

**Aprobación de la Tabla de Valores Referenciales para efectos de determinar la base imponible del Impuesto a las Embarcaciones de Recreo correspondiente al año 2009**

**RESOLUCIÓN MINISTERIAL Nº 040-2009-EF/15**

Lima, 16 de enero de 2009

**CONSIDERANDO:**

Que, de acuerdo con lo establecido por el artículo 82º del Texto Único Ordenado de la Ley de Tributación Municipal aprobado por Decreto Supremo Nº 156-2004-EF y normas modificatorias, y por artículo 7º del Decreto Supremo Nº 057-2005-EF - Reglamento del Impuesto a las Embarcaciones de Recreo, la base imponible del Impuesto a las Embarcaciones de Recreo se determinará comparando el valor de adquisición, construcción, importación o de ingreso al patrimonio de la embarcación afecta, con el valor asignado en la Tabla de Valores Referenciales que apruebe anualmente el Ministerio de Economía y Finanzas, el cual considerará un valor de ajuste por antigüedad debiendo considerarse para efecto del Impuesto, el mayor de ellos;

Que, en tal sentido es conveniente aprobar la Tabla de Valores Referenciales correspondiente al año 2009;

De conformidad con lo establecido en el artículo 7º del Decreto Supremo Nº 057-2005-EF;

**SE RESUELVE:**

**Artículo Único.- Aprobación de la Tabla de Valores Referenciales**

Apruébase la Tabla de Valores Referenciales a utilizarse para determinar la base imponible del Impuesto a las Embarcaciones de Recreo, por el año 2009 que, como anexo, forma parte de la presente Resolución Ministerial.

Regístrese, comuníquese y publíquese.

LUIS M. VALDIVIESO M.  
Ministro de Economía y Finanzas

ANEXO  
 TABLA DE VALORES REFERENCIALES A FIN DE DETERMINAR LA BASE IMPONIBLE DEL IMPUESTO A LAS EMBARCACIONES DE RECREO  
 CORRESPONDIENTE AL AÑO 2009  
 (VALORES EXPRESADOS EN NUEVOS SOLES)

