,470
CAMIONETAS	TOYOTA	HIACE COMMUTER SUPER LONG DSL	HIACE COMMUTER SUPER LONG DSL	122,100	109,890	97,680
CAMIONETAS	TOYOTA	HIACE COMMUTER TECHO ALTO 3.0 DIESEL	HIACE COMMUTER TECHO ALTO 3.0 DIESEL	132,930	119,640	106,340
CAMIONETAS	TOYOTA	HIACE PANEL	HIACE PANEL	95,400	85,860	76,320
CAMIONETAS	TOYOTA	HIACE PANEL (TECHO ALTO) DIESEL	HIACE PANEL (TECHO ALTO) DIESEL	117,700	105,930	94,160
CAMIONETAS	TOYOTA	HIACE PANEL 1GD - DX	HIACE PANEL 1GD - DX	97,560	87,800	78,050
CAMIONETAS	TOYOTA	HIACE PANEL 1GD MT HIGH ROOF	HIACE PANEL 1GD MT HIGH ROOF	142,470	128,220	113,980
CAMIONETAS	TOYOTA	HIACE PANEL 1GD MT LOW ROOF	HIACE PANEL 1GD MT LOW ROOF	119,860	107,870	95,890
CAMIONETAS	TOYOTA	HIACE PANEL 5 PUERTAS 2KD	HIACE PANEL 5 PUERTAS 2KD	98,780	88,900	79,020
CAMIONETAS	TOYOTA	HIACE PANEL DIES.	HIACE PANEL DIES.	95,130	85,620	76,100
CAMIONETAS	TOYOTA	HIACE PANEL HIGH ROOF 1GD - DX	HIACE PANEL HIGH ROOF 1GD - DX	124,580	112,120	99,660
CAMIONETAS	TOYOTA	HIACE PANNEL 1KD HP	HIACE PANNEL 1KD HP	92,290	83,060	73,830
CAMIONETAS	TOYOTA	HIACE TOURISM 1GD MT HIGH ROOF	HIACE TOURISM 1GD MT HIGH ROOF	173,750	156,380	139,000
CAMIONETAS	TOYOTA	HIACE TOURISM 1GD MT LOW ROOF	HIACE TOURISM 1GD MT LOW ROOF	130,640	117,580	104,510
CAMIONETAS	TOYOTA	HIGHLANDER 2.7 4X2 AT	HIGHLANDER 2.7 4X2 AT	128,410	115,570	102,730
CAMIONETAS	TOYOTA	HIGHLANDER 3.5 4X4 AT	HIGHLANDER 3.5 4X4 AT	129,000	116,100	103,200
CAMIONETAS	TOYOTA	HILUX	HILUX	85,940	77,350	68,750
CAMIONETAS	TOYOTA	HILUX 4X2	HILUX 4X2	89,490	80,540	71,590
CAMIONETAS	TOYOTA	HILUX 4X2 2GD SR	HILUX 4X2 2GD SR	92,790	83,510	74,230
CAMIONETAS	TOYOTA	HILUX 4X2 C/S GAS M/T	HILUX 4X2 C/S GAS M/T	69,610	62,650	55,690
CAMIONETAS	TOYOTA	HILUX 4X2 CD MT TURBO DIESEL UP SR	HILUX 4X2 CD MT TURBO DIESEL UP SR	91,770	82,590	73,420
CAMIONETAS	TOYOTA	HILUX 4X2 DC 2GD MT SR	HILUX 4X2 DC 2GD MT SR	84,450	76,010	67,560
CAMIONETAS	TOYOTA	HILUX 4X4 3.0 CD TD AB	HILUX 4X4 3.0 CD TD AB	121,580	109,420	97,260
CAMIONETAS	TOYOTA	HILUX 4X4 3.0 CD TD AB LTD	HILUX 4X4 3.0 CD TD AB LTD	128,120	115,310	102,500
CAMIONETAS	TOYOTA		HILUX 4X4 AT DC 1GD SRX	192,950	173,660	154,360
CAMIONETAS	TOYOTA	HILUX 4X4 C/D MT TURBO DIESEL INTER UP	HILUX 4X4 C/D MT TURBO DIESEL INTER UP	119,270	107,340	95,420
CAMIONETAS	TOYOTA	HILUX 4X4 C/D MT TURBO DIESEL UP	HILUX 4X4 C/D MT TURBO DIESEL UP	103,470	93,120	82,780
CAMIONETAS	TOYOTA	HILUX 4X4 C/D TD AB	HILUX 4X4 C/D TD AB	105,530	94,980	84,420
CAMIONETAS	TOYOTA	HILUX 4X4 C/S CHASIS 1GD	HILUX 4X4 C/S CHASIS 1GD	103,730	93,360	82,980
CAMIONETAS	TOYOTA	HILUX 4X4 C/S TD M/T	HILUX 4X4 C/S TD M/T	88,370	79,530	70,700
CAMIONETAS	TOYOTA	HILUX 4X4 CS 2GD MT	HILUX 4X4 CS 2GD MT	90,040	81,040	72,030
CAMIONETAS	TOYOTA	HILUX 4X4 D/C 1GD GR-SPORT II	HILUX 4X4 D/C 1GD GR-SPORT II	152,420	137,180	121,940
CAMIONETAS	TOYOTA	HILUX 4X4 D/C 1GD M/T SR	HILUX 4X4 D/C 1GD M/T SR	117,750	105,980	94,200
CAMIONETAS	TOYOTA	HILUX 4X4 D/C 1GD SRV	HILUX 4X4 D/C 1GD SRV	122,420	110,180	97,940
CAMIONETAS	TOYOTA	HILUX 4X4 D/C 2TR M/T	HILUX 4X4 D/C 2TR M/T	98,220	88,400	78,580
CAMIONETAS	TOYOTA	HILUX 4X4 DC 1GD GR SPORT III	HILUX 4X4 DC 1GD GR SPORT III	168,370	151,530	134,700
CAMIONETAS	TOYOTA	HILUX 4X4 DC 1GD GR SPORT IV	HILUX 4X4 DC 1GD GR SPORT IV	198,680	178,810	158,940
CAMIONETAS	TOYOTA	HILUX 4X4 DC 1GD MT SR AC	HILUX 4X4 DC 1GD MT SR AC	141,290	127,160	113,030
CAMIONETAS	TOYOTA	HILUX 4X4 DC 1GD SR - EVP	HILUX 4X4 DC 1GD SR - EVP	111,050	99,950	88,840
CAMIONETAS	TOYOTA	HILUX 4X4 DC 2GD AT SR	HILUX 4X4 DC 2GD AT SR	124,580	112,120	99,660
CAMIONETAS	TOYOTA	HILUX 4X4 DC 2GD MT SR	HILUX 4X4 DC 2GD MT SR	111,500	100,350	89,200
CAMIONETAS	TOYOTA	HILUX C/D 4X2 GAS M/T	HILUX C/D 4X2 GAS M/T	62,870	56,580	50,300
CAMIONETAS	TOYOTA	HILUX C/D 4X2 TD M/T	HILUX C/D 4X2 TD M/T	66,800	60,120	53,440
CAMIONETAS	TOYOTA	HILUX C/D 4X2 TD MT AB AC	HILUX C/D 4X2 TD MT AB AC	93,550	84,200	74,840
CAMIONETAS	TOYOTA	HILUX C/D 4X4 3.0 TD M/T	HILUX C/D 4X4 3.0 TD M/T	112,130	100,920	89,700
CAMIONETAS	TOYOTA	HILUX C/D 4X4 GAS M/T	HILUX C/D 4X4 GAS M/T	74,650	67,190	59,720
CAMIONETAS	TOYOTA	HILUX C/D 4X4 TD M/T	HILUX C/D 4X4 TD M/T	94,620	85,160	75,700
CAMIONETAS	TOYOTA	HILUX C/S 4X2 TD M/T	HILUX C/S 4X2 TD M/T	66,400	59,760	53,120
CAMIONETAS	TOYOTA	HILUX CD 4X2	HILUX CD 4X2	62,870	56,580	50,300
CAMIONETAS	TOYOTA	HILUX CD 4X2 2.5 TD	HILUX CD 4X2 2.5 TD	83,950	75,560	67,160
CAMIONETAS	TOYOTA	HILUX CD 4X2 2.7	HILUX CD 4X2 2.7	64,070	57,660	51,260
CAMIONETAS	TOYOTA	HILUX CD 4X2 3.0 DIES	HILUX CD 4X2 3.0 DIES	68,990	62,090	55,190
CAMIONETAS	TOYOTA	HILUX CD 4X2 DIES.	HILUX CD 4X2 DIES.	59,240	53,320	47,390
CAMIONETAS	TOYOTA	HILUX CD 4X4 2.4 C.C.	HILUX CD 4X4 2.4 C.C.	89,060	80,150	71,250
CAMIONETAS	TOYOTA	HILUX CD 4X4 2.5 TD	HILUX CD 4X4 2.5 TD	100,550	90,500	80,440
CAMIONETAS	TOYOTA	HILUX CD 4X4 2.7 C.C.	HILUX CD 4X4 2.7 C.C.	99,670	89,700	79,740

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	TOYOTA	HILUX CD 4X4 3.0 DIES	HILUX CD 4X4 3.0 DIES	109,920	98,930	87,940
CAMIONETAS	TOYOTA	HILUX CD 4X4 DIES.	HILUX CD 4X4 DIES.	90,530	81,480	72,420
CAMIONETAS	TOYOTA	HILUX CHAS.CAB. 4X2	HILUX CHAS.CAB. 4X2	59,460	53,510	47,570
CAMIONETAS	TOYOTA	HILUX CHAS.CAB.DIES. 4X2	HILUX CHAS.CAB.DIES. 4X2	63,430	57,090	50,740
CAMIONETAS	TOYOTA	HILUX CS 4X2	HILUX CS 4X2	67,900	61,110	54,320
CAMIONETAS	TOYOTA	HILUX CS 4X2 2.5 TD	HILUX CS 4X2 2.5 TD	69,160	62,240	55,330
CAMIONETAS	TOYOTA	HILUX CS 4X2 DIES.	HILUX CS 4X2 DIES.	69,610	62,650	55,690
CAMIONETAS	TOYOTA	HILUX CS 4X4 2.5 TD	HILUX CS 4X4 2.5 TD	89,220	80,300	71,380
CAMIONETAS	TOYOTA	HILUX CS 4X4 2.7 C.C	HILUX CS 4X4 2.7 C.C	93,310	83,980	74,650
CAMIONETAS	TOYOTA	HILUX CS 4X4 2GD	HILUX CS 4X4 2GD	97,160	87,440	77,730
CAMIONETAS	TOYOTA	HILUX CS 4X4 DIES.	HILUX CS 4X4 DIES.	106,260	95,630	85,010
CAMIONETAS	TOYOTA	HILUX CS 4X4 GAS.	HILUX CS 4X4 GAS.	78,880	70,990	63,100
CAMIONETAS	TOYOTA	HILUX DC 4X2 2GD	HILUX DC 4X2 2GD	77,110	69,400	61,690
CAMIONETAS	TOYOTA	HILUX DC 4X2 2GD MT	HILUX DC 4X2 2GD MT	86,960	78,260	69,570
CAMIONETAS	TOYOTA	HILUX DC 4X2 2GD SR	HILUX DC 4X2 2GD SR	70,740	63,670	56,590
CAMIONETAS	TOYOTA	HILUX DC 4X4 1GD MT	HILUX DC 4X4 1GD MT	79,560	71,600	63,650
CAMIONETAS	TOYOTA	HILUX DC 4X4 1GD SR	HILUX DC 4X4 1GD SR	96,250	86,630	77,000
CAMIONETAS	TOYOTA	HILUX DC 4X4 1GD SRV AT	HILUX DC 4X4 1GD SRV AT	152,300	137,070	121,840
CAMIONETAS	TOYOTA	HILUX DC 4X4 1GD SRV MT	HILUX DC 4X4 1GD SRV MT	121,150	109,040	96,920
CAMIONETAS	TOYOTA	HILUX DC 4X4 2GD SR	HILUX DC 4X4 2GD SR	93,260	83,930	74,610
CAMIONETAS	TOYOTA	HILUX DC 4X4 2TR	HILUX DC 4X4 2TR	83,010	74,710	66,410
CAMIONETAS	TOYOTA	HILUX GL CD 4X2	HILUX GL CD 4X2	82,540	74,290	66,030
CAMIONETAS	TOYOTA	HILUX GL CD 4X2 DIES.	HILUX GL CD 4X2 DIES.	93,640	84,280	74,910
CAMIONETAS	TOYOTA	HILUX GL CD 4X4	HILUX GL CD 4X4	127,950	115,160	102,360
CAMIONETAS	TOYOTA	HILUX GL CD 4X4 DIES.	HILUX GL CD 4X4 DIES.	122,520	110,270	98,020
CAMIONETAS	TOYOTA	HILUX GX CD 4X4 DIES.	HILUX GX CD 4X4 DIES.	105,590	95,030	84,470
CAMIONETAS	TOYOTA	HILUX GX CD 4X4 GAS.	HILUX GX CD 4X4 GAS.	89,030	80,130	71,220
CAMIONETAS	TOYOTA	HILUX INT C/D 4X4 TD MEC.	HILUX INT C/D 4X4 TD MEC.	106,410	95,770	85,130
CAMIONETAS	TOYOTA	HILUX INT C/D 4X4 TD MEC. AB	HILUX INT C/D 4X4 TD MEC. AB	108,050	97,250	86,440
CAMIONETAS	TOYOTA	HILUX SRV C/D 4X4 TD M/T	HILUX SRV C/D 4X4 TD M/T	114,850	103,370	91,880
CAMIONETAS	TOYOTA	HILUX SRV CD 4X4 3.0 TD AUT.	HILUX SRV CD 4X4 3.0 TD AUT.	138,240	124,420	110,590
CAMIONETAS	TOYOTA	HILUX SRV CD 4X4 3.0 TD MEC.	HILUX SRV CD 4X4 3.0 TD MEC.	131,660	118,490	105,330
CAMIONETAS	TOYOTA	HILUX SRV INT C/D 4X4 TD AUT.	HILUX SRV INT C/D 4X4 TD AUT.	123,770	111,390	99,020
CAMIONETAS	TOYOTA	HILUX SRV INT C/D 4X4 TD MEC.	HILUX SRV INT C/D 4X4 TD MEC.	118,850	106,970	95,080
CAMIONETAS	TOYOTA	HILUX STOUT 4X2 CS 2GD MT	HILUX STOUT 4X2 CS 2GD MT	65,640	59,080	52,510
CAMIONETAS	TOYOTA	HILUX TURBO CD 4X4 3.0 DIES.	HILUX TURBO CD 4X4 3.0 DIES.	104,110	93,700	83,290
CAMIONETAS	TOYOTA	HILUX TURBO SRV CD 4X4 DIES.	HILUX TURBO SRV CD 4X4 DIES.	111,290	100,160	89,030
CAMIONETAS	TOYOTA	HILUX XL CD 4X2 DIES.	HILUX XL CD 4X2 DIES.	68,850	61,970	55,080
CAMIONETAS	TOYOTA	HILUX XL CD 4X2 GAS.	HILUX XL CD 4X2 GAS.	62,050	55,850	49,640
CAMIONETAS	TOYOTA	HILUX XL CD 4X4 DIES.	HILUX XL CD 4X4 DIES.	113,060	101,750	90,450
CAMIONETAS	TOYOTA	HILUX XL CD 4X4 GAS	HILUX XL CD 4X4 GAS	106,210	95,590	84,970
CAMIONETAS	TOYOTA	LAND CRUISER 100 GX SW 4.5	LAND CRUISER 100 GX SW 4.5	171,580	154,420	137,260
CAMIONETAS	TOYOTA	LAND CRUISER 100 VX SW GAS. AUT.	LAND CRUISER 100 VX SW GAS. AUT.	173,540	156,190	138,830
CAMIONETAS	TOYOTA	LAND CRUISER 200	LAND CRUISER 200	258,050	232,250	206,440
CAMIONETAS	TOYOTA	LAND CRUISER 200 4.5L V8 TT	LAND CRUISER 200 4.5L V8 TT	275,040	247,540	220,030
CAMIONETAS	TOYOTA	LAND CRUISER 200 4.6 V8 AUT.	LAND CRUISER 200 4.6 V8 AUT.	291,760	262,580	233,410
CAMIONETAS	TOYOTA	LAND CRUISER 200 SW 4.7 AUT.	LAND CRUISER 200 SW 4.7 AUT.	263,040	236,740	210,430
