

KAMACHIK KULLKI YUYAY UNANCHA

YAYKUCHIK

Ima shina Comisión de Legislación y Codificaciónman ushayta kun patsak kimsa chunka iskun kamachiy uchilla wankuriyta (Art. 139), Ecuador mama llanta kamachikpa, kay tandarikunamantaka kuchurishakami: III Kamukmanta, I Yachay Pankamanta, Ishkay, kimsatapash (II y III) wankurikunata, Tribunal Distrital de lo Fiscalnishkakunawan apuchikkunawampash paktarishkata, imasha shina saquichishka patsak iskun chunka shuk kamachiy uchilla wankuriypi (Art. 191), ishkay Nikitapash, chay Art. 198 Constitución Política de la Repúblicaishkamanta; shinallatak, kay shimipi rural paktachishka h) chunka shuk kamachiy uchilla wankuriymanta, Consejo Nacional de la Judicaturamanta Kamachik nikichik; shinallatak, III Yachay Pankamanta, illachik tiakmanta, Illachik Kamachik killkallkapi tiahukta.

Shinallatak, (IV) chusku kamukmanta kuchurin, Yachay Panka Kimsa (III), ishkay rakiti (a), Ishkay (II) Wankurimanta, Huchachiwan paktarishka; kimsa, chusku, picha (III, IV, V) wankurikunata, ashayachikwan paktayashka, Tapuykunawan, kullkikunawampash, Shinallatak, kullki mañaykunata; shimallatak, Surta (VI) wankurimanta, shuk Niki rakiti mana shinaymanmta, ña, kunanpika Código de Procedimiento Panalpimi, killkallka shinachikkunaka tiajun.

Suk Niki Kamuk

KAMACHIK KULLKI SAPALLAKUNAMANTA

Suk yachay panka

PAKTACHIKUNAMANTAPACHA RURAY

Art. 1.- Rurachik patamanta.- Yuyay unanchapa rurachikkunaka, kay kullki kamachik shamukmanta juridicanishkakunawan paktarikunata shukllayachik, tukuy kullkita kamachikkunapy, llankak runakunawantapash. Kaytaka churarinkami tukuy kamachik kullkikunapi: jatun mama llaktapi, Markapi, kitillikunapipah, manakashpaka shuk chaymantallatak japirik ushakkunamanta, shinallatak imashina tukuy paykunamanta llukshikkuna paypura paktarishkakuna.

Kay rurarikunapaka, kamachik kullkikunamantaka jamuktarichi tukuy runakunapa tandari kullkikunamanta, wiñachik alliyachinkapak caraykuna.

Art. 2.- kullki kamachikkunapa jatun sumakyachik nikiuna.- kay yuyay unanchapa, kamachik kullki kamachikunapapas sinanakunaka, jatuyankami tukuylla kamachik nikikunapi.

Chaymantami, mayjambash kamachik pushak ukukunamanta shamukpipash mana rurarita usharinkachu, kay nishkakunata mana shinakkunamanka.

Art. 3.- Kamachik kullki Ushay. – kamachik rukray ushakkunapa shinaykunawanllami churrayta usharinka: kutinyachina, manakashpaka illakyachina kullky kamachikkunata.

Kullki kukkunapak mana alli karpika, Mana shuk kamachiyk kullki kamachikkunataka rurayta usharinkachu.

Tukuy runakunapa tandari kullkikunamanta wiñachik allichikkunaka, kamachiykkunawan paktami shukllayachiringa.

Ñukanchikpa hatun mama llaktapa pushakka, aduananishkapa kullki mañaykunataka paylla shuktayachita manakashpaka shukllayachita usahanmi.

Art. 4.- kamachikpa pakahuy. – kamachik kullkikunapa kamachiykmi ninga imata ruranata, kasilla runa shinallatak rurak runapash, mashnalla kullkita kamachinata, mana kashpaka imashina ruranata churanka, saquichinata shinallatak yuyarinata; shina imatapash mañankapa manakashpaka kungapa, kay yuyay unanchapi tiakkunawanmi pakta rringa.

Art. 5.- Kamachik Kullkimanta kallarichikkuna. kamachik Kullki shinachikka, kamachirikmanta, tukuyllachirikmanta, paypurakmanta, tukuyllayachirikmanta shinallatak mana puntachirikmanta kallarichikkunaka shinachirinka.