1. EMBARCACIONES A VELA SIN O CON MOTOR AUXILIAR

CONCEPTO	2008	2007	2006	2005	2004	2003	2002	2001	2000	OTROS AÑOS
<b>&lt; 18 (PIES) (5.5. m.)</b>										
PUENTE DE MANDO SIN MOTOR AUXILIAR	13,640	12,280	10,910	9,550	8,180	6,820	5,460	4,090	2,730	1,360
CON MOTOR AUXILIAR (HP) :										
< 15	19,400	17,460	15,520	13,580	11,640	9,700	7,760	5,820	3,880	1,940
= 15 < 20	21,680	19,510	17,340	15,180	13,010	10,840	8,670	6,500	4,340	2,170
= > 20	30,140	27,130	24,110	21,100	18,080	15,070	12,060	9,040	6,030	3,010
<b>= 18 &lt; 22 (PIES) (5.5. a 6.7m.)</b>										
PUENTE DE MANDO SIN MOTOR AUXILIAR	18,170	16,350	14,540	12,720	10,900	9,090	7,270	5,450	3,630	1,820
CON MOTOR AUXILIAR (HP) :										
< 15	24,180	21,760	19,340	16,930	14,510	12,090	9,670	7,250	4,840	2,420
= 15 < 20	26,420	23,780	21,140	18,490	15,850	13,210	10,570	7,930	5,280	2,640
= > 20	34,700	31,230	27,760	24,290	20,820	17,350	13,880	10,410	6,940	3,470
<b>= 22 &lt; 26 (PIES) (6.7 a 7.9 m.)</b>										
PUENTE DE MANDO SIN MOTOR AUXILIAR	23,760	21,380	19,010	16,630	14,260	11,880	9,500	7,130	4,750	2,380
CON MOTOR AUXILIAR (HP) :										
< 20	31,820	28,640	25,460	22,270	19,090	15,910	12,730	9,550	6,360	3,180
= 20 < 35	40,250	36,230	32,200	28,180	24,150	20,130	16,100	12,080	8,050	4,030
= > 35	50,790	45,710	40,630	35,550	30,470	25,400	20,320	15,240	10,160	5,080
<b>= 26 &lt; 30 (PIES) (7.9 a 9.1 m.)</b>										
PUENTE DE MANDO SIN MOTOR AUXILIAR	30,140	27,130	24,110	21,100	18,080	15,070	12,060	9,040	6,030	3,010
CON MOTOR AUXILIAR (HP) :										
< 20	38,200	34,380	30,560	26,740	22,920	19,100	15,280	11,460	7,640	3,820
= 20 < 35	46,660	41,990	37,330	32,660	28,000	23,330	18,660	14,000	9,330	4,670
= > 35	57,190	51,470	45,750	40,030	34,310	28,600	22,880	17,160	11,440	5,720
<b>= 30 &lt; 36 (PIES) (9.1 a 11.0m.)</b>										
PUENTE DE MANDO + CUBIERTA INTERIOR SIN MOTOR AUXILIAR	41,510	37,360	33,210	29,060	24,910	20,760	16,600	12,450	8,300	4,150
CON MOTOR AUXILIAR (HP) :										
< 35	58,020	52,220	46,420	40,610	34,810	29,010	23,210	17,410	11,600	5,800
= 35 < 50	68,780	61,900	55,020	48,150	41,270	34,390	27,510	20,630	13,760	6,880
= > 50	77,640	69,880	62,110	54,350	46,580	38,820	31,060	23,290	15,530	7,760
<b>= 36 &lt; 42 (PIES) (11.0 a 12.8 m.)</b>										
PUENTE DE MANDO + CUBIERTA INTERIOR SIN MOTOR AUXILIAR	55,750	50,180	44,600	39,030	33,450	27,880	22,300	16,730	11,150	5,580
CON MOTOR AUXILIAR (HP) :										
< 35	72,280	65,050	57,820	50,600	43,370	36,140	28,910	21,680	14,460	7,230
= 35 < 50	82,800	74,520	66,240	57,960	49,680	41,400	33,120	24,840	16,560	8,280
= 50 < 75	91,860	82,670	73,490	64,300	55,120	45,930	36,740	27,560	18,370	9,190
= > 75	103,290	92,960	82,630	72,300	61,970	51,650	41,320	30,990	20,660	10,330
<b>= 42 &lt; 48 (PIES) (12.8 a 14.6 m.)</b>										
PUENTE DE MANDO + CUBIERTA INTERIOR SIN MOTOR AUXILIAR	73,290	65,960	58,630	51,300	43,970	36,650	29,320	21,990	14,660	7,330
CON MOTOR AUXILIAR (HP) :										
< 50	100,370	90,330	80,300	70,260	60,220	50,190	40,150	30,110	20,070	10,040
= 50 < 75	109,430	98,490	87,540	76,600	65,660	54,720	43,770	32,830	21,890	10,940
= > 75	120,780	108,700	96,620	84,550	72,470	60,390	48,310	36,230	24,160	12,080
<b>= 48 &lt; 55 (PIES) (14.6 a 16.8 m.)</b>										
PUENTE DE MANDO + CUBIERTA INTERIOR SIN MOTOR AUXILIAR	98,510	88,660	78,810	68,960	59,110	49,260	39,400	29,550	19,700	9,850
CON MOTOR AUXILIAR (HP) :										
< 50	125,760	113,180	100,610	88,030	75,460	62,880	50,300	37,730	25,150	12,580
= 50 < 75	134,820	121,340	107,860	94,370	80,890	67,410	53,930	40,450	26,960	13,480
= 75 < 90	145,980	131,380	116,780	102,190	87,590	72,990	58,390	43,790	29,200	14,600
= > 90	159,610	143,650	127,690	111,730	95,770	79,810	63,840	47,880	31,920	15,960

