

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.8%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
AABS MOTOS																								
AABS MOTOS	AFL 150CC	MOTO	150 C.C.				GASOLINA		1		2	1	AQ0001	Q 7,000	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AABS MOTOS	ATV ELECTRICO	CUATRIMOTO		800 WATTS			ELECTRICO		1		2		AQ0002	Q 2,300	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AABS MOTOS	ATV PC-01	CUATRIMOTO	49 C.C.				GASOLINA		1		2	1	AQ0003	Q 2,200	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AABS MOTOS	ATV110	CUATRIMOTO	110 C.C.				GASOLINA		1		2	1	AQ0007	Q 5,000	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AABS MOTOS	ATV120	CUATRIMOTO	120 C.C.				GASOLINA		1		2	1	AQ0008	Q 5,500	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AABS MOTOS	ATZ 150CC	MOTO	150 C.C.				GASOLINA		1		2	1	AQ0004	Q 7,000	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AABS MOTOS	DIRT BIKE	MOTO	49 C.C.				GASOLINA		1		2	1	AQ0005	Q 2,200	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AABS MOTOS	POCKET-BIKE	MOTO	49 C.C.				GASOLINA		1		2	1	AQ0006	Q 2,200	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ACURA																								
ACURA	INTEGRA	AUTOMOVIL				HATCHBACK							AC0001	Q 162,690	Q 3,259.20	Q 2,933.28	Q 2,607.36	Q 2,281.44	Q 1,955.52	Q 1,629.60	Q 1,303.68	Q 977.76	Q 651.84	Q 325.92
ACURA	LEGEND	AUTOMOVIL											AC0002	Q 304,292	Q 6,085.04	Q 5,476.54	Q 4,868.04	Q 4,259.53	Q 3,651.03	Q 3,042.52	Q 2,434.02	Q 1,825.52	Q 1,217.01	Q 598.51
ACURA	TL	AUTOMOVIL											AC0004	Q 250,692	Q 5,019.84	Q 4,517.88	Q 4,015.88	Q 3,513.89	Q 3,011.91	Q 2,508.92	Q 2,007.94	Q 1,505.96	Q 1,003.97	Q 501.99
ACURA	VIGOR	AUTOMOVIL	2,500 C.C.			SEDAN							AC0003	Q 292,154	Q 5,043.08	Q 4,538.78	Q 4,034.47	Q 3,530.16	Q 3,025.85	Q 2,521.54	Q 2,017.24	Q 1,512.93	Q 1,008.62	Q 504.31
AEOLUS																								
AEOLUS	L20150	VEHICULO RUSTICO	150 C.C.										AE0001	Q 19,144	Q 382.88	Q 344.60	Q 306.31	Q 268.02	Q 229.73	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00
AEOLUS	YK-200	MOTO	200 C.C.			SPORT							AE0002	Q 6,186	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AGRALE																								
AGRALE	MARRUA AM 200	PICK UP	2,600 C.C.			DOBLE CABINA 4X4							AG0001	Q 501,896	Q 10,039.92	Q 9,035.93	Q 8,031.94	Q 7,027.95	Q 6,023.96	Q 5,019.96	Q 4,015.97	Q 3,011.98	Q 2,007.99	Q 1,004.00
AJP																								
AJP	PR3 240 ENDURO	MOTO	240 C.C.			ENDURO							AJ0001	Q 35,714	Q 714.29	Q 642.86	Q 571.43	Q 500.00	Q 428.58	Q 357.15	Q 286.72	Q 214.29	Q 150.00	Q 150.00
AJP	PR4 240 ENDURO PRO	MOTO	240 C.C.			ENDURO							AJ0002	Q 40,179	Q 803.58	Q 723.22	Q 642.86	Q 562.50	Q 482.15	Q 401.79	Q 321.43	Q 241.08	Q 160.72	Q 150.00
AJP	PR7 ADVENTURE	MOTO	650 C.C.			DOBLE PROPOSITO							AJ0003	Q 98,214	Q 1,964.29	Q 1,767.86	Q 1,571.43	Q 1,375.00	Q 1,178.58	Q 982.15	Q 785.72	Q 589.29	Q 392.86	Q 196.43
AJP	SPR 250 ENDURO	MOTO	250 C.C.			ENDURO							AJ0004	Q 59,839	Q 1,176.79	Q 1,059.11	Q 941.43	Q 823.75	Q 706.08	Q 588.40	Q 470.72	Q 353.04	Q 235.36	Q 150.00
AKT																								
AKT	AK126GT	MOTO	125 C.C.			MENSAJERA		2			2	1	AK0022	Q 5,899	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK135	MOTO	135 C.C.			SPORT		2			2	1	AK0002	Q 4,164	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK135PW	MOTO	135 C.C.			SPORT		2			2	1	AK0004	Q 7,410	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK150	MOTO	150 C.C.			MENSAJERA		2			2	1	AK0003	Q 4,730	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK150CS	MOTO	150 C.C.			SPORT		2			2	1	AK0006	Q 9,106	Q 182.13	Q 163.92	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK150CS3	MOTO	150 C.C.			SPORT		2			2	1	AK0012	Q 9,106	Q 182.12	Q 163.91	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK150CK	MOTO	150 C.C.			SCOOTER		2			2	1	AK0005	Q 8,303	Q 166.06	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK150GT	MOTO	150 C.C.			MENSAJERA		2			2	1	AK0007	Q 8,571	Q 171.42	Q 154.27	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK150GTT	MOTO	150 C.C.			MENSAJERA		2			2	1	AK0015	Q 4,378	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK150HK	MOTO	150 C.C.			SPORT		2			2	1	AK0016	Q 5,378	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK150HKD	MOTO	150 C.C.			SPORT		2			2	1	AK0019	Q 8,700	Q 174.00	Q 155.60	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK150SCOOTYIN	MOTO	150 C.C.			SCOOTER		2			2	1	AK0020	Q 5,900	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AKT	AK150TTR	MOTO	150 C.C.			TODOTERRENO		2			2	1	AK0008	Q 8,926	Q 178.56	Q 160.70	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00</		

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
ACDES	ATV PICTURES 900 L	CUATRIMOTO	900 C.C.				GASOLINA	2	2		2	2	EA0025	Q 73.000	Q 1.480.00	Q 1.314.00	Q 1.168.00	Q 1.022.00	Q 878.00	Q 730.00	Q 584.00	Q 438.00	Q 297.00	Q 150.00
ACDES	DEBETCROSS 1000CC-3	VEHICULO RUSTICO	978 C.C.				GASOLINA	2	3		2	2	EA0005	Q 150.000	Q 3.000.00	Q 2.700.00	Q 2.400.00	Q 2.100.00	Q 1.800.00	Q 1.500.00	Q 1.200.00	Q 900.00	Q 600.00	Q 300.00
ACDES	DEBETCROSS 1000CC-4	VEHICULO RUSTICO	978 C.C.				GASOLINA	4	6		2	2	EA0007	Q 180.000	Q 3.600.00	Q 3.240.00	Q 2.880.00	Q 2.520.00	Q 2.160.00	Q 1.800.00	Q 1.440.00	Q 1.080.00	Q 720.00	Q 360.00
ACDES	ET-TRAILCROSS GOLF	CARRO PARA GOLF			5 KW.		ELECTRICO		4		2		EA0008	Q 48.000	Q 960.00	Q 862.00	Q 784.00	Q 698.00	Q 598.00	Q 490.00	Q 382.00	Q 284.00	Q 220.00	Q 220.00
ACDES	WORKCROSS 1000-3	VEHICULO RUSTICO	978 C.C.				GASOLINA	2	3		2	2	EA0008	Q 125.000	Q 2.500.00	Q 1.890.00	Q 1.690.00	Q 1.470.00	Q 1.280.00	Q 1.090.00	Q 840.00	Q 630.00	Q 420.00	Q 220.00
ACDES	WORKCROSS 1000-4	VEHICULO RUSTICO	978 C.C.				GASOLINA	4	6		2	2	EA0010	Q 140.000	Q 2.800.00	Q 2.520.00	Q 2.240.00	Q 1.980.00	Q 1.680.00	Q 1.400.00	Q 1.120.00	Q 840.00	Q 560.00	Q 280.00
ACDES	WORKCROSS 900-3	VEHICULO RUSTICO	800 C.C.				GASOLINA	2	3		2	2	EA0011	Q 89.000	Q 1.780.00	Q 1.622.00	Q 1.424.00	Q 1.248.00	Q 1.088.00	Q 896.00	Q 712.00	Q 534.00	Q 356.00	Q 220.00
APRILIA	CAPONORD 1200 ABS ADD	MOTO	1.187 C.C.			DOBLE PROPOSITO MECANICA TRACCION TRASERA	GASOLINA	2			2	2	AP0021	Q 90.000	Q 1.800.00	Q 1.620.00	Q 1.440.00	Q 1.260.00	Q 1.080.00	Q 906.00	Q 720.00	Q 540.00	Q 360.00	Q 180.00
APRILIA	DORSOURO 960	MOTO	886 C.C.			NAKED MECANICA TRACCION TRASERA	GASOLINA	2			2	2	AP0013	Q 110.000	Q 2.200.00	Q 1.980.00	Q 1.760.00	Q 1.540.00	Q 1.320.00	Q 1.100.00	Q 880.00	Q 660.00	Q 440.00	Q 220.00
APRILIA	ETX 150	MOTO	149 C.C.			TRAIL MECANICA TRACCION TRASERA	GASOLINA	2			2	1	AP0008	Q 10.890	Q 219.80	Q 197.82	Q 175.84	Q 153.86	Q 130.00	Q 108.00	Q 90.00	Q 72.00	Q 54.00	Q 36.00
APRILIA	RS 660	MOTO	660 C.C.			RACING MECANICA TRACCION TRASERA	GASOLINA	2			2	2	AP0017	Q 125.357	Q 2.507.15	Q 2.256.43	Q 2.005.72	Q 1.755.00	Q 1.504.29	Q 1.253.58	Q 1.002.86	Q 752.15	Q 501.43	Q 250.72
APRILIA	RS 660 EXTREMA	MOTO	660 C.C.			URBANA	GASOLINA	2			2	2	AP0028	Q 135.964	Q 2.719.29	Q 2.447.38	Q 2.175.43	Q 1.903.50	Q 1.631.56	Q 1.359.65	Q 1.087.72	Q 815.79	Q 543.86	Q 271.93
APRILIA	RSV4 FACTORY APRC ABS	MOTO	999 C.C.			RACING MECANICA TRACCION TRASERA	GASOLINA	2			2	4	AP0004	Q 243.890	Q 4.877.81	Q 4.386.25	Q 3.896.89	Q 3.411.63	Q 2.924.17	Q 2.436.51	Q 1.949.45	Q 1.462.29	Q 974.73	Q 487.37
APRILIA	RSV4 R APRC ABS	MOTO	999 C.C.			RACING MECANICA TRACCION TRASERA	GASOLINA	2			2	4	AP0003	Q 229.752	Q 4.595.04	Q 4.133.54	Q 3.676.03	Q 3.218.53	Q 2.757.03	Q 2.297.52	Q 1.838.02	Q 1.378.52	Q 919.01	Q 459.51
APRILIA	RSV4 RF	MOTO	999 C.C.			RACING MECANICA TRACCION TRASERA	GASOLINA	2			2	4	AP0005	Q 236.598	Q 4.731.97	Q 4.254.77	Q 3.785.56	Q 3.312.38	Q 2.839.18	Q 2.365.99	Q 1.892.79	Q 1.419.59	Q 946.40	Q 473.20
APRILIA	RX 125	MOTO	125 C.C.			DOBLE PROPOSITO	GASOLINA	2			2	1	AP0029	Q 35.579	Q 711.58	Q 643.22	Q 570.76	Q 498.50	Q 426.15	Q 354.79	Q 283.43	Q 214.68	Q 150.00	Q 150.00
APRILIA	SR 125 STORM	MOTO	125 C.C.			MOTONETA	GASOLINA	2			2	1	AP0021	Q 14.732	Q 294.65	Q 266.18	Q 235.72	Q 206.25	Q 176.79	Q 150.00	Q 130.00	Q 100.00	Q 70.00	Q 40.00
APRILIA	SR 125 STORM TT	MOTO	125 C.C.			SCOOTER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	AP0018	Q 9.889	Q 197.78	Q 174.04	Q 154.71	Q 135.00	Q 115.00	Q 95.00	Q 75.00	Q 55.00	Q 35.00	Q 15.00
APRILIA	SR 160	MOTO	160 C.C.			SCOOTER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	AP0015	Q 15.335	Q 306.70	Q 274.08	Q 244.11	Q 214.00	Q 184.00	Q 154.00	Q 124.00	Q 94.00	Q 64.00	Q 34.00
APRILIA	SR 50 R	MOTO	49 C.C.			SCOOTER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	AP0005	Q 14.990	Q 299.80	Q 269.82	Q 239.84	Q 209.86	Q 179.88	Q 150.00	Q 120.00	Q 90.00	Q 60.00	Q 30.00
APRILIA	SR GT 200	MOTO	174 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	AP0023	Q 44.554	Q 891.08	Q 801.97	Q 712.86	Q 623.75	Q 534.65	Q 445.54	Q 356.43	Q 267.33	Q 178.22	Q 89.11
APRILIA	SR GT 200 SPORT	MOTO	174 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	AP0024	Q 25.782	Q 515.64	Q 459.54	Q 403.48	Q 347.42	Q 291.36	Q 235.30	Q 179.24	Q 123.18	Q 67.12	Q 33.56
APRILIA	SR MAX 300	MOTO	278 C.C.			SCOOTER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	AP0008	Q 47.619	Q 952.39	Q 857.15	Q 761.91	Q 666.67	Q 571.43	Q 476.20	Q 380.96	Q 285.72	Q 190.48	Q 95.24
APRILIA	SR MOTARD 125	MOTO	125 C.C.			SCOOTER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	AP0002	Q 14.000	Q 280.00	Q 252.00	Q 224.00	Q 196.00	Q 168.00	Q 140.00	Q 112.00	Q 84.00	Q 56.00	Q 28.00
APRILIA	SR MT	MOTO	160 C.C.			MOTONETA	GASOLINA	2			2	1	AP0030	Q 21.214	Q 424.28	Q 381.85	Q 338.43	Q 295.00	Q 251.58	Q 212.15	Q 168.72	Q 124.29	Q 79.77	Q 39.88
APRILIA	SR MT 160 ABS BSVI	MOTO	160 C.C.			SCOOTER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	AP0019	Q 16.956	Q 339.12	Q 306.21	Q 271.30	Q 237.39	Q 203.47	Q 169.56	Q 135.65	Q 101.74	Q 67.83	Q 33.92
APRILIA	SR160 CARBON	MOTO	160 C.C.			MOTONETA	GASOLINA	2			2	1	AP0031	Q 17.154	Q 343.08	Q 308.77	Q 274.46	Q 240.15	Q 205.84	Q 171.54	Q 137.23	Q 92.92	Q 48.61	Q 24.30
APRILIA	SR160 RACE	MOTO	160 C.C.			MOTONETA	GASOLINA	2			2	1	AP0032	Q 17.159	Q 343.18	Q 308.87	Q 274.55	Q 240.23	Q 205.91	Q 171.59	Q 137.28	Q 92.96	Q 48.63	Q 24.31
APRILIA	STORM 125	MOTO	125 C.C.			SCOOTER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	AP0016	Q 11.161	Q 223.22	Q 200.90	Q 178.58	Q 156.26	Q 133.94	Q 111.62	Q 89.30	Q 67.00	Q 44.70	Q 22.35
APRILIA	STX 150	MOTO	149 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	AP0010	Q 10.990	Q 219.80	Q 197.82	Q 175.84	Q 153.86	Q 131.88	Q 109.90	Q 87.92	Q 65.94	Q 43.96	Q 21.98
APRILIA	SV125	MOTO	125 C.C.			DOBLE PROPOSITO	GASOLINA	2			2	1	AP0033	Q 35.679	Q 713.58	Q 643.22	Q 570.76	Q 498.50	Q 426.15	Q 354.79	Q 283.43	Q 214.68	Q 150.00	Q 150.00
APRILIA	SVR 160	MOTO	160 C.C.			MOTONETA	GASOLINA	2			2	1	AP0022	Q 23.143	Q 462.86	Q 416.58	Q 370.29	Q 324.01	Q 277.72	Q 231.43	Q 185.15	Q 138.90	Q 92.70	Q 46.35
APRILIA	TUAREG 660	MOTO	660 C.C.			RALLY MECANICA TRACCION TRASERA	GASOLINA	2			2	2	AP0025	Q 123.596	Q 2.471.92	Q 2.231.97	Q 1.983.97	Q 1.735.98	Q 1.487.98	Q 1.239.99	Q 991.99	Q 743.99	Q 495.99	Q 247.99
APRILIA	TUAREG 660	MOTO	660 C.C.			SPORT	GASOLINA	2			2	2	AP0026	Q 123.998	Q 2.479.97	Q 2.231.97	Q 1.983.97	Q 1.735.98	Q 1.487.98	Q 1.239.99	Q 991.99	Q 743.99	Q 495.99	Q 248.00
APRILIA	TUAREG 660 EVOCATIVE	MOTO	660 C.C.			RALLY MECANICA TRACCION TRASERA	GASOLINA	2			2	2	AP0027	Q 128.958	Q 2.579.17	Q 2.321.15	Q 2.063.34	Q 1.805.42	Q 1.547.50	Q 1.289.58	Q 1.031.67	Q 773.75	Q 515.84	Q 257.92
APRILIA	TUONO 660	MOTO	660 C.C.			URBANA	GASOLINA	2			2	2	AP0034	Q 139.821	Q 2.796.43	Q 2.516.78	Q 2.237.15	Q 1.957.51	Q 1.677.86	Q 1.398.22	Q 1.118.58	Q 838.93	Q 559.29	Q 279.65
APRILIA	TUONO 660 ES	MOTO	660 C.C.			NAKED MECANICA TRACCION TRASERA	GASOLINA	2			2	2	AP0020	Q 89.276	Q 1.785.52	Q 1.626.97	Q 1.468.42	Q 1.249.87	Q 1.071.31	Q 892.75	Q 714.21	Q 535.66	Q 357.11	Q 178.56
APRILIA	TUONO V4	MOTO	1.077 C.C.			NAKED MECANICA TRACCION TRASERA	GASOLINA	2			2	4	AP0014	Q 147.617	Q 2.952.35	Q 2.665.72	Q 2.379.08	Q 2.092.45	Q 1.773.81	Q 1.478.15	Q 1.182.54	Q 886.91	Q 591.27	Q 295.64
APRILIA	TUONO V4 1100 FACTORY	MOTO	1.077 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	4	AP0011	Q 149.810	Q 2.996.20	Q 2.678.54	Q 2.360.90	Q 2.043.34	Q 1.725.72	Q 1.408.10	Q 1.090.48	Q 792.86	Q 595.24	Q 297.62
APRILIA	TUONO V4 1100 RR	MOTO	1.077 C.C.			NAKED MECANICA TRACCION TRASERA	GASOLINA	2			2	4	AP0012	Q 147.817	Q 2.952.35	Q 2.665.72	Q 2.379.08	Q 2.092.45	Q 1.773.81	Q 1.478.15	Q 1.182.54	Q 886.91	Q 591.27	Q 295.64
APRILIA	TUONO V4 R APRC ABS	MOTO	999 C.C.			NAKED MECANICA TRACCION TRASERA	GASOLINA	2			2	4	AP0007	Q 147.817	Q 2.952.35	Q 2.665.72	Q 2.379.08	Q 2.092.45	Q 1.773.81	Q 1.478.15	Q 1.182.54	Q 886.91	Q 591.27	Q 295.64
ARCTIC CAT	ALTEIRA 300	CUATRIMOTO	270 C.C.										AR0038	Q 40.000	Q 800.00	Q 720.00	Q 640.00	Q 560.00	Q 480.00	Q 400.00	Q 320.00	Q 240.00	Q 160.00	Q 80.00
ARCTIC CAT	ALTEIRA 400	CUATRIMOTO	360 C.C.										AR0038	Q 50.000	Q 1.000.00	Q 900.00	Q 800.00	Q 700.00	Q 600.00	Q 500.00	Q 400.00	Q 300.00	Q 200.00	Q 100.00
ARCTIC CAT	ALTEIRA 500	CUATRIMOTO	499 C.C.										AR0037	Q 26.000	Q 520.00	Q 468.00	Q 416.00	Q 364.00	Q 312.00	Q 260.00	Q 208.00	Q 156.00	Q 104.00	Q 52.00

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															1%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.8%	0.4%	0.2%	
AUCI	A3 2.0	AUTOMOVIL	2,000 C.C.			SEDAN							AU0091	Q 308,000	Q 6,160.00	Q 5,544.00	Q 4,628.00	Q 4,312.00	Q 3,686.00	Q 3,090.00	Q 2,464.00	Q 1,844.00	Q 1,232.00	Q 816.00	
AUCI	A3 3.0	AUTOMOVIL	2,000 C.C.			SEDAN							AU0052	Q 306,800	Q 6,120.00	Q 5,508.00	Q 4,606.00	Q 4,284.00	Q 3,672.00	Q 3,080.00	Q 2,448.00	Q 1,836.00	Q 1,224.00	Q 812.00	
AUCI	A3 FSI 2.0	AUTOMOVIL	2,000 C.C.			HATCHBACK							AU0101	Q 195,000	Q 3,900.00	Q 3,510.00	Q 3,120.00	Q 2,730.00	Q 2,340.00	Q 1,950.00	Q 1,560.00	Q 1,170.00	Q 780.00	Q 390.00	
AUCI	A3 SALOON 1.8	AUTOMOVIL	1,800 C.C.										AU0102	Q 193,500	Q 3,870.00	Q 3,483.00	Q 3,096.00	Q 2,709.00	Q 2,322.00	Q 1,935.00	Q 1,548.00	Q 1,161.00	Q 774.00	Q 387.00	
AUCI	AA	AUTOMOVIL	1,984 C.C.		180 KW.	AUTOMATICA 4X2	HIBRIDO	4	5		2	4	AU0166	Q 295,000	Q 5,910.00	Q 5,324.40	Q 4,732.80	Q 4,141.20	Q 3,549.60	Q 2,958.00	Q 2,366.40	Q 1,774.80	Q 1,183.20	Q 591.60	
AUCI	AA 1.4	AUTOMOVIL	1,395 C.C.			SEDAN							AU0103	Q 322,500	Q 6,450.00	Q 5,805.00	Q 5,160.00	Q 4,515.00	Q 3,870.00	Q 3,225.00	Q 2,580.00	Q 1,935.00	Q 1,290.00	Q 645.00	
AUCI	AA 1.4	AUTOMOVIL	1,395 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4					AU0126	Q 238,400	Q 4,768.00	Q 4,291.20	Q 3,814.40	Q 3,337.60	Q 2,860.80	Q 2,384.00	Q 1,907.20	Q 1,430.40	Q 953.60	Q 476.80	
AUCI	AA 1.8	AUTOMOVIL	1,781 C.C.										AU0097	Q 355,000	Q 7,100.00	Q 6,490.00	Q 5,680.00	Q 4,870.00	Q 3,680.00	Q 3,050.00	Q 2,440.00	Q 1,830.00	Q 1,220.00	Q 610.00	
AUCI	AA 1.8 TFSI	AUTOMOVIL	1,798 C.C.			SEDAN							AU0104	Q 188,000	Q 3,760.00	Q 3,402.00	Q 3,024.00	Q 2,646.00	Q 2,268.00	Q 1,890.00	Q 1,512.00	Q 1,134.00	Q 756.00	Q 378.00	
AUCI	AA 2.0 TFSI	AUTOMOVIL	1,984 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	AU0046	Q 290,000	Q 5,800.00	Q 5,220.00	Q 4,640.00	Q 4,060.00	Q 3,480.00	Q 2,900.00	Q 2,320.00	Q 1,740.00	Q 1,160.00	Q 580.00	
AUCI	AA 2.0 TFSI	AUTOMOVIL	1,984 C.C.			SEDAN S LINE AUTOMATICA 4X2	GASOLINA	4	5		2	4	AU0160	Q 340,000	Q 6,800.00	Q 6,120.00	Q 5,440.00	Q 4,760.00	Q 4,080.00	Q 3,400.00	Q 2,720.00	Q 2,040.00	Q 1,360.00	Q 680.00	
AUCI	AA 2.8 L	CAMIONETILLA	2,771 C.C.			AVANT							AU0040	Q 333,000	Q 6,660.00	Q 5,994.00	Q 5,328.00	Q 4,662.00	Q 3,996.00	Q 3,330.00	Q 2,664.00	Q 1,998.00	Q 1,332.00	Q 666.00	
AUCI	AA SALOON TFSI	AUTOMOVIL	2,000 C.C.			SEDAN							AU0105	Q 195,000	Q 3,900.00	Q 3,510.00	Q 3,120.00	Q 2,730.00	Q 2,340.00	Q 1,950.00	Q 1,560.00	Q 1,170.00	Q 780.00	Q 390.00	
AUCI	AA SALOON TFSI 1.8	AUTOMOVIL	1,798 C.C.			SEDAN							AU0106	Q 179,000	Q 3,580.00	Q 3,222.00	Q 2,864.00	Q 2,506.00	Q 2,148.00	Q 1,790.00	Q 1,432.00	Q 1,074.00	Q 716.00	Q 358.00	
AUCI	AA 1.8	AUTOMOVIL	1,798 C.C.			SEDAN							AU0067	Q 343,000	Q 6,860.00	Q 6,174.00	Q 5,488.00	Q 4,802.00	Q 4,116.00	Q 3,430.00	Q 2,744.00	Q 2,058.00	Q 1,372.00	Q 686.00	
AUCI	AA 1.8	AUTOMOVIL	1,798 C.C.			COUPE							AU0061	Q 386,500	Q 7,730.00	Q 6,997.00	Q 6,064.00	Q 5,131.00	Q 4,388.00	Q 3,665.00	Q 2,932.00	Q 2,190.00	Q 1,446.00	Q 733.00	
AUCI	AA 2.0	AUTOMOVIL	1,984 C.C.			SEDAN							AU0119	Q 325,500	Q 6,510.00	Q 5,955.00	Q 5,238.00	Q 4,567.00	Q 3,906.00	Q 3,255.00	Q 2,604.00	Q 1,953.00	Q 1,302.00	Q 651.00	
AUCI	AA 2.0 T FSI SPORTBACK	AUTOMOVIL	1,984 C.C.			SEDAN AUTOMATICA 4X4	GASOLINA	4	5		2	4	AU0127	Q 433,500	Q 8,670.00	Q 7,803.00	Q 6,936.00	Q 6,069.00	Q 5,202.00	Q 4,335.00	Q 3,468.00	Q 2,601.00	Q 1,734.00	Q 867.00	
AUCI	AA 2.0 TFSI	AUTOMOVIL	1,984 C.C.			COUPE							AU0062	Q 355,000	Q 7,100.00	Q 6,396.00	Q 5,692.00	Q 4,970.00	Q 4,250.00	Q 3,530.00	Q 2,810.00	Q 2,100.00	Q 1,420.00	Q 710.00	
AUCI	AA 3.0	AUTOMOVIL	2,995 C.C.			COUPE							AU0077	Q 479,000	Q 9,580.00	Q 8,622.00	Q 7,664.00	Q 6,706.00	Q 5,748.00	Q 4,790.00	Q 3,832.00	Q 2,874.00	Q 1,916.00	Q 958.00	
AUCI	AA COUPE TFSI	AUTOMOVIL	2,000 C.C.			COUPE							AU0107	Q 314,000	Q 6,280.00	Q 5,652.00	Q 5,024.00	Q 4,396.00	Q 3,768.00	Q 3,140.00	Q 2,512.00	Q 1,884.00	Q 1,256.00	Q 628.00	
AUCI	AA SPORTBACK QUATTRO	AUTOMOVIL	1,984 C.C.		180 KW.	AUTOMATICA 4X4	HIBRIDO	4	5		2	4	AU0170	Q 465,000	Q 9,300.00	Q 8,370.00	Q 7,440.00	Q 6,510.00	Q 5,580.00	Q 4,650.00	Q 3,720.00	Q 2,790.00	Q 1,860.00	Q 930.00	
AUCI	AA SPORTBACK QUATTRO	AUTOMOVIL	3,000 C.C.			SEDAN							AU0108	Q 314,000	Q 6,280.00	Q 5,652.00	Q 5,024.00	Q 4,396.00	Q 3,768.00	Q 3,140.00	Q 2,512.00	Q 1,884.00	Q 1,256.00	Q 628.00	
AUCI	AA 1.8	AUTOMOVIL	1,798 C.C.										AU0069	Q 332,500	Q 6,650.00	Q 5,986.00	Q 5,320.00	Q 4,654.00	Q 3,988.00	Q 3,322.00	Q 2,656.00	Q 1,990.00	Q 1,324.00	Q 658.00	
AUCI	AA 2.0	AUTOMOVIL	1,984 C.C.			SEDAN							AU0069	Q 325,000	Q 6,500.00	Q 5,950.00	Q 5,200.00	Q 4,550.00	Q 3,900.00	Q 3,250.00	Q 2,600.00	Q 1,950.00	Q 1,300.00	Q 650.00	
AUCI	AA 2.0 TFSI	AUTOMOVIL	1,984 C.C.		180 KW.	SEDAN MILD AUTOMATICA 4X4	HIBRIDO	4	5		2	4	AU0197	Q 459,000	Q 9,180.00	Q 8,262.00	Q 7,344.00	Q 6,426.00	Q 5,508.00	Q 4,590.00	Q 3,672.00	Q 2,754.00	Q 1,836.00	Q 918.00	
AUCI	AA 2.7	AUTOMOVIL	2,671 C.C.			TURBO							AU0043	Q 459,000	Q 9,180.00	Q 8,262.00	Q 7,344.00	Q 6,426.00	Q 5,508.00	Q 4,590.00	Q 3,672.00	Q 2,754.00	Q 1,836.00	Q 918.00	
AUCI	AA 2.8 LQUATTRO	AUTOMOVIL	2,800 C.C.										AU0030	Q 499,000	Q 9,980.00	Q 9,062.00	Q 8,144.00	Q 7,226.00	Q 6,308.00	Q 5,390.00	Q 4,472.00	Q 3,554.00	Q 2,636.00	Q 1,718.00	Q 860.00
AUCI	AA 3.0	AUTOMOVIL	2,995 C.C.			SEDAN							AU0049	Q 479,500	Q 9,590.00	Q 8,631.00	Q 7,672.00	Q 6,713.00	Q 5,754.00	Q 4,795.00	Q 3,836.00	Q 2,877.00	Q 1,918.00	Q 959.00	
AUCI	AA 3.0 QUATTRO	AUTOMOVIL	2,995 C.C.			SEDAN							AU0041	Q 479,500	Q 9,590.00	Q 8,631.00	Q 7,672.00	Q 6,713.00	Q 5,754.00	Q 4,795.00	Q 3,836.00	Q 2,877.00	Q 1,918.00	Q 959.00	
AUCI	AA 3.0 TFSI	AUTOMOVIL	2,995 C.C.		250 KW.	SEDAN MILD AUTOMATICA 4X4	HIBRIDO	4	5		2	6	AU0126	Q 479,400	Q 9,588.00	Q 8,628.20	Q 7,678.40	Q 6,718.60	Q 5,758.80	Q 4,794.00	Q 3,835.20	Q 2,876.40	Q 1,917.60	Q 958.80	
AUCI	AA ALLROAD	CAMIONETILLA	2,995 C.C.										AU0084	Q 337,500	Q 6,750.00										

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
AVANTI	AV200-3A	MOTO	200 C.C.			SPORT MECANICA	GASOLINA	2			2	1	AV0022	Q 12,045	Q 240.90	Q 216.81	Q 192.72	Q 168.63	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AVANTI	AV200-4	MOTO	200 C.C.			RACING MECANICA	GASOLINA	2			2	1	AV0024	Q 15,170	Q 303.40	Q 273.06	Q 242.72	Q 212.38	Q 182.04	Q 151.70	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AVANTI	AV200-6	MOTO	200 C.C.			SPORT MECANICA	GASOLINA	2			2	1	AV0027	Q 11,152	Q 223.04	Q 200.74	Q 178.43	Q 156.13	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AVANTI	AV200G-K3	MOTO	200 C.C.			SCRAMBLER MECANICA	GASOLINA	2			2	1	AV0022	Q 11,152	Q 223.04	Q 200.74	Q 178.43	Q 156.13	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AVANTI	AV200R	MOTO	200 C.C.			SCRAMBLER MECANICA	GASOLINA	2			2	1	AV0005	Q 14,500	Q 290.00	Q 261.00	Q 232.00	Q 203.00	Q 174.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AVANTI	AV200X	MOTO	200 C.C.			SCRAMBLER MECANICA	GASOLINA	2			2	1	AV0005	Q 15,500	Q 330.00	Q 297.00	Q 264.00	Q 231.00	Q 198.00	Q 165.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AVANTI	DY150-6E	MOTO	150 C.C.			SPORT MECANICA	GASOLINA	2			2	1	AV0028	Q 6,686	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AVANTI	DY200-9	MOTO	200 C.C.			SPORT MECANICA	GASOLINA	2			2	1	AV0028	Q 12,936	Q 256.75	Q 232.88	Q 207.00	Q 181.13	Q 155.25	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
AVANTI	ROUTE 150	MOTO	150 C.C.			SPORT MECANICA	GASOLINA	2			2	1	AV0018	Q 7,134	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BAC																								
BAC	BJ30E	CAMIONETA	1,500 C.C.		185 K.W.	AUTOMATICA	HIBRIDO	5	5		2	4	B00001	Q 250,990	Q 5,019.80	Q 4,517.82	Q 4,215.84	Q 3,513.55	Q 3,011.58	Q 2,509.90	Q 2,007.32	Q 1,505.94	Q 1,003.96	Q 501.98
BAC	BJ40	CAMIONETA	1,500 C.C.			AUTOMATICA	GASOLINA	5	5		2	4	B00003	Q 227,214	Q 4,544.29	Q 4,088.69	Q 3,835.43	Q 3,181.09	Q 2,726.59	Q 2,272.15	Q 1,817.72	Q 1,353.29	Q 998.89	Q 454.43
BAC	BJ40E	CAMIONETA	1,500 C.C.		403 K.W.	AUTOMATICA	HIBRIDO	5	5		2	4	B00002	Q 320,990	Q 6,419.80	Q 5,777.82	Q 5,135.84	Q 4,493.86	Q 3,851.98	Q 3,209.90	Q 2,567.92	Q 1,925.94	Q 1,283.96	Q 641.98
BAC	BJ50	CAMIONETA	1,500 C.C.			AUTOMATICA	HIBRIDO	5	5		2	4	B00004	Q 287,385	Q 5,747.86	Q 4,813.08	Q 4,278.29	Q 3,743.50	Q 3,208.72	Q 2,673.93	Q 2,138.15	Q 1,603.36	Q 1,068.58	Q 534.79
BAC	K35	CAMIONETA	1,500 C.C.			FASHION	GASOLINA	5	5		2	4	B00005	Q 124,535	Q 2,490.72	Q 2,241.05	Q 1,992.58	Q 1,743.50	Q 1,494.43	Q 1,245.36	Q 996.29	Q 747.22	Q 498.15	Q 249.08
BAC	K35	CAMIONETA	1,500 C.C.			FASHION PLUS	GASOLINA	5	5		2	4	B00006	Q 133,464	Q 2,669.29	Q 2,402.35	Q 2,135.43	Q 1,868.50	Q 1,601.58	Q 1,334.66	Q 1,067.72	Q 800.79	Q 533.86	Q 266.93
BAC	K35	CAMIONETA	1,500 C.C.			LUXURY	GASOLINA	5	5		2	4	B00007	Q 131,241	Q 2,624.83	Q 2,362.34	Q 2,098.86	Q 1,837.38	Q 1,574.90	Q 1,312.42	Q 1,049.93	Q 787.45	Q 524.97	Q 262.49
BAC	K35	CAMIONETA	1,500 C.C.			FASHION PLUS	GASOLINA	5	5		2	4	B00008	Q 158,027	Q 3,160.54	Q 2,844.49	Q 2,528.43	Q 2,212.38	Q 1,896.33	Q 1,580.27	Q 1,264.22	Q 948.17	Q 632.11	Q 316.06
BAC	K35	CAMIONETA	1,500 C.C.			LUXURY	GASOLINA	5	5		2	4	B00009	Q 171,420	Q 3,428.40	Q 3,089.99	Q 2,742.72	Q 2,399.68	Q 2,067.04	Q 1,714.20	Q 1,371.36	Q 1,028.52	Q 685.68	Q 342.84
BAC	K7	CAMIONETA	1,500 C.C.			FASHION PLUS	GASOLINA	5	5		2	4	B00010	Q 178,107	Q 3,562.15	Q 3,205.93	Q 2,848.72	Q 2,493.50	Q 2,137.29	Q 1,781.08	Q 1,424.86	Q 1,068.65	Q 712.43	Q 356.22
BAC	K7	CAMIONETA	1,500 C.C.			LUXURY	GASOLINA	5	5		2	4	B00011	Q 193,741	Q 3,874.83	Q 3,487.34	Q 3,099.86	Q 2,712.38	Q 2,324.90	Q 1,937.42	Q 1,549.93	Q 1,162.45	Q 774.97	Q 387.49
BAJAJ																								
BAJAJ	AUTORKSHA RE 205 D	TRIMOTO	200 C.C.			PASAJEROS MECANICA	GASOLINA	3			2	1	BJ0001	Q 24,057	Q 481.15	Q 433.03	Q 384.92	Q 336.80	Q 288.69	Q 240.58	Q 192.46	Q 150.00	Q 150.00	Q 150.00
BAJAJ	AVENGER 160 ST	MOTO	160 C.C.			URBANA MECANICA	GASOLINA	2			2	1	BJ0042	Q 9,958	Q 199.17	Q 176.25	Q 159.33	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BAJAJ	BM 100 ES	MOTO	100 C.C.			URBANA MECANICA	GASOLINA	2			2	1	BJ0020	Q 8,692	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BAJAJ	BM 150	MOTO	150 C.C.			URBANA MECANICA	GASOLINA	2			2	1	BJ0021	Q 7,015	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BAJAJ	BOXER BM 150	MOTO	150 C.C.			URBANA MECANICA	GASOLINA	2			2	1	BJ0037	Q 7,015	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BAJAJ	BOXER 100ES	MOTO	100 C.C.			URBANA MECANICA	GASOLINA	2			2	1	BJ0002	Q 6,882	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BAJAJ	BOXER 150	MOTO	150 C.C.			URBANA MECANICA	GASOLINA	2			2	1	BJ0003	Q 7,015	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BAJAJ	BOXER 150X	MOTO	150 C.C.			URBANA MECANICA	GASOLINA	2			2	1	BJ0022	Q 7,692	Q 153.05	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BAJAJ	CT 100	MOTO	100 C.C.			URBANA MECANICA	GASOLINA	2			2	1	BJ0004	Q 6,181	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BAJAJ	CT 125	MOTO	125 C.C.			URBANA MECANICA	GASOLINA	2			2	1	BJ0038	Q 6,975	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BAJAJ	DISCOVER	MOTO	150 C.C.			URBANA MECANICA	GASOLINA	2			2	1	BJ0007	Q 7,525	Q 150.50	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BAJAJ	DISCOVER 100	MOTO	100 C.C.			URBANA MECANICA	GASOLINA	2			2	1	BJ0005	Q 6,122	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.0	

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.5%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
BASHAN	BST0000	MOTO			13 K.W.		ELECTRICO	2			2		B50015	Q 88.450	Q 1.368.00	Q 1.231.26	Q 1.094.40	Q 957.60	Q 820.80	Q 684.00	Q 547.20	Q 416.40	Q 273.60	Q 150.00
BASHAN	OK1506-3H	CUATRIMOTO	150 C.C.				GASOLINA	1			2	1	B50018	Q 10.044	Q 200.86	Q 180.80	Q 160.71	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BASHAN	OK005-4C	CUATRIMOTO	200 C.C.				GASOLINA	1			2	1	B50019	Q 13.392	Q 267.85	Q 241.06	Q 214.28	Q 187.50	Q 160.71	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BENELLI																								
BENELLI	160S	MOTO	160 C.C.				GASOLINA	2			2	1	BL0019	Q 16.983	Q 339.27	Q 305.35	Q 271.42	Q 237.49	Q 203.57	Q 169.64	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BENELLI	302R ABS	MOTO	300 C.C.			SPORT	GASOLINA	2			2	1	BL0020	Q 21.499	Q 429.58	Q 385.59	Q 343.99	Q 300.99	Q 257.99	Q 214.99	Q 172.00	Q 150.00	Q 150.00	Q 150.00
BENELLI	9N900	MOTO	500 C.C.			RACING	GASOLINA	1					BL0001	Q 55.999	Q 1.189.58	Q 1.078.99	Q 959.99	Q 839.99	Q 719.99	Q 599.99	Q 460.00	Q 360.00	Q 240.00	Q 150.00
BENELLI	LEONCINO	MOTO	500 C.C.			SPORT	GASOLINA	2			2	1	BL0004	Q 34.999	Q 699.99	Q 629.99	Q 559.99	Q 489.99	Q 419.99	Q 349.99	Q 280.00	Q 210.00	Q 150.00	Q 150.00
BENELLI	SETA 125	MOTO	125 C.C.			SPORT	GASOLINA	2			2	1	BL0005	Q 6.899	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BENELLI	TNT 135	MOTO	135 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	BL0006	Q 14.106	Q 282.13	Q 253.92	Q 226.70	Q 197.49	Q 169.28	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BENELLI	TNT 15	MOTO	150 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	BL0007	Q 11.429	Q 228.58	Q 205.72	Q 182.86	Q 160.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BENELLI	TNT 190	MOTO	190 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	BL0008	Q 13.304	Q 266.08	Q 238.47	Q 212.86	Q 186.25	Q 159.95	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BENELLI	TNT 180 S	MOTO	180 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	BL0018	Q 15.963	Q 339.27	Q 305.35	Q 271.42	Q 237.49	Q 203.57	Q 169.64	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BENELLI	TNT 300	MOTO	300 C.C.			SPORT	GASOLINA	2			2	1	BL0009	Q 22.999	Q 459.99	Q 413.99	Q 367.99	Q 321.99	Q 279.99	Q 229.99	Q 184.00	Q 150.00	Q 150.00	Q 150.00
BENELLI	TNT 600	MOTO	600 C.C.			SPORT	GASOLINA	2			2	1	BL0010	Q 29.999	Q 599.99	Q 539.99	Q 479.99	Q 419.99	Q 359.99	Q 299.99	Q 240.00	Q 180.00	Q 150.00	Q 150.00
BENELLI	TNT 800 GT	MOTO	800 C.C.			SPORT	GASOLINA	2			2	1	BL0011	Q 29.999	Q 599.99	Q 539.99	Q 479.99	Q 419.99	Q 359.99	Q 299.99	Q 240.00	Q 180.00	Q 150.00	Q 150.00
BENELLI	TNT250	MOTO	250 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	BL0002	Q 16.499	Q 329.98	Q 296.99	Q 263.99	Q 230.99	Q 197.99	Q 164.99	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BENELLI	TNT294V	MOTO	290 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	BL0014	Q 20.357	Q 407.15	Q 368.43	Q 325.72	Q 285.00	Q 244.29	Q 203.58	Q 162.89	Q 150.00	Q 150.00	Q 150.00
BENELLI	TR4251	MOTO	250 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	BL0015	Q 29.625	Q 592.50	Q 531.25	Q 463.00	Q 399.75	Q 337.50	Q 296.25	Q 255.00	Q 213.75	Q 150.00	Q 150.00
BENELLI	TR4500 ABS	MOTO	500 C.C.			SPORT	GASOLINA	2			2	2	BL0012	Q 34.999	Q 699.99	Q 629.99	Q 559.99	Q 489.99	Q 419.99	Q 349.99	Q 280.00	Q 210.00	Q 150.00	Q 150.00
BENELLI	TR4502	MOTO	500 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	2	BL0016	Q 40.178	Q 803.56	Q 723.20	Q 642.86	Q 562.49	Q 482.14	Q 401.78	Q 321.43	Q 241.07	Q 189.72	Q 150.00
BENELLI	TR4502 X	MOTO	500 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	2	BL0017	Q 41.071	Q 821.42	Q 735.27	Q 657.13	Q 574.99	Q 492.95	Q 410.71	Q 328.57	Q 246.43	Q 184.29	Q 150.00
BENELLI	ZENZERO 150	MOTO	150 C.C.			SPORT	GASOLINA	2			2	1	BL0013	Q 8.899	Q 177.98	Q 160.19	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BENTLEY																								
BENTLEY	BENTAYGA	CAMIONETA	3.999 C.C.			AUTOMATICA 4X4	GASOLINA	5	5		2	8	BW0001	Q 1.800.000	Q 36.000.00	Q 32.400.00	Q 28.800.00	Q 25.200.00	Q 21.600.00	Q 18.000.00	Q 14.400.00	Q 10.800.00	Q 7.200.00	Q 3.600.00
BENTLEY	BENTAYGA S	CAMIONETA	3.999 C.C.			AUTOMATICA 4X4	GASOLINA	5	5		2	8	BW0003	Q 2.100.000	Q 42.000.00	Q 37.800.00	Q 33.600.00	Q 29.400.00	Q 25.200.00	Q 21.000.00	Q 16.800.00	Q 12.600.00	Q 8.400.00	Q 4.200.00
BENTLEY	CONTINENTAL GT	AUTOMOVIL	3.999 C.C.			AUTOMATICA 4X4	GASOLINA	5	5		2	8	BW0002	Q 1.990.000	Q 39.800.00	Q 35.820.00	Q 31.840.00	Q 27.860.00	Q 23.880.00	Q 19.900.00	Q 15.920.00	Q 11.940.00	Q 7.960.00	Q 3.980.00
BESTUNE																								
BESTUNE	B70S	CAMIONETA SPORT	1.999 C.C.			AUTOMATICA 4X2	GASOLINA	5	5		2	4	EB0001	Q 1.727.14	Q 3.454.29	Q 3.106.68	Q 2.763.43	Q 2.418.00	Q 2.072.58	Q 1.727.15	Q 1.381.72	Q 1.036.29	Q 690.86	Q 345.43
BESTUNE	T66	CAMIONETA SPORT	1.499 C.C.			AUTOMATICA 4X2	GASOLINA	5	5		2	4	EB0002	Q 1.277.240	Q 2.544.80	Q 2.290.32	Q 2.036.84	Q 1.781.36	Q 1.526.88	Q 1.272.40	Q 1.017.92	Q 763.44	Q 508.96	Q 254.48
BESTUNE	T77	CAMIONETA SPORT	1.499 C.C.			AUTOMATICA 4X2	GASOLINA	5	5		2	4	EB0003	Q 1.327.076	Q 2.641.52	Q 2.377.37	Q 2.113.22	Q 1.849.07	Q 1.584.91	Q 1.320.76	Q 1.056.61	Q 792.46	Q 528.31	Q 264.16
BESTUNE	T90	CAMIONETA SPORT	1.499 C.C.			AUTOMATICA 4X2	GASOLINA	5	5		2	4	EB0005	Q 1.555.694	Q 3.117.29	Q 2.826.58	Q 2.493.83	Q 2.162.10	Q 1.870.37	Q 1.584.65	Q 1.249.92	Q 935.19	Q 623.46	Q 311.73
BESTUNE	T99	CAMIONETA SPORT	1.999 C.C.			AUTOMATICA 4X2	GASOLINA	5	5		2	4	EB0004	Q 1.584.703	Q 3.174.07	Q 2.906.95	Q 2.595.29	Q 2.351.66	Q 2.034.44	Q 1.667.04	Q 1.349.93	Q 1.012.22	Q 674.87	Q 337.41
BET																								
BET	150CT	MOTO	150 C.C.										BE0001	Q 11.600	Q 230.00	Q 207.00	Q 184.00	Q 161.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
BET	200ET	MOTO	2002																					

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
														2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
														1%	5.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%	
BMW	330E	AUTOMOVIL	1,998 C.C.		215 K.W.	SEDAN AUTOMATICA	HIBRIDO	4	5		2	4	BM1266	Q 417,241	Q 6,344.82	Q 7,510.34	Q 8,675.06	Q 9,841.37	Q 9,009.89	Q 4,172.41	Q 3,337.93	Q 2,503.45	Q 1,668.97	Q 834.49
BMW	330i	AUTOMOVIL	1,998 C.C.			SEDAN AUTOMATICA	GASOLINA	4	5		2	4	BM1201	Q 377,438	Q 7,648.76	Q 6,793.88	Q 6,039.00	Q 5,284.13	Q 4,529.26	Q 3,774.38	Q 3,019.50	Q 2,264.63	Q 1,509.76	Q 756.88
BMW	330i TOURING	AUTOMOVIL	1,998 C.C.				GASOLINA	5	5		2	4	BM1269	Q 636,356	Q 12,727.12	Q 11,454.41	Q 10,181.70	Q 8,908.99	Q 7,636.28	Q 6,363.56	Q 5,090.85	Q 3,818.14	Q 2,545.43	Q 1,272.72
BMW	335i	AUTOMOVIL	2,979 C.C.			COUPE AUTOMATICA	GASOLINA				2		BM1135	Q 448,164	Q 8,963.26	Q 8,066.96	Q 7,170.63	Q 6,274.30	Q 5,377.97	Q 4,481.64	Q 3,586.32	Q 2,689.99	Q 1,792.66	Q 896.33
BMW	340i	AUTOMOVIL	2,998 C.C.			AUTOMATICA	GASOLINA				2		BM1202	Q 450,926	Q 9,018.52	Q 8,116.67	Q 7,214.82	Q 6,312.97	Q 5,411.12	Q 4,509.26	Q 3,607.41	Q 2,705.56	Q 1,803.71	Q 901.68
BMW	420i	AUTOMOVIL	1,997 C.C.			COUPE AUTOMATICA	GASOLINA				2		BM1003	Q 467,567	Q 8,151.34	Q 7,338.21	Q 6,521.08	Q 5,705.94	Q 4,890.81	Q 4,075.67	Q 3,260.54	Q 2,445.41	Q 1,630.27	Q 815.14
BMW	420i CONVERTIBLE	AUTOMOVIL	1,198 C.C.			AUTOMATICA	GASOLINA	2	4		2	4	BM1270	Q 572,725	Q 11,454.50	Q 10,309.05	Q 9,163.60	Q 8,018.15	Q 6,872.70	Q 5,727.25	Q 4,581.80	Q 3,436.35	Q 2,290.90	Q 1,145.45
BMW	420i COUPE	AUTOMOVIL	1,998 C.C.			AUTOMATICA	GASOLINA	2	4		2	4	BM1271	Q 557,235	Q 11,144.50	Q 10,000.05	Q 8,855.60	Q 7,801.15	Q 6,656.70	Q 5,512.25	Q 4,457.80	Q 3,343.35	Q 2,228.90	Q 1,114.45
BMW	420i GRAN COUPE	AUTOMOVIL	1,198 C.C.			AUTOMATICA	GASOLINA	5	5		2	4	BM1272	Q 668,226	Q 11,764.50	Q 10,581.05	Q 9,411.60	Q 8,236.15	Q 7,068.70	Q 5,893.25	Q 4,718.80	Q 3,529.35	Q 2,352.90	Q 1,178.45
BMW	428i	AUTOMOVIL	1,997 C.C.			COUPE AUTOMATICA	GASOLINA				2		BM1188	Q 345,500	Q 6,910.00	Q 6,219.00	Q 5,528.00	Q 4,837.00	Q 4,146.00	Q 3,455.00	Q 2,764.00	Q 2,073.00	Q 1,382.00	Q 691.00
BMW	430i	AUTOMOVIL	1,998 C.C.			COUPE AUTOMATICA	GASOLINA	2	4		2	4	BM1019	Q 477,022	Q 9,540.44	Q 8,596.40	Q 7,632.36	Q 6,678.31	Q 5,724.27	Q 4,770.22	Q 3,816.18	Q 2,862.14	Q 1,908.09	Q 954.05
BMW	430i CONVERTIBLE	AUTOMOVIL	1,198 C.C.			AUTOMATICA	GASOLINA	2	4		2	4	BM1273	Q 611,475	Q 12,229.50	Q 11,006.55	Q 9,793.60	Q 8,580.65	Q 7,337.70	Q 6,114.75	Q 4,891.80	Q 3,668.85	Q 2,445.90	Q 1,222.95
BMW	430i GRAN COUPE	AUTOMOVIL	1,198 C.C.			AUTOMATICA	GASOLINA	5	5		2	4	BM1274	Q 466,397	Q 9,307.94	Q 8,386.15	Q 7,462.35	Q 6,539.56	Q 5,596.77	Q 4,653.97	Q 3,731.18	Q 2,798.39	Q 1,865.59	Q 932.80
BMW	518i	AUTOMOVIL				AUTOMATICA	GASOLINA				2		BM1030	Q 260,124	Q 5,002.43	Q 4,502.24	Q 4,001.99	Q 3,501.74	Q 3,001.49	Q 2,501.24	Q 2,001.00	Q 1,500.75	Q 1,000.50	Q 500.25
BMW	520i	AUTOMOVIL	1,995 C.C.			SEDAN AUTOMATICA	DIESEL				2		BM1137	Q 408,920	Q 8,198.40	Q 7,378.56	Q 6,558.72	Q 5,738.88	Q 4,919.04	Q 4,099.20	Q 3,279.36	Q 2,459.52	Q 1,639.68	Q 819.84
BMW	520i	AUTOMOVIL	1,997 C.C.			AUTOMATICA	GASOLINA				2		BM1197	Q 315,210	Q 6,304.20	Q 5,673.78	Q 5,043.36	Q 4,412.94	Q 3,782.52	Q 3,152.10	Q 2,521.68	Q 1,891.26	Q 1,260.84	Q 630.42
BMW	520i	AUTOMOVIL	2,487 C.C.			COUPE AUTOMATICA	GASOLINA				2		BM1176	Q 369,018	Q 7,380.36	Q 6,642.33	Q 5,904.29	Q 5,166.26	Q 4,428.22	Q 3,690.19	Q 2,952.15	Q 2,214.11	Q 1,476.08	Q 738.04
BMW	520d	AUTOMOVIL	1,995 C.C.			AUTOMATICA	DIESEL	4	5		2	4	BM1275	Q 736,000	Q 14,600.00	Q 13,140.00	Q 11,680.00	Q 10,220.00	Q 8,760.00	Q 7,300.00	Q 5,840.00	Q 4,380.00	Q 2,920.00	Q 1,460.00
BMW	520i SEDAN	AUTOMOVIL	1,998 C.C.				GASOLINA	4	5		2	4	BM1276	Q 725,985	Q 14,519.70	Q 13,067.72	Q 11,615.76	Q 10,163.79	Q 8,711.82	Q 7,259.85	Q 5,807.88	Q 4,355.91	Q 2,903.94	Q 1,451.97
BMW	523i	AUTOMOVIL	2,494 C.C.			AUTOMATICA	GASOLINA				2		BM1033	Q 420,470	Q 8,409.40	Q 7,589.46	Q 6,727.82	Q 5,866.18	Q 4,943.54	Q 4,024.70	Q 3,103.76	Q 2,222.82	Q 1,381.88	Q 640.94
BMW	524i TD	AUTOMOVIL				AUTOMATICA					2		BM1038	Q 286,750	Q 5,775.00	Q 5,197.50	Q 4,620.00	Q 4,042.50	Q 3,465.00	Q 2,887.50	Q 2,310.00	Q 1,732.50	Q 1,155.00	Q 577.50
BMW	525i	AUTOMOVIL				AUTOMATICA	GASOLINA				2		BM1038	Q 427,856	Q 8,553.12	Q 7,697.81	Q 6,842.50	Q 5,987.19	Q 5,131.88	Q 4,276.56	Q 3,421.25	Q 2,565.94	Q 1,710.63	Q 855.32
BMW	525i TD	AUTOMOVIL	2,494 C.C.			AUTOMATICA					2		BM1039	Q 390,250	Q 6,005.80	Q 5,406.22	Q 4,804.64	Q 4,204.06	Q 3,603.48	Q 3,002.90	Q 2,402.32	Q 1,801.74	Q 1,201.16	Q 600.58
BMW	528i E	AUTOMOVIL				AUTOMATICA					2		BM1040	Q 422,980	Q 8,459.84	Q 7,613.68	Q 6,767.72	Q 5,921.75	Q 5,075.79	Q 4,229.82	Q 3,383.86	Q 2,537.90	Q 1,691.93	Q 845.97
BMW	528i	AUTOMOVIL	1,997 C.C.			AUTOMATICA	GASOLINA				2		BM1138	Q 391,164	Q 7,823.28	Q 7,040.96	Q 6,258.63	Q 5,476.30	Q 4,693.97	Q 3,911.64	Q 3,129.32	Q 2,346.99	Q 1,564.66	Q 782.33
BMW	530i	AUTOMOVIL	2,526 C.C.			AUTOMATICA	DIESEL				2		BM1099	Q 496,536	Q 9,910.72	Q 8,919.85	Q 7,928.98	Q 6,937.51	Q 5,946.44	Q 4,955.36	Q 3,964.29	Q 2,973.22	Q 1,982.15	Q 991.08
BMW	530i D	AUTOMOVIL	2,993 C.C.			AUTOMATICA	DIESEL				2		BM1028	Q 489,844	Q 9,396.63	Q 8,457.26	Q 7,517.51	Q 6,577.82	Q 5,638.13	Q 4,698.44	Q 3,758.76	Q 2,819.07	Q 1,879.38	Q 939.69
BMW	530i G A	AUTOMOVIL	2,526 C.C.			AUTOMATICA					2		BM1100	Q 399,000	Q 7,980.00	Q 7,182.00	Q 6,384.00	Q 5,586.00	Q 4,788.00	Q 3,990.00	Q 3,192.00	Q 2,394.00	Q 1,596.00	Q 798.00
BMW	530i	AUTOMOVIL	3,000 C.C.			AUTOMATICA	GASOLINA				2		BM1045	Q 527,344	Q 10,546.88	Q 9,492.26	Q 8,437.51	Q 7,382.82	Q 6,328.13	Q 5,273.44	Q 4,218.76	Q 3,164.07	Q 2,109.38	Q 1,054.69
BMW	530i XA	AUTOMOVIL	3,000 C.C.			AUTOMATICA					2		BM1098	Q 590,790	Q 7,876.00	Q 7,067.50	Q 6,300.00	Q 5,512.50	Q 4,725.00	Q 3,937.50	Q 3,150.00	Q 2,362.50	Q 1,575.00	Q 787.50
BMW	530i IT	CAMIONETA				AUTOMATICA					2		BM1047	Q 328,230	Q 6,564.60	Q 5,908.14	Q 5,251.68	Q 4,595.22	Q 3,938.76	Q 3,282.30	Q 2,625.84	Q 1,969.38	Q 1,312.92	Q 656.46
BMW	530iE SEDAN	AUTOMOVIL	1,998 C.C.																					

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LÍNEAS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.5%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
BMW	3X	CAMIONETA			210 KW.	AUTOMATICA	ELECTRICO	5	5		2	8	8M0297	Q 571.330	Q 11.426.60	Q 10.283.94	Q 9.141.28	Q 7.968.62	Q 6.655.96	Q 5.713.30	Q 4.570.64	Q 3.427.98	Q 2.265.32	Q 1.142.68
BMW	K 1200 LT	MOTO	1.172 C.C.			TOUR MECANICA TRACCION TRASERA	GASOLINA	2	2	2	4	8M0108	Q 157.706	Q 3.154.12	Q 2.833.71	Q 2.523.30	Q 2.207.89	Q 1.862.48	Q 1.577.08	Q 1.261.96	Q 945.24	Q 630.83	Q 315.42	
BMW	K 1200 RS	MOTO	1.171 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2	2	2	4	8M0110	Q 160.524	Q 3.218.48	Q 2.896.64	Q 2.574.79	Q 2.252.94	Q 1.931.09	Q 1.609.24	Q 1.287.40	Q 965.55	Q 643.70	Q 321.65	
BMW	K 1300 R	MOTO	1.293 C.C.			ROADSTER MECANICA TRACCION TRASERA	GASOLINA	2	2	2	4	8M0151	Q 161.156	Q 3.223.16	Q 2.900.95	Q 2.578.53	Q 2.256.22	Q 1.933.90	Q 1.611.38	Q 1.289.27	Q 968.95	Q 644.64	Q 322.32	
BMW	K 1600 GT	MOTO	1.648 C.C.			TOUR MECANICA TRACCION TRASERA	GASOLINA	2	2	6	8	8M0152	Q 182.787	Q 3.655.14	Q 3.289.63	Q 2.924.12	Q 2.559.60	Q 2.193.09	Q 1.827.57	Q 1.462.06	Q 1.096.55	Q 731.03	Q 366.52	
BMW	K 1600 GTL	MOTO	1.649 C.C.			TOUR MECANICA TRACCION TRASERA	GASOLINA	2	2	6	8	8M0208	Q 193.201	Q 3.895.02	Q 3.479.42	Q 3.062.82	Q 2.708.22	Q 2.319.82	Q 1.933.01	Q 1.546.41	Q 1.169.81	Q 773.21	Q 386.81	
BMW	K 1000 GTL EX	MOTO	1.649 C.C.			TOUR MECANICA TRACCION TRASERA	GASOLINA	2	2	6	8	8M0200	Q 229.216	Q 4.784.36	Q 4.305.93	Q 3.827.49	Q 3.349.06	Q 2.870.62	Q 2.392.18	Q 1.913.75	Q 1.436.31	Q 956.84	Q 478.44	
BMW	K100	MOTO	1.000 C.C.			HERITAGE MECANICA TRACCION TRASERA	GASOLINA	2	2	2	4	8M0071	Q 101.836	Q 2.036.72	Q 1.833.05	Q 1.629.38	Q 1.425.71	Q 1.222.04	Q 1.016.96	Q 814.69	Q 611.02	Q 407.35	Q 203.68	
BMW	K75	MOTO	750 C.C.			HERITAGE MECANICA TRACCION TRASERA	GASOLINA	2	2	2	3	8M0072	Q 57.216	Q 1.144.32	Q 1.029.89	Q 915.48	Q 801.03	Q 696.60	Q 572.16	Q 457.73	Q 343.30	Q 228.87	Q 150.00	
BMW	M	AUTOMOVIL	2.800 C.C.			COUPE AUTOMATICA	GASOLINA				2	8	8M0081	Q 439.526	Q 8.790.56	Q 7.911.51	Q 7.032.45	Q 6.153.40	Q 5.274.34	Q 4.385.28	Q 3.516.23	Q 2.637.17	Q 1.758.12	Q 879.06
BMW	M 1000 R	MOTO	999 C.C.			ROADSTER MECANICA TRACCION TRASERA	GASOLINA	2	2	2	4	8M0134	Q 151.427	Q 3.028.54	Q 2.726.68	Q 2.422.84	Q 2.118.98	Q 1.817.13	Q 1.514.27	Q 1.211.42	Q 908.57	Q 595.71	Q 302.86	
BMW	M 1000 RR	MOTO	999 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2	2	2	4	8M0135	Q 235.254	Q 4.705.08	Q 4.234.58	Q 3.764.07	Q 3.293.55	Q 2.823.05	Q 2.352.54	Q 1.882.94	Q 1.411.53	Q 941.02	Q 470.51	
BMW	M 1000 XR	MOTO	999 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2	2	2	4	8M0136	Q 169.903	Q 3.380.06	Q 3.051.08	Q 2.712.05	Q 2.373.05	Q 2.054.04	Q 1.695.63	Q 1.356.05	Q 1.017.02	Q 678.03	Q 338.01	
BMW	M135i	AUTOMOVIL	1.996 C.C.			HATCHBACK AUTOMATICA	GASOLINA	5	5		2	4	8M0238	Q 416.959	Q 8.378.19	Q 7.541.27	Q 6.703.35	Q 5.865.44	Q 5.027.52	Q 4.189.60	Q 3.351.66	Q 2.513.75	Q 1.675.84	Q 837.92
BMW	M135i	AUTOMOVIL	2.379 C.C.				GASOLINA				2	4	8M0179	Q 366.808	Q 7.336.16	Q 6.582.95	Q 5.743.32	Q 4.904.47	Q 4.064.70	Q 3.226.08	Q 2.387.85	Q 1.547.24	Q 773.62	
BMW	M2	AUTOMOVIL	2.978 C.C.			COUPE / COMPETITION AUTOMATICA	GASOLINA				2	8	8M0206	Q 540.182	Q 10.803.64	Q 9.723.28	Q 8.642.92	Q 7.562.56	Q 6.482.19	Q 5.401.82	Q 4.321.45	Q 3.241.10	Q 2.160.73	Q 1.080.37
BMW	M2	AUTOMOVIL	2.978 C.C.			AUTOMATICA	GASOLINA	2	2	2	6	8	8M0288	Q 456.475	Q 9.129.50	Q 8.216.55	Q 7.302.80	Q 6.390.65	Q 5.477.76	Q 4.564.75	Q 3.651.83	Q 2.738.85	Q 1.826.90	Q 912.95
BMW	M2	AUTOMOVIL	2.993 C.C.			COUPE / COMPETITION AUTOMATICA	GASOLINA	2	4	2	8	8	8M0337	Q 846.272	Q 16.965.44	Q 15.266.90	Q 13.572.36	Q 11.875.81	Q 10.179.27	Q 8.482.72	Q 6.786.18	Q 5.089.64	Q 3.393.09	Q 1.896.55
BMW	M2 CS	AUTOMOVIL	2.993 C.C.			COUPE AUTOMATICA	GASOLINA	2	4	2	8	8	8M0340	Q 1.188.888	Q 23.773.75	Q 21.396.38	Q 19.016.00	Q 16.841.63	Q 14.264.25	Q 11.886.88	Q 9.509.50	Q 7.132.13	Q 4.754.75	Q 2.377.38
BMW	M235i	AUTOMOVIL	1.996 C.C.			COUPE AUTOMATICA	GASOLINA	4	5	2	6	8	8M0911	Q 563.003	Q 11.261.26	Q 10.135.13	Q 9.006.00	Q 7.882.68	Q 6.756.75	Q 5.630.83	Q 4.504.50	Q 3.378.38	Q 2.252.26	Q 1.126.13
BMW	M235i	AUTOMOVIL	2.978 C.C.			COUPE AUTOMATICA	GASOLINA	4	5	2	8	8	8M0165	Q 819.235	Q 12.384.50	Q 11.148.05	Q 9.907.60	Q 8.669.15	Q 7.430.70	Q 6.192.25	Q 4.953.80	Q 3.715.35	Q 2.476.90	Q 1.238.45
BMW	M240i	AUTOMOVIL	2.998 C.C.			COUPE AUTOMATICA	GASOLINA	2	4	2	6	8	8M0221	Q 626.675	Q 12.530.50	Q 11.285.58	Q 10.031.60	Q 8.777.65	Q 7.523.70	Q 6.269.75	Q 5.015.80	Q 3.761.85	Q 2.507.90	Q 1.253.95
BMW	M3	AUTOMOVIL	2.993 C.C.			AUTOMATICA	GASOLINA				2	8	8M0076	Q 796.789	Q 15.915.18	Q 14.323.67	Q 12.732.15	Q 11.140.63	Q 9.549.11	Q 7.957.59	Q 6.365.06	Q 4.774.66	Q 3.183.04	Q 1.691.52
BMW	M3	AUTOMOVIL	3.245 C.C.			COUPE AUTOMATICA	GASOLINA	4	5	2	6	8	8M0077	Q 840.838	Q 12.810.76	Q 11.529.69	Q 10.248.61	Q 8.967.54	Q 7.686.46	Q 6.405.38	Q 5.124.31	Q 3.842.23	Q 2.562.16	Q 1.281.08
BMW	M3 CS TOURING	AUTOMOVIL	2.993 C.C.			AUTOMATICA	GASOLINA	5	5	2	8	8	8M0347	Q 1.296.956	Q 25.939.13	Q 23.545.22	Q 20.751.31	Q 18.167.40	Q 15.583.48	Q 12.969.57	Q 10.375.66	Q 7.781.74	Q 5.187.83	Q 2.593.92
BMW	M3 SEDAN	AUTOMOVIL	2.993 C.C.			SEDAN AUTOMATICA	GASOLINA	4	5	2	6	8	8M0289	Q 893.206	Q 18.064.13	Q 17.157.72	Q 15.251.31	Q 13.344.90	Q 11.438.48	Q 9.532.07	Q 7.625.86	Q 5.719.24	Q 3.812.83	Q 1.996.42
BMW	M340i	AUTOMOVIL	2.998 C.C.			SEDAN AUTOMATICA	GASOLINA	4	5	2	6	8	8M0299	Q 484.313	Q 9.886.25	Q 8.897.65	Q 7.968.00	Q 6.920.38	Q 5.951.75	Q 4.943.13	Q 3.954.50	Q 2.965.88	Q 1.977.25	Q 888.63
BMW	M4	AUTOMOVIL	2.978 C.C.			COUPE AUTOMATICA	GASOLINA	2	4	2	6	8	8M0161	Q 1.096.331	Q 21.126.53	Q 19.013.97	Q 16.901.31	Q 14.768.65	Q 12.675.98	Q 10.563.32	Q 8.450.86	Q 6.337.59	Q 4.225.33	Q 2.112.67
BMW	M4 COUPE	AUTOMOVIL	2.993 C.C.			AUTOMATICA	GASOLINA	2	4	2	6	8	8M0290	Q 1.076.475	Q 21.629.60	Q 19.376.65	Q 17.222.60	Q 15.070.65	Q 12.917.70	Q 10.754.75	Q 8.611.80	Q 6.468.86	Q 4.305.94	Q 2.152.85
BMW	M4 CS	AUTOMOVIL	2.993 C.C.			AUTOMATICA	GASOLINA	2	4	2	6	8	8M0348	Q 1.366.796	Q 27.314.13	Q 24.952.72	Q 21.851.31	Q 19.116.90	Q 16.388.48	Q 13.657.07	Q 10.925.86	Q 8.194.24	Q 5.462.83	Q 2.731.42
BMW	M4 CSL	AUTOMOVIL	2.993 C.C.			AUTOMATICA	GASOLINA	2	2	2	6	8	8M0291	Q 1.107.4										

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															2%	1.6%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%	
BYD	D1-GS	CAMIONETA			100 K.W.	HATCHBACK AUTOMATICA 4X2	ELECTRICO						BYD048	Q 275.000	Q 5.500.00	Q 4.950.00	Q 4.400.00	Q 3.850.00	Q 3.300.00	Q 2.750.00	Q 2.200.00	Q 1.650.00	Q 1.100.00	Q 550.00	
BYD	E1 EV	AUTOMOVIL			48 K.W.	HATCHBACK AUTOMATICA 4X2	ELECTRICO	4	5				BYD022	Q 204.900	Q 4.098.00	Q 3.688.20	Q 3.278.40	Q 2.868.60	Q 2.458.80	Q 2.049.00	Q 1.639.20	Q 1.229.40	Q 819.60	Q 409.80	
BYD	E2	AUTOMOVIL			70 K.W.	FASTBACK AUTOMATICA 4X2	ELECTRICO	4	5				BYD023	Q 214.000	Q 4.390.00	Q 3.924.00	Q 3.488.00	Q 3.052.00	Q 2.616.00	Q 2.180.00	Q 1.744.00	Q 1.308.00	Q 872.00	Q 436.00	
BYD	E3	AUTOMOVIL			70 K.W.	SEDAN AUTOMATICA 4X2	ELECTRICO	4	5				BYD024	Q 236.900	Q 4.718.00	Q 4.246.20	Q 3.774.40	Q 3.302.60	Q 2.830.80	Q 2.359.00	Q 1.887.20	Q 1.415.40	Q 943.60	Q 471.80	
BYD	EA 400 EV	AUTOMOVIL			160 K.W.	SEDAN AUTOMATICA 4X2	ELECTRICO	4	5				BYD025	Q 254.450	Q 5.099.00	Q 4.580.10	Q 4.071.20	Q 3.562.30	Q 3.053.40	Q 2.544.50	Q 2.035.60	Q 1.526.70	Q 1.017.80	Q 508.90	
BYD	FO GL4	AUTOMOVIL	1.000 C.C.			HATCHBACK AUTOMATICA 4X2	GASOLINA	4	5		2	3	BYD001	Q 82.900	Q 1.658.00	Q 1.492.20	Q 1.326.40	Q 1.160.60	Q 894.80	Q 729.00	Q 563.20	Q 497.40	Q 331.60	Q 220.00	
BYD	FO GL4	AUTOMOVIL	1.000 C.C.			HATCHBACK AUTOMATICA 4X2	GASOLINA	4	5		2	3	BYD011	Q 82.900	Q 1.658.00	Q 1.492.20	Q 1.326.40	Q 1.160.60	Q 894.80	Q 729.00	Q 563.20	Q 497.40	Q 331.60	Q 220.00	
BYD	FO GLX1	AUTOMOVIL	1.000 C.C.			HATCHBACK MECANICA 4X2	GASOLINA	4	5		2	3	BYD007	Q 76.900	Q 1.538.00	Q 1.364.26	Q 1.236.40	Q 1.078.60	Q 822.80	Q 789.00	Q 515.20	Q 461.40	Q 307.60	Q 220.00	
BYD	FO GLX1	AUTOMOVIL	1.000 C.C.			HATCHBACK MECANICA 4X2	GASOLINA	4	5		2	3	BYD012	Q 76.900	Q 1.538.00	Q 1.364.26	Q 1.236.40	Q 1.078.60	Q 822.80	Q 789.00	Q 515.20	Q 461.40	Q 307.60	Q 220.00	
BYD	F3	AUTOMOVIL	1.500 C.C.			SEDAN MECANICA 4X2	GASOLINA	4	5		2	4	BYD002	Q 84.900	Q 1.698.00	Q 1.524.26	Q 1.358.40	Q 1.188.60	Q 1.018.80	Q 849.00	Q 679.20	Q 509.40	Q 339.60	Q 220.00	
BYD	F3	AUTOMOVIL	1.500 C.C.			SEDAN MECANICA 4X2	GASOLINA	4	5		2	4	BYD013	Q 84.900	Q 1.698.00	Q 1.528.26	Q 1.358.40	Q 1.188.60	Q 1.018.80	Q 849.00	Q 679.20	Q 509.40	Q 339.60	Q 220.00	
BYD	F3 G4	AUTOMOVIL	1.500 C.C.			SEDAN MECANICA 4X2	GASOLINA	4	5		2	4	BYD028	Q 84.900	Q 1.698.00	Q 1.528.26	Q 1.358.40	Q 1.188.60	Q 1.018.80	Q 849.00	Q 679.20	Q 509.40	Q 339.60	Q 220.00	
BYD	F3 NEW GS4	AUTOMOVIL	1.500 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	BYD003	Q 112.900	Q 2.258.00	Q 2.032.26	Q 1.836.40	Q 1.580.60	Q 1.354.80	Q 1.129.00	Q 903.20	Q 677.40	Q 451.60	Q 229.60	
BYD	F3 NEW GS4	AUTOMOVIL	1.500 C.C.			SEDAN MECANICA 4X2	GASOLINA	4	5		2	4	BYD008	Q 104.900	Q 2.098.00	Q 1.884.26	Q 1.678.40	Q 1.468.60	Q 1.258.80	Q 1.049.00	Q 839.20	Q 629.40	Q 419.60	Q 220.00	
BYD	F3 NEW GS4	AUTOMOVIL	1.500 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	BYD014	Q 112.900	Q 2.258.00	Q 2.032.26	Q 1.836.40	Q 1.580.60	Q 1.354.80	Q 1.129.00	Q 903.20	Q 677.40	Q 451.60	Q 229.60	
BYD	F3 NEW GS4	AUTOMOVIL	1.500 C.C.			SEDAN MECANICA 4X2	GASOLINA	4	5		2	4	BYD015	Q 104.900	Q 2.098.00	Q 1.888.26	Q 1.678.40	Q 1.468.60	Q 1.258.80	Q 1.049.00	Q 839.20	Q 629.40	Q 419.60	Q 220.00	
BYD	F5	AUTOMOVIL	1.500 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	BYD004	Q 160.000	Q 3.200.00	Q 2.880.00	Q 2.560.00	Q 2.240.00	Q 1.920.00	Q 1.600.00	Q 1.280.00	Q 960.00	Q 640.00	Q 320.00	
BYD	F5	AUTOMOVIL	1.500 C.C.			SEDAN TURBO AUTOMATICA 4X2	GASOLINA	4	5		2	4	BYD016	Q 160.000	Q 3.200.00	Q 2.880.00	Q 2.560.00	Q 2.240.00	Q 1.920.00	Q 1.600.00	Q 1.280.00	Q 960.00	Q 640.00	Q 320.00	
BYD	HAN EV	AUTOMOVIL			385 K.W.	SEDAN AVO AUTOMATICA	ELECTRICO	4	5				BYD049	Q 492.800	Q 9.856.00	Q 8.870.40	Q 7.884.80	Q 6.899.20	Q 5.913.60	Q 4.928.00	Q 3.942.40	Q 2.956.80	Q 1.971.20	Q 985.60	
BYD	KING	AUTOMOVIL	1.500 C.C.			SEDAN HIBRIDO ENCHUFABLE 4X2 AUTOMATICA	HIRIDO	5	5				BYD050	Q 260.692	Q 4.017.84	Q 3.616.00	Q 3.214.20	Q 2.812.40	Q 2.410.71	Q 2.008.92	Q 1.607.14	Q 1.205.36	Q 803.57	Q 401.79	
BYD	M3 EV	MICROBUS			100 K.W.	VAN AUTOMATICA 4X2	ELECTRICO	5	7				BYD026	Q 325.000	Q 6.500.00	Q 5.850.00	Q 5.200.00	Q 4.550.00	Q 3.900.00	Q 3.250.00	Q 2.600.00	Q 1.950.00	Q 1.300.00	Q 650.00	
BYD	S1	CAMIONETA	1.500 C.C.			SUV MECANICA 4X2	GASOLINA	4	5		2	4	BYD009	Q 128.600	Q 2.572.00	Q 2.314.86	Q 2.057.60	Q 1.800.40	Q 1.543.20	Q 1.286.00	Q 1.028.80	Q 771.60	Q 514.40	Q 257.20	
BYD	S1	CAMIONETA	1.500 C.C.			SUV AUTOMATICA 4X2	GASOLINA	4	5		2	4	BYD017	Q 147.000	Q 2.940.00	Q 2.648.00	Q 2.352.00	Q 2.058.00	Q 1.764.00	Q 1.470.00	Q 1.176.00	Q 882.00	Q 588.00	Q 294.00	
BYD	S1	CAMIONETA	1.500 C.C.			SUV MECANICA 4X2	GASOLINA	4	5		2	4	BYD018	Q 128.600	Q 2.572.00	Q 2.314.86	Q 2.057.60	Q 1.800.40	Q 1.543.20	Q 1.286.00	Q 1.028.80	Q 771.60	Q 514.40	Q 257.20	
BYD	S1 EV	CAMIONETA			70 K.W.	SUV AUTOMATICA 4X2	ELECTRICO	4	5				BYD030	Q 275.000	Q 5.500.00	Q 4.950.00	Q 4.400.00	Q 3.850.00	Q 3.300.00	Q 2.750.00	Q 2.200.00	Q 1.650.00	Q 1.100.00	Q 550.00	
BYD	S1 GS	CAMIONETA	1.500 C.C.			SUV AUTOMATICA 4X2	GASOLINA	4	5				BYD029	Q 147.000	Q 2.940.00	Q 2.646.06	Q 2.352.00	Q 2.058.00	Q 1.764.00	Q 1.470.00	Q 1.176.00	Q 882.00	Q 588.00	Q 294.00	
BYD	S1 GS	CAMIONETA	1.500 C.C.			SUV MECANICA 4X2	GASOLINA	4	5				BYD031	Q 128.600	Q 2.572.00	Q 2.314.86	Q 2.057.60	Q 1.800.40	Q 1.543.20	Q 1.286.00	Q 1.028.80	Q 771.60	Q 514.40	Q 257.20	
BYD	S1 PLUS	CAMIONETA			100 K.W.	SUV AUTOMATICA 4X2	ELECTRICO	4	5				BYD045	Q 290.000	Q 5.800.00	Q 5.000.00	Q 4.600.00	Q 4.000.00	Q 3.500.00	Q 3.000.00	Q 2.500.00	Q 2.000.00	Q 1.500.00	Q 1.000.00	Q 500.00
BYD	S1 PRO	CAMIONETA			100 K.W.	SUV AUTOMATICA 4X2	ELECTRICO	4	5				BYD047	Q 275.000	Q 5.500.00	Q 4.950.00	Q 4.400.00	Q 3.850.00	Q 3.300.00	Q 2.750.00	Q 2.200.00	Q 1.650.00	Q 1.100.00	Q 550.00	
BYD	S2 EV	CAMIONETA			70 K.W.	SUV AUTOMATICA 4X2	ELECTRICO	4	5				BYD032	Q 235.000	Q 4.700.00	Q 4.230.00	Q 3.760.00	Q 3.290.00	Q 2.820.00	Q 2.350.00	Q 1.880.00	Q 1.410.00	Q 940.00	Q 470.00	
BYD	S3	CAMIONETA	1.500 C.C.			SUV MECANICA 4X2	GASOLINA	4	5				BYD010	Q 114.196	Q 2.283.93	Q 2.055.54	Q 1.827.15	Q 1.598.76	Q 1.370.36	Q 1.141.97	Q 913.58	Q 685.18	Q 456.79	Q 228.40	
BYD	S3	CAMIONETA	1.500 C.C																						

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LÍNEAS	CLIMATOS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2024	MODELO										
															2024	2025	2024	2025	2022	2021	2020	2019	2018	2017	
															2%	1.8%	1.4%	1.1%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%	
CAKE	MAXXA	MOTO			2.8 KW.		ELECTRICO	2		2			KC0003	Q 24.952	Q 466.05	Q 466.15	Q 396.24	Q 349.34	Q 299.43	Q 246.53	Q 196.62	Q 150.00	Q 150.00	Q 150.00	
CAKE	OSA	MOTO			3.5 KW.		ELECTRICO	2		2			KC0004	Q 51.312	Q 1.028.24	Q 923.61	Q 820.99	Q 718.37	Q 616.74	Q 512.12	Q 410.50	Q 307.87	Q 205.25	Q 150.00	
CAKY													CK0001	Q 155.000	Q 3.100.00	Q 2.790.00	Q 2.480.00	Q 2.170.00	Q 1.860.00	Q 1.550.00	Q 1.240.00	Q 930.00	Q 620.00	Q 310.00	
CANAM																									
CANAM	ATV DE 250 Y	CUATRMOTO	249 C.C.										CC0001	Q 39.200	Q 784.00	Q 705.60	Q 627.20	Q 548.80	Q 470.40	Q 392.00	Q 313.60	Q 235.20	Q 156.80	Q 150.00	
CANAM	ATV DE 250 Y 11 INT	CUATRMOTO	249 C.C.										CC0002	Q 53.600	Q 1.072.00	Q 964.80	Q 857.60	Q 750.40	Q 643.20	Q 536.00	Q 428.80	Q 321.60	Q 214.40	Q 150.00	
CANAM	ATV DE 90-45T Y 11 INT	CUATRMOTO	90 C.C.										CC0003	Q 23.660	Q 471.20	Q 424.04	Q 376.96	Q 329.84	Q 282.72	Q 235.60	Q 188.48	Q 150.00	Q 150.00	Q 150.00	
CANAM	ATV OUTLANDER MAX LTD 800EP	CUATRMOTO	799 C.C.										CC0004	Q 145.400	Q 2.908.00	Q 2.635.20	Q 2.342.40	Q 2.049.60	Q 1.756.80	Q 1.464.00	Q 1.171.20	Q 878.40	Q 585.80	Q 292.80	
CANAM	ATV OUTLANDER MAX XMR 800	CUATRMOTO	799 C.C.										CC0005	Q 138.200	Q 2.764.00	Q 2.505.60	Q 2.227.20	Q 1.948.80	Q 1.670.40	Q 1.382.00	Q 1.113.60	Q 836.20	Q 558.80	Q 278.40	
CANAM	ATV OUTLANDER MAX XT 1000EP	CUATRMOTO	976 C.C.										CC0006	Q 127.180	Q 2.543.20	Q 2.288.88	Q 2.034.56	Q 1.780.24	Q 1.525.92	Q 1.271.60	Q 1.017.28	Q 762.96	Q 508.64	Q 254.32	
CANAM	ATV OUTLANDER MAX XT 400	CUATRMOTO	400 C.C.										CC0007	Q 112.896	Q 2.257.16	Q 2.031.45	Q 1.805.73	Q 1.580.02	Q 1.354.30	Q 1.128.58	Q 902.87	Q 677.15	Q 451.44	Q 225.72	
CANAM	ATV OUTLANDER MAX XT 855EP	CUATRMOTO	850 C.C.										CC0008	Q 155.714	Q 3.114.28	Q 2.802.88	Q 2.491.43	Q 2.160.00	Q 1.888.57	Q 1.557.14	Q 1.245.72	Q 934.29	Q 622.86	Q 311.43	
CANAM	ATV OUTLANDER MAX XTP 1000	CUATRMOTO	976 C.C.										CC0009	Q 187.856	Q 3.757.16	Q 3.381.45	Q 3.005.73	Q 2.630.02	Q 2.254.30	Q 1.878.58	Q 1.502.87	Q 1.127.15	Q 751.44	Q 375.72	
CANAM	ATV OUTLANDER MAX XTP 800	CUATRMOTO	799 C.C.										CC0009	Q 128.800	Q 2.576.00	Q 2.318.40	Q 2.060.80	Q 1.803.20	Q 1.545.60	Q 1.288.00	Q 1.030.40	Q 772.80	Q 515.20	Q 257.60	
CANAM	ATV OUTLANDER XMR 1000	CUATRMOTO	976 C.C.										CC0021	Q 184.286	Q 3.685.72	Q 3.317.15	Q 2.948.58	Q 2.580.01	Q 2.211.44	Q 1.842.86	Q 1.474.29	Q 1.105.72	Q 737.15	Q 369.58	
CANAM	ATV RENEGADE 800	CUATRMOTO	799 C.C.										CC0010	Q 107.200	Q 2.144.00	Q 1.925.60	Q 1.715.20	Q 1.500.80	Q 1.286.40	Q 1.072.00	Q 857.60	Q 643.20	Q 428.80	Q 214.40	
CANAM	ATV RENEGADE XDC 1000EP	CUATRMOTO	976 C.C.										CC0011	Q 159.296	Q 3.185.72	Q 2.867.15	Q 2.548.58	Q 2.220.01	Q 1.911.44	Q 1.592.96	Q 1.274.29	Q 956.72	Q 637.15	Q 318.58	
CANAM	ATV RENEGADE XDC 800EP	CUATRMOTO	799 C.C.										CC0012	Q 121.400	Q 2.429.00	Q 2.185.20	Q 1.942.40	Q 1.699.60	Q 1.456.80	Q 1.214.00	Q 971.30	Q 728.40	Q 495.60	Q 242.80	
CANAM	RD SPYDER RS-S 990 RT	TRIMOTO	999 C.C.										CC0013	Q 257.144	Q 5.142.88	Q 4.628.60	Q 4.114.31	Q 3.600.02	Q 3.085.78	Q 2.571.44	Q 2.057.16	Q 1.542.87	Q 1.028.58	Q 514.29	
CANAM	RD SPYDER RS-S 890 3ES	TRIMOTO	999 C.C.										CC0014	Q 242.856	Q 4.867.16	Q 4.371.45	Q 3.865.73	Q 3.400.02	Q 2.914.30	Q 2.428.58	Q 1.942.67	Q 1.497.15	Q 971.44	Q 485.72	
CANAM	SSV COMMANDER LTD 1000	PICK UP	976 C.C.										CC0016	Q 269.072	Q 5.331.44	Q 4.789.30	Q 4.257.16	Q 3.725.01	Q 3.192.87	Q 2.660.72	Q 2.128.58	Q 1.596.44	Q 1.064.29	Q 532.15	
CANAM	SSV COMMANDER LTD 1000EP	PICK UP	976 C.C.										CC0017	Q 269.072	Q 5.331.44	Q 4.789.30	Q 4.257.16	Q 3.725.01	Q 3.192.87	Q 2.660.72	Q 2.128.58	Q 1.596.44	Q 1.064.29	Q 532.15	
CANAM	SSV COMMANDER X 1000EP	PICK UP	976 C.C.										CC0018	Q 265.714	Q 4.114.28	Q 3.702.68	Q 3.291.43	Q 2.860.00	Q 2.459.57	Q 2.047.14	Q 1.646.72	Q 1.244.29	Q 822.86	Q 411.43	
CANAM	SSV COMMANDER XT 1000EP	PICK UP	976 C.C.										CC0019	Q 175.720	Q 3.514.40	Q 3.102.96	Q 2.811.52	Q 2.460.08	Q 2.108.64	Q 1.757.29	Q 1.405.76	Q 1.054.32	Q 702.86	Q 361.44	
CANAM	SSV MAVERICK X 1000	PICK UP	976 C.C.										CC0022	Q 262.500	Q 5.250.00	Q 4.725.00	Q 4.200.00	Q 3.675.00	Q 3.150.00	Q 2.625.00	Q 2.100.00	Q 1.575.00	Q 1.050.00	Q 525.00	
CANAM		PICK UP	799 C.C.										CC0015	Q 191.072	Q 3.831.44	Q 3.436.30	Q 3.057.16	Q 2.675.01	Q 2.292.87	Q 1.910.72	Q 1.486.44	Q 794.29	Q 382.15		
CARABELA																									
CARABELA	MX	MOTO	250 C.C.										CB0001	Q 11.814	Q 236.28	Q 212.68	Q 189.03	Q 165.40	Q 149.00	Q 130.00	Q 110.00	Q 90.00	Q 70.00	Q 50.00	
CARABELA	RS	MOTO	350 C.C.										CB0002	Q 11.814	Q 236.28	Q 212.68	Q 189.03	Q 165.40	Q 150.00	Q 130.00	Q 110.00	Q 90.00	Q 70.00	Q 50.00	
CARMEX																									
CARMEX	TANQUE	REMOLQUE											CX0002	Q 537.556	Q 10.751.16	Q 9.676.05	Q 8.600.93	Q 7.525.82	Q 6.450.70	Q 5.375.58	Q 4.300.47	Q 3.225.35	Q 2.150.24	Q 1.075.12	
CARMEX	TOLVA	TOLVA											CX0003	Q 335.256	Q 6.705.36	Q 6.034.63	Q 5.364.29	Q 4.693.76	Q 4.023.22	Q 3.352.68	Q 2.682.15	Q 2.011.61	Q 1.341.08	Q 670.54	
CARMEX	VOLTEO	REMOLQUE											CX0001	Q 354.892	Q 7.097.84	Q 6.388.05	Q 5.678.28	Q 4.968.49	Q 4.258.71	Q 3.548.92	Q 2.839.14	Q 2.129.36	Q 1.419.57	Q 709.79	
CASE																									
CASE	580N 4WD	RETROCAVADORA	4.500 C.C.				DIESEL	1	1	7.8	2	4	CS0013	Q 904.688	Q 18.093.76	Q 16.284.34	Q 14.475.01	Q 12.965.63	Q 10.866.26	Q 9.046.88	Q 7.237.51	Q 5.428.13	Q 3.618.76	Q 1.809.38	
CASE	580N NR 4WD	RETROCAVADORA	4.500 C.C.				DIESEL	1	1	7.8	2	4	CS0017	Q 904.688	Q 18.093.76	Q 16.284.34	Q 14.475.01	Q 12.965.63	Q 10.866.26	Q 9.046.88	Q 7.237.51	Q 5.428.13	Q 3.618.76	Q 1.809.38	
CASE	560SV NR 4WD	RETROCAVADORA	4.500 C.C.				DIESEL	1	1	7.9	2	4	CS0016	Q 1.031.250	Q 20.625.00	Q 19.562.50	Q 18.500.00	Q 14.437.50	Q 12.375.00	Q 10.312.50	Q 8.250.00	Q 6.187.50	Q 4.125.00	Q 2.062.50	
CASE	FARMALL 130	TRACTOR AGRICOLA	3.800 C.C.				DIESEL	1	1	3.5	2	4	CS0014	Q 460.200	Q 9.204.00	Q 8.283.60	Q 7.363.20	Q 6.442.80	Q 5.522.40	Q 4.602.00	Q 3.681.60	Q 2.761.20	Q 1.840.80	Q 920.40	
CASE	FARMALL 110 A	TRACTOR AGRICOLA	4.000 C.C.				DIESEL	1	5	2	4	4	CS0019	Q 692.000	Q 13.840.00	Q 10.656.00	Q 9.472.00	Q 8.288.00	Q 7.104.00	Q 5.920.00	Q 4.736.00	Q 3.552.00	Q 2.368.00	Q 1.184.00	
CASE	FARMALL 45A	TRACTOR AGRICOLA					DIESEL						CS0001	Q 186.192	Q 3.703.84	Q 3.303.48	Q 2.963.08	Q 2.592.69	Q 2.222.31	Q 1.851.92	Q 1.481.54	Q 1.111.16	Q 740.77	Q 370.39	
CASE	FARMALL 90 JIM 4WD TIER3	TRACTOR AGRICOLA	3.908 C.C.				DIESEL	1	3.56	2	4	4	CS0020	Q 331.500	Q 6.630.00	Q 5.997.00	Q 5.364.00	Q 4.641.00	Q 3.978.00	Q 3.315.00	Q 2.652.00	Q 1.989.00	Q 1.326.00	Q 663.00	
CASE	FARMALL JIM 90	TRACTOR AGRICOLA	3.900 C.C.				DIESEL	1	3.5	2	4	4	CS0015	Q 319.800	Q 6.396.00	Q 5.756.40	Q 5.116.30	Q 4.477.20	Q 3.837.60	Q 3.198.00	Q 2.558.40	Q 1.918.80	Q 1.279.20	Q 639.60	
CASE	FARMALL JIM 90	TRACTOR AGRICOLA	3.800 C.C.				DIESEL	1	3.5	2	4	4	CS0016	Q 331.500	Q 6.630.00	Q 5.997.00	Q 5.364.00	Q 4.641.00	Q 3.978.00	Q 3.315.00	Q 2.652.00	Q 1.989.00	Q 1.326.00	Q 663.00	
CASE	FARMALL STRADE 80	TRACTOR AGRICOLA					DIESEL						CS0007	Q 241.884	Q 4.837.68	Q 4.348.52	Q 3.855.35	Q 3.362.18	Q 2.868.01	Q 2.415.84	Q 1.962.58	Q 1.448.51	Q 965.34	Q 483.17	
CASE	JX55T	TRACTOR AGRICOLA	2.901 C.C.				DIESEL	1	2.35	2	3	3	CS0021	Q 179.400	Q 3.588.00	Q 3.226.26	Q 2.870.40	Q 2.511.80	Q 2.152.80	Q 1.794.00	Q 1.435.20	Q 1.076.40	Q 717.60	Q 358.80	
CASE	JX60	TRACTOR AGRICOLA					DIESEL						CS0008	Q 196.176	Q 3.923.52	Q 3.531.17	Q 3.138.82	Q 2.746.47	Q 2.354.12	Q 1.961.75	Q 1.569.41	Q 1.177.06	Q 784.71	Q 392.36	
CASE	JX60	TRACTOR AGRICOLA					DIESEL						CS0002	Q 237.330	Q 4.746.60	Q 4.270.14	Q 3.785.69	Q 3.321.22	Q 2.846.76	Q 2.372.30	Q 1.887.84	Q 1.423.38	Q 946.92	Q 474.46	
CASE	JX60	TRACTOR AGRICOLA					DIESEL						CS0009	Q 362.346	Q 7.246.92	Q 6.522.23	Q 5.797.54	Q 5.072.85	Q 4.348.16	Q 3.623.46	Q 2.898.77	Q 2.174.08	Q 1.449.39	Q 724.70	
CASE	JX95	TRACTOR AGRICOLA					DIESEL						CS0003	Q 362.600	Q 7.252.20	Q 6.527.68	Q 5.802.56	Q 5.077.24	Q 4.351.92	Q 3.626.80	Q 2.901.28	Q 2.175.96	Q 1.450.64	Q 726.32	
CASE	MAGNUM 225	TRACTOR AGRICOLA					DIESEL						CS0004	Q 1.469.296	Q 29.385.62	Q 26.423.30	Q 23.492.74	Q 20.556.15	Q 17.619.56	Q 14.682.96	Q 11.748.37	Q 8.809.78	Q 5.873.19	Q 2.936.60	
CASE	MAGNUM 315	TRACTOR AGRICOLA					DIESEL						CS0005	Q 1.513.234	Q 30.264.68	Q 27.238.22									

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LÍNEAS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
															2026	2023	2024	2023	2022	2021	2020	2019	2018	2017																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
															1%	1.8%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
CENITRO																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LUBRIFICANTE	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
														2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
														1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%		
CHANGAN	CM10	MICROBUS	1,000 C.C.			MECANICA						CE0004	Q 82,500	Q 1,250.00	Q 1,125.00	Q 1,000.00	Q 875.00	Q 750.00	Q 625.00	Q 500.00	Q 375.00	Q 250.00	Q 220.00	
CHANGAN	CM10	MICROBUS	1,300 C.C.			MTM						CE0005	Q 90,214	Q 1,964.28	Q 1,767.86	Q 1,571.43	Q 1,375.00	Q 1,178.57	Q 982.14	Q 785.72	Q 589.29	Q 392.86	Q 220.00	
CHANGAN	CM10	MICROBUS	1,500 C.C.			MTM						CE0004	Q 93,750	Q 1,575.00	Q 1,467.50	Q 1,362.50	Q 1,262.50	Q 1,162.50	Q 1,062.50	Q 962.50	Q 862.50	Q 762.50	Q 662.50	
CHANGAN	CM10	PANEL	1,500 C.C.			MECANICA						CE0003	Q 80,357	Q 1,807.14	Q 1,667.43	Q 1,525.72	Q 1,385.00	Q 1,245.29	Q 1,105.58	Q 965.87	Q 826.16	Q 686.45	Q 546.74	
CHANGAN	CM5	MICROBUS	1,300 C.C.			MECANICA						CE0002	Q 82,144	Q 1,542.88	Q 1,478.66	Q 1,314.31	Q 1,150.02	Q 986.73	Q 821.44	Q 657.16	Q 492.87	Q 328.58	Q 220.00	
CHANGAN	CM5	PANEL	1,000 C.C.			MECANICA						CE0001	Q 75,884	Q 1,517.88	Q 1,396.10	Q 1,214.31	Q 1,062.52	Q 910.73	Q 758.94	Q 607.16	Q 456.37	Q 303.58	Q 220.00	
CHANGAN	CM5	PANEL	1,300 C.C.			MECANICA						CE0015	Q 75,884	Q 1,517.88	Q 1,396.10	Q 1,214.31	Q 1,062.52	Q 910.73	Q 758.94	Q 607.16	Q 456.37	Q 303.58	Q 220.00	
CHANGAN	CS15	CAMIONETA	1,482 C.C.			ELITE AUTOMATICA						CE0008	Q 118,750	Q 2,375.00	Q 2,137.50	Q 1,900.00	Q 1,662.50	Q 1,425.00	Q 1,187.50	Q 950.00	Q 712.50	Q 475.00	Q 237.50	
CHANGAN	CS15	CAMIONETA	1,482 C.C.			FASHION MECANICA						CE0008	Q 102,679	Q 2,053.58	Q 1,843.22	Q 1,642.86	Q 1,437.50	Q 1,232.15	Q 1,026.79	Q 821.43	Q 616.06	Q 410.72	Q 205.36	
CHANGAN	CS15	CAMIONETA	1,482 C.C.			LUXURY MECANICA						CE0007	Q 118,750	Q 2,375.00	Q 2,137.50	Q 1,900.00	Q 1,662.50	Q 1,425.00	Q 1,187.50	Q 950.00	Q 712.50	Q 475.00	Q 237.50	
CHANGAN	CS15	CAMIONETA	1,482 C.C.			MCA AUTOMATICA						CE0044	Q 107,143	Q 2,142.86	Q 1,928.58	Q 1,714.29	Q 1,500.01	Q 1,285.72	Q 1,071.43	Q 857.15	Q 642.86	Q 428.58	Q 220.00	
CHANGAN	CS15	CAMIONETA	1,482 C.C.			MCA MECANICA						CE0045	Q 98,205	Q 1,954.10	Q 1,767.69	Q 1,571.28	Q 1,374.87	Q 1,178.46	Q 982.05	Q 785.64	Q 589.23	Q 392.82	Q 220.00	
CHANGAN	CS15	CAMIONETA	1,500 C.C.			FASHION MECANICA 4X2	GASOLINA	5	5		2	4	CE0059	Q 107,134	Q 2,142.86	Q 1,928.42	Q 1,714.15	Q 1,499.88	Q 1,285.61	Q 1,071.34	Q 857.06	Q 642.81	Q 428.54	Q 220.00
CHANGAN	CS15	CAMIONETA	1,500 C.C.			ELITE AUTOMATICA 4X2	GASOLINA	5	5		2	4	CE0059	Q 133,920	Q 2,678.40	Q 2,410.96	Q 2,142.72	Q 1,874.68	Q 1,607.04	Q 1,339.20	Q 1,071.36	Q 803.52	Q 535.68	Q 267.84
CHANGAN	CS35	CAMIONETA	1,800 C.C.			SUV FULL MECANICA						CE0013	Q 117,857	Q 2,357.14	Q 2,121.43	Q 1,865.72	Q 1,650.00	Q 1,414.29	Q 1,178.57	Q 942.86	Q 707.15	Q 471.43	Q 235.72	
CHANGAN	CS35	CAMIONETA	1,800 C.C.			SSV/CS35-16-5M 1 SUV STD MECANICA						CE0006	Q 138,380	Q 2,767.86	Q 2,491.06	Q 2,214.29	Q 1,937.51	Q 1,660.72	Q 1,383.93	Q 1,107.15	Q 830.36	Q 553.58	Q 276.79	
CHANGAN	CS35 PLUS	CAMIONETA	1,400 C.C.			FULL EQUIPO AUTOMATICA 4X2	GASOLINA	5	5		2	4	CE0046	Q 147,313	Q 2,946.26	Q 2,651.53	Q 2,357.80	Q 2,063.08	Q 1,767.75	Q 1,473.13	Q 1,178.50	Q 883.88	Q 589.26	Q 294.63
CHANGAN	CS35 PLUS	CAMIONETA	1,400 C.C.			LUXURY AUTOMATICA 4X2	GASOLINA	5	5		2	4	CE0047	Q 158,241	Q 3,124.83	Q 2,812.34	Q 2,499.86	Q 2,187.38	Q 1,874.90	Q 1,562.42	Q 1,249.93	Q 937.45	Q 624.97	Q 312.49
CHANGAN	CS36 PLUS	CAMIONETA	1,800 C.C.			SUV STD AUTOMATICA						CE0027	Q 111,807	Q 2,232.14	Q 2,006.93	Q 1,785.72	Q 1,562.50	Q 1,339.28	Q 1,116.07	Q 892.86	Q 669.65	Q 446.43	Q 223.22	
CHANGAN	CS36	CAMIONETA	1,500 C.C.			FULL EQUIPO AUTOMATICA						CE0008	Q 151,777	Q 3,035.54	Q 2,731.99	Q 2,428.43	Q 2,124.88	Q 1,821.33	Q 1,517.77	Q 1,214.22	Q 910.67	Q 607.11	Q 303.56	
CHANGAN	CS36	CAMIONETA	1,500 C.C.			LUXURY AUTOMATICA						CE0042	Q 160,714	Q 3,214.28	Q 2,882.86	Q 2,551.43	Q 2,250.00	Q 1,928.58	Q 1,607.15	Q 1,285.72	Q 964.29	Q 642.86	Q 321.43	
CHANGAN	CS36 PLUS	CAMIONETA	1,500 C.C.			FULL EQUIPO AUTOMATICA 4X2	GASOLINA	5	5		2	4	CE0051	Q 178,583	Q 3,571.25	Q 3,214.13	Q 2,857.00	Q 2,499.88	Q 2,142.75	Q 1,785.63	Q 1,428.50	Q 1,071.38	Q 714.25	Q 357.13
CHANGAN	CS36 PLUS	CAMIONETA	1,500 C.C.			LUXURY AUTOMATICA 4X2	GASOLINA	5	5		2	4	CE0058	Q 191,555	Q 3,839.11	Q 3,456.20	Q 3,073.29	Q 2,690.38	Q 2,307.47	Q 1,924.56	Q 1,541.65	Q 1,158.74	Q 775.83	Q 393.92
CHANGAN	CS36 PLUS	CAMIONETA	1,500 C.C.			FULL EQUIPO AUTOMATICA 4X2	HIBRIDO	5	5		2	4	CE0073	Q 199,980	Q 3,999.80	Q 3,599.82	Q 3,199.84	Q 2,799.86	Q 2,399.88	Q 1,999.90	Q 1,599.92	Q 1,199.94	Q 799.96	Q 399.98
CHANGAN	CS36 PLUS	CAMIONETA	1,500 C.C.			LUXURY AUTOMATICA 4X2	HIBRIDO	5	5		2	4	CE0074	Q 209,980	Q 4,199.81	Q 3,779.82	Q 3,359.84	Q 2,939.86	Q 2,519.88	Q 2,099.90	Q 1,679.92	Q 1,259.94	Q 839.96	Q 419.98
CHANGAN	CS36	CAMIONETA	2,000 C.C.									CE0048	Q 287,857	Q 5,357.15	Q 4,821.43	Q 4,285.72	Q 3,750.00	Q 3,214.29	Q 2,678.58	Q 2,142.86	Q 1,607.15	Q 1,071.43	Q 535.72	
CHANGAN	CS36	CAMIONETA	1,400 C.C.			STD MECANICA						CE0018	Q 83,750	Q 1,675.00	Q 1,687.50	Q 1,699.00	Q 1,710.50	Q 1,722.00	Q 1,733.50	Q 1,745.00	Q 1,756.50	Q 1,768.00	Q 1,779.50	
CHANGAN	CS36	CAMIONETA	1,500 C.C.			FULL EQUIPO AUTOMATICA 4X2	GASOLINA	5	7		2	4	CE0043	Q 156,250	Q 3,125.00	Q 2,812.50	Q 2,500.00	Q 2,187.50	Q 1,875.00	Q 1,562.50	Q 1,250.00	Q 937.50	Q 625.00	Q 312.50
CHANGAN	CS36	CAMIONETA	1,500 C.C.			LUXURY AUTOMATICA						CE0049	Q 159,250	Q 3,125.00	Q 2,812.50	Q 2,500.00	Q 2,187.50	Q 1,875.00	Q 1,562.50	Q 1,250.00	Q 937.50	Q 625.00	Q 312.50	
CHANGAN	DEEPA 0318	CAMIONETA	1,500 C.C.			AUTOMATICA 4X4 RANGO EXTENDIDO	HIBRIDO	5	5		2	4	CE0084	Q 308,000	Q 6,160.00	Q 5,644.00	Q 5,128.00	Q 4,612.00	Q 4,096.00	Q 3,580.00	Q 3,064.00	Q 2,548.00	Q 2,032.00	Q 1,516.00
CHANGAN	DEEPA S05	CAMIONETA	1,500 C.C.			AUTOMATICA RANGO EXTENDIDO 4X2	HIBRIDO	5	5		2	4	CE0085	Q 324,500	Q 6,490.00	Q 5,964.00	Q 5,438.00	Q 4,912.00	Q 4,386.00	Q 3,860.00	Q 3,334.00	Q 2,808.00	Q 2,282.00	Q 1,756.00
CHANGAN	DEEPA S7	CAMIONETA	1,500 C.C.			AUTOMATICA	HIBRIDO	4	5		2	4	CE0076	Q 289,980	Q 5,799.60	Q 5,219.82	Q 4,639.84	Q 4,059.86	Q 3,479.88	Q 2,899.90	Q 2,319.92	Q 1,739.94	Q 1,159.96	Q 579.98
CHANGAN	DEEPA S7	CAMIONETA			160 K.W.	AUTOMATICA	ELECTRICO	5	5		2		CE											