CAMIONETAS	TOYOTA	LAND CRUISER 200 V8 TWINTURBO 50TH	LAND CRUISER 200 V8 TWINTURBO 50TH	278,270	250,440	222,620
CAMIONETAS	TOYOTA	LAND CRUISER 70	LAND CRUISER 70	127,710	114,940	102,170
CAMIONETAS	TOYOTA	LAND CRUISER 70 HT LW A/C	LAND CRUISER 70 HT LW A/C	162,070	145,860	129,660
CAMIONETAS	TOYOTA	LAND CRUISER 70 P/U A/C	LAND CRUISER 70 P/U A/C	139,030	125,130	111,220
CAMIONETAS	TOYOTA	LAND CRUISER 70 P/U DC A/C	LAND CRUISER 70 P/U DC A/C	146,040	131,440	116,830
CAMIONETAS	TOYOTA	LAND CRUISER DIES.	LAND CRUISER DIES.	216,100	194,490	172,880
CAMIONETAS	TOYOTA	LAND CRUISER GAS.	LAND CRUISER GAS.	174,840	157,360	139,870
CAMIONETAS	TOYOTA	LAND CRUISER PRADO	LAND CRUISER PRADO	125,720	113,150	100,580
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 2.4T VX AT	LAND CRUISER PRADO 2.4T VX AT	276,140	248,530	220,910
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 2.4T VXL AT	LAND CRUISER PRADO 2.4T VXL AT	309,820	278,840	247,860
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 2.7 AUT.	LAND CRUISER PRADO 2.7 AUT.	156,350	140,720	125,080
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 2.7 AUT. 3 DOOR	LAND CRUISER PRADO 2.7 AUT. 3 DOOR	127,710	114,940	102,170
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 2.7 MEC.	LAND CRUISER PRADO 2.7 MEC.	147,640	132,880	118,110
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 2.7 TXL	LAND CRUISER PRADO 2.7 TXL	167,500	150,750	134,000
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 2.7 TXL AT	LAND CRUISER PRADO 2.7 TXL AT	170,620	153,560	136,500
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 2.7 TXL AT	LAND CRUISER PRADO 2.7 TXL AT	170,620	153,560	136,500
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 2.7 TXL MT	LAND CRUISER PRADO 2.7 TXL MT	175,300	157,770	140,240
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 2.7 TXL MT	LAND CRUISER PRADO 2.7 TXL MT	175,300	157,770	140,240
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 3.0 TDI AUT.	LAND CRUISER PRADO 3.0 TDI AUT.	160,150	144,140	128,120
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 4.0 AT VX	LAND CRUISER PRADO 4.0 AT VX	203,100	182,790	162,480
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 4.0 AT VX SPECIAL	LAND CRUISER PRADO 4.0 AT VX SPECIAL	183,350	165,020	146,680
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 4.0 TX AT	LAND CRUISER PRADO 4.0 TX AT	168,270	151,440	134,620
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 4.0 TXL AT	LAND CRUISER PRADO 4.0 TXL AT	188,610	169,750	150,890
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 4.0 TXL MT	LAND CRUISER PRADO 4.0 TXL MT	213,870	192,480	171,100
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 4.0 V6	LAND CRUISER PRADO 4.0 V6	175,500	157,950	140,400
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 4.0 V6 AT	LAND CRUISER PRADO 4.0 V6 AT	182,700	164,430	146,160
CAMIONETAS	TOYOTA	LAND CRUISER PRADO 4.0 VX	LAND CRUISER PRADO 4.0 VX	144,680	130,210	115,740
CAMIONETAS	TOYOTA	LAND CRUISER PRADO GX	LAND CRUISER PRADO GX	135,790	122,210	108,630
CAMIONETAS	TOYOTA	LAND CRUISER PRADO GX 2.7	LAND CRUISER PRADO GX 2.7	129,000	116,100	103,200
CAMIONETAS	TOYOTA	LAND CRUISER PRADO GX 2.7 AUT.	LAND CRUISER PRADO GX 2.7 AUT.	135,540	121,990	108,430
CAMIONETAS	TOYOTA	LAND CRUISER PRADO GX 3.0 C.C.	LAND CRUISER PRADO GX 3.0 C.C.	155,200	139,680	124,160
CAMIONETAS	TOYOTA	LAND CRUISER PRADO VX GSL	LAND CRUISER PRADO VX GSL	151,390	136,250	121,110
CAMIONETAS	TOYOTA	LITE ACE	LITE ACE	34,050	30,650	27,240
CAMIONETAS	TOYOTA	NOAH	NOAH	39,290	35,360	31,430
CAMIONETAS	TOYOTA	PANEL TECHO ALTO (DX) - MT	PANEL TECHO ALTO (DX) - MT	131,820	118,640	105,460
CAMIONETAS	TOYOTA	PANEL TECHO BAJO (DX) - MT	PANEL TECHO BAJO (DX) - MT	110,680	99,610	88,540
CAMIONETAS	TOYOTA	PICK UP 4X4 DC 1GD SRV	PICK UP 4X4 DC 1GD SRV	129,980	116,980	103,980
CAMIONETAS	TOYOTA	PREVIA 2.4 AUT.	PREVIA 2.4 AUT.	156,820	141,140	125,460
CAMIONETAS	TOYOTA	PRIVADO TECHO ALTO (GL) - MT	PRIVADO TECHO ALTO (GL) - MT	161,430	145,290	129,140
CAMIONETAS	TOYOTA	PRIVADO TECHO ALTO CONVERTIDA (GL) - MT	PRIVADO TECHO ALTO CONVERTIDA (GL) - MT	161,430	145,290	129,140
CAMIONETAS	TOYOTA	PRIVADO TECHO BAJO (GL) - MT	PRIVADO TECHO BAJO (GL) - MT	121,050	108,950	96,840
CAMIONETAS	TOYOTA	PRIVADO TECHO BAJO CONVERTIDA (GL) - MT	PRIVADO TECHO BAJO CONVERTIDA (GL) - MT	121,050	108,950	96,840
CAMIONETAS	TOYOTA	RAIZE	RAIZE	45,800	41,220	36,640
CAMIONETAS	TOYOTA	RAIZE 1.2 MID CVT	RAIZE 1.2 MID CVT	57,220	51,500	45,780
CAMIONETAS	TOYOTA	RAIZE 1.2 MID MT	RAIZE 1.2 MID MT	56,210	50,590	44,970
CAMIONETAS	TOYOTA	RAIZE 1.2 MT	RAIZE 1.2 MT	51,160	46,040	40,930
CAMIONETAS	TOYOTA	RAV4	RAV4	66,310	59,680	53,050
CAMIONETAS	TOYOTA	RAV4 2.0 4X2 CVT FULL D-LUX	RAV4 2.0 4X2 CVT FULL D-LUX	91,840	82,660	73,470
CAMIONETAS	TOYOTA	RAV4 2.0 4X2 FULL CVT	RAV4 2.0 4X2 FULL CVT	111,650	100,490	89,320
CAMIONETAS	TOYOTA	RAV4 2.0 4X2 MT FULL	RAV4 2.0 4X2 MT FULL	104,280	93,850	83,420
CAMIONETAS	TOYOTA	RAV4 2.0 4X2 MT FULL D-LUX	RAV4 2.0 4X2 MT FULL D-LUX	92,340	83,110	73,870
CAMIONETAS	TOYOTA	RAV4 2.0 4X4 MT FULL D-LUX	RAV4 2.0 4X4 MT FULL D-LUX	103,080	92,770	82,460
CAMIONETAS	TOYOTA	RAV4 2.0 AT GLI	RAV4 2.0 AT GLI	102,160	91,940	81,730
CAMIONETAS	TOYOTA	RAV4 2.0 AT GXI	RAV4 2.0 AT GXI	77,400	69,660	61,920
CAMIONETAS	TOYOTA	RAV4 2.0 GLI	RAV4 2.0 GLI	100,260	90,230	80,210
CAMIONETAS	TOYOTA	RAV4 2.0 GXI	RAV4 2.0 GXI	107,720	96,950	86,180
CAMIONETAS	TOYOTA	RAV4 2.5 4X2 CVT FULL D-LUX HYBRID	RAV4 2.5 4X2 CVT FULL D-LUX HYBRID	93,290	83,960	74,630
CAMIONETAS	TOYOTA	RAV4 2.5 4X2 CVT PREMIUM HYBRID	RAV4 2.5 4X2 CVT PREMIUM HYBRID	103,740	93,370	82,990
CAMIONETAS	TOYOTA	RAV4 2.5 4X2 CVT PREMIUM HYBRID PLUS	RAV4 2.5 4X2 CVT PREMIUM HYBRID PLUS	132,930	119,640	106,340
CAMIONETAS	TOYOTA	RAV4 2.5 4X4 AT ADVENTURE	RAV4 2.5 4X4 AT ADVENTURE	134,180	120,760	107,340
CAMIONETAS	TOYOTA	RAV4 4X2 2.0 CVT	RAV4 4X2 2.0 CVT	88,510	79,660	70,810
CAMIONETAS	TOYOTA	RAV4 4X2 2.0 MEC.	RAV4 4X2 2.0 MEC.	86,760	78,080	69,410
CAMIONETAS	TOYOTA	RAV4 4X2 2.4 AT GX ADV	RAV4 4X2 2.4 AT GX ADV	88,400	79,560	70,720

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	TOYOTA	RAV4 4X2 2.4 MT GX ADV	RAV4 4X2 2.4 MT GX ADV	86,760	78,080	69,410
CAMIONETAS	TOYOTA	RAV4 4X2 2.5 AUT.	RAV4 4X2 2.5 AUT.	99,400	89,460	79,520
CAMIONETAS	TOYOTA	RAV4 4X2 2.5 CVT LIMITED HYBRID	RAV4 4X2 2.5 CVT LIMITED HYBRID	143,840	129,460	115,070
CAMIONETAS	TOYOTA	RAV4 4X2 2.5 CVT PLUG-IN HYBRID	RAV4 4X2 2.5 CVT PLUG-IN HYBRID	125,220	112,700	100,180
CAMIONETAS	TOYOTA	RAV4 4X2 2.5 MEC.	RAV4 4X2 2.5 MEC.	94,620	85,160	75,700
CAMIONETAS	TOYOTA	RAV4 4X4 2.5 ADVENTURE	RAV4 4X4 2.5 ADVENTURE	129,610	116,650	103,690
CAMIONETAS	TOYOTA	RAV4 4X4 2.5 AUT.	RAV4 4X4 2.5 AUT.	108,610	97,750	86,890
CAMIONETAS	TOYOTA	RAV4 4X4 2.5 MEC.	RAV4 4X4 2.5 MEC.	103,560	93,200	82,850
CAMIONETAS	TOYOTA	RAV4 AT	RAV4 AT	107,400	96,660	85,920
CAMIONETAS	TOYOTA	RAV4 AT GL	RAV4 AT GL	101,380	91,240	81,100
CAMIONETAS	TOYOTA	RAV4 AT LX	RAV4 AT LX	100,680	90,610	80,540
CAMIONETAS	TOYOTA	RAV4 GX 2.4	RAV4 GX 2.4	90,400	81,360	72,320
CAMIONETAS	TOYOTA	RAV4 GX 2.4 AUT.	RAV4 GX 2.4 AUT.	95,440	85,900	76,350
CAMIONETAS	TOYOTA	RAV4 GX 2.4 M/T	RAV4 GX 2.4 M/T	90,400	81,360	72,320
CAMIONETAS	TOYOTA	RAV4 GX 4X2 2.4	RAV4 GX 4X2 2.4	88,080	79,270	70,460
CAMIONETAS	TOYOTA	RAV4 GX 4X2 2.4 AUT.	RAV4 GX 4X2 2.4 AUT.	93,130	83,820	74,500
CAMIONETAS	TOYOTA	RAV4 GX 4X4 2.4 AUT.	RAV4 GX 4X4 2.4 AUT.	102,000	91,800	81,600
CAMIONETAS	TOYOTA	RAV4 GX 4X4 2.4 MEC.	RAV4 GX 4X4 2.4 MEC.	96,860	87,170	77,490
CAMIONETAS	TOYOTA	RAV4 HEV 2.5 4X2 FULL D-LUX CVT	RAV4 HEV 2.5 4X2 FULL D-LUX CVT	136,710	123,040	109,370
CAMIONETAS	TOYOTA	RAV4 HV 2.5 4X2 FULL D-LUX CVT	RAV4 HV 2.5 4X2 FULL D-LUX CVT	138,730	124,860	110,980
CAMIONETAS	TOYOTA	RAV4 HV 2.5 4X2 PREMIUM CVT	RAV4 HV 2.5 4X2 PREMIUM CVT	144,120	129,710	115,300
CAMIONETAS	TOYOTA	RAV4 HV 2.5 4X2 PREMIUM PLUS CVT	RAV4 HV 2.5 4X2 PREMIUM PLUS CVT	136,600	122,940	109,280
CAMIONETAS	TOYOTA	RAV4 HV 4X2 2.5 CVT LIMITED	RAV4 HV 4X2 2.5 CVT LIMITED	146,950	132,260	117,560
CAMIONETAS	TOYOTA	RAV4 HYBRID	RAV4 HYBRID	81,190	73,070	64,950
CAMIONETAS	TOYOTA	RAV4 MT	RAV4 MT	91,640	82,480	73,310
CAMIONETAS	TOYOTA	RAV4 MT GL	RAV4 MT GL	93,060	83,750	74,450
CAMIONETAS	TOYOTA	RAV4 MT LX	RAV4 MT LX	95,770	86,190	76,620
CAMIONETAS	TOYOTA	RAV4 POWER 4X4 2.5 AT D-LUX	RAV4 POWER 4X4 2.5 AT D-LUX	127,000	114,300	101,600
CAMIONETAS	TOYOTA	RAV4 SPORT 4X2 2.0 CVT	RAV4 SPORT 4X2 2.0 CVT	86,430	77,790	69,140
CAMIONETAS	TOYOTA	RAV4 SPORT 4X2 2.0 MT	RAV4 SPORT 4X2 2.0 MT	90,660	81,590	72,530
CAMIONETAS	TOYOTA	RAV4 SPORT 4X4 2.0 CVT D-LUX	RAV4 SPORT 4X4 2.0 CVT D-LUX	112,610	101,350	90,090
CAMIONETAS	TOYOTA	RAV4 SPORT 4X4 2.0 MT D-LUX	RAV4 SPORT 4X4 2.0 MT D-LUX	109,660	98,690	87,730
CAMIONETAS	TOYOTA	RAV4 VX 2.4 AUT.	RAV4 VX 2.4 AUT.	112,860	101,570	90,290
CAMIONETAS	TOYOTA	RUSH	RUSH	67,270	60,540	53,820
CAMIONETAS	TOYOTA	RUSH 1.5 FULL AT	RUSH 1.5 FULL AT	60,200	54,180	48,160