CONCEPTO	2008	2007	2006	2005	2004	2003	2002	2001	2000	OTROS AÑOS
= > 55 (PIES) (=> 16.8 m.)										
PUENTE DE MANDO + CUBIERTA INTERIOR SIN MOTOR AUXILIAR CON MOTOR AUXILIAR (HP) :	121,010	108,910	96,810	84,710	72,610	60,510	48,400	36,300	24,200	12,100
< 50	148,040	133,240	118,430	103,630	88,820	74,020	59,220	44,410	29,610	14,800
= 50 < 75	157,160	141,440	125,730	110,010	94,300	78,580	62,860	47,150	31,430	15,720
= 75 < 90	168,520	151,670	134,820	117,960	101,110	84,260	67,410	50,560	33,700	16,850
= > 90	182,110	163,900	145,690	127,480	109,270	91,060	72,840	54,630	36,420	18,210
<b>2. EMBARCACIONES A MOTOR CON CASCO DE FIBRA DE VIDRIO, ACERO NAVAL O ALUMINIO</b>										
<b>2.1. MOTO NAUTICA</b>										
MOTO NAUTICA	16,890	15,200	13,510	11,820	10,130	8,450	6,760	5,070	3,380	1,690
<b>2.2. OTRAS EMBARCACIONES A MOTOR</b>										
< 14.1 (PIES) (4.3 m.)										
PUENTE DE MANDO										
< 35 HP	24,770	22,290	19,820	17,340	14,860	12,390	9,910	7,430	4,950	2,480
= 35 < 50 HP	29,310	26,380	23,450	20,520	17,590	14,660	11,720	8,790	5,860	2,930
= > 50 HP	38,390	34,550	30,710	26,870	23,030	19,200	15,360	11,520	7,680	3,840
= 14.1 < 22.2 (PIES) (4.3 a 6.8 m.)										
PUENTE DE MANDO										
< 50 HP	29,740	26,770	23,790	20,820	17,840	14,870	11,900	8,920	5,950	2,970
= 50 < 75 HP	38,620	34,760	30,900	27,030	23,170	19,310	15,450	11,590	7,720	3,860
= > 75 HP	49,990	44,990	39,990	34,990	29,990	25,000	20,000	15,000	10,000	5,000
CUBIERTA INTERIOR										
< 50 HP	48,930	44,040	39,140	34,250	29,360	24,470	19,570	14,680	9,790	4,890
= 50 < 75 HP	58,020	52,220	46,420	40,610	34,810	29,010	23,210	17,410	11,600	5,800
= > 75 HP	69,160	62,240	55,330	48,410	41,500	34,580	27,660	20,750	13,830	6,920
= 22.2 < 24.7 (PIES) (6.8 a 7.5 m.)										
PUENTE DE MANDO										
< 50 HP	50,170	45,150	40,140	35,120	30,100	25,090	20,070	15,050	10,030	5,020
= 50 < 75 HP	59,250	53,330	47,400	41,480	35,550	29,630	23,700	17,780	11,850	5,930
= 75 < 90 HP	70,630	63,570	56,500	49,440	42,380	35,320	28,250	21,190	14,130	7,060
= > 90 HP	84,240	75,820	67,390	58,970	50,540	42,120	33,700	25,270	16,850	8,420
CUBIERTA INTERIOR Y/O EXTERIOR										
< 50 HP	55,120	49,610	44,100	38,580	33,070	27,560	22,050	16,540	11,020	5,510
= 50 < 75 HP	64,210	57,790	51,370	44,950	38,530	32,110	25,680	19,260	12,840	6,420
= 75 < 90 HP	75,370	67,830	60,300	52,760	45,220	37,690	30,150	22,610	15,070	7,540
= > 90 HP	89,000	80,100	71,200	62,300	53,400	44,500	35,600	26,700	17,800	8,900
= 24.7 < 30.7 (PIES) (7.5 a 9.4 m.)										
PUENTE DE MANDO										
< 75 HP	58,840	52,960	47,070	41,190	35,300	29,420	23,540	17,650	11,770	5,880
= 75 < 90 HP	70,200	63,180	56,160	49,140	42,120	35,100	28,080	21,060	14,040	7,020
= 90 < 110 HP	83,820	75,440	67,060	58,670	50,290	41,910	33,530	25,150	16,760	8,380
= > 110 HP	105,320	94,790	84,260	73,720	63,190	52,660	42,130	31,600	21,060	10,530
CUBIERTA INTERIOR										
< 75 HP	136,920	123,230	109,540	95,840	82,150	68,460	54,770	41,080	27,380	13,690
= 75 < 90 HP	148,280	133,450	118,620	103,800	88,970	74,140	59,310	44,480	29,660	14,830
= 90 < 110 HP	161,690	145,520	129,350	113,180	97,010	80,850	64,680	48,510	32,340	16,170
= > 110 HP	183,170	164,850	146,540	128,220	109,900	91,590	73,270	54,950	36,630	18,320
CUBIERTA INTERIOR Y EXTERIOR										
< 75 HP	189,940	170,950	151,950	132,960	113,960	94,970	75,980	56,980	37,990	18,990
= 75 < 90 HP	201,320	181,190	161,060	140,920	120,790	100,660	80,530	60,400	40,260	20,130
= 90 < 110 HP	214,950	193,460	171,960	150,470	128,970	107,480	85,980	64,490	42,990	21,500
= > 110 HP	236,450	212,810	189,160	165,520	141,870	118,230	94,580	70,940	47,290	23,650
= 30.7 < 36.1 (PIES) (9.4 a 11.0 m.)										
CUBIERTA INTERIOR										
< 110 HP	219,900	197,910	175,920	153,930	131,940	109,950	87,960	65,970	43,980	21,990
= 110 < 150 HP	241,380	217,240	193,100	168,970	144,830	120,690	96,550	72,410	48,280	24,140
= 150 < 200 HP	259,530	233,580	207,620	181,670	155,720	129,770	103,810	77,860	51,910	25,950
= > 200 HP	301,500	271,350	241,200	211,050	180,900	150,750	120,600	90,450	60,300	30,150
CUBIERTA INTERIOR Y EXTERIOR										
< 110 HP	256,440	230,800	205,150	179,510	153,860	128,220	102,580	76,930	51,290	25,640
= 110 < 150 HP	277,930	250,140	222,340	194,550	166,760	138,970	111,170	83,380	55,590	27,790
= 150 < 200 HP	296,110	266,500	236,890	207,280	177,670	148,060	118,440	88,830	59,220	29,610
= > 200 HP	337,870	304,080	270,300	236,510	202,720	168,940	135,150	101,360	67,570	33,790