Art. 6.- Kamachik kullkikunapa chayachikkuna: kamachik kullkikunaka, tukuy runakunapak kullki yaykuchikkunamanta hapinkapak ñan kashpapash, tukuylla kullkikamaypa kapakkamayka shinachichikmi kanka, ranti – ranti kullkiallichita sumakyachishpa, kutimpash ranti-ranti kullkiallichikpa, tukuy runakunapa jatukyachikpa shinalla kullkita allichik kachun: tukuylla mañaykunata paktachinka, tukuy runakunapak kullkikamachishkakunata tikrachinkapak.

Art. 7.- kamachiykpa kamachik shinachikkuna. Ñukanchik Mama Llaktapa Pushakmanllami, kamachik shinachikkunataka rimachita usharinka. Director General del Servicio de Rentas Internas shinallatal Gerente General de la Corporación Aduanera Ecuatoriana nishkakunami, nishka killkashkakunata kachanka tukuykunaman, paykunapak pushak ukukuna, alli purichun.

Maihambash shinachik killkashkakunaka mana shuktak kamachiy nishka killkaykunata rurayta ushankachu.

Mana kamachiykunaka anchurichita, ashtawanchikta manakashpaka mana shinayta ushankachu, paykunawan llankarinahukpika, tukuylla mana alli rurachikkunamantaka, chay runakunapak apukpakmanmy tukuy kamachikkunaka chayanka.

Art. 8.- Municipalidades shinallatak Consejo Provincialnishkakunamanta kamachiypa kamachik shinachikkuna.- uchilla wankuriykunapi Ruray paktachichiykunaka shinachiyta usharinkami Municipalidades shinallatak Consejo Provincialnishkakunapi, ckay kamachiykunata shina kukpi.

Art. 9.- kamachik kushkikunapa Rurachik.- kamachik kullkipak rurachikunaka tukuy kamachiykunapami kan, chaykunami kullkukunata tantachichikkuna kan, anchuchik shinallatak paktachirikunami tukurik shimita charin tapuchik kamachik kullkikunapi.

Art. 10.- Yuyachik killkashka ruraykuna.- Tukuy kay raraykuna shinallatak kamachik kullki kunapa killkashkakunaka yuyachikkunami nishka kamachikkunaka llankakkamachikkunapa ñanta katishpa.

Art. 11.- Kamachiykpa Chayachik.- kamachik kullkipa kamachiykuna, pykunapa killkashkakunaka tukuyyachishkakunami kan, tukuylla ñukanchi mamam llaktapi pakta rrinka, yakukunapi, jawa pachakunapimi, kay killkashkakunaka pakta kausarinka, manakashpaka, shuk, pachakunata churashkakunapi.

Shinapash, kay kamachik kullkikunapi killkashkakunaka, watan watanmi tukuchina kan imapash kunakunata, tukuy ruraykunata willachikshina, kayshu watapi shuk niki punchapi kallarina kar ruraykunaka, manakashpaka killan killan, imashina paktatukushka uchilla pachakuna karpika.

Art. 12.- Imawrakunakaman.- kay imawrakunataka, shinami kamachik kullkipa ruraykunataka samiyachirinka.

1. Imawrakunaka manakashpaka kutichik kunaka watakunapi shinallatak killakunapash tukuchirinka maihampash killkashka churarikunata; shinallatak,

2. Imawrakunakaman churashka punchakunaka, llankarik punchakunapallami kan.

Manakashpaka, imawrakunakaman pacha yanka punchakunapi tukurikpika, kaishuk hunkaypa kallari punchakamanmi paktachirin tukurikuk pachataka.

Art. 13.- Kamachiymenta yuyachik.- kamachik kullkikunawanka paktami shinachik killkashkakunaka yuyachita ushanakan, tukuykunata rikushpa, shuklla shina kullkikamachikwa pakta jamuktarichun.

Kamachik kullkikunapa killkashka kamachiykunaka, jurídico nishka shimikunapimi jamuktarinka, shukta shimikunawan sinchilla nishkakashpallami shuk kanka.

Kamachik kullkipa shinachik killkashka kamachiykuna shukta shukta ninakupika, mayhan yalli alli killkashkakunata hapishpa sumakyachirinka.