CAMIONETAS	TOYOTA	RUSH 1.5 FULL AT GLP	RUSH 1.5 FULL AT GLP	84,600	76,140	67,680
CAMIONETAS	TOYOTA	RUSH 1.5 FULL D-LUX AT	RUSH 1.5 FULL D-LUX AT	72,000	64,800	57,600
CAMIONETAS	TOYOTA	RUSH 1.5 FULL D-LUX AT GLP	RUSH 1.5 FULL D-LUX AT GLP	90,100	81,090	72,080
CAMIONETAS	TOYOTA	RUSH 1.5 FULL D-LUX MT	RUSH 1.5 FULL D-LUX MT	79,450	71,510	63,560
CAMIONETAS	TOYOTA	RUSH 1.5 FULL D-LUX MT GLP	RUSH 1.5 FULL D-LUX MT GLP	85,990	77,390	68,790
CAMIONETAS	TOYOTA	RUSH 1.5 FULL MT	RUSH 1.5 FULL MT	62,560	56,300	50,050
CAMIONETAS	TOYOTA	RUSH 1.5 MT FULL GLP	RUSH 1.5 MT FULL GLP	74,260	66,830	59,410
CAMIONETAS	TOYOTA	STOUT	STOUT	65,450	58,910	52,360
CAMIONETAS	TOYOTA	STOUT CHAS.CAB.	STOUT CHAS.CAB.	62,210	55,990	49,770
CAMIONETAS	TOYOTA	STOUT TOLVA	STOUT TOLVA	67,450	60,710	53,960
CAMIONETAS	TOYOTA	TACOMA 4X4 TRD OFF ROAD	TACOMA 4X4 TRD OFF ROAD	120,410	108,370	96,330
CAMIONETAS	TOYOTA	TACOMA TRD PRO	TACOMA TRD PRO	133,060	119,750	106,450
CAMIONETAS	TOYOTA	TACOMA TRD SPORT	TACOMA TRD SPORT	129,460	116,510	103,570
CAMIONETAS	TOYOTA	URBAN CRUISER 1.3 M/T	URBAN CRUISER 1.3 M/T	68,340	61,510	54,670
CAMIONETAS	TOYOTA	URBAN CRUISER 1.3 MT/DC	URBAN CRUISER 1.3 MT/DC	63,450	57,110	50,760
CAMIONETAS	TOYOTA	YARIS CROSS 1.5 CVT FULL	YARIS CROSS 1.5 CVT FULL	82,820	74,540	66,260
CAMIONETAS	TOYOTA	YARIS CROSS 1.5 CVT FULL DLUX	YARIS CROSS 1.5 CVT FULL DLUX	90,110	81,100	72,090
CAMIONETAS	TOYOTA	YARIS CROSS 1.5 CVT HV FULL	YARIS CROSS 1.5 CVT HV FULL	96,380	86,740	77,100
CAMIONETAS	TOYOTA	YARIS CROSS 1.5 MT FULL	YARIS CROSS 1.5 MT FULL	67,320	60,590	53,860
CAMIONETAS	TOYOTA	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	88,490	79,640	70,790
CAMIONETAS	TOYOTA	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	122,420	110,180	97,940
CAMIONETAS	TOYOTA	OTROS MODELOS	OTROS MODELOS	132,380	119,140	105,900
CAMIONETAS	VGV	U70 ESTANDAR	U70 ESTANDAR	58,940	53,050	47,150
CAMIONETAS	VGV	U70 LUX	U70 LUX	70,730	63,660	56,580
CAMIONETAS	VGV	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	70,730	63,660	56,580
CAMIONETAS	VGV	OTROS MODELOS	OTROS MODELOS	58,940	53,050	47,150
CAMIONETAS	VICTORY	FURGON VIRU 2P	FURGON VIRU 2P	31,730	28,560	25,380
CAMIONETAS	VICTORY	GHT6402E LUXURY V1	GHT6402E LUXURY V1	33,680	30,310	26,940
CAMIONETAS	VICTORY	JUPITER V1	JUPITER V1	27,510	24,760	22,010
CAMIONETAS	VICTORY	MOCHE II 1.0L	MOCHE II 1.0L	24,860	22,370	19,890
CAMIONETAS	VICTORY	MOCHE II 1.3L	MOCHE II 1.3L	32,050	28,850	25,640
CAMIONETAS	VICTORY	MOCHE II BASIC	MOCHE II BASIC	26,190	23,570	20,950
CAMIONETAS	VICTORY	SCH6402E	SCH6402E	26,010	23,410	20,810
CAMIONETAS	VICTORY	SCH6402E JUPITER V1	SCH6402E JUPITER V1	31,630	28,470	25,300
CAMIONETAS	VICTORY	SCH6402E LUXURY V1	SCH6402E LUXURY V1	30,310	27,280	24,250
CAMIONETAS	VICTORY	SCH6430	SCH6430	33,620	30,260	26,900
CAMIONETAS	VICTORY	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	31,630	28,470	25,300
CAMIONETAS	VICTORY	OTROS MODELOS	OTROS MODELOS	27,510	24,760	22,010
CAMIONETAS	VOLKSWAGEN	AMAROK	AMAROK	102,440	92,200	81,950
CAMIONETAS	VOLKSWAGEN	AMAROK AMBULANCIA RURAL BITDI 4X4	AMAROK AMBULANCIA RURAL BITDI 4X4	284,830	256,350	227,860
CAMIONETAS	VOLKSWAGEN	AMAROK BITDI HIGLINE 4X4 2.0	AMAROK BITDI HIGLINE 4X4 2.0	91,640	82,480	73,310
CAMIONETAS	VOLKSWAGEN	AMAROK BITDI POWER 4X4 2.0	AMAROK BITDI POWER 4X4 2.0	101,820	91,640	81,460
CAMIONETAS	VOLKSWAGEN	AMAROK BITDI POWER PLUS 4X4 2.0	AMAROK BITDI POWER PLUS 4X4 2.0	119,470	107,520	95,580
CAMIONETAS	VOLKSWAGEN	AMAROK BITDI TRENDLINE 4X4 2.0	AMAROK BITDI TRENDLINE 4X4 2.0	129,300	116,370	103,440
CAMIONETAS	VOLKSWAGEN	AMAROK CABINA SIMPLE BITDI 4X4	AMAROK CABINA SIMPLE BITDI 4X4	96,550	86,900	77,240
CAMIONETAS	VOLKSWAGEN	AMAROK CABINA SIMPLE TDI 4X4	AMAROK CABINA SIMPLE TDI 4X4	85,100	76,590	68,080
CAMIONETAS	VOLKSWAGEN	AMAROK CANYON BITDI 4X4 AT	AMAROK CANYON BITDI 4X4 AT	131,910	118,720	105,530
CAMIONETAS	VOLKSWAGEN	AMAROK COMFORTLINE 3.0 V6 T	AMAROK COMFORTLINE 3.0 V6 T	96,890	87,200	77,510
CAMIONETAS	VOLKSWAGEN	AMAROK COMFORTLINE 3.0 V6 TDI 4X4 258CV	AMAROK COMFORTLINE 3.0 V6 TDI 4X4 258CV	124,110	111,700	99,290
CAMIONETAS	VOLKSWAGEN	AMAROK COMFORTLINE 3.0 V6 TDI 4X4 258CV TIP	AMAROK COMFORTLINE 3.0 V6 TDI 4X4 258CV TIP	126,330	113,700	101,060
CAMIONETAS	VOLKSWAGEN	AMAROK COMFORTLINE 3.0 V6 TDI 4X4 AT	AMAROK COMFORTLINE 3.0 V6 TDI 4X4 AT	121,110	109,000	96,890
CAMIONETAS	VOLKSWAGEN	AMAROK COMFORTLINE 3.0 V6 TDI 4X4 AT 258 CV	AMAROK COMFORTLINE 3.0 V6 TDI 4X4 AT 258 CV	128,960	116,060	103,170
CAMIONETAS	VOLKSWAGEN	AMAROK COMFORTLINE BITDI 4X4	AMAROK COMFORTLINE BITDI 4X4	121,110	109,000	96,890
CAMIONETAS	VOLKSWAGEN	AMAROK COMFORTLINE BITDI 4X4 - AT CANYON	AMAROK COMFORTLINE BITDI 4X4 - AT CANYON	130,280	117,250	104,220
CAMIONETAS	VOLKSWAGEN	AMAROK COMFORTLINE BITDI 4X4 AT	AMAROK COMFORTLINE BITDI 4X4 AT	102,440	92,200	81,950
CAMIONETAS	VOLKSWAGEN	AMAROK COMFORTLINE V6 TDI 4X4 - AT	AMAROK COMFORTLINE V6 TDI 4X4 - AT	124,250	111,830	99,400
CAMIONETAS	VOLKSWAGEN	AMAROK DARK LABEL BITDI 4X4 AT	AMAROK DARK LABEL BITDI 4X4 AT	131,910	118,720	105,530
CAMIONETAS	VOLKSWAGEN	AMAROK EXTREME 3.0 V6 TDI 4X4 - AT (190 KW)	AMAROK EXTREME 3.0 V6 TDI 4X4 - AT (190 KW)	183,560	165,200	146,850
CAMIONETAS	VOLKSWAGEN	AMAROK EXTREME 3.0 V6 TDI 4X4 258CV	AMAROK EXTREME 3.0 V6 TDI 4X4 258CV	175,100	157,590	140,080
CAMIONETAS	VOLKSWAGEN	AMAROK EXTREME 3.0 V6 TDI 4X4 258CV TIP	AMAROK EXTREME 3.0 V6 TDI 4X4 258CV TIP	203,570	183,210	162,860
CAMIONETAS	VOLKSWAGEN	AMAROK EXTREME 3.0 V6 TDI 4X4 AT	AMAROK EXTREME 3.0 V6 TDI 4X4 AT	111,940	100,750	89,550
CAMIONETAS	VOLKSWAGEN	AMAROK EXTREME 3.0 V6 TDI 4X4 AT 258 CV	AMAROK EXTREME 3.0 V6 TDI 4X4 AT 258 CV	169,920	152,930	135,940
CAMIONETAS	VOLKSWAGEN	AMAROK HIGHLINE	AMAROK HIGHLINE	107,520	96,770	86,020
CAMIONETAS	VOLKSWAGEN	AMAROK HIGHLINE 3.0 V6 TDI 4X4 - AT	AMAROK HIGHLINE 3.0 V6 TDI 4X4 - AT	125,970	113,370	100,780
CAMIONETAS	VOLKSWAGEN	AMAROK HIGHLINE 3.0 V6 TDI 4X4 - AT (190 KW)	AMAROK HIGHLINE 3.0 V6 TDI 4X4 - AT (190 KW)	107,910	97,120	86,330
CAMIONETAS	VOLKSWAGEN	AMAROK HIGHLINE 3.0 V6 TDI 4X4 258CV	AMAROK HIGHLINE 3.0 V6 TDI 4X4 258CV	117,880	106,090	94,300
CAMIONETAS	VOLKSWAGEN	AMAROK HIGHLINE 3.0 V6 TDI 4X4 258CV TIP	AMAROK HIGHLINE 3.0 V6 TDI 4X4 258CV TIP	188,420	169,580	150,740
CAMIONETAS	VOLKSWAGEN	AMAROK HIGHLINE 3.0V6 TDI 4X4 AT 258CV	AMAROK HIGHLINE 3.0V6 TDI 4X4 AT 258CV	146,360	131,720	117,090
CAMIONETAS	VOLKSWAGEN	AMAROK HIGHLINE BITDI 4X4	AMAROK HIGHLINE BITDI 4X4	107,350	96,620	85,880
CAMIONETAS	VOLKSWAGEN	AMAROK HIGHLINE BITDI 4X4 AT EXTREME	AMAROK HIGHLINE BITDI 4X4 AT EXTREME	83,490	75,140	66,790
CAMIONETAS	VOLKSWAGEN	AMAROK HIGHLINE CD 4X4 2.0 BITDI	AMAROK HIGHLINE CD 4X4 2.0 BITDI	107,910	97,120	86,330
CAMIONETAS	VOLKSWAGEN	AMAROK HIGHLINE CD 4X4 2.0 BITDI AT	AMAROK HIGHLINE CD 4X4 2.0 BITDI AT	124,380	111,940	99,500

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	VOLKSWAGEN	AMAROK POWER 4X2	AMAROK POWER 4X2	81,820	73,640	65,460
CAMIONETAS	VOLKSWAGEN	AMAROK POWER PLUS 4X2	AMAROK POWER PLUS 4X2	96,550	86,900	77,240
CAMIONETAS	VOLKSWAGEN	AMAROK POWER PLUS CD 4X2 2.0 TDI (AA)	AMAROK POWER PLUS CD 4X2 2.0 TDI (AA)	86,760	78,080	69,410
CAMIONETAS	VOLKSWAGEN	AMAROK POWER PLUS CD 4X2 2.0 TDI (AF)	AMAROK POWER PLUS CD 4X2 2.0 TDI (AF)	101,470	91,320	81,180
CAMIONETAS	VOLKSWAGEN	AMAROK POWER PLUS CD 4X4 2.0 TDI (A+PE) - 140HP	AMAROK POWER PLUS CD 4X4 2.0 TDI (A+PE) - 140HP	94,040	84,640	75,230
CAMIONETAS	VOLKSWAGEN	AMAROK POWER PLUS CD 4X4 2.0 TDI (F) - 140HP	AMAROK POWER PLUS CD 4X4 2.0 TDI (F) - 140HP	111,290	100,160	89,030
CAMIONETAS	VOLKSWAGEN	AMAROK POWER PLUS CDS 4X4 2.0 BITDI (AF+PE)	AMAROK POWER PLUS CDS 4X4 2.0 BITDI (AF+PE)	126,020	113,420	100,820
CAMIONETAS	VOLKSWAGEN	AMAROK TRENDLINE CD 4X4 2.0 BITDI	AMAROK TRENDLINE CD 4X4 2.0 BITDI	101,470	91,320	81,180
CAMIONETAS	VOLKSWAGEN	AMAROK TRENDLINE PLUS CD 4X2 2.0 TDI (A+PE) - 140CV	AMAROK TRENDLINE PLUS CD 4X2 2.0 TDI (A+PE) - 140CV	90,010	81,010	72,010
CAMIONETAS	VOLKSWAGEN	AMAROK TRENDLINE PLUS CD 4X4 2.0 TDI (A+PE) - 140CV	AMAROK TRENDLINE PLUS CD 4X4 2.0 TDI (A+PE) - 140CV	104,740	94,270	83,790
CAMIONETAS	VOLKSWAGEN	AMAROK TRENDLINE PLUS TDI 4X2	AMAROK TRENDLINE PLUS TDI 4X2	88,370	79,530	70,700
CAMIONETAS	VOLKSWAGEN	AMAROK TRENDLINE PLUS TDI 4X4	AMAROK TRENDLINE PLUS TDI 4X4	84,430	75,990	67,540
CAMIONETAS	VOLKSWAGEN	AMAROK TRENDLINE TDI 4X4	AMAROK TRENDLINE TDI 4X4	101,470	91,320	81,180
CAMIONETAS	VOLKSWAGEN	AMAROK V6 TDI 4X4 AT	AMAROK V6 TDI 4X4 AT	108,030	97,230	86,420
CAMIONETAS	VOLKSWAGEN	AMAROK V6 TDI 4X4 AT EXTREME	AMAROK V6 TDI 4X4 AT EXTREME	109,690	98,720	87,750
CAMIONETAS	VOLKSWAGEN	CADDY	CADDY	57,270	51,540	45,820
CAMIONETAS	VOLKSWAGEN	CADDY 1.8	CADDY 1.8	49,440	44,500	39,550
CAMIONETAS	VOLKSWAGEN	CADDY 1.9	CADDY 1.9	49,080	44,170	39,260
CAMIONETAS	VOLKSWAGEN	CADDY AC	CADDY AC	60,540	54,490	48,430
CAMIONETAS	VOLKSWAGEN	CADDY FURGON 1.8	CADDY FURGON 1.8	49,440	44,500	39,550