CONCEPTO	2008	2007	2006	2005	2004	2003	2002	2001	2000	OTROS AÑOS
= 36.1 < 43.1 (PIES) ( 11.0 a 13.1 m.)										
CUBIERTA INTERIOR Y EXTERIOR										
< 110 HP	300,440	270,400	240,350	210,310	180,260	150,220	120,180	90,130	60,090	30,040
= 110 < 150 HP	321,910	289,720	257,530	225,340	193,150	160,960	128,760	96,570	64,380	32,190
= 150 < 200 HP	339,890	305,900	271,910	237,920	203,930	169,950	135,960	101,970	67,980	33,990
= > 200 HP	381,810	343,630	305,450	267,270	229,090	190,910	152,720	114,540	76,360	38,180
= 43.1 < 47.4 (PIES) ( 13.1 a 14.4 m.)										
CUBIERTA INTERIOR Y EXTERIOR										
< 200 HP	701,440	631,300	561,150	491,010	420,860	350,720	280,580	210,430	140,290	70,140
= 200 < 300 HP	743,160	668,840	594,530	520,210	445,900	371,580	297,260	222,950	148,630	74,320
= 300 < 450 HP	830,300	747,270	664,240	581,210	498,180	415,150	332,120	249,090	166,060	83,030
= > 450 HP	920,740	828,670	736,590	644,520	552,440	460,370	368,300	276,220	184,150	92,070
= > 47.4 (PIES) ( = > 14.4 m.)										
CUBIERTA INTERIOR Y EXTERIOR										
< 200 HP	1,367,980	1,231,180	1,094,380	957,590	820,790	683,990	547,190	410,390	273,600	136,800
= 200 < 300 HP	1,409,710	1,268,740	1,127,770	986,800	845,830	704,860	563,880	422,910	281,940	140,970
= 300 < 450 HP	1,496,850	1,347,170	1,197,480	1,047,800	898,110	748,430	598,740	449,060	299,370	149,690
= > 450 HP	1,587,310	1,428,580	1,269,850	1,111,120	952,390	793,660	634,920	476,190	317,460	158,730
<b>3. EMBARCACIONES A MOTOR CON CASCO DE MADERA Y OTROS</b>										
< 14.1 (PIES) (4.3 m.)										
PUENTE DE MANDO										
< 35 HP	23,340	21,010	18,670	16,340	14,000	11,670	9,340	7,000	4,670	2,330
= 35 < 50 HP	27,900	25,110	22,320	19,530	16,740	13,950	11,160	8,370	5,580	2,790
= > 50 HP	36,970	33,270	29,580	25,880	22,180	18,490	14,790	11,090	7,390	3,700
= 14.1 < 22.2 (PIES) (4.3 a 6.8 m.)										
PUENTE DE MANDO										
< 50 HP	27,900	25,110	22,320	19,530	16,740	13,950	11,160	8,370	5,580	2,790
= 50 < 75 HP	36,970	33,270	29,580	25,880	22,180	18,490	14,790	11,090	7,390	3,700
= > 75 HP	48,310	43,480	38,650	33,820	28,990	24,160	19,320	14,490	9,660	4,830
CUBIERTA INTERIOR										
< 50 HP	34,490	31,040	27,590	24,140	20,690	17,250	13,800	10,350	6,900	3,450
= 50 < 75 HP	43,360	39,020	34,690	30,350	26,020	21,680	17,340	13,010	8,670	4,340
= > 75 HP	54,730	49,260	43,780	38,310	32,840	27,370	21,890	16,420	10,950	5,470
= 22.2 < 24.7 (PIES) (6.8 a 7.5 m.)										
PUENTE DE MANDO										
< 50 HP	34,890	31,400	27,910	24,420	20,930	17,450	13,960	10,470	6,980	3,490
= 50 < 75 HP	43,960	39,560	35,170	30,770	26,380	21,980	17,580	13,190	8,790	4,400
= 75 < 90 HP	55,120	49,610	44,100	38,580	33,070	27,560	22,050	16,540	11,020	5,510
= > 90 HP	68,780	61,900	55,020	48,150	41,270	34,390	27,510	20,630	13,760	6,880
CUBIERTA INTERIOR Y/O EXTERIOR										
< 50 HP	36,540	32,890	29,230	25,580	21,920	18,270	14,620	10,960	7,310	3,650
= 50 < 75 HP	45,450	40,910	36,360	31,820	27,270	22,730	18,180	13,640	9,090	4,550
= 75 < 90 HP	56,780	51,100	45,420	39,750	34,070	28,390	22,710	17,030	11,360	5,680
= > 90 HP	70,430	63,390	56,340	49,300	42,260	35,220	28,170	21,130	14,090	7,040
= 24.7 < 30.7 (PIES) (7.5 a 9.4 m.)										
PUENTE DE MANDO										
< 75 HP	43,780	39,400	35,020	30,650	26,270	21,890	17,510	13,130	8,760	4,380
= 75 < 90 HP	55,120	49,610	44,100	38,580	33,070	27,560	22,050	16,540	11,020	5,510
= 90 < 110 HP	68,550	61,700	54,840	47,990	41,130	34,280	27,420	20,570	13,710	6,860
= > 110 HP	90,030	81,030	72,020	63,020	54,020	45,020	36,010	27,010	18,010	9,000
CUBIERTA INTERIOR										
< 75 HP	69,810	62,830	55,850	48,870	41,890	34,910	27,920	20,940	13,960	6,980
= 75 < 90 HP	81,170	73,050	64,940	56,820	48,700	40,590	32,470	24,350	16,230	8,120
= 90 < 110 HP	94,590	85,130	75,670	66,210	56,750	47,300	37,840	28,380	18,920	9,460
= > 110 HP	116,060	104,450	92,850	81,240	69,640	58,030	46,420	34,820	23,210	11,610