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LINEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	SERIES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%		
CHANGHE		MIMBUS											CA0001	Q 52,490	Q 1,049.34	Q 1,494.88	Q 1,319.38	Q 1,154.89	Q 989.91	Q 824.92	Q 698.94	Q 494.96	Q 329.97	Q 220.00	
CHANGHE	COOLCAR E+	AUTOMOVIL	1,400 C.C.			MECANICA	GASOLINA	5	5				CA0002	Q 84,780	Q 1,695.66	Q 1,526.09	Q 1,356.52	Q 1,186.96	Q 1,017.39	Q 847.83	Q 678.26	Q 508.70	Q 339.13	Q 220.00	
CHANGHE	FORLAND	CAMION											CA0007	Q 160,000	Q 3,360.00	Q 3,642.00	Q 3,264.00	Q 2,868.00	Q 2,472.00	Q 1,692.00	Q 1,352.00	Q 1,014.00	Q 576.00	Q 336.00	
CHANGHE	FREEDOM D	PICK UP	1,051 C.C.			MECANICA	GASOLINA	4	4	0.9		2	4	CA0004	Q 78,167	Q 1,563.35	Q 1,407.02	Q 1,250.68	Q 1,094.35	Q 938.01	Q 781.66	Q 625.34	Q 469.01	Q 312.67	Q 220.00
CHANGHE	FREEDOM LONGER VAN	MICROBUS	1,243 C.C.			CH643072							CA0008	Q 83,900	Q 1,678.00	Q 1,510.20	Q 1,342.40	Q 1,174.60	Q 1,006.80	Q 839.00	Q 671.20	Q 503.40	Q 335.60	Q 220.00	
CHANGHE	FREEDOM LONGER VAN	MICROBUS	1,248 C.C.			MECANICA	GASOLINA	4	11			2	4	CA0012	Q 82,496	Q 1,349.96	Q 1,665.06	Q 1,486.00	Q 1,295.00	Q 1,110.00	Q 926.00	Q 740.00	Q 555.00	Q 370.00	Q 220.00
CHANGHE	FREEDOM LONGER VAN	PANEL	1,243 C.C.			CH602500Y4							CA0009	Q 79,900	Q 1,598.00	Q 1,438.20	Q 1,274.40	Q 1,118.60	Q 958.80	Q 799.00	Q 639.20	Q 479.40	Q 319.60	Q 220.00	
CHANGHE	FREEDOM LONGER VAN	PANEL	1,243 C.C.			MECANICA	GASOLINA	5	2	0.7		2	4	CA0013	Q 86,090	Q 1,761.80	Q 1,595.62	Q 1,429.44	Q 1,263.26	Q 1,097.08	Q 930.90	Q 764.72	Q 598.54	Q 432.36	Q 220.00
CHANGHE	FREEDOM MINI VAN	MICROBUS	1,051 C.C.			MECANICA	GASOLINA	5	8			2	4	CA0005	Q 80,372	Q 1,607.46	Q 1,446.71	Q 1,286.96	Q 1,125.22	Q 964.47	Q 803.73	Q 642.98	Q 482.24	Q 321.49	Q 220.00
CHANGHE	FREEDOM MINI VAN	PANEL	1,051 C.C.			MECANICA	GASOLINA	5	2	0.7		2	4	CA0006	Q 73,737	Q 1,475.15	Q 1,327.64	Q 1,168.12	Q 1,032.61	Q 885.09	Q 737.58	Q 580.06	Q 442.55	Q 295.03	Q 220.00
CHANGHE	FREEDOM S	PICK UP	1,051 C.C.			MECANICA	GASOLINA	2	2	0.9		2	4	CA0003	Q 71,592	Q 1,431.06	Q 1,287.95	Q 1,144.84	Q 1,001.74	Q 859.63	Q 715.53	Q 572.42	Q 429.32	Q 286.21	Q 220.00
CHANGHE	Q26	CAMIONETA	1,500 C.C.			AUTOMATICA	GASOLINA	5	5			2	4	CA0010	Q 125,798	Q 2,536.75	Q 2,282.18	Q 2,028.60	Q 1,775.03	Q 1,521.45	Q 1,267.88	Q 1,014.30	Q 760.73	Q 507.19	Q 253.58
CHANGHE	Q26	CAMIONETA	1,500 C.C.			AUTOMATICA	GASOLINA	5	5			2	4	CA0011	Q 143,335	Q 2,866.50	Q 2,579.85	Q 2,293.20	Q 2,006.55	Q 1,719.96	Q 1,433.25	Q 1,146.60	Q 859.95	Q 573.30	Q 286.65
CHANGLIN																									
CHANGLIN	530A	RETROCAMIONETA	3,500 C.C.				DIESEL		1	7.6		2	4	HA0001	Q 103,230	Q 2,064.61	Q 1,898.15	Q 1,651.69	Q 1,445.23	Q 1,238.77	Q 1,032.31	Q 825.85	Q 619.39	Q 412.93	Q 220.00
CHANN																									
CHANN	KID-QUAD	CUATRIMOTO	48 C.C.										CH0002	Q 3,782	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
CHANN	MT250 (V)	MOTO	250 C.C.			MECANICA							CH0001	Q 35,696	Q 713.96	Q 842.57	Q 571.17	Q 499.78	Q 428.36	Q 356.96	Q 285.59	Q 214.19	Q 150.00	Q 150.00	
CHERY																									
CHERY	7240T	AUTOMOVIL											CH0001	Q 167,126	Q 3,742.52	Q 3,368.27	Q 2,994.02	Q 2,619.77	Q 2,245.52	Q 1,871.26	Q 1,497.01	Q 1,122.76	Q 748.51	Q 374.26	
CHERY	ARRIZO 5	AUTOMOVIL	1,500 C.C.			SEDAN MECANICO	GASOLINA	4	5			2	4	CH0018	Q 96,400	Q 1,928.00	Q 1,735.20	Q 1,542.40	Q 1,349.60	Q 1,156.80	Q 964.00	Q 771.20	Q 578.40	Q 385.60	Q 220.00
CHERY	ARRIZO 5	AUTOMOVIL	1,500 C.C.			SEDAN AUTOMATICA	GASOLINA	4	5			2	4	CH0019	Q 112,500	Q 2,250.00	Q 2,025.00	Q 1,800.00	Q 1,575.00	Q 1,350.00	Q 1,125.00	Q 900.00	Q 675.00	Q 450.00	Q 225.00
CHERY	EQ7	CAMIONETA			66 K.W.		ELECTRICO	5	5			2		CH0014	Q 229,990	Q 4,599.80	Q 4,136.82	Q 3,673.84	Q 3,219.86	Q 2,759.98	Q 2,299.90	Q 1,839.92	Q 1,379.94	Q 919.96	Q 459.98
CHERY	HIMLA AUTOMATICO	PICK UP	2,300 C.C.			DOBLE CABINA 4X4	DIESEL	4	5	1		2	4	CH0003	Q 194,600	Q 3,892.00	Q 3,502.92	Q 3,112.60	Q 2,724.40	Q 2,335.20	Q 1,946.00	Q 1,556.80	Q 1,167.60	Q 778.40	Q 389.20
CHERY	HIMLA MECANICO	PICK UP	2,300 C.C.			DOBLE CABINA 4X4	DIESEL	4	5	1		2	4	CH0001	Q 171,815	Q 3,437.50	Q 3,093.75	Q 2,750.00	Q 2,406.25	Q 2,062.50	Q 1,718.75	Q 1,375.00	Q 1,031.25	Q 687.50	Q 343.75
CHERY	QQ	AUTOMOVIL	1,051 C.C.										CH0002	Q 74,880	Q 1,493.24	Q 1,343.92	Q 1,194.80	Q 1,045.72	Q 896.56	Q 748.62	Q 597.30	Q 447.98	Q 296.95	Q 220.00	
CHERY	TIGGO 2 PRO COMFORT	CAMIONETA	1,500 C.C.			SUV MECANICA 4X2	GASOLINA	5	5			2	4	CH0004	Q 111,807	Q 2,232.15	Q 2,036.95	Q 1,785.72	Q 1,592.56	Q 1,398.29	Q 1,195.08	Q 992.85	Q 789.65	Q 585.43	Q 223.22
CHERY	TIGGO 2 PRO COMFORT	CAMIONETA	1,500 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	5			2	4	CH0003	Q 121,420	Q 2,428.40	Q 2,189.56	Q 1,942.72	Q 1,699.88	Q 1,457.04	Q 1,214.20	Q 971.36	Q 728.52	Q 485.68	Q 242.84
CHERY	TIGGO 2 PRO LUXURY	CAMIONETA	1,000 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	5			2	3	CH0005	Q 129,455	Q 2,589.11	Q 2,330.26	Q 2,071.29	Q 1,812.34	Q 1,553.47	Q 1,294.56	Q 1,035.65	Q 776.74	Q 517.83	Q 258.92
CHERY	TIGGO 4 HEV COMFORT	CAMIONETA	1,500 C.C.			SUV AUTOMATICA 4X2	HIBRIDO	5	5			2	4	CH0002	Q 144,000	Q 2,880.00	Q 2,592.00	Q 2,304.00	Q 2,016.00	Q 1,728.00	Q 1,440.00	Q 1,152.00	Q 864.00	Q 576.00	Q 288.00
CHERY	TIGGO 4 HEV LUXURY	CAMIONETA	1,500 C.C.			SUV AUTOMATICA 4X2	HIBRIDO	5	5			2	4	CH0003	Q 165,000	Q 3,300.00	Q 2,970.00	Q 2,640.00	Q 2,310.00	Q 1,980.00	Q 1,650.00	Q 1,320.00	Q 990.00	Q 660.00	Q 330.00
CHERY	TIGGO 4 PRO COMFORT	CAMIONETA	1,500 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	5			2	4	CH0006	Q 115,100	Q 2,322.00	Q 2,088.80	Q 1,897.80	Q 1,625.40	Q 1,393.26	Q 1,161.00	Q 928.80	Q 696.60	Q 464.40	Q 232.20
CHERY	TIGGO 4 PRO COMFORT	CAMIONETA	1,500 C.C.			SUV AUTOMATICA 4X2	HIBRIDO	5	5			2	4	CH0015	Q 147,500	Q 2,950.00	Q 2,695.00	Q 2,440.00	Q 2,185.00	Q 1,930.00	Q 1,675.00	Q 1,420.00	Q 1,165.00	Q 910.00	Q 295.00
CHERY	TIGGO 4 PRO COMFORT	CAMIONETA	1,500 C.C.			SUV MECANICA 4X2	GASOLINA	5	5			2	4												

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LÍNEAS	CILINDROS	CODIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															6%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%	
CHEVROLET	CMV	MICROBUS	800 C.C.										CH0106	Q 78.600	Q 1.570.00	Q 1.413.00	Q 1.256.00	Q 1.099.00	Q 942.00	Q 785.00	Q 628.00	Q 471.00	Q 314.00	Q 220.00
CHEVROLET	CMV	PANEL	800 C.C.										CH0113	Q 86.982	Q 1.333.84	Q 1.200.48	Q 1.067.08	Q 933.69	Q 800.31	Q 666.92	Q 533.54	Q 400.16	Q 266.77	Q 220.00
CHEVROLET	COLORADO LS	PICK UP	2.800 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	CH0123	Q 158.741	Q 3.374.83	Q 3.037.34	Q 2.695.86	Q 2.362.38	Q 2.029.90	Q 1.687.42	Q 1.345.93	Q 1.012.45	Q 674.97	Q 337.49
CHEVROLET	COLORADO LT	PICK UP	2.500 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL			1			CH0150	Q 175.884	Q 3.517.68	Q 3.165.92	Q 2.814.15	Q 2.492.38	Q 2.110.61	Q 1.758.84	Q 1.407.06	Q 1.055.31	Q 703.54	Q 351.77
CHEVROLET	COLORADO LT	PICK UP	2.800 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	CH0162	Q 187.491	Q 3.749.82	Q 3.374.84	Q 2.999.86	Q 2.624.88	Q 2.249.90	Q 1.874.91	Q 1.499.93	Q 1.124.95	Q 749.97	Q 374.99
CHEVROLET	COLORADO LT	PICK UP	2.800 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	CH0163	Q 227.670	Q 4.553.40	Q 4.098.06	Q 3.642.72	Q 3.187.38	Q 2.732.04	Q 2.276.70	Q 1.821.36	Q 1.366.02	Q 910.68	Q 460.34
CHEVROLET	COLORADO LTZ	PICK UP	2.800 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	CH0139	Q 249.991	Q 4.999.82	Q 4.493.84	Q 3.999.86	Q 3.499.88	Q 2.999.90	Q 2.495.91	Q 1.999.93	Q 1.499.95	Q 999.97	Q 499.99
CHEVROLET	CORSA	AUTOMOVIL	1.800 C.C.										CH0026	Q 81.890	Q 1.037.80	Q 1.474.02	Q 1.310.24	Q 1.148.46	Q 992.68	Q 816.90	Q 655.12	Q 491.34	Q 327.56	Q 220.00
CHEVROLET	CORSSICA	AUTOMOVIL											CH0044	Q 156.220	Q 3.124.40	Q 2.811.96	Q 2.499.52	Q 2.187.08	Q 1.874.64	Q 1.562.20	Q 1.249.76	Q 937.32	Q 624.88	Q 312.44
CHEVROLET	CORVETTE	AUTOMOVIL	5.700 C.C.			AUTOMATICA	GASOLINA						CH0045	Q 615.000	Q 12.300.00	Q 11.070.00	Q 9.840.00	Q 8.610.00	Q 7.380.00	Q 6.150.00	Q 4.920.00	Q 3.690.00	Q 2.460.00	Q 1.230.00
CHEVROLET	CORVETTE PERFORMANCE	AUTOMOVIL	6.200 C.C.			DEPORTIVO AUTOMATICA 4X2	GASOLINA	3	2				CH0170	Q 920.000	Q 18.400.00	Q 16.560.00	Q 14.720.00	Q 12.880.00	Q 11.040.00	Q 9.200.00	Q 7.360.00	Q 5.520.00	Q 3.680.00	Q 1.840.00
CHEVROLET	CRUZE	AUTOMOVIL	1.800 C.C.										CH0114	Q 142.560	Q 2.857.00	Q 2.571.30	Q 2.295.80	Q 1.999.90	Q 1.714.20	Q 1.428.50	Q 1.142.80	Q 857.10	Q 571.40	Q 285.70
CHEVROLET	EPICA	AUTOMOVIL	2.000 C.C.										CH0103	Q 125.580	Q 2.511.60	Q 2.260.44	Q 2.008.28	Q 1.758.12	Q 1.506.96	Q 1.255.80	Q 1.004.64	Q 753.48	Q 502.32	Q 251.16
CHEVROLET	EQUINOX	CAMIONETA	3.400 C.C.										CH0104	Q 204.036	Q 4.080.72	Q 3.672.65	Q 3.264.58	Q 2.856.51	Q 2.448.44	Q 2.040.36	Q 1.632.29	Q 1.224.22	Q 816.15	Q 408.08
CHEVROLET	EQUINOX LS	CAMIONETA	1.500 C.C.			AUTOMATICA	GASOLINA	5					CH0151	Q 178.602	Q 3.571.24	Q 3.214.12	Q 2.857.00	Q 2.499.87	Q 2.142.75	Q 1.785.62	Q 1.428.50	Q 1.071.38	Q 714.25	Q 357.13
CHEVROLET	EQUINOX PREMIER	CAMIONETA	1.500 C.C.			AUTOMATICA	GASOLINA	5					CH0154	Q 233.205	Q 4.664.10	Q 4.197.69	Q 3.731.28	Q 3.264.87	Q 2.798.46	Q 2.332.05	Q 1.865.64	Q 1.399.23	Q 932.82	Q 466.41
CHEVROLET	ESCALADE	CAMIONETA	6.000 C.C.										CH0105	Q 840.000	Q 12.800.00	Q 11.520.00	Q 10.240.00	Q 8.960.00	Q 7.680.00	Q 6.400.00	Q 5.120.00	Q 3.840.00	Q 2.560.00	Q 1.280.00
CHEVROLET	EXPRESS CARGO VAN	MICROBUS	4.300 C.C.										CH0080	Q 139.772	Q 2.795.44	Q 2.515.90	Q 2.236.36	Q 1.956.81	Q 1.677.27	Q 1.397.72	Q 1.118.18	Q 838.64	Q 559.09	Q 279.55
CHEVROLET	EXPRESS CARGO VAN	MICROBUS	5.700 C.C.										CH0081	Q 157.186	Q 3.143.72	Q 2.829.39	Q 2.514.98	Q 2.200.61	Q 1.886.24	Q 1.571.86	Q 1.257.49	Q 943.12	Q 628.75	Q 314.38
CHEVROLET	EXPRESS VAN	MICROBUS	4.300 C.C.										CH0078	Q 169.300	Q 3.386.00	Q 3.071.40	Q 2.756.80	Q 2.442.20	Q 2.127.60	Q 1.813.00	Q 1.500.00	Q 1.187.00	Q 874.00	Q 460.00
CHEVROLET	EXPRESS VAN	MICROBUS	5.700 C.C.										CH0079	Q 236.250	Q 4.725.00	Q 4.252.50	Q 3.780.00	Q 3.307.50	Q 2.835.00	Q 2.362.50	Q 1.890.00	Q 1.417.50	Q 945.00	Q 472.50
CHEVROLET	GROOVE LT	CAMIONETA	1.500 C.C.			MECANICA 4X2	GASOLINA	5	5		2	4	CH0171	Q 111.568	Q 2.231.36	Q 2.008.77	Q 1.785.57	Q 1.562.38	Q 1.339.19	Q 1.115.98	Q 892.79	Q 669.59	Q 446.40	Q 223.20
CHEVROLET	GROOVE LT	CAMIONETA	1.500 C.C.			AUTOMATICA 4X2	GASOLINA	5	5		2	4	CH0172	Q 120.527	Q 2.410.54	Q 2.186.49	Q 1.928.44	Q 1.697.38	Q 1.466.33	Q 1.235.27	Q 1.004.22	Q 773.17	Q 542.11	Q 241.05
CHEVROLET	GROOVE PREMIER	CAMIONETA	1.500 C.C.			AUTOMATICA 4X2	GASOLINA	5	5		2	4	CH0173	Q 129.455	Q 2.589.10	Q 2.330.19	Q 2.071.28	Q 1.812.37	Q 1.553.46	Q 1.294.55	Q 1.035.64	Q 776.73	Q 517.82	Q 258.91
CHEVROLET	IMPALA	AUTOMOVIL											CH0047	Q 197.098	Q 3.941.76	Q 3.547.59	Q 3.153.41	Q 2.759.24	Q 2.365.06	Q 1.970.88	Q 1.576.71	Q 1.182.53	Q 788.36	Q 394.18
CHEVROLET	LUMINA	AUTOMOVIL											CH0049	Q 175.816	Q 3.516.76	Q 3.165.09	Q 2.813.41	Q 2.461.74	Q 2.110.06	Q 1.758.38	Q 1.406.71	Q 1.055.03	Q 703.36	Q 351.68
CHEVROLET	MAZDA	AUTOMOVIL										8	CH0051	Q 194.338	Q 3.886.76	Q 3.498.09	Q 3.106.41	Q 2.712.74	Q 2.320.06	Q 1.928.38	Q 1.536.71	Q 1.145.03	Q 753.36	Q 386.68
CHEVROLET	MERIVA	CAMIONETILLA	1.800 C.C.										CH0056	Q 115.600	Q 2.310.00	Q 2.073.00	Q 1.844.00	Q 1.617.00	Q 1.388.00	Q 1.159.00	Q 930.00	Q 710.00	Q 490.00	Q 231.00
CHEVROLET	MONTÉ CARLO	AUTOMOVIL											CH0052	Q 240.366	Q 4.807.32	Q 4.326.59	Q 3.845.86	Q 3.365.13	Q 2.884.40	Q 2.403.66	Q 1.922.93	Q 1.442.20	Q 961.47	Q 480.74
CHEVROLET	N300	MICROBUS	1.200 C.C.			MECANICA	GASOLINA	5					CH0122	Q 84.800	Q 1.690.00	Q 1.512.00	Q 1.344.00	Q 1.176.00	Q 1.008.00	Q 840.00	Q 672.00	Q 504.00	Q 336.00	Q 220.00
CHEVROLET	N300	PANEL	1.200 C.C.			MECANICA	GASOLINA	5					CH0124	Q 71.875	Q 1.437.50	Q 1.291.75	Q 1.150.00	Q 1.008.25	Q 862.50	Q 718.75	Q 575.00	Q 431.25	Q 287.50	Q 220.00
CHEVROLET	N300 WORK	PICK UP	1.500 C.C.			CABINA SENCILLA MECANICA 4X2	GASOLINA	2					CH0125	Q 74.036	Q 1.481.96	Q 1.333.77								

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%	
CHEVROLET	VECTRACAPRICE CL	AUTOMOVIL				AIRE ACONDICIONADO							CH0013	Q 215.250	Q 4.305.00	Q 3.874.50	Q 3.444.00	Q 3.013.50	Q 2.583.00	Q 2.152.50	Q 1.722.00	Q 1.291.50	Q 861.00	Q 430.50
CHEVROLET	VEGA	AUTOMOVIL											CH0073	Q 46.228	Q 824.56	Q 832.11	Q 739.65	Q 647.20	Q 554.74	Q 462.28	Q 369.83	Q 277.37	Q 220.00	Q 220.00
CHEVROLET	VENTURE	MICROBUS	3.400 C.C.										CH0074	Q 245.690	Q 4.913.90	Q 4.422.42	Q 3.931.04	Q 3.439.66	Q 2.948.28	Q 2.456.90	Q 1.965.52	Q 1.474.14	Q 982.76	Q 491.38
CHEVROLET	WVANT	CAMIONETILLA	1.600 C.C.										CH0101	Q 109.200	Q 2.184.00	Q 1.965.60	Q 1.747.20	Q 1.528.80	Q 1.310.40	Q 1.092.00	Q 873.60	Q 655.20	Q 436.80	Q 220.00
CHEVROLET	ZAFRA	MICROBUS											CH0096	Q 188.580	Q 3.771.60	Q 3.394.44	Q 3.017.28	Q 2.640.12	Q 2.262.96	Q 1.885.80	Q 1.508.64	Q 1.131.48	Q 754.32	Q 377.16
CHRYSLER																								
CHRYSLER	300 M	AUTOMOVIL	3.500 C.C.			SEDAN							CR0023	Q 380.856	Q 7.217.12	Q 6.496.41	Q 5.773.70	Q 5.051.99	Q 4.330.28	Q 3.608.56	Q 2.886.85	Q 2.165.14	Q 1.443.43	Q 721.72
CHRYSLER	CARAVAN	MICROBUS	3.300 C.C.										CR0001	Q 199.380	Q 3.987.60	Q 3.588.84	Q 3.190.05	Q 2.791.32	Q 2.392.59	Q 1.993.80	Q 1.595.04	Q 1.196.28	Q 797.52	Q 398.76
CHRYSLER	CIRIUS	AUTOMOVIL	2.500 C.C.									5	CR0002	Q 175.500	Q 3.570.00	Q 3.213.00	Q 2.856.00	Q 2.499.00	Q 2.142.00	Q 1.785.00	Q 1.428.00	Q 1.071.00	Q 714.00	Q 357.00
CHRYSLER	CONCORDE	AUTOMOVIL											CR0003	Q 189.000	Q 3.780.00	Q 3.402.00	Q 3.024.00	Q 2.640.00	Q 2.268.00	Q 1.890.00	Q 1.512.00	Q 1.134.00	Q 756.00	Q 378.00
CHRYSLER	CROSPRE	AUTOMOVIL	3.199 C.C.										CR0004	Q 303.180	Q 6.063.20	Q 5.496.88	Q 4.850.56	Q 4.244.24	Q 3.637.92	Q 3.031.60	Q 2.425.28	Q 1.818.96	Q 1.212.64	Q 606.32
CHRYSLER	CRUISER	AUTOMOVIL	2.000 C.C.										CR0029	Q 194.220	Q 3.885.00	Q 3.496.50	Q 3.106.00	Q 2.719.50	Q 2.331.00	Q 1.942.50	Q 1.554.00	Q 1.166.50	Q 777.00	Q 388.50
CHRYSLER	DART	AUTOMOVIL											CR0005	Q 115.500	Q 2.310.00	Q 2.079.00	Q 1.848.00	Q 1.617.00	Q 1.386.00	Q 1.155.00	Q 924.00	Q 693.00	Q 462.00	Q 231.00
CHRYSLER	DYNASTY	AUTOMOVIL	3.300 C.C.										CR0030	Q 197.500	Q 3.950.00	Q 3.535.00	Q 3.120.00	Q 2.705.00	Q 2.290.00	Q 1.875.00	Q 1.460.00	Q 1.045.00	Q 630.00	Q 315.00
CHRYSLER	GRAND CARAVAN/VAG	MICROBUS	3.808 C.C.										CR0031	Q 210.000	Q 4.200.00	Q 3.780.00	Q 3.360.00	Q 2.940.00	Q 2.520.00	Q 2.100.00	Q 1.680.00	Q 1.260.00	Q 840.00	Q 420.00
CHRYSLER	IMPERIAL	AUTOMOVIL											CR0006	Q 157.500	Q 3.150.00	Q 2.835.00	Q 2.520.00	Q 2.205.00	Q 1.890.00	Q 1.575.00	Q 1.260.00	Q 945.00	Q 630.00	Q 315.00
CHRYSLER	LHS	AUTOMOVIL											CR0013	Q 199.500	Q 3.990.00	Q 3.591.00	Q 3.192.00	Q 2.793.00	Q 2.394.00	Q 1.995.00	Q 1.596.00	Q 1.197.00	Q 798.00	Q 399.00
CHRYSLER	NEON	AUTOMOVIL	2.000 C.C.										CR0014	Q 122.850	Q 2.457.00	Q 2.213.30	Q 1.965.80	Q 1.718.90	Q 1.474.20	Q 1.228.50	Q 982.80	Q 737.10	Q 491.40	Q 245.70
CHRYSLER	NEW YORKER	AUTOMOVIL											CR0016	Q 189.000	Q 3.780.00	Q 3.402.00	Q 3.024.00	Q 2.646.00	Q 2.268.00	Q 1.890.00	Q 1.512.00	Q 1.134.00	Q 756.00	Q 378.00
CHRYSLER	PHANTOM	AUTOMOVIL											CR0017	Q 136.500	Q 2.730.00	Q 2.457.00	Q 2.184.00	Q 1.911.00	Q 1.638.00	Q 1.365.00	Q 1.092.00	Q 819.00	Q 546.00	Q 273.00
CHRYSLER	SEBRING	AUTOMOVIL				CONVERTIBLE							CR0019	Q 196.350	Q 3.927.00	Q 3.534.30	Q 3.141.60	Q 2.748.90	Q 2.356.20	Q 1.963.50	Q 1.570.80	Q 1.178.10	Q 785.40	Q 392.70
CHRYSLER	SHADOW	AUTOMOVIL											CR0021	Q 110.250	Q 2.205.00	Q 1.984.50	Q 1.764.00	Q 1.543.50	Q 1.323.00	Q 1.102.50	Q 882.00	Q 661.50	Q 441.00	Q 220.50
CHRYSLER	SPIRIT	AUTOMOVIL	2.500 C.C.										CR0022	Q 117.600	Q 2.352.00	Q 2.116.80	Q 1.881.60	Q 1.646.40	Q 1.411.20	Q 1.176.00	Q 940.80	Q 705.60	Q 470.40	Q 235.20
CHRYSLER	STRATUS	AUTOMOVIL	2.400 C.C.										CR0023	Q 136.500	Q 2.730.00	Q 2.457.00	Q 2.184.00	Q 1.911.00	Q 1.638.00	Q 1.365.00	Q 1.092.00	Q 819.00	Q 546.00	Q 273.00
CHRYSLER	TOWN & COUNTRY LII	MICROBUS	3.800 C.C.										CR0025	Q 373.572	Q 7.471.44	Q 6.724.36	Q 5.977.28	Q 5.230.01	Q 4.482.87	Q 3.735.72	Q 2.988.58	Q 2.241.44	Q 1.494.28	Q 747.15
CHRYSLER	TOWN& COUNTRY TOURING	MICROBUS	3.600 C.C.										CR0026	Q 369.770	Q 7.375.40	Q 6.657.88	Q 5.920.32	Q 5.182.78	Q 4.435.24	Q 3.688.08	Q 2.940.92	Q 2.193.76	Q 1.446.60	Q 727.82
CHRYSLER	VPR	AUTOMOVIL	8.000 C.C.										CR0028	Q 609.000	Q 12.180.00	Q 10.962.00	Q 9.744.00	Q 8.526.00	Q 7.308.00	Q 6.090.00	Q 4.872.00	Q 3.654.00	Q 2.436.00	Q 1.218.00
CHRYSLER	VOLARE	AUTOMOVIL	2.200 C.C.										CR0027	Q 115.600	Q 2.310.00	Q 2.075.00	Q 1.848.00	Q 1.617.00	Q 1.386.00	Q 1.155.00	Q 924.00	Q 693.00	Q 462.00	Q 231.00
CHRYSLER	VOYAGER	MICROBUS	3.300 C.C.										CR0033	Q 204.750	Q 4.095.00	Q 3.685.50	Q 3.276.00	Q 2.865.50	Q 2.457.00	Q 2.047.50	Q 1.638.00	Q 1.228.50	Q 819.00	Q 409.50
CHU RU PING AN																								
CHU RU PING AN	SV01	MOTO		800 WATTS									CP0001	Q 5.400	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
DMC																								
DMC	L21SA3	PORTA CONTENEDOR								44.92	2		BD001	Q 153.000	Q 3.060.00	Q 2.754.00	Q 2.448.00	Q 2.142.00	Q 1.836.00	Q 1.530.00	Q 1.224.00	Q 918.00	Q 612.00	Q 306.00
OTROEN																								
OTROEN	2 CV&	AUTOMOVIL				TOURING MECANICA							OD001	Q 46.458	Q 928.16	Q 836.25	Q 743.33	Q 650.42	Q 557.50	Q 464.58	Q 371.67	Q 278.75	Q 220.00	Q 220.00
OTROEN	AX	AUTOMOVIL	1.380 C.C.			TOURING MECANICA							OD002	Q 97.842	Q 1.957.64	Q 1.761.04	Q 1.565.12	Q 1.370.35	Q 1.174.59	Q 978.82	Q 783.06			

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.8%	0.4%	0.2%
CLUB CAR	ONWARD	CARRO PARA GOLF			2.46 KW.	SUSPENSION ELEVADA AUTOMATICA CON TRACCION TRASERA	ELECTRICO			4		2	CU0010	Q 129.618	Q 2.592.37	Q 2.333.13	Q 2.073.90	Q 1.814.86	Q 1.555.42	Q 1.296.19	Q 1.036.96	Q 777.71	Q 518.48	Q 259.24
CLUB CAR	PRECEDENT	CARRO PARA GOLF			2.46 KW.	SUSPENSION NO ELEVADA	ELECTRICO			2		2	CU0001	Q 77.469	Q 1.549.79	Q 1.304.81	Q 1.239.63	Q 1.084.85	Q 929.87	Q 774.90	Q 619.92	Q 484.94	Q 309.96	Q 220.00
CLUB CAR	TEMPO	CARRO PARA GOLF			2.5 KW.	SUSPENSION NO ELEVADA	ELECTRICO			2		2	CU0011	Q 77.469	Q 1.549.79	Q 1.304.81	Q 1.238.83	Q 1.084.85	Q 929.87	Q 774.90	Q 619.92	Q 484.94	Q 309.96	Q 220.00
CLUB CAR	TRANSPORTER XL	VEHICULO RUSTICO	464 C.C.			SUSPENSION BALLESTA INDEPENDIENTE CON AMORTIGUADORES HIDRAULICOS DUALES	GASOLINA			8		2	CU0004	Q 232.487	Q 4.649.25	Q 4.194.42	Q 3.719.48	Q 3.254.55	Q 2.789.61	Q 2.324.98	Q 1.956.74	Q 1.394.81	Q 929.87	Q 484.94
CLUB CAR	XRT 1560 SE	CARRO PARA GOLF	975 C.C.			SUSPENSION EJE SOLIDO DE 4 ESIARONES SEMINDEPENDIENTE	GASOLINA			4		2	CU0005	Q 190.201	Q 3.804.02	Q 3.423.61	Q 3.043.21	Q 2.662.81	Q 2.282.41	Q 1.902.01	Q 1.521.91	Q 1.141.21	Q 760.81	Q 380.41
CMC																								
CMC	VARICA	MICROBUS	1.200 C.C.										CM0001	Q 114.990	Q 2.299.80	Q 2.069.82	Q 1.838.84	Q 1.608.86	Q 1.378.88	Q 1.148.90	Q 918.92	Q 688.94	Q 458.96	Q 229.96
CMC	VERICA	CAMION	1.200 C.C.										CM0002	Q 136.162	Q 2.723.24	Q 2.490.82	Q 2.176.60	Q 1.908.27	Q 1.633.95	Q 1.361.62	Q 1.099.30	Q 816.98	Q 544.65	Q 272.33
CMC	VERICA	MICROBUS	1.200 C.C.										CM0003	Q 107.134	Q 2.142.68	Q 1.928.42	Q 1.714.15	Q 1.499.68	Q 1.285.61	Q 1.071.34	Q 857.06	Q 642.81	Q 428.54	Q 220.00
COBRA																								
COBRA	CX50 JUNIOR	MOTO	50 C.C.			TODO TERRENO	GASOLINA			1		2	BO0001	Q 66.000	Q 1.320.00	Q 1.188.00	Q 1.056.00	Q 924.00	Q 792.00	Q 660.00	Q 528.00	Q 396.00	Q 264.00	Q 150.00
COBRA	CX50SR FIVE	MOTO	50 C.C.			TODO TERRENO	GASOLINA			1		2	BO0002	Q 69.000	Q 1.380.00	Q 1.242.00	Q 1.104.00	Q 966.00	Q 828.00	Q 690.00	Q 552.00	Q 414.00	Q 276.00	Q 160.00
COBRA	CX65	MOTO	65 C.C.			TODO TERRENO	GASOLINA			1		2	BO0003	Q 72.000	Q 1.440.00	Q 1.296.00	Q 1.152.00	Q 1.008.00	Q 864.00	Q 726.00	Q 576.00	Q 432.00	Q 288.00	Q 160.00
COLOVE																								
COLOVE	SCRAMBLER 500F NEG	MOTO	471 C.C.			SCRAMBLER MECANICA	GASOLINA			2		2	CV0001	Q 59.900	Q 1.198.00	Q 1.078.20	Q 958.40	Q 838.60	Q 718.80	Q 599.00	Q 479.20	Q 359.40	Q 239.60	Q 150.00
COLOVE	SCRAMBLER 500F WILD	MOTO	471 C.C.			SCRAMBLER MECANICA	GASOLINA			2		2	CV0002	Q 59.900	Q 1.198.00	Q 1.078.20	Q 958.40	Q 838.60	Q 718.80	Q 599.00	Q 479.20	Q 359.40	Q 239.60	Q 150.00
COLOVE	TX500 ADVENTURE	MOTO	471 C.C.			ADVENTURE MECANICA	GASOLINA			2		2	CV0003	Q 59.900	Q 1.198.00	Q 1.078.20	Q 958.40	Q 838.60	Q 718.80	Q 599.00	Q 479.20	Q 359.40	Q 239.60	Q 150.00
COMCAR																								
COMCAR	SL	TOLVA											CO0001	Q 273.584	Q 5.471.28	Q 4.924.18	Q 4.377.03	Q 3.829.90	Q 3.282.77	Q 2.735.64	Q 2.188.52	Q 1.641.39	Q 1.094.26	Q 547.13
CUKUROVA																								
CUKUROVA	BACKHCE LOADER	RETROEXCAVADORA	4.400 C.C.			AUTOMATICA	DIESEL	2	1	3.4	2	4	UK0001	Q 819.821	Q 12.396.43	Q 11.156.79	Q 9.917.15	Q 8.677.51	Q 7.437.89	Q 6.198.22	Q 4.958.56	Q 3.718.93	Q 2.479.29	Q 1.239.65
CYCLONE																								
CYCLONE	BREAKOUT 150S	MOTO	150 C.C.			SPORT							CJ0001	Q 14.196	Q 283.92	Q 255.53	Q 227.14	Q 198.75	Q 170.36	Q 150.00	Q 130.00	Q 110.00	Q 90.00	Q 70.00
CYCLONE	CUB CLASSIC	MOTO	110 C.C.			SCOOTER							CJ0002	Q 9.839	Q 176.78	Q 158.11	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
CYCLONE	Z-ONE	MOTO	150 C.C.			SPORT							CJ0003	Q 12.411	Q 248.22	Q 223.40	Q 188.58	Q 173.76	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
CYCLONE	ZS1500Y4	MOTO	150 C.C.			DOBLE PROPOSITO							CJ0004	Q 16.686	Q 339.30	Q 305.37	Q 271.44	Q 237.51	Q 203.58	Q 188.65	Q 160.00	Q 150.00	Q 150.00	Q 150.00
CYCLONE	ZS1901-20 MILANO	MOTO	150 C.C.			SCOOTER							CJ0005	Q 12.654	Q 241.08	Q 216.95	Q 192.87	Q 168.76	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
CYCLONE	ZS2000Y4-6	MOTO	200 C.C.			DOBLE PROPOSITO							CJ0006	Q 14.304	Q 286.08	Q 261.48	Q 228.87	Q 200.26	Q 171.65	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
CYCLONE	ZS250T-3	MOTO	250 C.C.			SCOOTER							CJ0007	Q 35.055	Q 691.10	Q 604.99	Q 528.85	Q 462.77	Q 396.66	Q 330.55	Q 264.44	Q 198.33	Q 150.00	Q 150.00
DACIA																								
DACIA	1410 TLX	AUTOMOVIL	1.367 C.C.										DA0001	Q 47.196	Q 943.92	Q 849.53	Q 755.14	Q 660.75	Q 566.36	Q 471.96	Q 377.57	Q 283.18	Q 220.00	Q 220.00
DADAO																								
DADAO	GRAND AVENUE	PICK UP	2.296 C.C.			MECANICA DOBLE CABINA	DIESEL	4	5	2.8	2	4	DO0001	Q 171.591	Q 3.431.82	Q 3.088.54	Q 2.745.48	Q 2.402.28	Q 2.059.10	Q 1.715.91	Q 1.372.73	Q 1.029.55	Q 686.37	Q 343.19
DADAO	GRAND AVENUE	PICK UP	2.296 C.C.			AUTOMATICA DOBLE CABINA	DIESEL	4	5	2.8	2	4	DO0002	Q 192.591	Q 3.851.82	Q 3.484.64	Q 3.097.46	Q 2.710.28	Q 1.935.91	Q 1.548.73	Q 1.161.55	Q 774.37	Q 387.19	
DADAO	N802	CAMION	2.800 C.C.			CABINA BENICILLA	DIESEL	2	3	2.3	2	4	DO0003	Q 115.791	Q 2.315.82	Q 2.138.24	Q 1.905.68	Q 1.660.68	Q 1.425.50	Q 1.182.91	Q 960.33	Q 712.75	Q 476.17	Q 237.69
DADAO	N802	CAMION	2.800 C.C.			CABINA BENICILLA	DIESEL	2	3	3.4	2	4	DO0004	Q 125.831	Q 2.518.82	Q 2.294.96	Q 2.013.30	Q 1.761.64	Q 1.509.98	Q 1.258.31	Q 1.006.65	Q 754.99	Q 503.33	Q 251.67
DADAO	N802	CAMION	2.800 C.C.			DOBLE CABINA	DIESEL	2	3	3.4	2	4	DO0005	Q 132.440	Q 2.648.80	Q 2.383.92	Q 2.119.04	Q 1.854.16						

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TORNILLO	LUBR.	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2024	MODELO									
															2024	2023	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
DESTINY	DX125P	MOTO	125 C.C.										DE0002	Q 8,028	Q 160.56	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
DESTINY	DX150CH	MOTO	150 C.C.										DE0001	Q 9,814	Q 195.28	Q 176.06	Q 157.03	Q 150.00	Q 150.00	Q 160.00	Q 150.00	Q 150.00	Q 150.00	
DESTINY	GP200	MOTO	200 C.C.										DE0003	Q 13,430	Q 268.80	Q 242.82	Q 215.84	Q 188.86	Q 151.88	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
DPSK																								
DPSK	500 M2	CAMIONETA	1,498 C.C.			SUV	GASOLINA	5	5		2	4	DS0001	Q 122,232	Q 2,444.65	Q 2,200.18	Q 1,955.72	Q 1,711.26	Q 1,456.79	Q 1,222.33	Q 977.86	Q 733.40	Q 488.93	Q 244.47
DPSK	500 M3	CAMIONETA	1,498 C.C.			SUV	GASOLINA	5	5		2	4	DS0002	Q 147,232	Q 2,944.65	Q 2,650.18	Q 2,355.72	Q 2,061.26	Q 1,766.79	Q 1,472.33	Q 1,177.86	Q 883.40	Q 588.93	Q 294.47
DPSK	580 AT	CAMIONETA	1,734 C.C.			SUV	GASOLINA	5	7		2	4	DS0003	Q 159,554	Q 3,391.08	Q 3,051.97	Q 2,712.86	Q 2,373.75	Q 1,995.54	Q 1,595.43	Q 1,017.33	Q 678.22	Q 339.11	
DPSK	580 MT	CAMIONETA	1,734 C.C.			SUV	GASOLINA	5	7		2	4	DS0004	Q 160,825	Q 3,212.50	Q 2,891.25	Q 2,570.00	Q 2,248.75	Q 1,927.50	Q 1,696.25	Q 1,286.00	Q 953.75	Q 642.50	Q 321.25
DPSK	C36	PANEL	1,499 C.C.			VAN CARGO MECANICA 4X2	GASOLINA	5	2	0.9	2	4	DS0005	Q 98,125	Q 1,962.50	Q 1,796.25	Q 1,570.00	Q 1,373.75	Q 1,177.50	Q 891.25	Q 785.00	Q 588.75	Q 382.50	Q 220.00
DPSK	C37	MICROBUS	1,499 C.C.			MECANICA 4X2	GASOLINA	5	11		2	4	DS0010	Q 107,054	Q 2,141.08	Q 1,926.97	Q 1,712.86	Q 1,498.75	Q 1,284.65	Q 1,070.54	Q 896.43	Q 642.33	Q 428.22	Q 220.00
DPSK	EA	CAMIONETA	1,498 C.C.	17,520 WATTS	130 KW	SUV 4X2	HIBRIDO	5	7		2	4	DS0001	Q 186,339	Q 3,926.78	Q 3,534.11	Q 3,141.43	Q 2,748.76	Q 2,356.08	Q 1,963.40	Q 1,570.72	Q 1,178.04	Q 785.36	Q 392.68
DPSK	GLORY 500	CAMIONETA	1,498 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	5		2	4	DS0012	Q 138,804	Q 2,786.08	Q 2,469.47	Q 2,212.86	Q 1,938.25	Q 1,658.85	Q 1,383.04	Q 1,106.43	Q 829.63	Q 553.22	Q 278.61
DPSK	GLORY 500	CAMIONETA	1,498 C.C.			SUV MECANICA 4X2	GASOLINA	5	5		2	4	DS0011	Q 124,107	Q 2,482.16	Q 2,233.93	Q 1,985.72	Q 1,737.50	Q 1,489.29	Q 1,241.08	Q 962.86	Q 744.65	Q 496.43	Q 248.22
DPSK	GLORY 500 MB	CAMIONETA	1,498 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	5		2	4	DS0022	Q 131,896	Q 3,033.93	Q 2,730.54	Q 2,427.15	Q 2,123.76	Q 1,820.36	Q 1,516.97	Q 1,213.58	Q 910.18	Q 606.79	Q 303.40
DPSK	GLORY 500 MB	CAMIONETA	1,498 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	5		2	4	DS0013	Q 147,232	Q 2,944.65	Q 2,650.18	Q 2,355.72	Q 2,061.26	Q 1,766.79	Q 1,472.33	Q 1,177.86	Q 883.40	Q 588.93	Q 294.47
DPSK	GLORY 500 MB	CAMIONETA	1,498 C.C.			SUV MECANICA 4X2	GASOLINA	5	5		2	4	DS0014	Q 128,375	Q 2,587.50	Q 2,328.75	Q 2,070.00	Q 1,811.25	Q 1,552.50	Q 1,293.75	Q 1,035.00	Q 776.25	Q 517.50	Q 258.75
DPSK	GLORY 580	CAMIONETA	1,734 C.C.			SUV MECANICA 4X2	GASOLINA	5	7		2	4	DS0015	Q 134,732	Q 2,884.65	Q 2,428.16	Q 2,165.72	Q 1,866.25	Q 1,547.33	Q 1,277.86	Q 1,008.40	Q 680.40	Q 458.93	Q 229.47
DPSK	GLORY 580	CAMIONETA	1,734 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	7		2	4	DS0016	Q 155,889	Q 3,301.79	Q 2,971.61	Q 2,641.43	Q 2,311.26	Q 1,981.08	Q 1,650.90	Q 1,320.72	Q 990.54	Q 660.36	Q 330.18
DPSK	GLORY 605	CAMIONETA	1,498 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	5		2	4	DS0017	Q 131,475	Q 3,037.93	Q 2,730.54	Q 2,427.15	Q 2,123.76	Q 1,820.36	Q 1,516.97	Q 1,213.58	Q 910.18	Q 606.79	Q 303.40
DPSK	JKS	CAMIONETA	1,498 C.C.			SUV	GASOLINA	5	5		2	4	DS0008	Q 196,339	Q 3,926.78	Q 3,534.11	Q 3,141.43	Q 2,748.76	Q 2,356.07	Q 1,963.39	Q 1,570.72	Q 1,178.04	Q 785.36	Q 392.68
DPSK	KD1S	CAMION	1,240 C.C.			CABINA SENCILLA MECANICA 4X2	GASOLINA	2	2	1	2	4	DS0007	Q 75,000	Q 1,500.00	Q 1,380.00	Q 1,260.00	Q 1,050.00	Q 900.00	Q 750.00	Q 600.00	Q 450.00	Q 300.00	Q 220.00
DPSK	KD1S	PICK UP	1,240 C.C.			CABINA SENCILLA MECANICA 4X2	GASOLINA	2	2	1	2	4	DS0018	Q 87,756	Q 1,755.36	Q 1,595.36	Q 1,435.60	Q 1,275.84	Q 1,116.08	Q 956.32	Q 794.65	Q 636.72	Q 476.79	Q 317.80
DPSK	KD2S	CAMION	1,240 C.C.			DOBLE CABINA MECANICA 4X2	GASOLINA	4	4	0.9	2	4	DS0008	Q 79,494	Q 1,589.29	Q 1,430.38	Q 1,271.43	Q 1,112.51	Q 953.58	Q 794.65	Q 635.72	Q 476.79	Q 317.80	Q 220.00
DPSK	KD2S	PICK UP	1,240 C.C.			DOBLE CABINA MECANICA 4X2	GASOLINA	4	4	0.9	2	4	DS0018	Q 75,604	Q 1,516.08	Q 1,364.47	Q 1,212.86	Q 1,061.25	Q 909.56	Q 758.04	Q 606.43	Q 454.83	Q 303.22	Q 220.00
DPSK	KD5S	PANEL	1,240 C.C.			VAN CARGO MECANICA 4X2	GASOLINA	2	2	0.9	2	4	DS0009	Q 80,348	Q 1,606.97	Q 1,446.27	Q 1,285.58	Q 1,124.88	Q 964.18	Q 803.49	Q 642.79	Q 482.09	Q 321.40	Q 220.00
DPSK	SR03	CAMIONETA	1,498 C.C.	17,520 WATTS	130 KW	SUV 4X2	HIBRIDO	5	7		2	4	DS0020	Q 223,214	Q 4,464.29	Q 4,017.86	Q 3,571.43	Q 3,125.00	Q 2,678.58	Q 2,232.15	Q 1,785.72	Q 1,339.29	Q 892.86	Q 446.43
DODGE																								
DODGE	800	AUTOMOVIL											DD0001	Q 115,500	Q 2,310.00	Q 2,075.00	Q 1,840.00	Q 1,617.00	Q 1,386.00	Q 1,155.00	Q 924.00	Q 693.00	Q 462.00	Q 231.00
DODGE	ASPEN	AUTOMOVIL	2,000 C.C.										DD0004	Q 73,500	Q 1,470.00	Q 1,323.00	Q 1,176.00	Q 1,029.00	Q 882.00	Q 735.00	Q 588.00	Q 441.00	Q 294.00	Q 220.00
DODGE	AVENGER	AUTOMOVIL											DD0004	Q 115,500	Q 2,310.00	Q 2,075.00	Q 1,840.00	Q 1,617.00	Q 1,386.00	Q 1,155.00	Q 924.00	Q 693.00	Q 462.00	Q 231.00
DODGE	CARAVAN	MICROBUS	3,000 C.C.										DD0006	Q 199,340	Q 3,987.80	Q 3,588.84	Q 3,190.88	Q 2,792.92	Q 2,394.96	Q 1,996.99	Q 1,598.04	Q 1,199.29	Q 797.52	Q 398.76
DODGE	CHALLENGER	AUTOMOVIL	5,700 C.C.										DD0005	Q 566,678	Q 11,333.56	Q 10,200.21	Q 9,066.86	Q 7,933.50	Q 6,800.14	Q 5,666.78	Q 4,533.43	Q 3,400.07	Q 2,266.72	Q 1,133.36
DODGE	CHALLENGER	AUTOMOVIL											DD0005	Q 380,900	Q 7,618.00	Q 6,896.20	Q 6,094.40	Q 5,332.60	Q 4,570.80	Q 3,809.00	Q 3,047.20	Q 2,285.40	Q 1,523.60	Q 761.80
DODGE	CHARGER	AUTOMOVIL																						

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%	
DONGFENG	DF-S20DC	PANEL	1,597 C.C.			MECANICA 4X2	GASOLINA	5	2	1	2	4	DD0006	Q 86,214	Q 1,964.28	Q 1,787.88	Q 1,671.43	Q 1,375.00	Q 1,178.84	Q 882.15	Q 785.72	Q 688.29	Q 582.88	Q 220.00
DONGFENG	DF-S26DP	MICROBUS	1,587 C.C.			MECANICA 4X2	GASOLINA	5	11		2	4	DD0007	Q 106,929	Q 2,178.58	Q 1,986.72	Q 1,742.86	Q 1,825.00	Q 1,307.15	Q 1,089.29	Q 871.43	Q 853.58	Q 438.72	Q 220.00
DONGFENG	DF-S25DP	MICROBUS	2,030 C.C.			MECANICA 4X2	GASOLINA	5	14	1	2	4	DD0022	Q 116,071	Q 2,321.43	Q 2,088.28	Q 1,857.15	Q 1,825.00	Q 1,392.86	Q 1,158.72	Q 938.58	Q 866.43	Q 464.28	Q 232.15
DONGFENG	DF-S10	CAMION	2,771 C.C.			MECANICA 4X2	DIESEL	2	3	3.4	2	4	DD0008	Q 111,807	Q 2,232.15	Q 2,008.93	Q 1,785.72	Q 1,862.50	Q 1,339.29	Q 1,116.08	Q 892.86	Q 869.65	Q 446.43	Q 223.22
DONGFENG	DF-410	CAMION	2,771 C.C.			MECANICA 4X2	DIESEL	2	3	3.4	2	4	DD0023	Q 117,857	Q 2,357.15	Q 2,121.43	Q 1,885.72	Q 1,850.00	Q 1,414.29	Q 1,178.58	Q 942.86	Q 707.15	Q 471.43	Q 235.72
DONGFENG	DF8158	BUS	3,930 C.C.			MECANICA 4X2	DIESEL	2	38		2	4	DD0015	Q 343,750	Q 6,875.00	Q 6,187.50	Q 5,520.00	Q 4,812.50	Q 4,125.00	Q 3,437.50	Q 2,750.00	Q 2,062.50	Q 1,375.00	Q 587.50
DONGFENG	DF-813	CAMION	3,930 C.C.			MECANICA 4X2	DIESEL	2	3	3.4	2	4	DD0009	Q 186,071	Q 3,321.43	Q 2,989.29	Q 2,657.15	Q 2,325.00	Q 1,992.86	Q 1,660.72	Q 1,328.58	Q 996.43	Q 664.29	Q 332.15
DONGFENG	DF-813V	CAMION	3,922 C.C.			MECANICA 4X2	DIESEL	2	3	5.5	2	4	DD0016	Q 216,071	Q 4,321.43	Q 3,889.29	Q 3,457.15	Q 3,025.00	Q 2,592.86	Q 2,160.72	Q 1,728.58	Q 1,296.43	Q 864.29	Q 432.15
DONGFENG	DF-P23C	PANEL	2,286 C.C.			MECANICA 4X2	DIESEL	5	2	2	2	4	DD0017	Q 196,429	Q 3,928.58	Q 3,536.72	Q 3,142.86	Q 2,750.00	Q 2,357.15	Q 1,964.29	Q 1,571.43	Q 1,178.58	Q 785.72	Q 392.86
DONGFENG	DF-P23G	PANEL	2,996 C.C.			MECANICA 4X2	DIESEL	5	2	2	2	4	DD0010	Q 187,500	Q 3,750.00	Q 3,375.00	Q 3,000.00	Q 2,625.00	Q 2,250.00	Q 1,875.00	Q 1,500.00	Q 1,125.00	Q 750.00	Q 375.00
DONGFENG	DF-P23P	MICROBUS	2,284 C.C.			MECANICA 4X2	DIESEL	5	15		2	4	DD0018	Q 201,786	Q 4,035.72	Q 3,632.15	Q 3,228.58	Q 2,825.00	Q 2,421.43	Q 2,017.86	Q 1,614.29	Q 1,210.72	Q 807.15	Q 403.58
DONGFENG	DF-P23P	MICROBUS	2,599 C.C.			MECANICA 4X2	DIESEL	5	15		2	4	DD0011	Q 205,357	Q 4,107.15	Q 3,696.43	Q 3,285.72	Q 2,875.00	Q 2,464.29	Q 2,053.58	Q 1,642.86	Q 1,232.15	Q 821.43	Q 410.72
DONGFENG	EV18	CAMION			80 K.W.	4X2	ELECTRICO	2	3	3	2		DD0012	Q 348,214	Q 6,964.28	Q 6,287.88	Q 5,671.43	Q 4,875.00	Q 4,178.58	Q 3,482.15	Q 2,785.72	Q 2,089.29	Q 1,392.86	Q 696.43
DONGFENG	HV1-1	CABEZAL	13,000 C.C.			MECANICA 6X4	DIESEL	2	2	49	3	8	DD0013	Q 595,750	Q 11,975.00	Q 10,687.50	Q 9,500.00	Q 8,312.50	Q 7,125.00	Q 5,937.50	Q 4,750.00	Q 3,562.50	Q 2,375.00	Q 1,187.50
DONGFENG	P22-326	PICK UP	2,701 C.C.			MECANICA 4X4	DIESEL	4	4	1	2	4	DD0014	Q 147,321	Q 2,946.43	Q 2,651.78	Q 2,357.15	Q 2,062.50	Q 1,767.88	Q 1,473.22	Q 1,178.58	Q 883.93	Q 589.29	Q 294.65
DONGFENG	V62-711	CAMION	2,771 C.C.			MECANICA 4X2	DIESEL	2	2	2	2	4	DD0019	Q 107,143	Q 2,142.86	Q 1,928.58	Q 1,714.29	Q 1,500.00	Q 1,285.72	Q 1,071.43	Q 857.15	Q 642.86	Q 428.58	Q 220.00
DONGFENG	V62-712	CAMION	2,771 C.C.			MECANICA 4X4	DIESEL	2	2	2	2	4	DD0020	Q 127,411	Q 2,548.22	Q 2,293.40	Q 2,038.58	Q 1,783.75	Q 1,528.93	Q 1,274.11	Q 1,019.29	Q 764.47	Q 509.65	Q 254.83
DRAGON																								
DRAGON	DG26A-2S	TRIMOTO	260 C.C.										DR0001	Q 39,980	Q 799.60	Q 718.82	Q 638.84	Q 559.89	Q 479.88	Q 399.90	Q 319.82	Q 239.84	Q 159.96	Q 160.00
DRAGON	DG26A-2C	TRIMOTO	260 C.C.										DR0002	Q 37,980	Q 759.60	Q 683.82	Q 603.84	Q 523.89	Q 443.88	Q 363.90	Q 283.92	Q 203.94	Q 123.96	Q 150.00
DUKATI																								
DUKATI	DESERT X	MOTO	860 C.C.			DOBLE PROPOSITO MECANICA TRACCION TRASERA	GASOLINA	2			2	2	DU0007	Q 145,000	Q 2,900.00	Q 2,610.00	Q 2,320.00	Q 2,030.00	Q 1,740.00	Q 1,450.00	Q 1,160.00	Q 870.00	Q 580.00	Q 290.00
DUKATI	DESERT X RALLY	MOTO	857 C.C.			DOBLE PROPOSITO	GASOLINA	2			2	2	DU0057	Q 154,000	Q 3,080.00	Q 2,772.00	Q 2,464.00	Q 2,156.00	Q 1,848.00	Q 1,540.00	Q 1,232.00	Q 924.00	Q 616.00	Q 308.00
DUKATI	DESSERT X	MOTO	1,875 C.C.			DOBLE PROPOSITO MECANICA TRACCION TRASERA	GASOLINA	2			2	2	DU0046	Q 153,000	Q 3,060.00	Q 2,754.00	Q 2,448.00	Q 2,142.00	Q 1,836.00	Q 1,530.00	Q 1,224.00	Q 918.00	Q 612.00	Q 306.00
DUKATI	DAVEL 1260	MOTO	1,282 C.C.			CRUISER MECANICA							DU0027	Q 157,000	Q 3,140.00	Q 2,828.00	Q 2,512.00	Q 2,196.00	Q 1,884.00	Q 1,570.00	Q 1,256.00	Q 942.00	Q 628.00	Q 314.00
DUKATI	DAVEL 1260 S	MOTO	1,282 C.C.			CRUISER MECANICA							DU0028	Q 165,000	Q 3,300.00	Q 2,930.00	Q 2,560.00	Q 2,220.00	Q 1,890.00	Q 1,480.00	Q 1,110.00	Q 740.00	Q 470.00	Q 370.00
DUKATI	DAVEL CARBON	MOTO	1,209 C.C.										DU0095	Q 225,700	Q 4,514.00	Q 4,062.60	Q 3,611.20	Q 3,159.80	Q 2,708.40	Q 2,257.00	Q 1,806.60	Q 1,355.20	Q 903.80	Q 451.40
DUKATI	DAVEL V4	MOTO	1,158 C.C.			TOURING	GASOLINA	2			2	4	DU0058	Q 238,000	Q 4,760.00	Q 4,284.00	Q 3,808.00	Q 3,332.00	Q 2,856.00	Q 2,380.00	Q 1,904.00	Q 1,428.00	Q 952.00	Q 476.00
DUKATI	DAVEL V4 S	MOTO	1,103 C.C.			NAKED MECANICA TRACCION TRASERA	GASOLINA	2			2	4	DU0054	Q 196,500	Q 3,930.00	Q 3,591.00	Q 3,192.00	Q 2,793.00	Q 2,394.00	Q 1,995.00	Q 1,596.00	Q 1,197.00	Q 798.00	Q 399.00
DUKATI	HYPERMOTARD	MOTO	821 C.C.										DU0066	Q 125,000	Q 2,501.20	Q 2,251.00	Q 2,000.96	Q 1,750.84	Q 1,500.72	Q 1,250.60	Q 1,000.48	Q 750.36	Q 500.24	Q 250.12
DUKATI	HYPERMOTARD 698 MONO	MOTO	698 C.C.			NAKED	GASOLINA	2			2	1	DU0068	Q 135,000	Q 2,700.00	Q 2,430.00	Q 2,160.00	Q 1,890.00	Q 1,620.00	Q 1,350.00	Q 1,080.00	Q 810.00	Q 540.00	Q 270.00
DUKATI	HYPERMOTARD 698 MONO RVE	MOTO	698 C.C.			NAKED	GASOLINA	2			2	1	DU0060	Q 138,000	Q 2,760.00	Q 2,484.00	Q 2,208.00	Q 1,932.00	Q 1,656.00	Q 1,380.00	Q 1,104.00	Q 828.00	Q 552.00	Q 276.00
DUKATI	HYPERMOTARD 950	MOTO	937 C.C.			SUPERMOTO MECANICA TRACCION TRASERA	GASOLINA	2			2	2	DU0029	Q 123,000	Q 2,460									

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															1%	1.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%	
EAGLE																									
EAGLE	PREMIER	AUTOMOVIL	3,000 C.C.			SEDAN								EG0005	Q 85,718	Q 1,214.32	Q 1,182.89	Q 1,051.48	Q 920.03	Q 788.60	Q 657.16	Q 525.73	Q 394.30	Q 262.87	Q 220.00
EAGLE	SUMMIT	AUTOMOVIL												EG0003	Q 80,680	Q 1,213.20	Q 1,091.88	Q 970.56	Q 849.24	Q 727.92	Q 606.60	Q 485.28	Q 363.96	Q 242.64	Q 220.00
EAGLE	SUMMIT	MICROBUS												EG0004	Q 77,388	Q 1,547.26	Q 1,382.83	Q 1,237.89	Q 1,083.16	Q 928.42	Q 773.88	Q 618.96	Q 484.21	Q 308.48	Q 220.00
EAGLE	TALON	AUTOMOVIL	2,000 C.C.											EG0001	Q 121,830	Q 2,838.50	Q 2,374.74	Q 2,110.88	Q 1,847.02	Q 1,583.16	Q 1,319.30	Q 1,095.44	Q 791.58	Q 527.72	Q 283.68
EAGLE	VISION	AUTOMOVIL	3,500 C.C.			SEDAN								EG0002	Q 153,664	Q 2,573.28	Q 2,426.98	Q 2,138.83	Q 1,871.30	Q 1,603.97	Q 1,336.64	Q 1,068.32	Q 801.98	Q 534.66	Q 287.33
E-FREEDOM																									
E-FREEDOM	E-SPACE	MOTO		2,000 WATTS.		MOTONETA	ELECTRICO	2			2		EF0001	Q 12,702	Q 254.04	Q 228.64	Q 203.23	Q 177.83	Q 152.43	Q 130.06	Q 110.07	Q 90.00	Q 70.00	Q 50.00	Q 150.00
ERREPI																									
ERREPI	BUFFALITOS	TRACTOR AGRICOLA	100 C.C.											ER0003	Q 130,900	Q 2,618.00	Q 2,356.20	Q 2,064.40	Q 1,832.60	Q 1,570.80	Q 1,309.00	Q 1,047.20	Q 785.40	Q 523.00	Q 281.60
ERREPI	BUFFALO 2	CUATRIMOTO												ER0001	Q 138,808	Q 2,778.18	Q 2,498.55	Q 2,220.83	Q 1,943.32	Q 1,665.78	Q 1,388.08	Q 1,110.47	Q 832.55	Q 555.24	Q 277.82
ERREPI	BUFFALO MK II	CUATRIMOTO												ER0002	Q 126,870	Q 2,717.40	Q 2,445.69	Q 2,173.92	Q 1,902.18	Q 1,630.44	Q 1,358.70	Q 1,086.96	Q 815.22	Q 543.48	Q 271.74
EXA																									
EXA	CISTERNA ACERO	SEMI REMOLQUE												EX0001	Q 380,000	Q 7,600.00	Q 6,840.00	Q 6,080.00	Q 5,320.00	Q 4,560.00	Q 3,800.00	Q 3,040.00	Q 2,280.00	Q 1,520.00	Q 760.00
EXA	CISTERNA INOXIDABLE	SEMI REMOLQUE												EX0003	Q 622,270	Q 12,445.40	Q 11,200.86	Q 9,956.32	Q 8,711.78	Q 7,467.24	Q 6,222.70	Q 4,978.16	Q 3,733.62	Q 2,488.08	Q 1,244.54
EXA	GONDOLA VOLTEO	SEMI REMOLQUE												EX0004	Q 372,878	Q 7,483.56	Q 6,708.21	Q 5,952.85	Q 5,217.49	Q 4,472.14	Q 3,726.78	Q 2,981.43	Q 2,236.07	Q 1,490.72	Q 745.36
EXA	TOLVA PRESURIZADA	SEMI REMOLQUE												EX0002	Q 545,000	Q 10,900.00	Q 9,810.00	Q 8,720.00	Q 7,630.00	Q 6,540.00	Q 5,450.00	Q 4,360.00	Q 3,270.00	Q 2,180.00	Q 1,090.00
EXA	VOLTEO TIGER ALUM TUBIA	SEMI REMOLQUE												EX0005	Q 401,991	Q 8,039.82	Q 7,238.84	Q 6,431.85	Q 5,627.87	Q 4,823.89	Q 4,019.91	Q 3,215.93	Q 2,411.95	Q 1,607.97	Q 803.99
EZGO																									
EZGO	EXPRESS S2	CARRO PARA GOLF			8.7 KW.	SUSPENSION CON BALLESTAS CON AMORTIGUADORES HIDRAULICOS	ELECTRICO	2			2		EZ0002	Q 133,845	Q 2,678.90	Q 2,409.21	Q 2,141.52	Q 1,873.83	Q 1,606.14	Q 1,338.45	Q 1,070.76	Q 803.07	Q 535.38	Q 267.69	
EZGO	NGGC FREEDOM BL	CARRO PARA GOLF			3.3 KW.	NO ELEVADO	ELECTRICO	2			2		EZ0001	Q 133,845	Q 2,678.90	Q 2,409.21	Q 2,141.52	Q 1,873.83	Q 1,606.14	Q 1,338.45	Q 1,070.76	Q 803.07	Q 535.38	Q 267.69	
FABRIMETAL																									
FABRIMETAL	LOWBOY	SEMI REMOLQUE									30	3	FB0001	Q 85,000	Q 1,700.00	Q 1,530.00	Q 1,360.00	Q 1,190.00	Q 1,020.00	Q 850.00	Q 680.00	Q 510.00	Q 340.00	Q 220.00	
FABRIMETAL	LOWBOY	SEMI REMOLQUE									20	2	FB0002	Q 85,000	Q 1,300.00	Q 1,170.00	Q 1,040.00	Q 910.00	Q 780.00	Q 650.00	Q 520.00	Q 390.00	Q 260.00	Q 220.00	
FABRIMETAL	LOWBOY	SEMI REMOLQUE									50	3	FB0003	Q 90,000	Q 1,800.00	Q 1,620.00	Q 1,440.00	Q 1,260.00	Q 1,080.00	Q 900.00	Q 720.00	Q 540.00	Q 360.00	Q 220.00	
FARDON																									
FARDON	DWC5533XXSEVP1-K	PANEL			41.86 K.W.	AUTOMATICA	ELECTRICO	5	2	1.2	2		FZ0001	Q 276,645	Q 5,412.90	Q 4,871.81	Q 4,330.32	Q 3,789.03	Q 3,247.74	Q 2,706.45	Q 2,165.16	Q 1,623.87	Q 1,082.58	Q 541.29	
FARDON	SV L2H2	PANEL			67 K.W.	AUTOMATICA	ELECTRICO	5	2	1.3	2		FZ0002	Q 432,335	Q 8,646.50	Q 7,781.85	Q 6,917.20	Q 6,052.55	Q 5,187.90	Q 4,323.25	Q 3,458.60	Q 2,593.95	Q 1,729.30	Q 864.65	
FARDON	SV L2H3	PANEL			67 K.W.	AUTOMATICA	ELECTRICO	5	2	1.3	2		FZ0003	Q 437,960	Q 8,751.80	Q 7,876.62	Q 7,001.44	Q 6,126.26	Q 5,251.08	Q 4,376.90	Q 3,502.72	Q 2,628.54	Q 1,753.36	Q 875.18	
FARDON	XW5Z4 H5E	CAMION PURGON			100.48 K.W.	AUTOMATICA	ELECTRICO	2	3	3.4	2		FZ0004	Q 695,000	Q 11,900.00	Q 10,710.00	Q 9,520.00	Q 8,330.00	Q 7,140.00	Q 5,950.00	Q 4,760.00	Q 3,570.00	Q 2,380.00	Q 1,190.00	
FARDON	XW5Z4 H5E	CAMION PURGON			106.96 K.W.	AUTOMATICA	ELECTRICO	2	3	3.4	2		FZ0005	Q 661,685	Q 13,233.70	Q 11,910.33	Q 10,586.95	Q 9,263.59	Q 7,940.22	Q 6,616.85	Q 5,293.48	Q 3,970.11	Q 2,646.74	Q 1,323.37	
FAW																									
FAW	FURU 4X2 1.5T TRUCK	CAMION	1,500 C.C.				GASOLINA	2	2	1.5	2	4	FW0001	Q 72,313	Q 1,446.26	Q 1,321.64	Q 1,157.01	Q 1,012.39	Q 857.78	Q 725.13	Q 578.51	Q 433.88	Q 289.26	Q 220.00	
FAW	J6P	CABEZAL	11,040 C.C.			DOBLE TRACCION	DIESEL	2	2	40	3	6	FW0010	Q 590,290	Q 11,005.82	Q 9,905.22	Q 8,804.64	Q 7,704.06	Q 6,603.48	Q 5,502.90	Q 4,402.32	Q 3,301.74	Q 2,201.16	Q 1,100.58	
FAW	JH6	CABEZAL	11,596 C.C.			TRACTOCAMION	DIESEL	2	2	15	3	6	FW0002	Q 590,290	Q 11,005.80	Q 9,905.22	Q 8,804.64	Q 7,704.06	Q 6,603.48	Q 5,502.90	Q 4,402.32	Q 3,301.74	Q 2,201.16	Q 1,100.58	
FAW	JH6	CAMION	8,700 C.C.			DOBLE TRACCION	DIESEL	2	3	12	2	6	FW0011	Q 385,380	Q 7,387.80	Q 6,577.02	Q 5,846.24	Q 5,115.46	Q 4,384.68	Q 3,653.90	Q 2,923.12	Q 2,192.34	Q 1,461.56	Q 730.78	
FAW	JH6	CAMION	8,700 C.C.				DIESEL	2	3	12	2	4	FW0012	Q 317,848	Q 6,356.97	Q 5,721.27	Q 5,085.58	Q 4,449.88	Q 3,814.18	Q 3,178.49	Q 2,542.79	Q 1,			

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TORNILLO	LUBRIFICANTE	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2024	MODELO									
														2024	2023	2024	2023	2022	2021	2020	2019	2018	2017
														1%	5%	10%	15%	12%	10%	8%	6%	5%	
FERRARI	PUROSANGRE	CAMIONETA	6,500 C.C.			SUV AUTOMATICA 4WD	GASOLINA	4	4			FE0014	Q 3,900,000	Q 78,000.00	Q 70,200.00	Q 62,400.00	Q 54,600.00	Q 46,800.00	Q 39,000.00	Q 31,200.00	Q 23,400.00	Q 15,600.00	Q 7,800.00
FERRARI	ROMA	AUTOMOVIL	3,855 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	4			FE0015	Q 2,646,875	Q 52,937.50	Q 47,643.75	Q 42,350.00	Q 37,056.25	Q 31,762.50	Q 26,468.75	Q 21,175.00	Q 15,881.25	Q 10,587.50	Q 5,293.75
FERRARI	THOR V60-RS	TRACTOR AGRICOLA	2,970 C.C.			32 VELOCIDADES MECANICA 4X4	DIESEL		1	2	4	FE0016	Q 420,714	Q 8,414.28	Q 7,572.84	Q 6,731.43	Q 5,890.00	Q 5,048.58	Q 4,207.15	Q 3,365.72	Q 2,524.29	Q 1,682.86	Q 841.43
FERRARI	THOR V65-RS	TRACTOR AGRICOLA	2,970 C.C.			32 VELOCIDADES MECANICA 4X4	DIESEL		1	2	4	FE0017	Q 445,571	Q 8,911.43	Q 8,020.28	Q 7,125.15	Q 6,238.00	Q 5,346.86	Q 4,455.72	Q 3,564.58	Q 2,673.43	Q 1,782.29	Q 891.15
FIAT																							
FIAT	45	AUTOMOVIL										FI0004	Q 52,500	Q 1,050.00	Q 949.70	Q 840.00	Q 735.00	Q 630.00	Q 525.00	Q 420.00	Q 315.00	Q 220.00	Q 110.00
FIAT	147	MICROBUS	1,300 C.C.									FI0004	Q 108,585	Q 2,171.96	Q 1,954.77	Q 1,737.57	Q 1,520.38	Q 1,303.19	Q 1,085.96	Q 868.75	Q 651.59	Q 434.40	Q 220.00
FIAT	187	AUTOMOVIL										FI0041	Q 82,372	Q 1,647.44	Q 1,482.70	Q 1,317.96	Q 1,153.21	Q 988.47	Q 823.72	Q 658.96	Q 494.24	Q 329.49	Q 164.74
FIAT	500	AUTOMOVIL	1,200 C.C.									FI0045	Q 99,990	Q 1,999.80	Q 1,799.82	Q 1,599.84	Q 1,399.86	Q 1,199.88	Q 999.90	Q 799.92	Q 599.94	Q 399.96	Q 199.98
FIAT	500	AUTOMOVIL	1,200 C.C.			AUTOMATICA						FI0049	Q 107,990	Q 2,159.80	Q 1,943.82	Q 1,727.84	Q 1,511.86	Q 1,295.88	Q 1,079.90	Q 863.92	Q 647.94	Q 431.96	Q 220.00
FIAT	500 ABARTH	AUTOMOVIL	1,400 C.C.									FI0047	Q 212,444	Q 4,248.88	Q 3,824.00	Q 3,399.11	Q 2,974.22	Q 2,549.33	Q 2,124.44	Q 1,699.55	Q 1,274.67	Q 849.79	Q 424.89
FIAT	ARGENTA	AUTOMOVIL	2,000 C.C.									FI0001	Q 73,080	Q 1,479.90	Q 1,331.64	Q 1,183.68	Q 1,035.72	Q 887.76	Q 739.80	Q 591.84	Q 443.98	Q 295.92	Q 147.96
FIAT	BARCETTA	AUTOMOVIL	1,800 C.C.									FI0008	Q 198,842	Q 3,976.84	Q 3,579.18	Q 3,181.48	Q 2,783.79	Q 2,386.11	Q 1,988.42	Q 1,590.74	Q 1,193.06	Q 795.37	Q 397.69
FIAT	BRAVA 1.6 SX	AUTOMOVIL	1,800 C.C.									FI0009	Q 147,930	Q 2,958.60	Q 2,662.74	Q 2,366.88	Q 2,071.02	Q 1,775.16	Q 1,479.30	Q 1,183.44	Q 887.58	Q 591.72	Q 295.86
FIAT	CINQUECENTO / 500	AUTOMOVIL	1,100 C.C.			SPORT						FI0010	Q 127,870	Q 2,553.40	Q 2,261.06	Q 2,042.72	Q 1,787.38	Q 1,532.04	Q 1,276.70	Q 1,021.36	Q 766.02	Q 516.04	Q 258.04
FIAT	COUPE	AUTOMOVIL										FI0011	Q 237,808	Q 4,752.12	Q 4,278.91	Q 3,801.70	Q 3,326.49	Q 2,851.28	Q 2,376.06	Q 1,900.85	Q 1,425.64	Q 950.43	Q 475.22
FIAT	CROMA	AUTOMOVIL										FI0012	Q 194,986	Q 3,899.32	Q 3,508.39	Q 3,118.45	Q 2,728.53	Q 2,338.60	Q 1,948.68	Q 1,558.73	Q 1,168.80	Q 779.87	Q 389.94
FIAT	DELTA	AUTOMOVIL	1,995 C.C.									FI0013	Q 148,722	Q 2,974.44	Q 2,677.00	Q 2,379.56	Q 2,082.11	Q 1,784.67	Q 1,487.22	Q 1,189.78	Q 892.34	Q 594.89	Q 297.45
FIAT	DOBLO	CAMIONETILLA	1,590 C.C.									FI0042	Q 99,740	Q 1,994.80	Q 1,796.32	Q 1,597.84	Q 1,399.36	Q 1,199.88	Q 997.40	Q 797.92	Q 597.94	Q 397.96	Q 197.98
FIAT	DUCATO	MICROBUS	2,800 C.C.									FI0014	Q 141,742	Q 2,834.84	Q 2,561.36	Q 2,287.88	Q 1,984.39	Q 1,700.91	Q 1,417.42	Q 1,133.94	Q 850.46	Q 566.97	Q 283.49
FIAT	ELBA	AUTOMOVIL										FI0015	Q 95,384	Q 1,907.68	Q 1,716.66	Q 1,525.83	Q 1,335.10	Q 1,144.37	Q 953.64	Q 762.92	Q 572.19	Q 381.46	Q 190.73
FIAT	FIORINO	AUTOMOVIL										FI0018	Q 89,000	Q 1,780.00	Q 1,602.00	Q 1,424.00	Q 1,246.00	Q 1,068.00	Q 890.00	Q 712.00	Q 534.00	Q 356.00	Q 178.00
FIAT	FIORINO FRE	PANEL										FI0044	Q 86,276	Q 1,725.52	Q 1,606.97	Q 1,488.42	Q 1,369.87	Q 1,251.32	Q 1,132.77	Q 1,014.22	Q 895.66	Q 776.11	Q 657.59
FIAT	MAREA	AUTOMOVIL	2,000 C.C.									FI0038	Q 132,300	Q 2,646.00	Q 2,381.40	Q 2,116.80	Q 1,852.20	Q 1,587.60	Q 1,323.00	Q 1,058.40	Q 793.60	Q 538.20	Q 269.10
FIAT	MIRAFIORI	AUTOMOVIL										FI0019	Q 90,042	Q 1,800.84	Q 1,660.78	Q 1,520.72	Q 1,380.66	Q 1,240.60	Q 1,100.54	Q 960.48	Q 820.42	Q 680.36	Q 540.30
FIAT	PAJIO	AUTOMOVIL	1,300 C.C.			HATCHBACK						FI0036	Q 111,600	Q 2,232.00	Q 2,008.80	Q 1,785.60	Q 1,562.40	Q 1,339.20	Q 1,116.00	Q 892.80	Q 669.60	Q 446.40	Q 223.20
FIAT	PAJIO	AUTOMOVIL										FI0038	Q 113,168	Q 2,263.32	Q 2,036.66	Q 1,810.66	Q 1,584.33	Q 1,358.00	Q 1,131.66	Q 905.33	Q 679.00	Q 452.67	Q 226.34
FIAT	PAVORAMA	AUTOMOVIL										FI0030	Q 84,332	Q 1,686.64	Q 1,517.68	Q 1,348.72	Q 1,179.76	Q 1,010.80	Q 841.84	Q 672.88	Q 503.92	Q 334.96	Q 167.48
FIAT	PREMIO	AUTOMOVIL										FI0022	Q 96,708	Q 1,934.16	Q 1,751.28	Q 1,568.40	Q 1,385.52	Q 1,202.64	Q 1,019.76	Q 836.88	Q 655.00	Q 473.12	Q 236.56
FIAT	PRISMA	AUTOMOVIL										FI0023	Q 126,430	Q 2,528.60	Q 2,276.10	Q 2,023.60	Q 1,770.10	Q 1,517.60	Q 1,264.10	Q 1,011.60	Q 758.10	Q 505.40	Q 252.70
FIAT	PUNTO	AUTOMOVIL										FI0025	Q 115,290	Q 2,305.80	Q 2,075.22	Q 1,844.64	Q 1,614.06	Q 1,383.48	Q 1,152.90	Q 922.32	Q 691.74	Q 461.16	Q 230.58
FIAT	PUNTO CABRIO	AUTOMOVIL	1,800 C.C.									FI0035	Q 154,350	Q 3,087.00	Q 2,779.30	Q 2,469.80	Q 2,160.90	Q 1,852.20	Q 1,543.30	Q 1,234.40	Q 925.10	Q 615.40	Q 307.70
FIAT	REGATA	AUTOMOVIL										FI0026	Q 91,678	Q 1,837.56	Q 1,663.81	Q 1,494.06	Q 1,324.31	Q 1,154.56	Q 984.81	Q 815.06	Q 645.31	Q 475.56	Q 237.78
FIAT	RITMO	AUTOMOVIL										FI0028	Q 50,480	Q 1,009.60	Q 908.88	Q 808.16	Q 707.44	Q 606.72	Q 506.00	Q 405.28	Q 304.56	Q 203.68	Q 101.84
FIAT	SENA	AUTOMOVIL	1,300 C.C.			SEDAN						FI0037	Q 83,83										

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															1%	1.5%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%	
FORD	EXPLORER XLS	CAMIONETA	3,500 C.C.										FR0019	Q 285,608	Q 5,712.52	Q 5,141.27	Q 4,570.02	Q 3,998.77	Q 3,427.52	Q 2,856.26	Q 2,285.01	Q 1,713.76	Q 1,142.51	Q 571.26	
FORD	EXPLORER XLT	CAMIONETA	3,500 C.C.										FR0018	Q 380,304	Q 7,769.08	Q 6,989.47	Q 6,212.68	Q 5,438.25	Q 4,659.86	Q 3,883.04	Q 3,106.43	Q 2,329.83	Q 1,553.22	Q 776.61	
FORD	EXPLORER XLT 4WD	CAMIONETA	2,300 C.C.			AUTOMÁTICA 4X4	GASOLINA	5	5		2	4	FR0004	Q 396,750	Q 7,975.00	Q 7,177.50	Q 6,380.00	Q 5,582.50	Q 4,785.00	Q 3,987.50	Q 3,190.00	Q 2,392.50	Q 1,595.00	Q 797.50	
FORD	F 150	PICK UP	3,500 C.C.			LARIAT	GASOLINA	4	5	1	2	8	FR0104	Q 654,500	Q 13,090.00	Q 11,781.00	Q 10,472.00	Q 9,163.00	Q 7,854.00	Q 6,545.00	Q 5,236.00	Q 3,927.00	Q 2,618.00	Q 1,309.00	
FORD	F 150	PICK UP	4,600 C.C.							1.5				FR0057	Q 304,500	Q 6,090.00	Q 5,481.00	Q 4,872.00	Q 4,263.00	Q 3,654.00	Q 3,045.00	Q 2,436.00	Q 1,827.00	Q 1,218.00	Q 609.00
FORD	F 250	PICK UP	7,300 C.C.							2.5				FR0059	Q 336,000	Q 6,720.00	Q 6,048.00	Q 5,376.00	Q 4,704.00	Q 4,032.00	Q 3,360.00	Q 2,688.00	Q 2,016.00	Q 1,344.00	Q 672.00
FORD	F 350	PICK UP	7,300 C.C.							3.5				FR0059	Q 357,500	Q 7,350.00	Q 6,615.00	Q 5,880.00	Q 5,145.00	Q 4,410.00	Q 3,675.00	Q 2,940.00	Q 2,205.00	Q 1,470.00	Q 735.00
FORD	FARMVONT	AUTOMOVIL												FR0020	Q 196,176	Q 3,893.52	Q 3,423.17	Q 3,042.82	Q 2,662.47	Q 2,282.12	Q 1,901.78	Q 1,521.41	Q 1,141.06	Q 761.71	Q 380.36
FORD	FALCON	MICROBUS	4,500 C.C.											FR0053	Q 125,000	Q 2,500.00	Q 2,250.00	Q 2,000.00	Q 1,750.00	Q 1,500.00	Q 1,250.00	Q 1,000.00	Q 750.00	Q 500.00	Q 250.00
FORD	FESTIVA	AUTOMOVIL												FR0021	Q 86,446	Q 1,729.92	Q 1,556.03	Q 1,383.14	Q 1,210.25	Q 1,037.36	Q 864.46	Q 691.57	Q 518.68	Q 345.78	Q 172.89
FORD	Fiesta	AUTOMOVIL	1,300 C.C.											FR0022	Q 82,426	Q 1,649.52	Q 1,483.67	Q 1,318.82	Q 1,153.97	Q 989.12	Q 824.26	Q 659.41	Q 494.56	Q 329.71	Q 164.86
FORD	FIOO	AUTOMOVIL	1,500 C.C.											FR0075	Q 89,000	Q 1,780.00	Q 1,602.00	Q 1,424.00	Q 1,246.00	Q 1,068.00	Q 890.00	Q 712.00	Q 534.00	Q 356.00	Q 178.00
FORD	FOCUS	AUTOMOVIL	2,000 C.C.			SEDAN								FR0054	Q 133,800	Q 2,675.00	Q 2,408.40	Q 2,140.80	Q 1,873.20	Q 1,605.60	Q 1,338.00	Q 1,070.40	Q 802.80	Q 535.20	Q 267.60
FORD	GALAXIE 500	AUTOMOVIL												FR0023	Q 75,354	Q 1,507.08	Q 1,356.36	Q 1,205.67	Q 1,054.96	Q 904.25	Q 753.54	Q 602.84	Q 452.13	Q 301.42	Q 150.71
FORD	GHA	AUTOMOVIL	3,000 C.C.											FR0096	Q 86,702	Q 1,734.04	Q 1,560.84	Q 1,387.24	Q 1,213.64	Q 1,040.04	Q 866.44	Q 692.84	Q 519.24	Q 345.64	Q 172.82
FORD	GRAN TORINO	AUTOMOVIL												FR0024	Q 172,580	Q 3,451.60	Q 3,106.08	Q 2,760.96	Q 2,415.84	Q 2,070.72	Q 1,725.60	Q 1,380.48	Q 1,035.36	Q 690.24	Q 345.12
FORD	GRANADA	AUTOMOVIL												FR0025	Q 154,574	Q 3,071.48	Q 2,743.34	Q 2,395.20	Q 2,047.06	Q 1,698.92	Q 1,350.78	Q 1,002.64	Q 654.50	Q 306.36	Q 153.18
FORD	KA	AUTOMOVIL	1,300 C.C.											FR0026	Q 86,380	Q 1,727.60	Q 1,556.84	Q 1,383.24	Q 1,209.64	Q 1,036.04	Q 862.44	Q 688.84	Q 515.24	Q 341.64	Q 170.82
FORD	LASER	AUTOMOVIL												FR0027	Q 79,354	Q 1,587.08	Q 1,396.36	Q 1,205.67	Q 1,054.96	Q 904.25	Q 753.54	Q 602.84	Q 452.13	Q 301.42	Q 150.71
FORD	LTD COUNTRY	CAMIONETA												FR0028	Q 239,032	Q 4,781.04	Q 4,302.84	Q 3,824.84	Q 3,346.73	Q 2,868.63	Q 2,390.52	Q 1,912.42	Q 1,434.32	Q 956.21	Q 478.11
FORD	LTD CROWN VICTORIA	AUTOMOVIL												FR0030	Q 234,568	Q 4,691.36	Q 4,222.23	Q 3,753.09	Q 3,283.96	Q 2,814.82	Q 2,345.68	Q 1,876.54	Q 1,407.41	Q 938.28	Q 469.14
FORD	MAVERICK	AUTOMOVIL												FR0031	Q 118,704	Q 2,374.08	Q 2,136.68	Q 1,898.27	Q 1,659.86	Q 1,424.45	Q 1,183.04	Q 948.64	Q 712.23	Q 474.82	Q 237.41
FORD	MAVERICK	PICK UP	2,500 C.C.			LARIAT DOBLE CABINA AUTOMÁTICA 4X4	HÍBRIDO	4	5	1	2	4		FR0066	Q 321,339	Q 6,426.78	Q 5,784.11	Q 5,141.43	Q 4,498.76	Q 3,856.09	Q 3,213.42	Q 2,570.72	Q 1,928.08	Q 1,285.36	Q 642.66
FORD	MUSTANG	AUTOMOVIL												FR0032	Q 280,295	Q 5,206.92	Q 4,686.33	Q 4,164.74	Q 3,644.15	Q 3,123.56	Q 2,602.96	Q 2,082.37	Q 1,561.78	Q 1,041.18	Q 520.60
FORD	PROBE	AUTOMOVIL												FR0096	Q 150,832	Q 3,012.84	Q 2,711.38	Q 2,410.12	Q 2,108.85	Q 1,807.58	Q 1,506.32	Q 1,205.06	Q 903.80	Q 602.53	Q 301.27
FORD	RANGER	PICK UP	2,000 C.C.			RAPTOR DOBLE CABINA AUTOMÁTICA 4X4	DIESEL	4	5	1	2	4		FR0096	Q 508,836	Q 10,176.78	Q 9,159.11	Q 8,141.43	Q 7,123.75	Q 6,106.06	Q 5,088.40	Q 4,070.72	Q 3,053.04	Q 2,035.36	Q 1,017.68
FORD	RANGER	PICK UP	2,000 C.C.			XLT DOBLE CABINA AUTOMÁTICA 4X4	DIESEL	4	5	1	2	5		FR0096	Q 507,846	Q 10,156.92	Q 9,140.04	Q 8,122.36	Q 7,104.68	Q 6,087.00	Q 5,069.32	Q 4,051.64	Q 3,033.96	Q 2,016.28	Q 1,008.14
FORD	RANGER	PICK UP	2,000 C.C.			XLT DOBLE CABINA MECÁNICA 4X4	DIESEL	4	5	1	2	4		FR0096	Q 276,696	Q 5,533.92	Q 4,980.54	Q 4,427.16	Q 3,873.78	Q 3,320.36	Q 2,766.97	Q 2,213.58	Q 1,660.18	Q 1,106.79	Q 553.40
FORD	RANGER	PICK UP	2,000 C.C.			WILDTRACK DOBLE CABINA AUTOMÁTICA 4X4	DIESEL	4	5	1	2	5		FR0099	Q 379,376	Q 7,587.52	Q 6,826.75	Q 6,070.00	Q 5,313.25	Q 4,556.50	Q 3,799.75	Q 3,043.00	Q 2,286.25	Q 1,529.50	Q 774.75
FORD	RANGER	PICK UP	2,000 C.C.			XLT DOBLE CABINA AUTOMÁTICA 4X4	DIESEL	4	5	1	2	4		FR0110	Q 316,876	Q 6,337.50	Q 5,703.75	Q 5,070.00	Q 4,436.25	Q 3,802.50	Q 3,168.75	Q 2,535.00	Q 1,901.25	Q 1,267.50	Q 633.75
FORD	RANGER	PICK UP	2,000 C.C.			WILDTRACK DOBLE CABINA AUTOMÁTICA 4X4	DIESEL	4	5	1	2	4		FR0111	Q 401,696	Q 8,033.92	Q 7,230.54	Q 6,427.16	Q 5,623.76	Q 4,820.36	Q 4,016.97	Q 3,213.58	Q 2,410.18	Q 1,606.78	Q 803.40
FORD	RANGER	PICK UP	2,200 C.C.			XLS DOBLE CABINA	DIESEL	4	5	1	2	4		FR0061	Q 175,329	Q 3,518.56	Q 3,166.73	Q 2,814.87	Q 2,463.01	Q 2,111.15	Q 1,759.29	Q 1,407.44	Q 1,055.58	Q 703.72	Q 351.86
FORD	RANGER	PICK UP	2,200 C.C.			XLS DOBLE CABINA MECÁNICA 4X4	DIESEL	4	5	1	2	4													

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TORNILLO	BOLSA	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
FOTON	AUMARK TX	CAMION	2771 C.C.			DOBLE CABINA MECANICA 4X2	DIESEL	2	3	3.4	2	4	FN0014	Q 86.071	Q 1,321.43	Q 1,188.29	Q 1,057.15	Q 925.00	Q 792.86	Q 669.72	Q 538.58	Q 396.43	Q 264.29	Q 220.00
FOTON	AUMARK TX	CAMION	2771 C.C.			MECANICA 4X2	DIESEL	2	3	3.4	2	4	FN0015	Q 117.857	Q 2,357.15	Q 2,121.43	Q 1,885.72	Q 1,650.00	Q 1,414.29	Q 1,178.58	Q 942.86	Q 707.15	Q 471.43	Q 235.72
FOTON	AUMARK TX	CAMION	2771 C.C.			MECANICA 4X2	DIESEL	2	3	2.5	2	4	FN0016	Q 150.000	Q 2,000.00	Q 1,800.00	Q 1,600.00	Q 1,400.00	Q 1,200.00	Q 1,000.00	Q 800.00	Q 600.00	Q 400.00	Q 220.00
FOTON	D120	CAMION	4,214 C.C.			MECANICA 4X2	DIESEL	2	3	3.5	2	4	FN0045	Q 200.000	Q 4,000.00	Q 3,600.00	Q 3,200.00	Q 2,800.00	Q 2,400.00	Q 2,000.00	Q 1,600.00	Q 1,200.00	Q 800.00	Q 400.00
FOTON	EMATE T	CAMION			38.64 K.W.		ELECTRICO	2	3	1.2	2		FN0046	Q 85.714	Q 1,714.29	Q 1,542.86	Q 1,371.43	Q 1,200.00	Q 1,028.58	Q 857.15	Q 685.72	Q 514.29	Q 342.86	Q 220.00
FOTON	EVIEW	PANEL			38.64 K.W.		ELECTRICO	4	2	1	2		FN0047	Q 141.964	Q 2,839.28	Q 2,555.36	Q 2,271.43	Q 1,987.50	Q 1,703.58	Q 1,419.65	Q 1,135.72	Q 851.79	Q 567.86	Q 283.93
FOTON	GRATOUR	PICK UP	1,488 C.C.			MECANICA 4X2	GASOLINA	4	5	1.5	2	4	FN0048	Q 66.071	Q 1,321.43	Q 1,188.29	Q 1,057.15	Q 925.00	Q 792.86	Q 669.72	Q 538.58	Q 396.43	Q 264.29	Q 220.00
FOTON	GRATOUR T3	PICK UP	1,248 C.C.										FN0009	Q 82.500	Q 1,250.00	Q 1,125.00	Q 1,000.00	Q 875.00	Q 750.00	Q 625.00	Q 500.00	Q 375.00	Q 250.00	Q 220.00
FOTON	GRATOUR T3	PICK UP	1,248 C.C.			MECANICA 4X2	GASOLINA	2	2	1	2	4	FN0017	Q 66.071	Q 1,321.43	Q 1,188.29	Q 1,057.15	Q 925.00	Q 792.86	Q 669.72	Q 538.58	Q 396.43	Q 264.29	Q 220.00
FOTON	GRATOUR V3	PANEL	998 C.C.										FN0010	Q 80.714	Q 1,214.29	Q 1,092.86	Q 971.43	Q 850.00	Q 728.57	Q 607.14	Q 485.72	Q 364.29	Q 242.86	Q 220.00
FOTON	GRATOUR V3	PANEL	998 C.C.										FN0018	Q 58.027	Q 1,180.54	Q 1,044.45	Q 928.44	Q 812.38	Q 696.33	Q 580.27	Q 464.22	Q 348.17	Q 232.11	Q 220.00
FOTON	GRATOUR V3	PANEL	1,200 C.C.			MECANICA 4X2	GASOLINA	4	3	0.8	2	4	FN0022	Q 58.026	Q 1,180.72	Q 1,044.65	Q 928.58	Q 812.50	Q 696.43	Q 580.36	Q 464.29	Q 348.22	Q 232.15	Q 220.00
FOTON	GRATOUR V5	PANEL	1,206 C.C.			MECANICA 4X2	GASOLINA	4	3	0.8	2	4	FN0023	Q 86.854	Q 1,339.29	Q 1,205.38	Q 1,071.43	Q 937.51	Q 803.58	Q 669.65	Q 535.72	Q 401.79	Q 267.86	Q 220.00
FOTON	MATE T	CAMION	1,910 C.C.			MECANICA 4X2	DIESEL	2	2	2.8	2	4	FN0038	Q 93.750	Q 1,875.00	Q 1,687.50	Q 1,500.00	Q 1,312.50	Q 1,125.00	Q 937.50	Q 750.00	Q 562.50	Q 375.00	Q 220.00
FOTON	MATE T	CAMION	1,910 C.C.			MECANICA 4X2	DIESEL	2	5	2.5	2	4	FN0037	Q 106.250	Q 2,125.00	Q 1,912.50	Q 1,700.00	Q 1,487.50	Q 1,275.00	Q 1,062.50	Q 850.00	Q 637.50	Q 425.00	Q 220.00
FOTON	MATE T	CAMION	2,150 C.C.			MECANICA 4X2	DIESEL	2	2	2	2	4	FN0038	Q 87.500	Q 1,750.00	Q 1,575.00	Q 1,400.00	Q 1,225.00	Q 1,050.00	Q 875.00	Q 700.00	Q 525.00	Q 350.00	Q 220.00
FOTON	MATE 1	PICK UP	1,498 C.C.			MECANICA 4X2	GASOLINA	2	2	1.2	2	4	FN0039	Q 59.543	Q 1,190.86	Q 1,073.58	Q 956.29	Q 839.00	Q 721.72	Q 604.43	Q 487.15	Q 369.86	Q 252.57	Q 220.00
FOTON	MILLER	CAMION	2,499 C.C.			MECANICA 4X2	DIESEL	2	2	3.4	2	4	FN0040	Q 101.786	Q 2,035.72	Q 1,832.15	Q 1,628.58	Q 1,425.00	Q 1,221.43	Q 1,017.86	Q 814.29	Q 610.72	Q 407.15	Q 220.00
FOTON	TM2	CAMION	1,498 C.C.			MECANICA 4X2	GASOLINA	2	2	2.25	2	4	FN0023	Q 104.484	Q 2,089.29	Q 1,886.39	Q 1,671.43	Q 1,456.50	Q 1,241.58	Q 1,026.65	Q 811.72	Q 596.79	Q 381.86	Q 220.00
FOTON	TORNO	MICROBUS	2,790 C.C.			MECANICA 4X2	DIESEL	4	18		2	4	FN0048	Q 250.000	Q 5,000.00	Q 4,500.00	Q 4,000.00	Q 3,500.00	Q 3,000.00	Q 2,500.00	Q 2,000.00	Q 1,500.00	Q 1,000.00	Q 500.00
FOTON	TDANO	PANEL	2,776 C.C.			MECANICA 4X2	DIESEL	4	3	2.5	2	4	FN0030	Q 235.036	Q 4,690.72	Q 4,194.65	Q 3,728.58	Q 3,262.50	Q 2,796.43	Q 2,330.36	Q 1,864.29	Q 1,398.22	Q 932.15	Q 466.08
FOTON	TUNLAND	PICK UP	1,988 C.C.			MECANICA 4X4	DIESEL	4	5	1	2	4	FN0034	Q 139.590	Q 2,791.80	Q 2,410.72	Q 2,142.86	Q 1,875.00	Q 1,607.15	Q 1,339.29	Q 1,071.43	Q 803.58	Q 535.72	Q 267.86
FOTON	TUNLAND	PICK UP	2,771 C.C.			MECANICA 4X4	DIESEL	4	5	1	2	4	FN0038	Q 107.143	Q 2,142.86	Q 1,928.58	Q 1,714.29	Q 1,500.00	Q 1,285.72	Q 1,071.43	Q 857.15	Q 642.86	Q 428.58	Q 220.00
FOTON	TUNLAND	PICK UP	2,778 C.C.										FN0001	Q 120.527	Q 2,410.54	Q 2,169.40	Q 1,928.44	Q 1,687.38	Q 1,446.32	Q 1,205.27	Q 964.22	Q 723.17	Q 482.11	Q 241.05
FOTON	TUNLAND GT	PICK UP	1,988 C.C.			MECANICA 4X4	DIESEL	4	5	1	2	4	FN0041	Q 133.929	Q 2,678.58	Q 2,410.72	Q 2,142.86	Q 1,875.00	Q 1,607.15	Q 1,339.29	Q 1,071.43	Q 803.58	Q 535.72	Q 267.86
FOTON	TUNLAND G8	PICK UP	1,988 C.C.			MECANICA 4X4	DIESEL	4	5	1	2	4	FN0042	Q 214.286	Q 4,285.72	Q 3,857.15	Q 3,428.58	Q 3,000.00	Q 2,571.43	Q 2,142.86	Q 1,714.29	Q 1,285.72	Q 857.15	Q 428.58
FOTON	TUNLAND V9	PICK UP	1,988 C.C.			AUTOMATICA 4X4	HIBRIDO	4	5	1	2	4	FN0060	Q 285.714	Q 5,714.29	Q 5,142.86	Q 4,571.43	Q 4,000.00	Q 3,428.58	Q 2,857.15	Q 2,285.72	Q 1,714.29	Q 1,142.86	Q 571.43
FOTON	V3	MICROBUS	1,206 C.C.			MECANICA 4X2	GASOLINA	4	8		2	4	FN0039	Q 74.107	Q 1,482.15	Q 1,333.93	Q 1,185.72	Q 1,037.50	Q 889.29	Q 741.08	Q 592.86	Q 444.65	Q 296.43	Q 220.00
FOTON	V5	MICROBUS	1,498 C.C.			MECANICA 4X2	GASOLINA	4	11		2	4	FN0027	Q 90.387	Q 1,807.75	Q 1,646.43	Q 1,485.72	Q 1,325.00	Q 1,164.29	Q 1,003.58	Q 842.86	Q 682.15	Q 521.43	Q 220.00
FOTON	VIEW	PANEL	2,771 C.C.			MECANICA 4X2	DIESEL	4	3	1	2	4	FN0006	Q 133.929	Q 2,678.58	Q 2,410.72	Q 2,142.87	Q 1,875.61	Q 1,607.15	Q 1,339.29	Q 1,071.44	Q 803.58	Q 535.72	Q 267.86
FOTON	VIEW 1	PANEL	2,771 C.C.			MECANICA 4X2	DIESEL	4	3	1	2	4	FN0019	Q 141.964	Q 2,839.29	Q 2,555.38	Q 2,271.43	Q 1,987.50	Q 1,703.58	Q 1,419.65	Q 1,135.72	Q 851.79	Q 567.86	Q 283.93
FOTON	VIEW 1	MICROBUS	2,771 C.C.			MECANICA	DIESEL	3	15	1	2	4	FN0033	Q 162.454	Q 3,249.08	Q 2,931.37	Q 2,603.86	Q 2,279.95						