Art. 14.- Shuktak shinachikkuna.- Shinachikkuna, kallarihikkuna ahstawanarin shuyukunapash, shuktak shinachikkunawan rurachirinka, kamachik kullkipa nishkakunata katikpika.

Kamachiykunapa shukta shinachik ñanmi kan analogiakuna nishkaka, shinallatak manakamachik kullki shinayta ushanchu, kamachiypalla killkashkakunami kan.

Ishkay yachay panka
KAMACHIK KULLKIPA SHINAPACHACHIKKUNA

Shuk wankuri
TUKUYKUNAPA RURACHIKKUNA

Art. 15.- Imakay.- Chay runapalla vinkulo judicial nishkaka kamachik kullkipa shinapachachikmi kan, Mama Llakta kawsaypi manakashpaka kamachik kullkipa hapik ukukunapi kawsan. Maypi kullkita, llankayta manakashpaka imapash charishkakunata sakina kan, sin kamachiykuna nikpika.

Art. 16.- Generadornishka Rurachik. Generadornishka rurachikmantaka jamiktarinmi, kamachiykpi kullkitiakta tukuy kamachik kullkita sumakyachinkapak.

Art. 17.- Generadornishkapa rurachik samiyachiyk.- kay generadornishka rurachik kamachiykamak shinachikpimi kan, amachiykamakpa ruraykunami samiyachiyrinka, mayhampash shinachikkunata akllashpa ruranakanan.

Kay Generadornishkapa rurachikkuna kullkikamachikpalla shuklla shinarikpika, samiyachiykapakka tukuy kawsana ruraykunata, kullkikamachikkunapa paktachikunata hapirinka, kamachikkamakpa shinaykunamanta sapayarishpa.

Capítulo II
ISHKAY WANKURI

KAMACHIK KULLKIPA SHINAPACHACHIKKUNAPA RURACHICHIK
WACHARI.

Art. 18.- Wachari.- Kamachik kullkipa shinapachachikka charynakunata kamachik kullkita sumakyachinkapak kamachikmanta kukpimi wacharin.

Art. 19.- Rurachichik.- Kamachik kullkipa shinapachachikka, kamachiyk punchata churakpika rurachichikmi kan.

Mana shuk pachapi shinachikuna tiakpika, kay rarachikkunami tianka.

1a.- Chay kushka pacha tukurishkapimi Tukuylla kunakunata runakunaka, kuyuchina kashkamanta killkashkakunawan rishpa sakichinamanta; Shinallatak,

2a.-Willachishka kayanti punchamantami, kamachiypa makipimi kan, tukuylla kunakunata llankaykamachichina kay shinachichinakunapi.

Art. 20.- Kimsa nikikunawan sakichikuna.- Kay Kimsa nikikunawan sakichikunaka mana kamachik kullkikunamanka shinachichikkunata ushanchu. Shinapash, kamachiyk sakikpika, tukuilla runakuna mañayta ushanka tukuy tiashka ushaykunata.

Kimsa wankuri
MIRARICHIKKUNAMANTA

Art. 21.- Rurak runapa mirarichikmanta.- (kutinyachishka, shuk kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- kamachik kullkipa shinachichikka, mana kamachiy nishka pachapi mana kukpika, Rurachik runaman kuchun ashtawan imatapash mana rurashpa watan watan mirarinka 1,5 kutin Banco Central del Ecuadornishka iskun chunka churashkamanta, kallari pachamantapacha tukurik pachakaman, kay mirarichikka kimsa killa katichik punchakunamantami harkachirinka, mana yanka shuk punchakunapi kutichita ushaskataka mana kushkakunata mirarichinka; uchilla killa nikikunataka tukuylla killatashnami kutichirinka.

Kay mirachichikkunaka tukuyllapakmi kan, imashina kamachiykuna rikuchinka mamallaktachipak ukukunaman, kullkikamachik ukukunataka anchuchishpa, shinallatak patronalnishka paraykunatapash Instituto Ecuatoriano de Seguridad Socialnishkapi.

Art. 22.- Kullki kamari runakunapa mirarichik.- Kullki kamari runakunapa mañashka kullkikunaka, tukuykunapashnami mirarinka, mana alli kamachik kullkikunata tikrachikpi manakashpaka yapata kukpipash, yapalla kullkita kushkakunpa shinallatak mana alli kushkakunaman kilcashka pankakunata sakishka hipa.