CONCEPTO	2008	2007	2006	2005	2004	2003	2002	2001	2000	OTROS AÑOS
CUBIERTA INTERIOR Y EXTERIOR										
< 75 HP	87,540	78,790	70,030	61,280	52,520	43,770	35,020	26,260	17,510	8,750
= 75 < 90 HP	98,690	88,820	78,950	69,080	59,210	49,350	39,480	29,610	19,740	9,870
= 90 < 110 HP	112,350	101,120	89,880	78,650	67,410	56,180	44,940	33,710	22,470	11,240
= > 110 HP	133,810	120,430	107,050	93,670	80,290	66,910	53,520	40,140	26,760	13,380
= 30.7 < 36.1 (PIES) (9.4 a 11.0 m.)										
CUBIERTA INTERIOR										
< 110 HP	113,980	102,580	91,180	79,790	68,390	56,990	45,590	34,190	22,800	11,400
= 110 < 150 HP	135,450	121,910	108,360	94,820	81,270	67,730	54,180	40,640	27,090	13,550
= 150 < 200 HP	153,640	138,280	122,910	107,550	92,180	76,820	61,460	46,090	30,730	15,360
= > 200 HP	195,350	175,820	156,280	136,750	117,210	97,680	78,140	58,610	39,070	19,540
CUBIERTA INTERIOR Y EXTERIOR										
< 110 HP	126,140	113,530	100,910	88,300	75,680	63,070	50,460	37,840	25,230	12,610
= 110 < 150 HP	147,660	132,890	118,130	103,360	88,600	73,830	59,060	44,300	29,530	14,770
= 150 < 200 HP	165,790	149,210	132,630	116,050	99,470	82,900	66,320	49,740	33,160	16,580
= > 200 HP	207,540	186,790	166,030	145,280	124,520	103,770	83,020	62,260	41,510	20,750
= 36.1 < 43.1 (PIES) (11.0 a 13.1 m.)										
CUBIERTA INTERIOR Y EXTERIOR										
< 110 HP	140,820	126,740	112,660	98,570	84,490	70,410	56,330	42,250	28,160	14,080
= 110 < 150 HP	162,320	146,090	129,860	113,620	97,390	81,160	64,930	48,700	32,460	16,230
= 150 < 200 HP	180,490	162,440	144,390	126,340	108,290	90,250	72,200	54,150	36,100	18,050
= > 200 HP	222,190	199,970	177,750	155,530	133,310	111,100	88,880	66,660	44,440	22,220
= 43.1 < 47.4 (PIES) (13.1 a 14.4 m.)										
CUBIERTA INTERIOR Y EXTERIOR										
< 200 HP	302,120	271,910	241,700	211,480	181,270	151,060	120,850	90,640	60,420	30,210
= 200 < 300 HP	342,750	308,480	274,200	239,930	205,650	171,380	137,100	102,830	68,550	34,280
= 300 < 450 HP	429,720	386,750	343,780	300,800	257,830	214,860	171,890	128,920	85,940	42,970
= > 450 HP	520,140	468,130	416,110	364,100	312,080	260,070	208,060	156,040	104,030	52,010
= > 47.4 (PIES) (= > 14.4 m.)										
CUBIERTA INTERIOR Y EXTERIOR										
< 200 HP	523,050	470,750	418,440	366,140	313,830	261,530	209,220	156,920	104,610	52,310
= 200 < 300 HP	564,990	508,490	451,990	395,490	338,990	282,500	226,000	169,500	113,000	56,500
= 300 < 450 HP	651,900	586,710	521,520	456,330	391,140	325,950	260,760	195,570	130,380	65,190
= > 450 HP	742,370	668,130	593,900	519,660	445,420	371,190	296,950	222,710	148,470	74,240