CAMIONETAS	VOLKSWAGEN	CADDY FURGON 1.9 DIESEL	CADDY FURGON 1.9 DIESEL	49,080	44,170	39,260
CAMIONETAS	VOLKSWAGEN	CADDY PANEL	CADDY PANEL	56,620	50,960	45,300
CAMIONETAS	VOLKSWAGEN	CADDY SIN AC	CADDY SIN AC	51,700	46,530	41,360
CAMIONETAS	VOLKSWAGEN	CRAFTER	CRAFTER	115,330	103,800	92,260
CAMIONETAS	VOLKSWAGEN	CRAFTER 13 ASIENTOS (12+1)	CRAFTER 13 ASIENTOS (12+1)	145,670	131,100	116,540
CAMIONETAS	VOLKSWAGEN	CRAFTER AMBULANCIA URBANA	CRAFTER AMBULANCIA URBANA	186,600	167,940	149,280
CAMIONETAS	VOLKSWAGEN	CRAFTER CONFIG AMB	CRAFTER CONFIG AMB	158,770	142,890	127,020
CAMIONETAS	VOLKSWAGEN	CRAFTER MICROBUS 15+1	CRAFTER MICROBUS 15+1	160,400	144,360	128,320
CAMIONETAS	VOLKSWAGEN	CRAFTER MINIBUS 20+1	CRAFTER MINIBUS 20+1	206,250	185,630	165,000
CAMIONETAS	VOLKSWAGEN	CRAFTER PANEL	CRAFTER PANEL	133,010	119,710	106,410
CAMIONETAS	VOLKSWAGEN	CRAFTER PANEL 2.0 MT TDI	CRAFTER PANEL 2.0 MT TDI	168,230	151,410	134,580
CAMIONETAS	VOLKSWAGEN	CRAFTER PASAJEROS	CRAFTER PASAJEROS	132,580	119,320	106,060
CAMIONETAS	VOLKSWAGEN	CROSSFOX	CROSSFOX	46,440	41,800	37,150
CAMIONETAS	VOLKSWAGEN	CROSSFOX COMFORT 1.6	CROSSFOX COMFORT 1.6	26,380	23,740	21,100
CAMIONETAS	VOLKSWAGEN	CROSSFOX FULL	CROSSFOX FULL	60,210	54,190	48,170
CAMIONETAS	VOLKSWAGEN	CROSSFOX HIGHLINE 1.6	CROSSFOX HIGHLINE 1.6	55,630	50,070	44,500
CAMIONETAS	VOLKSWAGEN	CROSSFOX HIGHLINE 1.6 AT	CROSSFOX HIGHLINE 1.6 AT	61,200	55,080	48,960
CAMIONETAS	VOLKSWAGEN	CROSSFOX HIGHLINE 1.6 MEC	CROSSFOX HIGHLINE 1.6 MEC	46,130	41,520	36,900
CAMIONETAS	VOLKSWAGEN	CROSSFOX SEMIFULL	CROSSFOX SEMIFULL	58,410	52,570	46,730
CAMIONETAS	VOLKSWAGEN	CROSSFOX STD.	CROSSFOX STD.	60,870	54,780	48,700
CAMIONETAS	VOLKSWAGEN	CROSSFOX XTREME	CROSSFOX XTREME	45,730	41,160	36,580
CAMIONETAS	VOLKSWAGEN	CROSSFOX XTREME 1.6 MEC	CROSSFOX XTREME 1.6 MEC	42,370	38,130	33,900
CAMIONETAS	VOLKSWAGEN	GOL PICK UP DIES.	GOL PICK UP DIES.	53,340	48,010	42,670
CAMIONETAS	VOLKSWAGEN	GOL PICK UP GAS.	GOL PICK UP GAS.	51,000	45,900	40,800
CAMIONETAS	VOLKSWAGEN	KOMBI	KOMBI	42,540	38,290	34,030
CAMIONETAS	VOLKSWAGEN	KOMBI PANEL	KOMBI PANEL	34,350	30,920	27,480
CAMIONETAS	VOLKSWAGEN	KOMBI PANEL 1.9	KOMBI PANEL 1.9	34,350	30,920	27,480
CAMIONETAS	VOLKSWAGEN	KOMBI PASAJEROS 1.9	KOMBI PASAJEROS 1.9	42,540	38,290	34,030
CAMIONETAS	VOLKSWAGEN	KOMBI PICK UP	KOMBI PICK UP	51,060	45,950	40,850
CAMIONETAS	VOLKSWAGEN	MULTIVAN COMFORTLINE	MULTIVAN COMFORTLINE	163,660	147,290	130,930
CAMIONETAS	VOLKSWAGEN	NIVUS COMFORTLINE 1.0T 170 TSI MT	NIVUS COMFORTLINE 1.0T 170 TSI MT	81,910	73,720	65,530
CAMIONETAS	VOLKSWAGEN	NIVUS COMFORTLINE 1.0T 200 TSI TIP	NIVUS COMFORTLINE 1.0T 200 TSI TIP	91,330	82,200	73,060
CAMIONETAS	VOLKSWAGEN	NIVUS COMFORTLINE 170 TSI MEC	NIVUS COMFORTLINE 170 TSI MEC	70,690	63,620	56,550
CAMIONETAS	VOLKSWAGEN	NIVUS COMFORTLINE 200 TSI TIP	NIVUS COMFORTLINE 200 TSI TIP	67,270	60,540	53,820
CAMIONETAS	VOLKSWAGEN	NIVUS CONFORTLINE 170 TSI	NIVUS CONFORTLINE 170 TSI	62,610	56,350	50,090
CAMIONETAS	VOLKSWAGEN	NIVUS HIGHLINE 1.0T 200TSI TIP	NIVUS HIGHLINE 1.0T 200TSI TIP	89,220	80,300	71,380
CAMIONETAS	VOLKSWAGEN	NIVUS HIGHLINE 200 TSI TIP	NIVUS HIGHLINE 200 TSI TIP	67,270	60,540	53,820
CAMIONETAS	VOLKSWAGEN	NUEVA AMAROK EXTREME 3.0 V6 TDI 4X4, 190 KW	NUEVA AMAROK EXTREME 3.0 V6 TDI 4X4, 190 KW	156,790	141,110	125,430
CAMIONETAS	VOLKSWAGEN	NUEVA AMAROK HIGHLINE 3.0 V6 TDI 4X4, 190 KW	NUEVA AMAROK HIGHLINE 3.0 V6 TDI 4X4, 190 KW	136,840	123,160	109,470
CAMIONETAS	VOLKSWAGEN	NUEVO NIVUS COMFORTLINE 1.0T 170 TSI	NUEVO NIVUS COMFORTLINE 1.0T 170 TSI	62,310	56,080	49,850
CAMIONETAS	VOLKSWAGEN	NUEVO NIVUS COMFORTLINE 1.0T 200 TSI	NUEVO NIVUS COMFORTLINE 1.0T 200 TSI	70,630	63,570	56,500
CAMIONETAS	VOLKSWAGEN	NUEVO NIVUS HIGHLINE 1.0T 200TSI	NUEVO NIVUS HIGHLINE 1.0T 200TSI	67,270	60,540	53,820
CAMIONETAS	VOLKSWAGEN	SAVEIRO	SAVEIRO	43,750	39,380	35,000
CAMIONETAS	VOLKSWAGEN	SAVEIRO CABINA EXTENDIDA	SAVEIRO CABINA EXTENDIDA	42,700	38,430	34,160
CAMIONETAS	VOLKSWAGEN	SAVEIRO CABINA SIMPLE	SAVEIRO CABINA SIMPLE	43,220	38,900	34,580
CAMIONETAS	VOLKSWAGEN	SAVEIRO CROSS	SAVEIRO CROSS	55,540	49,990	44,430
CAMIONETAS	VOLKSWAGEN	SAVEIRO CROSS CD 1.6 MEC	SAVEIRO CROSS CD 1.6 MEC	53,850	48,470	43,080
CAMIONETAS	VOLKSWAGEN	SAVEIRO DC	SAVEIRO DC	42,540	38,290	34,030
CAMIONETAS	VOLKSWAGEN	SAVEIRO DC CROSS	SAVEIRO DC CROSS	36,410	32,770	29,130
CAMIONETAS	VOLKSWAGEN	SAVEIRO DC ROBUST 1.6	SAVEIRO DC ROBUST 1.6	47,110	42,400	37,690
CAMIONETAS	VOLKSWAGEN	SAVEIRO ROBUST	SAVEIRO ROBUST	42,030	37,830	33,620
CAMIONETAS	VOLKSWAGEN	SAVEIRO ROBUST CD 1.6 MEC	SAVEIRO ROBUST CD 1.6 MEC	47,110	42,400	37,690
CAMIONETAS	VOLKSWAGEN	SAVERIO CABINA EXTENDIDA	SAVERIO CABINA EXTENDIDA	42,700	38,430	34,160
CAMIONETAS	VOLKSWAGEN	SAVERIO CABINA SIMPLE	SAVERIO CABINA SIMPLE	43,220	38,900	34,580
CAMIONETAS	VOLKSWAGEN	SPACEFOX HIGHLINE 1.6	SPACEFOX HIGHLINE 1.6	68,720	61,850	54,980
CAMIONETAS	VOLKSWAGEN	T5 FURGON	T5 FURGON	81,010	72,910	64,810
CAMIONETAS	VOLKSWAGEN	T5 PASAJEROS	T5 PASAJEROS	107,530	96,780	86,020
CAMIONETAS	VOLKSWAGEN	TAOS COMFORTLINE 250 TSI TIP	TAOS COMFORTLINE 250 TSI TIP	87,460	78,710	69,970
CAMIONETAS	VOLKSWAGEN	TAOS COMFORTLINE 2WD 1.4 250TSI	TAOS COMFORTLINE 2WD 1.4 250TSI	119,440	107,500	95,550
CAMIONETAS	VOLKSWAGEN	TAOS COMFORTLINE PLUS 250 TSI TIP	TAOS COMFORTLINE PLUS 250 TSI TIP	99,240	89,320	79,390
CAMIONETAS	VOLKSWAGEN	TAOS COMFORTLINE SR 250 TSI TIP	TAOS COMFORTLINE SR 250 TSI TIP	90,900	81,810	72,720
CAMIONETAS	VOLKSWAGEN	TAOS HIGHLINE 250 TSI TIP	TAOS HIGHLINE 250 TSI TIP	119,860	107,870	95,890
CAMIONETAS	VOLKSWAGEN	TAOS HIGHLINE 2WD 1.4 250TSI TIP	TAOS HIGHLINE 2WD 1.4 250TSI TIP	132,900	119,610	106,320
CAMIONETAS	VOLKSWAGEN		TAOS TRENDLINE 250 TSI TIP	84,170	75,750	67,340
CAMIONETAS	VOLKSWAGEN	T-CROSS	T-CROSS	82,480	74,230	65,980
CAMIONETAS	VOLKSWAGEN	T-CROSS COMFORTLINE 1.6 MEC	T-CROSS COMFORTLINE 1.6 MEC	74,060	66,650	59,250
CAMIONETAS	VOLKSWAGEN	T-CROSS COMFORTLINE 1.6 TIP	T-CROSS COMFORTLINE 1.6 TIP	77,370	69,630	61,900
CAMIONETAS	VOLKSWAGEN	T-CROSS COMFORTLINE 170 TSI MEC	T-CROSS COMFORTLINE 170 TSI MEC	84,760	76,280	67,810
CAMIONETAS	VOLKSWAGEN	T-CROSS COMFORTLINE 200 TSI 1.0T TIP	T-CROSS COMFORTLINE 200 TSI 1.0T TIP	103,610	93,250	82,890
CAMIONETAS	VOLKSWAGEN	T-CROSS COMFORTLINE 200 TSI TIP	T-CROSS COMFORTLINE 200 TSI TIP	94,270	84,840	75,420
CAMIONETAS	VOLKSWAGEN	T-CROSS COMFORTLINE AT	T-CROSS COMFORTLINE AT	67,640	60,880	54,110
CAMIONETAS	VOLKSWAGEN	T-CROSS COMFORTLINE MT	T-CROSS COMFORTLINE MT	83,490	75,140	66,790
CAMIONETAS	VOLKSWAGEN	T-CROSS HIGHLINE	T-CROSS HIGHLINE	75,720	68,150	60,580
CAMIONETAS	VOLKSWAGEN	T-CROSS HIGHLINE 1.6 TIP	T-CROSS HIGHLINE 1.6 TIP	75,720	68,150	60,580
CAMIONETAS	VOLKSWAGEN	T-CROSS HIGHLINE 200 TSI 1.0T TIP	T-CROSS HIGHLINE 200 TSI 1.0T TIP	111,020	99,920	88,820
CAMIONETAS	VOLKSWAGEN	T-CROSS HIGHLINE 200 TSI TIP	T-CROSS HIGHLINE 200 TSI TIP	98,650	88,790	78,920
CAMIONETAS	VOLKSWAGEN	T-CROSS HIGHLINE HERO	T-CROSS HIGHLINE HERO	75,720	68,150	60,580
CAMIONETAS	VOLKSWAGEN	T-CROSS HIGHLINE HERO TIP	T-CROSS HIGHLINE HERO TIP	87,130	78,420	69,700
CAMIONETAS	VOLKSWAGEN	T-CROSS TRENDLINE	T-CROSS TRENDLINE	58,900	53,010	47,120
CAMIONETAS	VOLKSWAGEN	T-CROSS TRENDLINE 1.0TSI 200 TSI	T-CROSS TRENDLINE 1.0TSI 200 TSI	63,290	56,960	50,630
CAMIONETAS	VOLKSWAGEN	T-CROSS TRENDLINE 1.6 MEC	T-CROSS TRENDLINE 1.6 MEC	63,900	57,510	51,120
CAMIONETAS	VOLKSWAGEN	T-CROSS TRENDLINE 1.6 TIP	T-CROSS TRENDLINE 1.6 TIP	76,760	69,080	61,410
CAMIONETAS	VOLKSWAGEN	T-CROSS TRENDLINE 170 TSI MEC	T-CROSS TRENDLINE 170 TSI MEC	74,000	66,600	59,200
CAMIONETAS	VOLKSWAGEN	T-CROSS TRENDLINE 170TSI 1.0T MEC	T-CROSS TRENDLINE 170TSI 1.0T MEC	65,980	59,380	52,780
CAMIONETAS	VOLKSWAGEN	T-CROSS TRENDLINE 200 TSI TIP	T-CROSS TRENDLINE 200 TSI TIP	62,040	55,840	49,630
CAMIONETAS	VOLKSWAGEN		TERAMONT 2.0 TSI PREMIUM	202,050	181,850	161,640
CAMIONETAS	VOLKSWAGEN	TERAMONT PREMIUM 3.6 V6	TERAMONT PREMIUM 3.6 V6	178,360	160,520	142,690
CAMIONETAS	VOLKSWAGEN	TERAMONT PREMIUM 3.6 V6 AT	TERAMONT PREMIUM 3.6 V6 AT	130,840	117,760	104,670
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE	TIGUAN ALL SPACE	84,940	76,450	67,950
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE COMFORTLINE	TIGUAN ALL SPACE COMFORTLINE	96,520	86,870	77,220

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE COMFORTLINE 2 . 0T DSG	TIGUAN ALL SPACE COMFORTLINE 2 . 0T DSG	84,200	75,780	67,360
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE COMFORTLINE 2.0T TIP	TIGUAN ALL SPACE COMFORTLINE 2.0T TIP	104,330	93,900	83,460
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE COMFORTLINE 2.0TSI 4MOTION	TIGUAN ALL SPACE COMFORTLINE 2.0TSI 4MOTION	115,400	103,860	92,320
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE ELEGANCE	TIGUAN ALL SPACE ELEGANCE	151,520	136,370	121,220
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE ELEGANCE 240 TSI 2.0L	TIGUAN ALL SPACE ELEGANCE 240 TSI 2.0L	138,050	124,250	110,440