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
FREEDOM	SPE'ZER 250	MOTO	250 C.C.			URBANA	GASOLINA	2			2	1	FD0042	Q 13,537	Q 270.75	Q 243.68	Q 216.60	Q 169.53	Q 152.46	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	SPE'ZER 250 R	MOTO	223 C.C.			URBANA	GASOLINA	2			2	1	FD0052	Q 14,864	Q 297.09	Q 267.39	Q 237.68	Q 207.97	Q 176.26	Q 160.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	SUPER LIFE	MOTO	150 C.C.			MOTONETA	GASOLINA	2			2	1	FD0017	Q 8,336	Q 166.79	Q 150.11	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	SUPER LIFE R	MOTO	149 C.C.			MOTONETA	GASOLINA	2			2	1	FD0063	Q 9,136	Q 182.73	Q 164.48	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	SWEET	MOTO	125 C.C.			MOTONETA	GASOLINA	2			2	1	FD0055	Q 8,089	Q 161.79	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	SWITCH 150	MOTO	149 C.C.			URBANA	GASOLINA	2			2	1	FD0064	Q 10,626	Q 216.56	Q 194.86	Q 173.25	Q 151.59	Q 130.00	Q 130.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	TANK 250R	MOTO	223 C.C.			DOBLE PROPOSITO	GASOLINA	2			2	1	FD0065	Q 13,883	Q 273.67	Q 246.30	Q 216.93	Q 191.67	Q 164.26	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	TRIP	MOTO	110 C.C.			SEMIAUTOMATICA	GASOLINA	2			2	1	FD0033	Q 6,405	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	TRIP 125R	MOTO	124 C.C.			SEMIAUTOMATICA	GASOLINA	2			2	1	FD0066	Q 6,582	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	TRIP SE	MOTO	110 C.C.			SEMIAUTOMATICA	GASOLINA	2			2	1	FD0066	Q 6,582	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	TRIP110 SE	MOTO	107 C.C.			SEMIAUTOMATICA	GASOLINA	2			2	1	FD0067	Q 6,003	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	TUNING 150	MOTO	150 C.C.				GASOLINA	2			2	1	FD0044	Q 4,190	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	TUNNING 125	MOTO	124 C.C.			URBANA	GASOLINA	2			2	1	FD0043	Q 6,606	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	TUNNING X125	MOTO	124 C.C.			URBANA	GASOLINA	2			2	1	FD0068	Q 7,204	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	U190	TRIMOTO	200 C.C.				GASOLINA	2			2	1	FD0034	Q 24,554	Q 491.09	Q 441.96	Q 392.67	Q 343.76	Q 294.05	Q 245.54	Q 196.44	Q 150.00	Q 150.00	
FREEDOM	ULTRA	MOTO		2,000 WATTS		URBANA	ELECTRICO	2			2		FD0060	Q 10,935	Q 218.70	Q 196.83	Q 174.96	Q 153.09	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	WY125T-8	MOTO	125 C.C.				GASOLINA	2			2	1	FD0013	Q 8,582	Q 191.04	Q 171.94	Q 152.84	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREEDOM	XTRKET 180	MOTO	180 C.C.				GASOLINA	2			2	1	FD0036	Q 7,887	Q 157.34	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
FREIGHTLINER																								
FREIGHTLINER	CASCADIA CA116	CABEZAL	12,800 C.C.			DAY CAB 6X4 CABEZAL	DIESEL	2	2	30	3	6	FG0012	Q 1,184,554	Q 23,597.08	Q 21,501.97	Q 19,112.86	Q 16,723.75	Q 14,334.05	Q 11,845.54	Q 9,556.43	Q 7,167.33	Q 4,778.22	Q 2,389.11
FREIGHTLINER	CASCADIA CA116	CABEZAL	12,800 C.C.			EXTRA CAB 6X4 CABEZAL AUTMAT	DIESEL	2	2	30	3	6	FG0013	Q 1,228,985	Q 24,579.70	Q 22,121.73	Q 19,663.76	Q 17,205.79	Q 14,747.82	Q 12,289.85	Q 9,831.86	Q 7,373.91	Q 4,915.94	Q 2,457.97
FREIGHTLINER	CL120	CABEZAL	14,000 C.C.			6X4							FG0003	Q 793,895	Q 15,777.90	Q 13,750.11	Q 12,222.32	Q 10,694.53	Q 9,166.74	Q 7,638.95	Q 6,111.16	Q 4,583.37	Q 3,055.58	Q 1,527.79
FREIGHTLINER	M2 105	CAMION	6,400 C.C.			MECANICA 4X2	DIESEL	2	3	12	2	6	FG0008	Q 527,712	Q 10,554.24	Q 9,498.81	Q 8,443.39	Q 7,387.97	Q 6,332.54	Q 5,277.12	Q 4,221.70	Q 3,166.27	Q 2,110.85	Q 1,055.43
FREIGHTLINER	M2 105	CAMION	6,400 C.C.			MECANICA 6X4	DIESEL	2	3		3	6	FG0009	Q 723,065	Q 14,461.13	Q 13,015.02	Q 11,568.90	Q 10,122.79	Q 8,676.68	Q 7,230.57	Q 5,784.45	Q 4,338.34	Q 2,892.23	Q 1,446.12
FREIGHTLINER	M2 105 35K	CAMION	6,400 C.C.			CARGA GENERAL 4X2	FG0001						Q 448,726	Q 8,974.52	Q 8,077.07	Q 7,179.82	Q 6,282.17	Q 5,384.72	Q 4,487.26	Q 3,589.81	Q 2,692.36	Q 1,794.91	Q 897.48	
FREIGHTLINER	M2 105 35K	CAMION	6,400 C.C.			CARGA GENERAL 6X4	FG0004						Q 811,830	Q 12,238.90	Q 11,070.94	Q 9,796.25	Q 8,565.62	Q 7,341.96	Q 6,118.30	Q 4,894.64	Q 3,670.98	Q 2,447.32	Q 1,222.65	
FREIGHTLINER	M2 105 35K SEBIDAS	CAMION	6,400 C.C.			TRANS ESPECIAL PARA BEBIDAS	FG0005						Q 659,879	Q 13,197.68	Q 11,877.63	Q 10,558.07	Q 9,238.31	Q 7,918.65	Q 6,598.78	Q 5,279.04	Q 3,959.28	Q 2,639.52	Q 1,319.76	
FREIGHTLINER	M2 105 COMPACTADOR	CAMION	6,400 C.C.			MECANICA 4X2 COMPACTADOR DE BASURA	DIESEL	2	3		3	2	FG0014	Q 597,101	Q 16,942.02	Q 15,947.82	Q 14,953.62	Q 13,959.42	Q 11,965.22	Q 9,971.01	Q 7,976.81	Q 5,982.61	Q 3,988.41	Q 1,994.21
FREIGHTLINER	M2 112	CABEZAL	12,800 C.C.			6X4							FG0009	Q 738,583	Q 14,671.64	Q 13,204.46	Q 11,737.32	Q 10,270.15	Q 8,802.99	Q 7,336.82	Q 5,869.66	Q 4,401.50	Q 2,934.33	Q 1,467.17
FREIGHTLINER	M2 112	CABEZAL	12,800 C.C.			DAY CABMECANICA 6X4	DIESEL	2	2		3	6	FG0010	Q 779,271	Q 15,386.42	Q 14,026.97	Q 12,668.33	Q 10,909.79	Q 9,351.25	Q 7,792.71	Q 6,234.17	Q 4,675.63	Q 3,117.09	Q 1,558.55
FREIGHTLINER	M2 112	CABEZAL	12,800 C.C.			EXTRACAB MECANICA 6X4	FG0011				3	6	Q 842,612	Q 16,850.24	Q 15,165.21	Q 13,846.19	Q 11,785.17	Q 10,110.14	Q 8,425.12	Q 6,740.10	Q 5,055.07	Q 3,370.05	Q 1,685.03	
FREIGHTLINER	M2 112	CAMION	12,800 C.C.			TRACCION CON EJE PUSHER 6X4	FG0007						Q 707,556	Q 14,151.36	Q 12,735.23	Q 11,321.09	Q 9,905.96	Q 8,490.82	Q 7,075.68	Q 5,660.55	Q 4,245.41	Q 2,830.28	Q 1,413.14	
FREIGHTLINER	M2 112 52K	CAMION	6,400 C.C.			CABINA SENCILLA MECANICA 6X4	FG0002						Q 707,597	Q 14,159.94	Q 12,743.95	Q 11,327.96	Q 9,911.56	Q 8,495.97	Q 7,079.97	Q 5,663.96	Q 4,247.98	Q 2,831.99	Q 1,416.00	
FUSO																								
FUSO	CANTER FE71	CAMION	3																					

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LINEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
GUZZI	V7 SPECIAL	MOTO	850 C.C.			URBANA	GASOLINA	2			2	2	H00003	Q 106.071	Q 2.121.43	Q 1.928.39	Q 1.697.15	Q 1.465.01	Q 1.272.86	Q 1.080.72	Q 848.58	Q 636.43	Q 424.29	Q 212.15
GUZZI	V7 STONE	MOTO	850 C.C.			URBANA	GASOLINA	2			2	2	H00004	Q 100.893	Q 2.017.86	Q 1.816.08	Q 1.614.29	Q 1.412.51	Q 1.210.72	Q 1.008.93	Q 807.15	Q 605.38	Q 403.56	Q 201.79
GUZZI	V85 TT	MOTO	850 C.C.			URBANA	GASOLINA	2			2	2	H00005	Q 135.000	Q 2.700.00	Q 2.430.00	Q 2.160.00	Q 1.890.00	Q 1.620.00	Q 1.350.00	Q 1.080.00	Q 810.00	Q 540.00	Q 270.00
GUZZI	V85 TT TRAVEL	MOTO	850 C.C.			URBANA	GASOLINA	2			2	2	H00006	Q 143.679	Q 2.873.58	Q 2.586.22	Q 2.298.86	Q 2.011.50	Q 1.724.15	Q 1.436.79	Q 1.149.43	Q 862.08	Q 574.72	Q 287.36
HAFBI													H00001	Q 78.740	Q 1.574.83	Q 1.417.32	Q 1.258.84	Q 1.102.36	Q 944.88	Q 787.40	Q 629.92	Q 472.44	Q 314.96	Q 220.00
HAFBI	MINILIVER	MINIBUS											H00001	Q 78.740	Q 1.574.83	Q 1.417.32	Q 1.258.84	Q 1.102.36	Q 944.88	Q 787.40	Q 629.92	Q 472.44	Q 314.96	Q 220.00
HAJUN																								
HAJUN	CORSARD 150R	MOTO	150 C.C.				GASOLINA	2			2	1	CA0002	Q 6.680	Q 173.20	Q 155.88	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUN	RACER 125	MOTO	125 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	CA0001	Q 7.388	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE																								
HAJUNE	DA150S	MOTO	150 C.C.										H00001	Q 8.820	Q 178.40	Q 160.56	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DF150	MOTO	150 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00006	Q 9.982	Q 199.84	Q 179.69	Q 159.88	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DH125	MOTO	125 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00017	Q 7.421	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DK150	MOTO	150 C.C.			SPORT							H00018	Q 8.884	Q 171.28	Q 154.16	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DL160	MOTO	160 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00033	Q 14.270	Q 286.40	Q 256.88	Q 226.32	Q 199.78	Q 174.24	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DM125	MOTO	125 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00002	Q 5.773	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DM125	MOTO	125 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00012	Q 5.773	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DM125S	MOTO	125 C.C.										H00003	Q 7.990	Q 156.80	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DM125S	MOTO	125 C.C.			SPORT							H00013	Q 8.990	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DM150	MOTO	150 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00004	Q 8.609	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DM150	MOTO	150 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00014	Q 8.609	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DR160	MOTO	160 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00019	Q 13.643	Q 272.87	Q 245.56	Q 218.29	Q 191.01	Q 163.72	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DR160S	MOTO	160 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00034	Q 13.643	Q 272.87	Q 245.56	Q 218.29	Q 191.01	Q 163.72	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	DR300	MOTO	300 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	2	H00030	Q 27.082	Q 541.64	Q 487.48	Q 433.32	Q 378.15	Q 324.99	Q 278.82	Q 246.66	Q 182.50	Q 150.00	Q 150.00
HAJUNE	EG150	MOTO	150 C.C.			DOBLE PROPOSITO MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00029	Q 8.957	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	EG150X	MOTO	150 C.C.			DOBLE PROPOSITO MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00035	Q 8.957	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	EM-1	MOTO		4,900 WATTS		MOTONETA AUTOMATICA TRACCION TRASERA	ELECTRICO	2			2		H00031	Q 16.300	Q 326.00	Q 293.40	Q 260.80	Q 228.20	Q 195.60	Q 163.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	HU110-2	MOTO	110 C.C.			SEMIAUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	H00021	Q 5.513	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	HU110-3	MOTO	110 C.C.										H00005	Q 6.490	Q 128.80	Q 170.82	Q 151.64	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	HU110-8	MOTO	110 C.C.			UNDERBONE	GASOLINA	2			2	1	H00022	Q 5.439	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	HU125-8	MOTO	125 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00006	Q 5.539	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	HU125T-10E	MOTO	125 C.C.			SCOOTER							H00009	Q 8.290	Q 166.80	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	HU150-9	MOTO	150 C.C.										H00007	Q 9.990	Q 199.80	Q 179.82	Q 159.84	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	HU150T-19	MOTO	150 C.C.			SCOOTER							H00027	Q 9.980	Q 199.84	Q 179.86	Q 159.88	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HAJUNE	KA150	MOTO	150 C.C.			URBANA MECANICA TRACCION TRASERA	GASOLINA	2			2	1	H00010	Q 8.002	Q 160.04	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 15				

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LÍNEAS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
HINO	FO4J		5,307 C.C.			MECANICA 4X2 19 PIES	DIESEL	2	3	8	2	4	H0001	Q 268,690	Q 5,379.80	Q 4,841.82	Q 4,303.84	Q 3,765.88	Q 3,227.88	Q 2,689.90	Q 2,151.92	Q 1,613.94	Q 1,075.96	Q 537.98
HINO	FOBJUSA		5,123 C.C.			MECANICA 4X2 19 PIES	DIESEL	2	3	8	2	4	H0002	Q 333,020	Q 6,880.40	Q 5,994.36	Q 5,326.32	Q 4,862.28	Q 3,999.24	Q 3,330.20	Q 2,684.16	Q 1,996.12	Q 1,332.08	Q 688.04
HINO	FG1MUS-BG2		7,961 C.C.			MECANICA 4X2 22 PIES	DIESEL	2	3	12	2	6	H0003	Q 354,190	Q 7,063.80	Q 6,375.42	Q 5,657.04	Q 4,958.66	Q 4,250.28	Q 3,541.90	Q 2,833.52	Q 2,125.14	Q 1,416.76	Q 708.38
HINO	FG1MUPUB-BX2		7,961 C.C.			MECANICA 4X2 24 PIES	DIESEL	2	3	12	2	6	H0004	Q 402,690	Q 8,053.80	Q 7,248.42	Q 6,443.04	Q 5,637.66	Q 4,832.28	Q 4,026.90	Q 3,221.52	Q 2,416.14	Q 1,610.76	Q 805.38
HINO	FG1M-TGL		7,961 C.C.			MECANICA 4X2 22 PIES	DIESEL	2	3	12	2	6	H0005	Q 342,690	Q 6,853.80	Q 6,168.42	Q 5,483.04	Q 4,797.66	Q 4,112.28	Q 3,426.90	Q 2,741.52	Q 2,056.14	Q 1,370.76	Q 685.38
HINO	FG8M7A-JG2		7,884 C.C.			MECANICA 4X2 22 PIES	DIESEL	2	3	12	2	6	H0025	Q 458,689	Q 8,773.38	Q 7,896.09	Q 7,018.71	Q 6,141.37	Q 5,264.03	Q 4,386.69	Q 3,509.36	Q 2,632.02	Q 1,754.68	Q 877.34
HINO	FG8M7A-JG3		7,884 C.C.			MECANICA 4X2 22 PIES	DIESEL	2	3	12	2	6	H0047	Q 454,171	Q 9,063.42	Q 8,175.08	Q 7,296.74	Q 6,358.40	Q 5,450.06	Q 4,541.71	Q 3,633.37	Q 2,725.03	Q 1,816.69	Q 908.35
HINO	FG8M7A-RG3		7,884 C.C.			AUTOMATICA 4X2 22 PIES	DIESEL	2	3	12	2	6	H0026	Q 443,690	Q 8,573.80	Q 7,696.42	Q 7,009.04	Q 6,211.66	Q 5,324.28	Q 4,436.90	Q 3,549.52	Q 2,662.14	Q 1,774.76	Q 887.38
HINO	FG8M7A-SG2		7,884 C.C.			MECANICA 4X2 22 PIES	DIESEL	2	3	12	2	6	H0023	Q 464,919	Q 9,298.38	Q 8,380.65	Q 7,436.71	Q 6,508.87	Q 5,579.03	Q 4,649.19	Q 3,719.36	Q 2,789.52	Q 1,859.68	Q 929.84
HINO	FG8M7A-SG3		7,884 C.C.			MECANICA 4X2 22 PIES	DIESEL	2	3	12	2	6	H0051	Q 468,121	Q 9,162.42	Q 8,246.18	Q 7,326.94	Q 6,413.70	Q 5,497.46	Q 4,581.21	Q 3,664.97	Q 2,748.73	Q 1,832.49	Q 916.25
HINO	FG8M7A-JG2		7,884 C.C.			MECANICA 4X2 24 PIES	DIESEL	2	3	12	2	6	H0027	Q 456,689	Q 9,137.38	Q 8,223.65	Q 7,265.91	Q 6,396.17	Q 5,482.43	Q 4,568.69	Q 3,654.96	Q 2,741.22	Q 1,827.48	Q 913.74
HINO	FG8M7A-SG2		7,884 C.C.			MECANICA 4X2 24 PIES	DIESEL	2	3	12	2	6	H0028	Q 472,699	Q 9,441.38	Q 8,497.25	Q 7,593.11	Q 6,609.87	Q 5,684.43	Q 4,729.69	Q 3,775.96	Q 2,832.42	Q 1,888.28	Q 944.14
HINO	FG8M-TGL		7,884 C.C.			MECANICA 4X2 22 PIES	DIESEL	2	3	12	2	6	H0019	Q 345,590	Q 6,911.80	Q 6,220.62	Q 5,529.44	Q 4,838.26	Q 4,147.08	Q 3,456.90	Q 2,764.72	Q 2,073.54	Q 1,382.36	Q 691.18
HINO	FMHJ-RJA		7,961 C.C.			MECANICA 6X4 24 PIES	DIESEL	2	3	16	3	6	H0006	Q 537,590	Q 10,751.80	Q 9,676.62	Q 8,601.44	Q 7,526.26	Q 6,451.08	Q 5,375.90	Q 4,300.72	Q 3,225.54	Q 2,150.36	Q 1,075.18
HINO	FMHJRTA-SG2		7,961 C.C.			MECANICA 6X4 24 PIES	DIESEL	2	3	16	3	6	H0029	Q 688,269	Q 13,365.38	Q 12,028.85	Q 10,692.31	Q 9,355.77	Q 8,019.23	Q 6,682.69	Q 5,346.15	Q 4,009.62	Q 2,673.08	Q 1,336.54
HINO	FT1J-4XA		7,908 C.C.			MECANICA 4X4 15 PIES	DIESEL	2	3	7	2	5	H0019	Q 442,690	Q 8,893.80	Q 7,986.42	Q 7,083.04	Q 6,197.66	Q 5,312.28	Q 4,426.90	Q 3,541.52	Q 2,656.14	Q 1,770.76	Q 885.38
HINO	FT1J-5XA		7,961 C.C.			MECANICA 4X4 15 PIES	DIESEL	2	3	7	2	5	H0022	Q 456,270	Q 9,137.40	Q 8,233.68	Q 7,328.92	Q 6,396.18	Q 5,482.44	Q 4,568.70	Q 3,654.96	Q 2,741.22	Q 1,827.48	Q 913.74
HINO	GT0J		7,961 C.C.			MECANICA 4X2 21 PIES	DIESEL	2	3	9.5	2	6	H0007	Q 299,990	Q 5,999.80	Q 5,399.82	Q 4,799.84	Q 4,199.86	Q 3,599.88	Q 2,999.90	Q 2,399.92	Q 1,799.94	Q 1,199.96	Q 599.98
HINO	GT0JLBA		7,884 C.C.			MECANICA 4X2 21 PIES	DIESEL	2	3	9.5	2	6	H0020	Q 397,170	Q 7,143.40	Q 6,428.08	Q 5,714.72	Q 5,000.38	Q 4,286.04	Q 3,571.70	Q 2,857.36	Q 2,143.02	Q 1,428.68	Q 714.34
HINO	GH1J		7,961 C.C.			MECANICA 4X2 22 PIES	DIESEL	2	3	12	2	6	H0008	Q 465,990	Q 9,119.80	Q 8,207.82	Q 7,296.84	Q 6,385.86	Q 5,471.88	Q 4,559.90	Q 3,647.92	Q 2,735.94	Q 1,823.96	Q 911.98
HINO	GH8M7A-RG3		7,884 C.C.			AUTOMATICA 4X2 22 PIES	DIESEL	2	3	12	2	6	H0030	Q 431,190	Q 8,623.80	Q 7,761.42	Q 6,899.04	Q 6,036.66	Q 5,174.28	Q 4,311.90	Q 3,449.52	Q 2,587.14	Q 1,724.76	Q 862.38
HINO	GH8M7A-SG2		7,884 C.C.			MECANICA 4X2 22 PIES	DIESEL	2	3	12	2	6	H0031	Q 553,419	Q 11,068.38	Q 9,961.55	Q 8,854.71	Q 7,747.87	Q 6,641.03	Q 5,534.19	Q 4,427.36	Q 3,320.52	Q 2,213.68	Q 1,106.84
HINO	LY230L-HBML3		2,986 C.C.			MECANICA 4X2 10 PIES	DIESEL	2	3	1.9	2	4	H0054	Q 130,000	Q 2,600.00	Q 2,340.00	Q 2,080.00	Q 1,820.00	Q 1,560.00	Q 1,300.00	Q 1,040.00	Q 780.00	Q 520.00	Q 260.00
HINO	LY230L-HBML3		2,986 C.C.			MECANICA 4X2 10 PIES	DIESEL	2	3	1.9	2	4	H0055	Q 130,000	Q 2,600.00	Q 2,340.00	Q 2,080.00	Q 1,820.00	Q 1,560.00	Q 1,300.00	Q 1,040.00	Q 780.00	Q 520.00	Q 260.00
HINO	SS1EKVA-PBW		12,913 C.C.			MECANICA 4X2	DIESEL	2	3	80	3	8	H0009	Q 923,990	Q 18,479.80	Q 16,691.82	Q 14,783.84	Q 12,935.86	Q 11,087.88	Q 9,239.90	Q 7,391.92	Q 5,543.94	Q 3,695.96	Q 1,847.98
HINO	WU600L-HKML3		4,009 C.C.			MECANICA 4X2 10 PIES	DIESEL	2	3	2.5	2	4	H0010	Q 133,190	Q 2,663.80	Q 2,397.42	Q 2,131.04	Q 1,864.66	Q 1,598.28	Q 1,331.90	Q 1,065.52	Q 799.14	Q 532.76	Q 266.38
HINO	WU600L-HKML3		4,009 C.C.			MECANICA 4X2 10 PIES	DIESEL	2	3	3.4	2	4	H0011	Q 138,590	Q 2,771.80	Q 2,484.62	Q 2,217.44	Q 1,940.26	Q 1,673.08	Q 1,405.90	Q 1,138.72	Q 871.54	Q 604.36	Q 277.18
HINO	WU650L-HKML3		4,008 C.C.			MECANICA 4X2 14 PIES	DIESEL	2	3	3.4	2	4	H0012	Q 146,290	Q 2,925.80	Q 2,633.22	Q 2,340.64	Q 2,048.06	Q 1,755.48	Q 1,462.90	Q 1,170.32	Q 877.74	Q 605.16	Q 292.58
HINO	WU700L-HKML3		4,008 C.C.			MECANICA 4X2 15 PIES	DIESEL	2	3	5.25	2	4	H0013	Q 157,790	Q 3,155.80	Q 2,840.22	Q 2,524.64	Q 2,209.06	Q 1,893.48	Q 1,577.90	Q 1,262.32	Q 946.74	Q 631.16	Q 315.58
HINO	WU700L-HKML3		4,008 C.C.			MECANICA 4X2 17 PIES	DIESEL	2	3	5.25	2	4	H0032	Q 173,190	Q 3,483.80	Q 3,117.42	Q 2,771.04	Q 2,424.66	Q 2,078.28	Q 1,731.90	Q 1,385.52	Q 1,039.14	Q	

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LÍNEAS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
HONDA	BR-V NCAP	CAMIONETA	1500 C.C.			CVT 2WD	GASOLINA	5	7		2	4	HN0249	Q 203.482	Q 4.089.86	Q 3.652.58	Q 3.255.72	Q 2.848.75	Q 2.441.79	Q 2.034.83	Q 1.627.86	Q 1.220.90	Q 813.93	Q 406.97
HONDA	CB 1000R	MOTO	1000 C.C.			SUPER SPORT	GASOLINA	2	2	4	2	4	HN0084	Q 83.036	Q 1.880.72	Q 1.494.85	Q 1.328.58	Q 1.162.50	Q 999.43	Q 830.36	Q 664.29	Q 496.22	Q 332.15	Q 166.08
HONDA	CB 160R	MOTO	164 C.C.			SPORT	GASOLINA	2	2	1	1	1	HN0181	Q 15.207	Q 364.14	Q 327.73	Q 291.31	Q 254.80	Q 218.46	Q 182.07	Q 150.00	Q 120.00	Q 90.00	Q 50.00
HONDA	CB TWISTER 150	MOTO	110 C.C.			SPORT	GASOLINA	2	2	1	1	1	HN0263	Q 9.856	Q 197.17	Q 177.46	Q 157.74	Q 130.00	Q 110.00	Q 90.00	Q 70.00	Q 50.00	Q 30.00	Q 15.00
HONDA	CB TWISTER 300	MOTO	260 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0250	Q 25.555	Q 531.10	Q 477.99	Q 424.86	Q 371.77	Q 318.96	Q 265.55	Q 212.44	Q 159.33	Q 105.00	Q 50.00
HONDA	CB1	MOTO	125 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0126	Q 11.990	Q 239.83	Q 215.82	Q 191.84	Q 167.65	Q 150.00	Q 130.00	Q 100.00	Q 70.00	Q 40.00	Q 15.00
HONDA	CB1 TUF	MOTO	125 C.C.			DOBLE PROPOSITO	GASOLINA	2	2	2	1	1	HN0129	Q 10.552	Q 211.04	Q 189.94	Q 168.84	Q 150.00	Q 130.00	Q 100.00	Q 70.00	Q 40.00	Q 15.00	Q 5.00
HONDA	CB100	MOTO	98 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0256	Q 7.202	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	CB125F TWISTER	MOTO	125 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0224	Q 10.759	Q 215.39	Q 193.85	Q 172.31	Q 150.77	Q 130.00	Q 110.00	Q 90.00	Q 70.00	Q 50.00	Q 15.00
HONDA	CB125Z HORNET	MOTO	125 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0272	Q 13.277	Q 265.55	Q 239.00	Q 212.44	Q 185.88	Q 159.33	Q 150.00	Q 130.00	Q 100.00	Q 70.00	Q 15.00
HONDA	CB160F	MOTO	162 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0182	Q 13.737	Q 274.74	Q 247.28	Q 215.79	Q 192.32	Q 164.84	Q 150.00	Q 130.00	Q 100.00	Q 70.00	Q 15.00
HONDA	CB160R	MOTO	162 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0238	Q 15.171	Q 303.42	Q 273.06	Q 242.74	Q 212.40	Q 182.06	Q 151.71	Q 130.00	Q 100.00	Q 70.00	Q 15.00
HONDA	CB190	MOTO	184 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0146	Q 16.049	Q 380.99	Q 342.89	Q 304.79	Q 268.69	Q 228.56	Q 196.50	Q 162.40	Q 130.00	Q 100.00	Q 15.00
HONDA	CB190R 2.0	MOTO	184 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0257	Q 18.996	Q 379.32	Q 341.39	Q 303.46	Q 265.52	Q 227.59	Q 189.66	Q 151.73	Q 120.00	Q 90.00	Q 15.00
HONDA	CB300FT TWISTER	MOTO	260 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0259	Q 29.054	Q 581.09	Q 522.96	Q 464.67	Q 406.76	Q 348.06	Q 290.55	Q 237.44	Q 174.33	Q 100.00	Q 50.00
HONDA	CB300R	MOTO	300 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0225	Q 27.789	Q 555.39	Q 499.85	Q 444.31	Q 388.77	Q 333.24	Q 277.70	Q 222.16	Q 166.62	Q 100.00	Q 50.00
HONDA	CB350 V-TESS	MOTO	348 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0258	Q 26.037	Q 500.75	Q 450.67	Q 400.60	Q 350.52	Q 300.45	Q 250.38	Q 200.30	Q 150.23	Q 100.00	Q 50.00
HONDA	CB500	MOTO	500 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0273	Q 41.519	Q 830.36	Q 747.33	Q 664.29	Q 581.26	Q 498.22	Q 415.18	Q 332.15	Q 249.11	Q 166.08	Q 83.04
HONDA	CB500F	MOTO	471 C.C.			SPORT	GASOLINA	2	2	2	2	2	HN0183	Q 55.834	Q 1,112.68	Q 1,001.42	Q 890.15	Q 778.88	Q 667.61	Q 556.34	Q 445.06	Q 333.81	Q 222.54	Q 111.27
HONDA	CB500X	MOTO	471 C.C.			TOURING	GASOLINA	2	2	2	2	2	HN0141	Q 55.834	Q 1,112.68	Q 1,001.42	Q 890.15	Q 778.88	Q 667.61	Q 556.34	Q 445.06	Q 333.81	Q 222.54	Q 111.27
HONDA	CB500X	MOTO	471 C.C.			TOURING	GASOLINA	2	2	2	2	2	HN0184	Q 55.834	Q 1,112.68	Q 1,001.42	Q 890.15	Q 778.88	Q 667.61	Q 556.34	Q 445.06	Q 333.81	Q 222.54	Q 111.27
HONDA	CB500XA	MOTO	471 C.C.			TOURING	GASOLINA	2	2	2	2	2	HN0225	Q 55.834	Q 1,112.68	Q 1,001.42	Q 890.15	Q 778.88	Q 667.61	Q 556.34	Q 445.06	Q 333.81	Q 222.54	Q 111.27
HONDA	CB650R	MOTO	649 C.C.			SPORT	GASOLINA	2	2	4	4	4	HN0259	Q 78.879	Q 1,577.52	Q 1,415.77	Q 1,262.02	Q 1,104.26	Q 946.51	Q 788.76	Q 631.01	Q 473.26	Q 315.51	Q 157.76
HONDA	CB750 HORNET	MOTO	766 C.C.			TOURING	GASOLINA	2	2	2	2	2	HN0251	Q 90.608	Q 1,812.16	Q 1,690.94	Q 1,569.73	Q 1,448.51	Q 1,327.30	Q 1,206.08	Q 1,084.87	Q 963.65	Q 842.44	Q 721.22
HONDA	CBF 150 INJECTA	MOTO	150 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0084	Q 14.952	Q 299.04	Q 268.14	Q 238.24	Q 209.33	Q 179.43	Q 150.00	Q 120.00	Q 90.00	Q 60.00	Q 30.00
HONDA	CBF 150 UNICORN	MOTO	150 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0085	Q 13.632	Q 272.64	Q 240.34	Q 210.12	Q 180.65	Q 150.18	Q 120.00	Q 90.00	Q 60.00	Q 30.00	Q 15.00
HONDA	CBF STUNNER DRAGO	MOTO	125 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0081	Q 13.990	Q 278.80	Q 251.82	Q 223.84	Q 196.86	Q 167.88	Q 150.00	Q 130.00	Q 100.00	Q 70.00	Q 15.00
HONDA	CBF150S	MOTO	149 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0252	Q 11.756	Q 235.12	Q 211.61	Q 188.10	Q 164.59	Q 150.00	Q 130.00	Q 100.00	Q 70.00	Q 40.00	Q 15.00
HONDA	CBR 1000 RA CABS	MOTO	1,000 C.C.			SUPER SPORT	GASOLINA	2	2	4	4	4	HN0089	Q 132.857	Q 2,657.15	Q 2,391.43	Q 2,125.72	Q 1,860.00	Q 1,594.29	Q 1,328.58	Q 1,062.86	Q 797.15	Q 531.43	Q 265.72
HONDA	CBR 1000 RR SABS	MOTO	1,000 C.C.			SUPER SPORT	GASOLINA	2	2	4	4	4	HN0090	Q 132.857	Q 2,657.15	Q 2,391.43	Q 2,125.72	Q 1,860.00	Q 1,594.29	Q 1,328.58	Q 1,062.86	Q 797.15	Q 531.43	Q 265.72
HONDA	CBR 250R	MOTO	250 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0091	Q 25.045	Q 500.90	Q 450.81	Q 400.72	Q 350.63	Q 300.54	Q 250.45	Q 200.36	Q 150.27	Q 100.00	Q 50.00
HONDA	CBR 380	MOTO	360 C.C.			SPORT	GASOLINA	2	2	2	1	1	HN0013	Q 36.170	Q 723.40	Q 651.06	Q 578.72	Q 506.38	Q 434.04	Q 361.70	Q 289.36	Q 217.02	Q 150.00	Q 75.00
HONDA	CBR 400	MOTO	400 C.C.			SPORT	GASOLINA	2	2	2	2	2	HN0014	Q 49.521	Q 990.43	Q 896.79	Q 797.15	Q 697.51	Q 597.86	Q 498.22	Q 398.58	Q 298.93	Q 199.29	Q 99.6

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	5.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
HONDA	CRF125F	MOTO	124 C.C.			ENDURO	GASOLINA	2			2	1	HND0241	Q 25.417	Q 608.34	Q 487.50	Q 406.67	Q 355.84	Q 305.00	Q 254.17	Q 203.34	Q 152.50	Q 100.00	Q 150.00
HONDA	CRF150F	MOTO	150 C.C.			ENDURO	GASOLINA	2			2	1	HND149	Q 25.804	Q 515.06	Q 464.47	Q 412.86	Q 361.25	Q 309.65	Q 258.04	Q 206.43	Q 154.83	Q 100.00	Q 150.00
HONDA	CRF150R8	MOTO	150 C.C.			MOTOCROSS	GASOLINA	2			2	1	HND103	Q 32.387	Q 1,247.54	Q 878.49	Q 748.71	Q 623.92	Q 498.14	Q 374.35	Q 248.57	Q 100.00		
HONDA	CRF230F	MOTO	230 C.C.			ENDURO	GASOLINA	2			2	1	HND104	Q 42.345	Q 848.97	Q 782.27	Q 677.58	Q 582.88	Q 508.16	Q 423.49	Q 338.79	Q 254.09	Q 169.40	Q 150.00
HONDA	CRF250F	MOTO	249 C.C.			ENDURO	GASOLINA	2			2	1	HND021	Q 49.813	Q 999.27	Q 898.64	Q 797.02	Q 697.39	Q 597.76	Q 498.14	Q 398.51	Q 298.88	Q 199.26	Q 150.00
HONDA	CRF250R	MOTO	249 C.C.			MOTOCROSS	GASOLINA	2			2	1	HND105	Q 66.429	Q 1,320.58	Q 1,196.72	Q 1,062.86	Q 930.00	Q 797.15	Q 664.29	Q 531.43	Q 398.58	Q 265.72	Q 150.00
HONDA	CRF250R AC	MOTO	249 C.C.			ENDURO	GASOLINA	2			2	1	HND029	Q 67.259	Q 1,345.18	Q 1,210.67	Q 1,076.15	Q 941.63	Q 807.11	Q 672.59	Q 538.06	Q 403.56	Q 269.04	Q 150.00
HONDA	CRF250RX	MOTO	249 C.C.			ENDURO	GASOLINA	2			2	1	HND023	Q 67.259	Q 1,345.18	Q 1,210.67	Q 1,076.15	Q 941.63	Q 807.11	Q 672.58	Q 538.06	Q 403.56	Q 269.04	Q 150.00
HONDA	CRF250X	MOTO	250 C.C.			ENDURO	GASOLINA	2			2	1	HND106	Q 62.277	Q 1,248.54	Q 1,120.99	Q 996.43	Q 871.88	Q 747.33	Q 622.77	Q 498.22	Q 373.67	Q 249.11	Q 150.00
HONDA	CRF300L	MOTO	286 C.C.			DOBLE PROPOSITO	GASOLINA	2			2	1	HND020	Q 53.985	Q 1,079.30	Q 971.37	Q 863.44	Q 755.51	Q 647.59	Q 539.65	Q 431.72	Q 323.79	Q 215.86	Q 150.00
HONDA	CRF450R	MOTO	449 C.C.			MOTOCROSS	GASOLINA	2			2	1	HND107	Q 78.884	Q 1,577.88	Q 1,419.32	Q 1,262.15	Q 1,104.38	Q 946.51	Q 788.84	Q 631.06	Q 473.31	Q 315.54	Q 157.77
HONDA	CRF450R1	MOTO	449 C.C.			MOTOCROSS	GASOLINA	2			2	1	HND107	Q 78.884	Q 1,577.88	Q 1,419.32	Q 1,262.15	Q 1,104.38	Q 946.51	Q 788.84	Q 631.06	Q 473.31	Q 315.54	Q 157.77
HONDA	CRF450X	MOTO	450 C.C.			ENDURO	GASOLINA	2			2	1	HND108	Q 74.732	Q 1,484.85	Q 1,345.18	Q 1,195.72	Q 1,048.25	Q 896.76	Q 747.33	Q 597.86	Q 448.40	Q 289.83	Q 150.00
HONDA	CRP50	MOTO	49 C.C.			ENDURO	GASOLINA	2			2	1	HND109	Q 14.280	Q 285.21	Q 256.69	Q 228.17	Q 199.65	Q 171.13	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	CRP50F	MOTO	49 C.C.			ENDURO	GASOLINA	2			2	1	HND109	Q 14.280	Q 285.21	Q 256.69	Q 228.17	Q 199.65	Q 171.13	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	CROSSFOUR	AUTOMOVIL	3,500 C.C.			AUTOMATICA 4X4	GASOLINA	5	5		2	5	HND131	Q 303.304	Q 6,066.08	Q 4,558.48	Q 4,852.87	Q 4,248.26	Q 3,629.85	Q 3,033.04	Q 2,426.44	Q 1,819.83	Q 1,213.22	Q 606.81
HONDA	CR-V 1.5T EX	CAMIONETA	1,500 C.C.			CVT 4X2	GASOLINA	5			5		HND146	Q 239.438	Q 4,788.75	Q 4,305.88	Q 3,831.00	Q 3,352.13	Q 2,873.25	Q 2,394.38	Q 1,915.50	Q 1,438.63	Q 967.74	Q 478.88
HONDA	CR-V EX	CAMIONETA	1,500 C.C.			TURBO CVT 2WD	GASOLINA	5	5		2	4	HND020	Q 299.991	Q 5,999.83	Q 5,399.84	Q 4,799.86	Q 4,199.88	Q 3,599.90	Q 2,999.92	Q 2,399.93	Q 1,799.95	Q 1,199.97	Q 599.99
HONDA	CR-V EXL	CAMIONETA	1,500 C.C.			TURBO CVT AWD	GASOLINA	5	5		2	4	HND021	Q 334.821	Q 6,696.43	Q 6,026.79	Q 5,357.15	Q 4,687.50	Q 4,017.85	Q 3,348.22	Q 2,678.58	Q 2,008.93	Q 1,339.29	Q 669.65
HONDA	CR-V EXL	CAMIONETA	2,000 C.C.			AUTOMATICA AWD	GASOLINA	5	5		2	4	HND042	Q 265.982	Q 5,318.54	Q 4,787.68	Q 4,256.72	Q 3,725.75	Q 3,194.79	Q 2,663.82	Q 2,132.86	Q 1,599.56	Q 1,068.93	Q 531.97
HONDA	CR-V H-V	CAMIONETA	2,000 C.C.		152 KW	CVT AWD	HIBRIDO	5	5		2	4	HND023	Q 370.000	Q 7,400.00	Q 6,800.00	Q 6,200.00	Q 5,600.00	Q 5,000.00	Q 4,400.00	Q 3,800.00	Q 3,200.00	Q 2,600.00	Q 2,000.00
HONDA	CR-V LX	CAMIONETA	1,500 C.C.			TURBO CVT 2WD	GASOLINA	5	5		2	4	HND023	Q 267.848	Q 5,356.97	Q 4,821.27	Q 4,285.58	Q 3,749.88	Q 3,214.18	Q 2,678.49	Q 2,142.79	Q 1,607.09	Q 1,071.40	Q 535.70
HONDA	CR-V LX	CAMIONETA	2,000 C.C.			AUTOMATICA 2WD	GASOLINA	5	5		2	4	HND109	Q 198.618	Q 3,980.36	Q 3,582.33	Q 3,184.29	Q 2,786.26	Q 2,388.22	Q 1,990.18	Q 1,592.15	Q 1,194.11	Q 796.08	Q 398.04
HONDA	CR-V LX	CAMIONETA	2,000 C.C.			CVT 2WD	GASOLINA	5	5		2	4	HND109	Q 220.938	Q 4,418.75	Q 3,976.68	Q 3,535.00	Q 3,093.13	Q 2,651.25	Q 2,209.38	Q 1,767.50	Q 1,325.63	Q 883.76	Q 441.88
HONDA	CTX001	MOTO	260 C.C.			DOBLE PROPOSITO	GASOLINA	2			2	1	HND110	Q 37.490	Q 749.80	Q 674.82	Q 599.84	Q 524.86	Q 449.88	Q 374.90	Q 299.92	Q 224.94	Q 150.00	Q 150.00
HONDA	DAX 125	MOTO	124 C.C.			PLAY	GASOLINA	2			2	1	HND027	Q 30.736	Q 614.76	Q 550.28	Q 491.81	Q 430.33	Q 368.86	Q 307.38	Q 245.91	Q 184.43	Q 100.00	Q 150.00
HONDA	DIO	MOTO	109 C.C.			MOTONETA	GASOLINA	2			2	1	HND002	Q 9.479	Q 189.58	Q 170.65	Q 151.67	Q 132.69	Q 113.71	Q 94.73	Q 75.75	Q 56.77	Q 37.79	Q 18.81
HONDA	DIO FI	MOTO	109 C.C.			MOTONETA	GASOLINA	2			2	1	HND079	Q 11.202	Q 224.04	Q 201.83	Q 178.23	Q 156.83	Q 135.03	Q 113.03	Q 91.03	Q 69.03	Q 47.03	Q 25.03
HONDA	DREAM NEO	MOTO	109 C.C.			SPORT	GASOLINA	2			2	1	HND150	Q 6.796	Q 135.92	Q 124.33	Q 112.74	Q 101.15	Q 89.56	Q 77.97	Q 66.38	Q 54.79	Q 43.20	Q 31.61
HONDA	DREAM NEO 110	MOTO	109 C.C.			SPORT	GASOLINA	2			2	1	HND003	Q 6.796	Q 135.92	Q 124.33	Q 112.74	Q 101.15	Q 89.56	Q 77.97	Q 66.38	Q 54.79	Q 43.20	Q 31.61
HONDA	ELITE	MOTO	125 C.C.			MOTONETA	GASOLINA	2			2	1	HND024	Q 14.792	Q 295.84	Q 266.25	Q 236.67	Q 207.09	Q 177.50	Q 147.92	Q 118.34	Q 88.75	Q 59.16	Q 29.57
HONDA	FT EX	AUTOMOVIL	1,498 C.C.			AUTOMATICA CVT	GASOLINA	5	5		2	4	HND151	Q 147.321	Q 2,946.42	Q 2,651.78	Q 2,357.14	Q 2,062.50	Q 1,767.86	Q 1,473.21	Q 1,178.57	Q 883.93	Q 589.29	Q 294.65
HONDA	FT LX	AUTOMOVIL	1,498 C.C.			AUTOMATICA CVT	GASOLINA	5	5		2	4	HND078	Q 121.339	Q 2,426.78	Q 2,184.11	Q 1,941.43	Q 1,698.75	Q 1,456.07	Q 1,213.39	Q 970.72	Q 728.04		

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	3.8%	8.8%	8.4%	0.2%
HONDA	TALON 1000-4	VEHICULO RUSTICO	999 C.C.			SXS	GASOLINA	4	4		2	2	HV0262	Q 202.450	Q 4.048.00	Q 3.843.20	Q 3.236.40	Q 2.833.60	Q 2.428.80	Q 2.024.00	Q 1.619.20	Q 1.214.40	Q 809.60	Q 404.80
HONDA	TALON 1000X2	VEHICULO RUSTICO	999 C.C.			SXS	GASOLINA	2	2		2	2	HV0267	Q 209.250	Q 4.185.00	Q 3.786.90	Q 3.348.00	Q 2.929.50	Q 2.511.00	Q 2.092.50	Q 1.674.00	Q 1.255.50	Q 837.00	Q 418.50
HONDA	TALON 1000X4	VEHICULO RUSTICO	999 C.C.			SXS	GASOLINA	4	4		2	2	HV0268	Q 234.151	Q 4.693.22	Q 4.214.90	Q 3.746.58	Q 3.278.25	Q 2.859.93	Q 2.341.61	Q 1.873.29	Q 1.454.97	Q 936.65	Q 468.33
HONDA	TRX 300	CUATRIMOTO	300 C.C.			ATV	GASOLINA	2	2		2	1	HV0269	Q 46.500	Q 870.00	Q 873.00	Q 776.00	Q 679.00	Q 582.00	Q 485.00	Q 388.00	Q 291.00	Q 194.00	Q 150.00
HONDA	TRX250	CUATRIMOTO	229 C.C.			ATV	GASOLINA	2	2		2	1	HV0216	Q 84.685	Q 1.293.70	Q 1.164.32	Q 1.034.96	Q 905.59	Q 776.22	Q 646.85	Q 517.48	Q 388.11	Q 268.74	Q 150.00
HONDA	TRX250I	CUATRIMOTO	229 C.C.			ATV	GASOLINA	2	2		2	1	HV0074	Q 84.685	Q 1.283.70	Q 1.164.32	Q 1.034.96	Q 905.59	Q 776.22	Q 646.85	Q 517.48	Q 388.11	Q 268.74	Q 150.00
HONDA	TRX350PM	CUATRIMOTO	350 C.C.			ATV	GASOLINA	2	2		2	1	HV0079	Q 93.938	Q 1.278.75	Q 1.150.88	Q 1.023.00	Q 896.13	Q 767.25	Q 636.38	Q 511.50	Q 383.63	Q 265.75	Q 150.00
HONDA	TRX420	CUATRIMOTO	420 C.C.			ATV	GASOLINA	2	2		2	1	HV0217	Q 89.742	Q 1.394.84	Q 1.255.38	Q 1.115.87	Q 978.39	Q 836.91	Q 697.42	Q 557.94	Q 418.46	Q 278.97	Q 150.00
HONDA	TRX420 TE	CUATRIMOTO	420 C.C.			ATV	GASOLINA	2	2		2	1	HV0215	Q 89.742	Q 1.394.84	Q 1.255.38	Q 1.115.87	Q 978.39	Q 836.91	Q 697.42	Q 557.94	Q 418.46	Q 278.97	Q 150.00
HONDA	TRX420 TM	CUATRIMOTO	420 C.C.			ATV	GASOLINA	2	2		2	1	HV0116	Q 89.742	Q 1.394.84	Q 1.255.38	Q 1.115.87	Q 978.39	Q 836.91	Q 697.42	Q 557.94	Q 418.46	Q 278.97	Q 150.00
HONDA	TRX450ESI	CUATRIMOTO	450 C.C.			ATV	GASOLINA	2	2		2	1	HV0075	Q 78.054	Q 1.261.08	Q 1.404.97	Q 1.245.86	Q 1.092.75	Q 936.65	Q 780.54	Q 624.43	Q 468.33	Q 312.22	Q 156.11
HONDA	TRX500	CUATRIMOTO	500 C.C.			ATV	GASOLINA	2	2		2	1	HV0117	Q 82.205	Q 1.644.11	Q 1.478.70	Q 1.315.29	Q 1.150.68	Q 986.47	Q 822.06	Q 657.85	Q 493.24	Q 328.83	Q 184.42
HONDA	TRX520	CUATRIMOTO	518 C.C.			ATV	GASOLINA	2	2		2	1	HV0239	Q 92.170	Q 1.843.40	Q 1.659.08	Q 1.474.72	Q 1.290.38	Q 1.106.04	Q 921.70	Q 737.36	Q 553.02	Q 368.68	Q 184.34
HONDA	TRX600	CUATRIMOTO	600 C.C.			ATV	GASOLINA	2	2		2	1	HV0118	Q 99.843	Q 1.992.86	Q 1.793.58	Q 1.594.29	Q 1.390.01	Q 1.195.72	Q 996.43	Q 797.15	Q 597.86	Q 398.58	Q 199.29
HONDA	TRX700	CUATRIMOTO	675 C.C.			ATV	GASOLINA	2	2		2	1	HV0283	Q 96.635	Q 1.962.70	Q 1.793.43	Q 1.594.16	Q 1.394.09	Q 1.195.82	Q 996.35	Q 797.08	Q 597.81	Q 398.54	Q 199.27
HONDA	TRX90X	CUATRIMOTO	86 C.C.			ATV	GASOLINA	2	2		2	1	HV0286	Q 20.054	Q 361.09	Q 522.98	Q 464.87	Q 408.76	Q 348.66	Q 290.95	Q 232.44	Q 174.33	Q 100.00	Q 150.00
HONDA	UNICORN 150	MOTO	150 C.C.			SPORT	GASOLINA	2	2		2	1	HV0119	Q 12.135	Q 242.71	Q 218.44	Q 194.17	Q 169.90	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	UNICORN 160	MOTO	163 C.C.			SPORT	GASOLINA	2	2		2	1	HV0154	Q 12.135	Q 242.71	Q 218.44	Q 194.17	Q 169.90	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	UNICORN 160	MOTO	163 C.C.			SPORT	GASOLINA	2	2		2	1	HV0218	Q 12.135	Q 242.71	Q 218.44	Q 194.17	Q 169.90	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	VFR1200	MOTO	1.237 C.C.			TOURING	GASOLINA	2	4		2	4	HV0120	Q 194.382	Q 3.887.84	Q 3.689.06	Q 3.110.28	Q 2.721.49	Q 2.332.71	Q 1.943.92	Q 1.555.14	Q 1.166.36	Q 777.57	Q 388.79
HONDA	VFR800	MOTO	800 C.C.			TOURING	GASOLINA	2	4		2	4	HV0134	Q 125.200	Q 2.454.00	Q 2.217.60	Q 1.971.20	Q 1.724.80	Q 1.478.40	Q 1.232.00	Q 985.80	Q 738.20	Q 492.80	Q 246.40
HONDA	V60R	AUTOMOVIL	1.800 C.C.				GASOLINA	2	2		2	2	HV0059	Q 223.804	Q 4.476.08	Q 4.028.48	Q 3.580.87	Q 3.133.26	Q 2.685.65	Q 2.238.04	Q 1.790.44	Q 1.342.83	Q 895.22	Q 447.61
HONDA	VAMEN	MOTO	124 C.C.			SPORT	GASOLINA	2	2		2	1	HV0122	Q 8.858	Q 197.17	Q 177.48	Q 157.74	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	VT 1100	MOTO	1.100 C.C.			CHOPPER	GASOLINA	2	2		2	2	HV0060	Q 75.038	Q 1.520.76	Q 1.366.69	Q 1.216.61	Q 1.064.54	Q 912.46	Q 730.38	Q 598.31	Q 456.23	Q 304.16	Q 152.08
HONDA	VT 750 GS	MOTO	750 C.C.			CHOPPER	GASOLINA	2	2		2	2	HV0139	Q 95.800	Q 1.936.00	Q 1.742.40	Q 1.546.80	Q 1.350.20	Q 1.161.60	Q 966.00	Q 774.40	Q 580.80	Q 387.20	Q 193.60
HONDA	VT 1300CX	MOTO	1.312 C.C.			CHOPPER	GASOLINA	2	2		2	2	HV0123	Q 160.890	Q 3.219.80	Q 2.897.82	Q 2.575.84	Q 2.253.86	Q 1.931.88	Q 1.609.90	Q 1.287.92	Q 965.94	Q 643.96	Q 321.98
HONDA	WAVE 110	MOTO	108 C.C.			UNDERBONE	GASOLINA	2	2		2	1	HV0140	Q 10.845	Q 216.91	Q 196.22	Q 173.53	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	WAVE 110 CAST	MOTO	108 C.C.			UNDERBONE	GASOLINA	2	2		2	1	HV0219	Q 10.845	Q 216.91	Q 196.22	Q 173.53	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	XBLADE 180	MOTO	163 C.C.			SPORT	GASOLINA	2	2		2	1	HV0234	Q 14.412	Q 288.25	Q 259.42	Q 230.60	Q 201.77	Q 172.95	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	XL 200	MOTO	200 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0124	Q 36.490	Q 705.80	Q 638.92	Q 567.84	Q 496.86	Q 425.88	Q 354.90	Q 283.92	Q 212.94	Q 150.00	Q 100.00
HONDA	XL 400	MOTO	400 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0061	Q 45.384	Q 907.68	Q 816.92	Q 726.15	Q 635.38	Q 544.61	Q 453.84	Q 363.06	Q 272.31	Q 181.54	Q 150.00
HONDA	XL 600	MOTO	600 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0062	Q 54.674	Q 1.093.48	Q 987.74	Q 877.99	Q 768.24	Q 658.49	Q 548.74	Q 438.00	Q 328.25	Q 219.50	Q 150.00
HONDA	XL1000V	MOTO	1.000 C.C.			TOURING	GASOLINA	2	2		2	2	HV0125	Q 152.538	Q 3.052.76	Q 2.927.49	Q 2.602.21	Q 2.276.94	Q 1.851.66	Q 1.626.38	Q 1.301.11	Q 975.83	Q 650.56	Q 325.28
HONDA	XL600I	MOTO	600 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0077	Q 59.300	Q 1.186.00	Q 1.047.40	Q 1.108.80	Q 970.20	Q 831.60	Q 693.00	Q 554.40	Q 415.80	Q 277.20	Q 150.00
HONDA	XL750 TRAWALP	MOTO	750 C.C.			TOURING	GASOLINA	2	2		2	2	HV0259	Q 78.884	Q 1.577.68	Q 1.419.92	Q 1.262.15	Q 1.104.38	Q 946.61	Q 788.84	Q 631.08	Q 473.31	Q 315.54	Q 157.77
HONDA	XLX 250 R	MOTO	250 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0093	Q 24.004	Q 480.08	Q 432.08	Q 384.07	Q 336.06	Q 288.05	Q 240.04	Q 192.04	Q 150.00	Q 100.00	Q 150.00
HONDA	XR 125L BRGS	MOTO	125 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0126	Q 17.848	Q 356.96	Q 324.27	Q 285.57	Q 246.88	Q 214.16	Q 178.48	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	XR 150L	MOTO	149 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0145	Q 17.372	Q 347.44	Q 312.70	Q 277.95	Q 243.21	Q 208.47	Q 173.72	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	XR 150L	MOTO	149 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0220	Q 17.372	Q 347.44	Q 312.70	Q 277.95	Q 243.21	Q 208.47	Q 173.72	Q 150.00	Q 150.00	Q 150.00	Q 150.00
HONDA	XR 250	MOTO	250 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0098	Q 26.663	Q 533.26	Q 478.13	Q 425.00	Q 371.88	Q 318.75	Q 265.63	Q 212.50	Q 159.38	Q 100.00	Q 150.00
HONDA	XR 400	MOTO	400 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0087	Q 44.814	Q 896.28	Q 806.06	Q 717.03	Q 627.40	Q 537.77	Q 448.14	Q 358.52	Q 268.89	Q 179.26	Q 150.00
HONDA	XR 500	MOTO	500 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0088	Q 55.075	Q 1.101.50	Q 991.56	Q 891.25	Q 791.10	Q 690.94	Q 590.78	Q 490.63	Q 390.47	Q 290.30	Q 190.15
HONDA	XR 600	MOTO	600 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0065	Q 51.640	Q 1.032.80	Q 925.52	Q 826.24	Q 722.96	Q 619.68	Q 516.40	Q 413.12	Q 309.84	Q 206.56	Q 150.00
HONDA	XR 650L	MOTO	650 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0065	Q 72.072	Q 1.441.44	Q 1.297.30	Q 1.153.16	Q 1.009.01	Q 864.87	Q 726.72	Q 578.58	Q 432.44	Q 288.29	Q 150.00
HONDA	XR 650L	MOTO	650 C.C.			DOBLE PROPOSITO	GASOLINA	2	2		2	1	HV0221	Q 50.720	Q 1.014.40	Q 1.002.96	Q 971.82	Q 940.08	Q 908.64	Q 877.20	Q 846.76	Q 815.32	Q 784.88	Q 754.44

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
HUSQVARNA	FE450	MOTO	450 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0020	Q 71.844	Q 1.436.58	Q 1.283.20	Q 1.145.51	Q 1.005.82	Q 882.13	Q 716.44	Q 574.76	Q 431.07	Q 287.38	Q 150.00
HUSQVARNA	FE801	MOTO	501 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0039	Q 73.069	Q 1.481.96	Q 1.315.79	Q 1.159.59	Q 1.023.39	Q 877.19	Q 730.99	Q 584.80	Q 436.80	Q 292.40	Q 150.00
HUSQVARNA	NORDEN 801	MOTO	883 C.C.			URBANA MECANICA	GASOLINA	2			2	2	HQ0040	Q 102.513	Q 2.050.26	Q 1.845.23	Q 1.640.21	Q 1.435.18	Q 1.230.15	Q 1.025.13	Q 826.11	Q 615.08	Q 410.06	Q 205.03
HUSQVARNA	NORDEN901-EXP	MOTO	889 C.C.			URBANA MECANICA	GASOLINA	2			2	2	HQ0051	Q 111.110	Q 2.222.21	Q 1.999.99	Q 1.777.77	Q 1.555.55	Q 1.333.33	Q 1.111.11	Q 888.89	Q 666.67	Q 444.45	Q 222.23
HUSQVARNA	NUCA 900R	MOTO	900 C.C.			URBANA MECANICA	GASOLINA	2			2	2	HQ0009	Q 126.304	Q 2.598.08	Q 2.309.48	Q 2.052.87	Q 1.796.26	Q 1.539.66	Q 1.283.04	Q 1.026.44	Q 769.83	Q 513.22	Q 256.61
HUSQVARNA	SM6830	MOTO	830 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0010	Q 70.485	Q 1.409.72	Q 1.268.75	Q 1.127.78	Q 986.81	Q 845.84	Q 704.86	Q 563.89	Q 422.92	Q 281.95	Q 150.00
HUSQVARNA	SVARTPILEN 200	MOTO	200 C.C.			URBANA MECANICA	GASOLINA	2			2	1	HQ0041	Q 18.389	Q 367.78	Q 331.01	Q 294.23	Q 257.45	Q 226.67	Q 193.89	Q 150.30	Q 150.00	Q 150.00	Q 150.00
HUSQVARNA	SVARTPILEN 250	MOTO	250 C.C.			URBANA MECANICA	GASOLINA	2			2	1	HQ0042	Q 19.873	Q 397.46	Q 357.71	Q 317.87	Q 278.22	Q 238.45	Q 198.73	Q 158.95	Q 150.00	Q 150.00	Q 150.00
HUSQVARNA	SVARTPILEN 401	MOTO	373 C.C.			URBANA MECANICA	GASOLINA	2			2	1	HQ0021	Q 37.774	Q 755.49	Q 677.94	Q 604.39	Q 528.84	Q 453.29	Q 377.75	Q 302.20	Q 226.65	Q 151.10	Q 150.00
HUSQVARNA	SVARTPILEN 701	MOTO	883 C.C.			URBANA MECANICA	GASOLINA	2			2	1	HQ0022	Q 70.654	Q 1.413.09	Q 1.271.78	Q 1.130.47	Q 989.16	Q 847.85	Q 706.55	Q 565.24	Q 423.93	Q 282.62	Q 150.00
HUSQVARNA	TC 85 17/14	MOTO	85 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0048	Q 45.357	Q 907.15	Q 816.43	Q 725.72	Q 635.00	Q 544.29	Q 453.58	Q 362.86	Q 272.15	Q 181.43	Q 150.00
HUSQVARNA	TC 85 18/16	MOTO	85 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0049	Q 45.357	Q 907.15	Q 816.43	Q 725.72	Q 635.00	Q 544.29	Q 453.58	Q 362.86	Q 272.15	Q 181.43	Q 150.00
HUSQVARNA	TC125	MOTO	125 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0023	Q 67.169	Q 1.355.38	Q 1.219.84	Q 1.084.30	Q 948.77	Q 813.23	Q 677.69	Q 542.15	Q 406.52	Q 271.08	Q 150.00
HUSQVARNA	TC250	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0043	Q 84.645	Q 1.692.92	Q 1.513.63	Q 1.334.34	Q 1.159.05	Q 975.76	Q 846.46	Q 717.17	Q 587.88	Q 458.59	Q 329.30
HUSQVARNA	TC350	MOTO	350 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0024	Q 27.777	Q 555.55	Q 499.99	Q 444.44	Q 388.88	Q 333.33	Q 277.77	Q 222.22	Q 166.67	Q 150.00	Q 150.00
HUSQVARNA	TC500 MINI	MOTO	500 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0044	Q 28.785	Q 575.71	Q 522.14	Q 468.57	Q 415.00	Q 361.43	Q 307.86	Q 254.29	Q 199.72	Q 150.00	Q 150.00
HUSQVARNA	TC85	MOTO	85 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0025	Q 37.235	Q 744.50	Q 670.05	Q 595.80	Q 521.15	Q 446.78	Q 372.25	Q 307.80	Q 233.35	Q 150.00	Q 150.00
HUSQVARNA	TC85	MOTO	85 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0026	Q 45.357	Q 907.15	Q 816.43	Q 725.72	Q 635.00	Q 544.29	Q 453.58	Q 362.86	Q 272.15	Q 181.43	Q 150.00
HUSQVARNA	TE 250	MOTO	249 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	HQ0059	Q 77.732	Q 1.555.05	Q 1.399.59	Q 1.244.04	Q 1.088.54	Q 933.03	Q 777.53	Q 622.02	Q 466.52	Q 311.01	Q 155.51
HUSQVARNA	TE HERITAGE 300	MOTO	293 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	HQ0099	Q 79.670	Q 1.593.40	Q 1.434.06	Q 1.274.72	Q 1.115.38	Q 958.04	Q 796.70	Q 635.36	Q 474.02	Q 312.68	Q 159.34
HUSQVARNA	TE PRO 300	MOTO	293 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	HQ0098	Q 94.493	Q 1.889.87	Q 1.700.88	Q 1.511.90	Q 1.322.91	Q 1.133.92	Q 944.94	Q 755.96	Q 566.98	Q 377.98	Q 188.99
HUSQVARNA	TE150	MOTO	150 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	HQ0070	Q 71.350	Q 1.427.01	Q 1.284.31	Q 1.141.61	Q 998.91	Q 856.21	Q 713.51	Q 570.81	Q 428.11	Q 285.41	Q 150.00
HUSQVARNA	TE150I	MOTO	144 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0027	Q 80.165	Q 1.603.30	Q 1.482.97	Q 1.362.64	Q 1.242.31	Q 1.121.98	Q 901.65	Q 713.32	Q 525.00	Q 336.66	Q 150.00
HUSQVARNA	TE250I	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0028	Q 76.265	Q 1.525.30	Q 1.372.77	Q 1.220.24	Q 1.067.71	Q 915.18	Q 732.65	Q 540.12	Q 357.59	Q 265.06	Q 152.53
HUSQVARNA	TE300	MOTO	300 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	HQ0053	Q 84.077	Q 1.681.54	Q 1.513.39	Q 1.345.23	Q 1.177.08	Q 1.008.92	Q 846.77	Q 672.92	Q 504.46	Q 336.31	Q 168.16
HUSQVARNA	TE300I	MOTO	300 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0029	Q 85.356	Q 1.707.13	Q 1.518.42	Q 1.345.71	Q 1.172.00	Q 1.003.90	Q 840.75	Q 667.00	Q 493.25	Q 319.50	Q 150.00
HUSQVARNA	TE500-RE	MOTO	500 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0090	Q 82.500	Q 1.650.00	Q 1.485.00	Q 1.320.00	Q 1.155.00	Q 990.00	Q 825.00	Q 660.00	Q 495.00	Q 330.00	Q 165.00
HUSQVARNA	TE510	MOTO	510 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0011	Q 89.014	Q 1.780.28	Q 1.602.28	Q 1.424.28	Q 1.246.28	Q 1.068.17	Q 885.14	Q 712.12	Q 534.09	Q 356.06	Q 178.03
HUSQVARNA	TE410	MOTO	410 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0004	Q 52.630	Q 1.052.60	Q 947.18	Q 842.91	Q 738.64	Q 634.44	Q 529.23	Q 425.02	Q 319.81	Q 215.60	Q 150.00
HUSQVARNA	TE449	MOTO	449 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0012	Q 86.190	Q 1.723.00	Q 1.583.80	Q 1.445.80	Q 1.307.80	Q 1.169.80	Q 1.031.80	Q 893.80	Q 755.80	Q 617.80	Q 479.80
HUSQVARNA	TERRA 650	MOTO	650 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	HQ0013	Q 75.800	Q 1.517.20	Q 1.383.48	Q 1.248.76	Q 1.114.04	Q 979.32	Q 844.60	Q 709.88	Q 575.16	Q 440.44	Q 305.72
HUSQVARNA	VTPILEN 200	MOTO	200 C.C.			URBANA MECANICA	GASOLINA	2			2	1	HQ0045	Q 34.821	Q 696.42	Q 626.78	Q 557.14	Q 487.50	Q 417.86	Q 348.21	Q 278.57	Q 208.93	Q 150.00	Q 150.00
HUSQVARNA	VTPILEN 250	MOTO	250 C.C.			URBANA MECANICA	GASOLINA	2																

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJE	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
HYUNDAI	ELANTRA	AUTOMOVIL	1,800 C.C.			AUTOMATICA 4X2	GASOLINA	4	5		2	4	HY0048	Q 441,063	Q 2,921.26	Q 2,538.14	Q 2,257.01	Q 1,974.88	Q 1,692.76	Q 1,410.63	Q 1,128.51	Q 846.39	Q 564.26	Q 282.13
HYUNDAI	ELANTRA	AUTOMOVIL	1,800 C.C.			4X2	GASOLINA	4	5		2	4	HY0007	Q 178,664	Q 3,371.28	Q 3,214.16	Q 2,857.03	Q 2,499.90	Q 2,142.77	Q 1,785.64	Q 1,428.52	Q 1,071.39	Q 714.26	Q 357.13
HYUNDAI	ELANTRA GLS	AUTOMOVIL	1,600 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	HY0105	Q 136,517	Q 2,730.34	Q 2,457.31	Q 2,164.28	Q 1,911.24	Q 1,638.21	Q 1,365.17	Q 1,092.14	Q 819.11	Q 546.07	Q 273.04
HYUNDAI	ELANTRA GLS	AUTOMOVIL	1,600 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	HY0145	Q 142,848	Q 2,859.96	Q 2,571.27	Q 2,285.57	Q 1,999.88	Q 1,714.18	Q 1,428.48	Q 1,142.78	Q 857.09	Q 571.40	Q 285.70
HYUNDAI	ELANTRA GLS	AUTOMOVIL	2,000 C.C.			SEDAN MECANICA 4X2	GASOLINA	4	5		2	4	HY0094	Q 132,134	Q 2,842.68	Q 2,378.42	Q 2,114.15	Q 1,848.88	Q 1,585.61	Q 1,321.34	Q 1,057.08	Q 782.81	Q 528.54	Q 264.27
HYUNDAI	EON	AUTOMOVIL	800 C.C.			HATCHBACK 4X2	GASOLINA	5	5		2	3	HY0048	Q 82,491	Q 1,249.82	Q 1,124.84	Q 999.36	Q 874.68	Q 749.90	Q 624.91	Q 495.93	Q 374.95	Q 249.97	Q 220.00
HYUNDAI	EON	AUTOMOVIL	800 C.C.			HATCHBACK 4X2	GASOLINA	5	5		2	3	HY0106	Q 53,127	Q 1,266.54	Q 1,139.89	Q 1,013.24	Q 886.58	Q 759.93	Q 633.27	Q 506.62	Q 379.97	Q 253.31	Q 220.00
HYUNDAI	EON GLX	AUTOMOVIL	800 C.C.			HATCHBACK 4X2	GASOLINA	5	5		2	3	HY0096	Q 77,670	Q 1,553.40	Q 1,386.06	Q 1,242.72	Q 1,087.38	Q 932.04	Q 776.79	Q 621.36	Q 486.02	Q 310.68	Q 220.00
HYUNDAI	EX10	CAMION	3,933 C.C.			MECANICA 4X2	DIESEL	2	3	8	2	4	HY0180	Q 375,000	Q 7,500.00	Q 6,750.00	Q 6,000.00	Q 5,250.00	Q 4,500.00	Q 3,750.00	Q 3,000.00	Q 2,250.00	Q 1,500.00	Q 750.00
HYUNDAI	EX10 PTO	CAMION	3,933 C.C.			MECANICA 4X2	DIESEL	2	3	8	2	4	HY0215	Q 305,357	Q 6,107.15	Q 5,496.43	Q 4,885.72	Q 4,276.00	Q 3,664.29	Q 3,053.58	Q 2,442.86	Q 1,832.15	Q 1,221.43	Q 610.72
HYUNDAI	EX6	CAMION	3,907 C.C.			MECANICA 4X2	DIESEL	2	3	3.4	2	4	HY0191	Q 197,321	Q 3,946.43	Q 3,551.79	Q 3,157.15	Q 2,762.50	Q 2,367.86	Q 1,973.22	Q 1,578.58	Q 1,183.93	Q 789.29	Q 394.65
HYUNDAI	EX8	CAMION	3,907 C.C.			MECANICA 4X2	DIESEL	2	2	3.4	2	4	HY0192	Q 223,214	Q 4,464.29	Q 4,017.68	Q 3,571.43	Q 3,125.00	Q 2,678.58	Q 2,232.15	Q 1,785.72	Q 1,339.29	Q 892.86	Q 446.43
HYUNDAI	EX9	CAMION	3,907 C.C.			MECANICA 4X2	DIESEL	2	2	8	2	4	HY0193	Q 343,768	Q 6,876.36	Q 6,157.63	Q 5,503.29	Q 4,812.76	Q 4,125.22	Q 3,437.68	Q 2,750.15	Q 2,062.61	Q 1,375.08	Q 687.64
HYUNDAI	EX9	CAMION	3,907 C.C.			MECANICA 4X2	DIESEL	2	3	3.5	2	4	HY0216	Q 252,143	Q 4,842.86	Q 4,173.86	Q 3,714.29	Q 3,250.00	Q 2,785.72	Q 2,321.43	Q 1,857.15	Q 1,392.86	Q 928.58	Q 464.29
HYUNDAI	EXCEL	AUTOMOVIL					GASOLINA				2		HY0008	Q 82,374	Q 1,647.48	Q 1,461.74	Q 1,317.99	Q 1,153.24	Q 988.49	Q 823.74	Q 659.00	Q 494.25	Q 329.50	Q 220.00
HYUNDAI	GALLOPER II	CAMIONETA	2,500 C.C.			SUV MECANICA 4X4	DIESEL	5	7		2	4	HY0014	Q 151,620	Q 3,032.40	Q 2,728.16	Q 2,425.92	Q 2,122.68	Q 1,819.44	Q 1,516.20	Q 1,212.96	Q 909.72	Q 606.48	Q 303.24
HYUNDAI	GENESIS	AUTOMOVIL	3,800 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	6	HY0042	Q 257,845	Q 5,256.96	Q 4,821.27	Q 4,385.57	Q 3,749.88	Q 3,274.18	Q 2,878.48	Q 2,442.79	Q 1,887.09	Q 1,271.40	Q 535.70
HYUNDAI	GENESIS COUPE	AUTOMOVIL	3,800 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	2	4		2	8	HY0077	Q 223,206	Q 4,464.12	Q 4,017.71	Q 3,571.30	Q 3,124.89	Q 2,678.48	Q 2,232.06	Q 1,785.65	Q 1,339.24	Q 892.83	Q 446.42
HYUNDAI	GETZ	AUTOMOVIL	1,800 C.C.			HATCHBACK MECANICA 4X2	GASOLINA	5	5		2	4	HY0037	Q 89,000	Q 1,780.00	Q 1,602.00	Q 1,424.00	Q 1,246.00	Q 1,068.00	Q 890.00	Q 712.00	Q 534.00	Q 356.00	Q 220.00
HYUNDAI	GLS ELEGANTO	AUTOMOVIL	1,500 C.C.				GASOLINA				2		HY0015	Q 80,612	Q 1,612.24	Q 1,431.02	Q 1,248.80	Q 1,066.57	Q 884.35	Q 702.12	Q 519.90	Q 337.68	Q 255.46	Q 163.24
HYUNDAI	GRAND Creta	CAMIONETA	2,000 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	7		2	4	HY0184	Q 197,230	Q 3,944.60	Q 3,550.16	Q 3,155.72	Q 2,761.29	Q 2,366.79	Q 1,972.33	Q 1,577.86	Q 1,183.40	Q 788.93	Q 394.47
HYUNDAI	GRAND Creta ELEGANT	CAMIONETA	2,000 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	7		2	4	HY0227	Q 188,691	Q 3,773.22	Q 3,396.90	Q 3,016.58	Q 2,641.25	Q 2,265.93	Q 1,886.61	Q 1,509.29	Q 1,131.97	Q 754.65	Q 377.33
HYUNDAI	GRAND Creta LIMITED	CAMIONETA	2,000 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	7		2	4	HY0228	Q 222,546	Q 4,450.93	Q 4,013.04	Q 3,567.15	Q 3,121.25	Q 2,675.36	Q 2,229.47	Q 1,783.58	Q 1,337.69	Q 891.79	Q 445.90
HYUNDAI	GRAND i10 GL	AUTOMOVIL	1,000 C.C.			4X2	GASOLINA	5	5		2	4	HY0082	Q 30,348	Q 1,036.96	Q 1,446.27	Q 1,235.57	Q 1,124.88	Q 984.18	Q 862.48	Q 742.79	Q 622.09	Q 501.40	Q 220.00
HYUNDAI	GRAND i10 GL	AUTOMOVIL	1,000 C.C.			HATCHBACK AUTOMATICA 4X2	GASOLINA	5	5		2	4	HY0109	Q 78,061	Q 1,581.22	Q 1,405.10	Q 1,246.86	Q 1,092.66	Q 936.74	Q 789.81	Q 624.49	Q 486.37	Q 312.25	Q 220.00
HYUNDAI	GRAND i10 GL	AUTOMOVIL	1,000 C.C.			HATCHBACK MECANICA 4X2	HIBRIDO	5	5		2	4	HY0148	Q 77,670	Q 1,553.40	Q 1,386.06	Q 1,242.72	Q 1,087.38	Q 932.04	Q 776.79	Q 621.36	Q 486.02	Q 310.68	Q 220.00
HYUNDAI	GRAND i10 GL	AUTOMOVIL	1,250 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	HY0108	Q 84,813	Q 1,686.26	Q 1,526.64	Q 1,357.01	Q 1,187.39	Q 1,017.76	Q 848.13	Q 678.51	Q 508.89	Q 339.26	Q 220.00
HYUNDAI	GRAND i10 GL	AUTOMOVIL	1,250 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	HY0107	Q 120,089	Q 2,401.79	Q 2,161.61	Q 1,921.43	Q 1,681.25	Q 1,441.07	Q 1,200.90	Q 960.72	Q 720.54	Q 480.36	Q 240.18
HYUNDAI	GRAND i10 GL	AUTOMOVIL	1,250 C.C.			HATCHBACK AUTOMATICA 4X2	GASOLINA	5	5		2	4	HY0110	Q 114,107	Q 2,282.16	Q 2,053.93	Q 1,825.72	Q 1,597.50	Q 1,369.29	Q 1,141.08	Q 912.86	Q 684.65	Q 456.43	Q 228.22
HYUNDAI	GRAND i10 GL	AUTOMOVIL	1,250 C.C.			HATCHBACK MECANICA 4X2	GASOLINA	5	5		2	4	HY0146	Q 94,375	Q 1,887.50	Q 1,698.75	Q 1,510.00	Q 1,321.25	Q 1,132.50	Q 943.75	Q 755.00	Q 566.25	Q 377.50	Q 220.00
HYUNDAI	GRAND i10 GLS	AUTOMOVIL	1,250 C.C.			SEDAN MECANICA 4X2	GASOLINA	4	5		2	4	HY0147	Q 86,484	Q 1,									

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	5.8%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
HYUNDAI	KONA	CAMIONETA	2,000 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	5		2	4	HY0219	Q 188.681	Q 3,773.22	Q 3,396.90	Q 3,018.58	Q 2,641.25	Q 2,263.93	Q 1,896.61	Q 1,509.29	Q 1,131.97	Q 754.85	Q 377.33
HYUNDAI	KONA LIMITED	CAMIONETA	1,600 C.C.		32 KW	SUV AUTOMATICA 4X2	HIBRIDO	5	5		2	4	HY0231	Q 240.100	Q 4,802.00	Q 4,321.80	Q 3,841.60	Q 3,361.40	Q 2,881.20	Q 2,401.00	Q 1,920.80	Q 1,440.60	Q 960.40	Q 480.20
HYUNDAI	KONA SPORT	CAMIONETA	1,600 C.C.		32 KW	SUV AUTOMATICA 4X2	HIBRIDO	5	5		2	4	HY0232	Q 220.900	Q 4,418.00	Q 3,976.20	Q 3,534.40	Q 3,092.60	Q 2,650.80	Q 2,209.00	Q 1,767.20	Q 1,325.40	Q 883.60	Q 441.80
HYUNDAI	MATRIX	CAMIONETA	1,600 C.C.			SUV MECANICA 4X2	GASOLINA	5	5		2	4	HY0208	Q 97.358	Q 1,947.16	Q 1,752.45	Q 1,557.73	Q 1,363.02	Q 1,168.30	Q 973.58	Q 778.87	Q 584.15	Q 389.44	Q 220.00
HYUNDAI	MYGHTY EX10	CAMION	3,603 C.C.			MECANICA 4X2	DIESEL	2	2	3	2	4	HY0164	Q 375.000	Q 7,500.00	Q 6,750.00	Q 6,000.00	Q 5,250.00	Q 4,500.00	Q 3,750.00	Q 3,000.00	Q 2,250.00	Q 1,500.00	Q 750.00
HYUNDAI	MYGHTY EX6	CAMION	3,907 C.C.			MECANICA 4X2	DIESEL	2	2	3.4	2	4	HY0167	Q 200.693	Q 4,017.86	Q 3,615.08	Q 3,214.29	Q 2,812.50	Q 2,410.72	Q 2,008.93	Q 1,607.15	Q 1,205.36	Q 803.58	Q 401.79
HYUNDAI	MYGHTY EX8	CAMION	3,907 C.C.			MECANICA 4X2	DIESEL	2	2	3.4	2	4	HY0168	Q 223.214	Q 4,464.28	Q 4,017.88	Q 3,571.43	Q 3,125.00	Q 2,678.56	Q 2,232.15	Q 1,785.72	Q 1,339.29	Q 892.86	Q 446.43
HYUNDAI	MYGHTY EX8	CAMION	3,907 C.C.			MECANICA 4X2	DIESEL	2	2	3	2	4	HY0169	Q 343.766	Q 6,875.36	Q 6,167.83	Q 5,500.29	Q 4,812.76	Q 4,125.22	Q 3,437.68	Q 2,750.15	Q 2,062.61	Q 1,375.08	Q 687.54
HYUNDAI	PALISADE	CAMIONETA	2,200 C.C.			SUV PREMIUM 4X4	DIESEL	2	7		2	4	HY0203	Q 428.750	Q 8,575.00	Q 7,717.50	Q 6,860.00	Q 6,002.50	Q 5,145.00	Q 4,287.50	Q 3,430.00	Q 2,572.50	Q 1,715.00	Q 857.50
HYUNDAI	PAUSE	CAMION	5,696 C.C.			MECANICA 4X2	DIESEL	2	3	12	2	6	HY0170	Q 528.671	Q 10,571.43	Q 9,614.28	Q 8,467.15	Q 7,400.01	Q 6,342.86	Q 5,285.72	Q 4,228.58	Q 3,171.43	Q 2,114.29	Q 1,057.15
HYUNDAI	PONY	PICK UP	1,400 C.C.				GASOLINA				2		HY0016	Q 50.800	Q 1,016.00	Q 914.40	Q 812.80	Q 711.20	Q 609.60	Q 508.00	Q 406.40	Q 304.80	Q 220.00	Q 220.00
HYUNDAI	SANTA FE	CAMIONETA	2,200 C.C.			SUV	GASOLINA	5	7		2	4	HY0061	Q 214.296	Q 4,285.92	Q 3,857.15	Q 3,428.58	Q 3,000.01	Q 2,571.44	Q 2,142.86	Q 1,714.29	Q 1,285.72	Q 857.15	Q 428.58
HYUNDAI	SANTA FE	CAMIONETA	2,200 C.C.			SUV GLS AUTOMATICA 4X4	DIESEL	5	7		2	4	HY0204	Q 351.140	Q 6,023.80	Q 5,421.42	Q 4,819.04	Q 4,216.66	Q 3,614.28	Q 3,011.90	Q 2,409.52	Q 1,807.14	Q 1,204.76	Q 602.38
HYUNDAI	SANTA FE	CAMIONETA	2,400 C.C.			SUV	GASOLINA	5	7		2	4	HY0060	Q 178.683	Q 3,571.26	Q 3,214.14	Q 2,857.01	Q 2,499.89	Q 2,142.76	Q 1,785.63	Q 1,428.51	Q 1,071.39	Q 714.26	Q 357.13
HYUNDAI	SANTA FE	CAMIONETA	2,400 C.C.			SUV GL AUTOMATICA 4X2	GASOLINA	5	7		2	4	HY0156	Q 205.348	Q 4,106.96	Q 3,696.27	Q 3,285.57	Q 2,874.88	Q 2,464.18	Q 2,053.48	Q 1,642.79	Q 1,232.09	Q 821.40	Q 410.70
HYUNDAI	SANTA FE	CAMIONETA	2,400 C.C.			SUV GLS AUTOMATICA 4X2	GASOLINA	5	7		2	4	HY0156	Q 236.598	Q 4,731.96	Q 4,258.77	Q 3,785.57	Q 3,312.38	Q 2,839.19	Q 2,365.96	Q 1,892.79	Q 1,419.58	Q 946.40	Q 473.20
HYUNDAI	SANTA FE	CAMIONETA	2,400 C.C.			SUV GLS AUTOMATICA 4X4	GASOLINA	5	7		2	4	HY0157	Q 236.598	Q 4,731.96	Q 4,258.77	Q 3,785.57	Q 3,312.38	Q 2,839.19	Q 2,365.96	Q 1,892.79	Q 1,419.58	Q 946.40	Q 473.20
HYUNDAI	SANTA FE	CAMIONETA	2,500 C.C.			SUV GL AUTOMATICA 4X2	GASOLINA	5	7		2	4	HY0174	Q 225.270	Q 4,505.40	Q 4,054.88	Q 3,604.32	Q 3,153.78	Q 2,703.24	Q 2,252.70	Q 1,802.16	Q 1,351.62	Q 901.08	Q 450.54
HYUNDAI	SANTA FE	CAMIONETA	2,500 C.C.			SUV GLS AUTOMATICA 4X2	GASOLINA	5	7		2	4	HY0178	Q 253.914	Q 5,078.28	Q 4,590.46	Q 4,102.63	Q 3,614.80	Q 3,165.97	Q 2,639.15	Q 2,111.32	Q 1,663.49	Q 1,075.66	Q 537.83
HYUNDAI	SANTA FE	CAMIONETA	2,500 C.C.			SUV GLS AUTOMATICA 4X4	DIESEL	5	7		2	4	HY0177	Q 267.705	Q 5,354.11	Q 4,866.30	Q 4,378.47	Q 3,890.64	Q 3,402.81	Q 2,914.98	Q 2,427.15	Q 1,939.32	Q 1,451.49	Q 725.74
HYUNDAI	SANTA FE	CAMIONETA	2,500 C.C.			SUV GL AUTOMATICA 4X4	GASOLINA	5	7		2	4	HY0221	Q 291.807	Q 5,832.15	Q 5,244.93	Q 4,655.72	Q 4,062.50	Q 3,469.29	Q 2,878.08	Q 2,286.86	Q 1,695.64	Q 1,103.82	Q 551.91
HYUNDAI	SANTA FE	CAMIONETA	2,500 C.C.			SUV GLS AUTOMATICA 4X4	GASOLINA	5	7		2	4	HY0178	Q 334.464	Q 6,689.28	Q 6,020.36	Q 5,351.43	Q 4,682.50	Q 4,013.58	Q 3,344.65	Q 2,675.72	Q 2,006.79	Q 1,337.86	Q 668.93
HYUNDAI	SANTA FE	CAMIONETA	2,500 C.C.		47.7 KW	SUV GL AUTOMATICA 4X4	HIBRIDO	5	7		2	4	HY0233	Q 355.400	Q 7,108.00	Q 6,397.20	Q 5,686.40	Q 4,975.60	Q 4,264.80	Q 3,554.00	Q 2,843.20	Q 2,132.40	Q 1,421.60	Q 710.80
HYUNDAI	SANTA FE	CAMIONETA	2,500 C.C.		47.7 KW	SUV GLS AUTOMATICA 4X4	HIBRIDO	5	7		2	4	HY0234	Q 421.700	Q 8,434.00	Q 7,590.00	Q 6,747.20	Q 5,903.80	Q 5,058.00	Q 4,217.00	Q 3,373.60	Q 2,520.20	Q 1,682.00	Q 841.00
HYUNDAI	SANTA FE	CAMIONETA	3,300 C.C.			SUV	DIESEL	5	7		2	6	HY0062	Q 227.176	Q 4,543.52	Q 4,086.17	Q 3,628.82	Q 3,165.47	Q 2,726.12	Q 2,271.78	Q 1,817.41	Q 1,363.06	Q 908.71	Q 454.36
HYUNDAI	SANTA FE GL	CAMIONETA	2,200 C.C.			SUV MECANICA 4X2	DIESEL	5	7		2	4	HY0129	Q 183.027	Q 3,660.54	Q 3,294.49	Q 2,928.44	Q 2,562.38	Q 2,196.33	Q 1,830.27	Q 1,464.22	Q 1,098.17	Q 732.11	Q 366.05
HYUNDAI	SANTA FE GL	CAMIONETA	2,400 C.C.			SUV MECANICA 4X2	GASOLINA	5	7		2	4	HY0128	Q 200.797	Q 4,015.94	Q 3,614.35	Q 3,212.76	Q 2,811.16	Q 2,409.57	Q 2,007.97	Q 1,606.38	Q 1,204.79	Q 803.19	Q 401.60
HYUNDAI	SANTA FE GL	CAMIONETA	2,400 C.C.			SUV AUTOMATICA	GASOLINA	5	7		2	4	HY0130	Q 207.615	Q 4,150.30	Q 3,738.27	Q 3,326.24	Q 2,905.21	Q 2,490.19	Q 2,075.15	Q 1,660.12	Q 1,245.09	Q 830.06	Q 415.03
HYUNDAI	SANTA FE GL AUT	CAMIONETA	2,400 C.C.			SUV AUTOMATICA	GASOLINA	5	7		2	4	HY0068	Q 199.277	Q 3,985.54	Q 3,606.99	Q 3,228.44	Q 2,849.88	Q 2,471.33	Q 2,092.77	Q 1,714.22	Q 1,335.67	Q 857.11	Q 428.56
HYUNDAI	SANTA FE GLS	CAMIONETA	2,400 C.C.			SUV	GASOLINA	5	7		2	4	HY0068	Q 245.927	Q 4,918.54	Q 4,419.49	Q 3,920.44	Q 3,421.39	Q 2,922.34	Q 2,423.29	Q 1,924.22	Q 1,425.17	Q 926.11	Q 463.07
HYUNDAI	SANTA FE GLS	CAMIONETA	2,400 C.C.			SUV AUT																		

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
INDIAN	CHIEF DARK HORSE	MOTO	1.811 C.C.			CRUISER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	IK0001	Q 152.420	Q 3,048.42	Q 2,743.58	Q 2,436.72	Q 2,138.88	Q 1,829.04	Q 1,524.20	Q 1,219.36	Q 914.52	Q 609.68	Q 304.84
INDIAN	CHIEF VINTAGE	MOTO	1.811 C.C.			CRUISER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	IK0005	Q 164.795	Q 3,295.90	Q 2,996.31	Q 2,636.72	Q 2,307.13	Q 1,977.54	Q 1,647.95	Q 1,318.36	Q 988.77	Q 659.18	Q 329.59
INDIAN	CHEFTAIN	MOTO	1.811 C.C.			CRUISER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	IK0004	Q 214.223	Q 4,284.47	Q 3,855.02	Q 3,427.58	Q 2,999.13	Q 2,570.69	Q 2,142.24	Q 1,713.79	Q 1,285.34	Q 856.90	Q 428.45
INDIAN	FTR 1200	MOTO	1.200 C.C.			CRUISER							IK0009	Q 95.758	Q 1,915.16	Q 1,723.83	Q 1,532.29	Q 1,340.75	Q 1,149.22	Q 957.88	Q 766.15	Q 574.61	Q 383.06	Q 191.54
INDIAN	ROADMASTER	MOTO	1.811 C.C.			CRUISER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	IK0007	Q 243.036	Q 4,860.72	Q 4,374.65	Q 3,888.58	Q 3,402.50	Q 2,916.43	Q 2,430.36	Q 1,944.29	Q 1,458.22	Q 972.15	Q 486.08
INDIAN	SCOUT	MOTO	1.130 C.C.			CRUISER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	IK0002	Q 99.277	Q 1,985.54	Q 1,786.59	Q 1,586.43	Q 1,386.88	Q 1,191.33	Q 992.77	Q 794.22	Q 595.67	Q 387.11	Q 193.56
INDIAN	SCOUT	MOTO	1.200 C.C.			CRUISER							IK0008	Q 99.277	Q 1,985.54	Q 1,786.59	Q 1,586.43	Q 1,386.88	Q 1,191.33	Q 992.77	Q 794.22	Q 595.67	Q 387.11	Q 193.56
INDIAN	SCOUT BOGGER	MOTO	1.200 C.C.			CRUISER							IK0009	Q 103.125	Q 2,062.50	Q 1,856.25	Q 1,650.00	Q 1,443.75	Q 1,237.50	Q 1,031.25	Q 825.00	Q 618.75	Q 412.50	Q 206.25
INDIAN	SCOUT BOGGER LIMITED + TECH	MOTO	1.258 C.C.			CRUISER	GASOLINA	1			2	2	IK0014	Q 109.355	Q 2,187.10	Q 1,963.39	Q 1,748.68	Q 1,530.97	Q 1,312.26	Q 1,093.55	Q 874.84	Q 656.13	Q 437.42	Q 218.71
INDIAN	SCOUT SIXTY	MOTO	1.008 C.C.			CRUISER							IK0003	Q 84.839	Q 1,696.79	Q 1,527.11	Q 1,357.43	Q 1,187.75	Q 1,018.06	Q 848.40	Q 678.72	Q 509.04	Q 339.36	Q 169.68
INDIAN	SPRINGFIELD	MOTO	1.811 C.C.			CRUISER							IK0010	Q 173.845	Q 3,480.90	Q 3,114.81	Q 2,758.72	Q 2,422.83	Q 2,078.94	Q 1,736.45	Q 1,394.36	Q 1,052.27	Q 690.18	Q 345.09
INDIAN	SUPER CHIEF	MOTO	1.811 C.C.			CRUISER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	IK0013	Q 202.152	Q 4,043.04	Q 3,638.74	Q 3,234.44	Q 2,830.13	Q 2,425.83	Q 2,021.52	Q 1,617.22	Q 1,212.92	Q 808.61	Q 404.31
INFINITI																								
INFINITI	FX45	CAMIONETA	4.500 C.C.										IK0001	Q 413.068	Q 8,261.36	Q 7,435.25	Q 6,609.09	Q 5,782.96	Q 4,956.82	Q 4,130.68	Q 3,304.55	Q 2,478.41	Q 1,652.26	Q 826.14
INFINITI	QX5	AUTOMOVIL	3.506 C.C.										IK0002	Q 336.736	Q 6,734.72	Q 6,061.25	Q 5,387.78	Q 4,714.31	Q 4,040.84	Q 3,367.36	Q 2,693.89	Q 2,020.42	Q 1,346.95	Q 673.48
INTERNATIONAL																								
INTERNATIONAL	4300	CAMION	7.636 C.C.			6 VELOCIDADES MECANICA 4X2	DIESEL	2	2	12	2	6	IT0001	Q 479.557	Q 9,591.14	Q 8,632.03	Q 7,672.92	Q 6,713.80	Q 5,754.69	Q 4,795.57	Q 3,836.46	Q 2,877.35	Q 1,918.23	Q 959.12
INTERNATIONAL	4300	CAMION	7.636 C.C.			BASURA COMPACTADORA 6 VELOCIDADES MECANICA 4X2	DIESEL	2	2	12	2	6	IT0003	Q 1,176.947	Q 23,538.94	Q 21,185.06	Q 18,831.16	Q 16,477.26	Q 14,123.37	Q 11,769.47	Q 9,415.58	Q 7,061.69	Q 4,707.79	Q 2,353.90
INTERNATIONAL	4300	CAMION VOLTEO	7.636 C.C.			6 VELOCIDADES MECANICA 4X2	DIESEL	2	2	12	2	6	IT0002	Q 677.580	Q 13,551.60	Q 12,196.44	Q 10,841.28	Q 9,486.12	Q 8,130.96	Q 6,775.80	Q 5,420.64	Q 4,065.48	Q 2,710.32	Q 1,355.16
INTERNATIONAL	4400	CAMION	8.865 C.C.			10 VELOCIDADES MECANICA 6X4	DIESEL	2	2	18	3	6	IT0004	Q 569.630	Q 11,392.60	Q 10,513.16	Q 9,633.92	Q 8,754.68	Q 7,875.44	Q 6,996.20	Q 6,116.96	Q 5,237.72	Q 4,358.48	Q 3,479.24
INTERNATIONAL	4400	CAMION VOLTEO	8.865 C.C.			10 VELOCIDADES MECANICA 6X4	DIESEL	2	2	18	3	6	IT0005	Q 834.401	Q 16,688.02	Q 15,019.22	Q 13,350.42	Q 11,681.62	Q 10,012.82	Q 8,344.01	Q 6,675.21	Q 5,006.41	Q 3,337.61	Q 1,668.81
INTERNATIONAL	7400	CAMION	8.665 C.C.			10 VELOCIDADES MECANICA 6X4	DIESEL	2	2	18	3	6	IT0006	Q 920.663	Q 18,413.26	Q 16,571.94	Q 14,730.61	Q 12,889.29	Q 11,047.96	Q 9,206.63	Q 7,365.31	Q 5,523.98	Q 3,682.66	Q 1,841.33
INTERNATIONAL	7400	CAMION	8.665 C.C.			BASURA COMPACTADORA 10 VELOCIDADES MECANICA 6X4	DIESEL	2	2	18	3	6	IT0008	Q 1,646.824	Q 32,936.48	Q 29,856.84	Q 26,777.19	Q 23,697.54	Q 20,617.89	Q 17,538.24	Q 14,458.59	Q 11,378.94	Q 8,299.29	Q 5,219.64
INTERNATIONAL	7400	CAMION VOLTEO	8.665 C.C.			10 VELOCIDADES MECANICA 6X4	DIESEL	2	2	18	3	6	IT0007	Q 1,071.893	Q 21,438.26	Q 19,296.34	Q 17,154.41	Q 15,012.49	Q 12,870.56	Q 10,728.63	Q 8,586.71	Q 6,444.78	Q 4,302.86	Q 2,160.93
INTERNATIONAL	7600	CABEZAL	10.832 C.C.			DORMITORIO 13 VELOCIDADES MECANICA 6X4	DIESEL	2	2		3	6	IT0010	Q 801.246	Q 16,024.92	Q 14,422.43	Q 12,819.94	Q 11,217.45	Q 9,614.96	Q 8,012.46	Q 6,409.97	Q 4,807.48	Q 3,204.99	Q 1,602.50
INTERNATIONAL	7600	CABEZAL	10.832 C.C.			13 VELOCIDADES MECANICA 6X4	DIESEL	2	2		3	6	IT0011	Q 835.487	Q 16,709.74	Q 15,038.77	Q 13,367.80	Q 11,696.82	Q 10,025.85	Q 8,354.87	Q 6,683.90	Q 5,012.93	Q 3,341.95	Q 1,670.98
INTERNATIONAL	7600	CAMION MEZCLADOR	10.832 C.C.			10 VELOCIDADES MECANICA 6X4	DIESEL	2	2	25	3	6	IT0012	Q 1,465.676	Q 29,313.52	Q 26,742.17	Q 23,770.82	Q 20,799.47	Q 17,828.12	Q 14,856.78	Q 11,885.41	Q 8,914.06	Q 5,942.71	Q 2,971.36
INTERNATIONAL	9200	CABEZAL	10.832 C.C.			DORMITORIO 13 VELOCIDADES MECANICA 6X4	DIESEL	2	2		3	6	IT0022	Q 896.082	Q 17,921.24	Q 16,128.12	Q 14,337.00	Q 12,545.87	Q 10,754.75	Q 8,963.62	Q 7,172.50	Q 5,381.38	Q 3,590.25	Q 1,799.13
INTERNATIONAL	9200	CABEZAL	10.832 C.C.			13 VELOCIDADES MECANICA 6X4	DIESEL	2	2		3	6	IT0023	Q 851.268	Q 17,025.16	Q 15,322.67	Q 13,620.18	Q 11,917.63	Q 10,215.11	Q 8,512.59	Q 6,810.08	Q 5,107.56	Q 3,405.04	Q 1,702.52
INTERNATIONAL	9200	CABEZAL	14.944 C.C.			DORMITORIO 13 VELOCIDADES MECANICA 6X4	DIESEL	2	2		3	6	IT0013	Q 974.447	Q 19,488.94	Q 17,540.05	Q 15,591.16	Q 13,642.26	Q 11,693.37	Q 9,744.47	Q 7,795.56	Q 5,846.66	Q 3,897.76	Q 1,948.90
INTERNATIONAL	9200	CABEZAL	14.944 C.C.			13 VELOCIDADES MECANICA 6X4	DIESEL	2	2		3	6	IT0014	Q 929.045	Q 18,580.90	Q 16,704.81	Q 14,848.72	Q 12,992.63	Q 11,136.54	Q 9,280.45	Q 7,424.36	Q 5,568.27	Q 3,712.18	Q 1,856.09
INTERNATIONAL	9400	CABEZAL	14.944 C.C.			13 VELOCIDADES MECANICA 6X4	DIESEL																	

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
HSU2U	D-MAX	PICK UP	2,999 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0207	Q 296,980	Q 5,918.83	Q 5,327.82	Q 4,735.84	Q 4,143.88	Q 3,551.88	Q 2,959.90	Q 2,367.92	Q 1,775.94	Q 1,183.96	Q 591.98
HSU2U	D-MAX	PICK UP	3,000 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0063	Q 287,848	Q 5,356.97	Q 4,821.27	Q 4,285.58	Q 3,749.88	Q 3,214.18	Q 2,678.48	Q 2,142.79	Q 1,607.08	Q 1,071.40	Q 536.70
HSU2U	D-MAX	PICK UP	3,000 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0103	Q 250,884	Q 5,017.68	Q 4,515.92	Q 4,014.15	Q 3,512.38	Q 3,010.51	Q 2,508.84	Q 2,007.08	Q 1,505.31	Q 1,003.54	Q 501.77
HSU2U	D-MAX	PICK UP	3,000 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0091	Q 188,336	Q 3,769.76	Q 3,390.08	Q 3,013.41	Q 2,636.74	Q 2,260.06	Q 1,883.38	Q 1,506.71	Q 1,130.03	Q 753.36	Q 376.68
HSU2U	D-MAX	PICK UP	3,000 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0060	Q 202,679	Q 4,053.58	Q 3,684.23	Q 3,242.87	Q 2,837.51	Q 2,432.15	Q 2,026.79	Q 1,621.44	Q 1,216.08	Q 810.72	Q 405.36
HSU2U	D-MAX	PICK UP	3,000 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0095	Q 245,536	Q 4,910.72	Q 4,418.65	Q 3,926.58	Q 3,437.51	Q 2,945.44	Q 2,453.36	Q 1,964.29	Q 1,472.22	Q 982.15	Q 491.08
HSU2U	D-MAX	PICK UP	2,500 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0153	Q 341,250	Q 6,825.00	Q 6,142.50	Q 5,460.00	Q 4,777.50	Q 4,095.00	Q 3,412.50	Q 2,730.00	Q 2,047.50	Q 1,365.00	Q 682.50
HSU2U	D-MAX GT	PICK UP	2,999 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0083	Q 296,991	Q 5,939.83	Q 5,399.84	Q 4,799.85	Q 4,199.88	Q 3,599.90	Q 2,999.92	Q 2,399.93	Q 1,799.95	Q 1,199.97	Q 599.99
HSU2U	D-MAX GT	PICK UP	2,999 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0154	Q 290,000	Q 5,000.00	Q 4,500.00	Q 4,000.00	Q 3,500.00	Q 3,000.00	Q 2,500.00	Q 2,000.00	Q 1,500.00	Q 1,000.00	Q 500.00
HSU2U	D-MAX GT	PICK UP	3,000 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0073	Q 316,875	Q 6,337.50	Q 5,703.75	Q 5,070.00	Q 4,436.25	Q 3,802.50	Q 3,168.75	Q 2,535.00	Q 1,901.25	Q 1,267.50	Q 633.75
HSU2U	D-MAX GT	PICK UP	3,000 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0107	Q 287,500	Q 5,750.00	Q 5,175.00	Q 4,600.00	Q 4,025.00	Q 3,450.00	Q 2,875.00	Q 2,300.00	Q 1,725.00	Q 1,150.00	Q 575.00
HSU2U	D-MAX GT	PICK UP	3,000 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0198	Q 238,607	Q 4,732.14	Q 4,268.93	Q 3,785.72	Q 3,312.50	Q 2,829.29	Q 2,346.07	Q 1,862.86	Q 1,379.65	Q 896.43	Q 473.22
HSU2U	D-MAX LIMITED EDITION	PICK UP	3,000 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0094	Q 212,948	Q 4,258.92	Q 3,833.03	Q 3,407.14	Q 2,981.25	Q 2,555.36	Q 2,129.46	Q 1,703.57	Q 1,277.68	Q 851.79	Q 425.90
HSU2U	D-MAX LS	PICK UP	2,499 C.C.			DOBLE CABINA MECANICA 4X2	DIESEL	4	5	1	2	4	HS0108	Q 150,000	Q 3,000.00	Q 2,700.00	Q 2,400.00	Q 2,100.00	Q 1,800.00	Q 1,500.00	Q 1,200.00	Q 900.00	Q 600.00	Q 300.00
HSU2U	D-MAX LS	PICK UP	2,500 C.C.			EXTRA CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0074	Q 178,571	Q 3,571.42	Q 3,214.28	Q 2,857.14	Q 2,500.00	Q 2,142.86	Q 1,785.71	Q 1,428.57	Q 1,071.43	Q 714.29	Q 357.15
HSU2U	D-MAX LS	PICK UP	2,500 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0075	Q 196,429	Q 3,928.58	Q 3,536.73	Q 3,142.87	Q 2,750.01	Q 2,357.15	Q 1,964.29	Q 1,571.44	Q 1,178.58	Q 785.72	Q 392.86
HSU2U	D-MAX LS	PICK UP	2,500 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0085	Q 139,821	Q 2,796.42	Q 2,516.78	Q 2,237.14	Q 1,957.50	Q 1,677.86	Q 1,398.21	Q 1,118.57	Q 838.93	Q 559.29	Q 279.65
HSU2U	D-MAX LS	PICK UP	2,500 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	1	2	4	HS0086	Q 130,982	Q 2,619.64	Q 2,357.88	Q 2,095.72	Q 1,833.75	Q 1,571.79	Q 1,309.82	Q 1,047.86	Q 785.90	Q 523.93	Q 261.97
HSU2U	D-MAX LS	PICK UP	2,500 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0110	Q 172,321	Q 3,446.42	Q 3,101.78	Q 2,767.14	Q 2,432.50	Q 2,087.86	Q 1,723.21	Q 1,378.57	Q 1,033.93	Q 689.29	Q 344.65
HSU2U	D-MAX LS	PICK UP	2,500 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0111	Q 176,188	Q 3,523.72	Q 3,152.15	Q 2,828.58	Q 2,475.01	Q 2,121.44	Q 1,767.86	Q 1,414.29	Q 1,060.72	Q 707.15	Q 353.58
HSU2U	D-MAX LS	PICK UP	2,500 C.C.			EXTRA CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0114	Q 180,714	Q 3,214.28	Q 2,892.86	Q 2,571.43	Q 2,250.00	Q 1,928.57	Q 1,607.14	Q 1,285.72	Q 964.29	Q 642.86	Q 321.43
HSU2U	D-MAX LS	PICK UP	2,500 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0115	Q 188,750	Q 3,775.00	Q 3,037.50	Q 2,700.00	Q 2,362.50	Q 2,025.00	Q 1,687.50	Q 1,350.00	Q 1,012.50	Q 675.00	Q 337.50
HSU2U	D-MAX LS	PICK UP	2,500 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	1	2	4	HS0154	Q 158,529	Q 3,178.58	Q 2,886.73	Q 2,582.87	Q 2,225.01	Q 1,907.15	Q 1,589.29	Q 1,271.44	Q 953.58	Q 635.72	Q 317.85
HSU2U	D-MAX LS	PICK UP	3,000 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0087	Q 232,143	Q 4,642.86	Q 4,178.58	Q 3,714.29	Q 3,250.01	Q 2,785.72	Q 2,321.43	Q 1,857.15	Q 1,392.86	Q 928.58	Q 464.29
HSU2U	D-MAX LS	PICK UP	3,000 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0112	Q 200,894	Q 4,018.08	Q 3,614.48	Q 3,212.87	Q 2,811.25	Q 2,408.65	Q 2,006.04	Q 1,603.44	Q 1,200.83	Q 800.22	Q 401.81
HSU2U	D-MAX LS	PICK UP	3,000 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0113	Q 241,071	Q 4,821.42	Q 4,328.29	Q 3,835.14	Q 3,375.00	Q 2,882.86	Q 2,410.71	Q 1,928.57	Q 1,446.43	Q 964.29	Q 482.15
HSU2U	D-MAX RG	PICK UP	1,900 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	1	2	4	HS0174	Q 159,554	Q 3,191.08	Q 3,051.97	Q 2,712.86	Q 2,373.75	Q 2,034.65	Q 1,695.54	Q 1,356.43	Q 1,017.33	Q 678.22	Q 339.11
HSU2U	D-MAX RG	PICK UP	1,900 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0176	Q 209,730	Q 4,194.65	Q 3,776.18	Q 3,357.72	Q 2,938.26	Q 2,518.79	Q 2,099.33	Q 1,679.86	Q 1,259.40	Q 839.93	Q 419.87
HSU2U	D-MAX RG	PICK UP	1,900 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	HS0177	Q 240,902	Q 4,819.05	Q 4,337.68	Q 3,855.72	Q 3,373.76	Q 2,891.79	Q 2,409.83	Q 1,927.86	Q 1,445.90	Q 963.93	Q 481.97
HSU2U	D-MAX RG	PICK UP	1,900 C.C.			DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1	2	4	HS0178	Q 249,911	Q 4,998.22	Q 4,498.40	Q 3,998.58	Q 3,498.76	Q 2,998.93	Q 2,499.11	Q 1,999.29	Q 1,499.47	Q 999.65	Q 4