**Nota 1:**

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

**Nota 2:**

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

(NUEVOS SOLES POR DOLAR)

MES/AÑO	2000	2001	2002	2003	2004	2005	2006	2007	2008
ENERO	3.49	3.54	3.48	3.48	3.50	3.26	3.31	3.20	2.93
FEBRERO	3.45	3.52	3.47	3.48	3.47	3.26	3.29	3.19	2.89
MARZO	3.49	3.52	3.45	3.48	3.46	3.26	3.36	3.18	2.75
ABRIL	3.48	3.59	3.44	3.46	3.48	3.26	3.31	3.17	2.85
MAYO	3.51	3.62	3.46	3.50	3.49	3.26	3.29	3.18	2.84
JUNIO	3.49	3.51	3.51	3.47	3.47	3.25	3.26	3.17	2.97
JULIO	3.48	3.49	3.55	3.47	3.42	3.26	3.24	3.16	2.82
AGOSTO	3.47	3.48	3.62	3.48	3.36	3.29	3.24	3.16	2.95
SETIEMBRE	3.51	3.48	3.64	3.48	3.34	3.34	3.25	3.09	2.98
OCTUBRE	3.52	3.44	3.60	3.47	3.32	3.38	3.22	3.00	3.09
NOVIEMBRE	3.53	3.44	3.51	3.48	3.31	3.41	3.22	3.00	3.10
DICIEMBRE	3.53	3.45	3.52	3.46	3.28	3.43	3.20	3.00	3.14

Para embarcaciones adquiridas antes de enero de 2000, se aplicará el tipo de cambio correspondiente, al último día al mes de adquisición.