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE ELEGANCE 240 TSI 2.0L 4MOTION TIP	TIGUAN ALL SPACE ELEGANCE 240 TSI 2.0L 4MOTION TIP	146,360	131,720	117,090
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE HIGHLINE	TIGUAN ALL SPACE HIGHLINE	90,350	81,320	72,280
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE HIGHLINE 2. 0T DSG	TIGUAN ALL SPACE HIGHLINE 2. 0T DSG	110,300	99,270	88,240
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE HIGHLINE 2.0T DSG BW24L	TIGUAN ALL SPACE HIGHLINE 2.0T DSG BW24L	121,110	109,000	96,890
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE HIGHLINE 2.0T TIP	TIGUAN ALL SPACE HIGHLINE 2.0T TIP	126,210	113,590	100,970
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE HIGHLINE 2.0TSI 4MOTION	TIGUAN ALL SPACE HIGHLINE 2.0TSI 4MOTION	132,230	119,010	105,780
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE HIGHLINE R LINE	TIGUAN ALL SPACE HIGHLINE R LINE	145,220	130,700	116,180
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE HIGHLINE R LINE 2.0T DSG	TIGUAN ALL SPACE HIGHLINE R LINE 2.0T DSG	103,940	93,550	83,150
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE HIGHLINE R LINE 2.0T TIP	TIGUAN ALL SPACE HIGHLINE R LINE 2.0T TIP	149,730	134,760	119,780
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE LIFE	TIGUAN ALL SPACE LIFE	103,700	93,330	82,960
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE LIFE 250TSI 1.4T 2WD DSG	TIGUAN ALL SPACE LIFE 250TSI 1.4T 2WD DSG	111,110	100,000	88,890
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE R-LINE	TIGUAN ALL SPACE R-LINE	154,890	139,400	123,910
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE R-LINE 2.0TSI 4MOTION	TIGUAN ALL SPACE R-LINE 2.0TSI 4MOTION	90,830	81,750	72,660
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE RLINE 240TSI 2.0T 4MOTION TIP	TIGUAN ALL SPACE RLINE 240TSI 2.0T 4MOTION TIP	154,890	139,400	123,910
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE TRENDLINE	TIGUAN ALL SPACE TRENDLINE	80,430	72,390	64,340
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE TRENDLINE 1.4T DSG	TIGUAN ALL SPACE TRENDLINE 1.4T DSG	71,740	64,570	57,390
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE TRENDLINE 1.4TSI 2WD (2 FILAS)	TIGUAN ALL SPACE TRENDLINE 1.4TSI 2WD (2 FILAS)	90,490	81,440	72,390
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE TRENDLINE 1.4TSI 2WD (3 FILAS)	TIGUAN ALL SPACE TRENDLINE 1.4TSI 2WD (3 FILAS)	95,210	85,690	76,170
CAMIONETAS	VOLKSWAGEN	TIGUAN ALL SPACE TRENDLINE 2F 1.4T DSG	TIGUAN ALL SPACE TRENDLINE 2F 1.4T DSG	80,470	72,420	64,380
CAMIONETAS	VOLKSWAGEN	TIGUAN COMFORTLINE 2.0 TSI	TIGUAN COMFORTLINE 2.0 TSI	114,050	102,650	91,240
CAMIONETAS	VOLKSWAGEN	TIGUAN HIGHLINE 2.0 TSI	TIGUAN HIGHLINE 2.0 TSI	130,920	117,830	104,740
CAMIONETAS	VOLKSWAGEN	TIGUAN R-LINE 2.0 TSI	TIGUAN R-LINE 2.0 TSI	147,310	132,580	117,850
CAMIONETAS	VOLKSWAGEN	TIGUAN SPORT & STYLE TIP	TIGUAN SPORT & STYLE TIP	128,970	116,070	103,180
CAMIONETAS	VOLKSWAGEN	TIGUAN TRACK & FIELD 2.0 MEC	TIGUAN TRACK & FIELD 2.0 MEC	104,740	94,270	83,790
CAMIONETAS	VOLKSWAGEN	TIGUAN TRACK & FIELD 2.0 TIP	TIGUAN TRACK & FIELD 2.0 TIP	108,030	97,230	86,420
CAMIONETAS	VOLKSWAGEN	TIGUAN TRACK & STYLE 2.0 MEC	TIGUAN TRACK & STYLE 2.0 MEC	130,280	117,250	104,220
CAMIONETAS	VOLKSWAGEN	TIGUAN TREND & FUN MEC.	TIGUAN TREND & FUN MEC.	101,470	91,320	81,180
CAMIONETAS	VOLKSWAGEN	TIGUAN TREND & FUN TIP	TIGUAN TREND & FUN TIP	108,030	97,230	86,420
CAMIONETAS	VOLKSWAGEN	TIGUAN TRENDLINE 1.4 TSI	TIGUAN TRENDLINE 1.4 TSI	85,780	77,200	68,620
CAMIONETAS	VOLKSWAGEN	TIGUAN TRENDLINE DSG	TIGUAN TRENDLINE DSG	97,390	87,650	77,910
CAMIONETAS	VOLKSWAGEN	TOUAREG 2.5 TDI	TOUAREG 2.5 TDI	186,930	168,240	149,540
CAMIONETAS	VOLKSWAGEN	TOUAREG 2.5 TDI TIP	TOUAREG 2.5 TDI TIP	186,930	168,240	149,540
CAMIONETAS	VOLKSWAGEN	TOUAREG 3.0 TDI V6	TOUAREG 3.0 TDI V6	191,840	172,660	153,470
CAMIONETAS	VOLKSWAGEN	TOUAREG 3.0 TDI V6 AUT.	TOUAREG 3.0 TDI V6 AUT.	203,460	183,110	162,770
CAMIONETAS	VOLKSWAGEN	TOUAREG 3.0 V6 DESIGN TIP	TOUAREG 3.0 V6 DESIGN TIP	206,930	186,240	165,540
CAMIONETAS	VOLKSWAGEN	TOUAREG 3.0 V6 DESING	TOUAREG 3.0 V6 DESING	201,920	181,730	161,540
CAMIONETAS	VOLKSWAGEN	TOUAREG 3.0 V6 TDI TIP	TOUAREG 3.0 V6 TDI TIP	245,240	220,720	196,190
CAMIONETAS	VOLKSWAGEN	TOUAREG 3.2 V6	TOUAREG 3.2 V6	203,490	183,140	162,790
CAMIONETAS	VOLKSWAGEN	TOUAREG 3.2 V6 TIP	TOUAREG 3.2 V6 TIP	203,490	183,140	162,790
CAMIONETAS	VOLKSWAGEN	TOUAREG 3.6 V6	TOUAREG 3.6 V6	212,780	191,500	170,220
CAMIONETAS	VOLKSWAGEN	TOUAREG 3.6 V6 TDI	TOUAREG 3.6 V6 TDI	245,240	220,720	196,190
CAMIONETAS	VOLKSWAGEN	TOUAREG 3.6 V6 TIPTRONIC	TOUAREG 3.6 V6 TIPTRONIC	222,620	200,360	178,100
CAMIONETAS	VOLKSWAGEN	TOUAREG 4.2 V8	TOUAREG 4.2 V8	253,440	228,100	202,750
CAMIONETAS	VOLKSWAGEN	TOUAREG 4.2 V8 TIP	TOUAREG 4.2 V8 TIP	224,290	201,860	179,430
CAMIONETAS	VOLKSWAGEN	TOUAREG ATMOSPHERE 450 TSI 3.0L	TOUAREG ATMOSPHERE 450 TSI 3.0L	202,040	181,840	161,630
CAMIONETAS	VOLKSWAGEN	TOUAREG ATMOSPHERE 450 TSI 3.0L V6 4MOTION TIP	TOUAREG ATMOSPHERE 450 TSI 3.0L V6 4MOTION TIP	239,770	215,790	191,820
CAMIONETAS	VOLKSWAGEN	TOUAREG R LINE 450 TSI 3.0L V6 4MOTION TIP	TOUAREG R LINE 450 TSI 3.0L V6 4MOTION TIP	286,920	258,230	229,540
CAMIONETAS	VOLKSWAGEN	TOUAREG R-LINE 3.0 V6 TIP	TOUAREG R-LINE 3.0 V6 TIP	231,740	208,570	185,390
CAMIONETAS	VOLKSWAGEN	TOURAEG 3.0 V6 R LINE	TOURAEG 3.0 V6 R LINE	228,190	205,370	182,550
CAMIONETAS	VOLKSWAGEN	TOURIST CENTRE R LINE 3.0 V6 TIP	TOURIST CENTRE R LINE 3.0 V6 TIP	247,190	222,470	197,750
CAMIONETAS	VOLKSWAGEN	TRANSPORTER 10+1	TRANSPORTER 10+1	108,030	97,230	86,420
CAMIONETAS	VOLKSWAGEN	TRANSPORTER 14+1	TRANSPORTER 14+1	127,670	114,900	102,140
CAMIONETAS	VOLKSWAGEN	TRANSPORTER MULTIVAN	TRANSPORTER MULTIVAN	180,050	162,050	144,040
CAMIONETAS	VOLKSWAGEN	TRANSPORTER PANEL	TRANSPORTER PANEL	81,820	73,640	65,460
CAMIONETAS	VOLKSWAGEN	TRANSPORTER PASAJEROS 10+1 4MOTION	TRANSPORTER PASAJEROS 10+1 4MOTION	114,570	103,110	91,660
CAMIONETAS	VOLKSWAGEN	TRANSPORTER PASAJEROS 10+1 DSG	TRANSPORTER PASAJEROS 10+1 DSG	144,040	129,640	115,230
CAMIONETAS	VOLKSWAGEN	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	78,900	71,010	63,120
CAMIONETAS	VOLKSWAGEN	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	121,110	109,000	96,890
CAMIONETAS	VOLKSWAGEN	OTROS MODELOS	OTROS MODELOS	108,030	97,230	86,420
CAMIONETAS	VOLVO		EC40 4X2 PLUS ELECTRIC	218,890	197,000	175,110
CAMIONETAS	VOLVO		EC40 TWIN ULTRA ELECTRIC	235,730	212,160	188,580
CAMIONETAS	VOLVO	EX30 E40 CORE	EX30 E40 CORE	134,680	121,210	107,740
CAMIONETAS	VOLVO	EX30 E60 PLUS	EX30 E60 PLUS	171,730	154,560	137,380
CAMIONETAS	VOLVO	EX30 E60 ULTRA	EX30 E60 ULTRA	191,940	172,750	153,550
CAMIONETAS	VOLVO		EX40 4X2 PLUS ELECTRIC	185,210	166,690	148,170
CAMIONETAS	VOLVO		EX40 AWD TWIN ULTRA ELECTRIC	218,890	197,000	175,110
CAMIONETAS	VOLVO		EX90 AWD TWIN PERFORMANCE ULTRA ELECTRIC	505,170	454,650	404,140
CAMIONETAS	VOLVO		EX90 AWD TWIN PLUS ELECTRIC	437,810	394,030	350,250
CAMIONETAS	VOLVO	V60 CROSS COUNTRY T5 AWD	V60 CROSS COUNTRY T5 AWD	151,400	136,260	121,120
CAMIONETAS	VOLVO	XC40	XC40	117,880	106,090	94,300
CAMIONETAS	VOLVO	XC40 B4	XC40 B4	154,770	139,290	123,820
CAMIONETAS	VOLVO	XC40 B4 MOMENTUM	XC40 B4 MOMENTUM	168,230	151,410	134,580
CAMIONETAS	VOLVO	XC40 B5	XC40 B5	139,100	125,190	111,280
CAMIONETAS	VOLVO	XC40 B5 AWD R-DESIGN	XC40 B5 AWD R-DESIGN	185,050	166,550	148,040
CAMIONETAS	VOLVO	XC40 MOMENTUM AWD T4	XC40 MOMENTUM AWD T4	157,100	141,390	125,680
CAMIONETAS	VOLVO	XC40 MOMENTUM T4	XC40 MOMENTUM T4	117,850	106,070	94,280
CAMIONETAS	VOLVO	XC40 P8	XC40 P8	252,360	227,120	201,890
CAMIONETAS	VOLVO	XC40 P8 RECHARGE	XC40 P8 RECHARGE	269,190	242,270	215,350
CAMIONETAS	VOLVO	XC40 PHEV R-DESIGN T5	XC40 PHEV R-DESIGN T5	212,780	191,500	170,220
CAMIONETAS	VOLVO	XC40 PLUS B4 MILD HYBRID	XC40 PLUS B4 MILD HYBRID	168,360	151,520	134,690
CAMIONETAS	VOLVO	XC40 R-DESIGN AWD T5	XC40 R-DESIGN AWD T5	137,100	123,390	109,680
CAMIONETAS	VOLVO	XC40 R-DESIGN T4	XC40 R-DESIGN T4	160,110	144,100	128,090
CAMIONETAS	VOLVO	XC40 RECHARGE PLUS PURE ELECTRIC	XC40 RECHARGE PLUS PURE ELECTRIC	202,040	181,840	161,630
CAMIONETAS	VOLVO	XC40 RECHARGE TWIN ULTIMATE PURE ELECTRIC	XC40 RECHARGE TWIN ULTIMATE PURE ELECTRIC	245,830	221,250	196,660
CAMIONETAS	VOLVO	XC40 T4	XC40 T4	116,300	104,670	93,040
CAMIONETAS	VOLVO	XC40 T5	XC40 T5	130,980	117,880	104,780
CAMIONETAS	VOLVO	XC40 T5 H	XC40 T5 H	162,490	146,240	129,990
CAMIONETAS	VOLVO	XC40 ULTIMATE DARK B5 AWD MILD HYBRID	XC40 ULTIMATE DARK B5 AWD MILD HYBRID	202,040	181,840	161,630
CAMIONETAS	VOLVO	XC60	XC60	152,860	137,570	122,290
CAMIONETAS	VOLVO	XC60 3.0	XC60 3.0	212,500	191,250	170,000
CAMIONETAS	VOLVO	XC60 3.2	XC60 3.2	205,970	185,370	164,780
CAMIONETAS	VOLVO	XC60 B5	XC60 B5	168,400	151,560	134,720
CAMIONETAS	VOLVO	XC60 B5 AWD MOMENTUM	XC60 B5 AWD MOMENTUM	185,240	166,720	148,190