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026																								
(Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).																								
MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.5%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
HSU/ZU	NPR	CAMION	4,334 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	3.4	2	4	HS0197	Q 175,069	Q 3,501.78	Q 3,151.81	Q 2,801.43	Q 2,451.25	Q 2,101.07	Q 1,750.89	Q 1,400.72	Q 1,050.54	Q 700.36	Q 350.18
HSU/ZU	NPR	CAMION	4,570 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	3.4	2	4	HS0061	Q 199,750	Q 3,375.00	Q 3,037.50	Q 2,700.00	Q 2,362.50	Q 2,025.00	Q 1,687.50	Q 1,350.00	Q 1,012.50	Q 675.00	Q 337.50
HSU/ZU	NPR	CAMION	4,570 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	3.4	2	4	HS0133	Q 177,875	Q 3,553.58	Q 3,198.23	Q 2,842.87	Q 2,487.51	Q 2,132.15	Q 1,776.79	Q 1,421.44	Q 1,066.08	Q 710.72	Q 355.36
HSU/ZU	NPR	CAMION	5,193 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	3.4	2	4	HS0134	Q 178,482	Q 3,569.65	Q 3,212.68	Q 2,855.72	Q 2,498.75	Q 2,141.79	Q 1,784.83	Q 1,427.86	Q 1,070.90	Q 713.93	Q 356.97
HSU/ZU	NPR	CAMION	5,193 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	3.4	2	4	HS0183	Q 178,482	Q 3,589.85	Q 3,212.68	Q 2,855.72	Q 2,498.75	Q 2,141.79	Q 1,784.83	Q 1,427.86	Q 1,070.90	Q 713.93	Q 356.97
HSU/ZU	NPR	CAMION	5,193 C.C.			CABINA SENCILLA TURBADO MECANICA 4X2	DIESEL	2	3	3.4	2	4	HS0194	Q 211,515	Q 4,230.36	Q 3,807.33	Q 3,384.29	Q 2,961.26	Q 2,538.22	Q 2,115.18	Q 1,692.15	Q 1,269.11	Q 846.08	Q 423.04
HSU/ZU	NPR	CAMION	5,193 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	3.4	2	4	HS0194	Q 156,664	Q 3,338.28	Q 3,005.38	Q 2,671.43	Q 2,337.50	Q 2,003.57	Q 1,669.64	Q 1,335.72	Q 1,001.79	Q 667.86	Q 333.93
HSU/ZU	NPR	CAMION	5,200 C.C.			CABINA SENCILLA TURBADO MECANICA 4X2	DIESEL	2	3	5.2	2	4	HS0081	Q 193,750	Q 3,875.00	Q 3,467.50	Q 3,060.00	Q 2,712.50	Q 2,365.00	Q 1,937.50	Q 1,550.00	Q 1,162.50	Q 775.00	Q 387.50
HSU/ZU	NPS	CAMION	4,570 C.C.			CABINA SENCILLA MECANICA 4X4	DIESEL	2	3	4	2	4	HS0062	Q 267,768	Q 5,355.36	Q 4,819.83	Q 4,284.29	Q 3,748.76	Q 3,213.22	Q 2,677.68	Q 2,142.15	Q 1,606.61	Q 1,071.08	Q 535.54
HSU/ZU	NPS	CAMION	4,570 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	4	2	4	HS0157	Q 227,676	Q 4,553.53	Q 4,068.23	Q 3,642.87	Q 3,167.51	Q 2,732.15	Q 2,276.79	Q 1,821.44	Q 1,366.08	Q 910.72	Q 455.36
HSU/ZU	NPS	CAMION	5,193 C.C.			CABINA SENCILLA MECANICA 4X4	DIESEL	2	3	3.4	2	4	HS0210	Q 249,981	Q 4,999.63	Q 4,496.84	Q 3,993.86	Q 3,490.88	Q 2,989.90	Q 2,489.92	Q 1,989.93	Q 1,489.95	Q 989.97	Q 489.99
HSU/ZU	NQ	CAMION	4,570 C.C.			MECANICA 4X2 18 PIES	DIESEL	2	3	3.4	2	4	HS0136	Q 201,777	Q 4,035.54	Q 3,621.69	Q 3,228.43	Q 2,824.88	Q 2,421.33	Q 2,017.77	Q 1,614.22	Q 1,210.67	Q 807.11	Q 403.56
HSU/ZU	NQ	CAMION	5,193 C.C.			MECANICA 4X2 18 PIES	DIESEL	2	3	3.4	2	4	HS0137	Q 227,670	Q 4,563.40	Q 4,088.08	Q 3,642.72	Q 3,167.38	Q 2,732.04	Q 2,276.70	Q 1,821.36	Q 1,366.02	Q 910.68	Q 455.34
HSU/ZU	NQ	CAMION	5,193 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	3.4	2	4	HS0136	Q 197,714	Q 3,954.28	Q 3,558.86	Q 3,163.43	Q 2,768.00	Q 2,372.57	Q 1,977.14	Q 1,581.72	Q 1,186.29	Q 790.86	Q 395.43
HSU/ZU	NQR	CAMION	4,570 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	6	2	4	HS0083	Q 215,750	Q 4,375.00	Q 3,937.50	Q 3,500.00	Q 3,062.50	Q 2,625.00	Q 2,187.50	Q 1,750.00	Q 1,312.50	Q 875.00	Q 437.50
HSU/ZU	NQR	CAMION	4,570 C.C.			CABINA SENCILLA TURBADO MECANICA 4X2	DIESEL	2	3	6	2	4	HS0185	Q 218,861	Q 4,373.22	Q 3,935.90	Q 3,498.58	Q 3,061.25	Q 2,623.93	Q 2,186.61	Q 1,749.29	Q 1,311.97	Q 874.65	Q 437.33
HSU/ZU	NQR	CAMION	5,193 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	3.4	2	4	HS0082	Q 212,491	Q 4,249.82	Q 3,824.94	Q 3,398.86	Q 2,974.88	Q 2,549.90	Q 2,124.92	Q 1,699.93	Q 1,274.95	Q 849.97	Q 424.99
HSU/ZU	NQR	CAMION	5,193 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	6.2	2	4	HS0195	Q 207,143	Q 4,142.86	Q 3,728.58	Q 3,314.29	Q 2,900.01	Q 2,485.72	Q 2,071.43	Q 1,657.15	Q 1,242.86	Q 828.58	Q 414.29
HSU/ZU	NQR	CAMION	5,200 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	6	2	4	HS0158	Q 209,821	Q 4,196.42	Q 3,778.78	Q 3,367.14	Q 2,957.50	Q 2,547.86	Q 2,098.21	Q 1,678.57	Q 1,258.93	Q 838.29	Q 419.65
HSU/ZU	NRR	CAMION	4,570 C.C.			MECANICA 4X2 14 PIES	DIESEL	2	3	3.4	2	4	HS0194	Q 180,348	Q 3,606.97	Q 3,246.27	Q 2,885.58	Q 2,524.88	Q 2,164.18	Q 1,803.49	Q 1,442.79	Q 1,082.09	Q 721.40	Q 360.70
HSU/ZU	NRR	CAMION	4,570 C.C.			MECANICA 4X2 16 PIES	DIESEL	2	3	3.4	2	4	HS0170	Q 201,777	Q 4,035.54	Q 3,631.99	Q 3,228.43	Q 2,824.88	Q 2,421.33	Q 2,017.77	Q 1,614.22	Q 1,210.67	Q 807.11	Q 403.56
HSU/ZU	OASIS	CAMIONETILLA	2,001 C.C.			WAGON AUTOMATICA 4X2	DIESEL	4	7		2	4	HS0039	Q 214,336	Q 4,286.52	Q 3,857.87	Q 3,429.22	Q 3,000.57	Q 2,571.92	Q 2,143.26	Q 1,714.61	Q 1,285.96	Q 857.31	Q 428.66
HSU/ZU	PH	CAMION	2,498 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	1.5	2	4	HS0188	Q 119,634	Q 2,392.68	Q 2,153.42	Q 1,914.15	Q 1,674.88	Q 1,435.61	Q 1,196.34	Q 957.08	Q 717.81	Q 478.54	Q 239.27
HSU/ZU	PIAZZA	AUTOMOVIL	2,000 C.C.			SEDAN MECANICA 4X2	GASOLINA	2	6		2	4	HS0010	Q 96,702	Q 1,934.04	Q 1,778.28	Q 1,580.68	Q 1,383.09	Q 1,185.51	Q 987.92	Q 790.34	Q 592.76	Q 395.17	Q 220.00
HSU/ZU	QKR	CAMION	2,711 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	8	3.2	2	4	HS0076	Q 118,750	Q 2,375.00	Q 2,137.50	Q 1,900.00	Q 1,662.50	Q 1,425.00	Q 1,187.50	Q 950.00	Q 712.50	Q 475.00	Q 237.50
HSU/ZU	QKR	CAMION	2,711 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	2.75	2	4	HS0138	Q 106,250	Q 2,125.00	Q 1,917.50	Q 1,700.00	Q 1,487.50	Q 1,275.00	Q 1,062.50	Q 850.00	Q 637.50	Q 425.00	Q 225.00
HSU/ZU	QKR	CAMION	2,711 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	3.4	2	4	HS0139	Q 127,676	Q 2,553.58	Q 2,298.23	Q 2,042.87	Q 1,787.51	Q 1,532.15	Q 1,276.79	Q 1,021.44	Q 766.08	Q 510.72	Q 255.36
HSU/ZU	QKR	CAMION	2,711 C.C.			CABINA SENCILLA TURBADO MECANICA 4X2	DIESEL	2	3	3.2	2	4	HS0140	Q 136,607	Q 2,732.15	Q 2,486.93	Q 2,185.72	Q 1,912.50	Q 1,658.29	Q 1,398.08	Q 1,138.86	Q 878.65	Q 618.44	Q 358.23
HSU/ZU	QKR	CAMION	2,711 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	3	3.2	2	4	HS0141	Q 127,679	Q 2,553.59	Q 2,298.22	Q 2,042.86	Q 1						

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
ITALIKA	FT125	MOTO	125 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90009	Q 5,340	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	FT150	MOTO	150 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90009	Q 11,952	Q 239.05	Q 215.14	Q 191.24	Q 167.34	Q 150.00	Q 160.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	FT150 GT	MOTO	150 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90010	Q 11,952	Q 239.05	Q 215.14	Q 191.24	Q 167.34	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	FT200	MOTO	200 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90029	Q 9,141	Q 182.83	Q 164.55	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	GS150	MOTO	150 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	90011	Q 11,952	Q 239.05	Q 215.14	Q 191.24	Q 167.34	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	GTK125	MOTO	125 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90040	Q 9,552	Q 191.24	Q 172.11	Q 152.99	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	GTK125 A	MOTO	125 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90054	Q 9,552	Q 191.24	Q 172.11	Q 152.99	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	GTK125 N	MOTO	125 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90059	Q 9,552	Q 191.24	Q 172.11	Q 152.99	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	GTK125 R	MOTO	125 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90065	Q 9,552	Q 191.24	Q 172.11	Q 152.99	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	GTK125K A	MOTO	125 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90091	Q 10,697	Q 201.65	Q 181.75	Q 161.56	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	GTK125K N	MOTO	125 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90092	Q 10,693	Q 212.56	Q 191.39	Q 173.13	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	GTK125K R	MOTO	125 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90093	Q 11,188	Q 223.37	Q 201.02	Q 178.69	Q 156.36	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	GTS 175	MOTO	175 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	90020	Q 5,101	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	NR125	MOTO	125 C.C.			SPORT							90012	Q 4,838	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	RC150	MOTO	150 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90013	Q 7,222	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	RT150	MOTO	150 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90014	Q 7,893	Q 153.87	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	RT200	MOTO	200 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90015	Q 10,302	Q 206.05	Q 185.45	Q 164.84	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	RT200 SRTZER	MOTO	200 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90026	Q 11,721	Q 234.43	Q 210.99	Q 187.55	Q 164.10	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	RT250	MOTO	250 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90044	Q 19,124	Q 382.49	Q 344.24	Q 305.99	Q 267.74	Q 229.49	Q 191.25	Q 153.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	TITAN 250	TRIMOTO	250 C.C.			TRABAJO MECANICA TRACCION TRASERA	GASOLINA	1	1		2	1	90064	Q 2,343	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	TRN175	MOTO	175 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	90027	Q 7,642	Q 151.04	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	TS 170	MOTO	170 C.C.			SPORT							90016	Q 3,782	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	TX200	MOTO	200 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90017	Q 8,104	Q 162.05	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	Y200	MOTO	200 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90047	Q 20,040	Q 401.61	Q 361.45	Q 321.29	Q 281.13	Q 240.97	Q 200.61	Q 160.86	Q 150.00	Q 150.00	Q 150.00
ITALIKA	VGO125	MOTO	125 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	90029	Q 4,548	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	VITALIA	MOTO	125 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	90028	Q 5,896	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	VOLTIUM G	MOTO			1.5 KW	SCOOTER AUTOMATICA TRACCION TRASERA	ELECTRICO	2			2		90048	Q 28,688	Q 573.75	Q 516.38	Q 458.00	Q 401.63	Q 344.25	Q 286.88	Q 228.50	Q 172.13	Q 150.00	Q 150.00
ITALIKA	VORT-X 200	MOTO	200 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90041	Q 19,124	Q 382.49	Q 344.24	Q 305.99	Q 267.74	Q 229.49	Q 191.25	Q 153.00	Q 150.00	Q 150.00	Q 150.00
ITALIKA	VORT-X 250	MOTO	200 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90055	Q 21,993	Q 439.86	Q 396.97	Q 351.89	Q 307.80	Q 263.92	Q 219.93	Q 175.95	Q 150.00	Q 150.00	Q 150.00
ITALIKA	VORT-X 250	MOTO	250 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90065	Q 21,993	Q 439.86	Q 396.97	Q 351.89	Q 307.80	Q 263.92	Q 219.93	Q 175.95	Q 150.00	Q 150.00	Q 150.00
ITALIKA	VORT-X 300	MOTO	300 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90045	Q 20,040	Q 401.61	Q 361.45	Q 321.29	Q 281.13	Q 240.97	Q 200.61	Q 160.86	Q 150.00	Q 150.00	Q 150.00
ITALIKA	VORT-X 300 R	MOTO	300 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	90056	Q 28,124	Q 562.49	Q 506.24	Q 448.99	Q 393.74	Q 337.48	Q 281.25	Q 226.00	Q 169.75	Q 150.00	Q 150.00
ITALIKA	W150	MOTO	150 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	90042	Q 10,640	Q 200.80	Q 180.72	Q 160.54	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
JAC	HFC1073XN AC	CAMION	2,746 C.C.			CABINA SENCILLA PALANGANA MECANICA TRACCION TRASERA	DIESEL	2	3	3.4	2	4	JAC053	Q 170,690	Q 3,401.82	Q 3,061.62	Q 2,721.44	Q 2,361.28	Q 2,041.04	Q 1,700.90	Q 1,363.72	Q 1,020.54	Q 680.36	Q 340.18
JAC	HFC1075XN	CAMION	3,810 C.C.			CABINA SENCILLA PALANGANA MECANICA TRACCION TRASERA	DIESEL	2	3	3.4	2	4	JAC034	Q 224,900	Q 4,488.00	Q 4,048.20	Q 3,598.40	Q 3,148.60	Q 2,698.80	Q 2,249.00	Q 1,799.20	Q 1,349.40	Q 999.60	Q 449.80
JAC	HFC1075XN AC	CAMION	3,810 C.C.			CABINA SENCILLA PALANGANA MECANICA TRACCION TRASERA	DIESEL	2	3	3.4	2	4	JAC054	Q 230,900	Q 4,618.00	Q 4,156.20	Q 3,694.40	Q 3,232.60	Q 2,770.80	Q 2,309.00	Q 1,847.20	Q 1,385.40	Q 1,035.60	Q 461.80
JAC	HFC1081XN	CAMION	3,905 C.C.			CABINA SENCILLA PALANGANA MECANICA TRACCION TRASERA	DIESEL	2	3	6	2	4	JAC035	Q 158,839	Q 3,178.78	Q 2,859.11	Q 2,541.43	Q 2,223.75	Q 1,905.08	Q 1,586.40	Q 1,270.72	Q 953.04	Q 635.36	Q 317.68
JAC	HFC1083XN	CAMION	3,810 C.C.			CABINA SENCILLA PALANGANA MECANICA TRACCION TRASERA	DIESEL	2	3	6	2	4	JAC036	Q 216,868	Q 4,337.36	Q 3,903.63	Q 3,469.89	Q 3,036.16	Q 2,602.42	Q 2,168.68	Q 1,734.95	Q 1,301.21	Q 967.48	Q 433.74
JAC	HFC1083XN / N60 FULL	CAMION	4,480 C.C.			CABINA SENCILLA PALANGANA MECANICA TRACCION TRASERA	DIESEL	2	3	6	2	4	JAC055	Q 252,900	Q 5,118.00	Q 4,698.20	Q 4,294.40	Q 3,890.60	Q 3,470.80	Q 2,996.00	Q 2,547.20	Q 1,936.40	Q 1,033.60	Q 511.80
JAC	HFC1083XN / N60 STD	CAMION	4,480 C.C.			CABINA SENCILLA PALANGANA MECANICA TRACCION TRASERA	DIESEL	2	3	6	2	4	JAC056	Q 249,900	Q 4,968.00	Q 4,498.20	Q 3,998.40	Q 3,498.60	Q 2,998.80	Q 2,499.00	Q 1,999.20	Q 1,499.40	Q 999.60	Q 499.80
JAC	HFC1134	CAMION	8,320 C.C.			CABINA SENCILLA MECANICA TRACCION TRASERA	DIESEL	2	3	12	2	6	JAC012	Q 339,332	Q 5,786.65	Q 5,107.98	Q 4,526.32	Q 3,750.65	Q 3,071.99	Q 2,393.33	Q 1,714.66	Q 1,036.00	Q 1,357.33	Q 878.67
JAC	HFC1134XN1 AC	CAMION	8,270 C.C.			CABINA SENCILLA SOBRE CHASIS MECANICA TRACCION TRASERA	DIESEL	2	3	12	2	6	JAC057	Q 317,415	Q 6,348.30	Q 5,713.47	Q 5,073.64	Q 4,433.81	Q 3,808.98	Q 3,174.15	Q 2,339.32	Q 1,904.49	Q 1,289.66	Q 834.83
JAC	HFC3075XN	CAMION VOLTEO	3,800 C.C.			CABINA SENCILLA PALANGANA MECANICA TRACCION TRASERA	DIESEL	2	3	3.4	2	4	JAC047	Q 223,125	Q 4,462.50	Q 4,016.25	Q 3,570.00	Q 3,123.75	Q 2,677.50	Q 2,231.25	Q 1,785.00	Q 1,338.75	Q 992.50	Q 446.25
JAC	HFC3075XN VOLTEO	CAMION	3,760 C.C.			CABINA SENCILLA PALANGANA HIDRAULICA MECANICA TRACCION TRASERA	DIESEL	2	3	3.4	2	4	JAC068	Q 237,065	Q 4,741.10	Q 4,296.98	Q 3,792.85	Q 3,318.77	Q 2,844.65	Q 2,370.55	Q 1,896.44	Q 1,422.33	Q 948.22	Q 474.11
JAC	HFC4254 A4 CABEZAL	CABEZAL	11,586 C.C.			16 VELOCIDADES DOBLE TRACCION	DIESEL	2	2	40	3	8	JAC091	Q 859,900	Q 13,198.00	Q 11,878.20	Q 10,558.40	Q 9,238.60	Q 7,918.80	Q 6,599.00	Q 5,279.20	Q 3,959.40	Q 2,639.60	Q 1,319.80
JAC	HFC0508	PANEL	2,800 C.C.			FULL EQUIPO MECANICA TRACCION TRASERA	DIESEL	5	3	1.4	2	4	JAC097	Q 175,804	Q 3,516.08	Q 3,164.47	Q 2,812.86	Q 2,461.25	Q 2,109.65	Q 1,758.04	Q 1,406.43	Q 1,054.83	Q 703.22	Q 351.61
JAC	HFC05081KV STD GRUA	CAMION	3,785 C.C.			CABINA SENCILLA PALANGANA PLATAFORMA MECANICA TRACCION TRASERA	DIESEL	2	3	3.4	2	4	JAC059	Q 353,900	Q 7,078.00	Q 6,370.20	Q 5,662.40	Q 4,954.60	Q 4,246.80	Q 3,539.00	Q 2,831.20	Q 2,123.40	Q 1,415.60	Q 707.80
JAC	HFC050811KV	CAMION	4,488 C.C.			CABINA SENCILLA PALANGANA PLATAFORMA MECANICA TRACCION TRASERA	DIESEL	2	3	3.4	2	4	JAC057	Q 316,500	Q 6,330.40	Q 5,697.36	Q 5,064.32	Q 4,431.28	Q 3,798.24	Q 3,165.20	Q 2,532.16	Q 1,899.12	Q 1,266.08	Q 633.04
JAC	HFC6483E1TS JS6 FLASHPH	CAMIONETA	1,498 C.C.			SUV S8 AUTOMATICA TRACCION TRASERA	GASOLINA	5	5		2	4	JAC070	Q 220,000	Q 4,400.00	Q 3,960.00	Q 3,520.00	Q 3,080.00	Q 2,640.00	Q 2,200.00	Q 1,760.00	Q 1,320.00	Q 880.00	Q 440.00
JAC	HFC6483E1TS JS6 LUXURY	CAMIONETA	1,498 C.C.			SUV S8 AUTOMATICA TRACCION TRASERA	GASOLINA	5	5		2	4	JAC071	Q 185,625	Q 3,712.50	Q 3,311.25	Q 2,910.00	Q 2,508.75	Q 1,987.50	Q 1,656.25	Q 1,325.00	Q 993.75	Q 562.50	Q 331.25
JAC	HFC6483E2CTS JS6 PRO ADVANCE	CAMIONETA	1,499 C.C.			SUV S8 AUTOMATICA TRACCION TRASERA	GASOLINA	5	5		2	4	JAC069	Q 192,415	Q 3,848.30	Q 3,463.47	Q 3,078.64	Q 2,693.81	Q 2,308.98	Q 1,924.15	Q 1,539.32	Q 1,154.49	Q 769.66	Q 384.83
JAC	HFC6483E2CTS JS6 PRO LUXURY	CAMIONETA	1,499 C.C.			SUV S8 AUTOMATICA TRACCION TRASERA	GASOLINA	5	5		2	4	JAC069	Q 179,020	Q 3,580.40	Q 3,222.38	Q 2,864.32	Q 2,506.28	Q 2,148.24	Q 1,790.20	Q 1,432.16	Q 1,074.12	Q 716.08	Q 358.04
JAC	HFC6500	MICROBUS	2,771 C.C.			FULL EQUIPO MECANICA TRACCION TRASERA	DIESEL	5	18		2	4	JAC058	Q 179,375	Q 3,587.50	Q 3,233.75	Q 2,875.00	Q 2,517.25	Q 2,159.50	Q 1,793.75	Q 1,435.00	Q 1,076.25	Q 717.50	Q 358.75
JAC	HFC6500	PANEL	2,771 C.C.			FULL EQUIPO MECANICA TRACCION TRASERA	DIESEL	5	3	1.4	2	4	JAC098	Q 178,671	Q 3,571.43	Q 3,214.29	Q 2,857.15	Q 2,500.00	Q 2,142.86	Q 1,785.72	Q 1,428.58	Q 1,071.43	Q 714.29	Q 357.15
JAC	HFC6591KH	MICROBUS	2,771 C.C.			FULL EQUIPO MECANICA TRACCION TRASERA	DIESEL	5	18		2	4	JAC037	Q 182,646	Q 3,653.93	Q 3,293.04	Q 2,927.15	Q 2,561.25	Q 2,195.36	Q 1,829.47	Q 1,463.58	Q 1,097.68	Q 741.79	Q 365.90
JAC	HFC6591KH SUNRAY	MICROBUS	2,746 C.C.			SUNRAY MECANICA TRACCION TRASERA	GASOLINA	5	18		2	4	JAC038	Q 310,000	Q 6,200.00	Q 5,580.00	Q 4,960.00	Q 4,340.00	Q 3,720.00	Q 3,100.00	Q 2,480.00	Q 1,860.00	Q 1,240.00	Q 620.00
JAC	HFC7000WEV10	AUTOMOVIL			31 KW	SUV S1 TRACCION TRASERA	ELECTRICO	5	5		2		JAC090	Q 125,540	Q 2,510.80	Q 2,259.72	Q 2,008.64	Q 1,757.56	Q 1,506.48	Q 1,255.40	Q 1,004.32	Q 753.24	Q 502.16	Q 251.08
JAC	HFC7000WEV10 E-JS1	CAMIONETA			30 KW	SUV S1 TRACCION TRASERA	ELECTRICO	5	5		2		JAC072	Q 125,540	Q 2,510.80	Q 2,259.72	Q 2,008.64	Q 1,757.56	Q 1,506.48	Q 1,255.40	Q 1,004.32	Q 753.24	Q 502.16	Q 251.08
JAC	HFC7002WEV1 E4X	CAMIONETA			55 KW	SUV S4 TRACCION TRASERA	ELECTRICO	5	5		2		JAC091	Q 269,895	Q 4,117.91	Q 3,706.11	Q 3,294.32	Q 2,882.53	Q 2,470.74	Q 2,058.95	Q 1,647.16	Q 1,235.37	Q 823.58	Q 411.79
JAC	HFC7002WEV1 E-JS4	CAMIONETA			110 KW	SUV S4 TRACCION TRASERA	ELECTRICO	5	5		2		JAC073	Q 264,900	Q 5,298.00	Q 4,768.26	Q 4,238.40	Q 3,708.60	Q 3,178.80	Q 2,649.00	Q 2,119.20	Q 1,589.40	Q 1,059.60	Q 529.80
JAC	HFC71515TV	CAMIONETA	1,498 C.C.			SUV S2 AUTOMATICA TRACCION TRASERA	GASOLINA	5	5		2	4	JAC039	Q 125,450	Q 2,509.00	Q 2,258.10	Q 2,007.20	Q 1,756.30	Q 1,505.40	Q 1,254.50	Q 1,003.60	Q 752.70	Q 501.80	Q 250.90
JAC	HFC71515TV S2 9MT	CAMIONETA	1,499 C.C.			S2 S MECANICA TRACCION TRASERA	GASOLINA	5	5		2	4	JAC040	Q 106,465	Q 2,129.70	Q 1,952.73	Q 1,775.76	Q 1,598.79	Q 1,321.82	Q 1,044.85	Q 867.88	Q 690.91	Q 433.94	Q 220.00
JAC	HFC7152WTV JS4 ADVANCE	CAMIONETA	1,499 C.C.			SUV S4 AUTOMATICA TRACCION TRASERA	GASOLINA	5</																

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															2%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%		
JAGUAR	IXR V8 4.2	AUTOMOVIL	4,200 C.C.			COUPE							JG0015	Q 855,630	Q 16 112.80	Q 17 201.34	Q 15 290.08	Q 13 378.82	Q 11 487.58	Q 9 556.30	Q 7 645.04	Q 5 733.78	Q 3 822.52	Q 1 911.28	
JAGUAR	IXR V8 4.2	AUTOMOVIL	4,200 C.C.			CABRIOLET							JG0016	Q 745,308	Q 14 968.12	Q 13 415.51	Q 11 924.90	Q 10 434.29	Q 8 943.68	Q 7 453.08	Q 5 952.45	Q 4 471.84	Q 2 981.23	Q 1 490.62	
JAGUAR	IXR V8 5.0	AUTOMOVIL	5,000 C.C.			COUPE							JG0027	Q 846,430	Q 16 928.60	Q 15 235.74	Q 13 542.88	Q 11 850.02	Q 10 157.18	Q 8 464.30	Q 6 771.44	Q 5 078.58	Q 3 385.72	Q 1 692.86	
JAGUAR	X-TYPE V8 3.0	AUTOMOVIL	2,000 C.C.			SEDAN							JG0005	Q 300,136	Q 6 002.72	Q 5 402.45	Q 4 802.18	Q 4 201.91	Q 3 601.64	Q 3 001.36	Q 2 401.09	Q 1 800.82	Q 1 200.55	Q 600.28	
JAGUAR	X-TYPE V6 2.5	AUTOMOVIL	2,500 C.C.			SEDAN							JG0007	Q 323,340	Q 6 466.80	Q 5 820.12	Q 5 173.44	Q 4 526.76	Q 3 880.08	Q 3 233.40	Q 2 586.72	Q 1 940.04	Q 1 293.36	Q 646.68	
JAGUAR	X-TYPE V6 3.0	AUTOMOVIL	3,000 C.C.			SEDAN							JG0008	Q 353,205	Q 7 066.76	Q 6 390.09	Q 5 653.41	Q 4 946.74	Q 4 240.06	Q 3 533.38	Q 2 826.71	Q 2 120.03	Q 1 413.35	Q 706.68	
JAKO-PER																									
JAKO-PER	110PRO	CUATRIMOTO	110 C.C.				GASOLINA	2			2	1	JK0001	Q 5 984	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
JAKO-PER	116PRO	MOTO	110 C.C.				GASOLINA	2			2	1	JK0002	Q 8 651	Q 173.22	Q 155.90	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
JAKO-PER	125PRO	MOTO	125 C.C.				GASOLINA	2			2	1	JK0003	Q 10 980	Q 219.65	Q 197.88	Q 175.72	Q 153.75	Q 138.00	Q 120.00	Q 100.00	Q 80.00	Q 60.00	Q 40.00	Q 20.00
JAKO-PER	70PRO	MOTO	70 C.C.				GASOLINA	2			2	1	JK0004	Q 7 232	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
JAKO-PER	ECOLOGICAL	MOTO		1,000 WATTS.			ELECTRICO	2			2		JK0005	Q 8 839	Q 176.73	Q 158.11	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
JAKO-PER	TRAILMASTER	GO-KART	300 C.C.				GASOLINA	2			2	1	JK0006	Q 48 107	Q 962.15	Q 883.93	Q 785.72	Q 687.60	Q 589.26	Q 491.06	Q 392.86	Q 294.66	Q 220.00	Q 220.00	Q 220.00
JAWA																									
JAWA	CHOPPER	MOTO	350 C.C.										JW0001	Q 16 786	Q 336.72	Q 302.15	Q 268.58	Q 235.01	Q 201.44	Q 167.86	Q 134.29	Q 100.72	Q 67.15	Q 33.58	Q 16.79
JAWA	POLICIA	MOTO	350 C.C.										JW0002	Q 22 916	Q 458.32	Q 412.49	Q 366.66	Q 320.83	Q 275.00	Q 229.16	Q 183.33	Q 137.50	Q 100.00	Q 66.67	Q 33.33
JAWA	SCRAMBLER	MOTO	350 C.C.										JW0003	Q 16 786	Q 335.72	Q 302.15	Q 268.58	Q 235.01	Q 201.44	Q 167.86	Q 134.29	Q 100.72	Q 67.15	Q 33.58	Q 16.79
JAWA	SIDECAR	MOTO	350 C.C.										JW0004	Q 21 418	Q 428.36	Q 385.53	Q 342.80	Q 299.86	Q 257.02	Q 214.18	Q 171.35	Q 128.52	Q 95.69	Q 62.92	Q 31.46
JAWA	SPORT	MOTO											JW0005	Q 19 740	Q 394.80	Q 353.32	Q 315.84	Q 273.36	Q 236.88	Q 197.40	Q 157.92	Q 118.44	Q 78.96	Q 49.31	Q 24.76
JAWA	TURISMO	MOTO	250 C.C.										JW0007	Q 11 814	Q 236.28	Q 212.88	Q 186.03	Q 165.40	Q 150.00	Q 130.00	Q 110.00	Q 90.00	Q 70.00	Q 50.00	Q 30.00
JEEP																									
JEEP	AVENGER ALTITUDE	CAMIONETA	1,180 C.C.			6 VELOCIDADES AUTOMATICA 4X2	HIBRIDO	5	5		2	3	JE0078	Q 173,411	Q 3 468.22	Q 3 121.40	Q 2 774.58	Q 2 427.75	Q 2 080.93	Q 1 734.11	Q 1 387.29	Q 1 040.47	Q 693.65	Q 346.83	Q 173.41
JEEP	AVENGER SUMMIT	CAMIONETA	1,180 C.C.			6 VELOCIDADES AUTOMATICA 4X2	HIBRIDO	5	5		2	3	JE0080	Q 154,304	Q 3 086.08	Q 2 797.47	Q 2 450.86	Q 2 104.25	Q 1 757.64	Q 1 410.03	Q 1 062.42	Q 714.81	Q 467.20	Q 233.60	Q 116.80
JEEP	CHEROKEE	CAMIONETA				WAGON 4WD							JE0011	Q 297 000	Q 5 940.00	Q 5 346.00	Q 4 752.00	Q 4 158.00	Q 3 564.00	Q 2 970.00	Q 2 376.00	Q 1 782.00	Q 1 188.00	Q 594.00	Q 297.00
JEEP	CHEROKEE	JEEP											JE0012	Q 285 840	Q 5 712.80	Q 5 141.52	Q 4 570.24	Q 3 998.96	Q 3 427.68	Q 2 856.40	Q 2 285.12	Q 1 713.84	Q 1 142.56	Q 571.28	Q 285.84
JEEP	CHEROKEE BASE	CAMIONETA											JE0001	Q 233 220	Q 4 664.40	Q 4 197.96	Q 3 731.52	Q 3 265.08	Q 2 798.64	Q 2 332.20	Q 1 865.76	Q 1 399.32	Q 932.88	Q 486.44	Q 243.22
JEEP	CHEROKEE BRAKWOOD	CAMIONETA											JE0002	Q 291 200	Q 5 824.00	Q 5 241.60	Q 4 659.20	Q 4 076.80	Q 3 494.40	Q 2 912.00	Q 2 329.60	Q 1 747.20	Q 1 164.80	Q 582.40	Q 291.20
JEEP	CHEROKEE CHIEF	CAMIONETA											JE0003	Q 243 048	Q 4 860.96	Q 4 374.83	Q 3 888.74	Q 3 402.65	Q 2 916.56	Q 2 430.48	Q 1 944.37	Q 1 458.28	Q 972.19	Q 486.10	Q 243.05
JEEP	CHEROKEE CLASSIC	CAMIONETA	3,958 C.C.										JE0004	Q 228 220	Q 4 564.40	Q 4 157.96	Q 3 751.52	Q 3 345.08	Q 2 938.64	Q 2 532.20	Q 2 125.76	Q 1 719.32	Q 1 312.88	Q 906.44	Q 453.22
JEEP	CHEROKEE COMPASS	CAMIONETA	2,000 C.C.										JE0063	Q 227 072	Q 4 541.44	Q 4 087.36	Q 3 633.16	Q 3 179.20	Q 2 724.87	Q 2 270.72	Q 1 816.96	Q 1 362.44	Q 908.29	Q 454.15	Q 227.07
JEEP	CHEROKEE COMPASS SPORT	CAMIONETA	2,400 C.C.										JE0060	Q 235 532	Q 4 710.64	Q 4 239.56	Q 3 768.48	Q 3 297.45	Q 2 826.38	Q 2 355.32	Q 1 884.36	Q 1 413.20	Q 942.12	Q 471.07	Q 235.53
JEEP	CHEROKEE COUNTRY	CAMIONETA											JE0005	Q 250 340	Q 5 006.84	Q 4 506.16	Q 4 005.48	Q 3 504.78	Q 3 004.11	Q 2 503.42	Q 2 002.74	Q 1 502.06	Q 1 001.37	Q 500.69	Q 250.34
JEEP	CHEROKEE CUSTOM	CAMIONETA											JE0006	Q 204 670	Q 4 093.40	Q 3 684.05	Q 3 274.72	Q 2 865.38	Q 2 456.04	Q 2 046.70	Q 1 637.36	Q 1 228.02	Q 818.68	Q 409.34	Q 204.67
JEEP	CHEROKEE LAREDO	CAMIONETA											JE0007	Q 250 000	Q 5 000.00	Q 4 500.00	Q 4 000.00	Q 3 500.00	Q 3 000.00	Q 2 500.00	Q 2 000.00	Q 1 500.00	Q 1 000.00	Q 500.00	Q 250.00

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASENTOS	TONELAJE	BAJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPOSIBLE 2019	MODELO																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
															2018	2019	2024	2023	2022	2021	2020	2019	2018	2017																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
															1%	1.4%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
JETOUR																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		</

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															1%	5.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%	
KAWASAKI	KLX 150	MOTO	150 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2	2	2	1	1	KW0091	Q 19,900	Q 388.00	Q 358.20	Q 316.40	Q 278.60	Q 238.80	Q 198.00	Q 168.20	Q 150.00	Q 150.00		
KAWASAKI	KLX 230	MOTO	233 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2	2	1	1	1	KW0101	Q 36,000	Q 720.00	Q 648.00	Q 576.00	Q 504.00	Q 432.00	Q 360.00	Q 288.00	Q 216.00	Q 150.00	Q 150.00	
KAWASAKI	KLX 250	MOTO	250 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2	2	1	1	1	KW0214	Q 55,285	Q 1,106.72	Q 1,175.15	Q 1,044.58	Q 914.01	Q 783.44	Q 652.86	Q 522.29	Q 391.72	Q 261.15	Q 150.00	
KAWASAKI	KLX 300	MOTO	300 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2	2	1	1	1	KW0102	Q 44,000	Q 880.00	Q 792.00	Q 704.00	Q 616.00	Q 528.00	Q 440.00	Q 360.00	Q 264.00	Q 176.00	Q 150.00	
KAWASAKI	KLX 300 SM	MOTO	292 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2	2	1	1	1	KW0112	Q 51,900	Q 1,038.00	Q 934.20	Q 830.40	Q 726.60	Q 622.80	Q 519.00	Q 415.20	Q 311.40	Q 207.60	Q 150.00	
KAWASAKI	KLX 450	MOTO	450 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2	2	1	1	1	KW0075	Q 84,622	Q 1,686.44	Q 1,528.90	Q 1,357.16	Q 1,187.51	Q 1,017.87	Q 846.22	Q 675.68	Q 505.94	Q 335.29	Q 169.62	
KAWASAKI	KLX 650	MOTO	650 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2	2	1	1	1	KW0016	Q 76,000	Q 1,520.00	Q 1,368.00	Q 1,216.00	Q 1,064.00	Q 912.00	Q 760.00	Q 608.00	Q 456.00	Q 304.00	Q 150.00	
KAWASAKI	KLX110	MOTO	111 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2	2	1	1	1	KW0249	Q 29,000	Q 580.00	Q 504.00	Q 446.00	Q 392.00	Q 336.00	Q 280.00	Q 224.00	Q 168.00	Q 150.00	Q 150.00	
KAWASAKI	KLX140	MOTO	144 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2	2	1	1	1	KW0250	Q 27,900	Q 558.00	Q 502.20	Q 446.40	Q 390.60	Q 334.80	Q 279.00	Q 223.20	Q 167.40	Q 150.00	Q 150.00	
KAWASAKI	KSF 250 MOJAVE	CUATRIMOTO	250 C.C.			ATV MECANICA TRACCION TRASERA	GASOLINA	2	2	1	1	1	KW0021	Q 41,266	Q 825.32	Q 743.78	Q 660.26	Q 577.73	Q 495.20	Q 412.66	Q 330.13	Q 247.60	Q 165.07	Q 150.00	
KAWASAKI	KSF400	CUATRIMOTO	400 C.C.			ATV MECANICA TRACCION TRASERA	GASOLINA	2	2	1	1	1	KW0046	Q 85,000	Q 1,700.00	Q 1,530.00	Q 1,360.00	Q 1,190.00	Q 1,020.00	Q 850.00	Q 680.00	Q 510.00	Q 340.00	Q 170.00	
KAWASAKI	KI	MOTO	100 C.C.			MOTOCROSS MECANICA TRACCION TRASERA	GASOLINA	1	2	1	1	1	KW0090	Q 35,518	Q 710.36	Q 639.33	Q 568.29	Q 497.26	Q 426.22	Q 355.18	Q 284.15	Q 213.11	Q 150.00	Q 150.00	
KAWASAKI	KI 112	MOTO	112 C.C.			MOTOCROSS MECANICA TRACCION TRASERA	GASOLINA	1	2	1	1	1	KW0113	Q 49,900	Q 998.00	Q 888.20	Q 798.40	Q 698.60	Q 598.80	Q 499.00	Q 399.20	Q 299.40	Q 199.60	Q 150.00	
KAWASAKI	KI 250	MOTO	250 C.C.			MOTOCROSS MECANICA TRACCION TRASERA	GASOLINA	1	2	1	1	1	KW0017	Q 90,000	Q 1,800.00	Q 1,640.00	Q 1,480.00	Q 1,320.00	Q 960.00	Q 800.00	Q 640.00	Q 480.00	Q 320.00	Q 160.00	
KAWASAKI	KI 450	MOTO	450 C.C.			MOTOCROSS MECANICA TRACCION TRASERA	GASOLINA	1	2	1	1	1	KW0018	Q 90,000	Q 1,800.00	Q 1,620.00	Q 1,440.00	Q 1,260.00	Q 960.00	Q 720.00	Q 540.00	Q 360.00	Q 180.00	Q 150.00	
KAWASAKI	KI65	MOTO	65 C.C.			MOTOCROSS MECANICA TRACCION TRASERA	GASOLINA	1	2	1	1	1	KW0051	Q 44,900	Q 898.00	Q 808.20	Q 718.40	Q 628.60	Q 538.80	Q 449.00	Q 359.20	Q 269.40	Q 179.60	Q 150.00	
KAWASAKI	KI65	MOTO	65 C.C.			MOTOCROSS MECANICA TRACCION TRASERA	GASOLINA	1	2	1	1	1	KW0069	Q 49,900	Q 998.00	Q 898.20	Q 798.40	Q 698.60	Q 598.80	Q 499.00	Q 399.20	Q 299.40	Q 199.60	Q 150.00	
KAWASAKI	KZ 100 POLICE	MOTO	100 C.C.			TOURING MECANICA TRACCION TRASERA	GASOLINA	2	2	4	1	1	KW0092	Q 91,580	Q 1,831.60	Q 1,648.44	Q 1,465.28	Q 1,282.12	Q 1,099.96	Q 915.80	Q 732.64	Q 549.48	Q 366.32	Q 183.16	
KAWASAKI	KZ 305	MOTO	306 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	1	2	1	1	1	KW0019	Q 17,340	Q 346.80	Q 312.12	Q 277.44	Q 242.76	Q 208.08	Q 173.40	Q 138.00	Q 103.00	Q 78.00	Q 150.00	
KAWASAKI	MULE 2510	VEHICULO RUSTICO	990 C.C.			UTV AUTOMATICA 4X4	GASOLINA	2	2	1	1	1	KW0045	Q 120,000	Q 2,400.00	Q 2,160.00	Q 1,920.00	Q 1,680.00	Q 1,440.00	Q 1,200.00	Q 960.00	Q 720.00	Q 480.00	Q 240.00	
KAWASAKI	MULE 3010	VEHICULO RUSTICO	990 C.C.			UTV AUTOMATICA 4X4	GASOLINA	4	2	2	1	1	KW0044	Q 120,000	Q 2,400.00	Q 2,160.00	Q 1,920.00	Q 1,680.00	Q 1,440.00	Q 1,200.00	Q 960.00	Q 720.00	Q 480.00	Q 240.00	
KAWASAKI	MULE 400	VEHICULO RUSTICO	400 C.C.			UTV AUTOMATICA 4X4	GASOLINA	4	2	2	1	1	KW0103	Q 89,000	Q 1,780.00	Q 1,602.00	Q 1,424.00	Q 1,246.00	Q 968.00	Q 790.00	Q 612.00	Q 434.00	Q 256.00	Q 128.00	
KAWASAKI	MULE 550	VEHICULO RUSTICO	550 C.C.			UTV AUTOMATICA 4X4	GASOLINA	4	2	2	1	1	KW0023	Q 87,830	Q 1,756.60	Q 1,572.94	Q 1,389.28	Q 1,205.62	Q 949.82	Q 819.96	Q 678.30	Q 542.64	Q 406.98	Q 271.32	Q 120.00
KAWASAKI	MULE 610DC.S.E	VEHICULO RUSTICO	400 C.C.			UTV AUTOMATICA 4X4	GASOLINA	4	2	2	1	1	KW0073	Q 77,411	Q 1,548.22	Q 1,393.40	Q 1,238.58	Q 1,083.76	Q 928.94	Q 774.11	Q 619.29	Q 464.47	Q 309.65	Q 120.00	
KAWASAKI	MULE PRO	VEHICULO RUSTICO	912 C.C.			UTV AUTOMATICA 4X4	GASOLINA	6	2	2	1	1	KW0074	Q 186,000	Q 3,720.00	Q 3,348.00	Q 2,976.00	Q 2,592.00	Q 2,220.00	Q 1,860.00	Q 1,488.00	Q 1,116.00	Q 744.00	Q 372.00	
KAWASAKI	MULE PRO DXT	VEHICULO RUSTICO	993 C.C.			UTV AUTOMATICA 4X4	DIESEL	2	2	2	1	1	KW0105	Q 191,785	Q 3,836.70	Q 3,421.13	Q 3,006.56	Q 2,592.00	Q 2,177.43	Q 1,762.86	Q 1,348.29	Q 933.71	Q 519.14	Q 259.57	
KAWASAKI	MULE PRO MX	VEHICULO RUSTICO	995 C.C.			UTV AUTOMATICA 4X4	GASOLINA	2	2	1	1	1	KW0114	Q 119,900	Q 2,398.00	Q 2,158.20	Q 1,918.40	Q 1,678.60	Q 1,438.80	Q 1,199.00	Q 959.20	Q 719.40	Q 479.60	Q 239.80	
KAWASAKI	MULE PRO MX	VEHICULO RUSTICO	900 C.C.			UTV AUTOMATICA 4X4	GASOLINA	2	2	1	1	1	KW0092	Q 119,900	Q 2,398.00	Q 2,158.20	Q 1,918.40	Q 1,678.60	Q 1,438.80	Q 1,199.00	Q 959.20	Q 719.40	Q 479.60	Q 239.80	
KAWASAKI	MULE PRO-FXT	VEHICULO RUSTICO	920 C.C.			UTV AUTOMATICA 4X4	GASOLINA	6	2	2	1	1	KW0091	Q 140,000	Q 2,800.00	Q 2,520.00	Q 2,240.00	Q 1,960.00	Q 1,680.00	Q 1,400.00	Q 1,120.00	Q 840.00	Q 560.00	Q 280.00	
KAWASAKI	MULE PRO-FXT 1000 PLAT RANCH	VEHICULO RUSTICO	999 C.C.			UTV AUTOMATICA 4X4	GASOLINA	6	6	2	2	1	KW0131	Q 206,000	Q 4,100.00	Q 3,690.00	Q 3,280.00	Q 2,870.00	Q 2,460.00	Q 2,050.00	Q 1,640.00	Q 1,230.00	Q 820.00	Q 410.00	
KAWASAKI	MULE PRO-FXT 1000 RANCH ED	VEHICULO RUSTICO	999 C.C.			UTV AUTOMATICA 4X4	GASOLINA	6	6	2	2	1	KW0132	Q 197,000	Q 3,940.00	Q 3,540.00	Q 3,150.00	Q 2							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026																										
(Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).																										
MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TORNILLO	LUBRIFICANTES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO											
															2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
															2%	5.8%	14%	14%	1.2%	1.0%	0.8%	0.8%	0.4%	0.2%		
KAWASAKI	ZX	MOTO	600 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2				2	4	KW0040	Q 80,850	Q 1,017.00	Q 1,455.90	Q 1,293.80	Q 1,131.90	Q 970.20	Q 808.90	Q 646.80	Q 485.10	Q 323.40	Q 161.70	
KAWASAKI	ZX	MOTO	600 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2				2	4	KW0041	Q 84,322	Q 1,096.44	Q 1,526.80	Q 1,357.16	Q 1,187.51	Q 1,017.87	Q 848.22	Q 675.56	Q 508.94	Q 339.29	Q 169.65	
KAWASAKI	ZX	MOTO	1,254 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2				2	4	KW0042	Q 113,560	Q 2,271.20	Q 2,844.08	Q 2,584.08	Q 2,221.96	Q 1,959.84	Q 1,682.72	Q 1,336.60	Q 998.48	Q 691.36	Q 454.24	Q 227.12
KAWASAKI	ZX 10R	MOTO	998 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2				2	4	KW0063	Q 90,000	Q 1,800.00	Q 1,820.00	Q 1,640.00	Q 1,280.00	Q 1,080.00	Q 900.00	Q 720.00	Q 540.00	Q 360.00	Q 180.00	
KAWASAKI	ZX 1100 NINJA	MOTO	1,682 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2				2	4	KW0025	Q 114,358	Q 2,287.16	Q 2,058.45	Q 1,829.73	Q 1,601.02	Q 1,372.30	Q 1,143.58	Q 914.87	Q 686.15	Q 457.44	Q 228.72	
KAWASAKI	ZX 14R	MOTO	1,441 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2				2	4	KW0064	Q 158,250	Q 3,125.00	Q 2,812.50	Q 2,500.00	Q 2,187.50	Q 1,875.00	Q 1,562.50	Q 1,250.00	Q 937.50	Q 625.00	Q 312.50	
KAWASAKI	ZX 1600 NINJA	MOTO	1,470 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2				2	4	KW0026	Q 151,798	Q 3,035.72	Q 2,732.15	Q 2,428.58	Q 2,125.01	Q 1,821.44	Q 1,517.86	Q 1,214.29	Q 910.72	Q 607.15	Q 303.58	
KAWASAKI	ZX 600 NINJA	MOTO	600 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2				2	4	KW0029	Q 105,000	Q 2,100.00	Q 1,890.00	Q 1,680.00	Q 1,470.00	Q 1,260.00	Q 1,050.00	Q 840.00	Q 630.00	Q 420.00	Q 210.00	
KAWASAKI	ZX 6R	MOTO	636 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2				2	4	KW0065	Q 105,000	Q 2,100.00	Q 1,890.00	Q 1,680.00	Q 1,470.00	Q 1,260.00	Q 1,050.00	Q 840.00	Q 630.00	Q 420.00	Q 210.00	
KAWASAKI	ZX 750 NINJA	MOTO	750 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2				2	4	KW0030	Q 105,000	Q 2,100.00	Q 1,890.00	Q 1,680.00	Q 1,470.00	Q 1,260.00	Q 1,050.00	Q 840.00	Q 630.00	Q 420.00	Q 210.00	
KAWASAKI	ZX 900 NINJA	MOTO	900 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2				2	4	KW0031	Q 120,000	Q 2,400.00	Q 2,160.00	Q 1,920.00	Q 1,680.00	Q 1,440.00	Q 1,200.00	Q 960.00	Q 720.00	Q 480.00	Q 240.00	
KAYO																										
KAYO	A150	CUATRIMOTO	150 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO015	Q 15,169	Q 302.19	Q 271.97	Q 241.75	Q 211.53	Q 181.32	Q 151.10	Q 120.88	Q 90.66	Q 60.44	Q 30.22	
KAYO	A180	CUATRIMOTO	180 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO016	Q 19,917	Q 398.34	Q 358.51	Q 318.68	Q 278.84	Q 238.01	Q 198.17	Q 158.34	Q 118.50	Q 78.66	Q 38.82	
KAYO	A200	CUATRIMOTO	200 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO017	Q 22,604	Q 453.28	Q 407.96	Q 363.83	Q 319.70	Q 275.57	Q 231.44	Q 187.31	Q 143.18	Q 92.05	Q 46.02	
KAYO	A300	CUATRIMOTO	300 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO018	Q 40,865	Q 817.30	Q 735.87	Q 653.44	Q 571.01	Q 488.58	Q 406.15	Q 323.72	Q 241.29	Q 158.86	Q 76.43	
KAYO	A50	CUATRIMOTO	50 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO019	Q 1,948	Q 38.96	Q 35.00	Q 31.04	Q 27.08	Q 23.12	Q 19.16	Q 15.20	Q 11.24	Q 7.28	Q 3.32	
KAYO	AT110	CUATRIMOTO	110 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO004	Q 3,955	Q 79.10	Q 71.20	Q 63.30	Q 55.40	Q 47.50	Q 39.60	Q 31.70	Q 23.80	Q 15.90	Q 7.95	
KAYO	AU110	CUATRIMOTO	110 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO020	Q 11,675	Q 233.51	Q 210.16	Q 186.81	Q 163.46	Q 140.11	Q 116.76	Q 93.41	Q 70.06	Q 46.71	Q 23.36	
KAYO	AU125	CUATRIMOTO	125 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO021	Q 12,019	Q 240.38	Q 216.34	Q 192.30	Q 168.26	Q 144.22	Q 120.18	Q 96.14	Q 72.10	Q 48.06	Q 24.03	
KAYO	AU150	CUATRIMOTO	150 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO022	Q 15,796	Q 315.93	Q 284.33	Q 252.74	Q 221.15	Q 189.56	Q 157.97	Q 126.38	Q 94.79	Q 63.19	Q 31.59	
KAYO	AU150CVT	CUATRIMOTO	150 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO005	Q 17,513	Q 350.27	Q 315.24	Q 280.21	Q 245.19	Q 210.16	Q 175.14	Q 140.11	Q 105.08	Q 70.06	Q 35.03	
KAYO	AU180	CUATRIMOTO	180 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO024	Q 22,664	Q 453.28	Q 407.96	Q 362.83	Q 317.70	Q 272.57	Q 227.44	Q 182.31	Q 137.18	Q 92.05	Q 46.02	
KAYO	AU200	CUATRIMOTO	196 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO007	Q 15,414	Q 308.29	Q 277.48	Q 246.67	Q 215.86	Q 185.05	Q 154.24	Q 123.43	Q 92.62	Q 61.81	Q 30.90	
KAYO	AU300	CUATRIMOTO	300 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO023	Q 42,238	Q 844.77	Q 760.29	Q 675.82	Q 591.34	Q 506.86	Q 422.39	Q 337.91	Q 253.43	Q 168.95	Q 84.47	
KAYO	AU350-A	CUATRIMOTO	271 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO008	Q 23,138	Q 462.76	Q 416.49	Q 370.21	Q 323.94	Q 277.66	Q 231.38	Q 185.11	Q 138.84	Q 92.57	Q 46.28	
KAYO	AJ70	CUATRIMOTO	72 C.C.			ATV AUTOMATICA	GASOLINA	2				2	1	KAO009	Q 4,360	Q 87.20	Q 78.40	Q 69.60	Q 60.80	Q 52.00	Q 43.20	Q 34.40	Q 25.60	Q 16.80	Q 8.40	
KAYO	E450	CUATRIMOTO		500 WATTS.		ATV AUTOMATICA	ELECTRICO	2				2		KAO005	Q 4,368	Q 87.36	Q 78.72	Q 69.60	Q 60.80	Q 52.00	Q 43.20	Q 34.40	Q 25.60	Q 16.80	Q 8.40	
KAYO	E470	CUATRIMOTO		500 WATTS.		ATV AUTOMATICA	ELECTRICO	2				2		KAO024	Q 9,271	Q 185.43	Q 166.89	Q 148.35	Q 129.81	Q 111.27	Q 92.73	Q 74.19	Q 55.65	Q 37.11	Q 18.57	
KAYO	E650	GO-KART		500 WATTS.		ATV AUTOMATICA	ELECTRICO	2				2		KAO025	Q 4,878	Q 97.56	Q 88.10	Q 78.64	Q 69.18	Q 59.72	Q 50.26	Q 40.80	Q 31.34	Q 21.88	Q 12.42	
KAYO	E870	GO-KART		500 WATTS.		ATV AUTOMATICA	ELECTRICO	1				2		KAO026	Q 9,241	Q 184.82	Q 166.28	Q 147.74	Q 129.20	Q 110.66	Q 92.12	Q 73.58	Q 55.04	Q 36.50	Q 17.96	

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.2%		
KIA	K700	CAMION	2,700 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	8	1	2	4	K00059	Q 188,875	Q 3,331.50	Q 3,002.75	Q 2,670.00	Q 2,336.25	Q 2,002.50	Q 1,668.75	Q 1,335.00	Q 1,001.25	Q 667.50	Q 333.75	
KIA	K5	AUTOMOVIL	1,400 C.C.			SEDAN	GASOLINA	4	5			2	4	K00078	Q 187,768	Q 3,305.36	Q 3,019.83	Q 2,684.29	Q 2,348.76	Q 2,013.22	Q 1,677.68	Q 1,342.15	Q 1,006.61	Q 671.08	Q 335.54
KIA	K3 CERATO LX	AUTOMOVIL	1,600 C.C.										K00045	Q 115,984	Q 2,319.68	Q 2,067.72	Q 1,854.75	Q 1,623.78	Q 1,391.81	Q 1,159.84	Q 927.88	Q 695.91	Q 463.94	Q 231.97	
KIA	K3 CERATO SX	AUTOMOVIL	1,600 C.C.										K00046	Q 157,054	Q 3,141.08	Q 2,828.96	Q 2,512.87	Q 2,198.78	Q 1,884.65	Q 1,570.54	Q 1,256.44	Q 942.33	Q 628.22	Q 314.11	
KIA	K3 CROSS	CAMIONETA	1,600 C.C.			AUTOMATICA	GASOLINA	5	5			2	4	K00079	Q 174,018	Q 3,480.36	Q 3,132.33	Q 2,784.29	Q 2,436.26	Q 2,088.22	Q 1,740.18	Q 1,392.15	Q 1,044.11	Q 695.08	Q 348.04
KIA	K300I	CAMION	3,000 C.C.			GRADO 5 MECANICA 4X2	DIESEL	2	3	2	2	4	K00038	Q 146,339	Q 2,925.78	Q 2,634.11	Q 2,341.43	Q 2,048.75	Q 1,755.08	Q 1,463.40	Q 1,170.72	Q 878.04	Q 585.36	Q 292.68	
KIA	K3 QUORIS	MICROBUS	3,000 C.C.										K00048	Q 339,138	Q 6,783.92	Q 6,105.83	Q 5,427.14	Q 4,748.75	Q 4,070.36	Q 3,391.96	Q 2,713.57	Q 2,035.18	Q 1,356.79	Q 678.40	
KIA	MAGENTIS	AUTOMOVIL	2,000 C.C.										K00026	Q 124,900	Q 2,488.00	Q 2,248.20	Q 1,998.40	Q 1,748.60	Q 1,488.80	Q 1,249.00	Q 999.20	Q 749.40	Q 499.60	Q 249.80	
KIA	MASTER	MICROBUS	2,500 C.C.										K00019	Q 165,266	Q 3,305.32	Q 2,974.78	Q 2,644.26	Q 2,313.73	Q 1,983.20	Q 1,652.66	Q 1,322.13	Q 991.60	Q 661.07	Q 330.54	
KIA	MORAVE	CAMIONETA	3,800 C.C.										K00034	Q 255,356	Q 5,107.16	Q 4,596.45	Q 4,085.73	Q 3,575.02	Q 3,064.30	Q 2,553.58	Q 2,042.87	Q 1,532.15	Q 1,021.44	Q 510.72	
KIA	NIRO	CAMIONETA	1,600 C.C.		150 KW.	AUTOMATICA 4X2	HIBRIDO	5	5			2	4	K00075	Q 223,125	Q 4,462.50	Q 4,018.25	Q 3,570.00	Q 3,123.75	Q 2,677.50	Q 2,231.25	Q 1,786.00	Q 1,338.75	Q 893.50	Q 446.25
KIA	OPTIMA	AUTOMOVIL	2,000 C.C.										K00030	Q 176,386	Q 3,527.92	Q 3,211.12	Q 2,854.34	Q 2,497.55	Q 2,140.76	Q 1,783.96	Q 1,427.17	Q 1,070.38	Q 713.59	Q 356.80	
KIA	OPTIMA EX	AUTOMOVIL	2,400 C.C.			SEDAN							K00025	Q 154,690	Q 2,089.80	Q 1,889.82	Q 1,678.84	Q 1,469.86	Q 1,259.88	Q 1,049.90	Q 839.92	Q 629.94	Q 419.96	Q 220.00	
KIA	PICANTO EX	AUTOMOVIL	999 C.C.			HATCHBACK							K00035	Q 203,484	Q 4,069.68	Q 3,662.72	Q 3,255.75	Q 2,848.78	Q 2,441.81	Q 2,034.84	Q 1,627.86	Q 1,220.89	Q 813.94	Q 406.97	
KIA	PICANTO EX	AUTOMOVIL	1,200 C.C.			HATCHBACK							K00051	Q 96,446	Q 1,908.92	Q 1,718.03	Q 1,527.14	Q 1,336.25	Q 1,145.36	Q 954.46	Q 763.57	Q 572.68	Q 381.79	Q 220.00	
KIA	PICANTO EX	AUTOMOVIL	1,200 C.C.			GT AUTOMATICA 4X2	GASOLINA	5	5			2	4	K00029	Q 133,839	Q 2,676.78	Q 2,409.11	Q 2,141.43	Q 1,873.76	Q 1,606.08	Q 1,338.40	Q 1,070.72	Q 803.04	Q 535.36	Q 267.68
KIA	PICANTO L	AUTOMOVIL	1,000 C.C.			HATCHBACK							K00056	Q 57,945	Q 1,158.92	Q 1,043.03	Q 927.14	Q 811.25	Q 695.36	Q 579.46	Q 463.57	Q 347.68	Q 231.78	Q 120.00	
KIA	PICANTO LX	AUTOMOVIL	1,000 C.C.			HATCHBACK AUTOMATICA							K00062	Q 78,482	Q 1,569.64	Q 1,413.88	Q 1,255.72	Q 1,098.75	Q 941.79	Q 784.82	Q 627.86	Q 470.90	Q 313.93	Q 220.00	
KIA	PICANTO LX	AUTOMOVIL	1,000 C.C.			HATCHBACK MECANICA							K00090	Q 57,946	Q 1,158.92	Q 1,043.03	Q 927.14	Q 811.25	Q 695.36	Q 579.46	Q 463.57	Q 347.68	Q 231.78	Q 120.00	
KIA	PICANTO LX	AUTOMOVIL	1,200 C.C.			HATCHBACK 4X2	GASOLINA	5	5			2	4	K00039	Q 107,054	Q 2,141.08	Q 1,926.97	Q 1,712.86	Q 1,498.75	Q 1,284.65	Q 1,070.54	Q 856.43	Q 642.33	Q 428.22	Q 220.00
KIA	PREGIO	MICROBUS						5					K00031	Q 136,690	Q 2,771.80	Q 2,484.82	Q 2,217.44	Q 1,940.26	Q 1,663.08	Q 1,385.90	Q 1,108.72	Q 831.54	Q 554.36	Q 277.18	
KIA	PREGIO 12C	MICROBUS	2,700 C.C.										K00019	Q 123,102	Q 2,462.04	Q 2,215.84	Q 1,969.64	Q 1,723.43	Q 1,477.23	Q 1,231.02	Q 984.82	Q 738.62	Q 492.41	Q 246.21	
KIA	PRIDE	AUTOMOVIL	1,300 C.C.										K00007	Q 72,236	Q 1,444.72	Q 1,300.25	Q 1,155.75	Q 1,011.31	Q 866.84	Q 722.36	Q 577.89	Q 433.42	Q 288.95	Q 120.00	
KIA	RIO EX	AUTOMOVIL	1,400 C.C.			HATCHBACK AUTOMATICA 4X2	GASOLINA	5	5			2	4	K00040	Q 125,695	Q 2,533.83	Q 2,280.54	Q 2,027.15	Q 1,773.76	Q 1,520.36	Q 1,266.97	Q 1,013.58	Q 760.18	Q 506.79	Q 253.40
KIA	RIO EX	AUTOMOVIL	1,400 C.C.			HATCHBACK MECANICA							K00091	Q 118,891	Q 2,373.22	Q 2,135.90	Q 1,896.58	Q 1,661.25	Q 1,423.93	Q 1,186.61	Q 948.29	Q 711.97	Q 474.65	Q 237.33	
KIA	RIO EX	AUTOMOVIL	1,400 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5			2	4	K00062	Q 129,375	Q 2,587.50	Q 2,328.75	Q 2,070.00	Q 1,811.25	Q 1,552.50	Q 1,293.75	Q 1,035.00	Q 776.25	Q 517.50	Q 258.75
KIA	RIO LX	AUTOMOVIL	1,400 C.C.			SEDAN MECANICA							K00041	Q 115,605	Q 2,312.50	Q 2,061.25	Q 1,850.00	Q 1,618.75	Q 1,387.50	Q 1,156.25	Q 925.00	Q 693.75	Q 462.50	Q 231.25	
KIA	RIO RS	AUTOMOVIL	1,300 C.C.										K00020	Q 81,516	Q 1,630.32	Q 1,547.29	Q 1,454.26	Q 1,361.23	Q 1,268.20	Q 1,175.17	Q 1,082.14	Q 989.11	Q 896.08	Q 803.05	Q 710.02
KIA	RIO RS	AUTOMOVIL	1,500 C.C.										K00021	Q 91,516	Q 1,830.82	Q 1,647.29	Q 1,464.26	Q 1,281.23	Q 1,098.20	Q 915.16	Q 732.13	Q 549.10	Q 366.07	Q 220.00	
KIA	S 1300	AUTOMOVIL	1,300 C.C.										K00099	Q 30,070	Q 601.40	Q 541.28	Q 481.12	Q 420.98	Q 360.84	Q 300.70	Q 240.56	Q 220.00	Q 220.00	Q 220.00	
KIA	SECONA	CAMIONETA	2,200 C.C.										K00032	Q 258,839	Q 5,176.78	Q 4,699.11	Q 4,141.43	Q 3,623.75	Q 3,106.07	Q 2,588.39	Q 2,070.72	Q 1,553.04	Q 1,035.36	Q 517.68	
KIA	SELTOS	CAMIONETA	1,600 C.C.			AUTOMATICA 4X2	GASOLINA	5	5			2	4	K00063	Q 190,009	Q 3,801.78	Q 3,421.81	Q 3,041.43	Q 2,661.26	Q 2,281.08	Q 1,900.90	Q 1,520.72	Q 1,140.54	Q 760.36	Q 380.18
KIA	SELTOS EX	CAMIONETA	1,600 C.C.			MECANICA							K00063												

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	BATERÍAS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
KOVE	800X PRO	MOTO	800 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	2	KV0007	Q 81.804	Q 1.236.03	Q 1.112.47	Q 986.86	Q 866.26	Q 741.85	Q 618.04	Q 494.43	Q 370.83	Q 247.22	Q 150.00
KOVE	NK021R	MOTO	321 C.C.			SPORT	GASOLINA	2			2	2	KV0008	Q 36.825	Q 712.50	Q 641.25	Q 570.00	Q 498.75	Q 427.50	Q 356.25	Q 285.00	Q 213.75	Q 150.00	Q 150.00
KOVE	NK021RR	MOTO	321 C.C.			RACING	GASOLINA	2			2	2	KV0009	Q 38.304	Q 766.08	Q 689.47	Q 612.86	Q 536.25	Q 460.65	Q 383.04	Q 306.43	Q 229.83	Q 153.22	Q 150.00
KTW																								
KTW	125 XDW	MOTO	125 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0027	Q 54.899	Q 1.097.98	Q 986.18	Q 878.38	Q 769.59	Q 659.79	Q 548.99	Q 439.20	Q 329.40	Q 219.60	Q 150.00
KTW	1290 SUPER DUKE GT	MOTO	1.290 C.C.			URBANA MECANICA	GASOLINA	2	2	2	2	2	KT0067	Q 144.231	Q 2.884.62	Q 2.596.19	Q 2.302.70	Q 2.019.24	Q 1.730.77	Q 1.442.31	Q 1.153.85	Q 865.39	Q 576.93	Q 286.47
KTW	1290 SUPER DUKE R STD	MOTO	1.290 C.C.			URBANA MECANICA	GASOLINA	2	2	2	2	2	KT0068	Q 128.105	Q 2.562.10	Q 2.325.89	Q 2.045.68	Q 1.753.47	Q 1.537.26	Q 1.291.05	Q 1.034.84	Q 768.63	Q 512.42	Q 256.21
KTW	250 ADV	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0049	Q 33.571	Q 671.43	Q 604.29	Q 537.15	Q 470.00	Q 402.86	Q 335.72	Q 268.58	Q 201.43	Q 150.00	Q 150.00
KTW	250 XC-F	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0059	Q 72.881	Q 1.459.62	Q 1.313.66	Q 1.167.69	Q 1.021.73	Q 875.77	Q 729.81	Q 583.95	Q 437.99	Q 291.93	Q 150.00
KTW	250 XC-W	MOTO	249 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	KT0100	Q 67.856	Q 1.357.13	Q 1.221.42	Q 1.085.71	Q 949.99	Q 814.28	Q 678.57	Q 542.86	Q 407.14	Q 271.43	Q 150.00
KTW	350 EXC-F	MOTO	349 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	KT0101	Q 78.236	Q 1.524.72	Q 1.372.25	Q 1.218.77	Q 1.067.30	Q 914.83	Q 782.36	Q 659.89	Q 517.42	Q 394.96	Q 192.48
KTW	350 EXC-F SIX DAYS	MOTO	350 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0070	Q 84.989	Q 1.699.89	Q 1.528.99	Q 1.359.99	Q 1.189.99	Q 1.020.00	Q 869.00	Q 710.00	Q 550.00	Q 400.00	Q 170.00
KTW	350 XC-F	MOTO	350 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0071	Q 74.406	Q 1.488.10	Q 1.339.29	Q 1.190.48	Q 1.041.67	Q 892.86	Q 744.05	Q 595.24	Q 446.43	Q 297.62	Q 150.00
KTW	390 ADV	MOTO	390 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0050	Q 43.303	Q 866.06	Q 775.45	Q 692.85	Q 606.24	Q 519.64	Q 433.03	Q 346.43	Q 259.82	Q 173.22	Q 150.00
KTW	450 EXC-F	MOTO	450 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0072	Q 98.475	Q 1.969.56	Q 1.732.55	Q 1.595.60	Q 1.458.65	Q 1.319.70	Q 1.184.75	Q 1.047.80	Q 910.85	Q 773.90	Q 150.00
KTW	450 EXC-F SIX DAYS	MOTO	450 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0073	Q 76.426	Q 1.528.56	Q 1.378.71	Q 1.222.85	Q 1.069.99	Q 917.14	Q 784.28	Q 651.43	Q 498.57	Q 390.72	Q 192.86
KTW	450 SX-F	MOTO	450 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	KT0102	Q 63.735	Q 1.274.72	Q 1.147.25	Q 1.018.77	Q 892.30	Q 754.83	Q 637.36	Q 509.89	Q 382.42	Q 254.96	Q 150.00
KTW	450 SX-F FAC	MOTO	450 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0074	Q 72.359	Q 1.447.19	Q 1.302.47	Q 1.157.75	Q 1.013.03	Q 868.51	Q 723.60	Q 578.88	Q 434.16	Q 289.44	Q 150.00
KTW	490 ADV	MOTO	490 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0051	Q 39.148	Q 782.96	Q 704.98	Q 626.37	Q 548.07	Q 469.78	Q 391.48	Q 313.19	Q 234.89	Q 156.60	Q 150.00
KTW	500 EXC-F	MOTO	500 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0075	Q 79.959	Q 1.599.99	Q 1.439.99	Q 1.279.99	Q 1.119.99	Q 960.00	Q 800.00	Q 640.00	Q 480.00	Q 320.00	Q 150.00
KTW	500 EXC-F SIX DAYS	MOTO	500 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0076	Q 80.842	Q 1.612.85	Q 1.451.56	Q 1.290.26	Q 1.128.99	Q 967.71	Q 806.43	Q 645.14	Q 483.86	Q 322.57	Q 161.29
KTW	690 ENDURO R	MOTO	690 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0092	Q 82.856	Q 1.657.13	Q 1.491.42	Q 1.325.71	Q 1.159.99	Q 994.28	Q 826.57	Q 669.86	Q 497.14	Q 331.43	Q 165.72
KTW	690 SM	MOTO	690 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0091	Q 75.096	Q 1.501.93	Q 1.351.74	Q 1.201.54	Q 1.051.35	Q 901.16	Q 750.97	Q 602.77	Q 450.58	Q 300.39	Q 150.20
KTW	690 SMC R	MOTO	690 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0077	Q 95.778	Q 1.915.57	Q 1.724.02	Q 1.532.48	Q 1.340.99	Q 1.149.35	Q 957.79	Q 766.23	Q 574.68	Q 383.12	Q 191.56
KTW	85 SX 1714	MOTO	85 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0078	Q 42.489	Q 849.99	Q 764.99	Q 679.99	Q 594.99	Q 510.00	Q 425.00	Q 340.00	Q 255.00	Q 170.00	Q 150.00
KTW	85 SX 1816	MOTO	85 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0079	Q 41.741	Q 834.83	Q 751.34	Q 667.86	Q 584.38	Q 500.90	Q 417.42	Q 333.93	Q 250.45	Q 166.97	Q 150.00
KTW	990 SM	MOTO	990 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2	2	2	2	2	KT0002	Q 137.589	Q 2.751.78	Q 2.476.61	Q 2.201.43	Q 1.926.25	Q 1.651.08	Q 1.375.90	Q 1.100.72	Q 826.54	Q 550.36	Q 275.18
KTW	ADVENT-R-RALLY-K-830	MOTO	880 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	2	KT0090	Q 189.289	Q 3.786.70	Q 3.407.13	Q 3.028.56	Q 2.649.99	Q 2.271.42	Q 1.892.85	Q 1.514.28	Q 1.136.71	Q 797.14	Q 378.57
KTW	ADVENTUR 1190	MOTO	1.190 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2	2	2	2	2	KT0004	Q 196.830	Q 3.937.60	Q 3.636.34	Q 3.286.08	Q 2.930.82	Q 2.623.99	Q 2.268.30	Q 1.948.04	Q 1.611.79	Q 1.274.52	Q 337.26
KTW	ADVENTUR 990	MOTO	990 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	2	KT0003	Q 141.864	Q 2.837.08	Q 2.553.36	Q 2.269.67	Q 1.986.96	Q 1.702.25	Q 1.418.54	Q 1.134.84	Q 851.19	Q 567.42	Q 283.71
KTW	ADVENTURE 1090	MOTO	1.090 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	2	KT0028	Q 87.071	Q 1.741.43	Q 1.567.29	Q 1.392.15	Q 1.219.00	Q 1.044.86	Q 870.72	Q 696.58	Q 522.43	Q 348.29	Q 174.15
KTW	ADVENTURE 1090 R	MOTO	1.090 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	2	KT0029	Q 87.071	Q 1.741.43	Q 1.567.29	Q 1.392.15	Q 1.219.00	Q 1.044.86	Q 870.72	Q 696.58	Q 522.43	Q 348.29	Q 174.15
KTW	ADVENTURE																							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.4%	1.1%	1.2%	1.0%	0.8%	0.6%	0.2%	
KTU	SUPER DUKE 1290	MOTO	1290 C.C.			URBANA MECANICA	GASOLINA	2			2	2	KT0040	Q 128.105	Q 2.562.10	Q 2.305.89	Q 2.048.68	Q 1.793.47	Q 1.537.26	Q 1.281.95	Q 1.024.84	Q 768.53	Q 512.42	Q 256.21
KTU	SX 125	MOTO	125 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0041	Q 86.886	Q 1.333.32	Q 1.199.99	Q 1.066.66	Q 933.33	Q 800.00	Q 666.66	Q 533.33	Q 400.00	Q 266.67	Q 150.00
KTU	SX 125-M	MOTO	125 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0045	Q 52.250	Q 1.045.00	Q 940.50	Q 836.00	Q 731.50	Q 627.00	Q 522.50	Q 418.00	Q 313.50	Q 209.00	Q 150.00
KTU	SX 150	MOTO	150 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0042	Q 51.874	Q 1.033.49	Q 936.14	Q 826.79	Q 723.44	Q 620.10	Q 516.75	Q 413.40	Q 310.05	Q 206.70	Q 150.00
KTU	SX 250	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0024	Q 77.142	Q 1.542.85	Q 1.384.58	Q 1.234.28	Q 1.078.99	Q 925.71	Q 771.43	Q 617.14	Q 462.86	Q 308.57	Q 154.29
KTU	SX 50	MOTO	50 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0021	Q 27.472	Q 549.44	Q 494.50	Q 438.56	Q 384.61	Q 328.57	Q 274.72	Q 219.78	Q 164.94	Q 109.00	Q 150.00
KTU	SX 50 MINI	MOTO	50 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0043	Q 27.106	Q 542.10	Q 487.69	Q 433.68	Q 379.47	Q 325.26	Q 271.05	Q 216.84	Q 162.63	Q 109.00	Q 150.00
KTU	SX 65	MOTO	65 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0022	Q 34.054	Q 681.09	Q 612.98	Q 544.87	Q 476.76	Q 408.66	Q 340.55	Q 272.44	Q 204.33	Q 150.00	Q 150.00
KTU	SX 85	MOTO	85 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0023	Q 38.871	Q 777.42	Q 699.66	Q 621.94	Q 544.20	Q 466.46	Q 388.71	Q 310.97	Q 233.23	Q 155.49	Q 150.00
KTU	SX150-M	MOTO	150 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	KT0044	Q 42.856	Q 857.13	Q 771.42	Q 685.71	Q 599.99	Q 514.28	Q 428.57	Q 342.86	Q 257.14	Q 171.43	Q 150.00
KTU	SX-E 5	MOTO			5 K.W.	DOBLE PROPOSITO	ELECTRICO	2			2		KT0069	Q 37.856	Q 757.13	Q 681.42	Q 605.71	Q 529.99	Q 454.28	Q 378.57	Q 302.86	Q 227.14	Q 151.43	Q 150.00
KTU	SXF 250	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0025	Q 52.156	Q 1.043.12	Q 1.118.81	Q 994.50	Q 870.19	Q 745.88	Q 621.56	Q 497.25	Q 372.94	Q 248.63	Q 150.00
KTU	SXF 350	MOTO	350 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0026	Q 55.714	Q 1.114.28	Q 1.182.85	Q 1.051.42	Q 919.99	Q 786.57	Q 657.14	Q 525.71	Q 394.29	Q 262.86	Q 150.00
KTU	SXF-P 350	MOTO	350 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	KT0069	Q 53.168	Q 1.063.73	Q 1.137.36	Q 1.010.96	Q 884.61	Q 758.24	Q 631.87	Q 505.49	Q 379.12	Q 252.75	Q 150.00
KTU	SXF 450	MOTO	450 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0044	Q 86.265	Q 1.725.70	Q 1.581.13	Q 1.386.56	Q 1.200.56	Q 1.016.56	Q 832.56	Q 648.56	Q 464.56	Q 280.56	Q 150.00
KTU	SX-F-250-FACT-EDIT	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0069	Q 62.786	Q 1.255.72	Q 1.130.15	Q 1.004.58	Q 879.00	Q 753.43	Q 627.86	Q 502.29	Q 376.72	Q 251.15	Q 150.00
KTU	SX-F-250-TDL	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0065	Q 70.586	Q 1.411.83	Q 1.278.73	Q 1.128.54	Q 968.35	Q 847.16	Q 705.97	Q 564.77	Q 423.58	Q 282.39	Q 150.00
KTU	SX-F-CAROL-450	MOTO	450 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0065	Q 79.643	Q 1.592.86	Q 1.433.58	Q 1.274.29	Q 1.115.00	Q 955.72	Q 796.43	Q 637.15	Q 477.86	Q 318.58	Q 159.29
KTU	SX-F-PRADO-250	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0066	Q 87.806	Q 1.757.13	Q 1.621.42	Q 1.465.71	Q 1.284.99	Q 1.114.28	Q 954.88	Q 795.57	Q 636.28	Q 477.14	Q 318.58
KTU	XC-F-350	MOTO	350 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	KT0067	Q 77.840	Q 1.552.80	Q 1.397.52	Q 1.242.24	Q 1.086.96	Q 931.68	Q 776.40	Q 621.12	Q 465.84	Q 310.56	Q 155.28
KUBOTA																								
KUBOTA	B2320DNWX	TRACTOR AGRICOLA	1,801 C.C.										KU0001	Q 113.900	Q 2.278.00	Q 2.050.20	Q 1.822.40	Q 1.594.00	Q 1.366.50	Q 1.139.00	Q 911.20	Q 683.40	Q 456.00	Q 227.80
KYMCO																								
KYMCO	ACTIV 110	MOTO	110 C.C.				GASOLINA	2			2	1	KY0002	Q 8.920	Q 178.40	Q 160.58	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
KYMCO	AGILITY RS 150	MOTO	149 C.C.			MOTONETA	GASOLINA	2			2	1	KY0024	Q 10.825	Q 216.56	Q 194.90	Q 172.26	Q 151.59	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
KYMCO	DOWN TOWN 300i	MOTO	110 C.C.				GASOLINA	2			2	1	KY0011	Q 42.724	Q 854.48	Q 785.04	Q 693.59	Q 599.14	Q 512.86	Q 427.24	Q 341.30	Q 256.35	Q 170.90	Q 150.00
KYMCO	DOWN TOWN 300i	MOTO	350 C.C.				GASOLINA	2			2	1	KY0013	Q 43.304	Q 866.08	Q 779.68	Q 692.87	Q 599.85	Q 516.85	Q 433.64	Q 346.84	Q 259.83	Q 173.22	Q 150.00
KYMCO	DOWN TOWN 350 JABE	MOTO	350 C.C.				GASOLINA	2			2	1	KY0014	Q 44.634	Q 892.68	Q 803.42	Q 714.15	Q 624.88	Q 535.61	Q 446.34	Q 357.06	Q 267.81	Q 178.94	Q 150.00
KYMCO	DTX 350	MOTO	321 C.C.			MOTONETA	GASOLINA	2			2	1	KY0022	Q 46.636	Q 912.52	Q 731.27	Q 650.02	Q 568.77	Q 487.53	Q 406.29	Q 325.01	Q 243.76	Q 162.51	Q 150.00
KYMCO	MCARE 125	MOTO	125 C.C.			MOTONETA	GASOLINA	2			2	1	KY0021	Q 8.046	Q 160.93	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
KYMCO	MONGOOSE 30S	CUATRIMOTO	90 C.C.			ATV	GASOLINA	2			2	1	KY0025	Q 20.492	Q 409.84	Q 363.66	Q 327.88	Q 289.69	Q 245.91	Q 204.92	Q 163.94	Q 125.00	Q 150.00	Q 150.00
KYMCO	WXR 250 OFF ROAD	CUATRIMOTO	250 C.C.			ATV	GASOLINA	2			2	1	KY0001	Q 36.966	Q 739.32	Q 665.35	Q 591.45	Q 517.53	Q 443.80	Q 369.86	Q 295.73	Q 221.60	Q 150.00	Q 150.00
KYMCO	WXR 250R OFF ROAD	CUATRIMOTO	250 C.C.			ATV	GASOLINA	2			2	1	KY0025	Q 38.210	Q 764.20	Q 687.78	Q 611.36	Q 534.94	Q 458.52	Q 382.10	Q 305.96	Q 229.26	Q 152.84	Q 150.00
KYMCO	WXR 30R	CUATRIMOTO	30 C.C.			ATV	GASOLINA	2			2	1	KY0023	Q 16.296	Q 365.53	Q 323.34	Q 292.74	Q 256.15	Q 219.59	Q 182.97	Q 150.00	Q 150.00	Q 150.	

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TÓNELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
															2%	1.8%	1.4%	1.1%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
LAND ROVER	RANGE ROVER SE	CAMIONETA	4,000 C.C.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												</

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.8%	0.4%	0.2%
LINCOLN	MARK V8	AUTOMOVIL											LK0002	Q 302,476	Q 7,048.52	Q 5,344.57	Q 5,638.62	Q 4,934.87	Q 4,228.72	Q 3,524.78	Q 2,819.81	Q 2,114.86	Q 1,409.91	Q 704.96
LINCOLN	MARK V8	AUTOMOVIL	4,800 C.C.										LK0005	Q 221,190	Q 4,423.80	Q 3,591.42	Q 3,535.04	Q 3,098.66	Q 2,054.28	Q 2,211.90	Q 1,799.52	Q 1,327.14	Q 884.76	Q 442.38
LINCOLN	NAVIGATOR	CAMIONETA	5,400 C.C.										LK0004	Q 576,106	Q 11,522.12	Q 10,385.91	Q 9,217.70	Q 8,065.49	Q 6,913.28	Q 5,761.06	Q 4,608.85	Q 3,456.64	Q 2,304.43	Q 1,152.22
LINCOLN	TOWN CAR	AUTOMOVIL											LK0003	Q 390,500	Q 7,810.00	Q 7,028.00	Q 6,248.00	Q 5,467.00	Q 4,688.00	Q 3,905.00	Q 3,124.00	Q 2,343.00	Q 1,562.00	Q 781.00
LINHAI																								
LINHAI	ATV320	CUATRIMOTO	275 C.C.				GASOLINA	2			2	1	LH0002	Q 38,380	Q 787.84	Q 691.06	Q 614.26	Q 537.48	Q 460.21	Q 383.52	Q 307.14	Q 230.36	Q 153.57	Q 150.00
LINHAI	ATV500	CUATRIMOTO	483 C.C.			SPORT AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	LH0001	Q 44,642	Q 892.84	Q 803.58	Q 714.28	Q 624.59	Q 535.21	Q 446.42	Q 357.14	Q 267.86	Q 178.57	Q 150.00
LOAD KING																								
LOAD KING	2027T	REMOLQUE											LK0001	Q 240,000	Q 4,800.00	Q 4,320.00	Q 3,840.00	Q 3,360.00	Q 2,880.00	Q 2,400.00	Q 1,920.00	Q 1,440.00	Q 960.00	Q 480.00
LOBBO																								
LOBBO	FT304	TRACTOR AGRICOLA											L80001	Q 201,788	Q 4,035.76	Q 3,632.18	Q 3,228.61	Q 2,825.04	Q 2,421.46	Q 2,017.88	Q 1,614.31	Q 1,210.73	Q 807.16	Q 403.58
LOBBO	SD150GY-T	MOTO	150 C.C.										L80004	Q 8,000	Q 160.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
LOBBO	SD200-15	MOTO	200 C.C.										L80005	Q 11,800	Q 236.00	Q 207.00	Q 184.00	Q 161.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
LOBBO	SD300GY-16A	MOTO	300 C.C.										L80006	Q 11,300	Q 226.00	Q 203.40	Q 180.80	Q 158.20	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
LOBBO	TB504	TRACTOR AGRICOLA	3,188 C.C.										L80002	Q 125,000	Q 2,512.00	Q 2,260.80	Q 2,008.00	Q 1,758.40	Q 1,507.20	Q 1,256.00	Q 1,004.80	Q 753.60	Q 502.40	Q 251.20
LOBBO	TE254	TRACTOR AGRICOLA											L80003	Q 88,124	Q 1,762.48	Q 1,544.24	Q 1,305.96	Q 987.74	Q 829.49	Q 691.24	Q 563.00	Q 414.75	Q 276.50	Q 220.00
LONGIN																								
LONGIN	CR9 650	MOTO	650 C.C.										LN0004	Q 53,572	Q 1,071.44	Q 954.30	Q 857.16	Q 750.01	Q 642.87	Q 535.72	Q 428.58	Q 321.44	Q 214.29	Q 150.00
LONGIN	GP200	MOTO	200 C.C.										LN0005	Q 11,180	Q 223.24	Q 206.92	Q 178.60	Q 158.27	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
LONGIN	LX	MOTO	250 C.C.										LN0001	Q 22,032	Q 440.64	Q 386.54	Q 352.50	Q 308.45	Q 264.39	Q 220.32	Q 176.26	Q 150.00	Q 150.00	Q 150.00
LONGIN	LX 150-30	MOTO	150 C.C.										LN0002	Q 12,500	Q 250.00	Q 225.00	Q 200.00	Q 175.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
LONGIN	LX 180	MOTO	180 C.C.										LN0003	Q 13,920	Q 278.40	Q 250.56	Q 222.72	Q 194.88	Q 167.04	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
LONGIN	RAINBOW	MOTO	110 C.C.										LN0005	Q 6,340	Q 126.80	Q 109.00	Q 100.00	Q 100.00	Q 100.00	Q 100.00	Q 100.00	Q 100.00	Q 100.00	Q 100.00
LONGIN	XWOLF 200	CUATRIMOTO	178 C.C.			ATV	GASOLINA	2			2	1	LN0007	Q 22,103	Q 442.06	Q 387.65	Q 353.65	Q 309.44	Q 265.24	Q 221.03	Q 176.83	Q 150.00	Q 150.00	Q 150.00
LONGIN	XWOLF 300	CUATRIMOTO	271 C.C.			ATV	GASOLINA	2			2	1	LN0008	Q 30,156	Q 603.13	Q 542.82	Q 482.50	Q 422.19	Q 367.88	Q 303.57	Q 241.25	Q 180.94	Q 150.00	Q 150.00
LONGIN	XWOLF 700L	CUATRIMOTO	700 C.C.			ATV	GASOLINA	2			2	1	LN0009	Q 54,171	Q 1,083.43	Q 975.09	Q 866.74	Q 758.40	Q 650.06	Q 541.72	Q 433.37	Q 325.03	Q 216.59	Q 150.00
LOTUS																								
LOTUS	ELETRE	CAMIONETA		450 K.W.		SUV AUTOMATICA AWD	ELECTRICO	4	5		2		LT0011	Q 829,250	Q 16,585.00	Q 14,928.50	Q 13,268.00	Q 11,609.50	Q 9,951.00	Q 8,292.50	Q 6,634.00	Q 4,975.50	Q 3,317.00	Q 1,658.50
LOTUS	ELETRE R	CAMIONETA		475 K.W.		SUV AUTOMATICA AWD	ELECTRICO	4	4		3		LT0014	Q 1,123,750	Q 22,475.00	Q 20,237.50	Q 17,980.00	Q 15,732.50	Q 13,485.00	Q 11,237.50	Q 8,990.00	Q 6,742.50	Q 4,495.00	Q 2,247.50
LOTUS	ELETRE S	CAMIONETA		450 K.W.		SUV AUTOMATICA AWD	ELECTRICO	4	5		2		LT0015	Q 912,175	Q 18,243.50	Q 16,419.15	Q 14,594.80	Q 12,770.45	Q 10,946.10	Q 9,121.75	Q 7,297.40	Q 5,473.05	Q 3,648.70	Q 1,824.35
LOTUS	ELISE	AUTOMOVIL	1,800 C.C.			COUPE MECANICA TRACCION TRASERA	GASOLINA	2	2		2	4	LT0008	Q 381,000	Q 7,620.00	Q 6,854.00	Q 6,096.00	Q 5,334.00	Q 4,572.00	Q 3,810.00	Q 3,048.00	Q 2,286.00	Q 1,524.00	Q 762.00
LOTUS	ELISE S	AUTOMOVIL	3,500 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	6	LT0001	Q 454,158	Q 9,083.16	Q 8,174.85	Q 7,266.53	Q 6,358.22	Q 5,449.90	Q 4,541.58	Q 3,633.27	Q 2,724.95	Q 1,816.64	Q 908.32
LOTUS	ELISE S CLUB RACER	AUTOMOVIL	1,800 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	4	LT0002	Q 454,158	Q 9,083.16	Q 8,174.85	Q 7,266.53	Q 6,358.22	Q 5,449.90	Q 4,541.58	Q 3,633.27	Q 2,724.95	Q 1,816.64	Q 908.32
LOTUS	EMIRA	AUTOMOVIL	2,000 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	4	LT0012	Q 825,000	Q 16,500.00	Q 14,850.01	Q 13,200.01	Q 11,550.01	Q 9,900.01	Q 8,250.01	Q 6,600.01	Q 4,950.01	Q 3,300.01	Q 1,650.01
LOTUS	EMIRA	AUTOMOVIL	3,500 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	6	LT0013	Q 869,375	Q 17,387.50	Q 15,488.75	Q 13,755.00	Q 12,021.25	Q 10,312.50	Q 8,603.75	Q 6,895.00	Q 5,186.25	Q 3,477.50	Q 1,718.75
LOTUS	EVORA	AUTOMOVIL	3,500 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	6	LT0009	Q 847,000	Q 16,940.00	Q 15,144.00	Q 13,348.00	Q 11,552.00	Q 9,756.00	Q 7,960.00	Q 6,164.00	Q 4,368.00	Q 2,572.00	Q 1,294.00
LOTUS	EVORA 400	AUTOMOVIL	3,500 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	6	LT0003	Q 825,605	Q 16,512.10	Q 14,860.85	Q 13,209.60	Q 11,558.35	Q 9,907.10	Q 8,255.85	Q 6,604.60	Q 4,953.35	Q 3,302.10	Q 1,651.05
LOTUS	EVORA S SPORT 2+2	AUTOMOVIL	3,500 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	6	LT0004	Q 582,429	Q 11,548.58	Q 10,483.73	Q 9,418.87	Q 8,354.01	Q 7,289.15	Q 6,224.29	Q 5,159.44	Q 4,094.58	Q 3,029.72	Q 1,964.86
LOTUS	EVORA SPORT'S RACER 2+2	AUTOMOVIL	3,500 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	6	LT0005	Q 779,084	Q 15,581.28	Q 14,023.18	Q 12,465.08	Q 10,906.98	Q 9,348.77	Q 7,790.56	Q 6,232.35	Q 4,674.14	Q 3,115.93	Q 1,557.72
LOTUS	EXIGE	AUTOMOVIL	3,500 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	6	LT0010	Q 555,000	Q 11,100.00	Q 9,990.00	Q 8,880.00	Q 7,770.00	Q 6,660.00	Q 5,550.00	Q 4,440.00	Q 3,330.00	Q 2,220.00	Q 1,110.00
LOTUS	EXIGE S COUPE	AUTOMOVIL	3,500 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	6	LT0006	Q 645,085	Q 12,901.70	Q 11,611.61	Q 10,321.43	Q 9,031.25	Q 7,741.07	Q 6,450.89	Q 5,160.72	Q 3,870.54	Q 2,580.36	Q 1,290.18
LOTUS	EXIGE S ROADSTER	AUTOMOVIL	3,500 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	6	LT0007	Q 656,122	Q 13,122.44	Q 11,810.20	Q 10,497.96	Q 9,185.71	Q 7,873.47	Q 6,561.22	Q 5,248.98	Q 3,936.74	Q 2,624.49	Q 1,312.25
LOVOL																								
LOVOL	LAT940Z0H	REMOLQUE									35	3	LU0001	Q 108,000	Q 2,160.00	Q 1,944.00	Q 1,728.00	Q 1,512.00	Q 1,296.00	Q 1,080.00	Q 864.00	Q 648.00	Q 432.00	Q 220.00
LOVOL	LAT940Z0H	SEMI REMOLQUE									35	3	LU0002	Q 106,000	Q 2,120.00	Q 1,904.00	Q 1,738.00	Q 1,512.00	Q 1,296.00	Q 1,080.00	Q 864.00	Q 648.00	Q 432.00	Q 220.00
LOVOL	TB1580A04S4K	TRACTOR	2,000 C.C.				DIESEL	1			2	4	LU0007	Q 154,000	Q 3,080.00	Q 2,772.00	Q 2,464.00	Q 2,156.00	Q 1,848.00	Q 1,540.00	Q 1,232.00	Q 924.00	Q 616.00	Q 308.00
LOVOL	TD1CA80A-023K	TRACTOR	4,870 C.C.				DIESEL	1			2	4	LU0004	Q 240,000	Q 4,800.00	Q 4,320.00	Q 3,840.00	Q 3,360.00	Q 2,880.00	Q 2,400.00	Q 1,920.00	Q 1,440.00	Q 960.00	Q 480.00
LOVOL	TD2SA130A-016K	TRACTOR AGRICOLA	6,440 C.C.				DIESEL	1	1		2	6	LU0005	Q 380,000	Q 7,600.00	Q 6,840.00	Q 6,080.00	Q 5,320.00	Q 4,560.00	Q 3,800.00	Q 3,040.00	Q 2,280.00	Q 1,520.00	Q 760

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.6%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
LUXA	WTP919	TRIMOTO			1 K.W.		ELECTRICO						LK0025	Q 50.000	Q 1.030.00	Q 900.00	Q 800.00	Q 700.00	Q 600.00	Q 500.00	Q 400.00	Q 300.00	Q 200.00	Q 150.00
LUXA	SPARDUS	MOTO		2,500 WATTS.			ELECTRICO						LK0020	Q 11.000	Q 220.00	Q 198.00	Q 176.00	Q 154.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
LUXA	TAV ALINGHTER LF12	BUS			230 K.W.		ELECTRICO	2	34	17	2		LK0033	Q 4.140.000	Q 92.800.00	Q 74.520.00	Q 66.240.00	Q 57.960.00	Q 49.680.00	Q 41.400.00	Q 33.120.00	Q 24.840.00	Q 16.560.00	Q 8.280.00
LUXA	TE-1	MOTO		800 WATTS.			ELECTRICO						LK0001	Q 9.876	Q 199.52	Q 179.57	Q 159.62	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
LUXA	TRYCS-TRASH	TRIMOTO		1,000 WATTS.			ELECTRICO						LK0016	Q 22.500	Q 450.00	Q 405.00	Q 360.00	Q 315.00	Q 270.00	Q 225.00	Q 180.00	Q 150.00	Q 150.00	Q 150.00
LYTONG																								
LYTONG	LT-G7272	CARRO PARA GOLF			5 K.W.	AUTOMATICA	ELECTRICO		2		2		LG0001	Q 59.832	Q 1.196.64	Q 1.076.98	Q 967.32	Q 837.65	Q 717.99	Q 596.32	Q 476.96	Q 359.00	Q 239.33	Q 220.00
LYTONG	LT-G7272+2	CARRO PARA GOLF			5 K.W.	AUTOMATICA	ELECTRICO		4		2		LG0002	Q 95.832	Q 1.916.64	Q 1.784.98	Q 1.653.32	Q 1.521.65	Q 1.399.96	Q 1.278.32	Q 1.156.66	Q 1.035.00	Q 913.33	Q 220.00
LYTONG	LT-G7274+2	CARRO PARA GOLF			7.68 K.W.	AUTOMATICA	ELECTRICO		6		2		LG0003	Q 79.832	Q 1.596.64	Q 1.436.98	Q 1.277.32	Q 1.117.65	Q 967.99	Q 798.32	Q 638.66	Q 479.00	Q 319.33	Q 220.00
LYTONG	LT48272	CARRO PARA GOLF			7.68 K.W.	AUTOMATICA	ELECTRICO		2		2		LK0034	Q 51.832	Q 1.036.64	Q 932.38	Q 838.32	Q 735.65	Q 631.99	Q 519.32	Q 414.66	Q 311.00	Q 220.00	Q 220.00
MACK																								
MACK	AN64TX	CABEZAL	12,800 C.C.			CON CAMAROTE	DIESEL	2	2	15	3	6	MA0006	Q 851.000	Q 17.020.00	Q 15.318.00	Q 13.616.00	Q 11.914.00	Q 10.212.00	Q 8.510.00	Q 6.808.00	Q 5.106.00	Q 3.404.00	Q 1.702.00
MACK	AN64TX	CABEZAL	13,000 C.C.			CON CAMAROTE	DIESEL	2	2	15	3	6	MA0003	Q 851.000	Q 17.020.00	Q 15.318.00	Q 13.616.00	Q 11.914.00	Q 10.212.00	Q 8.510.00	Q 6.808.00	Q 5.106.00	Q 3.404.00	Q 1.702.00
MACK	CRU619E	CABEZAL	12,800 C.C.			CON CAMAROTE	DIESEL	2	2	15	3	6	MA0001	Q 859.000	Q 18.180.00	Q 17.244.00	Q 15.328.00	Q 13.412.00	Q 11.496.00	Q 9.580.00	Q 7.664.00	Q 5.748.00	Q 3.832.00	Q 1.916.00
MACK	GR64BX	CABEZAL	12,800 C.C.			MECANICA TRACCION TRASERA	DIESEL	2	2	20	3	6	MA0004	Q 1.225.000	Q 24.500.00	Q 22.050.00	Q 19.600.00	Q 17.150.00	Q 14.700.00	Q 12.250.00	Q 9.800.00	Q 7.350.00	Q 4.900.00	Q 2.450.00
MACK	GR64BX	CAMION	12,800 C.C.			MECANICA TRACCION TRASERA	DIESEL	2	2	12	3	6	MA0005	Q 1.000.000	Q 20.000.00	Q 18.000.00	Q 16.000.00	Q 14.000.00	Q 12.000.00	Q 10.000.00	Q 8.000.00	Q 6.000.00	Q 4.000.00	Q 2.000.00
MACK	GL613E	CABEZAL	12,800 C.C.			DE VOLTEO	DIESEL	2	2	20	3	6	MA0002	Q 990.000	Q 19.800.00	Q 17.820.00	Q 15.840.00	Q 13.860.00	Q 11.880.00	Q 9.900.00	Q 7.920.00	Q 5.940.00	Q 3.960.00	Q 1.980.00
MAGNUM																								
MAGNUM	MO15A-7	MOTO	160 C.C.										MA0001	Q 8.350	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
MAHINDRA																								
MAHINDRA	AN64TX	JEEP											MH0001	Q 136.980	Q 2.739.60	Q 2.485.84	Q 2.191.68	Q 1.917.72	Q 1.643.76	Q 1.369.80	Q 1.095.84	Q 821.88	Q 547.92	Q 273.96
MAHINDRA	ARRQ	MOTO	110 C.C.			SPORT							MH0016	Q 7.500	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
MAHINDRA	ARRQXT-JWES	MOTO	110 C.C.										MH0025	Q 8.500	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
MAHINDRA	ARRQXT-JWES	MOTO	110 C.C.										MH0026	Q 6.300	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
MAHINDRA	A-KT SWKS	MOTO	110 C.C.										MH0027	Q 5.500	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
MAHINDRA	BOLERO DC	PICK UP	2,500 C.C.			DOBLE CABINA MECANICA 4X4	DIESEL	4	5	1	2	4	MH0006	Q 123.900	Q 2.478.00	Q 2.230.20	Q 1.982.40	Q 1.734.60	Q 1.486.80	Q 1.238.00	Q 991.20	Q 743.40	Q 495.60	Q 247.80
MAHINDRA	BOLERO SD	PICK UP	2,500 C.C.			CABINA SENCILLA MECANICA 4X4	DIESEL	2	2	1	2	4	MH0007	Q 121.900	Q 2.438.00	Q 2.194.20	Q 1.950.40	Q 1.706.60	Q 1.462.80	Q 1.219.00	Q 975.20	Q 731.40	Q 487.60	Q 243.80
MAHINDRA	CENTURO	MOTO	110 C.C.			SPORT							MH0012	Q 8.000	Q 160.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
MAHINDRA	CENTURO NXT	MOTO	110 C.C.										MH0028	Q 9.000	Q 180.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
MAHINDRA	DIURO	MOTO	110 C.C.			SPORT							MH0013	Q 10.714	Q 214.28	Q 192.88	Q 171.48	Q 150.00	Q 130.00	Q 108.00	Q 86.00	Q 64.00	Q 42.00	Q 20.00
MAHINDRA	GUSTO	MOTO	110 C.C.										MH0015	Q 8.000	Q 160.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
MAHINDRA	GUSTO125	MOTO	125 C.C.										MH0024	Q 8.000	Q 160.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
MAHINDRA	KUV 100	CAMIONETA	1,200 C.C.			SUV MECANICA TRACCION DELANTERA	GASOLINA	5	5		2	3	MH0003	Q 80.300	Q 1.606.00	Q 1.446.40	Q 1.284.80	Q 1.124.20	Q 963.60	Q 803.00	Q 642.40	Q 481.80	Q 321.20	Q 220.00
MAHINDRA	MOJO	MOTO	350 C.C.										MH0034	Q 20.000	Q 400.00	Q 360.00	Q 320.00	Q 280.00	Q 240.00	Q 200.00	Q 160.00	Q 120.00	Q 80.00	Q 40.00
MAHINDRA	PANTERO T1	MOTO	110 C.C.			SPORT							MH0014	Q 8.706	Q 174.12	Q 156.71	Q 138.30	Q 120.00	Q 101.00	Q 82.00	Q 63.00	Q 44.00	Q 25.00	Q 12.00
MAHINDRA	PK UP CS 4X2	PICK UP	2,200 C.C.			CABINA SENCILLA MECANICA 4X2	DIESEL	2	2	1														

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
MASERATI	LEVANTE	CAMIONETA	2,979 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	6	MS0017	Q 734,063	Q 14,681.25	Q 13,213.13	Q 11,745.00	Q 10,278.88	Q 8,808.75	Q 7,340.63	Q 5,872.50	Q 4,404.35	Q 2,936.25	Q 1,468.13
MASERATI	LEVANTE	CAMIONETA	4,691 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	6	MS0013	Q 983,329	Q 19,678.58	Q 17,716.73	Q 15,742.87	Q 13,775.01	Q 11,807.15	Q 9,839.29	Q 7,871.44	Q 5,903.58	Q 3,935.72	Q 1,967.86
MASERATI	LEVANTE GRAN LUSO	CAMIONETA	2,979 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	6	MS0023	Q 922,000	Q 18,440.00	Q 16,596.00	Q 14,752.00	Q 12,908.00	Q 11,064.00	Q 9,220.00	Q 7,376.00	Q 5,532.00	Q 3,688.00	Q 1,844.00
MASERATI	LEVANTE GRAN SPORT	CAMIONETA	2,979 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	8	MS0024	Q 769,018	Q 15,380.36	Q 13,842.33	Q 12,304.29	Q 10,766.26	Q 9,228.22	Q 7,690.18	Q 6,152.15	Q 4,614.11	Q 3,076.08	Q 1,538.04
MASERATI	LEVANTE GT	CAMIONETA	2,000 C.C.			SUV AUTOMATICA AWD	HIBRIDO	4	5		2	4	MS0027	Q 780,000	Q 15,800.00	Q 14,220.00	Q 12,840.00	Q 11,060.00	Q 9,480.00	Q 7,900.00	Q 6,320.00	Q 4,740.00	Q 3,160.00	Q 1,580.00
MASERATI	LEVANTE GT HYBRID	CAMIONETA	1,998 C.C.			SUV AUTOMATICA AWD	HIBRIDO	5	5		2	4	MS0036	Q 790,000	Q 15,800.00	Q 14,220.00	Q 12,840.00	Q 11,060.00	Q 9,480.00	Q 7,900.00	Q 6,320.00	Q 4,740.00	Q 3,160.00	Q 1,580.00
MASERATI	LEVANTE GTS	CAMIONETA	3,799 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	8	MS0018	Q 1,289,286	Q 25,785.72	Q 23,207.15	Q 20,628.58	Q 18,050.01	Q 15,471.44	Q 12,892.86	Q 10,314.29	Q 7,735.72	Q 5,157.15	Q 2,578.58
MASERATI	LEVANTE MODENA S	CAMIONETA	2,979 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	6	MS0033	Q 1,079,494	Q 21,589.28	Q 19,430.96	Q 17,271.43	Q 15,112.51	Q 12,953.58	Q 10,794.35	Q 8,635.72	Q 6,476.79	Q 4,317.66	Q 2,158.93
MASERATI	LEVANTE S	AUTOMOVIL	2,979 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	6	MS0014	Q 692,312	Q 13,846.24	Q 12,461.62	Q 11,077.00	Q 9,692.37	Q 8,307.75	Q 6,923.12	Q 5,538.50	Q 4,153.88	Q 2,769.25	Q 1,384.63
MASERATI	LEVANTE S	AUTOMOVIL	2,979 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	6	MS0019	Q 1,044,640	Q 20,892.80	Q 18,903.62	Q 16,914.24	Q 14,924.96	Q 12,935.68	Q 10,946.40	Q 8,957.12	Q 6,967.84	Q 4,978.56	Q 2,989.28
MASERATI	LEVANTE S	CAMIONETA	2,979 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	8	MS0012	Q 1,049,680	Q 20,973.20	Q 18,973.84	Q 16,974.48	Q 14,975.12	Q 12,975.76	Q 10,976.40	Q 8,977.04	Q 6,977.68	Q 4,978.32	Q 2,978.96
MASERATI	LEVANTE S	CAMIONETA	2,979 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	8	MS0020	Q 1,048,680	Q 20,973.20	Q 18,973.84	Q 16,974.48	Q 14,975.12	Q 12,975.76	Q 10,976.40	Q 8,977.04	Q 6,977.68	Q 4,978.32	Q 2,978.96
MASERATI	LEVANTE S GRAN SPORT	CAMIONETA	2,979 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	8	MS0025	Q 1,048,680	Q 20,973.20	Q 18,973.84	Q 16,974.48	Q 14,975.12	Q 12,975.82	Q 10,986.00	Q 8,989.26	Q 6,991.96	Q 4,994.64	Q 2,997.32
MASERATI	LEVANTE TROFEO	CAMIONETA	3,799 C.C.			SUV AUTOMATICA AWD	GASOLINA	4	5		2	8	MS0021	Q 1,671,429	Q 33,428.58	Q 30,085.72	Q 26,742.86	Q 23,400.00	Q 20,057.15	Q 16,714.29	Q 13,371.43	Q 10,028.58	Q 6,685.72	Q 3,342.86
MASERATI	MC02	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA TRACCION TRASERA	GASOLINA	2	2		2	6	MS0028	Q 2,804,104	Q 56,082.08	Q 50,473.87	Q 44,865.67	Q 39,257.46	Q 33,649.25	Q 28,041.04	Q 22,432.84	Q 16,824.63	Q 11,216.42	Q 5,608.21
MASERATI	QUATTROPORTE GTS	AUTOMOVIL	3,799 C.C.			SEDAN AUTOMATICA TRACCION TRASERA	GASOLINA	4	5		2	8	MS0007	Q 835,714	Q 16,714.29	Q 15,042.86	Q 13,371.43	Q 11,700.01	Q 10,028.58	Q 8,357.15	Q 6,685.72	Q 5,014.29	Q 3,342.86	Q 1,671.43
MASERATI	QUATTROPORTE SO4	AUTOMOVIL	2,979 C.C.			SEDAN AUTOMATICA AWD	GASOLINA	4	5		2	6	MS0008	Q 1,263,571	Q 25,271.43	Q 22,584.29	Q 20,257.15	Q 17,850.01	Q 15,542.86	Q 13,235.72	Q 10,928.58	Q 8,621.43	Q 6,314.29	Q 3,907.15
MASERATI	QUATTROPORTE TROFEO	AUTOMOVIL	2,979 C.C.			SEDAN SPORT AUTOMATICA AWD	GASOLINA	4	5		2	8	MS0029	Q 1,392,657	Q 27,857.15	Q 25,071.43	Q 22,285.72	Q 19,500.01	Q 16,714.29	Q 13,928.58	Q 11,142.86	Q 8,357.15	Q 5,571.43	Q 2,785.72
MASERATI	SHAMAL	AUTOMOVIL											MS0001	Q 707,276	Q 14,145.52	Q 12,730.97	Q 11,316.42	Q 9,901.87	Q 8,487.32	Q 7,072.76	Q 5,658.21	Q 4,243.66	Q 2,829.11	Q 1,414.56
MASSEY FERGUSON																								
MASSEY FERGUSON	MF 3555-4	TRACTOR AGRICOLA	2,500 C.C.			AGRICOLA							MF0013	Q 147,331	Q 2,946.42	Q 2,651.78	Q 2,357.14	Q 2,062.50	Q 1,767.86	Q 1,473.21	Q 1,178.57	Q 883.93	Q 589.29	Q 294.65
MASSEY FERGUSON	MF 2535A	TRACTOR AGRICOLA	3,600 C.C.			AGRICOLA MECANICA 4X4	DIESEL	1	2.7	2	4		MF0001	Q 187,406	Q 3,748.13	Q 3,373.32	Q 2,998.50	Q 2,623.69	Q 2,248.88	Q 1,874.07	Q 1,499.25	Q 1,124.44	Q 749.63	Q 374.82
MASSEY FERGUSON	MF 2535A	TRACTOR AGRICOLA	3,600 C.C.			AGRICOLA	DIESEL	1	2.58	2	4		MF0021	Q 245,536	Q 4,910.72	Q 4,415.65	Q 3,920.58	Q 3,425.50	Q 2,930.43	Q 2,435.36	Q 1,940.29	Q 1,445.22	Q 950.15	Q 485.08
MASSEY FERGUSON	MF 2536A	TRACTOR AGRICOLA	3,600 C.C.			AGRICOLA MECANICA 4X4	DIESEL	1	3.05	2	4		MF0018	Q 229,964	Q 4,599.28	Q 4,122.69	Q 3,645.10	Q 3,167.51	Q 2,690.00	Q 2,212.50	Q 1,735.00	Q 1,257.50	Q 780.00	Q 390.00
MASSEY FERGUSON	MF 2536A	TRACTOR AGRICOLA	3,600 C.C.			AGRICOLA	DIESEL	1	3.05	2	4		MF0022	Q 284,821	Q 5,696.43	Q 5,128.79	Q 4,561.15	Q 3,987.60	Q 3,417.86	Q 2,848.22	Q 2,278.58	Q 1,708.93	Q 1,139.29	Q 569.65
MASSEY FERGUSON	MF 2640-4	TRACTOR AGRICOLA	4,400 C.C.			AGRICOLA							MF0014	Q 227,679	Q 4,553.58	Q 4,086.23	Q 3,618.87	Q 3,167.51	Q 2,732.15	Q 2,276.79	Q 1,851.44	Q 1,386.08	Q 910.72	Q 455.36
MASSEY FERGUSON	MF 2670E	TRACTOR AGRICOLA	4,400 C.C.			AGRICOLA MECANICA 4X4	DIESEL	1	3.725	2	4		MF0020	Q 295,219	Q 5,904.38	Q 5,313.64	Q 4,723.50	Q 4,133.07	Q 3,542.83	Q 2,952.18	Q 2,361.75	Q 1,771.32	Q 1,180.88	Q 590.44
MASSEY FERGUSON	MF 2670A	TRACTOR AGRICOLA	4,000 C.C.			AGRICOLA	DIESEL	1	3.8	2	4		MF0023	Q 304,484	Q 6,089.29	Q 5,490.36	Q 4,891.43	Q 4,292.50	Q 3,693.58	Q 3,094.65	Q 2,495.72	Q 1,896.79	Q 1,297.86	Q 648.93
MASSEY FERGUSON	MF 2670A	TRACTOR AGRICOLA	4,400 C.C.			AGRICOLA MECANICA 4X4	DIESEL	1	5.225	2	4		MF0006	Q 281,156	Q 5,623.13	Q 5,030.82	Q 4,438.50	Q 3,846.19	Q 3,253.88	Q 2,661.57	Q 2,069.25	Q 1,476.94	Q 984.62	Q 492.32
MASSEY FERGUSON	MF 2814	TRACTOR AGRICOLA	4,400 C.C.			AGRICOLA MECANICA 4X4	DIESEL	1	5.446	2	4		MF0002	Q 318,696	Q 6,373.13	Q 5,778.92	Q 5,184.92	Q 4,590.90	Q 3,996.28	Q 3,402.07	Q 2,807.86	Q 2,213.65		

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	BARRILLOS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%	
MAXUS	T60	PICK UP	1.998 C.C.			DOBLE CABINA MECANICA 4WD	DIESEL	4	5	1	2	4	MX0039	Q 169.634	Q 3.392.88	Q 3.053.42	Q 2.714.15	Q 2.374.88	Q 2.035.61	Q 1.696.34	Q 1.357.08	Q 1.017.81	Q 678.54	Q 339.27
MAXUS	T60	PICK UP	1.998 C.C.			DOBLE CABINA AUTOMATICA 4WD	DIESEL	4	5	1	2	4	MX0040	Q 205.348	Q 4.106.97	Q 3.696.27	Q 3.285.58	Q 2.874.88	Q 2.464.18	Q 2.053.48	Q 1.642.79	Q 1.232.09	Q 821.40	Q 410.70
MAXUS	T60	PICK UP	1.998 C.C.			DOBLE CABINA AUTOMATICA 2WD	DIESEL	4	5	1	2	4	MX0051	Q 179.583	Q 3.571.26	Q 3.214.13	Q 2.857.00	Q 2.499.88	Q 2.142.75	Q 1.785.63	Q 1.428.50	Q 1.071.38	Q 714.25	Q 357.13
MAXUS	T60	PICK UP	2.800 C.C.			DOBLE CABINA MECANICA 3WD	DIESEL	4	5	1	2	4	MX0022	Q 151.777	Q 3.035.54	Q 2.731.99	Q 2.426.43	Q 2.124.88	Q 1.821.33	Q 1.517.77	Q 1.214.22	Q 910.67	Q 607.11	Q 303.56
MAXUS	T60	PICK UP	2.800 C.C.			DOBLE CABINA MECANICA 4WD	DIESEL	4	5	1	2	4	MX0023	Q 180.708	Q 3.214.11	Q 2.892.70	Q 2.571.29	Q 2.249.88	Q 1.938.47	Q 1.607.06	Q 1.285.65	Q 964.24	Q 642.83	Q 321.42
MAXUS	T60	PICK UP	2.800 C.C.			DOBLE CABINA MECANICA 4WD	DIESEL	4	5	1	2	4	MX0024	Q 180.708	Q 3.214.11	Q 2.892.70	Q 2.571.29	Q 2.249.88	Q 1.938.47	Q 1.607.06	Q 1.285.65	Q 964.24	Q 642.83	Q 321.42
MAXUS	T60	PICK UP	2.800 C.C.			DOBLE CABINA AUTOMATICA 4WD	DIESEL	4	5	1	2	4	MX0025	Q 187.491	Q 3.749.83	Q 3.374.94	Q 2.999.88	Q 2.624.88	Q 2.249.90	Q 1.874.92	Q 1.499.93	Q 1.124.95	Q 749.97	Q 374.99
MAXUS	T60	PICK UP	2.800 C.C.			CABINA SENCILLA MECANICA 4WD	DIESEL	2	3	1	2	4	MX0030	Q 151.777	Q 3.035.54	Q 2.731.99	Q 2.426.43	Q 2.124.88	Q 1.821.33	Q 1.517.77	Q 1.214.22	Q 910.67	Q 607.11	Q 303.56
MAXUS	T60	PICK UP	2.400 C.C.			DOBLE CABINA MECANICA 3WD	GASOLINA	4	5	1	2	4	MX0052	Q 129.455	Q 2.589.11	Q 2.330.20	Q 2.071.29	Q 1.812.38	Q 1.553.47	Q 1.294.56	Q 1.035.65	Q 776.74	Q 517.83	Q 258.92
MAXUS	T60	PICK UP	1.998 C.C.			DOBLE CABINA AUTOMATICA 4WD	DIESEL	4	5	1	2	4	MX0026	Q 207.848	Q 5.359.97	Q 4.821.27	Q 4.285.58	Q 3.749.88	Q 3.214.18	Q 2.678.48	Q 2.142.79	Q 1.607.09	Q 1.071.40	Q 535.70
MAXUS	V80	MICROBUS	2.500 C.C.				DIESEL	5	16		2	4	MX0003	Q 267.848	Q 5.359.97	Q 4.821.27	Q 4.285.58	Q 3.749.88	Q 3.214.18	Q 2.678.49	Q 2.142.79	Q 1.607.09	Q 1.071.40	Q 535.70
MAXUS	V80	MINIBUS	2.500 C.C.										MX0002	Q 151.786	Q 3.035.72	Q 2.722.15	Q 2.408.58	Q 2.125.01	Q 1.821.44	Q 1.517.86	Q 1.214.29	Q 910.72	Q 607.15	Q 303.58
MAXUS	V80	PANEL	2.500 C.C.										MX0001	Q 142.857	Q 2.857.14	Q 2.571.43	Q 2.285.72	Q 2.000.00	Q 1.714.29	Q 1.428.57	Q 1.142.86	Q 857.15	Q 571.43	Q 285.72
MAZDA																								
MAZDA	2	AUTOMOVIL	1.500 C.C.			HATCHBACK AUTOMATICA 4X2	GASOLINA	5	5		2	4	MZ0097	Q 144.643	Q 2.892.86	Q 2.603.56	Q 2.314.29	Q 2.025.00	Q 1.735.72	Q 1.446.43	Q 1.157.15	Q 887.86	Q 578.58	Q 289.29
MAZDA	2	AUTOMOVIL	1.500 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	MZ0098	Q 136.400	Q 2.788.00	Q 2.491.20	Q 2.214.40	Q 1.937.60	Q 1.660.80	Q 1.384.00	Q 1.107.20	Q 830.40	Q 553.60	Q 278.80
MAZDA	2	AUTOMOVIL	1.500 C.C.			HATCHBACK MECANICA 4X2	GASOLINA	5	5		2	4	MZ0130	Q 141.071	Q 2.821.43	Q 2.535.28	Q 2.257.15	Q 1.975.00	Q 1.692.86	Q 1.410.72	Q 1.128.58	Q 846.43	Q 564.29	Q 282.15
MAZDA	3	AUTOMOVIL	1.500 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	MZ0099	Q 177.900	Q 3.559.00	Q 3.203.20	Q 2.846.40	Q 2.490.60	Q 2.134.80	Q 1.779.00	Q 1.423.20	Q 1.067.40	Q 711.60	Q 355.80
MAZDA	3	AUTOMOVIL	1.500 C.C.			HATCHBACK 4X2	GASOLINA	5	5		2	4	MZ0099	Q 157.143	Q 3.142.86	Q 2.820.58	Q 2.514.29	Q 2.200.00	Q 1.885.72	Q 1.571.43	Q 1.257.15	Q 942.86	Q 628.58	Q 314.29
MAZDA	3	AUTOMOVIL	1.600 C.C.			SEDAN MECANICA	GASOLINA	4	5		2	4	MZ0073	Q 120.536	Q 2.410.72	Q 2.169.65	Q 1.938.58	Q 1.687.51	Q 1.446.44	Q 1.205.36	Q 964.29	Q 723.22	Q 482.15	Q 241.08
MAZDA	3	AUTOMOVIL	2.000 C.C.			SEDAN AUTOMATICA 4X2	HIBRIDO	4	5		2	4	MZ0123	Q 209.900	Q 4.198.00	Q 3.778.20	Q 3.358.40	Q 2.938.60	Q 2.518.80	Q 2.099.00	Q 1.679.20	Q 1.259.40	Q 839.60	Q 419.80
MAZDA	3	AUTOMOVIL	2.000 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	MZ0096	Q 194.643	Q 3.892.86	Q 3.503.56	Q 3.114.29	Q 2.725.00	Q 2.335.72	Q 1.946.43	Q 1.557.15	Q 1.167.86	Q 778.58	Q 389.29
MAZDA	3	AUTOMOVIL	2.000 C.C.			HATCHBACK AUTOMATICA 4X2	GASOLINA	5	5		2	4	MZ0098	Q 154.643	Q 3.892.86	Q 3.503.56	Q 3.114.29	Q 2.725.00	Q 2.335.72	Q 1.946.43	Q 1.557.15	Q 1.167.86	Q 778.58	Q 389.29
MAZDA	3	AUTOMOVIL	2.000 C.C.			HATCHBACK AUTOMATICA 4X2	HIBRIDO	5	5		2	4	MZ0134	Q 208.900	Q 4.198.00	Q 3.778.20	Q 3.358.40	Q 2.938.60	Q 2.518.80	Q 2.099.00	Q 1.679.20	Q 1.259.40	Q 839.60	Q 419.80
MAZDA	5	CAMIONETA	2.000 C.C.			SUV	GASOLINA	5	7		2	4	MZ0097	Q 133.929	Q 2.878.58	Q 2.416.73	Q 2.142.87	Q 1.875.01	Q 1.607.15	Q 1.339.29	Q 1.071.44	Q 803.58	Q 535.72	Q 267.86
MAZDA	6	AUTOMOVIL	2.000 C.C.			SEDAN	GASOLINA	4	5		2	4	MZ0076	Q 203.680	Q 4.473.24	Q 4.025.92	Q 3.578.80	Q 3.131.27	Q 2.683.95	Q 2.236.62	Q 1.789.30	Q 1.341.98	Q 894.66	Q 447.33
MAZDA	6	AUTOMOVIL	2.500 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5		2	4	MZ0094	Q 224.900	Q 4.468.00	Q 4.048.20	Q 3.598.40	Q 3.148.60	Q 2.698.80	Q 2.249.00	Q 1.799.20	Q 1.349.40	Q 899.60	Q 449.80
MAZDA	323	AUTOMOVIL	1.600 C.C.			HATCHBACK	GASOLINA						MZ0013	Q 136.900	Q 2.738.00	Q 2.484.20	Q 2.190.40	Q 1.916.60	Q 1.642.80	Q 1.369.00	Q 1.095.20	Q 821.40	Q 547.60	Q 273.80
MAZDA	626	AUTOMOVIL	2.000 C.C.				GASOLINA	4	5		2	4	MZ0024	Q 170.900	Q 3.418.00	Q 3.076.20	Q 2.734.40	Q 2.392.60	Q 2.050.80	Q 1.709.00	Q 1.367.20	Q 1.025.40	Q 683.60	Q 341.80
MAZDA	929	AUTOMOVIL	3.000 C.C.				GASOLINA	6	5		2	4	MZ0035	Q 157.500	Q 3.150.00	Q 2.830.00	Q 2.520.00	Q 2.200.00	Q 1.880.00	Q 1.570.00	Q 1.260.00	Q 950.00	Q 640.00	Q 310.00
MAZDA	B2000	PICK UP					GASOLINA	2	3	1.25	2	4	MZ0054	Q 169.320	Q 3.386.40	Q 3.047.78	Q 2.708.12	Q 2.370.48	Q 2.031.84	Q 1.693.20	Q 1.354.56	Q 1.015.92	Q 677.28	Q 338.64
MAZDA	BT-60	PICK UP	1.900 C.C.			CABINA SENCILLA 4X4	DIESEL	2	2	1	2	4	MZ0110	Q 196.429	Q 3.928.58	Q 3.538.72	Q 3.142.86</							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LUBRIFICANTES	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2024	MODELO										
														2024	2023	2024	2023	2022	2021	2020	2019	2018	2017	
														2%	1.8%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%	
ME	FELD PW03	MOTO			3.3 KW.		ELECTRICO	2				MD0014	Q 43,990	Q 879.80	Q 791.82	Q 703.84	Q 615.88	Q 527.88	Q 439.90	Q 361.92	Q 283.94	Q 175.96	Q 150.00	
ME	FELD PW06	MOTO		5,000 WATTS.			ELECTRICO	2				MD0011	Q 89,287	Q 1,385.94	Q 1,247.35	Q 1,108.78	Q 970.16	Q 831.57	Q 692.97	Q 554.38	Q 415.79	Q 277.19	Q 160.00	
ME	GAS DELIVERY BKE	MOTO	125 C.C.				GASOLINA	2			1	MD0015	Q 9,500	Q 190.00	Q 171.00	Q 152.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
ME	GECKO-P	TRIMOTO		1,000 WATTS.			ELECTRICO	1				MD0016	Q 13,950	Q 278.00	Q 251.10	Q 223.20	Q 195.30	Q 167.40	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
ME	HM-1	CUATRIMOTO		2,000 WATTS.			ELECTRICO	1			2	MD0020	Q 15,990	Q 339.90	Q 305.82	Q 271.84	Q 237.86	Q 203.88	Q 169.90	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
ME	LPO 2000W	MOTO		2,000 WATTS.			ELECTRICO	2				MD0005	Q 19,990	Q 399.80	Q 359.82	Q 319.84	Q 279.86	Q 239.88	Q 199.90	Q 159.92	Q 150.00	Q 150.00	Q 150.00	
ME	LPO 5000W	MOTO		5,000 WATTS.			ELECTRICO	2			2	MD0006	Q 36,000	Q 780.00	Q 694.00	Q 606.00	Q 532.00	Q 456.00	Q 384.00	Q 304.00	Q 228.00	Q 152.00	Q 150.00	
ME	MONEY 2000W	MOTO		2,000 WATTS.			ELECTRICO	2			2	MD0007	Q 14,994	Q 299.88	Q 269.89	Q 239.90	Q 209.92	Q 179.93	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
ME	MONSTER 2	MOTO		2,000 WATTS.			ELECTRICO	2			2	MD0017	Q 23,990	Q 479.80	Q 431.82	Q 383.84	Q 335.86	Q 287.88	Q 239.90	Q 191.92	Q 150.00	Q 150.00	Q 150.00	
ME	MONSTER CLASSIC	MOTO		2,000 WATTS.			ELECTRICO	2			2	MD0012	Q 15,500	Q 370.00	Q 333.00	Q 296.00	Q 259.00	Q 222.00	Q 185.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
ME	TIGER-X 7000W	MOTO		7,000 WATTS.			ELECTRICO	2			2	MD0008	Q 58,500	Q 1,170.00	Q 1,053.00	Q 936.00	Q 818.00	Q 702.00	Q 585.00	Q 468.00	Q 351.00	Q 234.00	Q 150.00	
MERCEDES-BENZ																								
MERCEDES-BENZ	280 GD	CAMIONETA	2,874 C.C.			TURBO						MB0060	Q 271,132	Q 5,454.64	Q 4,881.18	Q 4,347.72	Q 3,804.25	Q 3,302.76	Q 2,717.32	Q 2,173.86	Q 1,630.40	Q 1,086.93	Q 543.47	
MERCEDES-BENZ	A 140	AUTOMOVIL	1,387 C.C.									MB0001	Q 157,288	Q 3,145.76	Q 2,831.19	Q 2,516.61	Q 2,202.04	Q 1,887.46	Q 1,572.88	Q 1,258.31	Q 943.73	Q 629.16	Q 314.58	
MERCEDES-BENZ	A 160	AUTOMOVIL	1,596 C.C.									MB0002	Q 167,572	Q 3,351.44	Q 3,016.90	Q 2,681.16	Q 2,348.01	Q 2,010.87	Q 1,675.72	Q 1,340.56	Q 1,005.44	Q 670.26	Q 335.15	
MERCEDES-BENZ	A 170 CDI	AUTOMOVIL	1,708 C.C.									MB0003	Q 241,192	Q 4,823.84	Q 4,341.48	Q 3,859.08	Q 3,376.69	Q 2,894.31	Q 2,411.92	Q 1,929.54	Q 1,447.16	Q 964.77	Q 482.39	
MERCEDES-BENZ	A 180	AUTOMOVIL	1,333 C.C.			HATCHBACK		5				MB0243	Q 292,707	Q 5,814.14	Q 4,512.73	Q 4,011.32	Q 3,509.90	Q 3,008.49	Q 2,507.07	Q 2,005.66	Q 1,504.25	Q 1,002.83	Q 501.42	
MERCEDES-BENZ	A 180	AUTOMOVIL	1,333 C.C.			TIPO BERLINA AUTOMATICA-KX2	GASOLINA	5	5		2	4	MB0244	Q 262,919	Q 5,259.38	Q 4,732.53	Q 4,206.71	Q 3,680.87	Q 3,155.03	Q 2,629.19	Q 2,103.36	Q 1,577.52	Q 1,051.68	Q 525.84
MERCEDES-BENZ	A 180	AUTOMOVIL	1,399 C.C.			HATCHBACK		5				MB0227	Q 297,742	Q 5,154.84	Q 4,628.39	Q 4,102.88	Q 3,578.39	Q 3,052.91	Q 2,527.42	Q 2,001.94	Q 1,476.46	Q 1,050.97	Q 516.49	
MERCEDES-BENZ	A 180	AUTOMOVIL	1,399 C.C.					4				MB0228	Q 237,441	Q 4,748.82	Q 4,273.84	Q 3,798.09	Q 3,324.18	Q 2,849.30	Q 2,374.41	Q 1,899.53	Q 1,424.65	Q 949.77	Q 474.89	
MERCEDES-BENZ	A 180	AUTOMOVIL	1,596 C.C.									MB0104	Q 219,790	Q 4,395.84	Q 3,992.28	Q 3,516.68	Q 3,077.09	Q 2,637.51	Q 2,197.92	Q 1,758.34	Q 1,318.76	Q 879.17	Q 439.69	
MERCEDES-BENZ	A 190	AUTOMOVIL	1,996 C.C.									MB0004	Q 193,296	Q 3,865.92	Q 3,475.33	Q 3,082.74	Q 2,708.15	Q 2,319.59	Q 1,932.96	Q 1,546.37	Q 1,159.78	Q 773.19	Q 386.60	
MERCEDES-BENZ	A 200	AUTOMOVIL	1,333 C.C.			HATCHBACK		5				MB0245	Q 262,979	Q 5,259.58	Q 4,733.63	Q 4,207.87	Q 3,681.71	Q 3,156.75	Q 2,629.79	Q 2,103.84	Q 1,577.88	Q 1,051.92	Q 525.96	
MERCEDES-BENZ	A 200	AUTOMOVIL	1,333 C.C.			SEDAN TIPO BERLINA AUTOMATICA-KX2	GASOLINA	5	5		2	4	MB0246	Q 350,637	Q 7,012.74	Q 6,311.48	Q 5,610.19	Q 4,908.92	Q 4,207.64	Q 3,506.37	Q 2,805.10	Q 2,103.82	Q 1,402.58	Q 701.28
MERCEDES-BENZ	A 200	AUTOMOVIL	1,399 C.C.			HATCHBACK AUTOMATICA-KX2	GASOLINA	5	5		2	4	MB0229	Q 255,012	Q 5,100.24	Q 4,590.21	Q 4,080.19	Q 3,570.17	Q 3,060.14	Q 2,550.12	Q 2,040.10	Q 1,530.07	Q 1,020.05	Q 510.03
MERCEDES-BENZ	A 200	AUTOMOVIL	1,399 C.C.					4				MB0230	Q 256,185	Q 5,123.30	Q 4,610.97	Q 4,098.64	Q 3,586.31	Q 3,073.98	Q 2,561.65	Q 2,049.32	Q 1,536.99	Q 1,024.66	Q 512.33	
MERCEDES-BENZ	A 200	AUTOMOVIL	1,596 C.C.									MB0109	Q 263,638	Q 5,276.76	Q 4,748.09	Q 4,221.41	Q 3,693.74	Q 3,168.06	Q 2,638.38	Q 2,113.71	Q 1,583.03	Q 1,053.36	Q 527.68	
MERCEDES-BENZ	A 250	AUTOMOVIL	1,991 C.C.									MB0204	Q 296,103	Q 5,962.06	Q 5,395.85	Q 4,769.65	Q 4,173.44	Q 3,577.24	Q 2,981.03	Q 2,384.83	Q 1,788.62	Q 1,192.42	Q 596.21	
MERCEDES-BENZ	A 35 AMG	AUTOMOVIL	2,000 C.C.			SEDAN AUTOMATICA-KX4	HIBRIDO	5	5		2	4	MB0205	Q 427,933	Q 8,558.66	Q 7,700.96	Q 6,845.33	Q 5,989.68	Q 5,134.09	Q 4,278.33	Q 3,422.67	Q 2,567.00	Q 1,711.34	Q 855.67
MERCEDES-BENZ	A 35 AMG	AUTOMOVIL	2,000 C.C.			SEDAN DEPORTIVO AUTOMATICA-KX4	GASOLINA	5	5		2	4	MB0231	Q 378,895	Q 7,577.91	Q 6,820.12	Q 6,062.33	Q 5,304.54	Q 4,546.75	Q 3,788.96	Q 3,031.17	Q 2,273.38	Q 1,515.59	Q 757.80
MERCEDES-BENZ	A 35 AMG	AUTOMOVIL	2,000 C.C.			HATCHBACK DEPORTIVO AUTOMATICA-KX4	HIBRIDO	5	5		2	4	MB0206	Q 420,532	Q 8,410.65	Q 7,576.78	Q 6,734.92	Q 5,893.05	Q 5,051.19	Q 4,209.33	Q 3,367.46	Q 2,525.60	Q 1,683.73	Q 841.87
MERCEDES-BENZ	A 35 AMG	AUTOMOVIL	2,000 C.C.			HATCHBACK DEPORTIVO AUTOMATICA-KX4	GASOLINA	5	5		2	4	MB0208	Q 372,500	Q 7,450.00	Q 6,708.00	Q 5,960.00	Q 5,215.00	Q 4,470.00	Q 3,725.00	Q 2,980.00	Q 2,235.00	Q 1,490.00	Q 745.00
MERCEDES-BENZ	A 45 AMG	AUTOMOVIL	2,000 C.C.			HATCHBACK AUTOMATICA-KX4	HIBRIDO	5	5		2	4	MB0207	Q 585,658	Q 11,717.10	Q 10,545.39								

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TORNILLO	BARRAS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%	
MERCEDES-BENZ	CE 230	AUTOMOVIL	2300 C.C.										MB00023	Q 421.548	Q 6.430.98	Q 7.587.87	Q 6.744.77	Q 5.901.88	Q 5.058.84	Q 4.215.48	Q 3.372.39	Q 2.529.29	Q 1.886.20	Q 843.10
MERCEDES-BENZ	CE 300	AUTOMOVIL	3000 C.C.			CABRIOLET							MB00024	Q 562.890	Q 11.057.80	Q 9.952.02	Q 8.846.24	Q 7.740.46	Q 6.634.86	Q 5.529.90	Q 4.423.12	Q 3.317.34	Q 2.211.56	Q 1.105.78
MERCEDES-BENZ	CE 300	AUTOMOVIL	3000 C.C.			COUPE							MB00025	Q 440.586	Q 8.811.32	Q 7.830.16	Q 7.048.06	Q 6.167.83	Q 5.286.50	Q 4.405.56	Q 3.524.53	Q 2.643.40	Q 1.782.27	Q 881.14
MERCEDES-BENZ	CE 320	AUTOMOVIL	3200 C.C.										MB00026	Q 481.142	Q 9.622.84	Q 8.650.56	Q 7.698.28	Q 6.735.99	Q 5.773.71	Q 4.811.42	Q 3.848.14	Q 2.886.86	Q 1.924.57	Q 982.29
MERCEDES-BENZ	CL 420	AUTOMOVIL	4200 C.C.										MB00027	Q 668.070	Q 13.721.40	Q 12.343.26	Q 10.877.12	Q 9.804.88	Q 8.232.84	Q 6.660.70	Q 5.488.96	Q 4.116.42	Q 2.744.28	Q 1.372.14
MERCEDES-BENZ	CL 500	AUTOMOVIL	4998 C.C.			COUPE							MB00028	Q 614.016	Q 12.280.32	Q 11.052.29	Q 9.824.26	Q 8.596.23	Q 7.368.26	Q 6.140.16	Q 4.912.13	Q 3.684.10	Q 2.456.07	Q 1.228.04
MERCEDES-BENZ	CLA 200	AUTOMOVIL	1333 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	4	5		2	4	MB00248	Q 313.333	Q 6.267.86	Q 5.641.08	Q 5.014.29	Q 4.367.51	Q 3.733.93	Q 3.207.15	Q 2.800.36	Q 2.456.58	Q 2.097.79	Q 1.685.05
MERCEDES-BENZ	CLA 200	AUTOMOVIL	1399 C.C.			COUPE	GASOLINA	4					MB01777	Q 293.393	Q 5.887.86	Q 5.261.08	Q 4.694.29	Q 4.107.51	Q 3.520.72	Q 2.933.93	Q 2.347.15	Q 1.760.36	Q 1.173.58	Q 586.79
MERCEDES-BENZ	CLA 250	AUTOMOVIL	2000 C.C.			COUPE	GASOLINA	4					MB00206	Q 339.387	Q 6.787.74	Q 6.106.97	Q 5.430.20	Q 4.751.42	Q 4.072.85	Q 3.393.87	Q 2.715.10	Q 2.036.33	Q 1.367.55	Q 678.78
MERCEDES-BENZ	CLA 35 AMG	AUTOMOVIL	2000 C.C.			DEPORTIVO AUTOMATICA 4X4	GASOLINA	4	5		2	4	MB00234	Q 474.632	Q 9.482.85	Q 8.543.38	Q 7.594.12	Q 6.644.85	Q 5.695.59	Q 4.746.33	Q 3.787.06	Q 2.847.80	Q 1.868.53	Q 949.27
MERCEDES-BENZ	CLA 45 AMG	AUTOMOVIL	2000 C.C.			DEPORTIVO AUTOMATICA 4X4	GASOLINA	4	5		2	4	MB01796	Q 675.189	Q 13.503.98	Q 12.153.58	Q 10.803.16	Q 9.452.79	Q 8.102.39	Q 6.753.96	Q 5.401.59	Q 4.051.20	Q 2.700.30	Q 1.350.40
MERCEDES-BENZ	CLK 200	AUTOMOVIL	2000 C.C.										MB00029	Q 323.025	Q 6.469.52	Q 5.814.47	Q 5.168.42	Q 4.522.37	Q 3.876.92	Q 3.250.26	Q 2.594.21	Q 1.938.16	Q 1.292.11	Q 646.05
MERCEDES-BENZ	CLK 230 KOMPRESSOR	AUTOMOVIL	2295 C.C.			CABRIOLET							MB00030	Q 356.854	Q 6.138.08	Q 5.525.18	Q 4.911.27	Q 4.297.35	Q 3.683.45	Q 3.068.54	Q 2.455.64	Q 1.841.73	Q 1.227.87	Q 613.91
MERCEDES-BENZ	CLK 320	AUTOMOVIL	3.199 C.C.			CABRIOLET							MB00032	Q 439.354	Q 8.787.08	Q 7.958.36	Q 7.025.67	Q 6.150.96	Q 5.272.25	Q 4.393.54	Q 3.514.84	Q 2.636.13	Q 1.757.42	Q 878.71
MERCEDES-BENZ	CLK 320	AUTOMOVIL	3.199 C.C.			COUPE							MB00033	Q 550.156	Q 11.003.16	Q 9.902.85	Q 8.802.53	Q 7.702.22	Q 6.601.96	Q 5.501.58	Q 4.401.27	Q 3.300.95	Q 2.200.64	Q 1.100.32
MERCEDES-BENZ	CLK 430	AUTOMOVIL	4.196 C.C.			CABRIOLET							MB00034	Q 480.886	Q 9.617.72	Q 8.696.95	Q 7.694.18	Q 6.732.41	Q 5.770.64	Q 4.806.86	Q 3.847.09	Q 2.885.32	Q 1.923.55	Q 961.78
MERCEDES-BENZ	CLK 430	AUTOMOVIL	4.298 C.C.			COUPE							MB00035	Q 453.836	Q 9.076.72	Q 8.183.05	Q 7.261.38	Q 6.353.71	Q 5.446.04	Q 4.538.35	Q 3.630.99	Q 2.723.02	Q 1.815.35	Q 907.68
MERCEDES-BENZ	CLK 500	AUTOMOVIL	4.998 C.C.			COUPE							MB01511	Q 599.868	Q 11.997.36	Q 10.797.83	Q 9.597.80	Q 8.398.16	Q 7.198.42	Q 5.998.88	Q 4.798.95	Q 3.598.21	Q 2.398.48	Q 1.189.74
MERCEDES-BENZ	CLK 55 AMG	AUTOMOVIL	5.439 C.C.										MB00036	Q 789.748	Q 15.794.95	Q 14.215.47	Q 12.633.07	Q 11.055.48	Q 9.478.98	Q 7.897.48	Q 6.317.89	Q 4.738.49	Q 3.159.00	Q 1.579.50
MERCEDES-BENZ	CLS	AUTOMOVIL	3.500 C.C.			COUPE							MB01718	Q 679.502	Q 13.589.04	Q 12.231.84	Q 10.872.04	Q 9.513.03	Q 8.164.03	Q 6.795.02	Q 5.426.02	Q 4.077.02	Q 2.718.01	Q 1.359.01
MERCEDES-BENZ	D 200	AUTOMOVIL	2000 C.C.										MB00040	Q 277.156	Q 5.543.12	Q 4.988.81	Q 4.434.50	Q 3.880.19	Q 3.325.88	Q 2.771.56	Q 2.217.25	Q 1.662.94	Q 1.108.63	Q 564.32
MERCEDES-BENZ	D 240	AUTOMOVIL	2400 C.C.										MB00041	Q 218.558	Q 4.370.55	Q 3.933.51	Q 3.496.45	Q 3.059.40	Q 2.622.34	Q 2.185.28	Q 1.748.23	Q 1.311.17	Q 874.12	Q 437.06
MERCEDES-BENZ	D 250	AUTOMOVIL	2.500 C.C.										MB00042	Q 326.322	Q 6.526.44	Q 5.873.80	Q 5.221.16	Q 4.568.51	Q 3.915.87	Q 3.263.22	Q 2.610.56	Q 1.957.94	Q 1.305.29	Q 662.65
MERCEDES-BENZ	D 300	AUTOMOVIL	3.000 C.C.										MB00043	Q 416.540	Q 8.370.94	Q 7.533.78	Q 6.696.58	Q 5.859.59	Q 5.022.51	Q 4.185.42	Q 3.348.34	Q 2.511.26	Q 1.674.17	Q 837.69
MERCEDES-BENZ	E 190	AUTOMOVIL											MB00045	Q 464.936	Q 9.280.72	Q 8.391.85	Q 7.432.58	Q 6.503.51	Q 5.574.44	Q 4.645.36	Q 3.716.29	Q 2.787.22	Q 1.858.15	Q 929.08
MERCEDES-BENZ	E 200	AUTOMOVIL	1.999 C.C.			SEDAN AUTOMATICA 4X2	HIBRIDO	5	5		2	4	MB00046	Q 362.879	Q 7.889.98	Q 6.892.62	Q 6.127.87	Q 5.361.71	Q 4.595.76	Q 3.825.80	Q 3.063.84	Q 2.297.88	Q 1.531.92	Q 785.96
MERCEDES-BENZ	E 200	AUTOMOVIL	2.000 C.C.										MB00050	Q 508.684	Q 10.173.68	Q 9.156.32	Q 8.138.85	Q 7.121.58	Q 6.096.84	Q 5.069.48	Q 4.042.11	Q 3.024.74	Q 2.004.74	Q 1.017.37
MERCEDES-BENZ	E 220	AUTOMOVIL	2.200 C.C.			CABRIOLET							MB00052	Q 490.636	Q 9.810.52	Q 7.206.47	Q 6.498.42	Q 5.607.37	Q 4.698.32	Q 3.790.28	Q 2.884.21	Q 2.053.16	Q 1.602.11	Q 801.08
MERCEDES-BENZ	E 220 D	AUTOMOVIL	2.200 C.C.				DIESEL	4					MB00219	Q 486.609	Q 9.713.58	Q 8.742.59	Q 7.771.19	Q 6.799.79	Q 5.828.36	Q 4.856.99	Q 3.885.60	Q 2.914.30	Q 1.942.80	Q 971.40
MERCEDES-BENZ	E 230	AUTOMOVIL	2.300 C.C.										MB00054	Q 391.786	Q 7.235.76	Q 6.512.19	Q 5.788.61	Q 5.065.04	Q 4.341.46	Q 3.617.88	Q 2.894.31	Q 2.170.73	Q 1.447.16	Q 723.56
MERCEDES-BENZ	E 240	AUTOMOVIL	2.398 C.C.			SEDAN							MB00055	Q 360.102	Q 7.202.04	Q 6.481.84	Q 5.761.64	Q 5.041.43	Q 4.321.23	Q 3.601.02	Q 2.880.82	Q 2.165.62	Q 1.445.41	Q 720.21
MERCEDES-BENZ	E 240 T	CAMIONETA	2.398 C.C.																					

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJE	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.4%	1.1%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
MERCEDES-BENZ	GLB 200	CAMIONETA	1.398 C.C.			SUV AUTOMÁTICA 4X2	GASOLINA	5	7		2	4	MB0238	Q 351.927	Q 7.038.54	Q 8.334.69	Q 5.630.83	Q 4.920.58	Q 4.223.13	Q 3.519.27	Q 2.815.42	Q 2.111.57	Q 1.407.71	Q 703.86
MERCEDES-BENZ	GLB 220	CAMIONETA	1.591 C.C.			SUV AUTOMÁTICA 4X4	HÍBRIDO	5	7		2	4	MB0311	Q 336.126	Q 6.762.52	Q 6.086.27	Q 5.410.02	Q 4.733.77	Q 4.057.51	Q 3.381.25	Q 2.705.01	Q 2.028.76	Q 1.352.51	Q 676.26
MERCEDES-BENZ	GLB 220	CAMIONETA	1.591 C.C.			SUV AUTOMÁTICA 4X4	HÍBRIDO	5	5		2	4	MB0312	Q 345.026	Q 6.900.53	Q 6.210.48	Q 5.526.43	Q 4.830.37	Q 4.140.32	Q 3.460.27	Q 2.760.22	Q 2.070.16	Q 1.360.11	Q 590.06
MERCEDES-BENZ	GLB 250	CAMIONETA	1.598 C.C.			SUV	HÍBRIDO	5	5		2	4	MB0313	Q 365.726	Q 7.314.56	Q 6.583.11	Q 5.851.85	Q 5.120.20	Q 4.388.74	Q 3.657.28	Q 2.925.83	Q 2.194.37	Q 1.462.92	Q 731.46
MERCEDES-BENZ	GLB 250	CAMIONETA	1.598 C.C.			SUV	GASOLINA	5					MB0239	Q 395.556	Q 7.931.12	Q 7.136.01	Q 6.344.80	Q 5.551.79	Q 4.758.68	Q 3.985.96	Q 3.172.45	Q 2.379.34	Q 1.586.23	Q 793.12
MERCEDES-BENZ	GLB 250	CAMIONETA	1.598 C.C.			SUV	HÍBRIDO	5	7		2	4	MB0314	Q 368.400	Q 7.720.58	Q 6.955.74	Q 6.182.85	Q 5.410.02	Q 4.637.16	Q 3.864.30	Q 3.091.44	Q 2.318.58	Q 1.545.72	Q 772.86
MERCEDES-BENZ	GLB 250 4MATIC	CAMIONETA	1.591 C.C.				HÍBRIDO	5	7		2	4	MB0326	Q 398.063	Q 7.761.25	Q 7.185.13	Q 6.356.00	Q 5.572.68	Q 4.776.76	Q 3.980.63	Q 3.184.50	Q 2.388.39	Q 1.592.25	Q 796.13
MERCEDES-BENZ	GLC 200	CAMIONETA	2.000 C.C.			AUTOMÁTICA 4X4	GASOLINA	5					MB0240	Q 422.359	Q 8.447.18	Q 7.602.47	Q 6.757.75	Q 5.913.03	Q 5.088.31	Q 4.223.58	Q 3.378.86	Q 2.534.15	Q 1.689.44	Q 844.72
MERCEDES-BENZ	GLC 200	CAMIONETA	2.000 C.C.			SUV COUPE AUTOMÁTICA 4X2	GASOLINA	5	5		2	4	MB0241	Q 395.458	Q 7.909.16	Q 7.119.25	Q 6.327.33	Q 5.536.42	Q 4.745.50	Q 3.954.58	Q 3.163.67	Q 2.372.75	Q 1.581.84	Q 790.92
MERCEDES-BENZ	GLC 200	CAMIONETA	2.000 C.C.			SUV AUTOMÁTICA 4X2	GASOLINA	5	5		2	4	MB0256	Q 387.241	Q 7.744.82	Q 6.970.34	Q 6.186.86	Q 5.421.38	Q 4.646.90	Q 3.872.41	Q 3.087.93	Q 2.323.45	Q 1.548.97	Q 774.48
MERCEDES-BENZ	GLC 200 4MATIC	CAMIONETA	2.000 C.C.			SUV AUTOMÁTICA 4X4	HÍBRIDO	5	5		2	4	MB0284	Q 425.102	Q 8.102.05	Q 7.291.85	Q 6.481.84	Q 5.671.44	Q 4.861.23	Q 4.051.03	Q 3.240.82	Q 2.430.62	Q 1.620.41	Q 810.21
MERCEDES-BENZ	GLC 200 4MATIC COUPE	CAMIONETA	2.000 C.C.				HÍBRIDO	5	5		2	4	MB0327	Q 473.688	Q 9.473.75	Q 8.526.38	Q 7.578.00	Q 6.631.83	Q 5.684.25	Q 4.736.68	Q 3.789.50	Q 2.842.13	Q 1.894.79	Q 947.38
MERCEDES-BENZ	GLC 200 COUPE	CAMIONETA	2.000 C.C.			AUTOMÁTICA 4X2	GASOLINA	5					MB0257	Q 482.227	Q 9.544.55	Q 8.680.10	Q 7.715.64	Q 6.751.19	Q 5.786.73	Q 4.822.28	Q 3.857.82	Q 2.893.37	Q 1.928.91	Q 964.48
MERCEDES-BENZ	GLC 200 COUPE 4MATIC	CAMIONETA	2.000 C.C.			SUV COUPE AUTOMÁTICA	HÍBRIDO	5	5		2	4	MB0297	Q 535.583	Q 10.711.25	Q 9.840.13	Q 8.969.00	Q 7.497.68	Q 6.426.75	Q 5.355.83	Q 4.284.50	Q 3.213.28	Q 2.142.25	Q 1.071.13
MERCEDES-BENZ	GLC 220d	CAMIONETA	2.000 C.C.			AUTOMÁTICA	DIESEL	5					MB0221	Q 416.353	Q 8.387.06	Q 7.543.36	Q 6.708.65	Q 5.870.95	Q 5.032.24	Q 4.193.53	Q 3.354.83	Q 2.516.12	Q 1.677.42	Q 838.71
MERCEDES-BENZ	GLC 250	CAMIONETA	2.000 C.C.			AUTOMÁTICA	GASOLINA	5					MB0201	Q 347.884	Q 6.993.28	Q 6.297.08	Q 5.562.63	Q 4.867.30	Q 4.171.97	Q 3.478.64	Q 2.781.32	Q 2.085.96	Q 1.390.86	Q 695.93
MERCEDES-BENZ	GLC 250	CAMIONETA	2.000 C.C.			SUV COUPE AUTOMÁTICA	GASOLINA	5					MB0250	Q 454.682	Q 9.093.94	Q 7.284.28	Q 6.474.92	Q 5.665.55	Q 4.856.19	Q 4.046.82	Q 3.237.45	Q 2.428.10	Q 1.618.73	Q 808.37
MERCEDES-BENZ	GLC 300	CAMIONETA	2.000 C.C.			SUV AUTOMÁTICA 4X4	GASOLINA	5	5		2	4	MB0271	Q 471.542	Q 9.430.94	Q 8.487.79	Q 7.544.68	Q 6.601.59	Q 5.668.51	Q 4.715.42	Q 3.772.34	Q 2.829.26	Q 1.886.17	Q 943.09
MERCEDES-BENZ	GLC 300	CAMIONETA	2.000 C.C.			SUV AUTOMÁTICA 4X4	HÍBRIDO	5	5		2	4	MB0285	Q 424.821	Q 8.496.43	Q 7.646.79	Q 6.797.15	Q 5.947.51	Q 5.097.88	Q 4.248.22	Q 3.398.58	Q 2.548.93	Q 1.699.29	Q 849.65
MERCEDES-BENZ	GLC 300 4MATIC	CAMIONETA	2.000 C.C.			SUV AUTOMÁTICA 4X4	HÍBRIDO	5	5		2	4	MB0296	Q 475.341	Q 9.508.63	Q 8.556.15	Q 7.605.47	Q 6.654.78	Q 5.704.10	Q 4.753.42	Q 3.802.74	Q 2.852.06	Q 1.901.37	Q 950.69
MERCEDES-BENZ	GLC 300 COUPE	CAMIONETA	2.000 C.C.			SUV COUPE AUTOMÁTICA 4X2	GASOLINA	5					MB0272	Q 526.430	Q 10.508.84	Q 9.457.78	Q 8.406.92	Q 7.356.06	Q 6.305.19	Q 5.254.32	Q 4.203.46	Q 3.152.60	Q 2.101.73	Q 1.050.87
MERCEDES-BENZ	GLC 300 COUPE 4MATIC	CAMIONETA	2.000 C.C.			SUV COUPE AUTOMÁTICA 4X4	HÍBRIDO	5	5		2	4	MB0299	Q 489.385	Q 9.787.90	Q 8.805.11	Q 7.830.32	Q 6.851.53	Q 5.872.74	Q 4.893.96	Q 3.915.18	Q 2.936.37	Q 1.957.58	Q 976.79
MERCEDES-BENZ	GLC 350 E 4MATIC	CAMIONETA	1.999 C.C.			SUV AUTOMÁTICA 4X4	HÍBRIDO	5	5		2	4	MB0286	Q 517.683	Q 10.353.57	Q 9.318.30	Q 8.282.93	Q 7.247.57	Q 6.212.20	Q 5.176.84	Q 4.141.47	Q 3.106.10	Q 2.070.74	Q 1.036.37
MERCEDES-BENZ	GLC 43 AMG	CAMIONETA	3.000 C.C.			SUV AUTOMÁTICA 4X4	HÍBRIDO	5	5		2	4	MB0287	Q 631.813	Q 12.636.25	Q 11.372.03	Q 10.109.00	Q 8.845.38	Q 7.581.75	Q 6.318.13	Q 5.054.50	Q 3.790.88	Q 2.527.26	Q 1.263.63
MERCEDES-BENZ	GLC 43 AMG COUPE	CAMIONETA	2.000 C.C.			SUV COUPE DEPORTIVO AUTOMÁTICA 4X4	HÍBRIDO	5	5		2	4	MB0300	Q 565.153	Q 11.303.07	Q 10.172.78	Q 9.042.48	Q 7.912.15	Q 6.781.84	Q 5.651.54	Q 4.521.23	Q 3.390.92	Q 2.260.62	Q 1.130.31
MERCEDES-BENZ	GLC 43 AMG COUPE	CAMIONETA	3.000 C.C.			SUV COUPE DEPORTIVO AUTOMÁTICA 4X4	GASOLINA	5	5		2	4	MB0222	Q 493.886	Q 9.878.72	Q 8.891.75	Q 7.903.78	Q 6.915.81	Q 5.927.84	Q 4.938.86	Q 3.950.89	Q 2.962.92	Q 1.975.95	Q 987.98
MERCEDES-BENZ	GLC 63 AMG COUPE	CAMIONETA	3.000 C.C.			AUTOMÁTICA	GASOLINA	5					MB0223	Q 848.784	Q 16.676.68	Q 15.278.12	Q 13.980.55	Q 11.882.98	Q 10.185.41	Q 8.487.84	Q 6.790.26	Q 5.092.71	Q 3.395.14	Q 1.697.57
MERCEDES-BENZ	GLE 250	CAMIONETA	2.200 C.C.										MB0203	Q 447.692	Q 8.951.84	Q 8.096.68	Q 7.261.48	Q 6.298.29	Q 5.371.11	Q 4.478.92	Q 3.580.74	Q 2.685.58	Q 1.790.37	Q 895.19
MERCEDES-BENZ	GLE 300 EQBOOST	CAMIONETA	3.000 C.C.			AUTOMÁTICA 4WD	HÍBRIDO	5					MB0254	Q 554.042	Q 11.064.94	Q 9.976.38	Q 8.897.86	Q 7.759.39	Q 6.669.91	Q 5.542.43	Q 4.433.84	Q 3.325.46	Q 2.216.97	Q 1.108.49
MERCEDES-BENZ	GLE 350	CAMIONETA	3.000 C.C.										MB0204	Q 542.334	Q 10.846.68	Q 9.762.02	Q 8.677.36							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															2%	1.6%	1.6%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%		
MERCEDES-BENZ	SEC 600	AUTOMOVIL	6,000 C.C.										MB0112	Q 895,080	Q 16,911.80	Q 17,929.44	Q 15,629.28	Q 13,938.12	Q 11,946.96	Q 9,865.80	Q 7,964.64	Q 5,973.48	Q 3,982.32	Q 1,991.16	
MERCEDES-BENZ	GEL 380	AUTOMOVIL	5,608 C.C.										MB0113	Q 895,364	Q 17,907.28	Q 16,116.96	Q 14,329.63	Q 12,535.10	Q 10,744.37	Q 8,953.64	Q 7,162.92	Q 5,372.18	Q 3,581.46	Q 1,790.73	
MERCEDES-BENZ	SELASE 300	AUTOMOVIL	3,200 C.C.										MB0114	Q 588,124	Q 11,362.48	Q 10,244.24	Q 9,105.90	Q 7,967.74	Q 6,829.49	Q 5,691.24	Q 4,553.00	Q 3,414.75	Q 2,276.50	Q 1,138.25	
MERCEDES-BENZ	SELASE 400	AUTOMOVIL	4,200 C.C.										MB0115	Q 719,880	Q 14,399.80	Q 12,659.82	Q 11,519.84	Q 10,079.86	Q 8,639.88	Q 7,199.90	Q 5,759.92	Q 4,319.94	Q 2,879.96	Q 1,439.98	
MERCEDES-BENZ	SELASE 500	AUTOMOVIL	5,000 C.C.										MB0116	Q 770,610	Q 15,412.20	Q 13,870.96	Q 12,329.76	Q 10,788.54	Q 9,247.32	Q 7,706.10	Q 6,164.88	Q 4,623.66	Q 3,082.44	Q 1,541.22	
MERCEDES-BENZ	SELASE 600	AUTOMOVIL	6,000 C.C.										MB0117	Q 677,672	Q 13,553.44	Q 11,598.16	Q 10,542.76	Q 9,187.41	Q 7,732.07	Q 6,276.72	Q 4,821.38	Q 3,366.04	Q 1,910.69	Q 955.35	
MERCEDES-BENZ	SL 280	AUTOMOVIL	2,800 C.C.										MB0118	Q 590,688	Q 11,013.76	Q 9,912.36	Q 8,811.01	Q 7,709.64	Q 6,608.26	Q 5,506.88	Q 4,405.51	Q 3,304.13	Q 2,202.76	Q 1,101.38	
MERCEDES-BENZ	SL 300	AUTOMOVIL	3,000 C.C.										MB0119	Q 537,250	Q 10,745.00	Q 9,670.50	Q 8,596.00	Q 7,521.50	Q 6,447.00	Q 5,372.50	Q 4,298.00	Q 3,223.50	Q 2,149.00	Q 1,074.50	
MERCEDES-BENZ	SL 320 ROADSTER	AUTOMOVIL	3,198 C.C.										MB0120	Q 657,300	Q 13,148.00	Q 11,831.40	Q 10,516.80	Q 9,202.20	Q 7,887.60	Q 6,573.00	Q 5,258.40	Q 3,943.80	Q 2,629.20	Q 1,314.60	
MERCEDES-BENZ	SL 500 ROADSTER	AUTOMOVIL	4,998 C.C.										MB0121	Q 1,124,680	Q 22,493.80	Q 20,244.42	Q 17,995.04	Q 15,745.66	Q 13,496.28	Q 11,246.90	Q 8,997.52	Q 6,748.14	Q 4,498.76	Q 2,249.38	
MERCEDES-BENZ	SL 55 AMG ROADSTER	AUTOMOVIL	5,439 C.C.		COUPE								MB0154	Q 1,077,412	Q 21,349.24	Q 19,393.42	Q 17,238.60	Q 15,083.77	Q 12,928.95	Q 10,774.12	Q 8,619.30	Q 6,464.48	Q 4,309.65	Q 2,154.83	
MERCEDES-BENZ	SL 580	AUTOMOVIL	5,800 C.C.										MB0122	Q 829,472	Q 16,409.44	Q 14,768.50	Q 13,127.66	Q 11,486.81	Q 9,845.97	Q 8,204.72	Q 6,563.78	Q 4,922.64	Q 3,281.89	Q 1,640.95	
MERCEDES-BENZ	SL 600	AUTOMOVIL	6,000 C.C.										MB0123	Q 877,830	Q 17,556.80	Q 15,800.94	Q 14,045.28	Q 12,289.62	Q 10,533.96	Q 8,778.30	Q 7,022.64	Q 5,266.98	Q 3,511.32	Q 1,756.66	
MERCEDES-BENZ	SL 65	AUTOMOVIL											MB0155	Q 1,720,166	Q 34,403.12	Q 30,962.81	Q 27,522.50	Q 24,082.19	Q 20,641.88	Q 17,201.56	Q 13,761.25	Q 10,320.94	Q 6,880.63	Q 3,440.32	
MERCEDES-BENZ	SL-24 300	AUTOMOVIL	3,000 C.C.			CABRIOLET							MB0124	Q 647,844	Q 12,852.88	Q 11,057.80	Q 9,862.31	Q 8,667.02	Q 7,471.73	Q 6,276.44	Q 5,081.15	Q 3,885.87	Q 2,690.58	Q 1,495.29	
MERCEDES-BENZ	SL-24 300	AUTOMOVIL	3,000 C.C.										MB0125	Q 522,844	Q 10,452.88	Q 9,407.60	Q 8,362.31	Q 7,317.02	Q 6,271.73	Q 5,226.44	Q 4,181.15	Q 3,135.87	Q 2,090.58	Q 1,045.29	
MERCEDES-BENZ	SLK 200 ROADSTER	AUTOMOVIL	1,988 C.C.										MB0126	Q 337,846	Q 10,736.32	Q 9,681.23	Q 8,636.54	Q 7,591.85	Q 6,547.16	Q 5,502.47	Q 4,457.78	Q 3,413.09	Q 2,368.40	Q 1,323.70	
MERCEDES-BENZ	SLK 230 KOMPRESSOR	AUTOMOVIL	2,295 C.C.										MB0127	Q 295,242	Q 5,907.04	Q 5,316.34	Q 4,725.64	Q 4,134.93	Q 3,544.23	Q 2,953.52	Q 2,362.82	Q 1,772.12	Q 1,181.41	Q 590.71	
MERCEDES-BENZ	SLK 320 ROADSTER	AUTOMOVIL	3,198 C.C.										MB0128	Q 429,426	Q 8,498.96	Q 7,987.71	Q 7,476.85	Q 6,965.00	Q 6,453.14	Q 5,941.28	Q 5,429.43	Q 4,917.57	Q 4,405.72	Q 3,893.86	
MERCEDES-BENZ	SPRINTER 310 D	MICROBUS	2,495 C.C.										MB0149	Q 358,436	Q 7,168.72	Q 6,451.85	Q 5,734.98	Q 5,018.11	Q 4,301.24	Q 3,584.36	Q 2,867.49	Q 2,150.62	Q 1,433.75	Q 716.88	
MERCEDES-BENZ	SPRINTER 311	MICROBUS	2,200 C.C.			MECANICA 4X2	DIESEL	4	16			2	4	MB0311	Q 385,771	Q 7,715.42	Q 6,943.87	Q 6,172.33	Q 5,400.79	Q 4,629.25	Q 3,857.71	Q 3,086.17	Q 2,314.63	Q 1,543.09	
MERCEDES-BENZ	SPRINTER 311	PANEL	2,200 C.C.			MECANICA 4X2	DIESEL	6	3	1.7	2	4	MB0189	Q 304,488	Q 6,089.76	Q 5,480.60	Q 4,871.82	Q 4,262.85	Q 3,653.87	Q 3,044.89	Q 2,435.91	Q 1,826.94	Q 1,217.96	Q 608.96	
MERCEDES-BENZ	SPRINTER 313	PANEL	2,200 C.C.										MB0161	Q 235,600	Q 4,712.00	Q 4,240.80	Q 3,769.60	Q 3,298.40	Q 2,827.20	Q 2,356.00	Q 1,884.80	Q 1,413.60	Q 942.40	Q 471.20	
MERCEDES-BENZ	SPRINTER 314	PANEL	2,200 C.C.										MB0315	Q 490,581	Q 9,811.62	Q 8,830.48	Q 7,849.30	Q 6,868.14	Q 5,886.98	Q 4,905.81	Q 3,924.65	Q 2,943.49	Q 1,962.33	Q 981.17	
MERCEDES-BENZ	SPRINTER 316	MICROBUS	2,200 C.C.			MECANICA 4X2	DIESEL	5	16			2	4	MB0393	Q 615,110	Q 10,302.21	Q 9,271.99	Q 8,241.77	Q 7,211.55	Q 6,181.33	Q 5,151.11	Q 4,129.89	Q 3,090.67	Q 2,060.45	Q 1,030.23
MERCEDES-BENZ	SPRINTER 316	MICROBUS	2,200 C.C.			MECANICA 4X2	DIESEL	5	16			2	4	MB0264	Q 556,186	Q 11,123.75	Q 10,011.38	Q 8,899.00	Q 7,786.63	Q 6,674.25	Q 5,561.88	Q 4,449.50	Q 3,337.13	Q 2,224.75	Q 1,112.38
MERCEDES-BENZ	SPRINTER 413 COMBI	MICROBUS	2,200 C.C.										MB0162	Q 254,938	Q 5,098.72	Q 4,588.65	Q 4,078.96	Q 3,569.11	Q 3,059.24	Q 2,549.38	Q 2,039.49	Q 1,529.62	Q 1,019.75	Q 509.88	
MERCEDES-BENZ	SPRINTER 415	MICROBUS	2,200 C.C.			MECANICA 4X2	DIESEL	5	16			2	4	MB0163	Q 540,679	Q 10,813.58	Q 9,732.23	Q 8,650.87	Q 7,569.51	Q 6,488.15	Q 5,406.79	Q 4,325.44	Q 3,244.08	Q 2,162.72	Q 1,081.36
MERCEDES-BENZ	SPRINTER 416 4X4	MICROBUS	2,200 C.C.			MECANICA AUTOMATICA EURO V 4X2	DIESEL	5	16			2	4	MB0202	Q 477,119	Q 9,542.38	Q 8,586.14	Q 7,633.90	Q 6,679.67	Q 5,725.43	Q 4,771.19	Q 3,816.95	Q 2,862.72	Q 1,908.48	Q 954.24
MERCEDES-BENZ	SPRINTER 515	MICROBUS	2,200 C.C.			4X2	DIESEL	5					MB0164	Q 572,481	Q 11,449.62	Q 10,304.06	Q 9,159.70	Q 8,014.74	Q 6,869.78	Q 5,724.81	Q 4,579.85	Q 3,434.89	Q 2,289.93	Q 1,144.97	
MERCEDES-BENZ	SPRINTER 515	MICROBUS	2,200 C.C.			MECANICA 4X2	DIESEL	6	21			2	4	MB0205	Q 572,481	Q 11,449.62	Q 10,304.06	Q 9,159.70	Q 8,014.74	Q 6,869.78	Q 5,724.81	Q 4,579.85	Q 3,434.89	Q 2,289.93	Q 1,144.97
MERCEDES-BENZ	SPRINTER 515	PANEL	2,200 C.C.			MECANICA 4X2	DIESEL	5	3	2.5		2	4	MB0166	Q 408,681	Q 8,173.62	Q 7,366.26	Q 6,558.90	Q 5,751.54	Q 4,944.18	Q 4,136.81	Q 3,329.45	Q 2,522.09	Q 1,714.73	Q 817.37

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															1%	1.5%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%	
MINI	3 PUERTAS COOPER S	AUTOMOVIL	1,998 C.C.			4X2	GASOLINA	3	4		2	4	MIN0060	Q 319,688	Q 6,333.75	Q 5,754.38	Q 5,115.00	Q 4,475.63	Q 3,636.25	Q 3,196.88	Q 2,567.50	Q 1,916.13	Q 1,278.75	Q 639.38	
MINI	3 PUERTAS JCW	AUTOMOVIL	1,998 C.C.			4X4	GASOLINA	3	4		2	4	MIN0061	Q 294,938	Q 5,898.75	Q 5,308.88	Q 4,716.00	Q 4,129.13	Q 3,539.25	Q 2,949.38	Q 2,359.50	Q 1,769.63	Q 1,179.75	Q 589.88	
MINI	3 PUERTAS JCW	AUTOMOVIL	1,998 C.C.			4X2	GASOLINA	3	4		2	4	MIN0071	Q 336,875	Q 6,737.50	Q 6,063.75	Q 5,380.00	Q 4,716.25	Q 4,042.50	Q 3,368.75	Q 2,694.00	Q 2,021.25	Q 1,347.50	Q 673.75	
MINI	5 PUERTAS COOPER S	CAMIONETA	1,998 C.C.			4X2	GASOLINA	5	5		2	4	MIN0062	Q 274,313	Q 5,486.25	Q 4,937.63	Q 4,389.00	Q 3,840.38	Q 3,291.75	Q 2,743.13	Q 2,194.50	Q 1,645.88	Q 1,097.25	Q 548.63	
MINI	ACEMAN	CAMIONETA			40 K.W.	4X2	ELECTRICO	5	5		2		MIN0063	Q 274,313	Q 5,490.29	Q 4,937.63	Q 4,389.00	Q 3,840.38	Q 3,291.75	Q 2,743.13	Q 2,194.50	Q 1,645.88	Q 1,097.25	Q 548.63	
MINI	ACEMAN	CAMIONETA			42 K.W.	4X2	ELECTRICO	5	5		2		MIN0067	Q 310,621	Q 6,216.42	Q 5,594.78	Q 4,973.14	Q 4,351.50	Q 3,729.86	Q 3,108.21	Q 2,486.57	Q 1,864.93	Q 1,243.29	Q 621.65	
MINI	ACEMAN E	CAMIONETA			42 K.W.	4X2	ELECTRICO	5	5		2		MIN0072	Q 284,200	Q 5,684.00	Q 5,115.60	Q 4,547.20	Q 3,978.80	Q 3,410.40	Q 2,842.00	Q 2,273.60	Q 1,705.20	Q 1,136.80	Q 568.40	
MINI	ACEMAN SE	CAMIONETA			54 K.W.	4X2	ELECTRICO	5	5		2		MIN0073	Q 330,500	Q 6,610.00	Q 5,945.00	Q 5,288.00	Q 4,627.00	Q 3,968.00	Q 3,305.00	Q 2,644.00	Q 1,983.00	Q 1,322.00	Q 661.00	
MINI	CABRIO COOPER	AUTOMOVIL	1,600 C.C.			4X2	GASOLINA	2	4		2	3	MIN0022	Q 319,719	Q 6,394.38	Q 5,754.96	Q 5,115.51	Q 4,476.07	Q 3,836.63	Q 3,197.19	Q 2,557.76	Q 1,918.32	Q 1,278.88	Q 639.44	
MINI	CLUBMAN COOPER	AUTOMOVIL	1,500 C.C.			4X4	GASOLINA	5	5		2	3	MIN0025	Q 274,313	Q 5,486.25	Q 4,937.63	Q 4,389.00	Q 3,840.38	Q 3,291.75	Q 2,743.13	Q 2,194.50	Q 1,645.88	Q 1,097.25	Q 548.63	
MINI	CLUBMAN COOPER	AUTOMOVIL	1,600 C.C.										MIN0003	Q 224,716	Q 4,484.36	Q 4,044.93	Q 3,595.49	Q 3,146.06	Q 2,696.62	Q 2,247.16	Q 1,797.75	Q 1,348.31	Q 898.88	Q 449.44	
MINI	CLUBMAN COOPER S	AUTOMOVIL	1,998 C.C.			AUTOMATICA	GASOLINA	5	5		2	4	MIN0046	Q 310,775	Q 6,215.50	Q 5,593.95	Q 4,972.40	Q 4,350.85	Q 3,729.30	Q 3,107.75	Q 2,486.20	Q 1,864.65	Q 1,243.10	Q 621.55	
MINI	CLUBMAN COOPER S	AUTOMOVIL	2,000 C.C.										MIN0024	Q 238,384	Q 4,767.68	Q 4,290.92	Q 3,814.15	Q 3,337.38	Q 2,860.61	Q 2,383.84	Q 1,907.08	Q 1,430.31	Q 953.54	Q 476.77	
MINI	COOPER	AUTOMOVIL	1,500 C.C.			HATCHBACK	GASOLINA						MIN0021	Q 236,705	Q 4,614.11	Q 4,152.70	Q 3,691.29	Q 3,229.88	Q 2,768.47	Q 2,307.06	Q 1,845.65	Q 1,384.24	Q 922.83	Q 461.42	
MINI	COOPER	AUTOMOVIL	1,500 C.C.			HATCHBACK	GASOLINA	4				3	MIN0031	Q 244,000	Q 4,880.00	Q 4,392.00	Q 3,904.00	Q 3,416.00	Q 2,928.00	Q 2,440.00	Q 1,952.00	Q 1,464.00	Q 976.00	Q 488.00	
MINI	COOPER	AUTOMOVIL	1,600 C.C.			HATCHBACK							MIN0001	Q 227,114	Q 4,542.28	Q 4,088.08	Q 3,633.83	Q 3,179.60	Q 2,725.37	Q 2,271.14	Q 1,816.92	Q 1,362.69	Q 908.46	Q 454.23	
MINI	COOPER	AUTOMOVIL	1,500 C.C.			HATCHBACK	GASOLINA	3					MIN0033	Q 226,705	Q 4,614.11	Q 4,152.70	Q 3,691.29	Q 3,229.88	Q 2,768.47	Q 2,307.06	Q 1,845.65	Q 1,384.24	Q 922.83	Q 461.42	
MINI	COOPER	AUTOMOVIL	2,000 C.C.			HATCHBACK	GASOLINA	2			4		MIN0022	Q 273,620	Q 5,472.40	Q 4,926.18	Q 4,377.92	Q 3,830.68	Q 3,283.44	Q 2,736.20	Q 2,188.96	Q 1,641.72	Q 1,094.48	Q 547.24	
MINI	COOPER	AUTOMOVIL			135 K.W.	HATCHBACK	ELECTRICO						MIN0039	Q 293,640	Q 5,272.80	Q 4,745.92	Q 4,218.24	Q 3,690.96	Q 3,163.68	Q 2,636.40	Q 2,109.12	Q 1,581.84	Q 1,054.56	Q 527.28	
MINI	COOPER S	AUTOMOVIL	1,500 C.C.			HATCHBACK	GASOLINA						MIN0049	Q 244,688	Q 4,893.75	Q 4,404.38	Q 3,915.00	Q 3,425.63	Q 2,936.25	Q 2,446.88	Q 1,957.50	Q 1,468.13	Q 978.75	Q 489.38	
MINI	COOPER S S	AUTOMOVIL	1,500 C.C.			HATCHBACK	GASOLINA	5					MIN0044	Q 314,586	Q 6,291.97	Q 5,622.77	Q 5,033.58	Q 4,404.38	Q 3,775.18	Q 3,145.96	Q 2,516.79	Q 1,887.58	Q 1,258.40	Q 629.20	
MINI	COOPER HATCH	AUTOMOVIL	1,500 C.C.			HATCHBACK							MIN0041	Q 187,600	Q 3,352.00	Q 3,016.80	Q 2,681.60	Q 2,346.40	Q 2,011.20	Q 1,676.00	Q 1,340.80	Q 1,005.60	Q 670.40	Q 335.20	
MINI	COOPER S	AUTOMOVIL	1,500 C.C.			HATCHBACK							MIN0022	Q 245,490	Q 4,909.80	Q 4,418.82	Q 3,927.84	Q 3,436.86	Q 2,945.88	Q 2,454.90	Q 1,963.92	Q 1,472.94	Q 981.96	Q 490.98	
MINI	COOPER S	AUTOMOVIL	1,500 C.C.			HATCHBACK							MIN0004	Q 297,234	Q 5,944.68	Q 5,350.22	Q 4,755.75	Q 4,161.29	Q 3,566.81	Q 2,972.34	Q 2,377.86	Q 1,783.41	Q 1,188.94	Q 594.47	
MINI	COOPER S	AUTOMOVIL	1,998 C.C.			HATCHBACK AUTOMATICA	GASOLINA	3	4		2	4	MIN0047	Q 316,915	Q 6,339.50	Q 5,705.50	Q 5,071.80	Q 4,437.65	Q 3,803.70	Q 3,169.75	Q 2,535.80	Q 1,901.85	Q 1,267.90	Q 633.95	
MINI	COOPER S	AUTOMOVIL	2,000 C.C.			HATCHBACK	GASOLINA	2				4	MIN0019	Q 241,800	Q 4,836.00	Q 4,302.40	Q 3,768.80	Q 3,235.20	Q 2,701.60	Q 2,168.00	Q 1,634.40	Q 1,100.80	Q 667.20	Q 333.60	
MINI	COOPER S	AUTOMOVIL	2,000 C.C.			HATCHBACK							MIN0023	Q 263,741	Q 5,274.82	Q 4,747.34	Q 4,219.86	Q 3,692.38	Q 3,164.90	Q 2,637.41	Q 2,109.93	Q 1,582.45	Q 1,054.97	Q 527.49	
MINI	COOPER S	AUTOMOVIL	2,000 C.C.			HATCHBACK	GASOLINA	3					MIN0034	Q 337,637	Q 6,150.75	Q 5,535.86	Q 4,920.60	Q 4,305.53	Q 3,690.45	Q 3,075.38	Q 2,460.30	Q 1,845.23	Q 1,230.15	Q 615.08	
MINI	COOPER S	AUTOMOVIL	2,000 C.C.			HATCHBACK	GASOLINA	4			3		MIN0035	Q 249,600	Q 4,992.00	Q 4,492.80	Q 3,993.60	Q 3,494.40	Q 2,995.20	Q 2,496.00	Q 1,996.80	Q 1,497.60	Q 998.40	Q 499.20	
MINI	COOPER S 3 PTS	AUTOMOVIL	1,998 C.C.			AUTOMATICA	GASOLINA	3	4		2	4	MIN0054	Q 369,225	Q 7,184.50	Q 6,586.05	Q 5,987.60	Q 5,389.15	Q 4,790.70	Q 4,192.25	Q 3,593.80	Q 2,995.35	Q 2,396.90	Q 1,798.45	Q 899.23
MINI	COOPER S 5 PTS	AUTOMOVIL	1,998 C.C.			AUTOMATICA	GASOLINA	5	5		2	4	MIN0045	Q 293,725	Q 5,874.50	Q 5,287.05	Q 4,698.60	Q 4,112.15	Q 3,524.70	Q 2,937.25	Q 2,349.80	Q 1,762.35	Q 1,174.90	Q 587.45	
MINI	COOPER S CONVERTIBLE	AUTOMOVIL	1,998 C.C.			AUTOMATICA																			

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TORNILLO	LUBRIFICANTE	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2024	MODELO											
														2024	2023	2024	2023	2022	2021	2020	2019	2018	2017		
														1%	5.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%		
MITSUBISHI	ECLIPSE CROSS	CAMIONETA	2,000 C.C.			AUTOMATICA 4X2	GASOLINA	5	5			2	4	MT0084	Q 231,241	Q 4,624.83	Q 4,162.34	Q 3,698.96	Q 3,237.38	Q 2,774.90	Q 2,312.42	Q 1,849.93	Q 1,387.45	Q 924.97	Q 462.49
MITSUBISHI	ECLIPSE SPIDER GS	AUTOMOVIL	2,400 C.C.			CONVERTIBLE							MT0011	Q 196,794	Q 3,935.68	Q 3,542.30	Q 3,148.71	Q 2,755.12	Q 2,361.53	Q 1,967.94	Q 1,574.36	Q 1,180.77	Q 787.18	Q 393.59	
MITSUBISHI	EXPO	MICROBUS	2,400 C.C.										MT0058	Q 103,986	Q 2,079.72	Q 1,871.75	Q 1,663.78	Q 1,455.81	Q 1,247.84	Q 1,039.86	Q 831.89	Q 623.92	Q 415.95	Q 220.00	
MITSUBISHI	GALANT	AUTOMOVIL											MT0018	Q 144,072	Q 2,881.44	Q 2,593.30	Q 2,305.16	Q 2,017.01	Q 1,728.87	Q 1,440.72	Q 1,152.58	Q 864.44	Q 576.29	Q 288.15	
MITSUBISHI	GALANT SUPER SALOON	AUTOMOVIL											MT0017	Q 131,146	Q 2,622.92	Q 2,360.63	Q 2,098.34	Q 1,836.06	Q 1,573.78	Q 1,311.46	Q 1,049.17	Q 786.88	Q 524.59	Q 262.30	
MITSUBISHI	GALANT V6	AUTOMOVIL	2,500 C.C.										MT0020	Q 220,500	Q 4,410.00	Q 3,968.00	Q 3,526.00	Q 3,084.00	Q 2,642.00	Q 2,200.00	Q 1,758.00	Q 1,320.00	Q 882.00	Q 441.00	
MITSUBISHI	GALLOPER	CAMIONETA	2,500 C.C.										MT0063	Q 142,696	Q 2,853.92	Q 2,591.53	Q 2,283.14	Q 1,997.75	Q 1,712.36	Q 1,426.96	Q 1,141.57	Q 856.18	Q 570.79	Q 285.40	
MITSUBISHI	L 300	MICROBUS	2,500 C.C.										MT0059	Q 129,432	Q 2,588.64	Q 2,326.78	Q 2,070.92	Q 1,812.05	Q 1,553.19	Q 1,294.32	Q 1,035.46	Q 776.60	Q 517.73	Q 258.87	
MITSUBISHI	L 300	PANEL	2,500 C.C.										MT0058	Q 120,446	Q 2,408.92	Q 2,160.03	Q 1,927.14	Q 1,688.25	Q 1,449.36	Q 1,204.46	Q 963.57	Q 722.68	Q 481.79	Q 240.90	
MITSUBISHI	L200	PICK UP	2,442 C.C.			GLS DOBLE CABINA MECANICA 4X4	DIESEL	4	5			2	4	MT0085	Q 271,420	Q 5,428.40	Q 4,895.56	Q 4,342.72	Q 3,799.68	Q 3,257.04	Q 2,714.20	Q 2,171.36	Q 1,628.52	Q 1,085.68	Q 542.84
MITSUBISHI	L200	PICK UP	2,442 C.C.			GLX DOBLE CABINA MECANICA 4X4	DIESEL	4	5			2	4	MT0086	Q 222,232	Q 4,444.65	Q 4,000.16	Q 3,555.72	Q 3,111.25	Q 2,666.79	Q 2,222.33	Q 1,777.86	Q 1,333.40	Q 888.93	Q 441.00
MITSUBISHI	L200	PICK UP	2,442 C.C.			GLS DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5			2	4	MT0090	Q 284,813	Q 5,696.26	Q 5,126.62	Q 4,557.00	Q 3,987.38	Q 3,417.75	Q 2,848.13	Q 2,278.50	Q 1,708.88	Q 1,139.26	Q 569.63
MITSUBISHI	L200	PICK UP	2,442 C.C.			GLS MID DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5			2	4	MT0091	Q 258,027	Q 5,160.54	Q 4,644.49	Q 4,126.43	Q 3,612.38	Q 3,096.33	Q 2,580.27	Q 2,064.22	Q 1,548.17	Q 1,032.11	Q 516.06
MITSUBISHI	L200	PICK UP	2,442 C.C.			GLS MID DOBLE CABINA MECANICA 4X4	DIESEL	4	5			2	4	MT0092	Q 216,368	Q 4,327.37	Q 3,894.83	Q 3,461.90	Q 3,029.16	Q 2,596.42	Q 2,163.69	Q 1,730.95	Q 1,298.21	Q 865.48	Q 432.74
MITSUBISHI	L200	PICK UP	2,442 C.C.			GLS PLUS DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5			2	4	MT0093	Q 312,491	Q 6,249.63	Q 5,624.84	Q 4,999.88	Q 4,374.88	Q 3,749.90	Q 3,124.92	Q 2,499.93	Q 1,874.95	Q 1,249.97	Q 624.99
MITSUBISHI	L200	PICK UP	2,442 C.C.			GLX DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5			2	4	MT0111	Q 232,050	Q 4,641.00	Q 4,176.90	Q 3,712.80	Q 3,248.70	Q 2,784.60	Q 2,320.50	Q 1,856.40	Q 1,392.30	Q 928.20	Q 464.10
MITSUBISHI	L200	PICK UP	2,442 C.C.			GL CABINA SENCILLA MECANICA 4X4	DIESEL	2	2			2	4	MT0103	Q 212,491	Q 4,249.83	Q 3,824.94	Q 3,386.86	Q 2,974.88	Q 2,549.90	Q 2,124.92	Q 1,699.93	Q 1,274.95	Q 849.97	Q 424.99
MITSUBISHI	L200	PICK UP	2,477 C.C.			GL CABINA SENCILLA MECANICA 4X4	DIESEL	2	3			2	4	MT0078	Q 176,708	Q 3,534.17	Q 3,180.75	Q 2,827.33	Q 2,473.92	Q 2,120.50	Q 1,767.09	Q 1,413.67	Q 1,060.25	Q 706.84	Q 353.42
MITSUBISHI	L200 GL 4WD	PICK UP	2,800 C.C.			4X4							MT0074	Q 138,304	Q 2,766.08	Q 2,488.48	Q 2,212.87	Q 1,936.26	Q 1,659.65	Q 1,383.04	Q 1,106.44	Q 829.83	Q 553.22	Q 276.61	
MITSUBISHI	L200 GLS 4WD	PICK UP	2,500 C.C.			4X4							MT0089	Q 160,635	Q 3,212.50	Q 2,891.25	Q 2,570.00	Q 2,248.75	Q 1,927.50	Q 1,606.25	Q 1,285.00	Q 963.75	Q 642.50	Q 321.25	
MITSUBISHI	L200 GLS 4WD	PICK UP	3,000 C.C.			4X4							MT0070	Q 280,900	Q 5,618.00	Q 5,096.20	Q 4,574.40	Q 3,932.60	Q 3,370.80	Q 2,809.00	Q 2,247.20	Q 1,685.40	Q 1,123.60	Q 561.80	
MITSUBISHI	L200 GLX 4WD	PICK UP	2,477 C.C.			4X4							MT0079	Q 140,481	Q 2,809.62	Q 2,528.84	Q 2,247.86	Q 1,966.88	Q 1,685.90	Q 1,404.91	Q 1,123.93	Q 842.95	Q 561.97	Q 280.99	
MITSUBISHI	L400	CAMIONETA											MT0021	Q 172,146	Q 3,442.92	Q 3,116.83	Q 2,770.34	Q 2,424.05	Q 2,077.76	Q 1,731.46	Q 1,385.17	Q 1,038.88	Q 692.59	Q 346.30	
MITSUBISHI	LANCER	AUTOMOVIL											MT0004	Q 114,196	Q 2,283.92	Q 2,055.52	Q 1,827.14	Q 1,598.75	Q 1,370.36	Q 1,141.96	Q 913.57	Q 685.18	Q 456.79	Q 228.40	
MITSUBISHI	LANCER EX	AUTOMOVIL	1,800 C.C.										MT0076	Q 129,400	Q 2,588.00	Q 2,326.20	Q 2,070.40	Q 1,811.60	Q 1,552.80	Q 1,294.00	Q 1,035.20	Q 776.40	Q 517.60	Q 258.80	
MITSUBISHI	LANCER EX	AUTOMOVIL	2,000 C.C.										MT0071	Q 140,000	Q 2,800.00	Q 2,520.00	Q 2,240.00	Q 1,960.00	Q 1,680.00	Q 1,400.00	Q 1,120.00	Q 840.00	Q 560.00	Q 280.00	
MITSUBISHI	LANCER GL	AUTOMOVIL											MT0027	Q 119,400	Q 2,388.00	Q 2,145.20	Q 1,916.40	Q 1,671.60	Q 1,432.80	Q 1,194.00	Q 955.20	Q 716.40	Q 477.60	Q 238.80	
MITSUBISHI	LANCER GLIEL	AUTOMOVIL											MT0026	Q 109,800	Q 2,196.00	Q 1,978.20	Q 1,758.40	Q 1,538.60	Q 1,318.80	Q 1,099.00	Q 879.20	Q 659.40	Q 439.60	Q 220.00	
MITSUBISHI	LANCER GLX	AUTOMOVIL											MT0031	Q 119,584	Q 2,391.68	Q 2,152.62	Q 1,913.36	Q 1,674.18	Q 1,435.01	Q 1,195.84	Q 956.68	Q 717.51	Q 478.34	Q 239.17	
MITSUBISHI	LANCER GLX	AUTOMOVIL											MT0032	Q 109,900	Q 2,198.00	Q 1,978.20	Q 1,758.40	Q 1,538.60	Q 1,318.80	Q 1,099.00	Q 879.20	Q 659.40	Q 439.60	Q 220.00	
MITSUBISHI	MIRAGE	AUTOMOVIL	1,200 C.C.										MT0034	Q 104,376	Q 2,087.52	Q 1,878.77	Q 1,670.02	Q 1,461.27	Q 1,252.52	Q 1,043.76	Q 835.01	Q 626.26	Q 417.51	Q 208.00	
MITSUBISHI	MIRAGE EL	AUTOMOVIL											MT0035	Q 89,456	Q 1,789.16	Q 1,590.25	Q 1,391.33	Q 1,192.42	Q 993.50	Q 794.58	Q 595.67	Q 396.75	Q		

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.8%	0.4%	0.2%
MONTEROSO	GONDOLA	SEMI REMOLQUE				20 PIES						3	WC0008	Q 36,000	Q 720.00	Q 648.00	Q 576.00	Q 504.00	Q 432.00	Q 360.00	Q 288.00	Q 220.00	Q 220.00	Q 220.00
MONTEROSO	GONDOLA	SEMI REMOLQUE				40 PIES						2	MC0008	Q 36,000	Q 720.00	Q 648.00	Q 576.00	Q 504.00	Q 432.00	Q 360.00	Q 288.00	Q 220.00	Q 220.00	Q 220.00
MONTEROSO	GONDOLA	SEMI REMOLQUE				40 PIES						3	MC0010	Q 38,000	Q 760.00	Q 684.00	Q 608.00	Q 532.00	Q 456.00	Q 384.00	Q 304.00	Q 228.00	Q 220.00	Q 220.00
MONTEROSO	LOWBOY	SEMI REMOLQUE				20 PIES						2	WC0011	Q 20,000	Q 800.00	Q 540.00	Q 480.00	Q 420.00	Q 360.00	Q 300.00	Q 240.00	Q 220.00	Q 220.00	Q 220.00
MONTEROSO	LOWBOY	SEMI REMOLQUE				20 PIES						3	WC0012	Q 38,000	Q 720.00	Q 648.00	Q 576.00	Q 504.00	Q 432.00	Q 360.00	Q 288.00	Q 220.00	Q 220.00	Q 220.00
MONTEROSO	LOWBOY	SEMI REMOLQUE				40 PIES						2	WC0013	Q 33,000	Q 660.00	Q 594.00	Q 528.00	Q 462.00	Q 396.00	Q 330.00	Q 264.00	Q 220.00	Q 220.00	Q 220.00
MONTEROSO	LOWBOY	SEMI REMOLQUE				40 PIES						3	MC0014	Q 40,000	Q 800.00	Q 720.00	Q 640.00	Q 560.00	Q 480.00	Q 400.00	Q 320.00	Q 240.00	Q 220.00	Q 220.00
MONTEROSO	PLATAFORMA	SEMI REMOLQUE				45 PIES						2	MC0007	Q 38,000	Q 690.00	Q 594.00	Q 516.00	Q 462.00	Q 396.00	Q 330.00	Q 264.00	Q 220.00	Q 220.00	Q 220.00
MONTEROSO	PLATAFORMA	SEMI REMOLQUE				45 PIES						3	MC0015	Q 37,000	Q 740.00	Q 660.00	Q 592.00	Q 518.00	Q 444.00	Q 370.00	Q 296.00	Q 220.00	Q 220.00	Q 220.00
MONTEROSO	PORTACONTENEDOR	SEMI REMOLQUE				20 PIES						2	MC0003	Q 23,000	Q 560.00	Q 504.00	Q 448.00	Q 392.00	Q 336.00	Q 280.00	Q 224.00	Q 220.00	Q 220.00	Q 220.00
MONTEROSO	PORTACONTENEDOR	SEMI REMOLQUE				20 PIES						3	MC0004	Q 32,000	Q 640.00	Q 576.00	Q 512.00	Q 448.00	Q 384.00	Q 320.00	Q 256.00	Q 220.00	Q 220.00	Q 220.00
MONTEROSO	PORTACONTENEDOR	SEMI REMOLQUE				40 PIES						2	WC0005	Q 30,000	Q 600.00	Q 540.00	Q 480.00	Q 420.00	Q 360.00	Q 300.00	Q 240.00	Q 220.00	Q 220.00	Q 220.00
MONTEROSO	PORTACONTENEDOR	SEMI REMOLQUE				40 PIES						3	WC0006	Q 34,000	Q 680.00	Q 612.00	Q 544.00	Q 478.00	Q 408.00	Q 340.00	Q 272.00	Q 220.00	Q 220.00	Q 220.00
MOTO GUZZI																								
MOTO GUZZI	AUDACE	MOTO	1,380 C.C.			TOURING MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0003	Q 184,000	Q 3,680.00	Q 3,312.00	Q 2,944.00	Q 2,576.00	Q 2,208.00	Q 1,840.00	Q 1,472.00	Q 1,104.00	Q 736.00	Q 368.00
MOTO GUZZI	CALIFORNIA 1400 CUSTOM	MOTO	1,380 C.C.			TOURING MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0002	Q 150,000	Q 3,000.00	Q 2,700.00	Q 2,400.00	Q 2,100.00	Q 1,800.00	Q 1,500.00	Q 1,200.00	Q 900.00	Q 600.00	Q 300.00
MOTO GUZZI	GUARDIA D'ONORE US	MOTO	853 C.C.			DOBLE PROPOSITO MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0004	Q 118,038	Q 2,360.76	Q 2,142.68	Q 1,924.61	Q 1,706.53	Q 1,488.46	Q 1,270.38	Q 1,052.31	Q 734.23	Q 476.16	Q 238.08
MOTO GUZZI	STELVIO NTK 1200 8V	MOTO	1,151 C.C.			DOBLE PROPOSITO MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0004	Q 150,000	Q 3,000.00	Q 2,800.00	Q 2,600.00	Q 2,240.00	Q 1,920.00	Q 1,600.00	Q 1,280.00	Q 960.00	Q 640.00	Q 320.00
MOTO GUZZI	V7 CENTENARIO	MOTO	850 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0018	Q 106,813	Q 2,016.25	Q 1,816.42	Q 1,616.60	Q 1,416.78	Q 1,216.95	Q 1,016.12	Q 816.30	Q 616.48	Q 416.66	Q 216.83
MOTO GUZZI	V7 II SPECIAL	MOTO	744 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0005	Q 86,186	Q 1,663.93	Q 1,785.54	Q 1,587.15	Q 1,388.75	Q 1,190.36	Q 991.97	Q 793.58	Q 595.18	Q 396.79	Q 198.40
MOTO GUZZI	V7 II STORNELLO	MOTO	744 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0006	Q 102,000	Q 2,040.00	Q 1,836.00	Q 1,632.00	Q 1,428.00	Q 1,224.00	Q 1,020.00	Q 816.00	Q 612.00	Q 408.00	Q 204.00
MOTO GUZZI	V7 III	MOTO	700 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0014	Q 85,000	Q 1,700.00	Q 1,530.00	Q 1,360.00	Q 1,190.00	Q 1,020.00	Q 850.00	Q 680.00	Q 510.00	Q 340.00	Q 170.00
MOTO GUZZI	V7 III	MOTO	744 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0013	Q 85,000	Q 1,700.00	Q 1,530.00	Q 1,360.00	Q 1,190.00	Q 1,020.00	Q 850.00	Q 680.00	Q 510.00	Q 340.00	Q 170.00
MOTO GUZZI	V7 II ANIVERSARIO	MOTO	744 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0008	Q 105,000	Q 2,100.00	Q 1,890.00	Q 1,680.00	Q 1,470.00	Q 1,260.00	Q 1,050.00	Q 840.00	Q 630.00	Q 420.00	Q 210.00
MOTO GUZZI	V7 III LIMITED	MOTO	744 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0016	Q 95,000	Q 1,900.00	Q 1,710.00	Q 1,520.00	Q 1,330.00	Q 1,140.00	Q 950.00	Q 760.00	Q 570.00	Q 380.00	Q 190.00
MOTO GUZZI	V7 III RACER	MOTO	744 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0009	Q 95,000	Q 1,900.00	Q 1,710.00	Q 1,520.00	Q 1,330.00	Q 1,140.00	Q 950.00	Q 760.00	Q 570.00	Q 380.00	Q 190.00
MOTO GUZZI	V7 III SPECIAL	MOTO	744 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0010	Q 82,000	Q 1,640.00	Q 1,696.00	Q 1,472.00	Q 1,288.00	Q 1,104.00	Q 920.00	Q 736.00	Q 552.00	Q 368.00	Q 184.00
MOTO GUZZI	V7 III STONE	MOTO	744 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0011	Q 80,000	Q 1,600.00	Q 1,440.00	Q 1,280.00	Q 1,120.00	Q 960.00	Q 800.00	Q 640.00	Q 480.00	Q 320.00	Q 160.00
MOTO GUZZI	V7 RACER	MOTO	744 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0001	Q 95,000	Q 1,900.00	Q 1,710.00	Q 1,520.00	Q 1,330.00	Q 1,140.00	Q 950.00	Q 760.00	Q 570.00	Q 380.00	Q 190.00
MOTO GUZZI	V7 SPECIAL 850	MOTO	850 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0000	Q 96,196	Q 1,963.93	Q 1,785.54	Q 1,587.15	Q 1,388.75	Q 1,190.36	Q 991.97	Q 793.58	Q 595.18	Q 396.79	Q 198.40
MOTO GUZZI	V7 STONE	MOTO	850 C.C.			CAFE RACER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0001	Q 87,212	Q 1,644.25	Q 1,745.03	Q 1,595.40	Q 1,360.58	Q 1,165.56	Q 972.13	Q 777.70	Q 583.28	Q 388.85	Q 194.43
MOTO GUZZI	V8 TT	MOTO	853 C.C.			DOBLE PROPOSITO MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0016	Q 89,196	Q 1,683.93	Q 1,785.54	Q 1,587.15	Q 1,388.75	Q 1,190.36	Q 991.97	Q 793.58	Q 595.18	Q 396.79	Q 198.40
MOTO GUZZI	V8TT CENTENARIO	MOTO	853 C.C.			DOBLE PROPOSITO MECANICA TRACCION TRASERA	GASOLINA	2			2	2	GZ0022	Q 109,117	Q 2,182.35	Q 1,964.11	Q 1,745.88	Q 1,527.64	Q 1,309.41	Q 1,091.18	Q 872.94	Q		

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
MOVESA	FORMULA 150	MOTO	150 C.C.			SPORT	GASOLINA						MV0048	Q 6,382	Q 157.84	Q 151.06	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	FORMULA 200	MOTO	200 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0049	Q 10,448	Q 208.93	Q 188.04	Q 167.15	Q 150.00	Q 150.00	Q 160.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	FORZZA 200	TRIMOTO	200 C.C.			CARGA MECANICA TRACCION TRASERA	GASOLINA	1			2	1	MV0029	Q 16,983	Q 338.27	Q 305.35	Q 271.42	Q 237.49	Q 202.57	Q 189.64	Q 150.00	Q 150.00	Q 150.00	
MOVESA	FORZZA 250	TRIMOTO	250 C.C.			CARGA MECANICA TRACCION TRASERA	GASOLINA	1			2	1	MV0030	Q 21,180	Q 423.20	Q 380.88	Q 338.96	Q 296.24	Q 253.32	Q 211.80	Q 198.28	Q 150.00	Q 150.00	
MOVESA	FORZZA 250R	TRIMOTO	250 C.C.				GASOLINA	1			2	1	MV0065	Q 21,180	Q 423.20	Q 380.88	Q 338.96	Q 296.24	Q 253.32	Q 211.80	Q 198.28	Q 150.00	Q 150.00	
MOVESA	FORZZA 300	TRIMOTO	300 C.C.			CARGA MECANICA TRACCION TRASERA	GASOLINA	1			2	1	MV0051	Q 24,105	Q 482.13	Q 433.92	Q 385.70	Q 337.49	Q 289.28	Q 241.07	Q 192.85	Q 150.00	Q 150.00	
MOVESA	FOX 110	CUATRIMOTO	110 C.C.			SPORT AUTOMATICA TRACCION TRASERA	GASOLINA	1			2	1	MV0054	Q 9,643	Q 192.86	Q 173.58	Q 154.29	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	FOX 125	CUATRIMOTO	125 C.C.			SPORT AUTOMATICA TRACCION TRASERA	GASOLINA	1			2	1	MV0055	Q 11,027	Q 220.54	Q 198.49	Q 176.43	Q 154.38	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	FOX 150	CUATRIMOTO	150 C.C.			SPORT AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	MV0031	Q 13,550	Q 270.00	Q 243.00	Q 216.00	Q 189.00	Q 162.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	FOX 200	CUATRIMOTO	180 C.C.				GASOLINA	2			2	1	MV0056	Q 17,856	Q 357.13	Q 321.42	Q 285.70	Q 249.99	Q 214.28	Q 178.57	Q 150.00	Q 150.00	Q 150.00	
MOVESA	FX 150	MOTO	150 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0020	Q 7,634	Q 152.68	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	FX 150 RS	MOTO	150 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0058	Q 8,239	Q 165.18	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	GLOCK 200	MOTO	200 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0002	Q 15,900	Q 310.00	Q 279.00	Q 246.00	Q 217.00	Q 185.00	Q 155.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	KIDDEEN 200RS	MOTO	200 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0033	Q 10,357	Q 207.15	Q 186.43	Q 165.72	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	LX200	MOTO	200 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0034	Q 11,473	Q 229.47	Q 206.52	Q 183.58	Q 160.63	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	MATRIX	MOTO	150 C.C.			SCOOTER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0035	Q 9,300	Q 186.00	Q 167.40	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	MO 'SST-1	MOTO	150 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	MV0005	Q 8,411	Q 168.22	Q 151.40	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	MONTANA	MOTO	150 C.C.			SCRAMBLER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0006	Q 8,929	Q 178.59	Q 160.72	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	MV150	MOTO	150 C.C.			CHOPPER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0007	Q 10,357	Q 207.14	Q 186.42	Q 165.72	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	MV150-6	MOTO	150 C.C.			CHOPPER MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0008	Q 11,150	Q 222.00	Q 199.80	Q 177.80	Q 155.46	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	NAVE 110	MOTO	110 C.C.			SPORT AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	MV0050	Q 10,800	Q 210.00	Q 180.00	Q 160.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	NAVE 125	MOTO	125 C.C.			SPORT AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	MV0062	Q 8,908	Q 178.56	Q 160.70	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	OREX 250	MOTO	250 C.C.				GASOLINA	2			2	1	MV0067	Q 11,606	Q 232.13	Q 208.92	Q 185.70	Q 162.49	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	PHANTOM 110	MOTO	110 C.C.			SCOOTER SEMIAUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	MV0056	Q 6,473	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	PHANTOM 110RS	MOTO	110 C.C.				GASOLINA	2			2	1	MV0069	Q 6,473	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	POLARIS 125 RS	MOTO	125 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0051	Q 7,580	Q 151.51	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	POLARIS 180	MOTO	180 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0023	Q 8,482	Q 168.64	Q 152.68	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	RACER 125	MOTO	125 C.C.				GASOLINA	2			2	1	MV0059	Q 7,386	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	RACER 200RS	MOTO	200 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0034	Q 10,600	Q 212.00	Q 190.60	Q 169.80	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	RAPTOR	MOTO	150 C.C.			SPORT MECANICA TRACCION TRASERA	GASOLINA	2			2	1	MV0009	Q 12,700	Q 254.00	Q 228.60	Q 203.20	Q 177.80	Q 152.40	Q 130.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	ROBINSON	MOTO	200 C.C.			SPORT	GASOLINA	2			2	1	MV0016	Q 12,144	Q 242.88	Q 214.60	Q 194.31	Q 170.02	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	RX200	MOTO	200 C.C.				GASOLINA	2			2	1	MV0070	Q 9,521	Q 196.42	Q 176.77	Q 157.13	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	SHARK 150	MOTO	150 C.C.			SPORT AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	MV0059	Q 9,777	Q 195.54	Q 175.99	Q 156.43	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	SHARK 200	MOTO	200 C.C.			SPORT AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	MV0037	Q 11,200	Q 224.00	Q 201.60	Q 179.20	Q 156.80	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MOVESA	SPEED 125A	MOTO	125 C.C.			SPORT AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	MV0010	Q 7,										