CAMIONETAS	VOLVO	XC60 B6	XC60 B6	215,180	193,660	172,140
CAMIONETAS	VOLVO	XC60 B6 AWD INSCRIPTION	XC60 B6 AWD INSCRIPTION	232,350	209,120	185,880
CAMIONETAS	VOLVO	XC60 COMFORT 2.0T AUT.	XC60 COMFORT 2.0T AUT.	160,110	144,100	128,090
CAMIONETAS	VOLVO	XC60 INSCRIPTION AWD T8	XC60 INSCRIPTION AWD T8	215,670	194,100	172,540
CAMIONETAS	VOLVO	XC60 PLUS B5 AWD MILD HYBRID	XC60 PLUS B5 AWD MILD HYBRID	202,040	181,840	161,630
CAMIONETAS	VOLVO	XC60 PLUS T8 AWD PLUG-IN HYBRID	XC60 PLUS T8 AWD PLUG-IN HYBRID	235,720	212,150	188,580
CAMIONETAS	VOLVO	XC60 PREMIUM 2.0T AUT.	XC60 PREMIUM 2.0T AUT.	196,420	176,780	157,140
CAMIONETAS	VOLVO	XC60 PREMIUM SUNROOF 2.0T	XC60 PREMIUM SUNROOF 2.0T	186,600	167,940	149,280
CAMIONETAS	VOLVO	XC60 T 2.0	XC60 T 2.0	176,490	158,840	141,190
CAMIONETAS	VOLVO	XC60 T 3.0	XC60 T 3.0	207,900	187,110	166,320
CAMIONETAS	VOLVO	XC60 T5	XC60 T5	130,980	117,880	104,780

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	VOLVO	XC60 T5 AWD FINAL EDITION	XC60 T5 AWD FINAL EDITION	180,020	162,020	144,020
CAMIONETAS	VOLVO	XC60 T5 AWD MOMENTUM	XC60 T5 AWD MOMENTUM	183,320	164,990	146,660
CAMIONETAS	VOLVO	XC60 T5 DRIVE E KINETIC-CUERO	XC60 T5 DRIVE E KINETIC-CUERO	176,770	159,090	141,420
CAMIONETAS	VOLVO	XC60 T5 DRIVE E MOMENTUM	XC60 T5 DRIVE E MOMENTUM	153,820	138,440	123,060
CAMIONETAS	VOLVO	XC60 T5 DRIVE E R-DESIGN	XC60 T5 DRIVE E R-DESIGN	193,140	173,830	154,510
CAMIONETAS	VOLVO	XC60 T5 DRIVE E SUMMUM	XC60 T5 DRIVE E SUMMUM	212,780	191,500	170,220
CAMIONETAS	VOLVO	XC60 T5 KINETIC-CUERO	XC60 T5 KINETIC-CUERO	170,230	153,210	136,180
CAMIONETAS	VOLVO	XC60 T5 SUMMUM	XC60 T5 SUMMUM	186,570	167,910	149,260
CAMIONETAS	VOLVO	XC60 T6	XC60 T6	146,290	131,660	117,030
CAMIONETAS	VOLVO	XC60 T6 3.0	XC60 T6 3.0	207,900	187,110	166,320
CAMIONETAS	VOLVO	XC60 T6 AWD INSCRIPTION	XC60 T6 AWD INSCRIPTION	235,720	212,150	188,580
CAMIONETAS	VOLVO	XC60 T6 AWD R-DESIGN	XC60 T6 AWD R-DESIGN	235,720	212,150	188,580
CAMIONETAS	VOLVO	XC60 T6 SUMMUM	XC60 T6 SUMMUM	225,890	203,300	180,710
CAMIONETAS	VOLVO	XC60 T8	XC60 T8	222,070	199,860	177,660
CAMIONETAS	VOLVO	XC60 T8 AWD R-DESIGN	XC60 T8 AWD R-DESIGN	286,010	257,410	228,810
CAMIONETAS	VOLVO	XC60 T8 POLESTAR	XC60 T8 POLESTAR	222,070	199,860	177,660
CAMIONETAS	VOLVO	XC60 ULTIMATE T8 AWD PLUG-IN HYBRID	XC60 ULTIMATE T8 AWD PLUG-IN HYBRID	269,400	242,460	215,520
CAMIONETAS	VOLVO	XC90	XC90	205,580	185,020	164,460
CAMIONETAS	VOLVO	XC90 2.4T D5	XC90 2.4T D5	222,310	200,080	177,850
CAMIONETAS	VOLVO	XC90 2.5T AWD	XC90 2.5T AWD	202,680	182,410	162,140
CAMIONETAS	VOLVO	XC90 3.2	XC90 3.2	205,970	185,370	164,780
CAMIONETAS	VOLVO	XC90 4.4 V8	XC90 4.4 V8	258,340	232,510	206,670
CAMIONETAS	VOLVO	XC90 AWD 3.2 AUT.	XC90 AWD 3.2 AUT.	219,340	197,410	175,470
CAMIONETAS	VOLVO	XC90 B6	XC90 B6	252,560	227,300	202,050
CAMIONETAS	VOLVO	XC90 B6 AWD INSCRIPTION	XC90 B6 AWD INSCRIPTION	302,840	272,560	242,270
CAMIONETAS	VOLVO	XC90 B6 AWD MOMENTUM	XC90 B6 AWD MOMENTUM	269,190	242,270	215,350
CAMIONETAS	VOLVO	XC90 PLUS B6 AWD MILD HYBRID	XC90 PLUS B6 AWD MILD HYBRID	269,400	242,460	215,520
CAMIONETAS	VOLVO	XC90 PLUS T8 AWD PLUG-IN HYBRID	XC90 PLUS T8 AWD PLUG-IN HYBRID	319,920	287,930	255,940
CAMIONETAS	VOLVO	XC90 R-DESINGN 3.2 AUT.	XC90 R-DESINGN 3.2 AUT.	219,340	197,410	175,470
CAMIONETAS	VOLVO	XC90 T5	XC90 T5	144,660	130,190	115,730
CAMIONETAS	VOLVO	XC90 T5 AWD MOMENTUM	XC90 T5 AWD MOMENTUM	245,530	220,980	196,420
CAMIONETAS	VOLVO	XC90 T6	XC90 T6	183,350	165,020	146,680
CAMIONETAS	VOLVO	XC90 T6 AWD	XC90 T6 AWD	225,930	203,340	180,740
CAMIONETAS	VOLVO	XC90 T6 AWD INSCRIPTION	XC90 T6 AWD INSCRIPTION	219,070	197,160	175,260
CAMIONETAS	VOLVO	XC90 T6 EXCELLENCE	XC90 T6 EXCELLENCE	230,990	207,890	184,790
CAMIONETAS	VOLVO	XC90 T6 INSCRIPTION	XC90 T6 INSCRIPTION	219,070	197,160	175,260
CAMIONETAS	VOLVO	XC90 T6 MOMENTUM	XC90 T6 MOMENTUM	258,640	232,780	206,910
CAMIONETAS	VOLVO	XC90 T8	XC90 T8	297,250	267,530	237,800
CAMIONETAS	VOLVO	XC90 T8 AWD INSCRIPTION	XC90 T8 AWD INSCRIPTION	370,140	333,130	296,110
CAMIONETAS	VOLVO	XC90 ULTIMATE B6 AWD MILD HYBRID	XC90 ULTIMATE B6 AWD MILD HYBRID	303,080	272,770	242,460
CAMIONETAS	VOLVO	XC90 ULTIMATE T8 AWD PLUG-IN HYBRID	XC90 ULTIMATE T8 AWD PLUG-IN HYBRID	353,600	318,240	282,880
CAMIONETAS	VOLVO	XC90 V8	XC90 V8	229,170	206,250	183,340
CAMIONETAS	VOLVO	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	171,730	154,560	137,380
CAMIONETAS	VOLVO	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	219,340	197,410	175,470
CAMIONETAS	VOLVO	OTROS MODELOS	OTROS MODELOS	205,970	185,370	164,780
CAMIONETAS	WARRIOR	HXK2021CJ	HXK2021CJ	35,680	32,110	28,540
CAMIONETAS	WARRIOR	OTROS MODELOS	OTROS MODELOS	35,680	32,110	28,540
CAMIONETAS	WULING	WLQ5029CCYPY	WLQ5029CCYPY	31,390	28,250	25,110
CAMIONETAS	WULING	WLQ5029CCYSPY	WLQ5029CCYSPY	33,370	30,030	26,700
CAMIONETAS	WULING	WULING CARGO LQG5030XXY	WULING CARGO LQG5030XXY	38,570	34,710	30,860
CAMIONETAS	WULING	WULING MINI VAN LQG6450ZS	WULING MINI VAN LQG6450ZS	40,580	36,520	32,460
CAMIONETAS	WULING	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	39,580	35,620	31,660
CAMIONETAS	WULING	OTROS MODELOS	OTROS MODELOS	32,380	29,140	25,900
CAMIONETAS	XINKAI	HXK1021EB	HXK1021EB	44,180	39,760	35,340
CAMIONETAS	XINKAI	HXK1021LCF BARANDA 4X2	HXK1021LCF BARANDA 4X2	45,810	41,230	36,650
CAMIONETAS	XINKAI	HXK2021CJ BARANDA 2.8 DIESEL	HXK2021CJ BARANDA 2.8 DIESEL	60,570	54,510	48,460
CAMIONETAS	XINKAI	HXK6485CB	HXK6485CB	60,570	54,510	48,460
CAMIONETAS	XINKAI	HXK6490EB	HXK6490EB	46,810	42,130	37,450
CAMIONETAS	XINKAI	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	45,810	41,230	36,650
CAMIONETAS	XINKAI	OTROS MODELOS	OTROS MODELOS	53,690	48,320	42,950
CAMIONETAS	YEMA	SPICA	SPICA	38,030	34,230	30,420
CAMIONETAS	YEMA	OTROS MODELOS	OTROS MODELOS	38,030	34,230	30,420
CAMIONETAS	YUEJIN	INCAPOWER X100.3 SH1041DCFZ	INCAPOWER X100.3 SH1041DCFZ	52,670	47,400	42,140
CAMIONETAS	YUEJIN	INCAPOWER Y25	INCAPOWER Y25	48,370	43,530	38,700
CAMIONETAS	YUEJIN	INCAPOWER Y25 CB NJ1041DCDZ-CB	INCAPOWER Y25 CB NJ1041DCDZ-CB	53,500	48,150	42,800
CAMIONETAS	YUEJIN	INCAPOWER Y25 NJ1041DCDZ	INCAPOWER Y25 NJ1041DCDZ	48,370	43,530	38,700
CAMIONETAS	YUEJIN	INCAPOWER Y25 SH1041DCDZ	INCAPOWER Y25 SH1041DCDZ	52,190	46,970	41,750
CAMIONETAS	YUEJIN	INCAPOWER Y26 NJ1041DCDS	INCAPOWER Y26 NJ1041DCDS	49,700	44,730	39,760
CAMIONETAS	YUEJIN	INCAPOWER Y26 SH1041DCDS	INCAPOWER Y26 SH1041DCDS	57,130	51,420	45,700
CAMIONETAS	YUEJIN	NJ1020DF	NJ1020DF	44,950	40,460	35,960
CAMIONETAS	YUEJIN	NJ1020DFC	NJ1020DFC	44,390	39,950	35,510
CAMIONETAS	YUEJIN	S500 CB SH1032PBBNZ	S500 CB SH1032PBBNZ	44,890	40,400	35,910
CAMIONETAS	YUEJIN	S500 CB SH5031XXYPBBNZ1	S500 CB SH5031XXYPBBNZ1	51,010	45,910	40,810
CAMIONETAS	YUEJIN	S500 CB SH5032XXYPBBNZ1	S500 CB SH5032XXYPBBNZ1	42,070	37,860	33,660
CAMIONETAS	YUEJIN	S500 CD SH1032PBBNS	S500 CD SH1032PBBNS	43,060	38,750	34,450
CAMIONETAS	YUEJIN	S500 CD SH1032PBBNS1	S500 CD SH1032PBBNS1	41,880	37,690	33,500
CAMIONETAS	YUEJIN	S500 CS SH1031PBBNZ	S500 CS SH1031PBBNZ	44,900	40,410	35,920
CAMIONETAS	YUEJIN	S500 CS SH1032PBBNZ	S500 CS SH1032PBBNZ	41,400	37,260	33,120
CAMIONETAS	YUEJIN	SH1032PBBNS	SH1032PBBNS	40,430	36,390	32,340
CAMIONETAS	YUEJIN	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	48,370	43,530	38,700
CAMIONETAS	YUEJIN	OTROS MODELOS	OTROS MODELOS	44,670	40,200	35,740
CAMIONETAS	ZHONGXING	ADIMIRAL BARANDA C/D 4X4 2.4 GASOLINA	ADIMIRAL BARANDA C/D 4X4 2.4 GASOLINA	32,420	29,180	25,940
CAMIONETAS	ZHONGXING	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	32,420	29,180	25,940
CAMIONETAS	ZHONGXING	OTROS MODELOS	OTROS MODELOS	32,420	29,180	25,940
CAMIONETAS	ZNA	RICH 4X4 2.5 D/C TD C.RAIL +ABS+DUAL A.BAG	RICH 4X4 2.5 D/C TD C.RAIL +ABS+DUAL A.BAG	72,350	65,120	57,880
CAMIONETAS	ZNA	RICH COMMON RAIL 4X2 D/C 2.5 TD	RICH COMMON RAIL 4X2 D/C 2.5 TD	57,300	51,570	45,840
CAMIONETAS	ZNA	RICH COMMON RAIL 4X4 D/C 2.5 TD	RICH COMMON RAIL 4X4 D/C 2.5 TD	69,090	62,180	55,270
CAMIONETAS	ZNA	SUCCE CARGO	SUCCE CARGO	47,770	42,990	38,220
CAMIONETAS	ZNA	SUCCE MINIVAN CONFORT 1.6 MT GSL	SUCCE MINIVAN CONFORT 1.6 MT GSL	51,700	46,530	41,360
CAMIONETAS	ZNA	SUCCE PANEL PRACTICAL 1.6 MT GSL	SUCCE PANEL PRACTICAL 1.6 MT GSL	44,700	40,230	35,760
CAMIONETAS	ZNA	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	57,300	51,570	45,840
CAMIONETAS	ZNA	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	70,720	63,650	56,580
CAMIONETAS	ZNA	OTROS MODELOS	OTROS MODELOS	47,770	42,990	38,220
CAMIONETAS	ZNEN	CA1021P6LU2E ESTANDAR BARANDA	CA1021P6LU2E ESTANDAR BARANDA	21,190	19,070	16,950
CAMIONETAS	ZNEN	CA6460P6F	CA6460P6F	33,390	30,050	26,710
CAMIONETAS	ZNEN	OTROS MODELOS	OTROS MODELOS	27,290	24,560	21,830
CAMIONETAS	ZOTYE	HUNTER 1.3 F GNV	HUNTER 1.3 F GNV	47,450	42,710	37,960
CAMIONETAS	ZOTYE	HUNTER 1.3L FASHIONABLE	HUNTER 1.3L FASHIONABLE	42,540	38,290	34,030
CAMIONETAS	ZOTYE	HUNTER 1.5 F GNV	HUNTER 1.5 F GNV	49,080	44,170	39,260