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.8%	0.4%	0.2%
MRT	NJU 125 ERI	MOTO	125 C.C.			SCOOTER AUTOMATICA	GASOLINA	2			2	1	MR0061	Q 6,696	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	NJU 150L	MOTO	150 C.C.			SCOOTER AUTOMATICA	GASOLINA	2			2	1	MR0062	Q 6,026	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 160.00	Q 150.00	Q 150.00	Q 150.00	
MRT	NJU 150S	MOTO	150 C.C.			SCOOTER AUTOMATICA	GASOLINA	2			2	1	MR0019	Q 5,355	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	NJU 150X	MOTO	150 C.C.			SCOOTER AUTOMATICA	GASOLINA	2			2	1	MR0059	Q 8,351	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	NKD 125	MOTO	125 C.C.			SPORT MECANICA	GASOLINA	2			2	1	MR0020	Q 4,910	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	NKD 150	MOTO	150 C.C.			SPORT MECANICA	GASOLINA	2			2	1	MR0027	Q 5,355	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	OWEN 125	MOTO	125 C.C.			CHOPPER MECANICA	GASOLINA	2			2	1	MR0063	Q 5,355	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	OWEN 150	MOTO	150 C.C.			CHOPPER MECANICA	GASOLINA	2			2	1	MR0021	Q 5,691	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	OWEN150L	MOTO	150 C.C.			CHOPPER MECANICA	GASOLINA	2			2	1	MR0026	Q 5,691	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	PATAGONIAN EAGLE	MOTO	150 C.C.			SPORT MECANICA	GASOLINA	2			2	1	MR0051	Q 5,691	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	PRO 200	MOTO	200 C.C.			SPORT MECANICA	GASOLINA	2			2	1	MR0052	Q 8,035	Q 160.71	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	PRO ADV	MOTO	200 C.C.			SPORT MECANICA	GASOLINA	2			2	1	MR0053	Q 11,883	Q 227.57	Q 204.90	Q 182.14	Q 159.37	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	PRO NS 200	MOTO	200 C.C.				GASOLINA	2			2	1	MR0064	Q 11,383	Q 227.57	Q 204.90	Q 182.14	Q 159.37	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	PRO150	MOTO	150 C.C.				GASOLINA	2			2	1	MR0065	Q 6,696	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	PRO2.0 ADV	MOTO	200 C.C.				GASOLINA	2			2	1	MR0066	Q 11,383	Q 227.57	Q 204.90	Q 182.14	Q 159.37	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	PRO200 NITRO	MOTO	200 C.C.				GASOLINA	2			2	1	MR0067	Q 9,374	Q 187.49	Q 186.74	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	PRODM125	MOTO	125 C.C.			CUB	GASOLINA	2			2	1	MR0042	Q 4,352	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	RAD	MOTO	100 C.C.			UTILITY	GASOLINA	2			2	1	MR0054	Q 4,017	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	RAD 125	MOTO	125 C.C.			UTILITY MECANICA	GASOLINA	2			2	1	MR0011	Q 4,887	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	RAD 150	MOTO	150 C.C.			UTILITY MECANICA	GASOLINA	2			2	1	MR0012	Q 5,691	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	RAD 200 SPORT	MOTO	200 C.C.			COMMUTER MECANICA	GASOLINA	2			2	1	MR0013	Q 5,245	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	RK100 E	MOTO	100 C.C.			UTILITY	GASOLINA	2			2	1	MR0043	Q 6,365	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	RK150	MOTO	150 C.C.			SPORT	GASOLINA	2			2	1	MR0044	Q 6,696	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	RK150E	MOTO	150 C.C.			UTILITY	GASOLINA	2			2	1	MR0045	Q 6,696	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	TR 200	MOTO	200 C.C.			OFF ROAD MECANICA	GASOLINA	2			2	1	MR0014	Q 8,035	Q 160.71	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	TR 250	MOTO	250 C.C.			OFF ROAD MECANICA	GASOLINA	2			2	1	MR0015	Q 8,370	Q 167.40	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	TR 150	MOTO	150 C.C.			OFF ROAD	GASOLINA	2			2	1	MR0046	Q 6,696	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	VINTAGE 200	MOTO	200 C.C.			SPORT MECANICA	GASOLINA	2			2	1	MR0016	Q 6,696	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	VINTAGE 250	MOTO	250 C.C.			SPORT MECANICA	GASOLINA	2			2	1	MR0017	Q 12,106	Q 242.13	Q 217.92	Q 193.70	Q 169.49	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	VINTAGE 400	MOTO	400 C.C.			SPORT MECANICA	GASOLINA	2			2	1	MR0018	Q 12,550	Q 251.06	Q 225.95	Q 200.65	Q 176.74	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	XR 200	MOTO	200 C.C.			SCRAMBLER MECANICA	GASOLINA	2			2	1	MR0022	Q 7,355	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	XY150GY-110	MOTO	150 C.C.			SCRAMBLER MECANICA	GASOLINA	2			2	1	MR0029	Q 5,381	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	XY200-24	MOTO	200 C.C.			SPORT MECANICA	GASOLINA	2			2	1	MR0030	Q 8,718	Q 174.32	Q 156.69	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	XY250GY-110	MOTO	250 C.C.			SCRAMBLER MECANICA	GASOLINA	2			2	1	MR0031	Q 6,384	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
MRT	XY500B-C	TRIMOTO	500 C.C.				GASOLINA	3			2	2	MR0032	Q 36,830	Q 736.90	Q 662.94	Q 589.28	Q 515.62	Q 441.96	Q 368.30	Q 294.64	Q 220.98	Q 150.00	
MTECH																								
MTECH	E-SPEED FORCE	MOTO		5,000 WATTS.		SPORT AUTOMATICA TRACCION TRASERA	ELECTRICO	2			2		MJ0001	Q 20,										

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.8%	0.4%	0.2%
MTM	VOGE 502DS	MOTO	471 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2		2	2	2	NT0015	Q 44,553	Q 481.06	Q 801.98	Q 712.85	Q 623.75	Q 534.54	Q 445.53	Q 366.43	Q 287.32	Q 178.22	Q 150.00
MTM	VOGE 502DSX	MOTO	471 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2		2	2	2	NT0016	Q 44,553	Q 481.06	Q 801.98	Q 712.85	Q 623.75	Q 534.54	Q 445.53	Q 366.43	Q 287.32	Q 178.22	Q 150.00
MTM	VOGE 850GSX	MOTO	852 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2		2	2	1	NT0017	Q 48,107	Q 562.14	Q 883.93	Q 785.72	Q 687.50	Q 589.29	Q 491.07	Q 392.86	Q 294.65	Q 196.43	Q 150.00
MTM	VOGE EY10	MOTO			8.9 KW.	SPORT AUTOMATICA	ELECTRICO	2		2			NT0018	Q 48,107	Q 562.14	Q 883.93	Q 785.72	Q 687.50	Q 589.29	Q 491.07	Q 392.86	Q 294.65	Q 196.43	Q 150.00
MY AGUSTA																								
MY AGUSTA	BRUTALE	MOTO	798 C.C.			ROSSO SPORT	GASOLINA	2		2	2	3	MU0001	Q 152,504	Q 2,658.09	Q 2,392.28	Q 2,126.47	Q 1,865.65	Q 1,584.85	Q 1,328.05	Q 1,063.24	Q 797.43	Q 531.62	Q 265.81
MY AGUSTA	BRUTALE	MOTO	798 C.C.			800 RR SPORT							MU0002	Q 157,000	Q 3,140.03	Q 2,826.00	Q 2,512.00	Q 2,198.00	Q 1,884.00	Q 1,570.00	Q 1,256.00	Q 942.00	Q 628.00	Q 314.00
MY AGUSTA	BRUTALE	MOTO	998 C.C.			1000 RR SPORT							MU0003	Q 257,800	Q 5,150.00	Q 4,840.40	Q 4,124.80	Q 3,609.20	Q 3,093.60	Q 2,578.00	Q 2,062.40	Q 1,546.80	Q 1,031.20	Q 515.60
MY AGUSTA	BRUTALE 1200 RR	MOTO	998 C.C.			SPORT MECANICA	GASOLINA	2		2	4		MU0015	Q 259,126	Q 5,182.52	Q 4,894.27	Q 4,146.02	Q 3,627.77	Q 3,109.52	Q 2,591.26	Q 2,073.01	Q 1,554.76	Q 1,036.51	Q 516.26
MY AGUSTA	BRUTALE 1000 RS	MOTO	998 C.C.			SPORT MECANICA	GASOLINA	2		2	4		MU0016	Q 236,810	Q 4,737.03	Q 4,263.33	Q 3,789.63	Q 3,315.93	Q 2,842.22	Q 2,368.52	Q 1,894.82	Q 1,421.11	Q 947.41	Q 473.71
MY AGUSTA	BRUTALE 800 ROSSO	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0017	Q 132,904	Q 2,658.09	Q 2,392.28	Q 2,126.47	Q 1,865.65	Q 1,584.85	Q 1,328.05	Q 1,063.24	Q 797.43	Q 531.62	Q 265.81
MY AGUSTA	BRUTALE 800 RR	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0018	Q 156,179	Q 3,103.58	Q 2,783.22	Q 2,463.86	Q 2,172.50	Q 1,862.15	Q 1,551.79	Q 1,241.43	Q 931.08	Q 620.72	Q 310.36
MY AGUSTA	DRAGSTER	MOTO	798 C.C.			ROSSO SPORT	GASOLINA	2		2	3		MU0004	Q 147,754	Q 2,955.08	Q 2,656.57	Q 2,364.07	Q 2,068.56	Q 1,773.05	Q 1,477.54	Q 1,182.04	Q 886.53	Q 591.02	Q 295.51
MY AGUSTA	DRAGSTER	MOTO	798 C.C.			800 RR SPORT	GASOLINA	2		2	3		MU0005	Q 167,056	Q 3,341.17	Q 3,037.06	Q 2,672.94	Q 2,338.82	Q 2,004.70	Q 1,670.59	Q 1,336.47	Q 1,002.35	Q 668.24	Q 334.12
MY AGUSTA	DRAGSTER	MOTO	798 C.C.			800 RC SPORT							MU0006	Q 169,800	Q 3,396.00	Q 3,056.40	Q 2,716.80	Q 2,377.20	Q 2,037.60	Q 1,698.00	Q 1,358.40	Q 1,018.80	Q 679.20	Q 339.60
MY AGUSTA	DRAGSTER 800 ROSSO	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0019	Q 147,754	Q 2,955.08	Q 2,656.57	Q 2,364.07	Q 2,068.56	Q 1,773.05	Q 1,477.54	Q 1,182.04	Q 886.53	Q 591.02	Q 295.51
MY AGUSTA	DRAGSTER 800 RS SCS	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0020	Q 177,433	Q 3,549.07	Q 3,194.16	Q 2,838.25	Q 2,484.35	Q 2,129.44	Q 1,774.54	Q 1,419.63	Q 1,064.72	Q 709.82	Q 354.91
MY AGUSTA	DRAGSTER REPARTO CORSE SCS 800	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0021	Q 139,727	Q 2,894.55	Q 2,596.10	Q 2,305.64	Q 2,009.19	Q 1,697.28	Q 1,385.37	Q 1,073.46	Q 761.55	Q 449.64	Q 225.73
MY AGUSTA	DRAGSTER RR 800	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0022	Q 187,056	Q 3,341.17	Q 3,037.06	Q 2,672.94	Q 2,338.82	Q 2,004.70	Q 1,670.59	Q 1,336.47	Q 1,002.35	Q 668.24	Q 334.12
MY AGUSTA	ENDURO VELOCE	MOTO	931 C.C.			ADVENTURE MECANICA	GASOLINA	2		2	3		MU0023	Q 212,540	Q 4,250.80	Q 3,826.72	Q 3,400.64	Q 2,975.56	Q 2,550.48	Q 2,125.40	Q 1,700.32	Q 1,275.24	Q 850.16	Q 425.08
MY AGUSTA	F3	MOTO	675 C.C.			675 SPORT							MU0007	Q 134,750	Q 2,695.00	Q 2,425.50	Q 2,156.00	Q 1,886.50	Q 1,617.00	Q 1,347.50	Q 1,078.00	Q 808.50	Q 539.00	Q 269.50
MY AGUSTA	F3	MOTO	798 C.C.			800 SPORT							MU0008	Q 139,500	Q 2,790.00	Q 2,511.00	Q 2,232.00	Q 1,953.00	Q 1,674.00	Q 1,395.00	Q 1,116.00	Q 837.00	Q 558.00	Q 279.00
MY AGUSTA	F3	MOTO	798 C.C.			800 RC SPORT							MU0009	Q 160,200	Q 3,204.00	Q 2,883.60	Q 2,563.20	Q 2,242.80	Q 1,922.40	Q 1,602.00	Q 1,281.60	Q 961.20	Q 640.80	Q 320.40
MY AGUSTA	LXP ORIOU	MOTO	931 C.C.			ADVENTURE MECANICA	GASOLINA	2		2	3		MU0030	Q 283,610	Q 5,672.20	Q 5,104.98	Q 4,537.76	Q 3,970.54	Q 3,403.32	Q 2,836.10	Q 2,268.88	Q 1,701.66	Q 1,134.44	Q 567.22
MY AGUSTA	RUSH	MOTO	998 C.C.			1000 SPORT	GASOLINA	2		2	4		MU0010	Q 369,000	Q 7,380.00	Q 6,842.00	Q 5,904.00	Q 5,165.00	Q 4,428.00	Q 3,690.00	Q 2,952.00	Q 2,214.00	Q 1,476.00	Q 738.00
MY AGUSTA	SUPERVELOCE	MOTO	798 C.C.			800 SPORT							MU0011	Q 171,800	Q 3,436.00	Q 3,092.40	Q 2,748.80	Q 2,405.20	Q 2,061.60	Q 1,718.00	Q 1,374.40	Q 1,030.80	Q 687.20	Q 343.60
MY AGUSTA	SUPERVELOCE 800	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0034	Q 192,303	Q 3,846.06	Q 3,491.45	Q 3,076.85	Q 2,662.24	Q 2,307.64	Q 1,923.03	Q 1,538.43	Q 1,153.82	Q 769.22	Q 384.61
MY AGUSTA	SUPERVELOCE 8	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0033	Q 228,884	Q 4,573.69	Q 4,116.32	Q 3,658.95	Q 3,201.58	Q 2,744.22	Q 2,286.85	Q 1,829.48	Q 1,372.11	Q 914.74	Q 457.37
MY AGUSTA	TURISMO VELOCE	MOTO	798 C.C.			ROSSO SPORT							MU0012	Q 146,400	Q 2,928.00	Q 2,626.20	Q 2,342.40	Q 2,048.60	Q 1,756.80	Q 1,464.00	Q 1,171.20	Q 878.40	Q 585.60	Q 292.80
MY AGUSTA	TURISMO VELOCE	MOTO	798 C.C.			LUSO SPORT							MU0013	Q 166,300	Q 3,326.00	Q 2,993.40	Q 2,660.80	Q 2,328.20	Q 1,995.60	Q 1,663.00	Q 1,330.40	Q 997.80	Q 665.20	Q 332.60
MY AGUSTA	TURISMO VELOCE	MOTO	798 C.C.			800 RC SPORT							MU0014	Q 166,600	Q 3,332.00	Q 3,033.80	Q 2,745.40	Q 2,457.00	Q 2,168.60	Q 1,880.20	Q 1,591.80	Q 1,303.40	Q 970.00	Q 485.00
MY AGUSTA	TURISMO VELOCE 800 LUSO	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0025	Q 164,135	Q 3,662.71	Q 3,314.44	Q 2,966.17	Q 2,577.90	Q 2,209.63	Q 1,841.36	Q 1,473.09	Q 1,104.82	Q 736.55	Q 368.28
MY AGUSTA	TURISMO VELOCE 800 LUSO SCS	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0026	Q 192,303	Q 3,846.06	Q 3,491.45	Q 3,076.85	Q 2,662.24	Q 2,307.64	Q 1,923.03	Q 1,538.43	Q 1,153.82	Q 769.22	Q 384.61
MY AGUSTA	TURISMO VELOCE 800 ROSSO	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0027	Q 156,179	Q 3,103.58	Q 2,783.22	Q 2,463.86	Q 2,172.50	Q 1,862.15	Q 1,551.79	Q 1,241.43	Q 931.08	Q 620.72	Q 310.36
MY AGUSTA	TURISMO VELOCE REPARTO CORSE SCS	MOTO	798 C.C.			SPORT MECANICA	GASOLINA	2		2	3		MU0028	Q 214,677	Q 4,291.95	Q 3,862.39	Q 3,433.24	Q 3,004.08	Q 2,574.93	Q 2,145.78	Q 1,716.62	Q 1,287.47	Q 858.31	Q 429.16
NERO MOTORI																								
NERO MOTORI	FORTEZA200U	TRAMOTO	260 C.C.			MOTO TAXI	GASOLINA	3		2	1	1	NM0001	Q 17,922	Q 358.44	Q 322.60	Q 286.76	Q 250.91	Q 215.07	Q 179.22	Q 150.00	Q 150.00	Q 150.00	Q 150.00
NERO MOTORI	INOLAZ50	MOTO	260 C.C.			SPORT	GASOLINA	2		2	1	1	NM0002	Q 7,125	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
NERO MOTORI	SUPERGA160	MOTO	160 C.C.			SPORT	GASOLINA	2		2	1	1	NM0003	Q 4,389	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
NERO MOTORI	SUPERGA200	MOTO	200 C.C.			SPORT	GASOLINA	2		2	1	1	NM0004	Q 5,999	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
NERO MOTORI	TALRUS172	MOTO	172 C.C.			MENSAJERA	GASOLINA	2		2	1	1	NM0005	Q 4,499	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
NERO MOTORI	TALRUS200	MOTO	200 C.C.			MENSAJERA	GASOLINA	2		2	1	1	NM0006	Q 5,999	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
NERO MOTORI	TOSCANR250NG	MOTO	250 C.C.			TODO TERRENO	GASOLINA	2		2	1	1	NM0007	Q 5,999	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
NEVO																								
NEVO	GONDOLA	SEMI REMOLQUE				28 PIES					25	3	NV0003	Q 110,000	Q 2,200.00	Q 1,980.00	Q 1,760.00	Q 1,540.00	Q 1,320.00	Q 1,100.00	Q 880.00	Q 660.00	Q 440.00	Q 220.00
NEVO	GONDOLA	SEMI REMOLQUE				28 PIES					25	3	NV0004	Q 95,000	Q 1,900.00	Q 1,710.00	Q 1,520.00	Q 1,330.00	Q 1,140.00	Q 950.00	Q 760.00	Q 570.00	Q 380.00	Q 220.00

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%	
NISSAN	FRONTIER LE 4X4	PICK UP	2,500 C.C.			LE DOBLE CABINA AUTOMATICA 4X4	DIESEL	4	5	1.1	2	4	NS0104	Q 312,411	Q 6,248.22	Q 5,623.40	Q 4,998.58	Q 4,373.75	Q 3,748.93	Q 3,124.11	Q 2,499.29	Q 1,874.47	Q 1,249.65	Q 824.83
NISSAN	INFINITI	AUTOMOVIL											NS0209	Q 382,870	Q 7,253.40	Q 6,528.08	Q 5,802.72	Q 5,077.38	Q 4,352.04	Q 3,626.70	Q 2,901.36	Q 2,176.02	Q 1,450.68	Q 725.34
NISSAN	JUKE	CAMIONETA											NS0206	Q 196,300	Q 3,926.00	Q 3,533.40	Q 3,140.80	Q 2,748.20	Q 2,355.60	Q 1,963.00	Q 1,570.40	Q 1,177.80	Q 785.20	Q 392.60
NISSAN	KAMI	CAMIONETA	1,600 C.C.			ADVANCE AUTOMATICA 4X2	GASOLINA	4	5			2	4	NS0105	Q 179,888	Q 3,597.75	Q 3,237.98	Q 2,878.20	Q 2,518.43	Q 2,158.65	Q 1,798.88	Q 1,439.10	Q 1,079.33	Q 719.55
NISSAN	KAMI	CAMIONETA	1,600 C.C.			EXCLUSIVE AUTOMATICA 4X2	GASOLINA	4	5			2	4	NS0106	Q 191,875	Q 3,837.50	Q 3,453.75	Q 3,070.00	Q 2,686.25	Q 2,302.50	Q 1,918.75	Q 1,535.00	Q 1,151.25	Q 767.50
NISSAN	KICKS	CAMIONETA	1,200 C.C.		136 KW.	ADVANCE E-POWER AUTOMATICA 4X2	HIBRIDO	4	5			2	4	NS0136	Q 214,286	Q 4,285.72	Q 3,857.15	Q 3,428.58	Q 3,000.00	Q 2,571.43	Q 2,142.86	Q 1,714.29	Q 1,285.72	Q 857.15
NISSAN	KICKS	CAMIONETA	1,200 C.C.		136 KW.	EXCLUSIVE E-POWER AUTOMATICA 4X2	HIBRIDO	4	5			2	4	NS0137	Q 232,143	Q 4,642.86	Q 4,178.58	Q 3,714.29	Q 3,250.00	Q 2,785.72	Q 2,321.43	Q 1,857.15	Q 1,392.86	Q 928.58
NISSAN	KICKS	CAMIONETA	1,600 C.C.			ADVANCE AUTOMATICA 4X2	GASOLINA	4	5			2	4	NS0103	Q 157,900	Q 3,158.00	Q 3,022.20	Q 2,886.40	Q 2,750.60	Q 2,614.80	Q 2,479.00	Q 2,343.20	Q 2,207.40	Q 2,071.60
NISSAN	KICKS	CAMIONETA	1,600 C.C.			SENSE MECANICA 4X2	GASOLINA	4	5			2	4	NS0105	Q 157,900	Q 3,158.00	Q 2,842.20	Q 2,526.40	Q 2,210.60	Q 1,894.80	Q 1,579.00	Q 1,263.20	Q 947.40	Q 631.60
NISSAN	KICKS	CAMIONETA	1,600 C.C.			EXCLUSIVE AUTOMATICA 4X2	GASOLINA	5	5			2	4	NS0107	Q 179,732	Q 3,594.65	Q 3,335.18	Q 2,975.72	Q 2,616.25	Q 2,256.79	Q 1,897.33	Q 1,537.86	Q 1,178.40	Q 718.93
NISSAN	KICKS	CAMIONETA	2,000 C.C.			EXCLUSIVE AUTOMATICA 4X2	GASOLINA	4	5			2	4	NS0153	Q 245,446	Q 4,908.93	Q 4,418.04	Q 3,927.15	Q 3,436.25	Q 2,945.36	Q 2,454.47	Q 1,963.58	Q 1,472.69	Q 981.79
NISSAN	KICKS	CAMIONETA	2,000 C.C.			ADVANCE AUTOMATICA 4X2	GASOLINA	4	5			2	4	NS0154	Q 227,589	Q 4,551.78	Q 4,056.61	Q 3,561.43	Q 3,066.25	Q 2,571.08	Q 2,075.90	Q 1,580.72	Q 1,085.54	Q 590.36
NISSAN	KICKS PLAY	CAMIONETA	1,600 C.C.			ADVANCE AUTOMATICA 4X2	GASOLINA	4	5			2	4	NS0109	Q 191,875	Q 3,837.50	Q 3,453.75	Q 3,070.00	Q 2,686.25	Q 2,302.50	Q 1,918.75	Q 1,535.00	Q 1,151.25	Q 767.50
NISSAN	MARCH	AUTOMOVIL	1,800 C.C.				GASOLINA	4	5			2	4	NS0200	Q 110,982	Q 2,219.65	Q 1,997.88	Q 1,775.72	Q 1,553.75	Q 1,331.78	Q 1,109.83	Q 887.86	Q 665.90	Q 443.93
NISSAN	MAXIMA	AUTOMOVIL	2,888 C.C.										NS0201	Q 162,188	Q 3,243.76	Q 2,958.39	Q 2,673.01	Q 2,387.64	Q 2,102.26	Q 1,816.89	Q 1,531.51	Q 1,246.13	Q 960.76	
NISSAN	MURANO	CAMIONETA	3,500 C.C.										NS0206	Q 348,126	Q 6,962.52	Q 6,286.27	Q 5,610.02	Q 4,933.77	Q 4,257.52	Q 3,581.27	Q 2,905.02	Q 2,228.77	Q 1,552.52	
NISSAN	NAVARA	PICK UP	2,500 C.C.										NS0201	Q 206,182	Q 4,123.24	Q 3,713.92	Q 3,304.60	Q 2,895.27	Q 2,485.95	Q 2,076.63	Q 1,667.31	Q 1,257.99	Q 848.67	
NISSAN	NOTE	AUTOMOVIL											NS0207	Q 131,200	Q 2,624.00	Q 2,361.60	Q 2,099.20	Q 1,836.80	Q 1,574.40	Q 1,312.00	Q 1,049.60	Q 787.20	Q 524.80	
NISSAN	NP300	PICK UP	2,500 C.C.			4X4							NS0108	Q 136,825	Q 2,736.50	Q 2,441.25	Q 2,146.00	Q 1,850.75	Q 1,555.50	Q 1,260.25	Q 965.00	Q 669.75		
NISSAN	NP300	PICK UP	2,500 C.C.			S-AC L-HYAC 4X4							NS0109	Q 151,886	Q 3,033.93	Q 2,730.53	Q 2,427.14	Q 2,123.75	Q 1,820.36	Q 1,516.96	Q 1,213.57	Q 910.18	Q 606.79	
NISSAN	NP300	PICK UP	2,500 C.C.			CABINA SENCILLA 4X2	GASOLINA						NS0110	Q 107,054	Q 2,141.08	Q 1,926.98	Q 1,712.87	Q 1,498.76	Q 1,284.65	Q 1,070.54	Q 856.44	Q 642.33		
NISSAN	NP300	PICK UP	2,500 C.C.			TDI CABINA SENCILLA 4X2							NS0111	Q 125,446	Q 2,458.92	Q 2,168.03	Q 1,927.14	Q 1,682.25	Q 1,437.36	Q 1,192.47	Q 947.58	Q 692.69		
NISSAN	NP300	PICK UP	2,500 C.C.			TDI CABINA SENCILLA 4X4							NS0112	Q 142,758	Q 2,855.36	Q 2,595.83	Q 2,240.29	Q 1,984.75	Q 1,729.22	Q 1,473.68	Q 1,218.15	Q 962.61		
NISSAN	NP300 4X4	PICK UP	2,500 C.C.			4X4							NS0101	Q 153,500	Q 3,070.00	Q 2,763.00	Q 2,456.00	Q 2,149.00	Q 1,842.00	Q 1,535.00	Q 1,228.00	Q 921.00		
NISSAN	NP350 URVAN	MICROBUS	2,500 C.C.										NS0130	Q 178,482	Q 3,569.64	Q 3,212.88	Q 2,856.12	Q 2,499.36	Q 2,142.60	Q 1,785.84	Q 1,429.08	Q 1,072.32		
NISSAN	NP350 URVAN	PANEL	2,500 C.C.										NS0131	Q 158,838	Q 3,176.78	Q 2,856.11	Q 2,541.43	Q 2,224.75	Q 1,908.07	Q 1,588.38	Q 1,270.72	Q 954.04		
NISSAN	NX	AUTOMOVIL											NS0202	Q 133,926	Q 2,678.52	Q 2,410.67	Q 2,142.82	Q 1,874.97	Q 1,607.12	Q 1,339.26	Q 1,071.41	Q 803.56		
NISSAN	PATHFINDER	CAMIONETA	2,500 C.C.										NS0209	Q 282,034	Q 5,640.68	Q 5,076.44	Q 4,512.20	Q 3,948.34	Q 3,384.29	Q 2,820.24	Q 2,256.20	Q 1,692.15		
NISSAN	PATHFINDER	CAMIONETA	3,275 C.C.										NS0205	Q 342,168	Q 6,843.36	Q 6,159.38	Q 5,475.01	Q 4,790.64	Q 4,106.27	Q 3,421.90	Q 2,737.51	Q 2,053.13		
NISSAN	PATHFINDER	CAMIONETA	3,500 C.C.			EXCLUSIVE AUTOMATICA 4X4	GASOLINA	4	6			2	6	NS0209	Q 445,330	Q 8,906.78	Q 8,034.11	Q 7,161.43	Q 6,288.75	Q 5,416.07	Q 4,543.39	Q 3,670.72		
NISSAN	PATROL	CAMIONETA	2,953 C.C.										NS0208	Q 258,500	Q 5,170.00	Q 4,662.00	Q 4,142.00	Q 3,624.00	Q 3,106.00	Q 2,588.00	Q 2,070.00	Q 1,552.00		
NISSAN	PATROL	CAMIONETA	4,800 C.C.										NS0204	Q 361,340	Q 7,226.80	Q 6,564.12	Q 5,901.44	Q 5,238.76	Q 4,576.08	Q 3,913.40	Q 3,250.72	Q 2,588.04		
NISSAN	PATROL	CAMIONETA	5,600 C.C.										NS0206	Q 649,500	Q 12,990.00	Q 11,688.00	Q 10,386.00	Q 9,084.00	Q 7,782.00	Q 6,480.00	Q 5,178.00	Q 3,876.00		
NISSAN	PATROL	PICK UP											NS0202	Q 236,500	Q 4,730.00	Q 4,267.00	Q 3,804.00	Q 3,341.00	Q 2,878.00	Q 2,415.00	Q 1,952.00	Q 1,489.00		
NISSAN	PLATINA	CAMIONETA	1,600 C.C.																					

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TORNILLO	LUBRIFICANTE	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%	
NIU	ROD-SPORT ABS	MOTO		5,000 WATTS			ELECTRICO	2				2	NI0002	Q 89.900	Q 1.798.00	Q 1.618.20	Q 1.436.40	Q 1.258.60	Q 1.078.80	Q 898.00	Q 718.20	Q 538.40	Q 358.60	Q 178.80
NIU	KQB-HOFF	MOTO		3,500 WATTS			ELECTRICO	1				2	NI0006	Q 89.900	Q 1.388.00	Q 1.258.20	Q 1.116.40	Q 978.60	Q 838.80	Q 698.00	Q 558.20	Q 418.40	Q 278.60	Q 150.00
ODES UTVS																								
ODES UTVS	KILLER PRO	CUATRIMOTO	388 C.C.										CU0001	Q 40,000	Q 800.00	Q 720.00	Q 640.00	Q 560.00	Q 480.00	Q 400.00	Q 320.00	Q 240.00	Q 160.00	Q 150.00
ODES UTVS	RS800	CUATRIMOTO	800 C.C.			AMS EDITION							CU0002	Q 35,000	Q 1,900.00	Q 1,710.00	Q 1,520.00	Q 1,330.00	Q 1,140.00	Q 950.00	Q 760.00	Q 570.00	Q 380.00	Q 190.00
OLDSMOBILE																								
OLDSMOBILE	ACHIEVA	AUTOMOVIL	3,100 C.C.										OM0013	Q 113.454	Q 2.288.08	Q 2.042.18	Q 1.815.27	Q 1.588.36	Q 1.351.45	Q 1.134.54	Q 907.64	Q 680.73	Q 453.82	Q 226.91
OLDSMOBILE	ALERO	AUTOMOVIL				COUPE							OM0014	Q 194.384	Q 3.887.68	Q 3.486.92	Q 3.110.15	Q 2.721.38	Q 2.332.61	Q 1.943.84	Q 1.555.08	Q 1.166.31	Q 777.54	Q 388.77
OLDSMOBILE	AURORA	AUTOMOVIL	4,000 C.C.			SEDAN							OM0015	Q 302.310	Q 6.048.20	Q 5.441.56	Q 4.836.96	Q 4.232.34	Q 3.627.72	Q 3.023.10	Q 2.418.48	Q 1.813.86	Q 1.209.24	Q 604.62
OLDSMOBILE	BRAVADA	CAMIONETA	4,300 C.C.			4X4							OM0016	Q 267.004	Q 5.340.08	Q 4.785.08	Q 4.230.08	Q 3.675.08	Q 3.120.08	Q 2.565.08	Q 1.960.08	Q 1.355.08	Q 940.08	Q 475.08
OLDSMOBILE	CALAS	AUTOMOVIL											OM0001	Q 150.584	Q 3.011.28	Q 2.710.18	Q 2.409.08	Q 2.107.98	Q 1.806.77	Q 1.505.64	Q 1.204.52	Q 903.39	Q 602.26	Q 301.13
OLDSMOBILE	CUSTOM CRUISER	CAMIONETA											OM0002	Q 215.290	Q 4.275.80	Q 3.884.22	Q 3.420.64	Q 2.993.06	Q 2.565.48	Q 2.137.90	Q 1.710.32	Q 1.282.74	Q 895.16	Q 427.58
OLDSMOBILE	CUTLASS CIERA	AUTOMOVIL											OM0003	Q 153.224	Q 3.064.48	Q 2.760.04	Q 2.391.56	Q 2.063.14	Q 1.738.68	Q 1.432.24	Q 1.105.80	Q 770.36	Q 466.07	Q 233.19
OLDSMOBILE	CUTLASS SUPREME	AUTOMOVIL											OM0004	Q 210.282	Q 4.205.64	Q 3.785.28	Q 3.364.68	Q 2.944.09	Q 2.523.51	Q 2.102.82	Q 1.683.34	Q 1.261.78	Q 841.17	Q 420.59
OLDSMOBILE	DELTA	AUTOMOVIL											OM0006	Q 211.804	Q 4.220.08	Q 3.798.08	Q 3.376.07	Q 2.954.08	Q 2.532.08	Q 2.110.04	Q 1.688.04	Q 1.266.08	Q 844.02	Q 422.01
OLDSMOBILE	EIGHTY EIGHT	AUTOMOVIL	3,800 C.C.			SEDAN							OM0017	Q 192.814	Q 3.856.28	Q 3.470.08	Q 3.085.03	Q 2.699.40	Q 2.313.77	Q 1.928.14	Q 1.542.82	Q 1.158.89	Q 771.26	Q 385.63
OLDSMOBILE	FRENZA	AUTOMOVIL											OM0007	Q 148.538	Q 2.960.76	Q 2.691.59	Q 2.382.61	Q 2.063.54	Q 1.794.48	Q 1.485.38	Q 1.196.31	Q 897.23	Q 460.08	Q 230.68
OLDSMOBILE	INTRIGUE	AUTOMOVIL	3,500 C.C.			SEDAN							OM0018	Q 233.034	Q 4.680.68	Q 4.194.62	Q 3.728.56	Q 3.282.48	Q 2.798.41	Q 2.330.34	Q 1.864.26	Q 1.398.21	Q 932.14	Q 466.07
OLDSMOBILE	ISS	AUTOMOVIL	3,800 C.C.			SEDAN							OM0019	Q 212.894	Q 4.253.28	Q 3.827.98	Q 3.402.83	Q 2.977.30	Q 2.551.97	Q 2.126.84	Q 1.701.32	Q 1.275.99	Q 850.68	Q 425.33
OLDSMOBILE	NINETY EIGHT	AUTOMOVIL											OM0009	Q 264.538	Q 5.280.72	Q 4.761.65	Q 4.232.58	Q 3.703.51	Q 3.174.44	Q 2.645.36	Q 2.116.29	Q 1.587.22	Q 1.058.15	Q 529.08
OLDSMOBILE	OMEGA	AUTOMOVIL											OM0010	Q 132.136	Q 2.642.72	Q 2.378.45	Q 2.114.18	Q 1.849.91	Q 1.585.64	Q 1.321.36	Q 1.057.09	Q 792.82	Q 528.56	Q 264.28
OLDSMOBILE	REGENCY	AUTOMOVIL	3,800 C.C.			SEDAN							OM0020	Q 180.844	Q 3.616.88	Q 3.255.20	Q 2.893.51	Q 2.531.82	Q 2.170.19	Q 1.808.44	Q 1.446.76	Q 1.085.07	Q 723.38	Q 361.69
OLDSMOBILE	SILHOUETTE	CAMIONETA	3,400 C.C.										OM0021	Q 278.032	Q 5.560.64	Q 5.004.56	Q 4.448.52	Q 3.892.45	Q 3.336.38	Q 2.780.32	Q 2.224.26	Q 1.668.20	Q 1.112.13	Q 556.07
OLDSMOBILE	STARFIRE	AUTOMOVIL											OM0011	Q 115.440	Q 2.308.84	Q 2.077.98	Q 1.847.08	Q 1.616.19	Q 1.385.31	Q 1.154.42	Q 923.54	Q 692.66	Q 461.77	Q 230.89
OLDSMOBILE	TORNADO	AUTOMOVIL											OM0012	Q 292.142	Q 5.842.84	Q 5.282.58	Q 4.722.32	Q 4.162.06	Q 3.601.80	Q 3.041.54	Q 2.481.28	Q 1.921.02	Q 1.360.76	Q 604.29
OPTEL																								
OPTEL	ASTRA	AUTOMOVIL											OP0005	Q 265.078	Q 5.301.56	Q 4.781.41	Q 4.261.26	Q 3.741.10	Q 3.220.94	Q 2.700.79	Q 2.180.63	Q 1.660.47	Q 1.140.31	Q 536.80
OPTEL	CALIBRA	AUTOMOVIL											OP0006	Q 388.404	Q 7.768.08	Q 6.931.28	Q 6.094.47	Q 5.257.66	Q 4.420.85	Q 3.584.04	Q 2.747.24	Q 2.210.43	Q 1.473.62	Q 736.81
OPTEL	CORSA	AUTOMOVIL											OP0009	Q 190.002	Q 3.800.04	Q 3.360.04	Q 2.920.04	Q 2.480.04	Q 2.040.04	Q 1.600.04	Q 1.160.04	Q 720.04	Q 480.04	Q 240.04
OPTEL	KADET	AUTOMOVIL											OP0010	Q 28.026	Q 560.56	Q 504.51	Q 448.46	Q 392.40	Q 336.34	Q 280.28	Q 224.23	Q 168.18	Q 112.13	Q 56.07
OPTEL	OMEGA	AUTOMOVIL											OP0016	Q 373.028	Q 7.460.56	Q 6.714.13	Q 5.968.13	Q 5.222.12	Q 4.476.10	Q 3.730.08	Q 2.984.07	Q 2.238.06	Q 1.492.04	Q 746.02
OPTEL	SENIATOR	AUTOMOVIL											OP0018	Q 391.428	Q 7.828.56	Q 7.043.71	Q 6.282.85	Q 5.480.00	Q 4.687.14	Q 3.914.28	Q 3.131.43	Q 2.348.57	Q 1.569.72	Q 782.86
OPTEL	TIGRA	AUTOMOVIL	1,600 C.C.										OP0019	Q 153.154	Q 3.063.08	Q 2.733.88	Q 2.406.87	Q 2.075.49	Q 1.746.04	Q 1.417.04	Q 1.087.63	Q 758.63	Q 429.43	Q 214.73
OPTEL	VECTRA	AUTOMOVIL											OP0020	Q 276.616	Q 5.532.32	Q 4.973.09	Q 4.425.86	Q 3.872.63	Q 3.315.40	Q 2.766.16	Q 2.212.93	Q 1.659.70	Q 1.106.47	Q 553.24
OSBORNE																								
OSBORNE	CL250-F	MOTO	250 C.C.			DAVE RACING MECANICA	GASOLINA	2				2	OS0002	Q 24.821	Q 496.41	Q 446.79	Q 397.15	Q 347.51	Q 297.86	Q 248.22				

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026

 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.8%	1.4%	1.1%	1.2%	1.0%	0.8%	0.6%	0.2%	
PEUGEOT	101	AUTOMOVIL	1,020 C.C.			MECANICA	GASOLINA	5	4		2	3	PG0049	Q 109.814	Q 2.198.28	Q 1.976.68	Q 1.757.03	Q 1.537.40	Q 1.317.77	Q 1.098.14	Q 878.52	Q 658.89	Q 439.26	Q 220.00
PEUGEOT	206	AUTOMOVIL	1,408 C.C.			MECANICA	GASOLINA	5	5		2	4	PG0003	Q 121.834	Q 2,430.98	Q 2,187.62	Q 1,944.55	Q 1,701.48	Q 1,458.41	Q 1,215.34	Q 972.28	Q 729.21	Q 486.14	Q 243.07
PEUGEOT	207	AUTOMOVIL	1,408 C.C.			MECANICA	GASOLINA	5	5		2	4	PG0007	Q 175.000	Q 3,900.00	Q 3,150.00	Q 2,820.00	Q 2,450.00	Q 2,100.00	Q 1,750.00	Q 1,400.00	Q 1,050.00	Q 700.00	Q 350.00
PEUGEOT	308	AUTOMOVIL					GASOLINA					2	PG0006	Q 102.082	Q 2,041.24	Q 1,837.12	Q 1,630.00	Q 1,428.87	Q 1,224.75	Q 1,020.62	Q 816.50	Q 612.38	Q 408.25	Q 220.00
PEUGEOT	307	AUTOMOVIL	1,600 C.C.				GASOLINA					2	PG0008	Q 155.000	Q 3,100.00	Q 2,790.00	Q 2,480.00	Q 2,170.00	Q 1,860.00	Q 1,550.00	Q 1,240.00	Q 930.00	Q 620.00	Q 310.00
PEUGEOT	308	AUTOMOVIL	1,600 C.C.				GASOLINA					2	PG0039	Q 205.346	Q 4,106.92	Q 3,696.23	Q 3,285.54	Q 2,874.85	Q 2,464.16	Q 2,053.46	Q 1,642.77	Q 1,232.08	Q 821.39	Q 410.70
PEUGEOT	309	AUTOMOVIL					GASOLINA					2	PG0011	Q 114.616	Q 2,292.32	Q 2,063.09	Q 1,833.86	Q 1,604.63	Q 1,375.40	Q 1,146.16	Q 916.93	Q 687.70	Q 458.47	Q 229.24
PEUGEOT	405	AUTOMOVIL					GASOLINA					2	PG0015	Q 128.862	Q 2,577.64	Q 2,319.88	Q 2,062.12	Q 1,804.35	Q 1,546.59	Q 1,288.82	Q 1,031.06	Q 773.30	Q 515.53	Q 257.77
PEUGEOT	406	AUTOMOVIL	1,781 C.C.				GASOLINA					2	PG0016	Q 165.375	Q 3,307.52	Q 2,976.77	Q 2,646.02	Q 2,315.27	Q 1,984.52	Q 1,653.76	Q 1,323.01	Q 992.26	Q 661.51	Q 330.78
PEUGEOT	406	AUTOMOVIL	2,848 C.C.				GASOLINA					2	PG0019	Q 354.794	Q 7,096.88	Q 6,366.30	Q 5,676.71	Q 4,967.12	Q 4,257.53	Q 3,547.94	Q 2,838.35	Q 2,128.77	Q 1,419.18	Q 709.59
PEUGEOT	406	CAMIONETILLA	1,998 C.C.				GASOLINA					2	PG0021	Q 225.316	Q 4,506.32	Q 4,059.69	Q 3,605.06	Q 3,154.43	Q 2,703.80	Q 2,253.16	Q 1,802.53	Q 1,351.90	Q 901.27	Q 450.84
PEUGEOT	407	AUTOMOVIL					GASOLINA					2	PG0038	Q 230.000	Q 4,600.00	Q 4,142.00	Q 3,680.00	Q 3,220.00	Q 2,760.00	Q 2,300.00	Q 1,840.00	Q 1,380.00	Q 920.00	Q 460.00
PEUGEOT	408	AUTOMOVIL	2,000 C.C.			AUTOMATICA	GASOLINA	4	5		2	4	PG0041	Q 186.500	Q 3,930.00	Q 3,537.00	Q 3,144.00	Q 2,751.00	Q 2,358.00	Q 1,965.00	Q 1,572.00	Q 1,179.00	Q 786.00	Q 393.00
PEUGEOT	504	AUTOMOVIL					GASOLINA					2	PG0020	Q 93.380	Q 1,867.20	Q 1,680.48	Q 1,493.76	Q 1,307.04	Q 1,120.32	Q 933.60	Q 746.88	Q 560.16	Q 373.44	Q 220.00
PEUGEOT	505	AUTOMOVIL					GASOLINA					2	PG0022	Q 179.812	Q 3,596.24	Q 3,238.42	Q 2,878.60	Q 2,518.77	Q 2,158.95	Q 1,799.12	Q 1,439.30	Q 1,079.48	Q 719.65	Q 359.83
PEUGEOT	505	AUTOMOVIL					GASOLINA					2	PG0024	Q 307.894	Q 6,157.88	Q 5,542.10	Q 4,926.31	Q 4,310.52	Q 3,694.73	Q 3,078.94	Q 2,463.15	Q 1,847.37	Q 1,231.58	Q 615.79
PEUGEOT	508	AUTOMOVIL	1,600 C.C.			AUTOMATICA	GASOLINA	4	5		2	4	PG0042	Q 272.314	Q 5,446.28	Q 4,901.66	Q 4,357.03	Q 3,812.40	Q 3,267.77	Q 2,723.14	Q 2,178.52	Q 1,633.89	Q 1,089.26	Q 544.63
PEUGEOT	504	AUTOMOVIL					GASOLINA					2	PG0027	Q 186.000	Q 3,720.00	Q 3,240.00	Q 2,860.00	Q 2,520.00	Q 2,180.00	Q 1,840.00	Q 1,500.00	Q 1,160.00	Q 720.00	Q 360.00
PEUGEOT	605	AUTOMOVIL					GASOLINA					2	PG0029	Q 250.186	Q 5,003.96	Q 4,503.57	Q 4,003.17	Q 3,502.78	Q 3,002.38	Q 2,501.98	Q 2,001.59	Q 1,501.19	Q 1,000.80	Q 500.40
PEUGEOT	901	AUTOMOVIL					GASOLINA					2	PG0030	Q 386.108	Q 7,702.12	Q 7,111.91	Q 6,521.70	Q 5,931.49	Q 5,341.28	Q 4,751.06	Q 4,160.85	Q 3,570.64	Q 2,980.43	Q 1,390.22
PEUGEOT	3008	CAMIONETA	1,800 C.C.				GASOLINA					2	PG0036	Q 240.170	Q 4,803.40	Q 4,323.05	Q 3,842.72	Q 3,362.38	Q 2,882.04	Q 2,401.70	Q 1,921.36	Q 1,441.02	Q 960.68	Q 480.34
PEUGEOT	2008 ACTIVE	CAMIONETA	1,200 C.C.			SUV AUTOMATICA 4X2	GASOLINA	4	5		2	3	PG0083	Q 178.550	Q 3,591.00	Q 3,231.00	Q 2,872.80	Q 2,513.70	Q 2,154.60	Q 1,795.50	Q 1,436.40	Q 1,077.30	Q 718.20	Q 359.10
PEUGEOT	2008 ACTIVE	CAMIONETA	1,600 C.C.			SUV AUTOMATICA 4X2	GASOLINA						PG0078	Q 166.714	Q 3,334.28	Q 2,982.88	Q 2,631.43	Q 2,280.00	Q 1,928.56	Q 1,577.11	Q 1,225.72	Q 874.29	Q 522.86	Q 271.43
PEUGEOT	2008 ALLURE	CAMIONETA	1,200 C.C.			SUV AUTOMATICA 4X2	GASOLINA	4	5		2	3	PG0084	Q 209.732	Q 4,194.65	Q 3,775.18	Q 3,355.72	Q 2,936.25	Q 2,516.79	Q 2,097.33	Q 1,677.86	Q 1,258.40	Q 838.93	Q 419.47
PEUGEOT	2008 ALLURE	CAMIONETA	1,200 C.C.			SUV AUTOMATICA 4X2	HIBRIDO	4	5		2	3	PG0087	Q 188.304	Q 3,766.08	Q 3,389.47	Q 3,012.86	Q 2,636.25	Q 2,259.65	Q 1,883.04	Q 1,506.43	Q 1,129.83	Q 753.22	Q 376.61
PEUGEOT	2008 ALLURE	CAMIONETA	1,600 C.C.			SUV							PG0081	Q 191.786	Q 3,835.72	Q 3,422.15	Q 3,008.58	Q 2,595.01	Q 2,181.44	Q 1,767.86	Q 1,354.29	Q 940.72	Q 527.15	Q 263.58
PEUGEOT	2008 ALLURE	CAMIONETA	1,600 C.C.			SUV AUTOMATICA 4X2	GASOLINA						PG0079	Q 171.429	Q 3,428.58	Q 3,086.72	Q 2,742.86	Q 2,400.00	Q 2,057.15	Q 1,714.29	Q 1,371.43	Q 1,028.58	Q 685.72	Q 342.86
PEUGEOT	2008 ALLURE S&B	CAMIONETA	1,600 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	5		2	4	PG0089	Q 199.800	Q 3,996.00	Q 3,592.20	Q 3,188.40	Q 2,784.60	Q 2,380.80	Q 1,977.00	Q 1,573.20	Q 1,169.40	Q 765.60	Q 382.80
PEUGEOT	2008 ALLURE SH&T	CAMIONETA	1,600 C.C.			SUV AUTOMATICA 4X2	GASOLINA	5	5		2	4	PG0070	Q 191.964	Q 3,839.28	Q 3,436.36	Q 3,033.43	Q 2,630.50	Q 2,227.57	Q 1,824.64	Q 1,421.71	Q 1,018.78	Q 615.85	Q 307.93
PEUGEOT	2008 GT	CAMIONETA	1,200 C.C.			SUV AUTOMATICA 4X2	HIBRIDO	4	5		2	3	PG0086	Q 197.540	Q 3,951.79	Q 3,556.61	Q 3,161.43	Q 2,766.25	Q 2,371.08	Q 1,975.90	Q 1,580.72	Q 1,185.54	Q 790.36	Q 395.18
PEUGEOT	2008 GT	CAMIONETA	1,200 C.C.			SUV AUTOMATICA 4X2	GASOLINA	4	5		2	3	PG0085	Q 204.250	Q 4,085.00	Q 3,686.00	Q 3,287.00	Q 2,888.00	Q 2,489.00	Q 2,090.00	Q 1,691.00	Q 1,292.00	Q 893.00	Q 446.50
PEUGEOT	207 ALLURE	AUTOMOVIL	1,600 C.C.				GASOLINA	5	5		2	4	PG0048	Q 186.084	Q 3,721.28	Q 3,369.16	Q							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
PIAGGIO	BEVERLY 300	MOTO	278 C.C.			MOTONETA	GASOLINA	2			2	1	P0034	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
PIAGGIO	BEVERLY 300	MOTO	300 C.C.			MOTONETA	GASOLINA	2			2	1	P0041	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
PIAGGIO	BEVERLY 300 ABS	MOTO	278 C.C.				GASOLINA	2			2	1	P0011	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
PIAGGIO	BEVERLY 300 ABS	MOTO	300 C.C.			MOTONETA	GASOLINA	2			2	1	P0028	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
PIAGGIO	BEVERLY 300 ABS E4	MOTO	278 C.C.			SCOOTER	GASOLINA	2			2	1	P0029	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
PIAGGIO	BEVERLY 300 POLICE ABS	MOTO	278 C.C.				GASOLINA	2			2	1	P0012	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
PIAGGIO	BEVERLY 300 POLICE ABS E4	MOTO	278 C.C.			SCOOTER	GASOLINA	2			2	1	P0030	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
PIAGGIO	BEVERLY 300 S ABS	MOTO	278 C.C.			MOTONETA	GASOLINA	2			2	1	P0035	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
PIAGGIO	BEVERLY 300 SPORT ABS	MOTO	278 C.C.				GASOLINA	2			2	1	P0013	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
PIAGGIO	BEVERLY 350	MOTO	350 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	P0040	Q 54.583	Q 1,091.27	Q 982.15	Q 873.02	Q 763.89	Q 654.77	Q 545.64	Q 436.51	Q 327.39	Q 218.26	Q 150.00
PIAGGIO	BEVERLY 350 ABS E4	MOTO	330 C.C.			SCOOTER	GASOLINA	2			2	1	P0016	Q 54.583	Q 1,091.27	Q 982.15	Q 873.02	Q 763.89	Q 654.77	Q 545.64	Q 436.51	Q 327.39	Q 218.26	Q 150.00
PIAGGIO	BEVERLY 400	MOTO	400 C.C.			MOTONETA	GASOLINA	2			2	1	P0038	Q 71.357	Q 1,427.15	Q 1,284.43	Q 1,141.72	Q 999.00	Q 856.29	Q 713.58	Q 570.86	Q 428.15	Q 285.43	Q 150.00
PIAGGIO	BEVERLY 400	MOTO	400 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	P0043	Q 89.435	Q 1,388.70	Q 1,246.83	Q 1,110.95	Q 972.09	Q 833.22	Q 694.35	Q 555.48	Q 416.61	Q 277.74	Q 150.00
PIAGGIO	BV 350 SPORT TOURING	MOTO	330 C.C.			SCOOTER	GASOLINA	2			2	1	P0007	Q 54.583	Q 1,091.27	Q 982.15	Q 873.02	Q 763.89	Q 654.77	Q 545.64	Q 436.51	Q 327.39	Q 218.26	Q 150.00
PIAGGIO	LIBERTY 150	MOTO	150 C.C.			SCOOTER AUTOMATICA TRACCION TRASERA	GASOLINA	2			2	1	P0048	Q 13.384	Q 267.69	Q 240.92	Q 214.15	Q 187.38	Q 160.61	Q 133.84	Q 107.07	Q 80.30	Q 53.53	Q 26.78
PIAGGIO	LIBERTY 150 ABS	MOTO	155 C.C.			SCOOTER	GASOLINA	2			2	1	P0009	Q 16.606	Q 333.12	Q 296.80	Q 266.49	Q 233.18	Q 199.87	Q 166.56	Q 133.25	Q 100.00	Q 76.67	Q 50.00
PIAGGIO	MP3	TRIMOTO	493 C.C.			MOTONETA	GASOLINA	2			2	1	P0017	Q 55.000	Q 1,100.00	Q 1,000.00	Q 900.00	Q 800.00	Q 700.00	Q 600.00	Q 500.00	Q 400.00	Q 300.00	Q 150.00
PIAGGIO	MP3	TRIMOTO	530 C.C.			MOTONETA	GASOLINA	2			2	2	P0044	Q 135.964	Q 2,719.29	Q 2,417.38	Q 2,125.43	Q 1,833.51	Q 1,541.58	Q 1,249.65	Q 957.72	Q 665.79	Q 373.86	Q 21.93
PIAGGIO	MP3 300	MOTO	300 C.C.			MOTONETA	GASOLINA	2			2	1	P0039	Q 79.885	Q 1,597.70	Q 1,434.38	Q 1,276.00	Q 1,117.63	Q 959.25	Q 796.86	Q 634.47	Q 472.08	Q 309.69	Q 154.84
PIAGGIO	MP3 300 LT SPORT	TRIMOTO	278 C.C.				GASOLINA	2			2	1	P0018	Q 55.544	Q 1,110.89	Q 986.80	Q 868.72	Q 777.63	Q 686.54	Q 595.45	Q 504.36	Q 413.27	Q 322.18	Q 150.00
PIAGGIO	MP3 350 LT SPORT ABS E4	TRIMOTO	330 C.C.				GASOLINA				2		P0019	Q 86.000	Q 1,720.00	Q 1,580.00	Q 1,440.00	Q 1,300.00	Q 1,160.00	Q 1,020.00	Q 880.00	Q 740.00	Q 600.00	Q 150.00
PIAGGIO	MP3 500 LT SPORT	TRIMOTO	493 C.C.				GASOLINA				2		P0008	Q 80.000	Q 1,600.00	Q 1,400.00	Q 1,200.00	Q 1,000.00	Q 800.00	Q 600.00	Q 400.00	Q 200.00	Q 100.00	Q 150.00
PIAGGIO	MP3 500 LT SPORT ABS E4	TRIMOTO	493 C.C.				GASOLINA				2		P0025	Q 79.000	Q 1,580.00	Q 1,420.00	Q 1,260.00	Q 1,100.00	Q 940.00	Q 780.00	Q 620.00	Q 460.00	Q 300.00	Q 150.00
PIAGGIO	MP3 LT SPORT	TRIMOTO	278 C.C.				GASOLINA				2		P0021	Q 55.000	Q 1,100.00	Q 990.00	Q 880.00	Q 770.00	Q 660.00	Q 550.00	Q 440.00	Q 330.00	Q 220.00	Q 150.00
PIAGGIO	MP3 TOURBAR	TRIMOTO	300 C.C.				GASOLINA				2		P0003	Q 59.000	Q 1,180.00	Q 1,090.00	Q 990.00	Q 890.00	Q 790.00	Q 690.00	Q 590.00	Q 490.00	Q 390.00	Q 150.00
PIAGGIO	PIAGGIO ACTIVE 1	MOTO		2,500 WATTS		MOTONETA	ELECTRICO	2			2		P0045	Q 44.000	Q 880.00	Q 792.00	Q 704.00	Q 616.00	Q 528.00	Q 440.00	Q 352.00	Q 264.00	Q 176.00	Q 150.00
PIAGGIO	PIAGGIO LORITO APE CITY GAS	TRIMOTO	200 C.C.				GASOLINA				2		P0006	Q 25.777	Q 515.54	Q 461.95	Q 408.44	Q 354.88	Q 301.33	Q 247.77	Q 194.22	Q 140.67	Q 96.11	Q 150.00
PIAGGIO	PIAGGIO PICK UP DIESEL	TRIMOTO	400 C.C.				DIESEL						P0005	Q 35.482	Q 709.64	Q 638.88	Q 567.72	Q 496.75	Q 425.78	Q 354.82	Q 283.86	Q 212.90	Q 150.00	Q 150.00
PIAGGIO	TYPHOON	MOTO	125 C.C.				GASOLINA				2		P0004	Q 14.000	Q 280.00	Q 252.00	Q 224.00	Q 196.00	Q 168.00	Q 140.00	Q 112.00	Q 84.00	Q 56.00	Q 150.00
PLYMOUTH																								
PLYMOUTH	ACCLAIM	AUTOMOVIL											PL0001	Q 125.000	Q 2,500.00	Q 2,250.00	Q 2,010.00	Q 1,764.00	Q 1,518.00	Q 1,272.00	Q 1,026.00	Q 780.00	Q 534.00	Q 288.00
PLYMOUTH	AVENGER	AUTOMOVIL											PL0002	Q 115.500	Q 2,310.00	Q 2,079.00	Q 1,848.00	Q 1,617.00	Q 1,386.00	Q 1,155.00	Q 924.00	Q 693.00	Q 462.00	Q 231.00
PLYMOUTH	BREZZER	AUTOMOVIL	2,400 C.C.										PL0003	Q 133.452	Q 2,669.04	Q 2,402.14	Q 2,135.24	Q 1,868.33	Q 1,601.43	Q 1,334.52	Q 1,067.62	Q 800.72	Q 533.81	Q 266.91
PLYMOUTH	CARAVELLE	AUTOMOVIL											PL0004	Q 84.000	Q 1,680.00	Q 1,512.00	Q 1,344.00	Q 1,176.00	Q 1,008.00	Q 840.00	Q 672.00	Q		

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
POLARIS	RZR 570	VEHICULO RUSTICO	567 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	1	PS0043	Q 86,071	Q 1.981.43	Q 1.783.29	Q 1.585.15	Q 1.387.00	Q 1.188.86	Q 990.72	Q 792.58	Q 594.43	Q 396.29	Q 220.00
POLARIS	RZR 570	VEHICULO RUSTICO	570 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	1	PS0012	Q 86,071	Q 1.981.43	Q 1.783.29	Q 1.585.15	Q 1.387.00	Q 1.188.86	Q 990.72	Q 792.58	Q 594.43	Q 396.29	Q 220.00
POLARIS	RZR 800	VEHICULO RUSTICO	800 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	2	PS0013	Q 134.746	Q 2.894.96	Q 2.425.47	Q 2.155.97	Q 1.886.48	Q 1.616.98	Q 1.347.48	Q 1.077.90	Q 808.46	Q 539.00	Q 269.50
POLARIS	RZR 800 LE	VEHICULO RUSTICO	800 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	2	PS0014	Q 152.506	Q 3.050.12	Q 2.745.11	Q 2.440.10	Q 2.135.09	Q 1.830.08	Q 1.525.06	Q 1.220.05	Q 915.04	Q 610.03	Q 305.02
POLARIS	RZR 800 S	VEHICULO RUSTICO	800 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	2	PS0015	Q 177.172	Q 3.543.44	Q 3.188.10	Q 2.834.76	Q 2.480.41	Q 2.126.07	Q 1.771.72	Q 1.417.36	Q 1.063.04	Q 708.65	Q 354.35
POLARIS	RZR 900	VEHICULO RUSTICO	975 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	2	PS0044	Q 125.269	Q 2.595.16	Q 2.284.67	Q 2.004.15	Q 1.753.63	Q 1.503.11	Q 1.252.58	Q 1.002.06	Q 751.56	Q 501.04	Q 250.52
POLARIS	RZR PRO R	VEHICULO RUSTICO	1.997 C.C.			SXS CVT 4X4	GASOLINA	2	2		3	4	PS0071	Q 309,808	Q 6.196.12	Q 5.576.51	Q 4.956.90	Q 4.337.29	Q 3.717.68	Q 3.096.06	Q 2.476.45	Q 1.856.84	Q 1.239.23	Q 619.62
POLARIS	RZR PRO R 4	VEHICULO RUSTICO	1.997 C.C.			SXS CVT 4X4	GASOLINA	4	4		3	4	PS0072	Q 348,476	Q 6.969.56	Q 6.272.61	Q 5.575.65	Q 4.878.70	Q 4.181.74	Q 3.484.78	Q 2.787.83	Q 2.090.87	Q 1.393.92	Q 696.16
POLARIS	RZR PRO R ULTIMATE	VEHICULO RUSTICO	1.997 C.C.			SXS CVT 4X4	GASOLINA		2		3	4	PS0065	Q 366,175	Q 7.923.56	Q 7.131.21	Q 6.336.85	Q 5.546.50	Q 4.754.14	Q 3.961.78	Q 3.169.43	Q 2.377.07	Q 1.584.72	Q 792.36
POLARIS	RZR PRO S	VEHICULO RUSTICO	1.997 C.C.			SXS CVT 4X4	GASOLINA	2	2		2	4	PS0060	Q 248,913	Q 4.978.26	Q 4.480.44	Q 3.982.61	Q 3.484.78	Q 2.986.96	Q 2.489.13	Q 1.991.31	Q 1.493.48	Q 995.06	Q 487.63
POLARIS	RZR PRO S ULTIMATE	VEHICULO RUSTICO	925 C.C.			SXS CVT 4X4	GASOLINA		2		2	2	PS0067	Q 340,954	Q 6.819.08	Q 6.137.18	Q 5.455.27	Q 4.773.36	Q 4.091.45	Q 3.409.54	Q 2.727.84	Q 2.045.73	Q 1.363.82	Q 681.91
POLARIS	RZR PRO S4	VEHICULO RUSTICO	1.997 C.C.			SXS CVT 4X4	GASOLINA	2	2		2	4	PS0061	Q 287,321	Q 5.346.42	Q 4.811.78	Q 4.277.14	Q 3.742.50	Q 3.207.86	Q 2.673.21	Q 2.136.57	Q 1.603.93	Q 1.069.29	Q 534.65
POLARIS	RZR PRO XP	VEHICULO RUSTICO	925 C.C.			SXS	GASOLINA	2	2		2	2	PS0045	Q 204,321	Q 4.086.43	Q 3.677.79	Q 3.286.15	Q 2.860.80	Q 2.451.86	Q 2.043.22	Q 1.634.56	Q 1.226.93	Q 817.29	Q 408.65
POLARIS	RZR PRO XP	VEHICULO RUSTICO	925 C.C.			SXS CVT 4X4	GASOLINA	2	2		2	2	PS0073	Q 242,129	Q 4.842.54	Q 4.358.33	Q 3.874.07	Q 3.389.81	Q 2.905.55	Q 2.421.29	Q 1.937.04	Q 1.452.79	Q 968.52	Q 484.29
POLARIS	RZR RS1	VEHICULO RUSTICO	999 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	1		2	2	PS0048	Q 140,250	Q 2.805.00	Q 2.524.50	Q 2.244.00	Q 1.963.50	Q 1.683.00	Q 1.402.50	Q 1.122.00	Q 841.50	Q 561.00	Q 280.50
POLARIS	RZR S 1000	VEHICULO RUSTICO	999 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	2	PS0047	Q 168,304	Q 3.368.08	Q 3.026.48	Q 2.692.87	Q 2.356.26	Q 2.019.65	Q 1.683.04	Q 1.346.44	Q 1.009.83	Q 672.22	Q 336.61
POLARIS	RZR S 4 1000	VEHICULO RUSTICO	999 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	4	4		2	2	PS0048	Q 183,223	Q 3.654.46	Q 3.296.02	Q 2.931.67	Q 2.565.13	Q 2.198.58	Q 1.832.23	Q 1.465.79	Q 1.099.34	Q 732.90	Q 365.45
POLARIS	RZR S 900	VEHICULO RUSTICO	999 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	2	PS0049	Q 143,071	Q 2.861.42	Q 2.576.28	Q 2.286.14	Q 2.000.00	Q 1.716.86	Q 1.430.71	Q 1.144.57	Q 856.43	Q 572.29	Q 286.15
POLARIS	RZR TRAIL 570	VEHICULO RUSTICO	567 C.C.			SXS CVT 4X4	GASOLINA	2	2		2	2	PS0074	Q 106,775	Q 2.135.50	Q 1.921.99	Q 1.708.40	Q 1.494.65	Q 1.281.30	Q 1.067.75	Q 854.20	Q 640.55	Q 427.10	Q 220.00
POLARIS	RZR TRAIL 900	VEHICULO RUSTICO	875 C.C.			SXS CVT 4X4	GASOLINA	2	2		2	2	PS0075	Q 153,679	Q 2.657.53	Q 2.381.83	Q 2.126.07	Q 1.860.31	Q 1.594.55	Q 1.328.79	Q 1.063.04	Q 797.26	Q 531.02	Q 265.76
POLARIS	RZR TURBO	VEHICULO RUSTICO	962 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	2	PS0026	Q 196,348	Q 3.926.96	Q 3.534.27	Q 3.141.57	Q 2.748.88	Q 2.356.19	Q 1.963.48	Q 1.570.79	Q 1.178.09	Q 785.40	Q 392.70
POLARIS	RZR TURBO R	VEHICULO RUSTICO	925 C.C.			SXS CVT 4X4	GASOLINA	2	2		2	2	PS0076	Q 196,348	Q 3.926.96	Q 3.534.27	Q 3.141.57	Q 2.748.88	Q 2.356.19	Q 1.963.48	Q 1.570.79	Q 1.178.09	Q 785.40	Q 392.70
POLARIS	RZR TURBO R 4	VEHICULO RUSTICO	925 C.C.			SXS CVT 4X4	GASOLINA	4	4		2	2	PS0077	Q 196,348	Q 3.926.96	Q 3.534.27	Q 3.141.57	Q 2.748.88	Q 2.356.19	Q 1.963.48	Q 1.570.79	Q 1.178.09	Q 785.40	Q 392.70
POLARIS	RZR XP 1000	VEHICULO RUSTICO	999 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	2	PS0019	Q 173,865	Q 3.477.33	Q 3.126.58	Q 2.781.86	Q 2.434.13	Q 2.086.40	Q 1.736.67	Q 1.380.93	Q 1.043.20	Q 699.47	Q 347.74
POLARIS	RZR XP 1000	VEHICULO RUSTICO	999 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	2	PS0050	Q 173,865	Q 3.477.33	Q 3.126.58	Q 2.781.86	Q 2.434.13	Q 2.086.40	Q 1.736.67	Q 1.380.93	Q 1.043.20	Q 699.47	Q 347.74
POLARIS	RZR XP 1000 SPORT	VEHICULO RUSTICO	999 C.C.			SXS CVT 4X4	GASOLINA		2		2	2	PS0098	Q 230,505	Q 4.610.10	Q 4.145.09	Q 3.686.08	Q 3.227.07	Q 2.768.06	Q 2.305.05	Q 1.844.04	Q 1.383.03	Q 822.02	Q 401.01
POLARIS	RZR XP 4 1000	VEHICULO RUSTICO	999 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	4	4		2	2	PS0051	Q 201,027	Q 4.020.54	Q 3.618.49	Q 3.216.43	Q 2.814.38	Q 2.412.33	Q 2.010.27	Q 1.608.22	Q 1.206.17	Q 804.11	Q 402.06
POLARIS	RZR XP 4 600	VEHICULO RUSTICO	600 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	4	4		2	2	PS0018	Q 166,950	Q 3.339.00	Q 3.095.10	Q 2.871.20	Q 2.637.30	Q 2.403.40	Q 2.169.50	Q 1.935.60	Q 1.701.70	Q 987.80	Q 333.90
POLARIS	RZR XP 4 TURBO	VEHICULO RUSTICO	925 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	4	4		2	2	PS0052	Q 221,680	Q 4.431.60	Q 3.986.44	Q 3.545.28	Q 3.102.12	Q 2.658.96	Q 2.216.80	Q 1.772.64	Q 1.329.48	Q 886.32	Q 443.16
POLARIS	RZR XP TURBO	VEHICULO RUSTICO	925 C.C.			SXS CVT TRACCION TRASERA	GASOLINA	2	2		2	2	PS0063	Q 196,348	Q 3.926.96	Q 3.534.27	Q 3.141.57	Q 2.748.88	Q 2.356.19	Q 1.963.48	Q 1.570.79	Q 1.178.09	Q 785.4	

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	5.8%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
PORSCHE	718 SPYDER RS	AUTOMOVIL	4,000 C.C.			COUPE MECANICA 4X2	GASOLINA	2	2		2	6	PR0164	Q 1,550,350	Q 31,007.00	Q 27,906.90	Q 24,805.60	Q 21,704.90	Q 18,604.20	Q 15,503.50	Q 12,402.80	Q 9,302.10	Q 6,201.40	Q 3,100.70
PORSCHE	718 DAYMAN GT4 RS	AUTOMOVIL	4,000 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	2		2	6	PR0208	Q 1,550,350	Q 31,007.00	Q 27,906.90	Q 24,805.60	Q 21,704.90	Q 18,604.20	Q 15,503.50	Q 12,402.80	Q 9,302.10	Q 6,201.40	Q 3,100.70
PORSCHE	911 CARRERA	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	4		2	6	PR0206	Q 1,193,020	Q 23,860.40	Q 21,474.26	Q 19,088.32	Q 16,702.28	Q 14,316.24	Q 11,930.20	Q 9,544.16	Q 7,158.12	Q 4,772.08	Q 2,386.04
PORSCHE	911 CARRERA	AUTOMOVIL	3,400 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	4		2	6	PR0204	Q 861,796	Q 17,235.96	Q 15,512.37	Q 13,786.77	Q 12,065.18	Q 10,343.68	Q 8,617.96	Q 6,894.36	Q 5,170.79	Q 3,447.20	Q 1,723.60
PORSCHE	911 CARRERA 2 CABRIO	AUTOMOVIL	3,000 C.C.			CONVERTIBLE AUTOMATICA 4X2	GASOLINA	2	4		2	6	PR0132	Q 1,247,492	Q 24,949.04	Q 22,454.14	Q 19,959.24	Q 17,464.33	Q 14,969.43	Q 12,474.52	Q 9,979.62	Q 7,484.72	Q 4,989.81	Q 2,494.91
PORSCHE	911 CARRERA 2 S	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	4		2	6	PR0267	Q 1,376,606	Q 27,536.16	Q 24,782.56	Q 22,028.93	Q 19,275.32	Q 16,521.70	Q 13,768.08	Q 11,014.47	Q 8,260.86	Q 5,507.24	Q 2,753.62
PORSCHE	911 CARRERA 2 S	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	4		2	6	PR0268	Q 1,200,000	Q 24,000.00	Q 21,600.00	Q 19,200.00	Q 16,800.00	Q 14,400.00	Q 12,000.00	Q 9,600.00	Q 7,200.00	Q 4,800.00	Q 2,400.00
PORSCHE	911 CARRERA 2 S CABRIO	AUTOMOVIL	3,000 C.C.			CONVERTIBLE AUTOMATICA 4X2	GASOLINA	2	4		2	6	PR0269	Q 1,472,224	Q 29,444.48	Q 26,500.04	Q 23,555.59	Q 20,611.14	Q 17,666.69	Q 14,722.24	Q 11,777.80	Q 8,833.36	Q 5,888.90	Q 2,944.45
PORSCHE	911 CARRERA 2 S CABRIO	AUTOMOVIL	3,000 C.C.			CONVERTIBLE AUTOMATICA 4X2	GASOLINA	2	4		2	6	PR0267	Q 1,290,000	Q 25,800.00	Q 23,220.00	Q 20,640.00	Q 18,060.00	Q 15,480.00	Q 12,900.00	Q 10,320.00	Q 7,740.00	Q 5,160.00	Q 2,580.00
PORSCHE	911 CARRERA 4	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X4	GASOLINA	2	4		2	6	PR0133	Q 1,296,691	Q 25,933.82	Q 23,400.44	Q 20,747.06	Q 18,153.68	Q 15,560.30	Q 12,966.91	Q 10,373.53	Q 7,780.15	Q 5,186.77	Q 2,593.39
PORSCHE	911 CARRERA 4 CABRIO	AUTOMOVIL	3,000 C.C.			CONVERTIBLE AUTOMATICA 4X4	GASOLINA	2	4		2	6	PR0116	Q 1,440,382	Q 28,807.64	Q 25,926.34	Q 23,045.04	Q 20,164.93	Q 17,284.23	Q 14,403.52	Q 11,522.82	Q 8,642.12	Q 5,761.41	Q 2,880.71
PORSCHE	911 CARRERA 4 GTS	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X4	GASOLINA	2	4		2	8	PR0268	Q 1,729,826	Q 34,596.56	Q 31,126.71	Q 27,676.85	Q 24,216.90	Q 20,766.94	Q 17,316.98	Q 13,866.93	Q 10,416.97	Q 6,966.92	Q 3,516.86
PORSCHE	911 CARRERA 4 GTS	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X4	GASOLINA	2	4		2	8	PR0245	Q 1,679,066	Q 33,581.32	Q 30,223.19	Q 26,865.06	Q 23,506.93	Q 20,148.80	Q 16,790.68	Q 13,432.55	Q 10,074.40	Q 6,716.27	Q 3,358.14
PORSCHE	911 CARRERA 4 GTS CABRIO	AUTOMOVIL	3,000 C.C.			CONVERTIBLE AUTOMATICA 4X4	GASOLINA	2	4		2	6	PR0134	Q 1,786,816	Q 35,736.32	Q 32,378.66	Q 28,781.06	Q 25,183.43	Q 21,585.80	Q 17,988.16	Q 14,390.53	Q 10,792.90	Q 7,195.27	Q 3,597.64
PORSCHE	911 CARRERA 4 S	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X4	GASOLINA	2	4		2	6	PR0269	Q 1,169,000	Q 23,380.00	Q 21,042.00	Q 18,704.00	Q 16,366.00	Q 14,028.00	Q 11,690.00	Q 9,352.00	Q 7,014.00	Q 4,676.00	Q 2,338.00
PORSCHE	911 CARRERA 4 S	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X4	GASOLINA	2	4		2	6	PR0268	Q 1,483,977	Q 29,679.54	Q 26,711.56	Q 23,743.64	Q 20,775.68	Q 17,807.73	Q 14,839.77	Q 11,871.82	Q 8,903.87	Q 5,935.91	Q 2,967.96
PORSCHE	911 CARRERA 4 S	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X4	GASOLINA	2	4		2	6	PR0227	Q 1,444,048	Q 28,880.96	Q 25,992.67	Q 23,104.37	Q 20,216.08	Q 17,327.89	Q 14,439.60	Q 11,551.39	Q 8,663.26	Q 5,775.20	Q 2,887.16
PORSCHE	911 CARRERA 4 S CABRIO	AUTOMOVIL	3,000 C.C.			CONVERTIBLE AUTOMATICA 4X4	GASOLINA	2	4		2	6	PR0165	Q 1,578,527	Q 31,570.54	Q 28,413.49	Q 25,256.44	Q 22,099.38	Q 18,942.33	Q 15,785.27	Q 12,628.22	Q 9,471.17	Q 6,314.11	Q 3,157.05
PORSCHE	911 CARRERA 4 S TARGA	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X4	GASOLINA	2	4		2	6	PR0269	Q 1,594,636	Q 31,890.72	Q 28,701.62	Q 25,512.68	Q 22,323.51	Q 19,134.44	Q 15,945.36	Q 12,756.29	Q 9,567.22	Q 6,378.15	Q 3,189.08
PORSCHE	911 CARRERA 4 TARGA	AUTOMOVIL	3,000 C.C.			CONVERTIBLE AUTOMATICA 4X4	GASOLINA	2	4		2	6	PR0125	Q 1,166,881	Q 23,338.62	Q 21,005.66	Q 18,671.70	Q 16,337.74	Q 14,003.78	Q 11,669.81	Q 9,335.85	Q 7,001.89	Q 4,667.93	Q 2,333.97
PORSCHE	911 CARRERA GTS	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	4		2	6	PR0269	Q 1,609,624	Q 32,172.48	Q 28,955.24	Q 25,737.99	Q 22,520.74	Q 19,303.49	Q 16,086.24	Q 12,869.00	Q 9,651.75	Q 6,434.50	Q 3,217.25
PORSCHE	911 CARRERA GTS CABRIO	AUTOMOVIL	3,000 C.C.			CONVERTIBLE AUTOMATICA 4X2	GASOLINA	2	4		2	6	PR0166	Q 1,782,160	Q 35,643.20	Q 32,078.88	Q 28,514.56	Q 24,940.24	Q 21,365.92	Q 17,821.60	Q 14,277.28	Q 10,732.96	Q 7,188.64	Q 3,644.32
PORSCHE	911 CARRERA GTS CABRIO	AUTOMOVIL	3,000 C.C.			COUPE	GASOLINA	2	4		2	8	PR0136	Q 1,445,612	Q 28,912.24	Q 26,021.02	Q 23,129.80	Q 20,238.57	Q 17,347.35	Q 14,456.12	Q 11,564.90	Q 8,673.68	Q 5,782.45	Q 2,891.23
PORSCHE	911 CARRERA 8	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	4		2	6	PR0269	Q 1,120,886	Q 22,417.92	Q 20,176.13	Q 17,934.34	Q 15,692.55	Q 13,450.76	Q 11,208.96	Q 8,967.17	Q 6,725.38	Q 4,483.59	Q 2,241.80
PORSCHE	911 CARRERA 8 CABRIO	AUTOMOVIL	3,000 C.C.			CONVERTIBLE AUTOMATICA 4X2	GASOLINA	2	4		2	6	PR0204	Q 1,370,680	Q 27,417.60	Q 24,675.84	Q 21,934.08	Q 19,192.32	Q 16,450.56	Q 13,708.80	Q 10,967.04	Q 8,225.28	Q 5,483.52	Q 2,741.76
PORSCHE	911 DAKAR	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X4	GASOLINA	2	2		2	8	PR0173	Q 2,243,196	Q 44,863.92	Q 40,577.53	Q 35,891.14	Q 31,404.75	Q 26,818.36	Q 22,431.96	Q 17,945.57	Q 13,459.18	Q 8,972.79	Q 4,486.40
PORSCHE	911 EDITION 50 YEARS PORSCHE DESIGN	AUTOMOVIL	3,000 C.C.			CONVERTIBLE AUTOMATICA 4X4	GASOLINA	2	4		2	6	PR0167	Q 2,574,000	Q 51,480.00	Q 46,332.00	Q 41,184.00	Q 36,036.00	Q 30,888.00	Q 25,740.00	Q 20,592.00	Q 15,444.00	Q 10,296.00	Q 5,148.00
PORSCHE	911 GT2 RS	AUTOMOVIL	3,000 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	2		2	8	PR0269	Q 2,224,000	Q 44,480.00	Q 40,032.00	Q 34,584.00	Q 31,136.00	Q 26,688.00	Q 22,240.00	Q 1			

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LUBR.	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2024	MODELO									
															2024	2023	2024	2023	2022	2021	2020	2019	2018	2017
															2%	5.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
PORSCHE	CAYENNE TURBO COUPE	CAMIONETA	4,000 C.C.			AGRICOLA AUTOMATICA 4X4	GASOLINA	4	5		2	8	PR0109	Q 1,431,375	Q 28,627.50	Q 25,764.75	Q 22,902.00	Q 20,038.25	Q 17,176.50	Q 14,313.75	Q 11,451.00	Q 8,588.25	Q 5,725.50	Q 2,862.75
PORSCHE	CAYENNE TURBO E-HYBRID	CAMIONETA	4,000 C.C.			AGRICOLA AUTOMATICA 4X4	HIBRIDO	4	5		2	8	PR0150	Q 3,326,140	Q 26,962.80	Q 23,906.52	Q 21,250.24	Q 18,953.96	Q 15,937.68	Q 13,281.40	Q 10,625.12	Q 7,968.84	Q 5,312.56	Q 2,656.28
PORSCHE	CAYENNE TURBO E-HYBRID COUPE	CAMIONETA	4,000 C.C.			AGRICOLA AUTOMATICA 4X4	HIBRIDO	4	5		2	8	PR0191	Q 3,334,544	Q 25,090.38	Q 24,021.80	Q 21,352.71	Q 19,683.82	Q 16,876.36	Q 13,945.44	Q 10,876.36	Q 8,007.27	Q 5,338.18	Q 2,689.09
PORSCHE	CAYENNE TURBO GT	CAMIONETA	3,996 C.C.			AGRICOLA	GASOLINA	5	5		2	8	PR0192	Q 1,789,887	Q 35,397.74	Q 31,657.97	Q 28,116.20	Q 24,778.42	Q 21,238.05	Q 17,898.87	Q 14,126.10	Q 10,916.33	Q 7,073.55	Q 3,539.78
PORSCHE	CAYENNE TURBO GT	CAMIONETA	4,000 C.C.			AGRICOLA AUTOMATICA 4X4	GASOLINA	4	4		2	8	PR0193	Q 1,891,871	Q 37,832.42	Q 34,050.08	Q 30,265.74	Q 26,483.40	Q 22,700.06	Q 18,916.71	Q 15,133.37	Q 11,350.03	Q 7,566.69	Q 3,783.35
PORSCHE	CAYENNE TURBO S	CAMIONETA	4,000 C.C.			AGRICOLA AUTOMATICA 4X4	GASOLINA	4	5		2	8	PR0078	Q 1,655,542	Q 29,112.84	Q 26,201.56	Q 23,290.28	Q 20,378.99	Q 17,467.71	Q 14,556.42	Q 11,645.14	Q 8,733.86	Q 5,822.57	Q 2,911.29
PORSCHE	CAYENNE TURBO S	CAMIONETA	4,000 C.C.			AGRICOLA AUTOMATICA 4X4	GASOLINA	4	5		2	8	PR0028	Q 1,306,498	Q 26,189.92	Q 23,579.93	Q 20,951.94	Q 18,332.95	Q 15,713.96	Q 13,094.96	Q 10,475.97	Q 7,856.98	Q 5,237.99	Q 2,619.00
PORSCHE	CAYENNE TURBO S E-HYBRID	CAMIONETA	3,996 C.C.			AGRICOLA	HIBRIDO	5	5		2	8	PR0193	Q 1,410,866	Q 28,217.36	Q 25,395.63	Q 22,573.89	Q 19,752.16	Q 16,930.42	Q 14,108.68	Q 11,286.95	Q 8,465.21	Q 5,643.48	Q 2,821.74
PORSCHE	CAYENNE TURBO S E-HYBRID	CAMIONETA	4,000 C.C.			AGRICOLA AUTOMATICA 4X4	HIBRIDO	4	5		2	8	PR0097	Q 1,412,180	Q 28,243.80	Q 25,419.24	Q 22,594.68	Q 19,770.52	Q 16,946.16	Q 14,121.80	Q 11,297.44	Q 8,473.08	Q 5,648.72	Q 2,824.36
PORSCHE	CAYENNE TURBO S E-HYBRID COUPE	CAMIONETA	3,996 C.C.			AGRICOLA	HIBRIDO	5	5		2	4	PR0164	Q 1,429,543	Q 28,598.86	Q 25,738.98	Q 22,879.09	Q 20,019.21	Q 17,159.32	Q 14,299.43	Q 11,439.55	Q 8,579.66	Q 5,719.78	Q 2,859.89
PORSCHE	CAYENNE TURBO S E-HYBRID COUPE	CAMIONETA	4,000 C.C.			AGRICOLA AUTOMATICA 4X4	HIBRIDO	4	5		2	8	PR0110	Q 1,430,680	Q 26,613.20	Q 23,751.88	Q 20,890.56	Q 18,029.24	Q 15,167.92	Q 12,306.60	Q 9,445.28	Q 6,583.96	Q 3,722.64	Q 1,861.32
PORSCHE	CAYENNE V6	CAMIONETA	3,800 C.C.			AGRICOLA AUTOMATICA 4X4	GASOLINA	4	5		2	8	PR0048	Q 546,794	Q 10,935.98	Q 9,842.12	Q 8,748.55	Q 7,654.98	Q 6,561.41	Q 5,467.84	Q 4,374.28	Q 3,280.71	Q 2,187.14	Q 1,093.57
PORSCHE	CAYMAN	AUTOMOVIL	2,893 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	2		2	6	PR0022	Q 617,012	Q 12,340.24	Q 11,106.22	Q 9,872.20	Q 8,638.17	Q 7,404.15	Q 6,170.12	Q 4,936.10	Q 3,702.08	Q 2,468.05	Q 1,234.03
PORSCHE	CAYMAN GT4	AUTOMOVIL	3,800 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	2		2	6	PR0050	Q 842,814	Q 16,898.28	Q 15,170.66	Q 13,445.03	Q 11,799.40	Q 10,113.77	Q 8,426.14	Q 6,742.52	Q 5,058.89	Q 3,371.26	Q 1,686.63
PORSCHE	CAYMAN GT3	AUTOMOVIL	3,406 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	2		2	6	PR0091	Q 696,540	Q 13,930.80	Q 12,537.72	Q 11,144.64	Q 9,751.56	Q 8,358.48	Q 6,965.40	Q 5,572.32	Q 4,179.24	Q 2,786.16	Q 1,393.08
PORSCHE	CAYMAN S	AUTOMOVIL	3,436 C.C.			COUPE AUTOMATICA 4X2	GASOLINA	2	2		2	6	PR0023	Q 704,026	Q 14,060.52	Q 12,672.47	Q 11,284.42	Q 9,895.37	Q 8,448.32	Q 7,040.28	Q 5,632.21	Q 4,224.16	Q 2,816.11	Q 1,408.08
PORSCHE	MACAN	CAMIONETA	1,984 C.C.			AGRICOLA	GASOLINA	5	5		2	6	PR0195	Q 442,131	Q 8,842.62	Q 7,958.38	Q 7,074.10	Q 6,189.64	Q 5,305.38	Q 4,421.31	Q 3,537.05	Q 2,652.79	Q 1,768.53	Q 884.27
PORSCHE	MACAN	CAMIONETA	2,000 C.C.			AGRICOLA AUTOMATICA 4X4	GASOLINA	4	5		2	4	PR0037	Q 657,818	Q 10,156.36	Q 9,146.73	Q 8,125.09	Q 7,109.46	Q 6,093.82	Q 5,078.18	Q 4,062.55	Q 3,046.91	Q 2,031.28	Q 1,015.64
PORSCHE	MACAN	CAMIONETA			285 K.W.	AGRICOLA AUTOMATICA 4X2	ELECTRICO	4	5		2		PR0198	Q 854,830	Q 13,089.60	Q 11,768.74	Q 10,478.88	Q 9,189.02	Q 7,899.16	Q 6,549.30	Q 5,239.44	Q 3,929.58	Q 2,619.72	Q 1,309.86
PORSCHE	MACAN	CAMIONETA			270 K.W.	AGRICOLA AUTOMATICA 4X2	ELECTRICO	4	5		2		PR0208	Q 712,140	Q 14,242.80	Q 12,819.52	Q 11,394.24	Q 9,969.96	Q 8,545.68	Q 7,121.40	Q 5,697.12	Q 4,272.84	Q 2,848.56	Q 1,424.28
PORSCHE	MACAN 4	CAMIONETA			300 K.W.	AGRICOLA AUTOMATICA 4X4	ELECTRICO	4	5		2		PR0197	Q 686,946	Q 13,738.96	Q 12,395.07	Q 10,991.17	Q 9,617.28	Q 8,243.38	Q 6,869.48	Q 5,495.58	Q 4,121.68	Q 2,747.80	Q 1,373.90
PORSCHE	MACAN 4	CAMIONETA			305 K.W.	AGRICOLA AUTOMATICA 4X4	ELECTRICO	4	5		2		PR0210	Q 732,420	Q 14,648.40	Q 13,183.56	Q 11,718.72	Q 10,253.88	Q 8,789.04	Q 7,324.20	Q 5,859.36	Q 4,394.52	Q 2,929.68	Q 1,464.84
PORSCHE	MACAN 4 S	CAMIONETA			380 K.W.	AGRICOLA AUTOMATICA 4X4	ELECTRICO	4	5		2		PR0168	Q 786,256	Q 16,325.36	Q 13,792.83	Q 12,260.29	Q 10,727.76	Q 9,195.22	Q 7,662.68	Q 6,130.15	Q 4,597.61	Q 3,065.08	Q 1,532.54
PORSCHE	MACAN GT S	CAMIONETA	2,894 C.C.			AGRICOLA	GASOLINA	5	5		2	6	PR0199	Q 775,943	Q 15,516.86	Q 13,965.98	Q 12,415.08	Q 10,863.21	Q 9,311.32	Q 7,759.43	Q 6,207.55	Q 4,655.66	Q 3,103.78	Q 1,551.89
PORSCHE	MACAN GT S	CAMIONETA	2,900 C.C.			AGRICOLA AUTOMATICA 4X4	GASOLINA	4	5		2	8	PR0126	Q 878,395	Q 17,571.92	Q 16,814.73	Q 14,057.54	Q 12,300.35	Q 10,543.16	Q 8,786.96	Q 7,028.77	Q 5,271.58	Q 3,514.39	Q 1,757.20
PORSCHE	MACAN GT S	CAMIONETA	3,000 C.C.			AGRICOLA AUTOMATICA 4X4	GASOLINA	4	5		2	6	PR0052	Q 732,600	Q 14,852.00	Q 13,185.80	Q 11,521.80	Q 10,256.40	Q 8,991.20	Q 7,726.00	Q 6,460.80	Q 5,195.60	Q 3,930.40	Q 1,665.20
PORSCHE	MACAN S	CAMIONETA	2,900 C.C.			AGRICOLA AUTOMATICA 4X4	GASOLINA	4	5		2	8	PR0127	Q 895,680	Q 18,111.86	Q 14,500.88	Q 12,888.49	Q 11,276.31	Q 9,667.12	Q 8,055.93	Q 6,444.75	Q 4,833.56	Q 3,222.38	Q 1,611.19
PORSCHE	MACAN S	CAMIONETA	2,996 C.C.			AGRICOLA	GASOLINA	5	5		2	4	PR0200	Q 679,887	Q 13,597.74	Q 12,337.67	Q 10,878.20	Q 9,518.42	Q 8,158.05	Q 6,798.67	Q 5,439.10	Q 4,079.33	Q 2,719.55	Q 1,359.78
PORSCHE	MACAN S	CAMIONETA	3,000 C.C.			AGRICOLA AUTOMATICA 4X4	GASOLINA	4	5		2	8	PR0036	Q 696,000	Q 13,960.00	Q 12,564.00	Q 11,168.00	Q 9,772.00	Q 8,376.00	Q 6,980.00	Q 5,584.00	Q 4,188.00	Q 2,792.00	Q 1,396.00
PORSCHE	MACAN S	CAMIONETA</																						

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
RAAF	ROE AIR HORIZON	PICK UP			315 KW	4WD	ELECTRICO	4	5		2		RR0001	Q 317.000	Q 6.340.00	Q 5.706.00	Q 5.072.00	Q 4.438.00	Q 3.804.00	Q 3.170.00	Q 2.536.00	Q 1.902.00	Q 1.268.00	Q 834.00
RAFT																								
RAFT	INORAJET	MOTO		2,000 WATTS			ELECTRICO		1		2		RA0001	Q 20.960	Q 419.86	Q 377.88	Q 335.86	Q 293.91	Q 251.92	Q 209.93	Q 167.96	Q 150.00	Q 150.00	Q 150.00
RAFT	INGUS NX	MOTO		1,000 WATTS			ELECTRICO		1		2		RA0002	Q 17.490	Q 349.86	Q 314.96	Q 279.89	Q 244.91	Q 209.92	Q 174.93	Q 150.00	Q 150.00	Q 150.00	Q 150.00
RAFT	TEESTA	MOTO		1,000 WATTS			ELECTRICO	2	2	2			RA0003	Q 11.250	Q 225.00	Q 202.50	Q 180.00	Q 157.50	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
RAFT	WARRIOR	MOTO		1,000 WATTS			ELECTRICO	1			2		RA0004	Q 13.990	Q 279.86	Q 251.88	Q 223.89	Q 195.91	Q 167.92	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
RAM																								
RAM	1500 RHO	PICK UP	3,000 C.C.			8 VELOCIDADES AUTOMATICA 4X4	GASOLINA	4	5	1.04	2	6	RM0002	Q 916.589	Q 18.371.79	Q 16.534.61	Q 14.697.43	Q 12.860.26	Q 11.023.08	Q 9.185.90	Q 7.348.72	Q 5.511.54	Q 3.674.36	Q 1.837.16
RAM	700 LARAMIE	PICK UP	1,600 C.C.			MOTOR 1.5L TURBO AUTOMATICA 4X2	GASOLINA	4	5	0.65	2	4	RM0003	Q 170.635	Q 3,412.50	Q 3,071.25	Q 2,730.00	Q 2,388.75	Q 2,047.50	Q 1,706.25	Q 1,365.00	Q 1,023.75	Q 682.50	Q 341.25
RAM	RAM 1000 BIGHORN	PICK UP	1,800 C.C.			6 VELOCIDADES AUTOMATICA 4X2	GASOLINA	5	5	0.7	2	4	RM0010	Q 236.400	Q 4,728.00	Q 4,295.20	Q 3,782.40	Q 3,309.60	Q 2,836.80	Q 2,364.00	Q 1,891.20	Q 1,418.40	Q 945.60	Q 472.80
RAM	RAM 1500 BIGHORN	PICK UP	3,700 C.C.				GASOLINA	4	5				RM0001	Q 353.881	Q 7,077.22	Q 6,369.50	Q 5,661.78	Q 4,954.06	Q 4,246.34	Q 3,538.61	Q 2,830.89	Q 2,123.17	Q 1,415.45	Q 707.73
RAM	RAM 1500 BIGHORN V8	PICK UP	3,600 C.C.			8 VELOCIDADES AUTOMATICA 4X4	HIBRIDO	5	5	0.7	2	6	RM0011	Q 431.089	Q 8,621.78	Q 7,758.61	Q 6,895.43	Q 6,032.25	Q 5,173.08	Q 4,310.90	Q 3,448.72	Q 2,586.54	Q 1,724.36	Q 862.18
RAM	RAM 1500 LARAMIE	PICK UP	3,000 C.C.			8 VELOCIDADES AUTOMATICA 4X4	GASOLINA	4	5	0.7	2	6	RM0020	Q 584.304	Q 11,686.08	Q 10,517.47	Q 9,348.86	Q 8,180.25	Q 7,011.65	Q 5,843.04	Q 4,674.43	Q 3,505.83	Q 2,337.22	Q 1,168.61
RAM	RAM 1500 LARAMIE	PICK UP	5,700 C.C.				GASOLINA	4	5				RM0005	Q 406.381	Q 8,127.62	Q 7,314.86	Q 6,502.10	Q 5,689.34	Q 4,876.58	Q 4,063.81	Q 3,251.05	Q 2,438.29	Q 1,625.53	Q 812.77
RAM	RAM 1500 LIMITED	PICK UP	5,700 C.C.			8 VELOCIDADES AUTOMATICA 4X4	GASOLINA	5	5	0.7	2	8	RM0002	Q 552.142	Q 11,042.84	Q 9,938.56	Q 8,834.28	Q 7,729.99	Q 6,625.71	Q 5,521.42	Q 4,417.14	Q 3,312.86	Q 2,208.57	Q 1,104.29
RAM	RAM 1500 REBEL	PICK UP	5,700 C.C.			8 VELOCIDADES AUTOMATICA 4X4	GASOLINA	5	5	0.7	2	8	RM0003	Q 586.436	Q 11,328.56	Q 10,192.71	Q 9,062.85	Q 7,930.00	Q 6,797.14	Q 5,664.28	Q 4,531.43	Q 3,398.57	Q 2,265.72	Q 1,132.86
RAM	RAM 1500 SPORT DIC 4X4	PICK UP	5,700 C.C.			4X4							RM0004	Q 342.639	Q 6,852.78	Q 6,172.91	Q 5,487.03	Q 4,801.15	Q 4,115.27	Q 3,429.39	Q 2,743.52	Q 2,057.64	Q 1,371.76	Q 685.88
RAM	RAM 1500 TRX	PICK UP	5,200 C.C.			8 VELOCIDADES AUTOMATICA 4X4	GASOLINA	5	5	0.7	2	8	RM0014	Q 899.285	Q 17,985.70	Q 16,167.13	Q 14,348.56	Q 12,529.99	Q 10,711.42	Q 8,892.85	Q 7,074.28	Q 5,255.71	Q 3,437.14	Q 1,798.57
RAM	RAM 2500 LARAMIE	PICK UP	6,400 C.C.			8 VELOCIDADES AUTOMATICA 4X4	GASOLINA	4	5	1.81	2	8	RM0021	Q 591.258	Q 11,825.16	Q 10,642.83	Q 9,460.50	Q 8,277.15	Q 7,093.82	Q 5,910.49	Q 4,727.15	Q 3,543.81	Q 2,360.46	Q 1,182.54
RAM	RAM 2500 LARAMIE	PICK UP	5,700 C.C.			6 VELOCIDADES AUTOMATICA 4X4	DIESEL	5	5	1.81	2	8	RM0009	Q 642.142	Q 12,842.84	Q 11,555.96	Q 10,274.28	Q 9,049.99	Q 7,825.71	Q 6,601.42	Q 5,377.14	Q 4,152.86	Q 2,928.57	Q 1,704.29
RAM	RAM 700 BIGHORN	PICK UP	1,300 C.C.			7 VELOCIDADES AUTOMATICA 4X2	GASOLINA	5	5	0.65	2	4	RM0015	Q 149.732	Q 2,994.65	Q 2,695.18	Q 2,395.72	Q 2,096.25	Q 1,796.79	Q 1,497.33	Q 1,197.86	Q 898.40	Q 598.93	Q 299.47
RAM	RAM 700 BIGHORN TM	PICK UP	1,300 C.C.			5 VELOCIDADES AUTOMATICA 4X2	GASOLINA	5	5	0.65	2	4	RM0024	Q 132.321	Q 2,646.43	Q 2,381.79	Q 2,117.15	Q 1,852.50	Q 1,587.86	Q 1,323.22	Q 1,058.58	Q 793.93	Q 529.29	Q 264.65
RAM	RAM 700 EXPRESS CIG 1.4L	PICK UP	1,400 C.C.				GASOLINA	2	2				RM0005	Q 76.116	Q 1,522.32	Q 1,370.09	Q 1,217.86	Q 1,065.63	Q 913.40	Q 761.16	Q 608.93	Q 456.70	Q 304.47	Q 220.00
RAM	RAM 700 LARAMIE	PICK UP	1,300 C.C.			5 VELOCIDADES MECANICA 4X2	GASOLINA	5	5		2	4	RM0016	Q 142.140	Q 2,842.84	Q 2,556.58	Q 2,274.28	Q 1,989.99	Q 1,705.71	Q 1,421.42	Q 1,137.14	Q 852.86	Q 568.57	Q 284.29
RAM	RAM 700 LARAMIE	PICK UP	1,300 C.C.			7 VELOCIDADES AUTOMATICA 4X2	GASOLINA	5	5	0.65	2	4	RM0017	Q 161.240	Q 3,224.80	Q 2,902.32	Q 2,580.84	Q 2,259.36	Q 1,937.88	Q 1,616.40	Q 1,294.92	Q 973.44	Q 651.96	Q 329.48
RAM	RAM 700 LARAMIE	PICK UP	1,400 C.C.			5 VELOCIDADES MECANICA 4X2	GASOLINA	5	5	0.65	2	4	RM0012	Q 141.250	Q 2,825.00	Q 2,542.50	Q 2,260.00	Q 1,977.50	Q 1,695.00	Q 1,412.50	Q 1,130.00	Q 847.50	Q 565.00	Q 282.50
RAM	RAM 700 SLT	PICK UP	1,300 C.C.			5 VELOCIDADES MECANICA 4X2	GASOLINA	5	5	0.65	2	4	RM0018	Q 132.321	Q 2,646.43	Q 2,381.79	Q 2,117.15	Q 1,852.50	Q 1,587.86	Q 1,323.22	Q 1,058.58	Q 793.93	Q 529.29	Q 264.65
RAM	RAM 700 SLT	PICK UP	1,400 C.C.			D/D 1.4L	GASOLINA	3					RM0005	Q 96.322	Q 1,926.44	Q 1,733.80	Q 1,541.16	Q 1,348.51	Q 1,155.87	Q 963.22	Q 770.58	Q 577.94	Q 385.29	Q 220.00
RAM	RAM 700 SLT	PICK UP	1,400 C.C.			5 VELOCIDADES MECANICA 4X2	GASOLINA	5	5	0.65	2	4	RM0013	Q 126.900	Q 2,538.00	Q 2,306.25	Q 2,074.50	Q 1,842.75	Q 1,611.00	Q 1,379.25	Q 1,147.50	Q 915.75	Q 684.00	Q 452.25
RAM	RAM V700 PANEL	PANEL	1,400 C.C.			MOTOR 1.4L 5 VELOCIDADES MECANICA 4X2	GASOLINA	5	5				RM0007	Q 190.748	Q 3,814.96	Q 3,433.49	Q 3,051.99	Q 2,670.49	Q 2,288.99	Q 1,907.49	Q 1,525.99	Q 1,144.49	Q 762.99	Q 381.49
RAM	RAMPAGE	PICK UP	1,800 C.C.			9 VELOCIDADES AUTOMATICA 4X4	GASOLINA	5	5	0.65	2	4	RM0019	Q 362.430	Q 7,248.60	Q 6,524.64	Q 5,799.58	Q 5,074.72	Q 4,349.76	Q 3,624.80	Q 2,899.84	Q 2,174.88	Q 1,449.92	Q 724.96
RAM	RAMPAGE BIGHORN	PICK UP	2,000 C.C.			9 VELOCIDADES AUTOMATICA 4X4	GASOLINA	5	5	0.75	2	4	RM0025	Q 277.875	Q 5,557.50	Q 5,001.75	Q							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	BAJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
ROWOR	F200	CAMION	2,156 C.C.			MECANICA 4X2	DIESEL	2	2	1.5	2	4	OW0002	Q 97,537	Q 1,950.74	Q 1,755.87	Q 1,560.60	Q 1,365.52	Q 1,170.46	Q 975.37	Q 780.30	Q 585.23	Q 390.15	Q 220.02
ROWOR	F200	CAMION FURGON	2,156 C.C.			MECANICA 4X2	DIESEL	2	2	1.5	2	4	OW0003	Q 110,280	Q 2,205.20	Q 1,984.88	Q 1,764.16	Q 1,543.64	Q 1,323.12	Q 1,102.60	Q 882.08	Q 681.56	Q 441.04	Q 220.52
ROWOR	F200 PRO	CAMION	1,910 C.C.			MECANICA 4X2	DIESEL	2	2	2	2	4	OW0004	Q 112,036	Q 2,240.70	Q 2,016.63	Q 1,792.56	Q 1,568.49	Q 1,344.42	Q 1,120.35	Q 896.28	Q 672.21	Q 448.14	Q 224.07
ROWOR	F200 PRO	CAMION FURGON	1,910 C.C.			MECANICA 4X2	DIESEL	2	2	2	2	4	OW0005	Q 124,964	Q 2,499.28	Q 2,245.36	Q 1,996.43	Q 1,749.50	Q 1,499.57	Q 1,249.64	Q 999.72	Q 749.79	Q 499.86	Q 249.93
ROWOR	F2500	CAMION	2,499 C.C.			MECANICA 4X2	DIESEL	2	2	2.5	2	4	OW0006	Q 129,272	Q 2,585.44	Q 2,326.90	Q 2,068.36	Q 1,809.81	Q 1,551.27	Q 1,292.72	Q 1,034.18	Q 775.54	Q 517.09	Q 258.55
ROWOR	F2500	CAMION FURGON	2,499 C.C.			MECANICA 4X2	DIESEL	2	2	2.5	2	4	OW0007	Q 150,620	Q 3,016.40	Q 2,714.78	Q 2,415.12	Q 2,111.48	Q 1,809.94	Q 1,506.20	Q 1,206.56	Q 904.92	Q 593.28	Q 301.64
ROWOR	F300	CAMION	1,910 C.C.			MECANICA 4X2	DIESEL	2	2	2	2	4	OW0008	Q 120,654	Q 2,413.08	Q 2,171.78	Q 1,930.47	Q 1,689.16	Q 1,447.85	Q 1,206.54	Q 965.24	Q 723.93	Q 482.62	Q 241.31
ROWOR	F300 PRO	CAMION	2,000 C.C.			MECANICA 4X2	DIESEL	4	5	2	2	4	OW0016	Q 120,654	Q 2,413.08	Q 2,171.78	Q 1,930.47	Q 1,689.16	Q 1,447.85	Q 1,206.54	Q 965.24	Q 723.93	Q 482.62	Q 241.31
ROWOR	F4000	CAMION	2,499 C.C.			MECANICA 4X2	DIESEL	2	3	3.4	2	4	OW0039	Q 145,510	Q 2,930.20	Q 2,637.18	Q 2,344.16	Q 2,051.14	Q 1,758.12	Q 1,465.10	Q 1,172.08	Q 879.06	Q 586.04	Q 293.02
ROWOR	F4000	CAMION FURGON	2,499 C.C.			MECANICA 4X2	DIESEL	2	3	3.4	2	4	OW0010	Q 156,912	Q 3,138.24	Q 2,824.42	Q 2,518.90	Q 2,196.77	Q 1,882.95	Q 1,569.12	Q 1,255.30	Q 941.48	Q 627.65	Q 313.63
ROWOR	F5000	CAMION	2,977 C.C.			MECANICA 4X2	DIESEL	2	3	3.4	2	4	OW0011	Q 173,878	Q 3,477.52	Q 3,128.77	Q 2,782.02	Q 2,434.27	Q 2,086.52	Q 1,738.76	Q 1,391.01	Q 1,043.26	Q 695.51	Q 347.78
ROWOR	F5000	CAMION FURGON	2,977 C.C.			MECANICA 4X2	DIESEL	2	3	3.4	2	4	OW0012	Q 189,589	Q 3,731.98	Q 3,359.79	Q 2,985.59	Q 2,612.39	Q 2,239.19	Q 1,865.99	Q 1,492.80	Q 1,119.60	Q 746.40	Q 373.20
ROWOR	F6000	CAMION	2,977 C.C.			MECANICA 4X2	DIESEL	2	3	3.4	2	4	OW0013	Q 186,599	Q 3,731.98	Q 3,359.79	Q 2,985.59	Q 2,612.39	Q 2,239.19	Q 1,865.99	Q 1,492.80	Q 1,119.60	Q 746.40	Q 373.20
ROWOR	J4000	CAMION	2,499 C.C.			MECANICA 4X4	DIESEL	2	3	3.4	2	4	OW0014	Q 220,528	Q 4,410.56	Q 3,969.51	Q 3,528.45	Q 3,087.40	Q 2,646.34	Q 2,205.28	Q 1,764.23	Q 1,323.17	Q 882.12	Q 441.06
ROX																								
ROX	D1 EREV	CAMIONETA	1,496 C.C.		350 KW.	SUV CAPACIDAD DE BATERIA 58.01 KWH AUTOMATICA 4X4	HIBRIDO	5	7		2	4	RX0001	Q 600,000	Q 10,000.00	Q 9,000.00	Q 8,000.00	Q 7,000.00	Q 6,000.00	Q 5,000.00	Q 4,000.00	Q 3,000.00	Q 2,000.00	Q 1,000.00
ROYAL ENFIELD	BULLET ARMY	MOTO	500 C.C.			SPORT	GASOLINA	2			2	1	RY0003	Q 35,900	Q 718.00	Q 646.20	Q 574.40	Q 502.60	Q 430.80	Q 359.00	Q 287.20	Q 215.40	Q 150.00	Q 150.00
ROYAL ENFIELD	BULLET ARMY	MOTO	500 C.C.			SPORT	GASOLINA	2			2	1	RY0008	Q 35,900	Q 718.00	Q 646.20	Q 574.40	Q 502.60	Q 430.80	Q 359.00	Q 287.20	Q 215.40	Q 150.00	Q 150.00
ROYAL ENFIELD	CLASSIC	MOTO	350 C.C.			SPORT	GASOLINA	2			2	1	RY0009	Q 20,792	Q 415.84	Q 374.26	Q 332.68	Q 291.09	Q 249.51	Q 207.92	Q 166.34	Q 125.00	Q 150.00	Q 150.00
ROYAL ENFIELD	CLASSIC 350	MOTO	350 C.C.			CRUISER	GASOLINA	2			2	1	RY0016	Q 19,883	Q 397.66	Q 357.90	Q 316.13	Q 278.37	Q 238.60	Q 198.83	Q 159.07	Q 120.00	Q 150.00	Q 150.00
ROYAL ENFIELD	CLASSIC 500	MOTO	500 C.C.			SPORT	GASOLINA	2			2	1	RY0001	Q 35,900	Q 718.00	Q 646.20	Q 574.40	Q 502.60	Q 430.80	Q 359.00	Q 287.20	Q 215.40	Q 150.00	Q 150.00
ROYAL ENFIELD	CLASSIC 650	MOTO	650 C.C.			CRUISER	GASOLINA	2			2	2	RY0017	Q 34,086	Q 681.72	Q 613.55	Q 545.38	Q 477.21	Q 409.04	Q 340.86	Q 272.69	Q 204.52	Q 150.00	Q 150.00
ROYAL ENFIELD	CONTINENTAL GT 650	MOTO	650 C.C.			SPORT	GASOLINA	2			2	2	RY0006	Q 30,043	Q 751.26	Q 685.14	Q 608.01	Q 532.89	Q 456.76	Q 380.53	Q 304.51	Q 228.38	Q 152.26	Q 150.00
ROYAL ENFIELD	CONTINENTAL GT 595	MOTO	595 C.C.			SPORT	GASOLINA	2			2	2	RY0003	Q 37,000	Q 740.00	Q 666.00	Q 588.00	Q 510.00	Q 440.00	Q 370.00	Q 296.00	Q 222.00	Q 150.00	Q 150.00
ROYAL ENFIELD	GRR 450	MOTO	452 C.C.			SPORT	GASOLINA	2			2	1	RY0018	Q 27,837	Q 556.74	Q 501.07	Q 445.40	Q 389.72	Q 324.05	Q 278.37	Q 222.70	Q 167.00	Q 150.00	Q 150.00
ROYAL ENFIELD	HIMALAYAN	MOTO	411 C.C.			SCRAMBLER	GASOLINA	2			2	1	RY0004	Q 27,289	Q 545.38	Q 490.65	Q 436.31	Q 381.77	Q 327.23	Q 272.69	Q 218.16	Q 163.62	Q 150.00	Q 150.00
ROYAL ENFIELD	HIMALAYAN	MOTO	452 C.C.			SCRAMBLER	GASOLINA	2			2	1	RY0014	Q 31,245	Q 624.90	Q 562.41	Q 495.92	Q 437.43	Q 374.94	Q 312.45	Q 249.96	Q 187.47	Q 150.00	Q 150.00
ROYAL ENFIELD	HIMALAYAN 450	MOTO	452 C.C.			DOUBLE PROPOSITO	GASOLINA	2			2	1	RY0019	Q 30,109	Q 602.18	Q 541.97	Q 481.75	Q 421.53	Q 361.31	Q 301.09	Q 240.88	Q 180.66	Q 150.00	Q 150.00
ROYAL ENFIELD	HUNTER	MOTO	350 C.C.			SPORT	GASOLINA	2			2	1	RY0010	Q 18,179	Q 363.58	Q 327.23	Q 290.67	Q 254.51	Q 218.16	Q 181.79	Q 145.00	Q 150.00	Q 150.00	Q 150.00
ROYAL ENFIELD	INTERCEPTOR 650	MOTO	650 C.C.			SPORT	GASOLINA	2			2	2	RY0007	Q 35,925	Q 718.50	Q 646.67	Q 574.82	Q 502.97	Q 431.12	Q 359.26	Q 287.41	Q 215.56	Q 150.00	Q 150.00
ROYAL ENFIELD	INTERCEPTOR BEAR 650	MOTO	650 C.C.			SCRAMBLER	GASOLINA	2			2	2	RY0020	Q 35,904	Q 718.08	Q 646.28	Q 574.47	Q 502.66	Q 430.85	Q 359.04	Q 287.24	Q 215.43	Q 150.00	Q 150.00
ROYAL ENFIELD	METEOR 350	MOTO	350 C.C.			CRUISER	GASOLINA	2			2	1	RY0011	Q 19,543	Q 390.86	Q 351.78	Q 312.69	Q 273.51	Q 234.32	Q 195.43	Q 156.35	Q 150.00	Q 150.00	Q 150.00
ROYAL ENFIELD	SCRAM 411	MOTO	411 C.C.			SCRAMBLER	GASOLINA	2			2	1	RY0012	Q 21,509	Q 438.59	Q 394.73	Q 350.67							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LUBRIFICANTE	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.5%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
SERVIMETAL Y DISEÑO	LOW BOY	SEMI REMOLQUE				20 PIES							SV0012	Q 183.000	Q 3.280.00	Q 3.534.00	Q 2.958.00	Q 2.282.00	Q 1.896.00	Q 1.630.00	Q 1.304.00	Q 978.00	Q 822.00	Q 336.00
SERVIMETAL Y DISEÑO	LOW BOY	SEMI REMOLQUE				40 PIES							SV0013	Q 186.000	Q 3.380.00	Q 3.634.00	Q 2.888.00	Q 2.352.00	Q 2.016.00	Q 1.680.00	Q 1.344.00	Q 1.008.00	Q 872.00	Q 336.00
SERVIMETAL Y DISEÑO	PLATAFORMAS	SEMI REMOLQUE				40 PIES							SV0014	Q 90.000	Q 1.800.00	Q 1.820.00	Q 1.440.00	Q 1.260.00	Q 1.080.00	Q 990.00	Q 730.00	Q 540.00	Q 360.00	Q 220.00
SERVIMETAL Y DISEÑO	PLATAFORMAS	SEMI REMOLQUE				45 PIES							SV0015	Q 110.000	Q 2.200.00	Q 2.220.00	Q 1.780.00	Q 1.540.00	Q 1.320.00	Q 1.100.00	Q 880.00	Q 660.00	Q 440.00	Q 220.00
SERVIMETAL Y DISEÑO	PORTACONTENEDOR	SEMI REMOLQUE				20 PIES							SV0016	Q 33.000	Q 660.00	Q 690.00	Q 528.00	Q 462.00	Q 396.00	Q 330.00	Q 264.00	Q 220.00	Q 220.00	Q 220.00
SERVIMETAL Y DISEÑO	PORTACONTENEDOR	SEMI REMOLQUE				40 PIES							SV0017	Q 50.000	Q 1.000.00	Q 900.00	Q 800.00	Q 700.00	Q 600.00	Q 500.00	Q 400.00	Q 300.00	Q 220.00	Q 220.00
SERVIMETAL Y DISEÑO	TANQUE CISTERNA	SEMI REMOLQUE				24 PIES							SV0021	Q 137.000	Q 2.740.00	Q 2.456.00	Q 2.192.00	Q 1.918.00	Q 1.644.00	Q 1.370.00	Q 1.096.00	Q 822.00	Q 548.00	Q 274.00
SERVIMETAL Y DISEÑO	TANQUE CISTERNA	SEMI REMOLQUE				32 PIES							SV0022	Q 141.000	Q 2.820.00	Q 2.536.00	Q 2.256.00	Q 1.974.00	Q 1.692.00	Q 1.410.00	Q 1.126.00	Q 846.00	Q 564.00	Q 282.00
SERVIMETAL Y DISEÑO	TANQUE CISTERNA	SEMI REMOLQUE				36 PIES							SV0023	Q 143.000	Q 2.860.00	Q 2.574.00	Q 2.288.00	Q 2.002.00	Q 1.718.00	Q 1.436.00	Q 1.144.00	Q 858.00	Q 572.00	Q 286.00
SERVIMETAL Y DISEÑO	TANQUE CISTERNA	SEMI REMOLQUE				25.5 PIES							SV0018	Q 137.000	Q 2.740.00	Q 2.456.00	Q 2.182.00	Q 1.918.00	Q 1.644.00	Q 1.370.00	Q 1.096.00	Q 822.00	Q 548.00	Q 274.00
SERVIMETAL Y DISEÑO	TANQUE CISTERNA	SEMI REMOLQUE				30 PIES							SV0019	Q 138.000	Q 2.780.00	Q 2.484.00	Q 2.208.00	Q 1.932.00	Q 1.656.00	Q 1.380.00	Q 1.104.00	Q 828.00	Q 552.00	Q 278.00
SERVIMETAL Y DISEÑO	TANQUE CISTERNA	SEMI REMOLQUE				33 PIES							SV0020	Q 140.000	Q 2.800.00	Q 2.520.00	Q 2.240.00	Q 1.960.00	Q 1.680.00	Q 1.400.00	Q 1.120.00	Q 840.00	Q 560.00	Q 280.00
SERVIMETAL Y DISEÑO	TANQUE CISTERNA	SEMI REMOLQUE				33 PIES							SV0021	Q 149.000	Q 2.980.00	Q 2.682.00	Q 2.384.00	Q 2.086.00	Q 1.788.00	Q 1.490.00	Q 1.192.00	Q 894.00	Q 596.00	Q 296.00
SERVIMETAL Y DISEÑO	TANQUE CISTERNA	SEMI REMOLQUE				32 PIES							SV0022	Q 145.000	Q 2.960.00	Q 2.684.00	Q 2.368.00	Q 2.072.00	Q 1.778.00	Q 1.480.00	Q 1.184.00	Q 888.00	Q 592.00	Q 296.00
SERVIMETAL Y DISEÑO	TANQUE CISTERNA	SEMI REMOLQUE				36 PIES							SV0023	Q 152.000	Q 3.040.00	Q 2.736.00	Q 2.432.00	Q 2.128.00	Q 1.824.00	Q 1.520.00	Q 1.216.00	Q 912.00	Q 608.00	Q 304.00
SERVIMETAL Y DISEÑO	TANQUE CISTERNA	SEMI REMOLQUE				38 PIES							SV0024	Q 180.000	Q 3.200.00	Q 2.880.00	Q 2.560.00	Q 2.240.00	Q 1.920.00	Q 1.600.00	Q 1.280.00	Q 960.00	Q 640.00	Q 320.00
SHERCO																								
SHERCO	125 FACTORY REPLICA	MOTO	125 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0001	Q 86.518	Q 1.330.36	Q 1.197.32	Q 1.064.29	Q 931.25	Q 798.22	Q 665.18	Q 532.15	Q 398.11	Q 266.08	Q 150.00
SHERCO	125 FACTORY REPLICA	MOTO	125 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0002	Q 86.518	Q 1.330.36	Q 1.197.32	Q 1.064.29	Q 931.25	Q 798.22	Q 665.18	Q 532.15	Q 398.11	Q 266.08	Q 150.00
SHERCO	125 SE-F 2T FACTORY	MOTO	125 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0025	Q 73.651	Q 1.473.22	Q 1.325.96	Q 1.176.58	Q 1.031.25	Q 883.93	Q 736.61	Q 589.29	Q 441.97	Q 294.65	Q 150.00
SHERCO	125 SE-R 2T FACTORY	MOTO	125 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0003	Q 71.429	Q 1.428.58	Q 1.285.73	Q 1.142.87	Q 1.000.01	Q 857.15	Q 714.29	Q 571.44	Q 428.58	Q 285.72	Q 150.00
SHERCO	125 SE-R 2T RACING HOMOLOGATED	MOTO	125 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0004	Q 75.893	Q 1.517.86	Q 1.366.08	Q 1.214.29	Q 1.062.51	Q 910.72	Q 758.93	Q 607.15	Q 456.38	Q 303.58	Q 151.79
SHERCO	125 TV HOMOLOGADA	MOTO	125 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0005	Q 38.819	Q 776.78	Q 898.11	Q 621.43	Q 543.75	Q 486.07	Q 388.39	Q 310.72	Q 232.94	Q 155.36	Q 150.00
SHERCO	250 SE-F 2T FACTORY	MOTO	250 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0001	Q 87.500	Q 1.750.00	Q 1.575.00	Q 1.400.00	Q 1.225.00	Q 1.050.00	Q 875.00	Q 700.00	Q 525.00	Q 350.00	Q 175.00
SHERCO	250 SE-F 4T FACTORY	MOTO	250 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0022	Q 86.181	Q 1.723.22	Q 1.550.90	Q 1.378.58	Q 1.206.25	Q 1.033.93	Q 861.61	Q 689.29	Q 516.97	Q 344.65	Q 172.33
SHERCO	250 SE-R FACTORY	MOTO	250 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0006	Q 100.446	Q 2.008.92	Q 1.804.03	Q 1.607.14	Q 1.406.25	Q 1.205.36	Q 1.004.46	Q 803.57	Q 602.68	Q 401.79	Q 200.90
SHERCO	250 SE-R 2T FACTORY	MOTO	250 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0007	Q 87.788	Q 1.955.36	Q 1.758.83	Q 1.564.29	Q 1.368.76	Q 1.173.22	Q 977.58	Q 782.15	Q 586.51	Q 391.08	Q 195.54
SHERCO	250 SE-R FACTORY	MOTO	250 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0008	Q 87.788	Q 1.955.36	Q 1.758.83	Q 1.564.29	Q 1.368.76	Q 1.173.22	Q 977.58	Q 782.15	Q 586.51	Q 391.08	Q 195.54
SHERCO	250 SE-R FACTORY HOMOLOGATED	MOTO	250 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0009	Q 86.306	Q 1.785.72	Q 1.607.15	Q 1.428.58	Q 1.250.01	Q 1.071.44	Q 892.86	Q 714.29	Q 536.72	Q 357.15	Q 178.58
SHERCO	300 FACTORY	MOTO	300 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0010	Q 82.500	Q 1.250.00	Q 1.125.00	Q 1.000.00	Q 875.00	Q 750.00	Q 625.00	Q 500.00	Q 375.00	Q 250.00	Q 150.00
SHERCO	300 FACTORY REPLICA	MOTO	300 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0011	Q 71.429	Q 1.428.58	Q 1.285.73	Q 1.142.87	Q 1.000.01	Q 857.15	Q 714.29	Q 571.44	Q 428.58	Q 285.72	Q 150.00
SHERCO	300 FACTORY REPLICA	MOTO	300 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0012	Q 70.582	Q 1.419.84	Q 1.277.68	Q 1.135.72	Q 993.75	Q 851.79	Q 709.82	Q 567.86	Q 425.90	Q 283.93	Q 150.00
SHERCO	300 SE-F 2T FACTORY	MOTO	300 C.C.			MECANICA	GASOLINA	1	2	1	2	1	SV0023	Q 87.500	Q 1.750.00	Q 1.575.00	Q 1.400.00							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
SONALKA	105	TRACTOR AGRICOLA	4,987 C.C.			4WD	DIESEL		1		2	4	SS0010	Q 275.000	Q 5.500.00	Q 4.950.00	Q 4.400.00	Q 3.850.00	Q 3.300.00	Q 2.750.00	Q 2.200.00	Q 1.650.00	Q 1.100.00	Q 550.00
SONALKA	125 4WD	TRACTOR AGRICOLA	1,875 C.C.				DIESEL		1	4.5	2	6	SS0011	Q 385.000	Q 7.300.00	Q 6.570.00	Q 5.840.00	Q 5.110.00	Q 4.380.00	Q 3.650.00	Q 2.920.00	Q 2.190.00	Q 1.460.00	Q 730.00
SONALKA	50RX	TRACTOR AGRICOLA	2,780 C.C.			MECANICA 4WD	DIESEL		1		2	3	SS0006	Q 185.000	Q 3.720.00	Q 3.348.00	Q 2.976.00	Q 2.604.00	Q 2.232.00	Q 1.860.00	Q 1.488.00	Q 1.116.00	Q 744.00	Q 372.00
SONALKA	DC6	TRACTOR AGRICOLA	1,318 C.C.			4WD	DIESEL		1		2	3	SS0002	Q 116.000	Q 2.320.00	Q 2.088.00	Q 1.856.00	Q 1.624.00	Q 1.392.00	Q 1.160.00	Q 928.00	Q 696.00	Q 464.00	Q 232.00
SONALKA	D60RX	TRACTOR AGRICOLA	2,780 C.C.			4WD	DIESEL		1		2	3	SS0001	Q 185.000	Q 3.720.00	Q 3.348.00	Q 2.976.00	Q 2.604.00	Q 2.232.00	Q 1.860.00	Q 1.488.00	Q 1.116.00	Q 744.00	Q 372.00
SONALKA	WT115	TRACTOR AGRICOLA	4,127 C.C.			MECANICA 4WD	DIESEL		1		2	4	SS0007	Q 294.000	Q 5.880.00	Q 5.292.00	Q 4.704.00	Q 4.115.00	Q 3.528.00	Q 2.940.00	Q 2.352.00	Q 1.764.00	Q 1.176.00	Q 588.00
SONALKA	WT75	TRACTOR AGRICOLA	3,707 C.C.			4WD	DIESEL		1		2	4	SS0003	Q 223.000	Q 4.460.00	Q 4.014.00	Q 3.568.00	Q 3.122.00	Q 2.676.00	Q 2.230.00	Q 1.784.00	Q 1.338.00	Q 892.00	Q 446.00
SONALKA	WT75	TRACTOR AGRICOLA	3,707 C.C.			MECANICA 4WD	DIESEL		1		2	4	SS0008	Q 223.000	Q 4.460.00	Q 4.014.00	Q 3.568.00	Q 3.122.00	Q 2.676.00	Q 2.230.00	Q 1.784.00	Q 1.338.00	Q 892.00	Q 446.00
SONALKA	WT90	TRACTOR AGRICOLA	4,587 C.C.			4WD	DIESEL		1		2	4	SS0004	Q 285.000	Q 5.300.00	Q 4.770.00	Q 4.240.00	Q 3.710.00	Q 3.180.00	Q 2.650.00	Q 2.120.00	Q 1.590.00	Q 1.060.00	Q 530.00
SONALKA	WT90	TRACTOR AGRICOLA	4,687 C.C.			MECANICA 4WD	DIESEL		1		2	4	SS0009	Q 242.000	Q 4.840.00	Q 4.355.00	Q 3.872.00	Q 3.388.00	Q 2.904.00	Q 2.420.00	Q 1.936.00	Q 1.452.00	Q 968.00	Q 484.00
SSANG YONG																								
SSANG YONG	ACTION	CAMIONETILLA	2,000 C.C.										SS0007	Q 152,018	Q 3,240.36	Q 2,916.32	Q 2,592.29	Q 2,268.26	Q 1,944.22	Q 1,620.18	Q 1,296.15	Q 972.11	Q 648.08	Q 324.04
SSANG YONG	ACTION SPORTS 4X2	PICK UP	2,000 C.C.			4X2							SS0019	Q 159,844	Q 3,392.88	Q 3,058.00	Q 2,714.31	Q 2,376.02	Q 2,035.73	Q 1,696.44	Q 1,357.16	Q 1,017.87	Q 678.58	Q 339.29
SSANG YONG	ACTION SPORTS 4X4 AT	PICK UP	2,000 C.C.			AUTOMATICA 4X4							SS0008	Q 163,900	Q 3,678.00	Q 3,310.20	Q 2,942.40	Q 2,574.60	Q 2,206.80	Q 1,839.00	Q 1,471.20	Q 1,103.40	Q 735.60	Q 367.80
SSANG YONG	ACTION SPORTS 4X4 AT FE	PICK UP	2,000 C.C.			AUTOMATICA 4X4							SS0009	Q 205,356	Q 4,107.16	Q 3,686.45	Q 3,265.73	Q 2,875.02	Q 2,454.30	Q 2,033.58	Q 1,642.87	Q 1,232.15	Q 821.44	Q 410.72
SSANG YONG	ACTION SPORTS 4X4 MT	PICK UP	2,000 C.C.			MECANICA 4X4							SS0010	Q 171,340	Q 3,426.80	Q 3,084.12	Q 2,741.44	Q 2,398.76	Q 2,056.08	Q 1,713.40	Q 1,370.72	Q 1,028.04	Q 685.36	Q 342.68
SSANG YONG	ACTION SUV 4X4 FE DIESEL	CAMIONETA	2,000 C.C.			4X4	DIESEL						SS0025	Q 211,000	Q 4,220.00	Q 3,798.00	Q 3,376.00	Q 2,954.00	Q 2,532.00	Q 2,110.00	Q 1,688.00	Q 1,266.00	Q 844.00	Q 422.00
SSANG YONG	ACTION SUVAT 4X2 GAS	CAMIONETA	2,000 C.C.			4X2	GASOLINA						SS0004	Q 171,600	Q 3,430.00	Q 3,087.00	Q 2,744.00	Q 2,401.00	Q 2,058.00	Q 1,715.00	Q 1,372.00	Q 1,029.00	Q 686.00	Q 343.00
SSANG YONG	KORANDO	JEEP											SS0002	Q 210,000	Q 4,200.00	Q 3,780.00	Q 3,360.00	Q 2,940.00	Q 2,520.00	Q 2,100.00	Q 1,680.00	Q 1,260.00	Q 840.00	Q 420.00
SSANG YONG	KORANDO C	CAMIONETA	2,000 C.C.			AUTOMATICA 4WD	GASOLINA						SS0011	Q 135,000	Q 2,700.00	Q 2,430.00	Q 2,160.00	Q 1,890.00	Q 1,620.00	Q 1,350.00	Q 1,080.00	Q 810.00	Q 540.00	Q 270.00
SSANG YONG	KORANDO C 2WD GAS	CAMIONETA	2,000 C.C.			4X2	GASOLINA						SS0016	Q 203,048	Q 4,060.96	Q 3,654.87	Q 3,248.77	Q 2,842.68	Q 2,436.58	Q 2,030.48	Q 1,624.39	Q 1,218.29	Q 812.20	Q 406.10
SSANG YONG	KORANDO C 2WD GAS MT	CAMIONETA	2,000 C.C.			MECANICA 4X2	GASOLINA						SS0029	Q 137,500	Q 2,750.00	Q 2,475.00	Q 2,200.00	Q 1,925.00	Q 1,650.00	Q 1,375.00	Q 1,100.00	Q 825.00	Q 550.00	Q 275.00
SSANG YONG	KORANDO C 4WD AT HDI	CAMIONETA	2,000 C.C.			AUTOMATICA							SS0012	Q 206,368	Q 4,107.16	Q 3,696.45	Q 3,265.73	Q 2,875.02	Q 2,454.30	Q 2,053.58	Q 1,642.87	Q 1,232.15	Q 821.44	Q 410.72
SSANG YONG	KORANDO C 4WD MT	CAMIONETA	2,000 C.C.			MECANICA							SS0013	Q 175,500	Q 3,530.00	Q 3,177.00	Q 2,824.00	Q 2,471.00	Q 2,118.00	Q 1,765.00	Q 1,412.00	Q 1,059.00	Q 706.00	Q 353.00
SSANG YONG	MUSO	CAMIONETA											SS0005	Q 212,380	Q 4,247.60	Q 3,823.02	Q 3,398.24	Q 2,973.46	Q 2,548.68	Q 2,123.90	Q 1,699.12	Q 1,274.34	Q 849.56	Q 424.78
SSANG YONG	REXTON 270 XXI AT	CAMIONETA	2,700 C.C.			AUTOMATICA							SS0014	Q 249,912	Q 4,998.24	Q 4,498.42	Q 3,998.60	Q 3,498.77	Q 2,998.95	Q 2,498.12	Q 1,998.30	Q 1,498.48	Q 998.66	Q 498.83
SSANG YONG	REXTON 270 XXI MT	CAMIONETA	2,700 C.C.			MECANICA							SS0008	Q 275,000	Q 5,500.00	Q 4,950.00	Q 4,400.00	Q 3,850.00	Q 3,300.00	Q 2,750.00	Q 2,200.00	Q 1,650.00	Q 1,100.00	Q 550.00
SSANG YONG	REXTON RX 270 AT	CAMIONETA	2,700 C.C.			AUTOMATICA							SS0010	Q 182,500	Q 3,650.00	Q 3,285.00	Q 2,920.00	Q 2,555.00	Q 2,190.00	Q 1,825.00	Q 1,460.00	Q 1,095.00	Q 730.00	Q 365.00
SSANG YONG	REXTON RX 270 AT FE	CAMIONETA	2,700 C.C.			AUTOMATICA							SS0021	Q 251,600	Q 5,030.00	Q 4,527.00	Q 4,024.00	Q 3,521.00	Q 3,018.00	Q 2,515.00	Q 2,012.00	Q 1,509.00	Q 1,006.00	Q 503.00
SSANG YONG	REXTON RX 270 MT	CAMIONETA	2,700 C.C.			MECANICA							SS0019	Q 213,364	Q 4,267.68	Q 3,841.10	Q 3,414.31	Q 2,987.52	Q 2,560.73	Q 2,133.94	Q 1,707.16	Q 1,280.37	Q 853.58	Q 426.79
SSANG YONG	REXTON RX 270ATFE	CAMIONETA	2,700 C.C.			AUTOMATICA	GASOLINA						SS0018	Q 175,000	Q 3,500.00	Q 3,150.00	Q 2,800.00	Q 2,450.00	Q 2,100.00	Q 1,750.00	Q 1,400.00	Q 1,050.00	Q 700.00	Q 350.00
SSANG YONG	RODUS 4X2 DIESEL ATFE	CAMIONETA	2,000 C.C.			4X2	DIESEL						SS0022	Q 234,500	Q 4,690.00	Q 4,221.00	Q 3,752.00	Q 3,283.00	Q 2,814.00	Q 2,345.00	Q 1,876.00	Q 1,407.00	Q 938.00	Q 469.00
SSANG YONG	RODUS																							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.5%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
SUNRA	ANDER	MOTO		3,000 WATTS.		ANDER	ELECTRICO	2			2	NR0040	Q 19.960	Q 209.80	Q 358.64	Q 316.68	Q 279.72	Q 238.78	Q 196.80	Q 158.84	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	AV-50-502	TRIMOTO		500 WATTS.			ELECTRICO					NR0018	Q 11.408	Q 228.12	Q 205.31	Q 182.50	Q 159.69	Q 150.00	Q 160.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	CASCO	MOTO		5,000 WATTS.			ELECTRICO	2			2	NR0041	Q 16.900	Q 338.00	Q 304.26	Q 276.40	Q 236.60	Q 202.80	Q 169.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	DPK2000A-2.0	MOTO		2,000 WATTS.			ELECTRICO					NR0009	Q 14.922	Q 290.44	Q 261.40	Q 232.36	Q 203.31	Q 174.27	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EATV01-L15	CUATRIMOTO		1,500 WATTS.			ELECTRICO					NR0005	Q 12.712	Q 254.24	Q 228.82	Q 202.40	Q 177.87	Q 152.56	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EB02-250	MOTO		250 WATTS.			ELECTRICO					NR0023	Q 5.532	Q 150.00	Q 150.06	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EB03-350	MOTO		350 WATTS.			ELECTRICO					NR0024	Q 4.124	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EM01-3.0	MOTO		3,000 WATTS.			ELECTRICO					NR0013	Q 15.126	Q 362.52	Q 326.27	Q 290.02	Q 253.77	Q 217.52	Q 181.26	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EM04 1.3-L	MOTO		1,500 WATTS.			ELECTRICO					NR0007	Q 20.208	Q 404.16	Q 363.75	Q 323.33	Q 282.92	Q 242.50	Q 202.08	Q 161.67	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EM04 1.3-L	MOTO		1,200 WATTS.			ELECTRICO					NR0002	Q 13.560	Q 270.00	Q 243.00	Q 216.00	Q 189.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EM06 1.5/3.0	MOTO		1,500 O 2,000 WATTS.			ELECTRICO					NR0025	Q 8.344	Q 166.88	Q 188.20	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EM17A-500	MOTO		500 WATTS.			ELECTRICO					NR0026	Q 8.882	Q 177.64	Q 165.08	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EM17B-350	MOTO		350 WATTS.			ELECTRICO					NR0014	Q 7.832	Q 156.64	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EM17-500-L	MOTO		500 WATTS.			ELECTRICO					NR0017	Q 8.886	Q 178.72	Q 161.75	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EM53-2.0	MOTO		2,000 WATTS.			ELECTRICO					NR0027	Q 12.766	Q 255.32	Q 228.79	Q 204.26	Q 178.73	Q 153.20	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	EM55-5.0	MOTO		5,000 WATTS.			ELECTRICO					NR0020	Q 28.626	Q 572.52	Q 515.27	Q 456.02	Q 400.77	Q 343.52	Q 288.28	Q 229.31	Q 171.78	Q 150.00	Q 150.00	Q 150.00
SUNRA	EV03-27E10.0	AUTOMOVIL		10,000 WATTS.			ELECTRICO					NR0028	Q 104.980	Q 2,099.20	Q 1,885.28	Q 1,578.76	Q 1,469.44	Q 1,256.32	Q 1,049.60	Q 839.84	Q 628.78	Q 419.84	Q 220.00	Q 220.00
SUNRA	EV-07-4.0	BUS		5,000 WATTS.			ELECTRICO					NR0019	Q 106.536	Q 2,130.72	Q 1,917.68	Q 1,704.56	Q 1,491.51	Q 1,278.44	Q 1,065.36	Q 852.29	Q 639.22	Q 428.15	Q 220.00	Q 220.00
SUNRA	EV-08-4.0	BUS		4,000 WATTS.			ELECTRICO					NR0015	Q 88.812	Q 1,872.24	Q 1,595.02	Q 1,337.80	Q 1,170.57	Q 1,003.35	Q 836.12	Q 668.90	Q 501.68	Q 334.46	Q 220.00	Q 220.00
SUNRA	EV-10-3.0	BUS		3,000 WATTS.			ELECTRICO					NR0011	Q 70.774	Q 1,415.48	Q 1,273.84	Q 1,132.38	Q 980.64	Q 848.29	Q 707.74	Q 568.20	Q 424.65	Q 283.10	Q 220.00	Q 220.00
SUNRA	GRACE	MOTO		1,200 WATTS.			ELECTRICO	2			2	NR0042	Q 11.496	Q 229.96	Q 208.99	Q 183.99	Q 160.99	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	GRACE	MOTO		800 WATTS.		PASOLA AUTOMATICA TRACCION TRASERA	ELECTRICO	2			2	NR0035	Q 10.900	Q 218.00	Q 196.20	Q 174.40	Q 152.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	HAWK	MOTO		1,600 WATTS.			ELECTRICO	2			2	NR0043	Q 12.499	Q 249.98	Q 224.99	Q 199.99	Q 174.99	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	K360-R-800	MOTO		800 WATTS.			ELECTRICO					NR0022	Q 6.438	Q 168.76	Q 151.62	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	KHGXKONG	MOTO		1,200 WATTS.			ELECTRICO	2			2	NR0044	Q 17.800	Q 356.00	Q 320.40	Q 284.80	Q 248.20	Q 213.60	Q 178.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	LEO	MOTO		1,600 WATTS.			ELECTRICO	2			2	NR0045	Q 8.899	Q 179.98	Q 161.99	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	LK-1.3-L	MOTO		1,200 WATTS.			ELECTRICO					NR0004	Q 16.722	Q 314.44	Q 283.00	Q 251.56	Q 220.11	Q 188.57	Q 157.22	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	LS-1.3-L	MOTO		1,200 WATTS.			ELECTRICO					NR0029	Q 13.010	Q 260.20	Q 234.18	Q 208.16	Q 182.14	Q 156.12	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	LS-1.5-L	MOTO		1,500 WATTS.			ELECTRICO					NR0006	Q 11.168	Q 223.36	Q 201.02	Q 178.69	Q 156.38	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	MIKU SUPER	MOTO		3,000 WATTS.			ELECTRICO	2			2	NR0036	Q 22.390	Q 449.80	Q 413.82	Q 367.84	Q 321.86	Q 276.88	Q 229.90	Q 183.92	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	MIKU-350	MOTO		350 WATTS.			ELECTRICO					NR0030	Q 7.425	Q 150.06	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	MS04A-1.0	TRIMOTO		1,000 WATTS.			ELECTRICO					NR0001	Q 13.644	Q 278.88	Q 251.00	Q 223.11	Q 196.22	Q 167.33	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	ROBO	MOTO		3,000 WATTS.			ELECTRICO	2			2	NR0037	Q 19.880	Q 399.60	Q 359.54	Q 318.68	Q 279.72	Q 239.76	Q 198.80	Q 159.84	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUNRA	RONIC	MOTO	</																					

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.5%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
SUZUKI	BALENO	AUTOMOVIL	1408 C.C.			GL AUTOMATICA	GASOLINA	5	5		2	4	S20148	Q 113.142	Q 2.262.84	Q 2.036.58	Q 1.810.28	Q 1.563.98	Q 1.357.71	Q 1.131.42	Q 905.14	Q 678.86	Q 462.57	Q 226.39
SUZUKI	BALENO	AUTOMOVIL	1408 C.C.			GL MECANICA	GASOLINA	5	5		2	4	S20193	Q 122.071	Q 2.441.42	Q 2.197.28	Q 1.953.14	Q 1.709.00	Q 1.484.86	Q 1.220.71	Q 978.57	Q 732.43	Q 488.29	Q 244.15
SUZUKI	BALENO	AUTOMOVIL	1505 C.C.			GL MECANICA 4X2	GASOLINA	5	5		2	4	S20277	Q 94.285	Q 1.885.70	Q 1.867.13	Q 1.598.56	Q 1.319.89	Q 1.131.42	Q 942.85	Q 754.28	Q 585.71	Q 377.14	Q 220.00
SUZUKI	BALENO	AUTOMOVIL	1505 C.C.			GL AUTOMATICA 4X2	GASOLINA	5	5		2	4	S20278	Q 108.214	Q 2.164.28	Q 1.947.86	Q 1.731.43	Q 1.515.00	Q 1.298.57	Q 1.082.14	Q 865.72	Q 646.29	Q 432.86	Q 220.00
SUZUKI	BALENO	AUTOMOVIL	1505 C.C.			GLX AUTOMATICA 4X2	GASOLINA	5	5		2	4	S20279	Q 121.607	Q 2.432.14	Q 2.188.93	Q 1.945.72	Q 1.702.50	Q 1.459.29	Q 1.216.07	Q 972.86	Q 729.65	Q 485.43	Q 243.22
SUZUKI	BALENO	CAMIONETILLA											S202057	Q 140.570	Q 2.811.40	Q 2.530.28	Q 2.248.12	Q 1.967.58	Q 1.686.84	Q 1.405.70	Q 1.124.56	Q 843.42	Q 562.28	Q 281.14
SUZUKI	BKING	MOTO	1340 C.C.										S20082	Q 127.336	Q 2.546.72	Q 2.292.05	Q 2.037.38	Q 1.782.71	Q 1.518.04	Q 1.273.38	Q 1.019.89	Q 764.02	Q 509.35	Q 254.68
SUZUKI	CARRY	MICROBUS	1303 C.C.										S20079	Q 127.000	Q 2.540.00	Q 2.296.00	Q 2.032.00	Q 1.778.00	Q 1.524.00	Q 1.270.00	Q 1.016.00	Q 762.00	Q 508.00	Q 254.00
SUZUKI	CARRY	PICK UP	1505 C.C.			MECANICA 4X2	GASOLINA	2	2		2	4	S20214	Q 109.990	Q 2.199.80	Q 1.979.82	Q 1.759.84	Q 1.539.86	Q 1.319.88	Q 1.099.90	Q 879.92	Q 659.94	Q 439.96	Q 220.00
SUZUKI	CELEIRO	AUTOMOVIL	1000 C.C.			GA MECANICA 4X2	GASOLINA	5	5		2	3	S20198	Q 70.964	Q 1.419.28	Q 1.277.38	Q 1.135.43	Q 993.50	Q 851.57	Q 709.64	Q 567.72	Q 425.79	Q 283.86	Q 220.00
SUZUKI	CELEIRO	AUTOMOVIL	1000 C.C.			GLX MECANICA 4X2	GASOLINA	5	5		2	3	S20169	Q 110.980	Q 2.219.80	Q 1.997.82	Q 1.775.84	Q 1.553.86	Q 1.331.88	Q 1.109.90	Q 887.92	Q 665.94	Q 443.96	Q 221.98
SUZUKI	CELEIRO	AUTOMOVIL	1000 C.C.			GLX AUTOMATICA 4X2	GASOLINA	5	5		2	3	S20199	Q 114.990	Q 2.299.80	Q 2.089.82	Q 1.838.84	Q 1.609.86	Q 1.379.88	Q 1.149.90	Q 919.92	Q 699.94	Q 459.96	Q 223.98
SUZUKI	CELEIRO GA	AUTOMOVIL	1000 C.C.				GASOLINA						S20140	Q 76.786	Q 1.536.72	Q 1.382.15	Q 1.238.58	Q 1.076.01	Q 921.44	Q 767.86	Q 614.29	Q 460.72	Q 307.15	Q 220.00
SUZUKI	CELEIRO GLX	AUTOMOVIL	1000 C.C.										S20084	Q 95.750	Q 1.875.00	Q 1.687.50	Q 1.500.00	Q 1.312.50	Q 1.125.00	Q 937.50	Q 750.00	Q 562.50	Q 375.00	Q 220.00
SUZUKI	CHAZ	AUTOMOVIL	1406 C.C.			GL MECANICA							S20208	Q 102.678	Q 2.053.56	Q 1.848.21	Q 1.642.85	Q 1.437.50	Q 1.232.14	Q 1.026.78	Q 821.43	Q 616.07	Q 410.72	Q 220.00
SUZUKI	CHAZ	AUTOMOVIL	1400 C.C.			GL AUTOMATICA							S20209	Q 107.142	Q 2.142.84	Q 1.928.56	Q 1.714.28	Q 1.499.99	Q 1.285.71	Q 1.071.42	Q 857.14	Q 642.86	Q 428.57	Q 220.00
SUZUKI	CHAZ	AUTOMOVIL	1400 C.C.			GLX AUTOMATICA							S20260	Q 111.607	Q 2.232.14	Q 2.024.93	Q 1.785.72	Q 1.562.50	Q 1.338.29	Q 1.114.07	Q 890.86	Q 666.65	Q 442.43	Q 223.22
SUZUKI	CHAZ 1.4 GL MT	AUTOMOVIL	1400 C.C.			SEDAN MECANICA							S20165	Q 102.658	Q 2.053.16	Q 1.851.45	Q 1.645.73	Q 1.440.02	Q 1.234.30	Q 1.028.58	Q 822.87	Q 617.15	Q 411.44	Q 220.00
SUZUKI	CHAZ 1.4 GLX	AUTOMOVIL	1400 C.C.										S20198	Q 117.430	Q 2.348.60	Q 2.113.74	Q 1.878.88	Q 1.644.02	Q 1.409.16	Q 1.174.30	Q 939.44	Q 704.58	Q 469.72	Q 234.88
SUZUKI	DL 1000 XA	MOTO	1000 C.C.			DOBLE PROPOSITO							S20216	Q 62.788	Q 1.255.72	Q 1.160.15	Q 1.048.58	Q 929.01	Q 811.44	Q 692.86	Q 574.29	Q 455.72	Q 371.15	Q 185.58
SUZUKI	DL 1000A	MOTO	998 C.C.			DOBLE PROPOSITO							S20086	Q 112.411	Q 2.248.22	Q 2.023.40	Q 1.798.58	Q 1.573.76	Q 1.348.94	Q 1.124.11	Q 899.29	Q 674.47	Q 449.65	Q 224.83
SUZUKI	DL 1000XA	MOTO	998 C.C.			DOBLE PROPOSITO							S20191	Q 96.429	Q 1.928.58	Q 1.736.73	Q 1.542.87	Q 1.350.01	Q 1.157.15	Q 964.29	Q 771.44	Q 578.58	Q 385.72	Q 192.66
SUZUKI	DL 1050	MOTO	1050 C.C.			URBANA	GASOLINA	2			2	2	S20018	Q 126.455	Q 2.529.11	Q 2.330.20	Q 2.071.29	Q 1.812.38	Q 1.553.47	Q 1.294.56	Q 1.035.65	Q 776.74	Q 517.83	Q 258.92
SUZUKI	DL 1050RC	MOTO	1050 C.C.			URBANA	GASOLINA	2			2	2	S20261	Q 154.055	Q 3.081.10	Q 2.772.99	Q 2.464.88	Q 2.156.77	Q 1.848.66	Q 1.540.55	Q 1.232.44	Q 924.33	Q 616.22	Q 308.11
SUZUKI	DL 1050RJ	MOTO	1050 C.C.			URBANA	GASOLINA	2			2	2	S20019	Q 94.446	Q 1.888.93	Q 1.700.04	Q 1.511.15	Q 1.322.25	Q 1.133.36	Q 944.47	Q 755.58	Q 566.69	Q 377.79	Q 188.90
SUZUKI	DL 1050RR	MOTO	1050 C.C.			URBANA	GASOLINA	2			2	2	S20342	Q 90.786	Q 1.815.72	Q 1.634.15	Q 1.452.58	Q 1.271.00	Q 1.089.43	Q 907.86	Q 726.29	Q 544.72	Q 363.15	Q 181.58
SUZUKI	DL650A	MOTO	645 C.C.			DOBLE PROPOSITO	GASOLINA	2			2	2	S20097	Q 85.785	Q 1.714.11	Q 1.542.70	Q 1.371.29	Q 1.199.88	Q 1.028.47	Q 857.06	Q 685.65	Q 514.24	Q 342.83	Q 171.42
SUZUKI	DL650A	MOTO	650 C.C.			URBANA	GASOLINA	2			2	2	S20093	Q 89.981	Q 1.799.82	Q 1.619.84	Q 1.438.86	Q 1.259.87	Q 1.079.89	Q 899.91	Q 719.93	Q 539.95	Q 359.97	Q 179.99
SUZUKI	DL650AL5	MOTO	650 C.C.										S20216	Q 78.564	Q 1.571.28	Q 1.414.18	Q 1.267.03	Q 1.099.90	Q 942.77	Q 785.64	Q 628.52	Q 471.39	Q 314.26	Q 157.13
SUZUKI	DL650AA	MOTO	650 C.C.			DOBLE PROPOSITO	GASOLINA	2			2	2	S20217	Q 85.886	Q 1.717.72	Q 1.595.94	Q 1.464.17	Q 1.264.40	Q 1.064.63	Q 864.86	Q 664.90	Q 464.94	Q 264.98	Q 134.98
SUZUKI	DL650ERC	MOTO	650 C.C.			URBANA	GASOLINA	2			2	2	S20330	Q 87.784	Q 1.755.68	Q 1.580.12	Q 1.404.55	Q 1.228.98	Q 1.053.41	Q 877.84	Q 702.26	Q 526.77	Q 351.14	Q 175.57
SUZUKI	DR 250	MOTO	250 C.C.										S20009	Q 11.814	Q 236.28	Q 212.68	Q 188.03	Q 165.40	Q 150.00	Q 135.00	Q 120.00	Q 105.00	Q 90.00	Q 75.00
SUZUKI	DR 350 SES	MOTO	350 C.C.										S20010	Q 40.688	Q 813.76	Q								

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO											
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017		
															2%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%			
SUZUKI	GOODRFRYA	MOTO	150 C.C.										S20138	Q 15,625	Q 312.50	Q 281.25	Q 250.00	Q 218.75	Q 187.50	Q 156.25	Q 150.00	Q 150.00	Q 150.00			
SUZUKI	GL 1.8 MT	MICROBUS	1,600 C.C.			MECANICA	GASOLINA	5	8	1	2	4	S20141	Q 139,990	Q 2,799.80	Q 2,519.82	Q 2,235.84	Q 1,959.86	Q 1,679.88	Q 1,399.90	Q 1,119.92	Q 839.94	Q 559.96	Q 279.98		
SUZUKI	GL 150 GFA	MOTO	150 C.C.			URBANA	GASOLINA	2					S20277	Q 14,836	Q 282.72	Q 263.44	Q 234.17	Q 204.90	Q 175.63	Q 150.00	Q 150.00	Q 150.00	Q 150.00			
SUZUKI	GN 250W	MOTO	250 C.C.										S20013	Q 27,826	Q 556.52	Q 500.87	Q 445.72	Q 399.57	Q 333.92	Q 278.28	Q 222.61	Q 168.96	Q 150.00	Q 150.00		
SUZUKI	GN125	MOTO	125 C.C.										S20104	Q 10,857	Q 217.14	Q 196.43	Q 173.72	Q 152.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00		
SUZUKI	GN125F	MOTO	125 C.C.			URBANA	GASOLINA		2				S20228	Q 10,581	Q 216.63	Q 197.67	Q 175.71	Q 153.74	Q 130.00	Q 130.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00		
SUZUKI	GN125H	MOTO	125 C.C.									2	1	S20229	Q 11,266	Q 224.10	Q 201.69	Q 176.26	Q 156.87	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
SUZUKI	GRAND VITARA	CAMIONETA	1,500 C.C.			GL AUTOMATICA 4X2	HIBRIDO	5	5			2	4	S20298	Q 179,990	Q 3,599.80	Q 3,239.82	Q 2,879.84	Q 2,519.86	Q 2,159.88	Q 1,799.90	Q 1,439.92	Q 1,079.94	Q 719.96	Q 359.98	
SUZUKI	GRAND VITARA	CAMIONETA	1,500 C.C.			GLX AUTOMATICA 4X1	HIBRIDO	5	5			2	4	S20297	Q 199,990	Q 3,999.80	Q 3,599.82	Q 3,199.84	Q 2,799.86	Q 2,399.88	Q 1,999.90	Q 1,599.92	Q 1,199.94	Q 799.96	Q 399.98	
SUZUKI	GRAND VITARA	CAMIONETA	1,500 C.C.			GLX AUTOMATICA 4X1	HIBRIDO	5	5			2	4	S20296	Q 209,990	Q 4,199.80	Q 3,779.82	Q 3,359.84	Q 2,939.86	Q 2,519.88	Q 2,099.90	Q 1,679.92	Q 1,259.94	Q 839.96	Q 419.98	
SUZUKI	GRAND VITARA	CAMIONETA	1,995 C.C.											S20016	Q 182,858	Q 3,657.16	Q 3,291.45	Q 2,925.73	Q 2,560.02	Q 2,194.30	Q 1,828.58	Q 1,462.87	Q 1,097.15	Q 731.44	Q 365.72	
SUZUKI	GRAND VITARA	CAMIONETA	2,400 C.C.			GLX AUTOMATICA 4X1								S20199	Q 187,500	Q 3,750.00	Q 3,375.00	Q 3,000.00	Q 2,625.00	Q 2,250.00	Q 1,875.00	Q 1,500.00	Q 1,125.00	Q 750.00	Q 375.00	
SUZUKI	GRAND VITARA J.LX AT	CAMIONETA	2,400 C.C.			AUTOMATICA								S20105	Q 178,571	Q 3,571.42	Q 3,214.28	Q 2,857.14	Q 2,500.00	Q 2,142.86	Q 1,785.71	Q 1,428.57	Q 1,071.43	Q 714.29	Q 357.15	
SUZUKI	GRAND VITARA J.LX AT	CAMIONETA	2,400 C.C.			AUTOMATICA 4X2								S20200	Q 169,843	Q 3,392.86	Q 3,053.58	Q 2,714.29	Q 2,375.01	Q 2,035.72	Q 1,696.43	Q 1,357.15	Q 1,017.86	Q 678.58	Q 339.29	
SUZUKI	GRAND VITARA J.LX MT	CAMIONETA	2,400 C.C.			MECANICA								S20142	Q 180,000	Q 3,600.00	Q 3,240.00	Q 2,880.00	Q 2,520.00	Q 2,160.00	Q 1,800.00	Q 1,440.00	Q 1,080.00	Q 720.00	Q 360.00	
SUZUKI	GRAND VITARA J.LX MT	CAMIONETA	2,400 C.C.			MECANICA 4X1								S20201	Q 180,714	Q 3,214.28	Q 2,892.86	Q 2,571.43	Q 2,250.00	Q 1,928.57	Q 1,607.14	Q 1,285.72	Q 964.29	Q 642.86	Q 321.43	
SUZUKI	GRAND VITARA URBAN	CAMIONETA	2,400 C.C.											S20107	Q 154,286	Q 3,085.72	Q 2,777.15	Q 2,468.58	Q 2,159.01	Q 1,851.44	Q 1,542.86	Q 1,234.29	Q 925.72	Q 617.15	Q 308.58	
SUZUKI	GS 150R	MOTO	150 C.C.											S20167	Q 13,832	Q 276.64	Q 248.26	Q 221.32	Q 193.65	Q 165.95	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
SUZUKI	GS 300	MOTO	300 C.C.											S20202	Q 11,814	Q 236.28	Q 212.88	Q 188.03	Q 165.40	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
SUZUKI	GS 400	MOTO	400 C.C.											S20201	Q 46,545	Q 930.90	Q 837.87	Q 744.77	Q 651.68	Q 558.59	Q 465.48	Q 372.39	Q 279.29	Q 186.20	Q 150.00	
SUZUKI	GS 450	MOTO	450 C.C.											S20202	Q 27,586	Q 550.12	Q 495.11	Q 440.10	Q 385.09	Q 330.08	Q 275.06	Q 220.05	Q 165.04	Q 150.00	Q 150.00	
SUZUKI	GS 500	MOTO	500 C.C.			SPORT								S20203	Q 40,179	Q 803.59	Q 723.23	Q 642.87	Q 562.51	Q 482.15	Q 401.79	Q 321.44	Q 241.08	Q 160.72	Q 150.00	
SUZUKI	GS 650	MOTO	650 C.C.											S20204	Q 45,384	Q 907.68	Q 816.92	Q 726.15	Q 635.38	Q 544.61	Q 453.84	Q 363.08	Q 272.31	Q 181.54	Q 150.00	
SUZUKI	GS1200 X	MOTO	1,200 C.C.											S20262	Q 50,000	Q 1,000.00	Q 1,134.00	Q 1,268.00	Q 1,402.00	Q 1,536.00	Q 1,670.00	Q 1,804.00	Q 1,938.00	Q 2,072.00	Q 2,206.00	
SUZUKI	GSP1250A	MOTO	1,250 C.C.			TURISMO								S20109	Q 88,848	Q 1,736.96	Q 1,593.27	Q 1,385.57	Q 1,215.88	Q 1,046.19	Q 886.48	Q 726.79	Q 567.09	Q 407.40	Q 247.70	
SUZUKI	GSP400 S	MOTO	400 C.C.											S20201	Q 33,076	Q 661.52	Q 595.37	Q 529.72	Q 463.07	Q 396.92	Q 330.76	Q 264.61	Q 198.45	Q 150.00	Q 150.00	
SUZUKI	GSP500A	MOTO	500 C.C.			TURISMO								S20110	Q 88,038	Q 1,360.76	Q 1,224.69	Q 1,086.61	Q 952.54	Q 818.46	Q 680.38	Q 544.31	Q 408.23	Q 272.16	Q 150.00	
SUZUKI	GSR600A	MOTO	599 C.C.			RACING								S20111	Q 88,786	Q 1,376.32	Q 1,237.79	Q 1,105.26	Q 982.73	Q 825.20	Q 687.68	Q 550.13	Q 412.60	Q 275.07	Q 150.00	
SUZUKI	GSL 1100	MOTO	1,092 C.C.											S20205	Q 110,000	Q 2,200.00	Q 1,980.00	Q 1,760.00	Q 1,540.00	Q 1,320.00	Q 1,100.00	Q 880.00	Q 660.00	Q 440.00	Q 220.00	
SUZUKI	GSL 125	MOTO	125 C.C.			URBANA	GASOLINA	2					2	1	S20178	Q 10,902	Q 218.04	Q 199.23	Q 174.43	Q 152.63	Q 130.00	Q 118.00	Q 106.00	Q 150.00	Q 150.00	
SUZUKI	GSL 250 RL	MOTO	250 C.C.			URBANA	GASOLINA	2					2	1	S20238	Q 25,618	Q 512.36	Q 461.12	Q 408.89	Q 354.65	Q 307.42	Q 256.19	Q 204.95	Q 153.71	Q 150.00	Q 150.00
SUZUKI	GSL 250 RLZ	MOTO	250 C.C.			URBANA	GASOLINA	2					2	1	S20239	Q 25,618	Q 512.36	Q 461.12	Q 408.89	Q 354.65	Q 307.42	Q 256.19	Q 204.95	Q 153.71	Q 150.00	Q 150.00
SUZUKI	GSL 250RL	MOTO	250 C.C.			URBANA	GASOLINA	2					2	1	S20265	Q 25,350	Q 507.00	Q 474.30	Q 421.60	Q 368.90	Q 316.20	Q 263.50	Q 210.80	Q 158.10	Q 150.00	Q 150.00
SUZUKI	GSL 250RLX	MOTO	250 C.C.																							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.8%	0.4%	0.2%
SUZUKI	LT-A750XMS	CUATRIMOTO	722 C.C.			ATV	GASOLINA	2			2	1	S20157	Q 84.123	Q 1.082.47	Q 1.514.22	Q 1.345.98	Q 1.177.73	Q 1.008.48	Q 841.24	Q 872.99	Q 504.74	Q 336.50	Q 168.25
SUZUKI	LT-A750XPM2	CUATRIMOTO	750 C.C.			ATV	GASOLINA	2			2	1	S20308	Q 84.123	Q 1.082.47	Q 1.514.22	Q 1.345.98	Q 1.177.73	Q 1.008.48	Q 841.24	Q 872.99	Q 504.74	Q 336.50	Q 168.25
SUZUKI	LT-A750XPCW2	CUATRIMOTO	750 C.C.			ATV	GASOLINA	2			2	1	S20309	Q 84.123	Q 1.082.47	Q 1.514.22	Q 1.345.98	Q 1.177.73	Q 1.008.48	Q 841.24	Q 872.99	Q 504.74	Q 336.50	Q 168.25
SUZUKI	LTF160	CUATRIMOTO	160 C.C.										S20118	Q 30.926	Q 818.52	Q 596.87	Q 494.82	Q 432.87	Q 371.12	Q 308.26	Q 247.41	Q 165.56	Q 100.00	Q 150.00
SUZUKI	LT-F250	CUATRIMOTO	250 C.C.			ATV							S20119	Q 52.009	Q 1.040.18	Q 936.17	Q 832.15	Q 728.13	Q 624.11	Q 520.08	Q 416.06	Q 312.06	Q 208.04	Q 150.00
SUZUKI	LTR450	CUATRIMOTO	450 C.C.										S20120	Q 86.036	Q 1.320.76	Q 1.189.69	Q 1.056.61	Q 924.54	Q 792.46	Q 693.38	Q 526.31	Q 396.23	Q 264.16	Q 150.00
SUZUKI	LTZ400	CUATRIMOTO	400 C.C.			ATV	GASOLINA	2			2	1	S20121	Q 82.143	Q 1.242.86	Q 1.119.58	Q 994.29	Q 870.01	Q 745.72	Q 621.43	Q 497.15	Q 372.66	Q 248.58	Q 150.00
SUZUKI	LT-Z400.2	CUATRIMOTO	400 C.C.			ATV	GASOLINA	2			2	1	S20240	Q 49.991	Q 999.82	Q 899.84	Q 799.85	Q 699.88	Q 599.90	Q 499.91	Q 399.93	Q 299.95	Q 199.97	Q 150.00
SUZUKI	LTZ-50	CUATRIMOTO	50 C.C.			ATV							S20122	Q 17.848	Q 359.96	Q 321.27	Q 285.57	Q 249.88	Q 214.18	Q 178.48	Q 150.00	Q 150.00	Q 150.00	Q 150.00
SUZUKI	LTZ-80	CUATRIMOTO	80 C.C.			ATV	GASOLINA	2			2	1	S20172	Q 23.428	Q 469.56	Q 421.71	Q 374.85	Q 327.89	Q 281.14	Q 234.28	Q 187.43	Q 150.00	Q 150.00	Q 150.00
SUZUKI	MARUTI	AUTOMOVIL											S20081	Q 62.812	Q 1.258.24	Q 1.130.62	Q 1.005.00	Q 879.37	Q 753.75	Q 628.12	Q 502.50	Q 376.88	Q 251.25	Q 220.00
SUZUKI	NEW ALTO 800 STD	AUTOMOVIL	800 C.C.										S20150	Q 54.858	Q 1.097.16	Q 987.45	Q 877.73	Q 769.02	Q 658.30	Q 548.58	Q 438.87	Q 329.15	Q 220.00	Q 220.00
SUZUKI	QUAD RUNNER	MOTO	400 C.C.										S20075	Q 46.826	Q 935.52	Q 878.87	Q 781.22	Q 683.57	Q 585.92	Q 488.26	Q 390.61	Q 292.96	Q 195.31	Q 150.00
SUZUKI	QUAD RUNNER	MOTO	500 C.C.										S20076	Q 97.500	Q 1.950.00	Q 1.215.00	Q 1.080.00	Q 945.00	Q 810.00	Q 675.00	Q 540.00	Q 405.00	Q 270.00	Q 150.00
SUZUKI	QUAD RUNNER	MOTO	750 C.C.										S20101	Q 84.843	Q 1.692.86	Q 1.523.56	Q 1.354.29	Q 1.185.01	Q 1.015.73	Q 846.43	Q 677.15	Q 507.86	Q 338.58	Q 169.29
SUZUKI	RM 125	MOTO	124 C.C.			CROSS-ENDURO							S20123	Q 44.100	Q 882.00	Q 793.80	Q 705.60	Q 617.40	Q 529.20	Q 441.00	Q 352.80	Q 264.60	Q 176.40	Q 150.00
SUZUKI	RM 250	MOTO	249 C.C.			CROSS-ENDURO							S20124	Q 51.100	Q 1.022.00	Q 915.80	Q 817.80	Q 715.40	Q 613.20	Q 511.00	Q 408.80	Q 306.60	Q 204.40	Q 150.00
SUZUKI	RM85	MOTO	64 C.C.			CROSS-ENDURO							S20125	Q 25.600	Q 512.00	Q 450.80	Q 400.80	Q 350.40	Q 307.20	Q 256.00	Q 204.80	Q 153.60	Q 150.00	Q 150.00
SUZUKI	RM85	MOTO	84 C.C.			CROSS-ENDURO							S20126	Q 30.000	Q 600.00	Q 540.00	Q 480.00	Q 420.00	Q 360.00	Q 300.00	Q 240.00	Q 180.00	Q 150.00	Q 150.00
SUZUKI	RMX 250 S	MOTO	250 C.C.										S20033	Q 42.558	Q 851.16	Q 766.05	Q 680.93	Q 596.82	Q 510.70	Q 426.58	Q 343.47	Q 256.35	Q 170.24	Q 150.00
SUZUKI	RMX 450	MOTO	450 C.C.										S20146	Q 80.368	Q 1.607.16	Q 1.446.45	Q 1.295.73	Q 1.125.02	Q 984.30	Q 850.58	Q 742.87	Q 632.15	Q 521.44	Q 160.72
SUZUKI	RMZ50	MOTO	250 C.C.			CROSS-ENDURO							S20128	Q 35.658	Q 1.121.16	Q 1.000.05	Q 896.93	Q 784.82	Q 672.70	Q 560.58	Q 448.47	Q 336.35	Q 224.24	Q 150.00
SUZUKI	RMZ450	MOTO	450 C.C.			CROSS-ENDURO							S20129	Q 80.357	Q 1.607.14	Q 1.446.43	Q 1.295.72	Q 1.125.00	Q 984.29	Q 850.57	Q 742.86	Q 632.14	Q 521.43	Q 160.72
SUZUKI	RV200	MOTO	200 C.C.			SPORT							S20160	Q 35.958	Q 719.12	Q 655.21	Q 591.30	Q 517.39	Q 443.48	Q 369.56	Q 285.65	Q 221.74	Q 150.00	Q 150.00
SUZUKI	SAWURAI	JEEP	1.296 C.C.										S20036	Q 95.500	Q 1.911.00	Q 1.719.90	Q 1.528.80	Q 1.337.70	Q 1.146.60	Q 955.50	Q 764.40	Q 573.30	Q 382.20	Q 230.00
SUZUKI	SAWURAI	JEEP	1.600 C.C.										S20004	Q 90.290	Q 1.805.80	Q 1.628.22	Q 1.444.84	Q 1.264.06	Q 1.083.48	Q 902.90	Q 722.32	Q 541.74	Q 361.16	Q 220.00
SUZUKI	SCROSS	CAMIONETA	1.400 C.C.			GLX AUTOMATICA							S20289	Q 151.785	Q 3.235.70	Q 2.912.13	Q 2.588.56	Q 2.264.99	Q 1.941.42	Q 1.617.85	Q 1.294.26	Q 970.71	Q 647.16	Q 323.57
SUZUKI	SCROSS	CAMIONETA	1.500 C.C.			GL+ MECANICA							S20267	Q 153.828	Q 2.678.56	Q 2.410.71	Q 2.142.85	Q 1.875.00	Q 1.607.14	Q 1.335.28	Q 1.071.43	Q 803.57	Q 535.72	Q 287.85
SUZUKI	SCROSS	CAMIONETA	1.500 C.C.			GL+ AUTOMATICA							S20288	Q 143.818	Q 2.878.56	Q 2.590.71	Q 2.302.85	Q 2.015.00	Q 1.727.14	Q 1.439.28	Q 1.151.43	Q 863.57	Q 575.72	Q 287.85
SUZUKI	SCROSS GL	AUTOMOVIL	1.600 C.C.										S20163	Q 137.144	Q 2.742.88	Q 2.498.60	Q 2.194.31	Q 1.920.02	Q 1.645.73	Q 1.371.44	Q 1.097.15	Q 822.87	Q 548.58	Q 274.29
SUZUKI	SCROSS GL AT	AUTOMOVIL	1.600 C.C.			AUTOMATICA							S20207	Q 147.000	Q 2.940.00	Q 2.646.00	Q 2.352.00	Q 2.058.00	Q 1.764.00	Q 1.470.00	Q 1.176.00	Q 882.00	Q 588.00	Q 294.00
SUZUKI	SCROSS GL MT	AUTOMOVIL	1.600 C.C.			MECANICA							S20209	Q 143.000	Q 2.860.00	Q 2.574.00	Q 2.280.00	Q 2.000.00	Q 1.716.00	Q 1.430.00	Q 1.144.00	Q 858.00	Q 572.00	Q 288.00
SUZUKI	SCROSS GLX	AUTOMOVIL	1.600 C.C.										S20155	Q 151.144	Q 3.222.88	Q 2.900.60	Q 2.578.31	Q 2.256.02	Q 1.933.73	Q 1.611.44	Q 1.289.16	Q 996.87	Q 644.58	Q 322.29
SUZUKI	SIDEKICK	JEEP											S20058	Q 170.634	Q 3.412.68	Q 3.071.42	Q 2.730.15	Q 2.388.88	Q 2.047.61	Q 1.706.34	Q 1.365.08	Q 1.023.81	Q 682.54	Q 341.27
SUZUKI	S110																							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LÍNEA	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%		
SUZUKI	VTARA	CAMIONETA	1,900 C.C.										SZ0096	Q 190.490	Q 3,099.84	Q 2,708.88	Q 2,407.88	Q 2,106.88	Q 1,805.91	Q 1,504.92	Q 1,203.94	Q 902.96	Q 601.97	Q 300.98	
SUZUKI	VTARA	CAMIONETA	1,900 C.C.										SZ0097	Q 199.780	Q 3,375.84	Q 3,038.08	Q 2,700.52	Q 2,382.96	Q 2,025.39	Q 1,687.82	Q 1,350.26	Q 1,012.70	Q 675.13	Q 337.57	
SUZUKI	VTARA	CAMIONETA	2,000 C.C.										SZ0092	Q 189.100	Q 3,782.00	Q 3,403.80	Q 3,025.80	Q 2,647.40	Q 2,269.20	Q 1,891.00	Q 1,512.80	Q 1,134.60	Q 756.40	Q 378.20	
SUZUKI	VTARA 1.6 GLX	CAMIONETA	1,600 C.C.			AUTOMATICA							SZ0184	Q 178.571	Q 3,571.42	Q 3,214.28	Q 2,857.14	Q 2,500.00	Q 2,142.86	Q 1,785.71	Q 1,428.57	Q 1,071.43	Q 714.29	Q 357.15	
SUZUKI	VTARA 1.6 GLX 4X4 AT	CAMIONETA	1,600 C.C.			AUTOMATICA 4X4							SZ0213	Q 187.500	Q 3,750.00	Q 3,375.00	Q 3,000.00	Q 2,625.00	Q 2,250.00	Q 1,875.00	Q 1,500.00	Q 1,125.00	Q 750.00	Q 375.00	
SUZUKI	VTARA GL	CAMIONETA	1,600 C.C.			AUTOMATICA							SZ0143	Q 165.179	Q 3,300.58	Q 2,973.23	Q 2,642.87	Q 2,312.51	Q 1,982.15	Q 1,651.79	Q 1,321.44	Q 991.08	Q 660.72	Q 330.36	
SUZUKI	VL 1600	MOTO	1,500 C.C.										SZ0064	Q 116.072	Q 2,321.44	Q 2,089.30	Q 1,857.16	Q 1,625.01	Q 1,392.87	Q 1,160.72	Q 928.58	Q 696.44	Q 464.29	Q 232.15	
SUZUKI	VL 1600BT	MOTO	1,500 C.C.										SZ0223	Q 86.571	Q 1,971.42	Q 1,774.28	Q 1,577.14	Q 1,380.00	Q 1,182.86	Q 995.71	Q 798.57	Q 591.43	Q 394.29	Q 197.15	
SUZUKI	VL 1500T	MOTO	1,500 C.C.			CRUISER							SZ0253	Q 86.571	Q 1,971.42	Q 1,774.28	Q 1,577.14	Q 1,380.00	Q 1,182.86	Q 995.71	Q 798.57	Q 591.43	Q 394.29	Q 197.15	
SUZUKI	VS 1400	MOTO	1,400 C.C.										SZ0063	Q 81.034	Q 1,820.68	Q 1,658.62	Q 1,496.56	Q 1,334.48	Q 1,172.41	Q 1,010.34	Q 848.26	Q 686.21	Q 524.14	Q 262.07	
SUZUKI	VS 750	MOTO	750 C.C.										SZ0094	Q 33.950	Q 679.00	Q 611.10	Q 543.20	Q 475.30	Q 407.40	Q 339.50	Q 271.60	Q 203.70	Q 150.00	Q 75.00	
SUZUKI	VZ800 BOULEVARD	MOTO	800 C.C.			CRUISER M50							SZ0136	Q 85.180	Q 1,703.60	Q 1,533.24	Q 1,362.88	Q 1,192.52	Q 1,022.16	Q 851.80	Q 681.44	Q 511.08	Q 340.72	Q 170.36	
SUZUKI	VZ800 W	MOTO	800 C.C.										SZ0069	Q 85.180	Q 1,703.60	Q 1,533.24	Q 1,362.88	Q 1,192.52	Q 1,022.16	Q 851.80	Q 681.44	Q 511.08	Q 340.72	Q 170.36	
SUZUKI	VZ91800 BOULEVARD	MOTO	1,780 C.C.			CRUISER M100R							SZ0137	Q 125.000	Q 2,500.00	Q 2,250.00	Q 2,000.00	Q 1,750.00	Q 1,500.00	Q 1,250.00	Q 1,000.00	Q 750.00	Q 500.00	Q 250.00	
SUZUKI	X 90	JEEP	1,800 C.C.										SZ0095	Q 127.340	Q 2,546.80	Q 2,282.12	Q 2,037.44	Q 1,782.76	Q 1,528.08	Q 1,273.40	Q 1,018.72	Q 764.04	Q 509.36	Q 254.68	
SUZUKI	XL7	CAMIONETA	1,500 C.C.			GL MECANICA 4X2	GASOLINA	5	7		2	4	SZ0272	Q 143.928	Q 2,878.56	Q 2,590.71	Q 2,302.85	Q 2,015.00	Q 1,727.14	Q 1,439.28	Q 1,151.43	Q 863.57	Q 575.72	Q 287.86	
SUZUKI	XL7	CAMIONETA	1,500 C.C.			GL AUTOMATICA 4X2	GASOLINA	5	7		2	4	SZ0273	Q 153.928	Q 3,078.56	Q 2,778.71	Q 2,482.85	Q 2,155.00	Q 1,847.14	Q 1,539.28	Q 1,231.43	Q 923.57	Q 615.72	Q 307.86	
SUZUKI	XL7	CAMIONETA	1,500 C.C.			GLX AUTOMATICA 4X2	GASOLINA	5	7		2	4	SZ0274	Q 171.785	Q 3,435.70	Q 3,092.13	Q 2,748.56	Q 2,404.99	Q 2,061.42	Q 1,717.85	Q 1,374.28	Q 1,030.71	Q 687.14	Q 343.57	
SUZUKI	XL7	CAMIONETA	1,500 C.C.			GL AUTOMATICA 4X2	HIBRIDO	5	7		2	4	SZ0314	Q 154.890	Q 3,099.80	Q 2,788.82	Q 2,478.84	Q 2,168.86	Q 1,858.88	Q 1,548.90	Q 1,238.92	Q 928.94	Q 618.96	Q 309.98	
SUZUKI	XL7	CAMIONETA	1,500 C.C.			GL MECANICA 4X2	HIBRIDO	5	7		2	4	SZ0315	Q 149.980	Q 2,999.80	Q 2,689.82	Q 2,389.84	Q 2,079.86	Q 1,769.88	Q 1,459.90	Q 1,149.92	Q 839.94	Q 529.96	Q 269.98	
SUZUKI	XL7	CAMIONETA	1,500 C.C.			GLX AUTOMATICA 4X2	HIBRIDO	5	7		2	4	SZ0316	Q 159.980	Q 3,199.80	Q 2,879.82	Q 2,569.84	Q 2,259.86	Q 1,949.88	Q 1,639.90	Q 1,329.92	Q 1,019.94	Q 709.96	Q 399.98	Q 199.98
SUZUKI	ZEN L110	AUTOMOVIL	993 C.C.										SZ0043	Q 59.626	Q 1,190.52	Q 1,071.47	Q 952.42	Q 833.37	Q 714.32	Q 595.26	Q 476.21	Q 357.16	Q 238.11	Q 120.00	
TALG																									
TALG	NEWTON	MOTO		1,200 WATTS.		URBANA	ELECTRICO	2			2		TD001	Q 9.832	Q 196.64	Q 176.98	Q 157.31	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
TALG	SORIK	MOTO		3,000 WATTS.		URBANA	ELECTRICO	2			2		TD002	Q 11.472	Q 229.44	Q 206.50	Q 183.55	Q 180.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
TALG	ULTRA	MOTO		2,000 WATTS.		URBANA	ELECTRICO	2			2		TD003	Q 9.832	Q 196.64	Q 176.98	Q 157.31	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
TAOTAO																									
TAOTAO	CV160T-2	MOTO	160 C.C.										TE0001	Q 7.680	Q 151.60	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
TATA																									
TATA	TELOCONE	CAMIONETA	1,940 C.C.										TA0001	Q 119.622	Q 2,392.44	Q 2,153.20	Q 1,913.96	Q 1,674.71	Q 1,435.47	Q 1,196.22	Q 956.96	Q 717.74	Q 478.49	Q 239.25	
THUNDER ELECTRIC																									
THUNDER ELECTRIC	EMOTION	MOTO		3,000 WATTS.		SCOOTER AUTOMATICA TRACCION TRASERA	ELECTRICO	2			2		TH0001	Q 17.690	Q 353.80	Q 323.82	Q 287.84	Q 251.86	Q 215.88	Q 179.90	Q 150.00	Q 150.00	Q 150.00	Q 150.00	
THUNDER ELECTRIC	EMOTION	MOTO		5,000 WATTS.		SCOOTER AUTOMATICA TRACCION TRASERA	ELECTRICO	2			2		TH0002	Q 21.690	Q 433.80	Q 398.82	Q 351.84	Q 307.86	Q 263.88	Q 219.90	Q 175.92	Q 150.00	Q 150.00	Q 150.00	
THUNDER ELECTRIC	GLADIATOR	MOTO		6,000 WATTS.		SPORT AUTOMATICA TRACCION TRASERA	ELECTRICO	2			2		TH0003	Q 25.690	Q 513.80	Q 468.82	Q 419.84	Q 369.86	Q 325.88	Q 281.90	Q 237.92	Q 193.94	Q 150.00	Q 150.00	
THUNDER ELECTRIC	PREDATOR	MOTO		5,000 WATTS.		NAVED AUTOMATICA TRACCION TRASERA	ELECTRICO	2			2		TH0004	Q 19.690	Q 393.80	Q 358.82	Q 319.84	Q 279.86	Q 239.88	Q 199.90	Q 159.92	Q 150.00	Q 150.00	Q 15	

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
TOYOTA	RUNNER	CAMIONETA	3,956 C.C.			4X2 AUTOMATICA 2 PLAS	GASOLINA	5	5		2	6	TY0209	Q 268,064	Q 5,361.23	Q 4,826.16	Q 4,268.03	Q 3,752.90	Q 3,216.77	Q 2,680.64	Q 2,144.52	Q 1,608.39	Q 1,072.26	Q 536.13
TOYOTA	RUNNER	CAMIONETA	3,956 C.C.			4X4 AUTOMATICA FULL EQUIPO 3 PLAS	GASOLINA	5	7		2	6	TY0210	Q 374,733	Q 7,485.06	Q 6,746.96	Q 5,996.05	Q 5,245.55	Q 4,497.04	Q 3,747.53	Q 2,996.03	Q 2,245.52	Q 1,499.02	Q 749.51
TOYOTA	RUNNER	CAMIONETA	2,363 C.C.			4X4 TURBO EQUIPADA	GASOLINA	5	7		2	4	TY0391	Q 367,730	Q 7,355.00	Q 6,519.50	Q 5,844.00	Q 5,148.50	Q 4,413.00	Q 3,677.50	Q 2,942.00	Q 2,206.50	Q 1,471.00	Q 735.50
TOYOTA	RUNNER	CAMIONETA	2,363 C.C.			4X4 TURBO EQUIPADA TAP. CUERO LOCAL	GASOLINA	5	7		2	4	TY0392	Q 375,320	Q 7,506.40	Q 6,759.78	Q 6,005.12	Q 5,254.48	Q 4,503.84	Q 3,753.20	Q 3,002.56	Q 2,251.92	Q 1,501.28	Q 750.64
TOYOTA	RUNNER	CAMIONETA	2,363 C.C.			4X4 TURBO LIMITED	GASOLINA	5	7		2	4	TY0393	Q 407,730	Q 8,155.00	Q 7,339.56	Q 6,524.00	Q 5,708.50	Q 4,893.00	Q 4,077.50	Q 3,262.00	Q 2,446.50	Q 1,631.00	Q 815.50
TOYOTA	AGYA	AUTOMOVIL	998 C.C.			HATCHBACK MECANICA 4X2	GASOLINA	5	5		2	3	TY0211	Q 76,770	Q 1,535.40	Q 1,381.89	Q 1,228.32	Q 1,074.78	Q 921.24	Q 767.70	Q 614.16	Q 460.52	Q 307.08	Q 220.00
TOYOTA	AGYA	AUTOMOVIL	998 C.C.			HATCHBACK AUTOMATICA		5					TY0212	Q 80,960	Q 1,618.00	Q 1,456.20	Q 1,294.40	Q 1,132.60	Q 970.80	Q 806.90	Q 647.20	Q 485.40	Q 323.60	Q 220.00
TOYOTA	AGYA	AUTOMOVIL	998 C.C.			HATCHBACK MECANICA	GASOLINA	5	5		2	4	TY0213	Q 70,835	Q 1,418.70	Q 1,276.83	Q 1,134.95	Q 993.09	Q 851.22	Q 709.35	Q 567.48	Q 425.61	Q 283.74	Q 220.00
TOYOTA	AGYA	AUTOMOVIL	1,197 C.C.			HATCHBACK MECANICA	GASOLINA	5	5		2	4	TY0311	Q 80,170	Q 1,603.40	Q 1,443.06	Q 1,282.72	Q 1,120.38	Q 962.04	Q 801.70	Q 641.96	Q 481.02	Q 320.68	Q 220.00
TOYOTA	AGYA	AUTOMOVIL	1,197 C.C.			HATCHBACK AUTOMATICA	GASOLINA	5	5		2	4	TY0312	Q 85,370	Q 1,707.40	Q 1,536.68	Q 1,365.92	Q 1,195.18	Q 1,024.44	Q 863.70	Q 692.96	Q 532.22	Q 341.48	Q 220.00
TOYOTA	AGYA	AUTOMOVIL	1,198 C.C.			HATCHBACK CVT EQUIPADO	GASOLINA	5	5		2	3	TY0366	Q 94,030	Q 1,880.80	Q 1,692.54	Q 1,504.48	Q 1,316.42	Q 1,128.36	Q 940.30	Q 762.24	Q 584.18	Q 376.12	Q 220.00
TOYOTA	AGYA	AUTOMOVIL	1,198 C.C.			HATCHBACK MECANICA	GASOLINA	5	5		2	3	TY0367	Q 87,290	Q 1,745.80	Q 1,571.22	Q 1,386.64	Q 1,222.06	Q 1,047.48	Q 872.90	Q 696.32	Q 523.74	Q 349.18	Q 220.00
TOYOTA	ALPHARD	MICROBUS	2,497 C.C.			CVT 4X2	HIBRIDO	5	7		2	4	TY0368	Q 372,580	Q 7,451.60	Q 6,706.44	Q 5,961.28	Q 5,216.12	Q 4,470.96	Q 3,725.80	Q 2,980.64	Q 2,236.48	Q 1,490.32	Q 745.16
TOYOTA	AURIS	AUTOMOVIL	1,586 C.C.										TY0105	Q 186,296	Q 3,725.92	Q 3,353.33	Q 2,980.74	Q 2,608.16	Q 2,235.56	Q 1,862.96	Q 1,490.37	Q 1,117.78	Q 745.19	Q 372.60
TOYOTA	AVANION	AUTOMOVIL				SEDAN							TY0107	Q 260,210	Q 5,244.24	Q 4,719.82	Q 4,195.40	Q 3,670.97	Q 3,146.55	Q 2,622.12	Q 2,097.70	Q 1,573.28	Q 1,048.85	Q 524.43
TOYOTA	AVANZA	CAMIONETA	1,496 C.C.			CVT 4X2	GASOLINA	5	7		2	4	TY0190	Q 150,530	Q 3,190.80	Q 2,871.54	Q 2,552.48	Q 2,233.42	Q 1,914.36	Q 1,595.30	Q 1,276.24	Q 957.18	Q 598.12	Q 319.08
TOYOTA	AVANZA	CAMIONETA	1,496 C.C.			AUTOMATICA 4X2	GASOLINA	5					TY0191	Q 157,500	Q 3,150.00	Q 2,835.00	Q 2,520.00	Q 2,205.00	Q 1,890.00	Q 1,575.00	Q 1,260.00	Q 945.00	Q 530.00	Q 315.00
TOYOTA	AVANZA	CAMIONETA	1,496 C.C.			MECANICA 4X2	GASOLINA	5	7		2	4	TY0214	Q 136,910	Q 2,738.20	Q 2,464.36	Q 2,190.56	Q 1,916.74	Q 1,642.92	Q 1,369.10	Q 1,095.28	Q 821.46	Q 547.64	Q 273.82
TOYOTA	AVANZA	CAMIONETA	1,496 C.C.			(WWF-19) AUTOMATICA							TY0215	Q 129,450	Q 2,589.00	Q 2,320.10	Q 2,071.20	Q 1,812.30	Q 1,553.40	Q 1,294.50	Q 1,035.60	Q 776.70	Q 517.80	Q 258.90
TOYOTA	AVANZA	CAMIONETA	1,496 C.C.			AUTOMATICA 4X2	GASOLINA	5	7		2	4	TY0291	Q 167,220	Q 3,344.40	Q 3,029.96	Q 2,676.52	Q 2,341.08	Q 2,006.64	Q 1,672.20	Q 1,337.76	Q 1,003.32	Q 668.88	Q 334.44
TOYOTA	AVANZA	CAMIONETA	1,496 C.C.			MECANICA 4X2	GASOLINA	5	7		2	4	TY0292	Q 142,590	Q 2,851.84	Q 2,586.68	Q 2,281.48	Q 1,996.29	Q 1,711.11	Q 1,425.92	Q 1,140.74	Q 855.56	Q 570.37	Q 285.19
TOYOTA	AVENSIS	AUTOMOVIL											TY0134	Q 183,966	Q 3,679.32	Q 3,311.39	Q 2,943.45	Q 2,575.53	Q 2,207.60	Q 1,839.66	Q 1,471.73	Q 1,103.80	Q 735.87	Q 367.64
TOYOTA	CAMRY	AUTOMOVIL	2,484 C.C.										TY0059	Q 276,780	Q 5,535.60	Q 4,982.04	Q 4,428.48	Q 3,874.92	Q 3,321.36	Q 2,767.80	Q 2,214.24	Q 1,660.68	Q 1,107.12	Q 553.56
TOYOTA	CARINA	AUTOMOVIL											TY0611	Q 186,126	Q 3,722.52	Q 3,360.27	Q 2,998.02	Q 2,635.77	Q 2,273.52	Q 1,911.27	Q 1,549.02	Q 1,186.77	Q 824.52	Q 412.26
TOYOTA	CELICA	AUTOMOVIL											TY0614	Q 200,592	Q 4,011.84	Q 3,610.88	Q 3,209.48	Q 2,808.08	Q 2,406.68	Q 2,005.28	Q 1,603.88	Q 1,202.48	Q 801.08	Q 401.19
TOYOTA	CELICA TA	AUTOMOVIL											TY0616	Q 24,580	Q 4,891.60	Q 4,402.44	Q 3,913.28	Q 3,424.12	Q 2,935.00	Q 2,445.84	Q 1,956.68	Q 1,467.52	Q 978.36	Q 489.20
TOYOTA	C-HR	CAMIONETA	1,798 C.C.			AUTOMATICA 4X2	HIBRIDO	5	5		2	4	TY0293	Q 188,995	Q 3,778.10	Q 3,400.29	Q 3,022.48	Q 2,644.67	Q 2,266.86	Q 1,889.05	Q 1,511.24	Q 1,133.43	Q 755.62	Q 377.81
TOYOTA	C-HR	CAMIONETA	1,798 C.C.			2 COLORES AUTOMATICA 4X2	HIBRIDO	5	5		2	4	TY0313	Q 190,680	Q 3,811.20	Q 3,430.08	Q 3,048.96	Q 2,667.84	Q 2,286.72	Q 1,905.60	Q 1,524.48	Q 1,143.36	Q 762.56	Q 381.28
TOYOTA	COASTER	AUTOBUS	3,661 C.C.				DIESEL	26					TY0144	Q 296,175	Q 5,923.50	Q 5,367.15	Q 4,770.80	Q 4,174.45	Q 3,578.10	Q 2,981.75	Q 2,385.40	Q 1,789.05	Q 1,192.70	Q 596.35
TOYOTA	COASTER	AUTOBUS	3,661 C.C.			(B1-19)	DIESEL	26					TY0216	Q 290,200	Q 5,864.00	Q 5,277.60	Q 4,691.20	Q 4,104.80	Q 3,518.40	Q 2,932.00	Q 2,345.60	Q 1,759.20	Q 1,172.80	Q 586.40
TOYOTA	COASTER	AUTOBUS	4,164 C.C.				DIESEL	2	30				TY0145	Q 362,000	Q 7,240.00	Q 6,595.00	Q 5,950.00	Q 5,305.00	Q 4,660.00	Q 4,015.00	Q 3,370.00	Q 2,725.00	Q 2,080.00	Q 1,435.00
TOYOTA	COASTER	AUTOBUS	4,164 C.C.			AIRE ACONDICIONADO	DIESEL	2	30				TY0178	Q 490,000	Q 9,800.00	Q 8,820.00	Q 7,840.00	Q 6,860.00	Q 5					

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	BAÑES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															2%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%	
TOYOTA	HACE	MICROBUS	2,494 C.C.			TECHO ALTO (KH55-19)							TY0239	Q 221.650	Q 4,433.00	Q 3,989.70	Q 3,546.40	Q 3,103.10	Q 2,659.80	Q 2,216.50	Q 1,773.20	Q 1,329.90	Q 886.60	Q 443.30	
TOYOTA	HACE	MICROBUS	2,494 C.C.			TURBO DIESEL, MECANICA 4X2	DIESEL	4	15			2	4	TY0240	Q 178.740	Q 3,574.80	Q 3,217.32	Q 2,859.84	Q 2,502.36	Q 2,144.88	Q 1,787.40	Q 1,429.92	Q 1,072.44	Q 714.96	Q 357.48
TOYOTA	HACE	MICROBUS	2,694 C.C.			TECHO ALTO							TY0152	Q 252.200	Q 5,244.00	Q 4,715.60	Q 4,195.20	Q 3,670.80	Q 3,146.40	Q 2,622.00	Q 2,097.60	Q 1,573.20	Q 1,048.80	Q 524.40	
TOYOTA	HACE	MICROBUS	2,694 C.C.				GASOLINA	10					TY0197	Q 312.100	Q 6,242.00	Q 5,617.80	Q 4,993.60	Q 4,369.40	Q 3,745.20	Q 3,121.00	Q 2,496.80	Q 1,872.60	Q 1,248.40	Q 624.20	
TOYOTA	HACE	MICROBUS	2,694 C.C.			TECHO ALTO							TY0234	Q 243.300	Q 4,898.00	Q 4,487.40	Q 4,068.00	Q 3,650.20	Q 3,231.80	Q 2,813.40	Q 2,395.00	Q 1,976.60	Q 1,558.20	Q 739.80	
TOYOTA	HACE	MICROBUS	2,694 C.C.			TECHO ALTO (THLX-19)							TY0235	Q 277.000	Q 5,540.00	Q 5,086.00	Q 4,632.00	Q 4,178.00	Q 3,724.00	Q 3,270.00	Q 2,816.00	Q 2,362.00	Q 1,908.00	Q 954.00	
TOYOTA	HACE	MICROBUS	2,735 C.C.			TECHO ALTO TURBO DIESEL, MECANICA 4X2 AIRE ACONDICIONADO	DIESEL	4	14		2	4	TY0298	Q 266.700	Q 5,334.00	Q 5,160.60	Q 4,987.20	Q 4,813.80	Q 4,640.40	Q 4,467.00	Q 4,293.60	Q 4,120.20	Q 3,946.80	Q 3,773.40	
TOYOTA	HACE	MICROBUS	2,735 C.C.			TURBO DIESEL, INTERCOOLER AIRE ACONDICIONADO	DIESEL	4	10			2	4	TY0299	Q 224.600	Q 4,492.00	Q 4,042.80	Q 3,593.60	Q 3,144.40	Q 2,695.20	Q 2,246.00	Q 1,796.80	Q 1,347.60	Q 898.40	Q 449.20
TOYOTA	HACE	MICROBUS	2,735 C.C.			TECHO ALTO TURBO DIESEL, MECANICA 4X2	DIESEL	4	17			2	4	TY0300	Q 254.120	Q 5,082.40	Q 4,574.16	Q 4,065.92	Q 3,557.68	Q 3,049.44	Q 2,541.20	Q 2,032.96	Q 1,524.72	Q 1,016.48	Q 508.24
TOYOTA	HACE	MICROBUS	2,735 C.C.			TECHO ALTO TURBO DIESEL, MECANICA 4X2 AIRE ACONDICIONADO	DIESEL	4	17		2	4	TY0317	Q 259.450	Q 5,189.00	Q 4,670.10	Q 4,151.20	Q 3,632.30	Q 3,113.40	Q 2,594.50	Q 2,075.60	Q 1,556.70	Q 1,037.80	Q 518.90	
TOYOTA	HACE	MICROBUS	2,735 C.C.			TECHO NORMAL MAJESTY TURBO DIESEL	DIESEL	4	10		2	4	TY0318	Q 340.680	Q 6,812.20	Q 6,136.48	Q 5,463.76	Q 4,772.04	Q 4,080.32	Q 3,408.60	Q 2,726.96	Q 2,045.16	Q 1,363.44	Q 681.72	
TOYOTA	HACE	MICROBUS	2,735 C.C.			TURBO DIESEL, INTERCOOLER AIRE ACONDICIONADO 4 FREMS DE DISCO	DIESEL	4	15		2	4	TY0360	Q 225.580	Q 4,511.60	Q 4,092.44	Q 3,673.28	Q 3,254.12	Q 2,834.96	Q 2,415.80	Q 1,996.64	Q 1,577.48	Q 1,158.32	Q 739.16	
TOYOTA	HACE	MICROBUS	2,735 C.C.			TECHO ALTO TURBO DIESEL, INTERCOOLER AUTOMATICA	DIESEL	4	17		2	4	TY0361	Q 266.800	Q 5,336.00	Q 4,802.40	Q 4,268.80	Q 3,735.20	Q 3,201.60	Q 2,668.00	Q 2,134.40	Q 1,600.80	Q 1,067.20	Q 533.60	
TOYOTA	HACE	MICROBUS	2,986 C.C.										TY0112	Q 175.602	Q 3,511.24	Q 3,214.12	Q 2,897.00	Q 2,499.67	Q 2,142.75	Q 1,785.82	Q 1,428.90	Q 1,071.98	Q 714.25	Q 357.13	
TOYOTA	HACE	MICROBUS	2,986 C.C.			MICRO TECHO MEDIO	DIESEL						TY0198	Q 211.800	Q 4,236.00	Q 3,812.40	Q 3,388.80	Q 2,965.20	Q 2,541.60	Q 2,118.00	Q 1,694.40	Q 1,270.80	Q 847.20	Q 423.60	
TOYOTA	HACE	MICROBUS	2,986 C.C.			TECHO MEDIO (LH45-19)	DIESEL						TY0242	Q 190.520	Q 3,810.40	Q 3,428.36	Q 3,046.32	Q 2,664.28	Q 2,282.24	Q 1,900.20	Q 1,518.16	Q 1,136.12	Q 754.08	Q 381.04	
TOYOTA	HACE	MICROBUS	2,986 C.C.			TECHO NORMAL	DIESEL	4	15		2	4	TY0316	Q 184.900	Q 3,698.00	Q 3,324.20	Q 2,950.40	Q 2,576.60	Q 2,202.80	Q 1,829.00	Q 1,455.20	Q 1,081.40	Q 707.60	Q 353.80	
TOYOTA	HACE	MICROBUS	2,735 C.C.			TECHO ALTO TURBO DIESEL, AIRE ACONDICIONADO AUTOMATICA	DIESEL	4	14		2	4	TY0394	Q 291.700	Q 5,834.00	Q 5,290.60	Q 4,747.20	Q 4,203.80	Q 3,660.40	Q 3,117.00	Q 2,573.60	Q 2,030.20	Q 1,486.80	Q 743.40	
TOYOTA	HACE	PANEL	2,494 C.C.			TURBO DIESEL, AIRE ACONDICIONADO						2	TY0164	Q 182.350	Q 3,647.00	Q 3,292.36	Q 2,937.80	Q 2,573.20	Q 2,208.60	Q 1,844.00	Q 1,479.40	Q 1,114.80	Q 750.20	Q 375.10	
TOYOTA	HACE	PANEL	2,494 C.C.			TECHO ALTO							TY0165	Q 208.300	Q 4,166.00	Q 3,749.40	Q 3,332.80	Q 2,916.20	Q 2,499.60	Q 2,083.00	Q 1,666.40	Q 1,249.80	Q 833.20	Q 416.60	
TOYOTA	HACE	PANEL	2,494 C.C.			TURBO DIESEL, DOBLE PUERTA 4X2 AIRE ACONDICIONADO	DIESEL	5	3		2	4	TY0229	Q 170.935	Q 3,418.70	Q 3,076.83	Q 2,734.96	Q 2,393.09	Q 2,051.22	Q 1,709.35	Q 1,367.48	Q 1,025.61	Q 683.74	Q 341.87	
TOYOTA	HACE	PANEL	2,494 C.C.			BOLSA DE AIRE (KH45-19)							TY0230	Q 145.000	Q 2,900.00	Q 2,610.00	Q 2,320.00	Q 2,030.00	Q 1,740.00	Q 1,450.00	Q 1,160.00	Q 870.00	Q 580.00	Q 290.00	
TOYOTA	HACE	PANEL	2,494 C.C.			TURBO DIESEL, DOBLE PUERTA 4X2	DIESEL	5	3		2	4	TY0237	Q 161.910	Q 3,238.20	Q 2,914.38	Q 2,590.56	Q 2,266.74	Q 1,942.92	Q 1,619.10	Q 1,295.28	Q 971.46	Q 647.64	Q 323.82	
TOYOTA	HACE	PANEL	2,494 C.C.			TECHO ALTO (KH55-19)							TY0238	Q 188.400	Q 3,768.00	Q 3,391.20	Q 3,014.40	Q 2,637.60	Q 2,260.80	Q 1,884.00	Q 1,507.20	Q 1,130.40	Q 753.60	Q 376.80	
TOYOTA	HACE	PANEL	2,735 C.C.			TECHO ALTO TURBO DIESEL, MECANICA 4X2	DIESEL	5	3		2	4	TY0302	Q 221.190	Q 4,423.80	Q 3,981.42	Q 3,539.04	Q 3,096.66	Q 2,654.28	Q 2,211.90	Q 1,769.52	Q 1,327.14	Q 884.76	Q 442.38	
TOYOTA	HACE	PANEL	2,735 C.C.			TURBO DIESEL, TECHO ALTO DOBLE PUERTA	DIESEL	5	3		2	4	TY0303	Q 228.940	Q 4,578.80	Q 4,120.92	Q 3,673.04	Q 3,225.16	Q 2,777.28	Q 2,329.40	Q 1,881.52	Q 1,433.64	Q 985.76	Q 492.88	
TOYOTA	HACE	PANEL	2,735 C.C.			TECHO ALTO TURBO DIESEL, AIRE ACONDICIONADO MECANICA 4X2	DIESEL	5	3		2	4	TY0300	Q 226.020	Q 4,520.40	Q 4,068.36	Q 3,616.32	Q 3,164.28	Q 2,712.24	Q 2,260.20	Q 1,808.16	Q 1,356.12	Q 904.08	Q 452.04	
TOYOTA	HACE	PANEL	2,735 C.C.			TURBO DIESEL, TECHO ALTO DOBLE PUERTA AIRE ACONDICIONADO	DIESEL	5	3		2	4	TY0371	Q 244.200	Q 4,884.00	Q 4,395.80	Q 3,907.60	Q 3,419.40	Q 2,931.20	Q 2,443.00	Q 1,954.80	Q 1,466.60	Q 978.40	Q 486.20	
TOYOTA	HACE	PANEL	2,986 C.C.										TY0153	Q 196.000	Q 3,920.00	Q 3,568.00	Q 3,216.00	Q 2,864.00	Q 2,512.00	Q 2,160.00	Q 1,808.00	Q 1,456.00	Q 1,104.00	Q 752.00	
TOYOTA	HACE	PANEL	2,986 C.C.			MECANICA 4X2	DIESEL	4	3		2	4	TY0241	Q 159.940	Q 3,198.80	Q 2,871.96	Q 2,545.12	Q 2,218.28	Q 1,891.44	Q 1,564.60	Q 1,237.76	Q 910.92	Q 584.08	Q 292.04	
TOYOTA	HACE	PANEL	2,986 C.C.				DIESEL						TY0301	Q 143.340	Q 2,866.80	Q 2,584.12	Q 2,301.44	Q 2,018.76							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.5%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
TOYOTA	YARIS	AUTOMOVIL	1,329 C.C.			HATCHBACK CVT	GASOLINA	5	5		2	4	TY0265	Q 122.100	Q 2.442.00	Q 2.187.90	Q 1.953.60	Q 1.709.40	Q 1.465.20	Q 1.221.00	Q 976.80	Q 732.60	Q 488.40	Q 244.20
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			SEDAN AUTOMATICA							TY0204	Q 123.800	Q 2.472.00	Q 2.224.90	Q 1.977.60	Q 1.730.40	Q 1.483.20	Q 1.238.00	Q 988.80	Q 741.60	Q 494.40	Q 247.20
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			HATCHBACK CVT	GASOLINA	5	5		2	4	TY0266	Q 135.100	Q 2.702.00	Q 2.431.80	Q 2.161.60	Q 1.891.40	Q 1.621.20	Q 1.351.00	Q 1.080.80	Q 810.60	Q 560.40	Q 270.20
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			SEDAN MECANICA	GASOLINA	4	5		2	4	TY0267	Q 115.000	Q 2.300.00	Q 2.070.00	Q 1.840.00	Q 1.610.00	Q 1.380.00	Q 1.150.00	Q 920.00	Q 690.00	Q 460.00	Q 230.00
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			SEDAN BIEN EQUIPADO MECANICA		4					TY0268	Q 115.500	Q 2.310.00	Q 2.079.00	Q 1.848.00	Q 1.617.00	Q 1.386.00	Q 1.155.00	Q 924.00	Q 693.00	Q 462.00	Q 231.00
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			SEDAN CVT FULL EQUIPO	GASOLINA	4	5		2	4	TY0269	Q 158.380	Q 3.127.20	Q 2.814.48	Q 2.501.76	Q 2.168.04	Q 1.876.32	Q 1.583.60	Q 1.290.88	Q 938.16	Q 525.44	Q 312.72
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			HATCHBACK EQUIPADO							TY0290	Q 187.370	Q 3.747.40	Q 3.432.68	Q 3.117.92	Q 2.803.18	Q 2.488.44	Q 2.173.70	Q 185.96	Q 144.22	Q 929.48	Q 230.00
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			SEDAN MECANICA	GASOLINA	4	5		2	4	TY0336	Q 112.330	Q 2.246.60	Q 2.021.94	Q 1.797.28	Q 1.572.62	Q 1.347.96	Q 1.123.30	Q 898.64	Q 673.98	Q 448.32	Q 224.66
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			HATCHBACK AUTOMATICA	GASOLINA	5					TY0337	Q 118.670	Q 2.373.40	Q 2.136.06	Q 1.896.72	Q 1.661.38	Q 1.424.04	Q 1.186.70	Q 949.36	Q 712.02	Q 474.66	Q 237.34
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			SEDAN AUTOMATICA		4					TY0338	Q 129.725	Q 2.594.50	Q 2.335.05	Q 2.075.60	Q 1.816.15	Q 1.556.70	Q 1.297.25	Q 1.037.80	Q 778.35	Q 518.90	Q 259.45
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			SEDAN CVT	HIBRIDO	4	5		2	4	TY0364	Q 156.350	Q 3.127.00	Q 2.814.30	Q 2.501.60	Q 2.168.90	Q 1.878.20	Q 1.583.50	Q 1.290.80	Q 938.10	Q 525.40	Q 312.70
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			HATCHBACK AUTOMATICA 4X2	HIBRIDO	5	5		2	4	TY0365	Q 175.900	Q 3.518.00	Q 3.186.20	Q 2.814.40	Q 2.462.60	Q 2.110.80	Q 1.759.00	Q 1.407.20	Q 1.055.40	Q 703.60	Q 351.80
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			SEDAN CVT	GASOLINA	4	5		2	4	TY0375	Q 146.380	Q 2.927.20	Q 2.634.48	Q 2.341.76	Q 2.049.04	Q 1.756.32	Q 1.463.60	Q 1.170.88	Q 878.16	Q 585.44	Q 292.72
TOYOTA	YARIS	AUTOMOVIL	1,496 C.C.			SEAN CVT	GASOLINA	4	5		2	4	TY0390	Q 149.606	Q 2.990.12	Q 2.691.11	Q 2.392.10	Q 2.093.09	Q 1.794.08	Q 1.495.06	Q 1.196.05	Q 897.04	Q 598.03	Q 299.02
TOYOTA	YARIS	AUTOMOVIL	1,497 C.C.			SEDAN							TY0120	Q 104.930	Q 2.088.40	Q 1.888.56	Q 1.678.72	Q 1.468.88	Q 1.259.04	Q 1.049.20	Q 839.36	Q 629.52	Q 419.68	Q 220.00
TOYOTA	YARIS	AUTOMOVIL	1,467 C.C.			HATCHBACK							TY0133	Q 122.310	Q 2.448.20	Q 2.201.56	Q 1.956.96	Q 1.712.34	Q 1.467.72	Q 1.221.10	Q 978.48	Q 733.86	Q 489.24	Q 244.62
TOYOTA	YARIS	AUTOMOVIL	1,618 C.C.			HATCHBACK GAZOO RACING	GASOLINA	3	5		2	3	TY0363	Q 380.000	Q 7.600.00	Q 6.840.00	Q 6.080.00	Q 5.320.00	Q 4.560.00	Q 3.800.00	Q 3.040.00	Q 2.280.00	Q 1.520.00	Q 780.00
TOYOTA	YARIS CROSS	CAMIONETA	1,496 C.C.			MECANICA	GASOLINA	5	5		2	4	TY0376	Q 183.500	Q 3.670.00	Q 3.343.00	Q 2.916.00	Q 2.266.00	Q 1.962.00	Q 1.635.00	Q 1.308.00	Q 981.00	Q 654.00	Q 327.00
TOYOTA	YARIS CROSS	CAMIONETA	1,496 C.C.			CVT	GASOLINA	5	5		2	4	TY0377	Q 174.780	Q 3.495.60	Q 3.165.04	Q 2.796.48	Q 2.448.92	Q 2.097.36	Q 1.747.80	Q 1.398.24	Q 1.048.68	Q 699.12	Q 349.56
TOYOTA	YARIS CROSS	CAMIONETA	1,496 C.C.			CVT	HIBRIDO	5	5		2	4	TY0378	Q 167.480	Q 3.349.60	Q 3.074.82	Q 2.696.84	Q 2.324.68	Q 1.952.68	Q 1.580.68	Q 1.208.68	Q 836.68	Q 564.68	Q 282.68
TOYOTA	ZELAS	AUTOMOVIL	2,494 C.C.			COUPE							TY0166	Q 203.450	Q 4.069.00	Q 3.662.10	Q 3.255.20	Q 2.848.30	Q 2.441.40	Q 2.034.50	Q 1.627.60	Q 1.220.70	Q 813.80	Q 406.90
TRANSOAC																								
TRANSOAC	CARRETON	REMOLQUE										1	TS0001	Q 3.142	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00
TRANSOAC	CARRETON	REMOLQUE										2	TS0002	Q 3.778	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00
TRANSOAC	CISTERNA	SEMI REMOLQUE										2	TS0003	Q 25.215	Q 504.30	Q 453.87	Q 403.44	Q 353.01	Q 302.58	Q 252.15	Q 202.00	Q 151.57	Q 101.14	Q 50.57
TRANSOAC	CISTERNA	SEMI REMOLQUE										3	TS0004	Q 25.215	Q 504.30	Q 453.87	Q 403.44	Q 353.01	Q 302.58	Q 252.15	Q 202.00	Q 151.57	Q 101.14	Q 50.57
TRANSOAC	DOLLY	SEMI REMOLQUE										1	TS0023	Q 3.500	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00
TRANSOAC	DOLLY	SEMI REMOLQUE										2	TS0024	Q 6.832	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00
TRANSOAC	FURGON	SEMI REMOLQUE										2	TS0005	Q 27.438	Q 548.56	Q 493.71	Q 438.86	Q 384.00	Q 329.14	Q 274.28	Q 220.00	Q 165.14	Q 110.28	Q 55.42
TRANSOAC	FURGON	SEMI REMOLQUE										3	TS0006	Q 25.215	Q 504.30	Q 453.87	Q 403.44	Q 353.01	Q 302.58	Q 252.15	Q 202.00	Q 151.57	Q 101.14	Q 50.57
TRANSOAC	GONDOLA	SEMI REMOLQUE										2	TS0007	Q 27.425	Q 548.56	Q 493.71	Q 438.86	Q 384.00	Q 329.14	Q 274.28	Q 220.00	Q 165.14	Q 110.28	Q 55.42
TRANSOAC	GONDOLA	SEMI REMOLQUE										3	TS0008	Q 27.425	Q 548.56	Q 493.71	Q 438.86	Q 384.00	Q 329.14	Q 274.28	Q 220.00	Q 165.14	Q 110.28	Q 55.42
TRANSOAC	GRANELERA	SEMI REMOLQUE										2	TS0015	Q 16.215	Q 324.30	Q 295.87	Q 267.44	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00	Q 220.00
TRANSOAC	GRANEL																							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.4%	0.2%	
TRIUMPH	THUNDERBIRD	MOTO	1,600 C.C.			CRUISER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	TP0028	Q 157,471	Q 3,148.42	Q 2,834.48	Q 2,518.54	Q 2,204.80	Q 1,889.06	Q 1,574.71	Q 1,259.77	Q 944.83	Q 629.89	Q 314.95
TRIUMPH	THUNDERBIRD LT ABS	MOTO	1,600 C.C.			CRUISER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	TP0044	Q 200,277	Q 4,005.54	Q 3,604.99	Q 3,204.44	Q 2,803.88	Q 2,403.33	Q 2,002.77	Q 1,602.22	Q 1,201.67	Q 801.11	Q 400.56
TRIUMPH	THUNDERBIRD STORM	MOTO	1,600 C.C.			CRUISER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	TP0029	Q 143,806	Q 2,876.18	Q 2,588.57	Q 2,300.95	Q 2,013.33	Q 1,725.71	Q 1,438.06	Q 1,150.46	Q 862.86	Q 575.24	Q 287.62
TRIUMPH	THUNDERBIRD STORM ABS	MOTO	1,600 C.C.			CRUISER MECANICA TRACCION TRASERA	GASOLINA	2			2	2	TP0045	Q 143,809	Q 2,878.16	Q 2,588.57	Q 2,300.95	Q 2,013.33	Q 1,725.71	Q 1,438.09	Q 1,150.48	Q 862.86	Q 575.24	Q 287.62
TRIUMPH	TIGER 1050	MOTO	1,650 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0032	Q 135,120	Q 2,722.40	Q 2,490.18	Q 2,177.82	Q 1,905.68	Q 1,633.44	Q 1,361.20	Q 1,089.96	Q 816.72	Q 544.48	Q 272.24
TRIUMPH	TIGER 1200 DESERT SE	MOTO	1,200 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0077	Q 155,658	Q 3,113.16	Q 2,841.85	Q 2,170.53	Q 1,899.22	Q 1,627.90	Q 1,356.58	Q 1,085.27	Q 813.95	Q 542.64	Q 271.32
TRIUMPH	TIGER 1200 GT	MOTO	1,160 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0062	Q 145,418	Q 2,908.36	Q 2,677.53	Q 2,326.69	Q 2,026.86	Q 1,745.02	Q 1,454.18	Q 1,163.36	Q 872.51	Q 581.68	Q 290.84
TRIUMPH	TIGER 1200 GT EXPLORER	MOTO	1,160 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0063	Q 166,706	Q 3,324.12	Q 3,362.71	Q 2,997.30	Q 2,613.89	Q 2,240.48	Q 1,867.06	Q 1,493.65	Q 1,120.24	Q 746.83	Q 373.42
TRIUMPH	TIGER 1200 GT PRO	MOTO	1,160 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0054	Q 173,964	Q 3,479.28	Q 3,131.36	Q 2,783.43	Q 2,436.50	Q 2,087.57	Q 1,739.64	Q 1,391.72	Q 1,043.79	Q 695.86	Q 347.93
TRIUMPH	TIGER 1200 RALLY EXPLORER	MOTO	1,160 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0065	Q 165,921	Q 3,318.42	Q 3,346.58	Q 2,974.74	Q 2,602.80	Q 2,251.06	Q 1,869.21	Q 1,487.37	Q 1,115.53	Q 743.69	Q 371.65
TRIUMPH	TIGER 1200 RALLY PRO	MOTO	1,160 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0066	Q 181,236	Q 3,624.78	Q 3,282.28	Q 2,899.81	Q 2,537.34	Q 2,174.86	Q 1,812.38	Q 1,448.91	Q 1,087.43	Q 724.96	Q 362.48
TRIUMPH	TIGER 1200 XCA	MOTO	1,200 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0058	Q 126,656	Q 2,533.16	Q 2,441.85	Q 2,170.53	Q 1,899.22	Q 1,627.90	Q 1,356.58	Q 1,085.27	Q 813.95	Q 542.64	Q 271.32
TRIUMPH	TIGER 1200 XCX	MOTO	1,200 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0057	Q 126,658	Q 2,533.16	Q 2,441.85	Q 2,170.53	Q 1,899.22	Q 1,627.90	Q 1,356.58	Q 1,085.27	Q 813.95	Q 542.64	Q 271.32
TRIUMPH	TIGER 1200 XR	MOTO	1,200 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0056	Q 126,656	Q 2,533.16	Q 2,441.85	Q 2,170.53	Q 1,899.22	Q 1,627.90	Q 1,356.58	Q 1,085.27	Q 813.95	Q 542.64	Q 271.32
TRIUMPH	TIGER 1200 XRT	MOTO	1,200 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0069	Q 126,656	Q 2,533.16	Q 2,441.85	Q 2,170.53	Q 1,899.22	Q 1,627.90	Q 1,356.58	Q 1,085.27	Q 813.95	Q 542.64	Q 271.32
TRIUMPH	TIGER 1200 XRX	MOTO	1,200 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0070	Q 126,656	Q 2,533.16	Q 2,441.85	Q 2,170.53	Q 1,899.22	Q 1,627.90	Q 1,356.58	Q 1,085.27	Q 813.95	Q 542.64	Q 271.32
TRIUMPH	TIGER 600 SPORT	MOTO	600 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0060	Q 73,776	Q 1,475.52	Q 1,363.97	Q 1,212.42	Q 1,060.87	Q 908.32	Q 757.76	Q 606.21	Q 454.68	Q 303.11	Q 151.55
TRIUMPH	TIGER 600 XC ABS	MOTO	600 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0046	Q 151,125	Q 3,022.50	Q 2,726.25	Q 2,416.00	Q 2,116.75	Q 1,813.50	Q 1,511.25	Q 1,209.00	Q 906.75	Q 604.50	Q 302.25
TRIUMPH	TIGER 600 XCA	MOTO	600 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0071	Q 144,837	Q 2,896.74	Q 2,807.07	Q 2,317.40	Q 2,027.72	Q 1,738.05	Q 1,448.37	Q 1,158.70	Q 868.03	Q 578.35	Q 289.68
TRIUMPH	TIGER 600 XCX ABS	MOTO	600 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0047	Q 165,135	Q 3,302.70	Q 2,432.43	Q 2,162.16	Q 1,891.89	Q 1,621.62	Q 1,351.35	Q 1,081.08	Q 810.81	Q 540.54	Q 270.27
TRIUMPH	TIGER 600 XR	MOTO	600 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0034	Q 117,117	Q 2,342.34	Q 2,106.11	Q 1,873.88	Q 1,639.64	Q 1,405.41	Q 1,171.17	Q 936.94	Q 702.71	Q 468.47	Q 234.24
TRIUMPH	TIGER 600 XRT	MOTO	600 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0072	Q 142,065	Q 2,841.30	Q 2,557.17	Q 2,273.04	Q 1,988.91	Q 1,704.78	Q 1,420.65	Q 1,136.52	Q 852.39	Q 568.26	Q 284.13
TRIUMPH	TIGER 600 XRX	MOTO	600 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0048	Q 120,977	Q 2,419.54	Q 2,357.55	Q 2,095.64	Q 1,833.68	Q 1,571.73	Q 1,309.77	Q 1,047.82	Q 785.87	Q 523.91	Q 261.96
TRIUMPH	TIGER 650 SPORT	MOTO	688 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0061	Q 84,702	Q 1,694.04	Q 1,524.64	Q 1,355.24	Q 1,185.83	Q 1,016.43	Q 847.02	Q 677.62	Q 508.22	Q 338.81	Q 169.41
TRIUMPH	TIGER 900 GT	MOTO	888 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0062	Q 99,967	Q 1,999.34	Q 1,798.41	Q 1,598.45	Q 1,398.54	Q 1,198.61	Q 998.67	Q 798.74	Q 598.81	Q 398.87	Q 199.94
TRIUMPH	TIGER 900 GT LOW	MOTO	888 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0063	Q 89,459	Q 1,789.18	Q 1,610.27	Q 1,431.35	Q 1,252.43	Q 1,073.51	Q 894.68	Q 715.86	Q 536.76	Q 357.84	Q 178.92
TRIUMPH	TIGER 900 GT PRO	MOTO	960 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0078	Q 111,278	Q 2,225.56	Q 2,039.01	Q 1,780.45	Q 1,557.90	Q 1,335.34	Q 1,112.78	Q 890.25	Q 667.67	Q 445.12	Q 222.56
TRIUMPH	TIGER 900 RALLY	MOTO	888 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0084	Q 84,829	Q 1,696.58	Q 1,706.93	Q 1,517.27	Q 1,327.81	Q 1,137.95	Q 948.28	Q 758.64	Q 568.98	Q 379.32	Q 189.66
TRIUMPH	TIGER 900 RALLY PRO	MOTO	900 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0079	Q 118,685	Q 2,373.90	Q 2,140.11	Q 1,902.32	Q 1,664.53	Q 1,426.74	Q 1,188.95	Q 951.16	Q 713.37	Q 475.58	Q 237.79
TRIUMPH	TIGER EXPLORER (ABS) SW	MOTO	1,200 C.C.			ADVENTURE MECANICA TRACCION TRASERA	GASOLINA	2			2	3	TP0049	Q 166,190	Q 3,322.00	Q 2,999.90	Q 2,657.80	Q 2,325.40	Q 1,993.20	Q 1,661.00	Q 1,328.80	Q 996.60	Q	