CAMIONETAS	ZOTYE	HUNTER 1.5 STD GNV	HUNTER 1.5 STD GNV	45,810	41,230	36,650
CAMIONETAS	ZOTYE	HUNTER 1.5L FASHIONABLE	HUNTER 1.5L FASHIONABLE	45,810	41,230	36,650

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
CAMIONETAS	ZOTYE	HUNTER 1.5L S	HUNTER 1.5L S	42,540	38,290	34,030
CAMIONETAS	ZOTYE	NOMAD 1.6L FASHIONABLE	NOMAD 1.6L FASHIONABLE	42,540	38,290	34,030
CAMIONETAS	ZOTYE	NOMAD GNV 1.5L STANDARD	NOMAD GNV 1.5L STANDARD	49,080	44,170	39,260
CAMIONETAS	ZOTYE	NOMAD LX 1.3	NOMAD LX 1.3	47,450	42,710	37,960
CAMIONETAS	ZOTYE	NOMAD LX 1.5	NOMAD LX 1.5	49,080	44,170	39,260
CAMIONETAS	ZOTYE	NOMAD LX 1.6	NOMAD LX 1.6	49,080	44,170	39,260
CAMIONETAS	ZOTYE	NOMAD S1.5	NOMAD S1.5	49,080	44,170	39,260
CAMIONETAS	ZOTYE	NOMAD STD. 1.3	NOMAD STD. 1.3	47,450	42,710	37,960
CAMIONETAS	ZOTYE	NOMAD STD. 1.5	NOMAD STD. 1.5	49,080	44,170	39,260
CAMIONETAS	ZOTYE	NOMADA SUV 4X2 1.3 GASOLINA	NOMADA SUV 4X2 1.3 GASOLINA	47,450	42,710	37,960
CAMIONETAS	ZOTYE	NOMADA SUV 4X2 1.5 GASOLINA	NOMADA SUV 4X2 1.5 GASOLINA	49,080	44,170	39,260
CAMIONETAS	ZOTYE	NOMADA SUV 4X2 1.6 GASOLINA	NOMADA SUV 4X2 1.6 GASOLINA	49,080	44,170	39,260
CAMIONETAS	ZOTYE	T600	T600	58,930	53,040	47,140
CAMIONETAS	ZOTYE	T600 1.5T 5MT ROYAL	T600 1.5T 5MT ROYAL	54,000	48,600	43,200
CAMIONETAS	ZOTYE	T600 2.0T 5MT ROYAL	T600 2.0T 5MT ROYAL	66,440	59,800	53,150
CAMIONETAS	ZOTYE	T600 2.0T DCT ROYAL	T600 2.0T DCT ROYAL	66,440	59,800	53,150
CAMIONETAS	ZOTYE	V10 1.2L MT COMFORTABLE PASSENGER VAN	V10 1.2L MT COMFORTABLE PASSENGER VAN	24,520	22,070	19,620
CAMIONETAS	ZOTYE	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	49,080	44,170	39,260
CAMIONETAS	ZOTYE	OTROS MODELOS	OTROS MODELOS	49,080	44,170	39,260
CAMIONETAS	ZXAUTO	ADMIRAL	ADMIRAL	48,430	43,590	38,740
CAMIONETAS	ZXAUTO	ADMIRAL DSL C/S 4X2	ADMIRAL DSL C/S 4X2	42,540	38,290	34,030
CAMIONETAS	ZXAUTO	ADMIRAL DSL CS 4X2 2.8	ADMIRAL DSL CS 4X2 2.8	43,870	39,480	35,100
CAMIONETAS	ZXAUTO	ADMIRAL DSL D/C 4X2	ADMIRAL DSL D/C 4X2	45,810	41,230	36,650
CAMIONETAS	ZXAUTO	ADMIRAL DSL DC 4X2 2.8	ADMIRAL DSL DC 4X2 2.8	45,500	40,950	36,400
CAMIONETAS	ZXAUTO	BQ1035SC6G1 TERRALORD	BQ1035SC6G1 TERRALORD	60,540	54,490	48,430
CAMIONETAS	ZXAUTO	BQ1035SNH TERRALORD	BQ1035SNH TERRALORD	45,740	41,170	36,590
CAMIONETAS	ZXAUTO	GRAND TIGER D/C 4X2 TD	GRAND TIGER D/C 4X2 TD	60,540	54,490	48,430
CAMIONETAS	ZXAUTO	GRAND TIGER D/C 4X4 TD	GRAND TIGER D/C 4X4 TD	60,540	54,490	48,430
CAMIONETAS	ZXAUTO	GRANDTIGER	GRANDTIGER	58,610	52,750	46,890
CAMIONETAS	ZXAUTO	GRANDTIGER 4X2 2.8 TD	GRANDTIGER 4X2 2.8 TD	53,670	48,300	42,940
CAMIONETAS	ZXAUTO	GRANDTIGER 4X2 3.2 TD	GRANDTIGER 4X2 3.2 TD	55,340	49,810	44,270
CAMIONETAS	ZXAUTO	GRANDTIGER 4X4 3.2 TD	GRANDTIGER 4X4 3.2 TD	58,610	52,750	46,890
CAMIONETAS	ZXAUTO	LANDMARK 2.4L 4X2	LANDMARK 2.4L 4X2	55,340	49,810	44,270
CAMIONETAS	ZXAUTO	LANDMARK 2.4L 4X4	LANDMARK 2.4L 4X4	58,610	52,750	46,890
CAMIONETAS	ZXAUTO	LANDMARK 4X4 2.4	LANDMARK 4X4 2.4	58,610	52,750	46,890
CAMIONETAS	ZXAUTO	LANDMARK GSL 4X2 2.4 MEC.	LANDMARK GSL 4X2 2.4 MEC.	63,840	57,460	51,070
CAMIONETAS	ZXAUTO	LANDMARK GSL 4X2 MEC.	LANDMARK GSL 4X2 MEC.	63,840	57,460	51,070
CAMIONETAS	ZXAUTO	LANDMARK GSL 4X4 2.4 MEC.	LANDMARK GSL 4X4 2.4 MEC.	70,400	63,360	56,320
CAMIONETAS	ZXAUTO	TERRALORD	TERRALORD	69,210	62,290	55,370
CAMIONETAS	ZXAUTO	TERRALORD 4X2 HEAVY DUTY	TERRALORD 4X2 HEAVY DUTY	80,730	72,660	64,580
CAMIONETAS	ZXAUTO	TERRALORD 4X4 AT	TERRALORD 4X4 AT	95,990	86,390	76,790
CAMIONETAS	ZXAUTO	TERRALORD 4X4 SPORT	TERRALORD 4X4 SPORT	84,200	75,780	67,360
CAMIONETAS	ZXAUTO	TERRALORD 4X4 X-PRO	TERRALORD 4X4 X-PRO	80,790	72,710	64,630
CAMIONETAS	ZXAUTO	TERRALORD TITAN	TERRALORD TITAN	79,120	71,210	63,300
CAMIONETAS	ZXAUTO	TERRALORD XPRO	TERRALORD XPRO	87,460	78,710	69,970
CAMIONETAS	ZXAUTO	URBAN ARK	URBAN ARK	52,370	47,130	41,900
CAMIONETAS	ZXAUTO	OTROS MODELOS TRACCION SIMPLE	OTROS MODELOS TRACCION SIMPLE	55,340	49,810	44,270
CAMIONETAS	ZXAUTO	OTROS MODELOS TRACCION DOBLE	OTROS MODELOS TRACCION DOBLE	69,810	62,830	55,850
CAMIONETAS	ZXAUTO	OTROS MODELOS	OTROS MODELOS	50,400	45,360	40,320
REMOLCADORES	CAMC	HN1310HB35CLM5J	HN1310HB35CLM5J	336,520	302,870	269,220
REMOLCADORES	CAMC	HN1310HB35CLM5J M345 8X4	HN1310HB35CLM5J M345 8X4	336,520	302,870	269,220
REMOLCADORES	CAMC	HN1310HB35CLM5J M345 H6	HN1310HB35CLM5J M345 H6	353,350	318,020	282,680
REMOLCADORES	CAMC	HN4250NGB38C9M5 T-410 GNV	HN4250NGB38C9M5 T-410 GNV	286,050	257,450	228,840
REMOLCADORES	CAMC	HN4250NGX38C9M5	HN4250NGX38C9M5	235,760	212,180	188,610
REMOLCADORES	CAMC	HN4250NGX38C9M5 T-410 GNV	HN4250NGX38C9M5 T-410 GNV	250,390	225,350	200,310
REMOLCADORES	CAMC	HN4250NGX38C9M5 T430 GNV	HN4250NGX38C9M5 T430 GNV	279,200	251,280	223,360
REMOLCADORES	CAMC		HN4250NGX38C9M6 T460 GNV	307,840	277,060	246,270
REMOLCADORES	CAMC	HN5250P35C6M3GJB	HN5250P35C6M3GJB	305,480	274,930	244,380
REMOLCADORES	CAMC	OTROS MODELOS	OTROS MODELOS	305,480	274,930	244,380
REMOLCADORES	DAF	XF480 FTT	XF480 FTT	437,480	393,730	349,980
REMOLCADORES	DAF	XF530 FTT	XF530 FTT	461,420	415,280	369,140
REMOLCADORES	DAF	OTROS MODELOS	OTROS MODELOS	449,450	404,510	359,560
REMOLCADORES	DONG FENG	CAPTAIN 714	CAPTAIN 714	79,410	71,470	63,530
REMOLCADORES	DONG FENG	DFH4250C2 EVOLUTION 520 DT E5	DFH4250C2 EVOLUTION 520 DT E5	353,350	318,020	282,680
REMOLCADORES	DONG FENG	DFH4250C2 EVOLUTION 520 SS E5	DFH4250C2 EVOLUTION 520 SS E5	356,720	321,050	285,380
REMOLCADORES	DONG FENG	DFH4251AW7 GX 520 D	DFH4251AW7 GX 520 D	349,930	314,940	279,940
REMOLCADORES	DONG FENG	DFH4251AW7 SUPER EVOLUTION 520 AMT 6X4 SS	DFH4251AW7 SUPER EVOLUTION 520 AMT 6X4 SS	349,930	314,940	279,940
REMOLCADORES	DONG FENG	EVOLUTION 560 6X4 AMT DT	EVOLUTION 560 6X4 AMT DT	353,020	317,720	282,420
REMOLCADORES	DONG FENG	OTROS MODELOS	OTROS MODELOS	351,480	316,330	281,180
REMOLCADORES	FAW	CA3120 P40K2E5A85	CA3120 P40K2E5A85	136,300	122,670	109,040
REMOLCADORES	FAW	CA3250 P25K15L3T1E5A80	CA3250 P25K15L3T1E5A80	276,180	248,560	220,940
REMOLCADORES	FAW	CA3256 P2K2T1E5A80	CA3256 P2K2T1E5A80	259,130	233,220	207,300
REMOLCADORES	FAW	CA3310 P25K15L3T4E5A80	CA3310 P25K15L3T4E5A80	376,570	338,910	301,260
REMOLCADORES	FAW	CA4250 P25K15T1NE5A80	CA4250 P25K15T1NE5A80	230,030	207,030	184,020
REMOLCADORES	FAW	CA4250 P25K2T1E5A	CA4250 P25K2T1E5A	255,970	230,370	204,780
REMOLCADORES	FAW	CA4250 P25K5T1NE5A80 JH6 400 GN	CA4250 P25K5T1NE5A80 JH6 400 GN	286,280	257,650	229,020
REMOLCADORES	FAW	CA4250 P26K15T1E5A80	CA4250 P26K15T1E5A80	255,970	230,370	204,780
REMOLCADORES	FAW	CA4250 P77K25T1E5 J7EAGLE	CA4250 P77K25T1E5 J7EAGLE	316,590	284,930	253,270
REMOLCADORES	FAW		CA4250P25K15T1NE5A80 JH6 480 6X4 GNC AMT	311,580	280,420	249,260
REMOLCADORES	FAW	CA4250P25K2T1E5A80 JH6 500 AMT	CA4250P25K2T1E5A80 JH6 500 AMT	313,220	281,900	250,580
REMOLCADORES	FAW	CA4252P25K15T1NE6A80 JH6 460 GNC 6X4 AMT	CA4252P25K15T1NE6A80 JH6 460 GNC 6X4 AMT	346,900	312,210	277,520
REMOLCADORES	FAW	CA4256 P2K2T1E5A80	CA4256 P2K2T1E5A80	237,250	213,530	189,800
REMOLCADORES	FAW	CA4258P2K15T1NE5A80	CA4258P2K15T1NE5A80	235,570	212,010	188,460
REMOLCADORES	FAW	OTROS MODELOS	OTROS MODELOS	267,650	240,890	214,120
REMOLCADORES	FORLAND	FD400 BJ3042V3PBB-B3	FD400 BJ3042V3PBB-B3	75,360	67,820	60,290
REMOLCADORES	FORLAND	FD400YC BJ3042D8PB5-4	FD400YC BJ3042D8PB5-4	82,730	74,460	66,180
REMOLCADORES	FORLAND	FD800 BJ3122DEPFA-G2	FD800 BJ3122DEPFA-G2	97,740	87,970	78,190
REMOLCADORES	FORLAND	OTROS MODELOS	OTROS MODELOS	82,730	74,460	66,180
REMOLCADORES	FOTON	AUMARK 7T BJ1129VHPEG F1	AUMARK 7T BJ1129VHPEG F1	99,240	89,320	79,390
REMOLCADORES	FOTON	BJ4259SMFKB AB	BJ4259SMFKB AB	303,120	272,810	242,500
REMOLCADORES	FOTON	BJ4259SMFKB AQ	BJ4259SMFKB AQ	286,050	257,450	228,840
REMOLCADORES	FOTON		BJ4269SNFKB 1A	387,320	348,590	309,860
REMOLCADORES	FOTON	BJ4269SNFKB A4	BJ4269SNFKB A4	252,390	227,150	201,910
REMOLCADORES	FOTON	OTROS MODELOS	OTROS MODELOS	286,050	257,450	228,840
REMOLCADORES	FREIGHTLINER	114SD	114SD	417,630	375,870	334,100
REMOLCADORES	FREIGHTLINER	NEW CASCADIA 116	NEW CASCADIA 116	410,330	369,300	328,260
REMOLCADORES	FREIGHTLINER	OTROS MODELOS	OTROS MODELOS	413,980	372,580	331,180
REMOLCADORES	FUSO	FJ 2528 R 6X2 CHC EURO 5	FJ 2528 R 6X2 CHC EURO 5	246,100	221,490	196,880
REMOLCADORES	FUSO	OTROS MODELOS	OTROS MODELOS	246,100	221,490	196,880
REMOLCADORES	HINO	FM 350 VOLQUETE FULL	FM 350 VOLQUETE FULL	362,070	325,860	289,660

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	Marca	Modelo de vehículo publicado para el 2025	Modelo de vehículo publicado para el 2026	2025	2024	2023
REMOLCADORES	HINO	GH	GH	228,840	205,960	183,070
REMOLCADORES	HINO	OTROS MODELOS	OTROS MODELOS	295,450	265,910	236,360
REMOLCADORES	HOWO		ZZ4257V424KE1CK	313,220	281,900	250,580
REMOLCADORES	HOWO		OTROS MODELOS	313,220	281,900	250,580
REMOLCADORES	INTERNATIONAL	7600 SBA 4X2	7600 SBA 4X2	247,190	222,470	197,750
REMOLCADORES	INTERNATIONAL	7600 SBA 6X4	7600 SBA 6X4	247,190	222,470	197,750
REMOLCADORES	INTERNATIONAL	7600 SBA 8X4	7600 SBA 8X4	353,350	318,020	282,680