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO													
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017				
															1%	5.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%				
UM	DSR 125	MOTO	125 C.C.										UM0001	Q 7.569	Q 151.78	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	DSR 200	MOTO	200 C.C.										UM0002	Q 8.928	Q 178.56	Q 186.71	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	FASTWIND200R	MOTO	200 C.C.										UM0003	Q 12.768	Q 255.36	Q 229.83	Q 204.29	Q 178.76	Q 153.22	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	HYPERSPORT 230	MOTO	230 C.C.										UM0015	Q 11.182	Q 223.24	Q 200.92	Q 178.80	Q 156.27	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	MATRIX EVO 150	MOTO	150 C.C.										UM0004	Q 8.920	Q 178.40	Q 160.68	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	MAX 125	MOTO	125 C.C.										UM0005	Q 5.893	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	MAX 150	MOTO	150 C.C.										UM0018	Q 6.686	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	MAX 150TT	MOTO	150 C.C.										UM0006	Q 8.572	Q 171.44	Q 154.30	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	MAX RACING 150	MOTO	150 C.C.										UM0019	Q 4.049	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	MAX RACING 200	MOTO	200 C.C.										UM0020	Q 4.888	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	MAX ZV 150	MOTO	150 C.C.										UM0021	Q 3.999	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	NITROK 125R	MOTO	125 C.C.										UM0007	Q 8.474	Q 189.48	Q 157.54	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	NITROK 160R	MOTO	160 C.C.										UM0009	Q 9.926	Q 178.56	Q 160.71	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	POWERMAX	MOTO	125 C.C.										UM0013	Q 8.652	Q 173.04	Q 155.74	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	POWERMAX 150	MOTO	150 C.C.										UM0022	Q 5.849	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	RENEGADE COMANDO 220	MOTO	220 C.C.										UM0016	Q 12.857	Q 257.14	Q 231.43	Q 205.72	Q 180.00	Q 154.29	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	RENEGADE DUTY	MOTO	150 C.C.										UM0014	Q 11.182	Q 223.24	Q 200.74	Q 178.44	Q 156.13	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	REV 160R	MOTO	160 C.C.										UM0009	Q 10.706	Q 214.12	Q 192.71	Q 171.30	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	VENUS 115R	MOTO	115 C.C.										UM0010	Q 7.232	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	XTREKT 180	MOTO	180 C.C.										UM0011	Q 14.288	Q 285.72	Q 257.15	Q 238.58	Q 200.01	Q 171.44	Q 150.00	Q 150.00	Q 150.00	Q 150.00					
UM	XTREKT 230	MOTO	230 C.C.										UM0012	Q 16.072	Q 321.44	Q 285.30	Q 257.16	Q 225.01	Q 192.87	Q 160.72	Q 150.00	Q 150.00	Q 150.00					
UNISON																												
UNISON	ATV60	CUATRIMOTO	90 C.C.										UN0001	Q 16.990	Q 339.80	Q 305.82	Q 271.84	Q 237.86	Q 203.88	Q 169.90	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
UNISON	ATV8850	CUATRIMOTO	50 C.C.										UN0002	Q 11.980	Q 239.60	Q 215.82	Q 191.84	Q 167.86	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
UNISON	BLACKWIDOW	CUATRIMOTO	150 C.C.										UN0003	Q 24.990	Q 499.80	Q 449.82	Q 399.84	Q 349.86	Q 299.88	Q 249.90	Q 199.92	Q 150.00	Q 150.00	Q 150.00				
UNISON	RAGE	CUATRIMOTO	250 C.C.										UN0004	Q 32.890	Q 659.80	Q 593.82	Q 527.84	Q 461.86	Q 395.88	Q 329.90	Q 263.92	Q 197.94	Q 150.00	Q 150.00				
VENTO																												
VENTO	ALPHA 300	MOTO	300 C.C.			URBANA MECANICA	GASOLINA	2			2	1	VT0017	Q 16.741	Q 374.83	Q 337.34	Q 296.86	Q 262.38	Q 224.90	Q 187.42	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
VENTO	BLAST 125	MOTO	125 C.C.			URBANA MECANICA	GASOLINA	2			2	1	VT0016	Q 7.134	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
VENTO	CROSSMAX 170	MOTO	170 C.C.			DOBLE PROPÓSITO MECANICA	GASOLINA	2			2	1	VT0018	Q 9.813	Q 196.26	Q 176.83	Q 157.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
VENTO	CROSSMAX 220	MOTO	220 C.C.			DOBLE PROPÓSITO MECANICA	GASOLINA	2			2	1	VT0019	Q 11.152	Q 223.04	Q 200.74	Q 176.43	Q 156.13	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
VENTO	CROSSMAX 300 PRO	MOTO	300 C.C.			DOBLE PROPÓSITO MECANICA	GASOLINA	2			2	1	VT0020	Q 12.491	Q 249.83	Q 224.84	Q 199.86	Q 174.88	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
VENTO	CRUISER 200	MOTO	200 C.C.			URBANA MECANICA	GASOLINA	2			2	1	VT0021	Q 8.920	Q 178.40	Q 160.68	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
VENTO	CYCLONE 150	MOTO	150 C.C.			URBANA MECANICA	GASOLINA	2			2	1	VT0025	Q 10.705	Q 214.11	Q 192.70	Q 171.29	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
VENTO	CYCLONE 210	MOTO	210 C.C.			URBANA MECANICA	GASOLINA	2			2	1	VT0022	Q 10.706	Q 214.11	Q 192.70	Q 171.29	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
VENTO	DAKAR 300	MOTO	300 C.C.			DOBLE PROPÓSITO MECANICA	GASOLINA	2			2	1	VT0023	Q 16.083	Q 321.26	Q 288.13	Q 257.00	Q 224.88	Q 192.75	Q 160.63	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
VENTO	FALCON 300	MOTO	300 C.C.			URBANA MECANICA	GASOLINA	2			2	1	VT0013	Q 10.705	Q 214.11	Q 192.70	Q 171.29	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
VENTO	LITHIUM 190	MOTO	190 C.C.			URBANA MECANICA	GASOLINA	2			2	1	VT0024	Q 8.027	Q 160.54	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00				
VENTO	LUCKY7	MOTO	400 C.C.			URBANA MECANICA	GASOLINA	2			2	1	VT0004	Q 18.286	Q 365.90	Q 328.31	Q 292.72	Q 256.13	Q 216.84	Q 182.								

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.2%	
VESPA	GTS SUPER 300 ABS ES	MOTO	278 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0043	Q 54.484	Q 1.088.29	Q 980.38	Q 871.43	Q 762.50	Q 633.68	Q 544.95	Q 435.72	Q 326.79	Q 217.86	Q 150.00
VESPA	GTS SUPER 300 HPE	MOTO	278 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0044	Q 54.484	Q 1.089.29	Q 980.38	Q 871.43	Q 762.50	Q 633.68	Q 544.95	Q 435.72	Q 326.79	Q 217.86	Q 150.00
VESPA	GTS TOURING 300 E4	MOTO	278 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0034	Q 59.425	Q 1.188.50	Q 1.085.65	Q 950.80	Q 831.95	Q 713.10	Q 594.25	Q 475.40	Q 356.55	Q 237.70	Q 150.00
VESPA	GTV 300	MOTO	360 C.C.			MOTONETA	GASOLINA	2			2	1	VE0067	Q 51.183	Q 1.023.86	Q 921.28	Q 818.93	Q 716.56	Q 614.26	Q 511.83	Q 409.47	Q 307.10	Q 204.74	Q 150.00
VESPA	GTV SEI GIORNI 300 ABS	MOTO	278 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0018	Q 59.425	Q 1.188.50	Q 1.085.65	Q 950.80	Q 831.95	Q 713.10	Q 594.25	Q 475.40	Q 356.55	Q 237.70	Q 150.00
VESPA	JUSTIN BIEBER	MOTO	150 C.C.			MOTONETA	GASOLINA	2			2	1	VE0065	Q 55.313	Q 1.105.26	Q 995.63	Q 885.00	Q 774.38	Q 663.75	Q 553.13	Q 442.50	Q 331.88	Q 221.25	Q 150.00
VESPA	LX 150	MOTO	150 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0001	Q 41.900	Q 838.00	Q 754.20	Q 670.40	Q 588.60	Q 493.00	Q 395.20	Q 291.40	Q 167.60	Q 150.00	
VESPA	LX 150 TOURING	MOTO	150 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0002	Q 42.900	Q 858.00	Q 772.20	Q 686.40	Q 600.80	Q 514.80	Q 429.00	Q 343.20	Q 257.40	Q 171.60	Q 150.00
VESPA	LXV 125 VIE DELLA MODA	MOTO	124 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0009	Q 36.608	Q 732.16	Q 660.95	Q 585.73	Q 512.62	Q 439.30	Q 366.08	Q 282.87	Q 219.65	Q 150.00	Q 150.00
VESPA	PRIMAVERA 150	MOTO	150 C.C.			MOTONETA	GASOLINA	2			2	1	VE0035	Q 43.730	Q 875.00	Q 787.50	Q 700.00	Q 612.50	Q 525.00	Q 437.50	Q 350.00	Q 262.50	Q 175.00	Q 150.00
VESPA	PRIMAVERA 150	MOTO	154 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0008	Q 39.583	Q 791.67	Q 712.50	Q 633.34	Q 554.17	Q 475.00	Q 395.84	Q 316.67	Q 237.50	Q 158.34	Q 150.00
VESPA	PRIMAVERA 150 75TH	MOTO	150 C.C.			MOTONETA	GASOLINA	2			2	1	VE0069	Q 39.583	Q 791.67	Q 712.50	Q 633.34	Q 554.17	Q 475.00	Q 395.84	Q 316.67	Q 237.50	Q 158.34	Q 150.00
VESPA	PRIMAVERA 150 ABS	MOTO	155 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0045	Q 39.583	Q 791.67	Q 712.50	Q 633.34	Q 554.17	Q 475.00	Q 395.84	Q 316.67	Q 237.50	Q 158.34	Q 150.00
VESPA	PRIMAVERA 150 E4 ABS	MOTO	155 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0021	Q 39.583	Q 791.67	Q 712.50	Q 633.34	Q 554.17	Q 475.00	Q 395.84	Q 316.67	Q 237.50	Q 158.34	Q 150.00
VESPA	PRIMAVERA 150 E4 ABS SPORT	MOTO	154 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0022	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
VESPA	PRIMAVERA TOURING	MOTO	154 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0038	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
VESPA	PX 150	MOTO	150 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0010	Q 46.500	Q 930.00	Q 844.20	Q 750.40	Q 662.80	Q 569.00	Q 475.20	Q 381.40	Q 287.60	Q 187.80	Q 150.00
VESPA	SEI GIORNI	MOTO	278 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0046	Q 59.425	Q 1.188.50	Q 1.085.65	Q 950.80	Q 831.95	Q 713.10	Q 594.25	Q 475.40	Q 356.55	Q 237.70	Q 150.00
VESPA	SEI GIORNI	MOTO	330 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0023	Q 59.425	Q 1.188.50	Q 1.085.65	Q 950.80	Q 831.95	Q 713.10	Q 594.25	Q 475.40	Q 356.55	Q 237.70	Q 150.00
VESPA	SEI GIORNI E4 ABS 300	MOTO	278 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0024	Q 59.425	Q 1.188.50	Q 1.085.65	Q 950.80	Q 831.95	Q 713.10	Q 594.25	Q 475.40	Q 356.55	Q 237.70	Q 150.00
VESPA	SPRINT 150	MOTO	150 C.C.			MOTONETA	GASOLINA	2			2	1	VE0061	Q 39.583	Q 791.67	Q 712.50	Q 633.34	Q 554.17	Q 475.00	Q 395.84	Q 316.67	Q 237.50	Q 158.34	Q 150.00
VESPA	SPRINT 150 RACING BI	MOTO	150 C.C.			MOTONETA	GASOLINA	2			2	1	VE0042	Q 44.544	Q 892.88	Q 803.42	Q 714.15	Q 624.88	Q 536.81	Q 446.34	Q 357.08	Q 267.81	Q 178.54	Q 150.00
VESPA	SPRINT 150 RACING SKTTES	MOTO	154 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0047	Q 49.058	Q 981.57	Q 883.77	Q 785.58	Q 687.38	Q 589.18	Q 490.98	Q 392.79	Q 294.59	Q 196.40	Q 150.00
VESPA	SPRINT 150 S ABS E4	MOTO	154 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0025	Q 39.583	Q 791.67	Q 712.50	Q 633.34	Q 554.17	Q 475.00	Q 395.84	Q 316.67	Q 237.50	Q 158.34	Q 150.00
VESPA	SPRINT SPORT 150 ABS	MOTO	154 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0011	Q 44.544	Q 890.88	Q 801.79	Q 712.70	Q 623.62	Q 534.53	Q 445.44	Q 356.35	Q 267.27	Q 178.18	Q 150.00
VESPA	SXL 149 ABS	MOTO	150 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0048	Q 21.825	Q 436.51	Q 392.88	Q 348.21	Q 305.56	Q 261.91	Q 218.26	Q 174.61	Q 150.00	Q 150.00	Q 150.00
VESPA	SXL 149 BSVI	MOTO	150 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0049	Q 21.825	Q 436.51	Q 392.88	Q 348.21	Q 305.56	Q 261.91	Q 218.26	Q 174.61	Q 150.00	Q 150.00	Q 150.00
VESPA	SXL 150	MOTO	150 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0037	Q 21.825	Q 436.51	Q 392.88	Q 348.21	Q 305.56	Q 261.91	Q 218.26	Q 174.61	Q 150.00	Q 150.00	Q 150.00
VESPA	SXL 150	MOTO	154 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0039	Q 21.825	Q 436.51	Q 392.88	Q 348.21	Q 305.56	Q 261.91	Q 218.26	Q 174.61	Q 150.00	Q 150.00	Q 150.00
VESPA	SXL 150 ABS	MOTO	149 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0050	Q 21.825	Q 436.51	Q 392.88	Q 348.21	Q 305.56	Q 261.91	Q 218.26	Q 174.61	Q 150.00	Q 150.00	Q 150.00
VESPA	SXL 150 CARR DISC	MOTO	154 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0027	Q 21.825	Q 436.51	Q 392.88	Q 348.21	Q 305.56	Q 261.91	Q 218.26	Q 174.61	Q 150.00	Q 150.00	Q 150.00
VESPA	VXL 149 3V	MOTO	150 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0051	Q 21.825	Q 436.51	Q 392.88	Q 348.21	Q 305.56	Q 261.91	Q 218.26	Q 174.61	Q 150.00	Q 150.00	Q 150.00
VESPA	VXL 149 ABS BSVI	MOTO	150 C.C.			SCOOTER AUTOMÁTICA TRACCIÓN TRASERA	GASOLINA	2			2	1	VE0040	Q 21.82										

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	BARES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
VOLKSWAGEN	COMBI	MICROBUS	1.800 C.C.										VW0062	Q 84.076	Q 1.581.52	Q 1.693.37	Q 1.955.22	Q 1.317.07	Q 1.128.92	Q 940.78	Q 752.81	Q 564.46	Q 376.31	Q 220.02
VOLKSWAGEN	CONSTELLATION 15.160	CAMION	4.748 C.C.			MECANICA 4X2	DIESEL	2	3	10	2	4	VW0107	Q 281.503	Q 5.230.47	Q 4.707.43	Q 4.184.38	Q 3.691.33	Q 3.198.29	Q 2.615.24	Q 2.092.19	Q 1.665.15	Q 1.046.10	Q 520.02
VOLKSWAGEN	CONSTELLATION 17.250	CABEZAL	5.860 C.C.			MECANICA 4X2	DIESEL	2	2	35	2	6	VW0141	Q 404.443	Q 8.088.97	Q 7.279.96	Q 6.471.10	Q 5.662.21	Q 4.853.32	Q 4.044.44	Q 3.235.55	Q 2.426.66	Q 1.617.78	Q 806.89
VOLKSWAGEN	CONSTELLATION 17.250	CABEZAL	5.900 C.C.			MECANICA 4X2	DIESEL	2	2	12	2	6	VW0128	Q 384.221	Q 7.564.43	Q 6.915.96	Q 6.147.54	Q 5.378.10	Q 4.610.66	Q 3.842.22	Q 3.073.77	Q 2.305.33	Q 1.536.89	Q 786.45
VOLKSWAGEN	CONSTELLATION 17.250	CAMION	5.860 C.C.			MECANICA 4X2	DIESEL	2	3	12	2	6	VW0106	Q 399.902	Q 7.980.04	Q 7.192.24	Q 6.396.43	Q 5.598.63	Q 4.798.83	Q 3.999.02	Q 3.199.22	Q 2.399.42	Q 1.599.61	Q 799.61
VOLKSWAGEN	CONSTELLATION 17.260	CAMION	6.871 C.C.			MECANICA 4X2	DIESEL	2	3	12	2	6	VW0168	Q 414.085	Q 8.261.71	Q 7.493.54	Q 6.625.37	Q 5.797.20	Q 4.969.03	Q 4.140.86	Q 3.312.69	Q 2.484.52	Q 1.656.35	Q 826.18
VOLKSWAGEN	CONSTELLATION 17.260	CAMION	6.871 C.C.			COMPACTADOR / MECANICA 4X2	DIESEL	2	3	12	2	6	VW0167	Q 396.254	Q 7.765.09	Q 7.068.58	Q 6.272.07	Q 5.473.57	Q 4.675.06	Q 3.862.55	Q 3.059.04	Q 2.246.53	Q 1.433.02	Q 719.51
VOLKSWAGEN	CONSTELLATION 17.260	CAMION	5.860 C.C.			MECANICA 4X2	DIESEL	2	3	12	2	6	VW0121	Q 409.196	Q 8.183.96	Q 7.395.57	Q 6.547.17	Q 5.728.77	Q 4.910.38	Q 4.091.98	Q 3.273.59	Q 2.455.19	Q 1.636.80	Q 816.40
VOLKSWAGEN	CONSTELLATION 17.260	CAMION	6.871 C.C.			AUTOMATICA 4X2	DIESEL	2	3	12	2	6	VW0169	Q 455.146	Q 9.102.93	Q 8.192.63	Q 7.282.34	Q 6.372.06	Q 5.461.76	Q 4.551.47	Q 3.641.17	Q 2.730.88	Q 1.820.59	Q 910.30
VOLKSWAGEN	CONSTELLATION 17.260	CAMION FURGON	6.871 C.C.			AUTOMATICA 4X2	DIESEL	2	3	12	2	6	VW0142	Q 723.689	Q 14.473.38	Q 13.026.04	Q 11.578.71	Q 10.131.37	Q 8.684.03	Q 7.236.69	Q 5.789.35	Q 4.342.03	Q 2.894.68	Q 1.447.34
VOLKSWAGEN	CONSTELLATION 19.300	CABEZAL	8.900 C.C.			AUTOMATICA 4X2	DIESEL	2	2	45	2	8	VW0130	Q 557.310	Q 11.148.20	Q 10.031.58	Q 8.916.96	Q 7.802.34	Q 6.687.72	Q 5.573.10	Q 4.458.48	Q 3.343.88	Q 2.229.24	Q 1.114.82
VOLKSWAGEN	CONSTELLATION 19.300	CABEZAL	8.900 C.C.			AUTOMATICA 4X2	DIESEL	2	2	15	2	8	VW0143	Q 521.652	Q 10.433.05	Q 9.389.74	Q 8.246.44	Q 7.303.14	Q 6.299.83	Q 5.216.53	Q 4.173.22	Q 3.129.92	Q 2.095.61	Q 1.043.31
VOLKSWAGEN	CONSTELLATION 19.300	CABEZAL	8.900 C.C.			MECANICA 4X2	DIESEL	2	2	45	2	6	VW0150	Q 615.035	Q 12.300.51	Q 11.070.46	Q 9.845.41	Q 8.610.36	Q 7.380.31	Q 6.150.26	Q 4.920.21	Q 3.690.16	Q 2.460.11	Q 1.230.06
VOLKSWAGEN	CONSTELLATION 24.250	CAMION	5.860 C.C.			MECANICA 6X2	DIESEL	2	3	18	3	6	VW0122	Q 422.738	Q 8.454.76	Q 7.899.28	Q 7.363.81	Q 6.818.33	Q 6.272.86	Q 5.727.39	Q 5.181.91	Q 4.636.43	Q 4.090.96	Q 3.545.48
VOLKSWAGEN	CONSTELLATION 24.260	CAMION	6.870 C.C.			MECANICA 6X2	DIESEL	2	3	18	3	6	VW0129	Q 501.930	Q 10.038.61	Q 9.034.75	Q 8.030.89	Q 7.027.03	Q 6.023.17	Q 5.019.31	Q 4.015.45	Q 3.011.59	Q 2.007.73	Q 1.003.87
VOLKSWAGEN	CONSTELLATION 24.260	CAMION FURGON	6.871 C.C.			AUTOMATICA 6X2	DIESEL	2	3	18	3	8	VW0161	Q 629.320	Q 16.586.40	Q 14.927.78	Q 13.269.12	Q 11.610.48	Q 9.951.84	Q 8.293.20	Q 6.634.56	Q 4.975.92	Q 3.317.28	Q 1.658.64
VOLKSWAGEN	CONSTELLATION 25.350	CABEZAL	8.900 C.C.			AUTOMATICA 6X2	DIESEL	2	2	22	3	6	VW0123	Q 596.756	Q 11.975.16	Q 10.777.85	Q 9.585.15	Q 8.382.62	Q 7.185.10	Q 5.987.58	Q 4.790.07	Q 3.592.55	Q 2.395.04	Q 1.197.52
VOLKSWAGEN	CONSTELLATION 25.350	CABEZAL	8.900 C.C.			AUTOMATICA 6X2	DIESEL	2	2	53	3	8	VW0144	Q 630.272	Q 12.606.44	Q 11.344.86	Q 10.084.35	Q 8.823.81	Q 7.563.26	Q 6.302.72	Q 5.042.18	Q 3.781.63	Q 2.521.09	Q 1.260.55
VOLKSWAGEN	CONSTELLATION 26.420	CABEZAL	8.900 C.C.			AUTOMATICA 6X4	DIESEL	2	2	23	3	8	VW0137	Q 778.326	Q 15.566.96	Q 14.009.95	Q 12.453.25	Q 10.896.59	Q 9.339.94	Q 7.783.28	Q 6.226.63	Q 4.669.97	Q 3.113.32	Q 1.556.66
VOLKSWAGEN	CONSTELLATION 26.420	CABEZAL	8.900 C.C.			AUTOMATICA 6X4	DIESEL	2	2	63	3	6	VW0145	Q 763.328	Q 15.667.62	Q 14.099.91	Q 12.533.25	Q 10.968.60	Q 9.409.94	Q 7.853.28	Q 6.296.63	Q 4.739.97	Q 3.183.32	Q 1.626.66
VOLKSWAGEN	CONSTELLATION 31.320	CAMION	8.970 C.C.			MECANICA 6X4	DIESEL	2	2	22	3	6	VW0124	Q 593.242	Q 11.864.85	Q 10.678.36	Q 9.491.88	Q 8.305.40	Q 7.118.91	Q 5.932.43	Q 4.745.94	Q 3.559.46	Q 2.372.97	Q 1.186.49
VOLKSWAGEN	CONSTELLATION 31.330	CAMION	8.900 C.C.			MECANICA 6X4	DIESEL	2	2	22	3	8	VW0162	Q 638.616	Q 12.772.32	Q 11.495.08	Q 10.217.86	Q 8.940.82	Q 7.663.38	Q 6.386.16	Q 5.108.93	Q 3.831.70	Q 2.554.47	Q 1.277.24
VOLKSWAGEN	CONSTELLATION 33.460	CABEZAL	12.419 C.C.			MECANICA 6X4	DIESEL	2	2	74	3	8	VW0168	Q 826.974	Q 16.519.48	Q 14.887.53	Q 13.215.59	Q 11.563.64	Q 9.911.69	Q 8.259.74	Q 6.607.80	Q 4.955.85	Q 3.303.90	Q 1.651.95
VOLKSWAGEN	CORRADO	AUTOMOVIL											VW0006	Q 205.156	Q 4.103.12	Q 3.682.81	Q 3.262.50	Q 2.872.19	Q 2.481.88	Q 2.091.56	Q 1.641.25	Q 1.230.94	Q 820.63	Q 410.32
VOLKSWAGEN	CORSAR	AUTOMOVIL	1.600 C.C.										VW0007	Q 91.916	Q 1.238.32	Q 1.114.49	Q 990.85	Q 868.83	Q 743.00	Q 618.16	Q 495.33	Q 371.50	Q 247.67	Q 220.02
VOLKSWAGEN	CRAFTER	CAMION	2.000 C.C.			MECANICA 4X4	DIESEL	2	2	3.5	2	4	VW0125	Q 236.485	Q 4.709.31	Q 4.238.38	Q 3.767.43	Q 3.296.50	Q 2.825.55	Q 2.354.60	Q 1.883.75	Q 1.412.80	Q 941.87	Q 470.94
VOLKSWAGEN	CRAFTER	PANEL	2.000 C.C.			MECANICA 4X2	DIESEL	5	2	2	2	4	VW0081	Q 247.833	Q 4.956.57	Q 4.461.01	Q 3.965.34	Q 3.469.67	Q 2.974.01	Q 2.478.34	Q 1.982.67	Q 1.487.01	Q 991.34	Q 495.67
VOLKSWAGEN	CRAFTER	PANEL	2.000 C.C.			MECANICA 4X2	DIESEL	5	2	3.5	2	4	VW0138	Q 311.987	Q 6.236.14	Q 5.615.78	Q 4.991.79	Q 4.367.82	Q 3.743.84	Q 3.119.87	Q 2.495.90	Q 1.871.92	Q 1.247.95	Q 623.98
VOLKSWAGEN	CROSSPOK	AUTOMOVIL	1.600 C.C.										VW0078	Q 179.860	Q 3.601.80	Q 3.205.62	Q 2.849.44	Q 2.493.26	Q 2.137.08	Q 1.780.90	Q 1.424.72	Q 1.068.54	Q 712.36	Q 356.18
VOLKSWAGEN	DASHER	AUTOMOVIL	1.500 C.C.										VW0009	Q 122.030	Q 2.440.60	Q 2.196.54	Q							

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TORNILLO	LUBR.	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO										
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%	
VOLKSWAGEN	TIGUAN	CAMIONETA SPORT	1,408 C.C.			AUTOMATICA 4X2	GASOLINA	5	7			2	4	VW0113	Q 176.750	Q 5,535.00	Q 3,181.50	Q 2,838.00	Q 2,474.90	Q 2,121.00	Q 1,767.50	Q 1,414.00	Q 1,060.50	Q 707.00	Q 353.50
VOLKSWAGEN	TIGUAN	CAMIONETA SPORT	1,408 C.C.			AUTOMATICA 4X2	GASOLINA	5	5			2	4	VW0172	Q 232.000	Q 4,840.01	Q 4,176.01	Q 3,712.01	Q 3,248.01	Q 2,784.01	Q 2,320.01	Q 1,856.01	Q 1,392.01	Q 928.01	Q 464.01
VOLKSWAGEN	TIGUAN	CAMIONETA SPORT	2,000 C.C.			AUTOMATICA 4X4	GASOLINA	5	7			2	4	VW0079	Q 242.094	Q 4,841.39	Q 4,357.70	Q 3,873.52	Q 3,389.33	Q 2,905.14	Q 2,426.95	Q 1,936.76	Q 1,452.57	Q 968.38	Q 484.19
VOLKSWAGEN	TIGUAN	CAMIONETA SPORT	2,000 C.C.			AUTOMATICA 4X2	GASOLINA	5	5			2	4	VW0194	Q 225.371	Q 4,307.42	Q 4,056.66	Q 3,805.93	Q 3,555.19	Q 3,304.45	Q 3,053.71	Q 2,802.97	Q 2,552.23	Q 2,301.49	Q 201.49
VOLKSWAGEN	TIGUANREG	CAMIONETA	3,600 C.C.											VW0075	Q 496.164	Q 9,863.28	Q 8,956.98	Q 7,970.63	Q 6,974.30	Q 5,977.97	Q 4,981.64	Q 3,985.32	Q 2,989.99	Q 1,992.66	Q 996.33
VOLKSWAGEN	TIGUANREG	CAMIONETA SPORT	3,000 C.C.			AUTOMATICA 4X4	GASOLINA	5	5			2	8	VW0101	Q 502.430	Q 10,048.06	Q 9,043.79	Q 8,038.92	Q 7,034.05	Q 6,029.18	Q 5,024.33	Q 4,019.46	Q 3,014.60	Q 2,009.73	Q 1,004.87
VOLKSWAGEN	TRANSPORTER	CAMION	2,000 C.C.			MECANICA 4X2	DIESEL	2	2	1.4		2	4	VW0114	Q 145.224	Q 2,364.46	Q 2,514.05	Q 2,323.60	Q 2,033.15	Q 1,742.70	Q 1,452.25	Q 1,161.80	Q 871.35	Q 580.90	Q 290.45
VOLKSWAGEN	TRANSPORTER	MICROBUS	2,000 C.C.			MECANICA 4X2	DIESEL	4	11			2	4	VW0089	Q 213.680	Q 4,273.60	Q 3,846.24	Q 3,416.85	Q 2,991.52	Q 2,564.16	Q 2,136.80	Q 1,709.44	Q 1,282.08	Q 854.72	Q 427.36
VOLKSWAGEN	TRANSPORTER	PANEL	2,000 C.C.			MECANICA 4X2	DIESEL	4	3	1.4		2	4	VW0056	Q 224.892	Q 4,489.85	Q 4,044.46	Q 3,595.06	Q 3,145.70	Q 2,696.31	Q 2,246.93	Q 1,797.54	Q 1,348.16	Q 898.77	Q 449.39
VOLKSWAGEN	YANAGON	MICROBUS	2,600 C.C.											VW0056	Q 210.302	Q 4,206.04	Q 3,785.44	Q 3,364.84	Q 2,944.23	Q 2,523.63	Q 2,103.02	Q 1,682.42	Q 1,261.82	Q 841.21	Q 420.61
VOLKSWAGEN	VENTO CL	AUTOMOVIL	1,800 C.C.											VW0057	Q 107.648	Q 2,152.96	Q 1,927.67	Q 1,722.37	Q 1,507.08	Q 1,291.78	Q 1,076.48	Q 861.18	Q 645.89	Q 430.60	Q 220.00
VOLKSWAGEN	VENTO GLSEUROPA	AUTOMOVIL	2,000 C.C.											VW0058	Q 133.382	Q 2,667.64	Q 2,401.08	Q 2,134.28	Q 1,867.49	Q 1,600.71	Q 1,333.92	Q 1,067.14	Q 800.36	Q 533.57	Q 266.79
VOLKSWAGEN	VENTO VR6	AUTOMOVIL	2,800 C.C.											VW0060	Q 206.724	Q 4,134.46	Q 3,721.34	Q 3,307.59	Q 2,894.14	Q 2,480.69	Q 2,067.24	Q 1,653.80	Q 1,240.36	Q 826.95	Q 413.45
VOLKSWAGEN	VIRTUS	AUTOMOVIL	1,800 C.C.			SEDAN AUTOMATICA 4X2	GASOLINA	4	5			2	4	VW0120	Q 136.851	Q 2,713.02	Q 2,441.72	Q 2,176.42	Q 1,899.12	Q 1,621.81	Q 1,346.51	Q 1,071.21	Q 813.91	Q 542.61	Q 271.31
VOLKSWAGEN	VOLKSBUS 10,150 EOD	BUS	4,748 C.C.			LEGERO PLUS	DIESEL	1	24			2	4	VW0151	Q 600.000	Q 10,000.00	Q 9,000.00	Q 8,000.00	Q 7,000.00	Q 6,000.00	Q 5,000.00	Q 4,000.00	Q 3,000.00	Q 2,000.00	Q 1,000.00
VOLKSWAGEN	VOLKSBUS 10,150 EOD	BUS	4,748 C.C.			AGILE	DIESEL	1	24			2	4	VW0152	Q 600.000	Q 12,000.00	Q 10,800.00	Q 9,600.00	Q 8,400.00	Q 7,200.00	Q 6,000.00	Q 4,800.00	Q 3,600.00	Q 2,400.00	Q 1,200.00
VOLKSWAGEN	VOLKSBUS 10,150 EOD	BUS	4,748 C.C.			MASCARELLO	DIESEL	1	24			2	4	VW0153	Q 570.000	Q 13,400.00	Q 12,060.00	Q 10,720.00	Q 9,380.00	Q 8,040.00	Q 6,700.00	Q 5,360.00	Q 4,020.00	Q 2,680.00	Q 1,340.00
VOLKSWAGEN	VOLKSBUS 17,210 OD	BUS	6,448 C.C.			VELOCE	DIESEL	1	40			2	8	VW0154	Q 635.000	Q 10,700.00	Q 9,630.00	Q 8,560.00	Q 7,490.00	Q 6,420.00	Q 5,350.00	Q 4,280.00	Q 3,210.00	Q 2,140.00	Q 1,070.00
VOLKSWAGEN	VOLKSBUS 17,210 OD	BUS	6,448 C.C.			AVANTI	DIESEL	1	40			2	8	VW0155	Q 690.000	Q 13,800.00	Q 12,420.00	Q 11,040.00	Q 9,660.00	Q 8,280.00	Q 6,900.00	Q 5,520.00	Q 4,140.00	Q 2,760.00	Q 1,380.00
VOLKSWAGEN	VOLKSBUS 17,230 EOD	BUS	7,200 C.C.			VELOCE	DIESEL	1	40			2	8	VW0156	Q 610.000	Q 12,200.00	Q 10,980.00	Q 9,760.00	Q 8,540.00	Q 7,320.00	Q 6,100.00	Q 4,880.00	Q 3,660.00	Q 2,440.00	Q 1,220.00
VOLKSWAGEN	VOLKSBUS 17,230 EOD	BUS	7,200 C.C.			AVANTI	DIESEL	1	40			2	8	VW0157	Q 780.000	Q 15,200.00	Q 13,880.00	Q 12,560.00	Q 11,240.00	Q 9,920.00	Q 8,600.00	Q 7,280.00	Q 5,960.00	Q 4,640.00	Q 3,320.00
VOLKSWAGEN	VOLKSBUS 17,230 EOD	BUS	7,200 C.C.			MASCARELLO	DIESEL	1	40			2	8	VW0158	Q 1,110.000	Q 22,200.00	Q 19,580.00	Q 17,960.00	Q 16,340.00	Q 14,720.00	Q 13,100.00	Q 11,480.00	Q 9,860.00	Q 8,240.00	Q 6,620.00
VOLKSWAGEN	VOYAGE HIGHLINE	AUTOMOVIL	1,600 C.C.											VW0115	Q 86.443	Q 1,788.86	Q 1,605.98	Q 1,483.09	Q 1,360.21	Q 1,237.32	Q 1,114.43	Q 991.54	Q 868.65	Q 745.76	Q 622.87
VOLKSWAGEN	WORKER 10.15	CAMION	4,300 C.C.											VW0116	Q 197.974	Q 3,959.48	Q 3,593.54	Q 3,227.60	Q 2,861.66	Q 2,495.72	Q 2,129.78	Q 1,763.84	Q 1,397.90	Q 1,031.96	Q 666.02
VOLKSWAGEN	WORKER 15-180 EURO II	CAMION	6,420 C.C.											VW0094	Q 348.214	Q 6,964.28	Q 6,267.88	Q 5,571.43	Q 4,875.00	Q 4,178.57	Q 3,482.14	Q 2,785.72	Q 2,089.29	Q 1,392.86	Q 696.43
VOLKSWAGEN	WORKER 25-180 EURO II	CAMION												VW0095	Q 482.144	Q 9,642.88	Q 8,678.69	Q 7,714.31	Q 6,750.00	Q 5,785.73	Q 4,821.44	Q 3,857.15	Q 2,892.87	Q 1,928.58	Q 954.29
VOLKSWAGEN	WORKER 30-150 EURO II	CAMION	4,300 C.C.											VW0093	Q 205.357	Q 4,107.14	Q 3,696.43	Q 3,285.72	Q 2,875.00	Q 2,464.29	Q 2,053.57	Q 1,642.86	Q 1,232.15	Q 821.43	Q 410.72
VOLVEX																									
VOLVEX	CAMA BAJA	SEMI REMOLQUE				CAMA BAJA								VW0001	Q 474.800	Q 9,496.00	Q 8,546.40	Q 7,596.80	Q 6,647.20	Q 5,697.60	Q 4,748.00	Q 3,798.40	Q 2,848.80	Q 1,899.20	Q 949.60
VOLTA																									
VOLTA	D2-C-1.5-SOLAR	PANEL		1,800 WATTS.			ELECTRICO							LV0008	Q 46.354	Q 967.03	Q 870.34	Q 773.67	Q 676.99	Q 580.25	Q 483.54	Q 386.84	Q 290.13	Q 220.00	Q 220.00
VOLTA	D2-A-1.5-SOLAR	MICROBUS		1,800 WATTS.			ELECTRICO							LV0008	Q 46.392	Q 939.84	Q 843.99	Q 751.85	Q 657.69	Q 563.51	Q 468.32				

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	LITROS	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
VOLVO	GL 940	AUTOMOVIL	2300 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0024	Q 332.222	Q 6.654.44	Q 5.988.00	Q 5.331.56	Q 4.666.11	Q 3.998.57	Q 3.332.22	Q 2.665.78	Q 1.999.34	Q 1.332.89	Q 666.45
VOLVO	GLE 240	AUTOMOVIL	2300 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0025	Q 194.380	Q 3.887.60	Q 3.498.84	Q 3.110.08	Q 2.721.32	Q 2.332.56	Q 1.943.80	Q 1.555.04	Q 1.166.28	Q 777.52	Q 388.76
VOLVO	GLE 244	AUTOMOVIL	2200 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0026	Q 197.082	Q 3.941.64	Q 3.547.48	Q 3.153.32	Q 2.759.15	Q 2.364.99	Q 1.970.83	Q 1.576.66	Q 1.182.50	Q 788.33	Q 394.17
VOLVO	GLE 264	AUTOMOVIL	2300 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0029	Q 168.484	Q 3.369.68	Q 3.032.72	Q 2.695.75	Q 2.358.78	Q 2.021.81	Q 1.684.84	Q 1.347.86	Q 1.010.91	Q 673.94	Q 336.97
VOLVO	GLE 360	AUTOMOVIL	2000 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0030	Q 169.022	Q 3.380.44	Q 3.042.42	Q 2.704.36	Q 2.366.31	Q 2.029.27	Q 1.692.22	Q 1.352.18	Q 1.014.14	Q 676.06	Q 338.05
VOLVO	GLE 450	AUTOMOVIL	1700 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0032	Q 212.202	Q 4.244.04	Q 3.819.84	Q 3.395.24	Q 2.970.63	Q 2.546.43	Q 2.122.02	Q 1.697.92	Q 1.273.22	Q 848.81	Q 424.41
VOLVO	GLE 740	AUTOMOVIL	2300 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0032	Q 352.236	Q 7.046.76	Q 6.341.19	Q 5.636.81	Q 4.932.04	Q 4.227.46	Q 3.522.88	Q 2.818.31	Q 2.113.73	Q 1.409.16	Q 704.58
VOLVO	GLE 740 T	AUTOMOVIL	2300 C.C.			TURBO AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0034	Q 352.610	Q 7.052.20	Q 6.346.98	Q 5.641.78	Q 4.938.54	Q 4.231.32	Q 3.526.10	Q 2.820.86	Q 2.115.66	Q 1.410.44	Q 705.22
VOLVO	GLE 760	AUTOMOVIL	2500 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0035	Q 425.800	Q 8.516.00	Q 7.864.40	Q 6.812.80	Q 5.981.20	Q 5.169.60	Q 4.258.00	Q 3.406.40	Q 2.554.80	Q 1.703.20	Q 861.60
VOLVO	GLE 960	AUTOMOVIL	3000 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0038	Q 432.192	Q 8.643.84	Q 7.779.48	Q 6.815.08	Q 6.050.69	Q 5.186.31	Q 4.321.92	Q 3.457.54	Q 2.593.16	Q 1.728.77	Q 864.39
VOLVO	GLS 343	AUTOMOVIL	1900 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0040	Q 81.730	Q 1.634.60	Q 1.471.14	Q 1.307.86	Q 1.144.22	Q 980.76	Q 817.30	Q 653.84	Q 490.38	Q 328.92	Q 220.00
VOLVO	GLS 348	AUTOMOVIL	1900 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0041	Q 80.442	Q 1.608.84	Q 1.501.98	Q 1.335.08	Q 1.169.19	Q 1.001.31	Q 834.42	Q 667.54	Q 500.66	Q 333.77	Q 220.00
VOLVO	GLS 360	AUTOMOVIL	2000 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0044	Q 135.004	Q 2.700.08	Q 2.430.08	Q 2.160.07	Q 1.890.06	Q 1.620.05	Q 1.350.04	Q 1.080.04	Q 810.03	Q 540.03	Q 270.01
VOLVO	GLT 440	AUTOMOVIL	1700 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0045	Q 236.726	Q 4.734.52	Q 4.297.07	Q 3.816.82	Q 3.342.17	Q 2.864.72	Q 2.387.26	Q 1.909.81	Q 1.432.36	Q 954.91	Q 477.46
VOLVO	GLT 460	AUTOMOVIL	1800 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0003	Q 236.726	Q 4.734.52	Q 4.297.07	Q 3.816.82	Q 3.342.17	Q 2.864.72	Q 2.387.26	Q 1.909.81	Q 1.432.36	Q 954.91	Q 477.46
VOLVO	GLT 850	AUTOMOVIL	2400 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0047	Q 389.206	Q 7.784.12	Q 6.985.71	Q 5.747.30	Q 5.028.89	Q 4.310.48	Q 3.592.06	Q 2.873.65	Q 2.155.24	Q 1.436.83	Q 718.42
VOLVO	GLT 940	AUTOMOVIL	2500 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0051	Q 371.350	Q 7.427.00	Q 6.694.30	Q 5.841.80	Q 5.198.90	Q 4.458.20	Q 3.713.50	Q 2.970.80	Q 2.228.10	Q 1.485.40	Q 742.70
VOLVO	RX	AUTOMOVIL											V.0092	Q 191.102	Q 3.822.04	Q 3.436.84	Q 3.053.84	Q 2.675.43	Q 2.293.29	Q 1.911.02	Q 1.528.82	Q 1.146.62	Q 764.41	Q 382.21
VOLVO	S40 1.8 SE	AUTOMOVIL	1800 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0053	Q 268.800	Q 5.376.00	Q 4.762.80	Q 4.233.60	Q 3.704.40	Q 3.175.20	Q 2.646.00	Q 2.116.80	Q 1.587.60	Q 1.058.40	Q 529.20
VOLVO	S40 2.3	AUTOMOVIL	1999 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	4	V.0054	Q 240.782	Q 4.815.64	Q 4.334.08	Q 3.853.52	Q 3.370.95	Q 2.889.39	Q 2.407.82	Q 1.926.26	Q 1.444.70	Q 963.13	Q 481.57
VOLVO	S40 T4 SE	AUTOMOVIL	2000 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	5	V.0055	Q 268.000	Q 5.360.00	Q 4.754.00	Q 4.225.00	Q 3.696.00	Q 3.167.00	Q 2.638.00	Q 2.109.00	Q 1.580.00	Q 1.051.00	Q 526.00
VOLVO	S40 T5	AUTOMOVIL	1999 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	5	V.0058	Q 290.404	Q 5.808.08	Q 5.227.28	Q 4.646.47	Q 4.065.66	Q 3.484.85	Q 2.904.04	Q 2.323.24	Q 1.742.43	Q 1.161.62	Q 580.81
VOLVO	S60 T3	AUTOMOVIL	1498 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	5	V.0126	Q 279.300	Q 5.586.00	Q 5.027.40	Q 4.468.80	Q 3.910.20	Q 3.351.60	Q 2.793.00	Q 2.234.40	Q 1.675.80	Q 1.117.20	Q 558.60
VOLVO	S60 T3	AUTOMOVIL	1498 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	5	V.0156	Q 220.000	Q 4.400.00	Q 4.104.00	Q 3.848.00	Q 3.592.00	Q 3.336.00	Q 3.080.00	Q 2.824.00	Q 2.568.00	Q 2.312.00	Q 2.056.00
VOLVO	S60 T4	AUTOMOVIL	1999 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	5	V.0061	Q 301.350	Q 6.027.00	Q 5.424.36	Q 4.821.80	Q 4.218.90	Q 3.616.28	Q 3.013.56	Q 2.410.80	Q 1.808.16	Q 1.205.40	Q 602.70
VOLVO	S60 T4	AUTOMOVIL	1999 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	5	V.0107	Q 292.174	Q 5.843.48	Q 5.238.14	Q 4.634.79	Q 4.030.44	Q 3.426.08	Q 2.821.74	Q 2.217.40	Q 1.613.06	Q 1.008.70	Q 504.35
VOLVO	S60 T4	AUTOMOVIL	1999 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	5	V.0130	Q 317.012	Q 6.340.24	Q 5.706.22	Q 5.072.20	Q 4.438.17	Q 3.804.15	Q 3.170.12	Q 2.536.10	Q 1.902.08	Q 1.268.05	Q 634.03
VOLVO	S60 T4	AUTOMOVIL	1998 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	5	V.0131	Q 283.978	Q 5.679.52	Q 5.111.87	Q 4.543.62	Q 3.975.67	Q 3.407.72	Q 2.839.76	Q 2.271.81	Q 1.703.86	Q 1.135.91	Q 567.96
VOLVO	S60 T4	AUTOMOVIL	1998 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	5	V.0195	Q 309.000	Q 6.000.00	Q 5.400.00	Q 4.800.00	Q 4.200.00	Q 3.600.00	Q 3.000.00	Q 2.400.00	Q 1.800.00	Q 1.200.00	Q 600.00
VOLVO	S60 T4	AUTOMOVIL	1999 C.C.			SEDAN AUTOMATICA TRACCION DELANTERA	GASOLINA	5	5		2	5	V.0167	Q 310.000	Q 6.200.00									

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															2%	1.8%	1.6%	1.4%	1.2%	1.0%	0.8%	0.6%	0.4%	0.2%
VOLVO	XC90 T3	CAMIONETA	1,999 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10158	Q 360,000	Q 7,200.00	Q 6,480.00	Q 5,760.00	Q 5,040.00	Q 4,320.00	Q 3,600.00	Q 2,880.00	Q 2,160.00	Q 1,440.00	Q 720.00
VOLVO	XC90 T5	CAMIONETA	1,999 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10154	Q 420,000	Q 8,400.00	Q 7,560.00	Q 6,720.00	Q 5,880.00	Q 5,040.00	Q 4,200.00	Q 3,360.00	Q 2,520.00	Q 1,680.00	Q 840.00
VOLVO	XC90 T6	CAMIONETA	2,953 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10101	Q 445,840	Q 8,916.80	Q 8,043.12	Q 7,169.44	Q 6,295.76	Q 5,362.08	Q 4,428.40	Q 3,574.72	Q 2,691.04	Q 1,787.36	Q 893.68
VOLVO	XC90 T5	CAMIONETA	2,953 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10159	Q 420,000	Q 8,400.00	Q 7,560.00	Q 6,720.00	Q 5,880.00	Q 5,040.00	Q 4,200.00	Q 3,360.00	Q 2,520.00	Q 1,680.00	Q 840.00
VOLVO	XC90 T6 R	CAMIONETA	2,953 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10106	Q 543,708	Q 10,874.16	Q 9,874.18	Q 8,780.61	Q 7,693.04	Q 6,595.46	Q 5,487.88	Q 4,390.31	Q 3,292.73	Q 2,195.16	Q 1,097.58
VOLVO	XC90 T6 R	CAMIONETA	2,953 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10160	Q 420,000	Q 8,400.00	Q 7,560.00	Q 6,720.00	Q 5,880.00	Q 5,040.00	Q 4,200.00	Q 3,360.00	Q 2,520.00	Q 1,680.00	Q 840.00
VOLVO	XC90 T5	CAMIONETA	1,999 C.C.		65 K.W.	SUV AUTOMATICA AWD	HIBRIDO	5	5		2	4	V10174	Q 550,000	Q 11,000.00	Q 9,900.00	Q 8,800.00	Q 7,700.00	Q 6,600.00	Q 5,500.00	Q 4,400.00	Q 3,300.00	Q 2,200.00	Q 1,100.00
VOLVO	XC90 T5 CORE	CAMIONETA	1,999 C.C.		335 K.W.	SUV AUTOMATICA AWD	HIBRIDO	5	5		2	4	V10202	Q 487,000	Q 9,740.00	Q 8,806.00	Q 7,872.00	Q 6,938.00	Q 6,004.00	Q 5,070.00	Q 4,136.00	Q 3,202.00	Q 2,268.00	Q 1,334.00
VOLVO	XC90 T5 PLUS	CAMIONETA	1,999 C.C.		65 K.W.	SUV AUTOMATICA AWD	HIBRIDO	5	5		2	4	V10197	Q 400,000	Q 8,000.00	Q 7,200.00	Q 6,400.00	Q 5,600.00	Q 4,800.00	Q 4,000.00	Q 3,200.00	Q 2,400.00	Q 1,600.00	Q 800.00
VOLVO	XC90 T5 PLUS	CAMIONETA	1,999 C.C.		335 K.W.	SUV AUTOMATICA AWD	HIBRIDO	5	5		2	4	V10203	Q 536,200	Q 10,724.00	Q 9,851.60	Q 8,978.20	Q 8,104.80	Q 7,231.40	Q 6,358.00	Q 5,484.60	Q 4,611.20	Q 3,737.80	Q 2,864.40
VOLVO	XC90 T6 R	CAMIONETA	1,999 C.C.		65 K.W.	SUV AUTOMATICA AWD	HIBRIDO	5	5		2	4	V10168	Q 500,000	Q 10,000.00	Q 9,000.00	Q 8,000.00	Q 7,000.00	Q 6,000.00	Q 5,000.00	Q 4,000.00	Q 3,000.00	Q 2,000.00	Q 1,000.00
VOLVO	XC90 T5 ULTRA	CAMIONETA	1,999 C.C.		335 K.W.	SUV AUTOMATICA AWD	HIBRIDO	5	5		2	4	V10204	Q 552,000	Q 11,040.00	Q 9,936.00	Q 8,832.00	Q 7,728.00	Q 6,624.00	Q 5,520.00	Q 4,416.00	Q 3,312.00	Q 2,208.00	Q 1,104.00
VOLVO	XC70 3.2	CAMIONETILLA	3,192 C.C.			SPORT AUTOMATICA AWD	GASOLINA	5	5		2	5	V10102	Q 380,000	Q 7,600.00	Q 6,840.00	Q 6,080.00	Q 5,320.00	Q 4,560.00	Q 3,800.00	Q 3,040.00	Q 2,280.00	Q 1,520.00	Q 760.00
VOLVO	XC70 T5	CAMIONETILLA	2,953 C.C.			SPORT AUTOMATICA AWD	GASOLINA	5	5		2	4	V10103	Q 432,880	Q 8,657.60	Q 7,791.30	Q 6,925.60	Q 6,059.90	Q 5,194.20	Q 4,328.50	Q 3,462.80	Q 2,597.10	Q 1,731.40	Q 865.70
VOLVO	XC90 3.2 R	CAMIONETA	3,192 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	6	V10108	Q 407,124	Q 8,142.48	Q 7,328.24	Q 6,513.99	Q 5,699.74	Q 4,885.49	Q 4,071.24	Q 3,256.99	Q 2,442.74	Q 1,628.49	Q 814.25
VOLVO	XC90 S6	CAMIONETA	1,999 C.C.		10 K.W.	SUV AUTOMATICA AWD	HIBRIDO	5	5		2	4	V10175	Q 490,000	Q 9,800.00	Q 8,820.00	Q 7,840.00	Q 6,860.00	Q 5,880.00	Q 4,900.00	Q 3,920.00	Q 2,940.00	Q 1,960.00	Q 980.00
VOLVO	XC90 S6	CAMIONETA	1,999 C.C.		10 K.W.	SUV AUTOMATICA AWD	HIBRIDO	5	7		2	4	V10169	Q 550,000	Q 11,000.00	Q 9,900.00	Q 8,800.00	Q 7,700.00	Q 6,600.00	Q 5,500.00	Q 4,400.00	Q 3,300.00	Q 2,200.00	Q 1,100.00
VOLVO	XC90 S6	CAMIONETA	1,999 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10146	Q 508,616	Q 10,172.36	Q 9,155.13	Q 8,137.89	Q 7,120.66	Q 6,103.42	Q 5,086.18	Q 4,068.95	Q 3,051.71	Q 2,034.46	Q 1,017.24
VOLVO	XC90 S6	CAMIONETA	1,999 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10146	Q 529,200	Q 10,584.00	Q 9,526.60	Q 8,469.20	Q 7,409.80	Q 6,350.40	Q 5,292.00	Q 4,233.60	Q 3,175.20	Q 2,116.80	Q 1,058.40
VOLVO	XC90 T5	CAMIONETA	1,999 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	5	V10147	Q 477,603	Q 9,552.06	Q 8,596.86	Q 7,641.65	Q 6,686.45	Q 5,731.24	Q 4,776.03	Q 3,820.83	Q 2,865.62	Q 1,910.42	Q 955.21
VOLVO	XC90 T5	CAMIONETA	1,999 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	5	V10146	Q 390,000	Q 7,800.00	Q 7,020.00	Q 6,240.00	Q 5,460.00	Q 4,680.00	Q 3,900.00	Q 3,120.00	Q 2,340.00	Q 1,560.00	Q 780.00
VOLVO	XC90 T5	CAMIONETA	1,999 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	5	V10198	Q 390,000	Q 7,800.00	Q 7,020.00	Q 6,240.00	Q 5,460.00	Q 4,680.00	Q 3,900.00	Q 3,120.00	Q 2,340.00	Q 1,560.00	Q 780.00
VOLVO	XC90 T5	CAMIONETA	2,000 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	5	V10113	Q 548,786	Q 10,975.76	Q 9,872.19	Q 8,768.61	Q 7,665.04	Q 6,561.46	Q 5,457.88	Q 4,354.31	Q 3,250.73	Q 2,195.16	Q 1,097.58
VOLVO	XC90 T5	CAMIONETA	2,000 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	5	V10191	Q 390,000	Q 7,800.00	Q 7,020.00	Q 6,240.00	Q 5,460.00	Q 4,680.00	Q 3,900.00	Q 3,120.00	Q 2,340.00	Q 1,560.00	Q 780.00
VOLVO	XC90 T5	CAMIONETA	2,521 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	5	V10060	Q 380,000	Q 7,600.00	Q 6,840.00	Q 6,080.00	Q 5,320.00	Q 4,560.00	Q 3,800.00	Q 3,040.00	Q 2,280.00	Q 1,520.00	Q 760.00
VOLVO	XC90 T5	CAMIONETA	1,999 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10148	Q 480,000	Q 9,600.00	Q 8,640.00	Q 7,680.00	Q 6,720.00	Q 5,760.00	Q 4,800.00	Q 3,840.00	Q 2,880.00	Q 1,920.00	Q 960.00
VOLVO	XC90 T5	CAMIONETA	1,999 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10150	Q 543,900	Q 10,878.00	Q 9,790.20	Q 8,702.40	Q 7,614.60	Q 6,526.80	Q 5,439.00	Q 4,351.20	Q 3,263.40	Q 2,175.60	Q 1,087.80
VOLVO	XC90 T5	CAMIONETA	2,000 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10114	Q 627,208	Q 12,544.16	Q 11,288.75	Q 10,033.33	Q 8,780.92	Q 7,526.50	Q 6,272.08	Q 5,017.67	Q 3,763.25	Q 2,508.84	Q 1,254.42
VOLVO	XC90 T5	CAMIONETA	2,000 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10192	Q 490,000	Q 9,800.00	Q 8,840.00	Q 7,880.00	Q 6,920.00	Q 5,960.00	Q 4,990.00	Q 4,030.00	Q 3,070.00	Q 2,110.00	Q 1,050.00
VOLVO	XC90 T5R	CAMIONETA	1,999 C.C.			SUV AUTOMATICA AWD	GASOLINA	5	5		2	4	V10115	Q 480,000	Q 9,600.00	Q 8,640.00	Q 7,680.00	Q 6,720.00	Q 5,760.00	Q 4,800.00	Q 3,840.00	Q 2,880.00	Q	

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TORNILLO	LUBRIFICANTES	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
														2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
														7%	5.8%	1.6%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
WUYANG												WY0001	Q 8,564	Q 171.28	Q 154.18	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
WUYANG	WY125-12	MOTO	125 C.C.									WY0001	Q 8,564	Q 171.28	Q 154.18	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
WUZHENG												WU0001	Q 55,105	Q 1,102.10	Q 991.88	Q 981.88	Q 771.47	Q 681.26	Q 581.05	Q 440.84	Q 330.83	Q 220.42	Q 150.00
WUZHENG	WAN AOFU	TRIMOTO	1,248 C.C.				DIESEL	2	2	2	1	WU0001	Q 48,057	Q 961.14	Q 856.03	Q 846.03	Q 636.03	Q 546.03	Q 446.03	Q 336.03	Q 226.03	Q 150.00	Q 150.00
WUZHENG	WAN AOFU	TRIMOTO	1,248 C.C.				DIESEL	2	2	2	1	WU0002	Q 44,180	Q 883.61	Q 796.43	Q 787.05	Q 616.67	Q 530.29	Q 441.51	Q 333.53	Q 255.15	Q 176.77	Q 150.00
WUZHENG	WAN XIANGYUNHU	TRIMOTO	1,194 C.C.				DIESEL	2	2	2	1	WU0003	Q 48,964	Q 978.08	Q 880.27	Q 782.45	Q 684.65	Q 586.85	Q 488.04	Q 391.23	Q 293.43	Q 195.63	Q 150.00
WUZHENG	WAN XIANGYUNHU	TRIMOTO	1,248 C.C.				DIESEL	2	2	2	1	WU0004	Q 48,964	Q 978.08	Q 880.27	Q 782.45	Q 684.65	Q 586.85	Q 488.04	Q 391.23	Q 293.43	Q 195.63	Q 150.00
XCMG																							
XCMG	CR180	MOTONIVELADORA	8,308 C.C.				AUTOMATICA					XC0008	Q 1,225,714	Q 24,514.29	Q 22,062.86	Q 19,611.43	Q 17,160.01	Q 14,708.58	Q 12,257.15	Q 9,805.72	Q 7,354.29	Q 4,902.86	Q 2,451.43
XCMG	LV000KN	CARGADOR FRONTAL	6,494 C.C.				AUTOMATICA 4X4					XC0001	Q 417,857	Q 8,357.15	Q 7,521.43	Q 6,685.72	Q 5,850.01	Q 5,014.29	Q 4,178.58	Q 3,342.86	Q 2,507.15	Q 1,671.43	Q 835.72
XCMG	KC1-SR08	CARGADOR	4,400 C.C.				AUTOMATICA					XC0007	Q 292,500	Q 5,850.00	Q 5,295.00	Q 4,740.00	Q 4,185.00	Q 3,630.00	Q 3,075.00	Q 2,520.00	Q 1,965.00	Q 1,410.00	Q 585.00
XCMG	KC8-C2570	RETROEXCAVADORA	4,400 C.C.				AUTOMATICA 4X4					XC0008	Q 571,071	Q 11,421.43	Q 10,278.29	Q 9,135.15	Q 7,992.01	Q 6,848.87	Q 5,705.72	Q 4,562.58	Q 3,419.43	Q 2,276.29	Q 1,133.15
XCMG	KE190D	EXCAVADORA	3,900 C.C.				AUTOMATICA					XC0009	Q 821,786	Q 16,435.72	Q 14,792.15	Q 13,148.58	Q 11,505.00	Q 9,861.43	Q 8,217.86	Q 6,574.29	Q 4,930.72	Q 3,287.15	Q 1,643.58
XCMG	KE191J	EXCAVADORA	888 C.C.				AUTOMATICA					XC0010	Q 292,500	Q 5,850.00	Q 5,295.00	Q 4,740.00	Q 4,185.00	Q 3,630.00	Q 3,075.00	Q 2,520.00	Q 1,965.00	Q 1,410.00	Q 585.00
XCMG	KE219D	EXCAVADORA	6,494 C.C.				DIESEL	1	1	21	2	XC0002	Q 1,044,842	Q 20,892.85	Q 18,803.57	Q 16,714.28	Q 14,625.00	Q 12,535.71	Q 10,446.43	Q 8,357.14	Q 6,267.86	Q 4,178.57	Q 2,089.29
XCMG	KE219DA	EXCAVADORA	8,700 C.C.				AUTOMATICA					XC0003	Q 1,044,842	Q 20,892.85	Q 18,803.57	Q 16,714.28	Q 14,625.00	Q 12,535.71	Q 10,446.43	Q 8,357.14	Q 6,267.86	Q 4,178.57	Q 2,089.29
XCMG	KE219J	EXCAVADORA	1,692 C.C.				DIESEL	1	1	2.5	2	XC0011	Q 243,780	Q 4,875.60	Q 4,387.50	Q 3,899.40	Q 3,411.30	Q 2,923.20	Q 2,435.10	Q 1,947.00	Q 1,458.90	Q 970.80	Q 487.50
XCMG	KE36U	EXCAVADORA	1,642 C.C.				AUTOMATICA					XC0012	Q 292,543	Q 5,850.86	Q 5,295.86	Q 4,740.86	Q 4,185.86	Q 3,630.86	Q 3,075.86	Q 2,520.86	Q 1,965.86	Q 1,410.86	Q 585.86
XCMG	KE60D	EXCAVADORA	3,500 C.C.				AUTOMATICA					XC0008	Q 1,044,842	Q 20,892.85	Q 18,803.57	Q 16,714.28	Q 14,625.00	Q 12,535.71	Q 10,446.43	Q 8,357.14	Q 6,267.86	Q 4,178.57	Q 2,089.29
XCMG	KE60DA	EXCAVADORA	3,054 C.C.				DIESEL	1	1	6.01	2	XC0013	Q 480,536	Q 9,610.72	Q 8,649.65	Q 7,688.58	Q 6,727.50	Q 5,766.43	Q 4,805.36	Q 3,844.29	Q 2,883.22	Q 1,922.15	Q 961.08
XCMG	ZL59GH	CARGADOR FRONTAL	6,494 C.C.				AUTOMATICA 4X4					XC0004	Q 696,439	Q 13,928.78	Q 12,535.72	Q 11,142.66	Q 9,749.60	Q 8,356.54	Q 6,963.48	Q 5,570.42	Q 4,177.36	Q 2,784.30	Q 1,391.24
XPENG																							
XPENG	G6	CAMIONETA			356 K.W.	PERFORMANCE SUV CAPACIDAD DE BATERIA 87.5 KWH AUTOMATICA 4X4	ELECTRICO	4	5		2	XP0001	Q 397,012	Q 7,940.24	Q 7,146.22	Q 6,352.20	Q 5,558.17	Q 4,764.15	Q 3,970.12	Q 3,176.10	Q 2,382.08	Q 1,588.06	Q 794.03
XPENG	G6	CAMIONETA			216 K.W.	LONG RANGE SUV CAPACIDAD DE BATERIA 47.5 KWH AUTOMATICA 4X2	ELECTRICO	4	5		2	XP0002	Q 350,212	Q 7,004.24	Q 6,303.82	Q 5,603.40	Q 4,902.97	Q 4,202.55	Q 3,502.12	Q 2,801.70	Q 2,101.28	Q 1,400.86	Q 700.43
XPENG	G6	CAMIONETA			216 K.W.	STANDARD RANGE SUV CAPACIDAD DE BATERIA 86 KWH AUTOMATICA 4X2	ELECTRICO	4	5		2	XP0003	Q 318,232	Q 6,364.64	Q 5,728.18	Q 5,091.72	Q 4,455.25	Q 3,818.79	Q 3,182.32	Q 2,545.86	Q 1,909.40	Q 1,272.93	Q 636.47
XPENG	G9	CAMIONETA			406 K.W.	PERFORMANCE SUV CAPACIDAD DE BATERIA 98 KWH AUTOMATICA 4X4	ELECTRICO	4	5		2	XP0004	Q 489,832	Q 9,796.64	Q 8,819.68	Q 7,842.72	Q 6,865.75	Q 5,888.79	Q 4,911.82	Q 3,934.86	Q 2,957.89	Q 1,980.93	Q 995.47
XPENG	G9	CAMIONETA			230 K.W.	LONG RANGE SUV CAPACIDAD DE BATERIA 80KWH AUTOMATICA 4X2	ELECTRICO	4	5		2	XP0005	Q 484,124	Q 9,682.48	Q 8,704.24	Q 7,726.00	Q 6,747.76	Q 5,769.52	Q 4,791.28	Q 3,813.04	Q 2,834.80	Q 1,856.56	Q 928.28
XPENG	G9	CAMIONETA			406 K.W.	STANDARD RANGE SUV CAPACIDAD DE BATERIA 87.5 KWH AUTOMATICA 4X2	ELECTRICO	4	5		2	XP0006	Q 427,678	Q 8,553.52	Q 7,701.77	Q 6,849.02	Q 5,996.27	Q 5,143.52	Q 4,290.77	Q 3,438.02	Q 2,585.27	Q 1,732.52	Q 880.78
XPENG	M03	AUTOMOVIL			140 K.W.	515 CAPACIDAD DE BATERIA 51.8KWH AUTOMATICA 4X2	ELECTRICO	4	5		2	XP0007	Q 201,132	Q 4,022.64	Q 3,622.18	Q 3,221.72	Q 2,821.25	Q 2,420.79	Q 2,020.32	Q 1,619.86	Q 1,219.40	Q 818.94	Q 418.47
XPENG	M03	AUTOMOVIL			160 K.W.	620 CAPACIDAD DE BATERIA 62.2 KWH AUTOMATICA 4X2	ELECTRICO	4	5		2	XP0008	Q 219,062	Q 4,381.24	Q 3,999.14	Q 3,617.04	Q 3,234.94	Q 2,852.84	Q 2,470.74	Q 2,088.64	Q 1,706.54	Q 1,324.44	Q 642.91
YADEA																							
YADEA	E8S PRO	MOTO		2,000 WATTS.		ESTANDAR	ELECTRICO	2			2	YD0001	Q 13,900	Q 278.00	Q 250.20	Q 222.40	Q 194.60	Q 166.80	Q 139.00	Q 111.20	Q 83.40	Q 55.60	Q 27.80
YADEA	KEENESS	MOTO		5,500 WATTS.		DEPORTIVA	ELECTRICO	2			2	YD0002	Q 39,900	Q 798.00	Q 718.20	Q 638.40	Q 558.60	Q 478.80	Q 399.00	Q 319.20	Q 239.40	Q 159.60	Q 79.80
YADEA	Y1S PRO	MOTO		2,700 WATTS.		ESTANDAR	ELECTRICO	2			2	YD0003	Q 29,900	Q 598.00	Q 538.20	Q 478.40	Q 418.60	Q 358.80	Q 299.00	Q 239.20	Q 179.40	Q 119.60	Q 59.80
YAMAHA																							
YAMAHA	AG200	MOTO	200 C.C.			DOBLE PROPÓSITO MECANICA	GASOLINA	2			2	YM0008	Q 31,875	Q 637.50	Q 577.75	Q 518.00	Q 458.25	Q 398.50	Q 338.75	Q 279.00	Q 219.25	Q 159.50	Q 79.75
YAMAHA	AL 15C	MOTO	125 C.C.			MOTONETA AUTOMATICA	GASOLINA	2			2	YM0009	Q 14,732	Q 294.64	Q 265.16	Q 235.72	Q 206.28	Q 176.84	Q 147.40	Q 117.96	Q 88.52	Q 59.08	Q 29.54
YAMAHA	CZ0300-A	MOTO	300 C.C.			MOTONETA AUTOMATICA	GASOLINA	2			2	YM0113	Q 36,464	Q 729.28	Q 658.36	Q 587.44	Q 516.52	Q 445.60	Q 374.68	Q 303.76	Q 232.84	Q 161.92	Q 80.96
YAMAHA	DRIVEZ FLEET AC	CARRO PARA GOLF			3 K.W.	AUTOMATICA	ELECTRICO	2			2	YM0111	Q 100,226	Q 2,004.56	Q 1,804.16	Q 1,603.76	Q 1,403.36	Q 1,202.96	Q 1,002.56	Q 802.16	Q 601.76	Q 401.36	Q 200.96
YAMAHA	DRIVEZ GAS ERI	CARRO PARA GOLF	357 C.C.			AUTOMATICA	GASOLINA	2			2	YM0149	Q 105,732	Q 2,114.64	Q 1,914.24	Q 1,713.84	Q 1,513.44	Q 1,313.04	Q 1,112.64	Q 912.24	Q 711.84	Q 511.44	Q 311.04
YAMAHA	DRIVEZ FTV	CARRO PARA GOLF		9,000 WATTS.		AUTOMATICA	ELECTRICO	2			2	YM0149	Q 111,442	Q 2,228.84	Q 2,006.96	Q 1,785.08	Q 1,563.20	Q 1,341.32	Q 1,119.44	Q 897.56	Q 675.68	Q 453.80	Q 231.92
YAMAHA	DT175	MOTO	175 C.C.			DOBLE PROPÓSITO MECANICA	GASOLINA	2			2	YM0040	Q 26,778	Q 535.56	Q 482.01	Q 428.45	Q 374.89	Q 321.33	Q 267.77	Q 214.21	Q 160.65	Q 107.09	Q 53.53
YAMAHA	FJ 1200	MOTO	1,200 C.C.			URBANA MECANICA	GASOLINA	1			2	YM0001	Q 53,556	Q 1,071.12	Q 964.08	Q 857.04	Q 749.99	Q 642.95	Q 535.91	Q 428.87	Q 321.83	Q 214.79	Q 107.75
YAMAHA	FZ1	MOTO	1,000 C.C.			URBANA MECANICA	GASOLINA	2			2	YM0043	Q 102,680	Q 2,053.60	Q 1,848.24	Q 1,642.88	Q 1,437.52	Q 1,232.16	Q 1,026.80	Q 821.44	Q 616.08	Q 410.72	Q 205.36
YAMAHA	FZ150	MOTO	150 C.C.			URBANA MECANICA	GASOLINA	2			2	YM0097	Q 15,170	Q 303.40	Q 273.08	Q 242.72	Q 212.36	Q 182.00	Q 151.64	Q 121.28	Q 90.92	Q 60.56	Q 30.28
YAMAHA	FZ16	MOTO	160 C.C.			URBANA MECANICA	GASOLINA	2			2	YM0041	Q 21,420	Q 428.40	Q 385.56	Q 342.72	Q 300.88	Q 258.04	Q 215.20	Q 172.36	Q 129.52	Q 86.68	Q 43.34
YAMAHA	FZ250	MOTO	250 C.C.			URBANA MECANICA	GASOLINA	2			2	YM0114	Q 33,214	Q 664.28	Q 593.88	Q 523.48	Q 453.08	Q 382.68	Q 312.28	Q 241.88	Q 171.48	Q 101.08	Q 50.5

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	5.8%	1.4%	1.4%	1.2%	1.0%	0.9%	0.8%	0.4%	0.2%
YAMAHA	RZ500	MOTO	500 C.C.			URBANA MECANICA	GASOLINA	2			2	2	YMO008	Q 24.124	Q 486.48	Q 437.84	Q 388.19	Q 340.54	Q 291.88	Q 243.24	Q 194.60	Q 150.00	Q 150.00	
YAMAHA	SCR963	MOTO	850 C.C.			URBANA MECANICA	GASOLINA	2			2	2	YMO112	Q 84.821	Q 1.696.42	Q 1.526.78	Q 1.357.14	Q 1.187.50	Q 1.017.86	Q 848.21	Q 678.57	Q 508.93	Q 339.29	Q 169.65
YAMAHA	SR 250	MOTO	250 C.C.			URBANA MECANICA	GASOLINA	2			2	1	YMO007	Q 25.775	Q 535.52	Q 491.57	Q 428.42	Q 374.87	Q 321.32	Q 267.76	Q 214.21	Q 160.95	Q 150.00	Q 150.00
YAMAHA	SR400	MOTO	400 C.C.			URBANA MECANICA	GASOLINA	2			2	2	YMO125	Q 44.834	Q 862.68	Q 803.42	Q 714.15	Q 624.88	Q 535.61	Q 446.34	Q 367.06	Q 287.81	Q 178.54	Q 150.00
YAMAHA	SZ1600	MOTO	150 C.C.			URBANA MECANICA	GASOLINA	2			2	1	YMO102	Q 10.997	Q 219.94	Q 197.95	Q 176.95	Q 153.95	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
YAMAHA	SZR16	MOTO	150 C.C.			URBANA MECANICA	GASOLINA	2			2	1	YMO047	Q 15.515	Q 330.36	Q 297.33	Q 254.29	Q 231.26	Q 198.22	Q 165.16	Q 150.00	Q 150.00	Q 150.00	Q 150.00
YAMAHA	T110	MOTO	110 C.C.			SEMI AUTOMATICA	GASOLINA	2			2	1	YMO049	Q 9.813	Q 195.26	Q 176.64	Q 157.01	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
YAMAHA	T110C	MOTO	110 C.C.			SEMI AUTOMATICA	GASOLINA	2			2	1	YMO130	Q 10.997	Q 219.94	Q 197.95	Q 176.95	Q 153.95	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
YAMAHA	TDW 850	MOTO	850 C.C.			URBANA MECANICA	GASOLINA	2			2	2	YMO004	Q 82.025	Q 1.640.52	Q 1.476.47	Q 1.312.42	Q 1.148.37	Q 994.32	Q 826.26	Q 666.21	Q 492.16	Q 328.11	Q 164.06
YAMAHA	TT 250	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YMO010	Q 33.484	Q 1.069.68	Q 962.72	Q 855.75	Q 748.78	Q 641.81	Q 534.64	Q 427.66	Q 320.91	Q 213.84	Q 150.00
YAMAHA	TT 800	MOTO	800 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	4	YMO009	Q 27.386	Q 547.32	Q 492.59	Q 437.85	Q 383.13	Q 328.40	Q 272.66	Q 216.93	Q 164.20	Q 150.00	Q 150.00
YAMAHA	TT-R110	MOTO	110 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YMO103	Q 25.000	Q 500.00	Q 450.00	Q 400.00	Q 350.00	Q 300.00	Q 250.00	Q 200.00	Q 150.00	Q 150.00	Q 150.00
YAMAHA	TT-R110E	MOTO	110 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	YMO131	Q 20.225	Q 404.51	Q 364.06	Q 323.61	Q 283.16	Q 242.71	Q 202.26	Q 161.81	Q 150.00	Q 150.00	Q 150.00
YAMAHA	TT-R230	MOTO	230 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	2	YMO109	Q 36.705	Q 774.11	Q 696.70	Q 616.29	Q 541.68	Q 464.47	Q 387.06	Q 309.65	Q 232.24	Q 154.83	Q 150.00
YAMAHA	TT-R230	MOTO	230 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	2	YMO050	Q 28.105	Q 562.52	Q 506.27	Q 450.02	Q 393.77	Q 337.52	Q 281.26	Q 225.01	Q 168.76	Q 150.00	Q 150.00
YAMAHA	TT-R230R	MOTO	230 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	2	YMO164	Q 37.339	Q 746.79	Q 672.11	Q 597.43	Q 522.76	Q 448.08	Q 373.40	Q 298.72	Q 224.04	Q 150.00	Q 150.00
YAMAHA	TT-R250	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YMO028	Q 50.414	Q 1.068.28	Q 967.48	Q 856.63	Q 756.49	Q 654.14	Q 554.14	Q 453.32	Q 352.45	Q 251.66	Q 150.00
YAMAHA	TT-R50E	MOTO	50 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	YMO104	Q 12.143	Q 242.86	Q 218.58	Q 194.29	Q 170.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
YAMAHA	V4MAX	MOTO	1.200 C.C.			URBANA MECANICA	GASOLINA	2			2	4	YMO029	Q 205.500	Q 4.130.00	Q 3.711.00	Q 3.304.00	Q 2.891.00	Q 2.478.00	Q 2.065.00	Q 1.652.00	Q 1.239.00	Q 826.00	Q 413.00
YAMAHA	VR 250	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YMO011	Q 71.430	Q 1.438.60	Q 1.285.74	Q 1.142.88	Q 1.000.02	Q 857.16	Q 714.30	Q 571.44	Q 428.58	Q 286.72	Q 150.00
YAMAHA	VR 500	MOTO	500 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YMO012	Q 40.846	Q 816.92	Q 735.25	Q 653.54	Q 571.65	Q 490.19	Q 408.46	Q 326.77	Q 245.06	Q 169.39	Q 150.00
YAMAHA	VR250F	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	YMO051	Q 57.545	Q 1.350.90	Q 1.215.81	Q 1.080.72	Q 945.63	Q 810.54	Q 675.45	Q 540.36	Q 405.27	Q 270.18	Q 150.00
YAMAHA	VR250X	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YMO052	Q 71.430	Q 1.438.60	Q 1.285.74	Q 1.142.88	Q 1.000.02	Q 857.16	Q 714.30	Q 571.44	Q 428.58	Q 286.72	Q 150.00
YAMAHA	VR400F	MOTO	400 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	2	YMO030	Q 80.358	Q 1.607.16	Q 1.446.45	Q 1.285.73	Q 1.125.02	Q 964.30	Q 803.58	Q 642.87	Q 482.15	Q 321.44	Q 160.72
YAMAHA	VR450F	MOTO	450 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	2	YMO031	Q 80.358	Q 1.607.16	Q 1.446.45	Q 1.285.73	Q 1.125.02	Q 964.30	Q 803.58	Q 642.87	Q 482.15	Q 321.44	Q 160.72
YAMAHA	XA125R	MOTO	125 C.C.			MOTONETA AUTOMATICA	GASOLINA	2			2	1	YMO092	Q 16.707	Q 214.14	Q 192.73	Q 171.32	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
YAMAHA	XC115B	MOTO	115 C.C.			MOTONETA AUTOMATICA	GASOLINA	2			2	1	YMO105	Q 9.479	Q 189.58	Q 170.65	Q 151.67	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
YAMAHA	XCT168D	MOTO	115 C.C.			MOTONETA AUTOMATICA	GASOLINA	2			2	1	YMO151	Q 10.617	Q 212.35	Q 191.12	Q 168.88	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00	Q 150.00
YAMAHA	XJB-N	MOTO	800 C.C.			URBANA MECANICA	GASOLINA	2			2	4	YMO054	Q 71.430	Q 1.438.60	Q 1.285.74	Q 1.142.88	Q 1.000.02	Q 857.16	Q 714.30	Q 571.44	Q 428.58	Q 286.72	Q 150.00
YAMAHA	XJB-S	MOTO	800 C.C.			URBANA MECANICA	GASOLINA	2			2	4	YMO055	Q 75.786	Q 1.530.72	Q 1.382.15	Q 1.238.58	Q 1.075.01	Q 921.44	Q 787.86	Q 644.29	Q 480.72	Q 307.10	Q 153.56
YAMAHA	XP650D	MOTO	560 C.C.			MOTONETA AUTOMATICA	GASOLINA	2			2	2	YMO163	Q 57.545	Q 1.350.90	Q 1.215.81	Q 1.080.72	Q 945.63	Q 810.54	Q 675.45	Q 540.36	Q 405.27	Q 270.18	Q 150.00
YAMAHA	XT 250	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YMO013	Q 34.814	Q 696.28	Q 626.09	Q 557.03	Q 487.40	Q 417.77	Q 346.14	Q 278.52	Q 208.69	Q 150.00	Q 150.00
YAMAHA	XT 350	MOTO	350 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	2	YMO014	Q 37.422	Q 748.44	Q 673.69	Q 598.76	Q 523.91	Q 446.07	Q 374.22	Q 299.36	Q 224.54	Q 150.00	Q 150.00
YAMAHA																								

TABLA DE VALORES IMPONIBLES DEL IMPUESTO SOBRE CIRCULACIÓN DE VEHÍCULOS E IMPUESTO AL VALOR AGREGADO POR ENAJENACIÓN DE VEHÍCULOS TERRESTRES 2026
 (Para efectos del pago del ISCV se debe aplicar el 50% de reducción sobre el monto del impuesto determinado en esta tabla; según Artículo 5 Decreto 1-2013, si es vehículo eléctrico o híbrido se debe aplicar el %, según Artículo 7 literal e) Decreto 40-2022 Ley de Incentivos para Movilidad Eléctrica).

MARCA	LÍNEA	TIPO	C.C.	WATTS	KW	ESTILO	COMBUSTIBLE	PUERTAS	ASIENTOS	TONELAJE	EJES	CILINDROS	CÓDIGO DE IMPUESTO	VALOR IMPONIBLE 2026	MODELO									
															2026	2025	2024	2023	2022	2021	2020	2019	2018	2017
															1%	1.8%	1.4%	1.4%	1.2%	1.0%	0.8%	0.8%	0.4%	0.2%
YAMAHA	YX1700 EPS	VEHICULO RUSTICO	700 C.C.			UTV AUTOMATICA	GASOLINA	3			2	4	YX0095	Q 187.600	Q 3.750.00	Q 3.375.00	Q 3.000.00	Q 2.625.00	Q 2.250.00	Q 1.875.00	Q 1.500.00	Q 1.125.00	Q 750.00	Q 375.00
YAMAHA	YX1700EPS	VEHICULO RUSTICO	700 C.C.			UTV AUTOMATICA	GASOLINA	3			2	4	YX0142	Q 142.857	Q 2.857.14	Q 2.571.43	Q 2.285.72	Q 2.000.00	Q 1.714.29	Q 1.428.57	Q 1.142.86	Q 857.16	Q 571.43	Q 285.72
YAMAHA	YX1702EPS SE	VEHICULO RUSTICO	700 C.C.			UTV AUTOMATICA	GASOLINA	3			2	4	YX0143	Q 150.714	Q 3.014.28	Q 2.862.86	Q 2.571.43	Q 2.250.00	Q 1.928.57	Q 1.607.14	Q 1.285.72	Q 964.29	Q 642.86	Q 321.43
YAMAHA	YX1700F	VEHICULO RUSTICO	700 C.C.			UTV AUTOMATICA	GASOLINA	2			2	4	YX0089	Q 165.179	Q 3.303.58	Q 2.973.23	Q 2.642.87	Q 2.312.51	Q 1.982.15	Q 1.651.79	Q 1.321.44	Q 991.08	Q 660.72	Q 330.36
YAMAHA	YX1200R SE	VEHICULO RUSTICO	1,000 C.C.			UTV MECANICA	GASOLINA	2	4		2	3	YX0106	Q 245.936	Q 4.910.72	Q 4.419.65	Q 3.928.58	Q 3.437.51	Q 2.946.44	Q 2.455.36	Q 1.964.29	Q 1.473.22	Q 982.15	Q 491.08
YAMAHA	YZ 250	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YX0025	Q 71.430	Q 1,428.60	Q 1,285.74	Q 1,142.86	Q 1,000.02	Q 857.16	Q 714.30	Q 571.44	Q 428.58	Q 285.72	Q 150.00
YAMAHA	YZ125	MOTO	125 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YX0032	Q 58.036	Q 1,160.72	Q 1,044.65	Q 926.58	Q 812.51	Q 696.44	Q 580.36	Q 464.29	Q 344.22	Q 232.15	Q 150.00
YAMAHA	YZ250F	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	YX0094	Q 92.232	Q 1,844.65	Q 1,620.16	Q 1,405.72	Q 1,212.51	Q 1,046.79	Q 822.33	Q 697.86	Q 573.49	Q 348.93	Q 150.00
YAMAHA	YZ250FX	MOTO	250 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YX0144	Q 71.429	Q 1,428.58	Q 1,285.73	Q 1,142.87	Q 1,000.01	Q 857.15	Q 714.29	Q 571.44	Q 428.58	Q 285.72	Q 150.00
YAMAHA	YZ126	MOTO	126 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YX0034	Q 73.126	Q 1,462.52	Q 1,306.27	Q 1,150.02	Q 1,000.77	Q 857.52	Q 781.26	Q 625.01	Q 468.76	Q 312.51	Q 156.26
YAMAHA	YZ450F	MOTO	450 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YX0085	Q 84.821	Q 1,696.42	Q 1,528.78	Q 1,357.14	Q 1,187.50	Q 1,017.86	Q 848.21	Q 678.57	Q 508.93	Q 328.29	Q 169.65
YAMAHA	YZ450FX	MOTO	450 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YX0109	Q 84.822	Q 1,696.44	Q 1,528.80	Q 1,357.16	Q 1,187.51	Q 1,017.87	Q 848.22	Q 678.58	Q 508.94	Q 328.29	Q 169.65
YAMAHA	YZ85	MOTO	85 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	2			2	1	YX0087	Q 35.714	Q 714.28	Q 642.86	Q 571.43	Q 500.00	Q 428.57	Q 357.14	Q 285.72	Q 214.29	Q 150.00	Q 150.00
YAMAHA	YZ85 W	MOTO	85 C.C.			DOBLE PROPOSITO MECANICA	GASOLINA	1			2	1	YX0145	Q 41.865	Q 833.31	Q 749.94	Q 666.65	Q 583.32	Q 499.99	Q 416.66	Q 333.33	Q 250.00	Q 166.67	Q 150.00
YAMAHA	YZF 750	MOTO	750 C.C.			URBANA MECANICA	GASOLINA	2			2	4	YX0027	Q 107.144	Q 2,142.88	Q 1,920.80	Q 1,714.31	Q 1,500.02	Q 1,285.73	Q 1,071.44	Q 857.15	Q 642.87	Q 428.58	Q 214.29
YAMAHA	YZF 1000D	MOTO	1,000 C.C.			URBANA MECANICA	GASOLINA	2			2	4	YX0166	Q 207.643	Q 4,152.86	Q 3,737.58	Q 3,322.29	Q 2,907.01	Q 2,491.72	Q 2,076.43	Q 1,661.15	Q 1,245.86	Q 830.58	Q 415.29
YAMAHA	YZF155A	MOTO	155 C.C.			URBANA MECANICA	GASOLINA	2			2	1	YX0189	Q 30.357	Q 607.15	Q 546.43	Q 485.72	Q 425.00	Q 364.29	Q 303.58	Q 242.86	Q 182.15	Q 150.00	Q 150.00
YAMAHA	YZF320-A	MOTO	320 C.C.			URBANA MECANICA	GASOLINA	2			2	2	YX0167	Q 81.141	Q 1,622.83	Q 1,451.34	Q 1,285.73	Q 1,120.00	Q 955.90	Q 791.42	Q 626.73	Q 462.04	Q 291.27	Q 150.00
YAMAHA	YZF900	MOTO	900 C.C.			URBANA MECANICA	GASOLINA	2			2	3	YX0146	Q 119.071	Q 2,381.42	Q 2,089.28	Q 1,857.14	Q 1,625.00	Q 1,392.86	Q 1,160.71	Q 928.57	Q 696.43	Q 464.29	Q 232.15
YAMAHA	YZF900W	MOTO	900 C.C.			URBANA MECANICA	GASOLINA	2			2	4	YX0175	Q 88.651	Q 1,773.22	Q 1,575.96	Q 1,381.25	Q 1,187.50	Q 984.61	Q 781.26	Q 578.58	Q 375.00	Q 187.50	Q 150.00
YAMAHA	YZF990	MOTO	990 C.C.			URBANA MECANICA	GASOLINA	2			2	2	YX0178	Q 85.911	Q 1,718.22	Q 1,546.40	Q 1,374.58	Q 1,202.75	Q 1,030.93	Q 859.11	Q 687.29	Q 515.47	Q 343.65	Q 171.83
YAMAHA	YZF990-J	MOTO	990 C.C.			URBANA MECANICA	GASOLINA	2			2	2	YX0177	Q 75.936	Q 1,518.72	Q 1,358.65	Q 1,206.58	Q 1,057.50	Q 904.29	Q 750.36	Q 594.29	Q 438.22	Q 302.15	Q 151.08
YAMAHA	YZF-R1	MOTO	1,000 C.C.			URBANA MECANICA	GASOLINA	2			2	4	YX0026	Q 167.321	Q 3,346.42	Q 2,991.78	Q 2,637.14	Q 2,282.50	Q 1,927.86	Q 1,573.21	Q 1,218.57	Q 863.93	Q 509.29	Q 254.65
YAMAHA	YZF-R1S	MOTO	150 C.C.			URBANA MECANICA	GASOLINA	2			2	1	YX0086	Q 31.250	Q 625.00	Q 562.50	Q 500.00	Q 437.50	Q 375.00	Q 312.50	Q 250.00	Q 187.50	Q 150.00	Q 150.00
YAMAHA	YZF-R1M	MOTO	1,000 C.C.			URBANA MECANICA	GASOLINA	2			2	4	YX0147	Q 171.429	Q 3,428.58	Q 3,086.73	Q 2,742.87	Q 2,400.01	Q 2,057.15	Q 1,714.29	Q 1,371.44	Q 1,028.58	Q 685.72	Q 342.86
YAMAHA	YZF-R3	MOTO	320 C.C.			URBANA MECANICA	GASOLINA	2			2	2	YX0110	Q 34.286	Q 685.72	Q 617.15	Q 548.58	Q 480.01	Q 411.44	Q 342.86	Q 274.29	Q 206.72	Q 150.00	Q 150.00
YAMAHA	YZF-R6	MOTO	600 C.C.			URBANA MECANICA	GASOLINA	2			2	4	YX0089	Q 120.536	Q 2,410.72	Q 2,169.65	Q 1,928.58	Q 1,687.51	Q 1,446.44	Q 1,205.36	Q 964.29	Q 723.22	Q 482.15	Q 241.08
YANMAR																								
YANMAR	YD17	EXCAVADORA	1,800 C.C.			AUTOMATICA	DIESEL	1	1.7		2	3	YD0001	Q 286.714	Q 5,734.28	Q 5,160.86	Q 4,587.43	Q 4,014.00	Q 3,440.57	Q 2,867.14	Q 2,293.71	Q 1,720.28	Q 1,146.85	Q 573.42
YANMAR	YD25	EXCAVADORA	1,100 C.C.			AUTOMATICA	DIESEL	1	2.5		2	3	YD0002	Q 317.867	Q 6,357.35	Q 5,721.43	Q 5,085.72	Q 4,450.00	Q 3,814.29	Q 3,178.58	Q 2,542.86	Q 1,907.15	Q 1,271.43	Q 636.72
YANMAR	YD35	EXCAVADORA	1,300 C.C.			AUTOMATICA	DIESEL	1	3.5		2	3	YD0003	Q 357.143	Q 7,142.86	Q 6,428.58	Q 5,714.29	Q 5,000.00	Q 4,285.72	Q 3,571.43	Q 2,857.15	Q 2,142.86	Q 1,428.58	Q 714.29
YBEN																								
YBEN	YB150T-15H	MOTO	150 C.C.										YB0001	Q 4.464	Q 89.28	Q 80.35	Q 71.43	Q 62.50	Q 53.57	Q 44.62.				



SUPERINTENDENCIA DE
ADMINISTRACIÓN TRIBUTARIA

ACUERDO DE DIRECTORIO NÚMERO 19-2025

El Secretario del Directorio de la Superintendencia de Administración Tributaria, CERTIFICA: Que ha tenido a la vista el Acuerdo de Directorio número 19-2025, emitido por el referido Órgano Colegiado el veinticuatro de noviembre de dos mil veinticinco, en el punto número 11, de la sesión número 98-2025, que se transcribe a continuación:

“ACUERDO DE DIRECTORIO NÚMERO 19-2025

EL DIRECTORIO DE LA SUPERINTENDENCIA DE ADMINISTRACIÓN TRIBUTARIA

CONSIDERANDO:

Que en el artículo 55 primer párrafo del Decreto número 27-92 del Congreso de la República de Guatemala, Ley del Impuesto al Valor Agregado, se establece en su parte conducente que: *"En los casos de enajenación de vehículos automotores terrestres del modelo del año en curso, del año siguiente y del año anterior al año en curso, y de toda clase de vehículos marítimos y aéreos, el Impuesto al Valor Agregado se pagará según la tarifa establecida en el artículo 10 de esta Ley. Para estos casos, el impuesto se pagará de conformidad a la Tabla de Valores Imponibles elaborada anualmente por la Administración Tributaria, aprobada por el Directorio de la Superintendencia de Administración Tributaria, y publicada en el Diario Oficial y en la página de Internet de la Administración Tributaria, en el mes de noviembre de cada año"*. Asimismo, tomando en consideración lo establecido en el artículo 7 literal a) del Decreto número 40-2022 del Congreso de la República de Guatemala, Ley de Incentivos para Movilidad Eléctrica:

CONSIDERANDO:

Que mediante Acuerdo de Directorio número 18-2025, se aprobó la Tabla de Valores Imponibles del Impuesto Sobre Circulación de Vehículos Terrestres, que regirá a partir del uno (1) de enero al treinta y uno (31) de diciembre de dos mil veintiséis (2026), la cual contiene los mismos datos que se publicarán en la Tabla de Valores Imponibles del Impuesto al Valor Agregado por Enajenación de Vehículos Terrestres del modelo del año en curso, del año siguiente y del año anterior al año en curso que regirá a partir del uno (1) de enero al treinta y uno (31) de diciembre de dos mil veintiséis (2026).

POR TANTO:

Con base en las facultades que le confieren los artículos 3 literales a), d), h) e i), y 7 literal o) del Decreto número 1-98 del Congreso de la República de Guatemala, Ley Orgánica de la Superintendencia de Administración Tributaria; y el artículo 55 de la Ley del Impuesto al Valor Agregado,

ACUERDA:

PRIMERO: Aprobar la Tabla de Valores Imponibles del Impuesto al Valor Agregado por Enajenación de Vehículos Terrestres del modelo del año en curso, del año siguiente y del año anterior al año en curso, que regirá a partir del uno (1) de enero al treinta y uno (31) de diciembre de dos mil veintiséis (2026), la cual será la misma que se aprobó para efectos de la base imponible del Impuesto Sobre Circulación de Vehículos Terrestres dos mil veintiséis (2026).

SEGUNDO: En lo que se refiere a los Vehículos Terrestres, que no aparecen incluidos en la Tabla de Valores Imponibles, la base del impuesto se determinará de la forma siguiente:

- a) Cuando la marca, línea y demás características del vehículo no aparezcan incluidas en la Tabla de Valores Imponibles, se aplicará el valor que corresponda al rubro inmediato más bajo del vehículo que presente mayor grado de similitud en la marca, línea, centímetros cúbicos, watts o kilowatts, cilindros, puertas o combustible, u otras características como tipo y valor de mercado;
- b) Cuando la marca y línea aparezcan en la Tabla de Valores Imponibles, pero las demás características no coincidan, se aplicará el valor que presente mayor grado de similitud en centímetros cúbicos, watts o kilowatts, cilindros, puertas y combustible, que corresponda al rubro inmediato más bajo, en la marca y línea del vehículo; y