REMOLCADORES	INTERNATIONAL	HV607 SBA 6X4	HV607 SBA 6X4	299,190	269,270	239,350
REMOLCADORES	INTERNATIONAL	HV607 SBA HD 6X4	HV607 SBA HD 6X4	432,790	389,510	346,230
REMOLCADORES	INTERNATIONAL	HV613 SBA 6X4	HV613 SBA 6X4	439,820	395,840	351,860
REMOLCADORES	INTERNATIONAL	LT625 6X4	LT625 6X4	425,380	382,840	340,300
REMOLCADORES	INTERNATIONAL	PROSTAR+122 6X4	PROSTAR+122 6X4	387,010	348,310	309,610
REMOLCADORES	INTERNATIONAL		RH613 6X4	412,940	371,650	330,350
REMOLCADORES	INTERNATIONAL	OTROS MODELOS	OTROS MODELOS	387,010	348,310	309,610
REMOLCADORES	ISUZU	QL4250W2NCZ	QL4250W2NCZ	149,480	134,530	119,580
REMOLCADORES	ISUZU	OTROS MODELOS	OTROS MODELOS	149,480	134,530	119,580
REMOLCADORES	IVECO	STRALIS AS440S50TZ PHM	STRALIS AS440S50TZ PHM	454,310	408,880	363,450
REMOLCADORES	IVECO		SWAY NP AS440X46 GNL	663,500	597,150	530,800
REMOLCADORES	IVECO	OTROS MODELOS	OTROS MODELOS	558,910	503,020	447,130
REMOLCADORES	JAC	HFC 4252KN	HFC 4252KN	296,380	266,740	237,100
REMOLCADORES	JAC	OTROS MODELOS	OTROS MODELOS	296,380	266,740	237,100
REMOLCADORES	KAMA	KMC3160P4	KMC3160P4	117,780	106,000	94,220
REMOLCADORES	KAMA	OTROS MODELOS	OTROS MODELOS	117,780	106,000	94,220
REMOLCADORES	KENWORTH	T600 6X4	T600 6X4	524,980	472,480	419,980
REMOLCADORES	KENWORTH	T680	T680	532,140	478,930	425,710
REMOLCADORES	KENWORTH	T800	T800	469,840	422,860	375,870
REMOLCADORES	KENWORTH	T880	T880	490,050	441,050	392,040
REMOLCADORES	KENWORTH	OTROS MODELOS	OTROS MODELOS	507,510	456,760	406,010
REMOLCADORES	MACK	AN64TX	AN64TX	387,010	348,310	309,610
REMOLCADORES	MACK	OTROS MODELOS	OTROS MODELOS	387,010	348,310	309,610
REMOLCADORES	MERCEDES BENZ	ACTROS 3345S	ACTROS 3345S	514,880	463,390	411,900
REMOLCADORES	MERCEDES BENZ	AXOR 2641LS 6X4	AXOR 2641LS 6X4	417,630	375,870	334,100
REMOLCADORES	MERCEDES BENZ	NEW ACTROS 1845 LS	NEW ACTROS 1845 LS	404,160	363,740	323,330
REMOLCADORES	MERCEDES BENZ	NEW ACTROS 2645 LS	NEW ACTROS 2645 LS	488,360	439,520	390,690
REMOLCADORES	MERCEDES BENZ	NEW ACTROS 2651LS	NEW ACTROS 2651LS	555,720	500,150	444,580
REMOLCADORES	MERCEDES BENZ	OTROS MODELOS	OTROS MODELOS	488,360	439,520	390,690
REMOLCADORES	OTRAS MARCAS	OTROS MODELOS	OTROS MODELOS	349,930	314,940	279,940
REMOLCADORES	SCANIA	G410 A4X2	G410 A4X2	421,390	379,250	337,110
REMOLCADORES	SCANIA	G410 A6X4	G410 A6X4	530,430	477,390	424,340
REMOLCADORES	SCANIA	G410 A6X4NA	G410 A6X4NA	504,730	454,260	403,780
REMOLCADORES	SCANIA	G450 A4X2	G450 A4X2	426,060	383,450	340,850
REMOLCADORES	SCANIA	G450 A6X4	G450 A6X4	461,660	415,490	369,330
REMOLCADORES	SCANIA	G500 A6X4	G500 A6X4	567,060	510,350	453,650
REMOLCADORES	SCANIA	G500 A6X6	G500 A6X6	623,080	560,770	498,460
REMOLCADORES	SCANIA	G500 B6X4	G500 B6X4	307,170	276,450	245,740
REMOLCADORES	SCANIA	G540 A6X4	G540 A6X4	487,870	439,080	390,300
REMOLCADORES	SCANIA	P280 A4X2	P280 A4X2	284,370	255,930	227,500
REMOLCADORES	SCANIA	P280 B4X2	P280 B4X2	284,370	255,930	227,500
REMOLCADORES	SCANIA	P410 A4X2	P410 A4X2	353,640	318,280	282,910
REMOLCADORES	SCANIA	P410 A6X2	P410 A6X2	414,260	372,830	331,410
REMOLCADORES	SCANIA	P410 A6X4	P410 A6X4	433,200	389,880	346,560
REMOLCADORES	SCANIA	P450 A4X2	P450 A4X2	367,110	330,400	293,690
REMOLCADORES	SCANIA	P450 A6X2	P450 A6X2	378,900	341,010	303,120
REMOLCADORES	SCANIA	P450 A6X4	P450 A6X4	378,900	341,010	303,120
REMOLCADORES	SCANIA	P450 B6X4	P450 B6X4	445,910	401,320	356,730
REMOLCADORES	SCANIA	R450 A4X2	R450 A4X2	483,310	434,980	386,650
REMOLCADORES	SCANIA	R450 A6X4	R450 A6X4	527,100	474,390	421,680
REMOLCADORES	SCANIA	R500 A6X4	R500 A6X4	528,780	475,900	423,020
REMOLCADORES	SCANIA	R540 A4X2	R540 A4X2	447,590	402,830	358,070
REMOLCADORES	SCANIA	R540 A6X4	R540 A6X4	530,460	477,410	424,370
REMOLCADORES	SCANIA	OTROS MODELOS	OTROS MODELOS	445,910	401,320	356,730
REMOLCADORES	SHACMAN	SX1168MR561C	SX1168MR561C	228,840	205,960	183,070
REMOLCADORES	SHACMAN	SX4255HR324C	SX4255HR324C	137,200	123,480	109,760
REMOLCADORES	SHACMAN	SX42584Y344C	SX42584Y344C	213,020	191,720	170,420
REMOLCADORES	SHACMAN	SX42585V404T	SX42585V404T	212,980	191,680	170,380
REMOLCADORES	SHACMAN		SX42594X384TL X5000	274,220	246,800	219,380
REMOLCADORES	SHACMAN		SX42594X404T	274,730	247,260	219,780
REMOLCADORES	SHACMAN	OTROS MODELOS	OTROS MODELOS	220,930	198,840	176,740
REMOLCADORES	SINOTRUK	ZZ3168F3415E1 HOWO	ZZ3168F3415E1 HOWO	112,740	101,470	90,190
REMOLCADORES	SINOTRUK	ZZ3168G3415E1	ZZ3168G3415E1	136,300	122,670	109,040
REMOLCADORES	SINOTRUK	ZZ3168G3415E1 HOWO	ZZ3168G3415E1 HOWO	127,880	115,090	102,300
REMOLCADORES	SINOTRUK	ZZ3257N3647P1 V7-X 440	ZZ3257N3647P1 V7-X 440	286,050	257,450	228,840
REMOLCADORES	SINOTRUK	ZZ3257N364HE1 HOWO T7H	ZZ3257N364HE1 HOWO T7H	259,710	233,740	207,770
REMOLCADORES	SINOTRUK	ZZ3257V364HC1 V7-X 480	ZZ3257V364HC1 V7-X 480	302,870	272,580	242,300
REMOLCADORES	SINOTRUK	ZZ3257V364HF1 HOWO T7H	ZZ3257V364HF1 HOWO T7H	286,050	257,450	228,840
REMOLCADORES	SINOTRUK	ZZ4255N3246B1 HOHAN N7G440	ZZ4255N3246B1 HOHAN N7G440	179,570	161,610	143,660
REMOLCADORES	SINOTRUK	ZZ4255N3246E1	ZZ4255N3246E1	179,570	161,610	143,660
REMOLCADORES	SINOTRUK	ZZ4256V324HE1B	ZZ4256V324HE1B	303,120	272,810	242,500
REMOLCADORES	SINOTRUK	ZZ4257V3247P1K	ZZ4257V3247P1K	193,310	173,980	154,650
REMOLCADORES	SINOTRUK	ZZ4257V324HD1B	ZZ4257V324HD1B	210,080	189,070	168,060
REMOLCADORES	SINOTRUK	ZZ4257V324HE1B HOWO 440	ZZ4257V324HE1B HOWO 440	201,650	181,490	161,320
REMOLCADORES	SINOTRUK		ZZ4257V324HE1B HOWO T7H	215,480	193,930	172,380
REMOLCADORES	SINOTRUK		ZZ4257V344HE1 HOWO T7H	188,080	169,270	150,460
REMOLCADORES	SINOTRUK	ZZ4257V384HE1CB HOWO	ZZ4257V384HE1CB HOWO	286,280	257,650	229,020
REMOLCADORES	SINOTRUK	ZZ4257V384HE1CB HOWO T7H	ZZ4257V384HE1CB HOWO T7H	309,610	278,650	247,690
REMOLCADORES	SINOTRUK	OTROS MODELOS	OTROS MODELOS	210,080	189,070	168,060
REMOLCADORES	SINOTRUK HOWO	ZZ4257V324HE1B	ZZ4257V324HE1B	247,360	222,620	197,890
REMOLCADORES	SINOTRUK HOWO	ZZ4257V324HE1B T7H	ZZ4257V324HE1B T7H	201,920	181,730	161,540
REMOLCADORES	SINOTRUK HOWO	OTROS MODELOS	OTROS MODELOS	224,640	202,180	179,710
REMOLCADORES	SITRAK	ZZ4186V361HE1B	ZZ4186V361HE1B	244,950	220,460	195,960
REMOLCADORES	SITRAK	ZZ4256V324HE1B	ZZ4256V324HE1B	286,280	257,650	229,020
REMOLCADORES	SITRAK		ZZ4256V384HE1C	303,120	272,810	242,500
REMOLCADORES	SITRAK	OTROS MODELOS	OTROS MODELOS	286,280	257,650	229,020
REMOLCADORES	UD		QUESTER GWE 410 6X4 AT DS	252,600	227,340	202,080

ANEXO

TABLA DE VALORES REFERENCIALES DE VEHÍCULOS, SEGÚN CATEGORÍAS, MARCAS Y MODELOS,
PARA EFECTOS DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO AL PATRIMONIO VEHICULAR CORRESPONDIENTE AL EJERCICIO 2026
(VALORES EXPRESADOS EN SOLES)

				Año de fabricación		
Categoría Vehicular	**Marca**	**Modelo de vehículo publicado para el 2025**	**Modelo de vehículo publicado para el 2026**	**2025**	**2024**	**2023**
REMOLCADORES	UD		OTROS MODELOS	252,600	227,340	202,080
REMOLCADORES	VOLKSWAGEN	19.390 LR CUM 4X2 E5	19.390 LR CUM 4X2 E5	303,120	272,810	242,500
REMOLCADORES	VOLKSWAGEN	31.280 DC MAN E5	31.280 DC MAN E5	329,790	296,810	263,830
REMOLCADORES	VOLKSWAGEN	OTROS MODELOS	OTROS MODELOS	316,460	284,810	253,170
REMOLCADORES	VOLVO	FH 4X2T	FH 4X2T	461,660	415,490	369,330
REMOLCADORES	VOLVO	FH 4X2T EV	FH 4X2T EV	439,890	395,900	351,910
REMOLCADORES	VOLVO	FH 6X2T AIR	FH 6X2T AIR	468,690	421,820	374,950
REMOLCADORES	VOLVO	FH 6X2T EV DIESEL	FH 6X2T EV DIESEL	587,910	529,120	470,330
REMOLCADORES	VOLVO	FH 6X2T EV GNL	FH 6X2T EV GNL	783,490	705,140	626,790
REMOLCADORES	VOLVO	FH 6X4T	FH 6X4T	425,380	382,840	340,300
REMOLCADORES	VOLVO	FH 6X4T AIR	FH 6X4T AIR	495,720	446,150	396,580
REMOLCADORES	VOLVO	FH 6X4T EV	FH 6X4T EV	507,500	456,750	406,000
REMOLCADORES	VOLVO	FH 8X4T	FH 8X4T	447,590	402,830	358,070
REMOLCADORES	VOLVO	FH 8X4T EV	FH 8X4T EV	507,500	456,750	406,000
REMOLCADORES	VOLVO	FM 4X2 T	FM 4X2 T	415,950	374,360	332,760
REMOLCADORES	VOLVO	FM 4X2T EV	FM 4X2T EV	473,800	426,420	379,040
REMOLCADORES	VOLVO	FM 6X2T EV	FM 6X2T EV	530,690	477,620	424,550
REMOLCADORES	VOLVO	FM 6X2T EV GNL	FM 6X2T EV GNL	531,120	478,010	424,900
REMOLCADORES	VOLVO	FM 6X4T	FM 6X4T	391,000	351,900	312,800
REMOLCADORES	VOLVO	FM 6X4T EV DIESEL	FM 6X4T EV DIESEL	550,530	495,480	440,420
REMOLCADORES	VOLVO	FM 6X4T EV GNL	FM 6X4T EV GNL	574,730	517,260	459,780
REMOLCADORES	VOLVO	FM 6X4T TRACTO/RIGIDO	FM 6X4T TRACTO/RIGIDO	535,080	481,570	428,060
REMOLCADORES	VOLVO	FM11 4X2T	FM11 4X2T	369,670	332,700	295,740
REMOLCADORES	VOLVO	FM11 6X2T	FM11 6X2T	398,790	358,910	319,030
REMOLCADORES	VOLVO	FM11 6X4T	FM11 6X4T	435,140	391,630	348,110
REMOLCADORES	VOLVO	FMX 6X4R	FMX 6X4R	609,120	548,210	487,300
REMOLCADORES	VOLVO	FMX 6X4T	FMX 6X4T	503,120	452,810	402,500
REMOLCADORES	VOLVO	FMX 6X6T EV	FMX 6X6T EV	712,180	640,960	569,740
REMOLCADORES	VOLVO	VM 4X2T	VM 4X2T	300,900	270,810	240,720
REMOLCADORES	VOLVO	VM 4X2T EV	VM 4X2T EV	336,180	302,560	268,940
REMOLCADORES	VOLVO	OTROS MODELOS	OTROS MODELOS	484,760	436,280	387,810