Chusku wankuri
RUNAKUNAMANTA.

Art. 23.- Kullki kamari runa.- kullki kamari runami kamachik kullkita hapita ushak kan.

Art. 24.- Rurak runa. Rurak runami yankalla runa manakashpaka kamachik runa kankuna, imashina kamachiy nin, paymi kamachik kullkitaka munak mana munak kuna kan, yankalla kuk shina manakashpaka kullki kamachi pushak shina.

Shinallatak rurak runa nirinmi, herencias yacentesnishkakuna, charishka ayllukuna, shinallatak ashtawan runakuna, mana kamachiy runa kak, maypi kullki kamachik tantari rikurikpi, imashina Kamachik kullkipa kamachiykunapi willachin.

Art. 25.- Kullki kamachikta kuk runa. Kullki kamachikta kun runami kan yankalla runa manakashpaka kamachik runa, piman kamachik kullkita mañachichun nin shinashkakunata rikushpa. Pipash mana chinkachinkachu Kullki kamachikta kun runa kaytaka, shukman paykunapa kamachik kulkipa pushayta sakishpapash.

Art. 26.- Shinachik.- shinachikmi kan, mana Kullki kamachikta kuk runa kashpapash, kamachiy nishacakunamanta, tukuy payman churashkakunata shinana kan.

Tukuy shinachichik kamachik kulkika kukllami kan Kullki kamachikta kuk runaman, imatapash kutichinata apypa makimanta anchuchishpa, tukuy kamachichikunamanta.

Art. 27.- shuktachirimanta pushak runa.- kamachik kullki llukshichunka shuktachirimanta pushak runakunamantami kankuna:

1. Uchilla wawakunata, shukkunapak kamakkuna kay manakashpaka kullkikunata mana uhskkunapata apakmi kamachiy pushak runa kan.
2. Apukkuna, kayak, lankaykamak manakashpaka kamachiykunapi pushak runa, shinallatak kamachiyki rikushkapi ashtaka runakunapa tantaripipash;
3. Apakkuna, llankaykamakkuna manakashpaka shukkunapa charishkakunata rikuk;
4. Mandatarionishkakuna, shinak runakuna manakashpaka imapash kullki kamachiykunapi yanapaklla runakuna; shinallatak,
5. Sindicatokunanishka fakirikkuna manakashpaka sumak runa kankapak makanakuy, shukkunapa imakunatapas pushak, kamachiykunapakpi kullkita satikkuna, kamachiyanta kachashka manakashpaka shukkunamanta kachashka.

Kay Kamachiy uchilla wankuriykunapimi tiahunmi, imashina kay pushaykunapi mirarishka Kamachi kullikunata manakashpaka imashina paypak maskaypi purishkata.

Art. 28.- Rantikshina manakashpaka shukmanta yallichimukta pushak.- Rantikshina manakashpaka shukmanta imatapash yallichimukkunamanta pushakmi kan:

1. Allpakunata, wasikunata rantikkuna, charishkakunamanta kamachik kullkiman chayashkamanta, imashina kullkikunata shukman kay watapi shinallatak yalishkalla watapipash yallichishkakunata.
2. Jatun pushana tiakkunata rantikkuna, tukuylla suk watakunapi kay randishklakuna kamachik kullkikunata shukpa makupi wiñachiskakunamanta, shina kunan charikka mana paypa rantishka chanikunata yalli kankachu mutsuchinaka.
3. Shukkunata tantarikuna shuktachikuna, purikuk shinallatak kasilla kullkikunata japishpa, imasha shinashpapash, Kamachi kullkita tikrachinakuna, kay tantari ranakunapa makupi sakirin, tukurik pachakaman.
4. Tukuy tukuyta shukmanta hapishkakuna, shukkunamanta kamachik kullkita tikrachina kan.
5. Karakkunapa sinallatak shukmanlla imatapash kukkunapa makipi kan imapash kamachik kullkikunata tikrachinata.

Kay shuk shinallatak ishka Kamachi uchilla wankuriykunapi killkashka shinanakunaka, shuk watapi tukurinka, kullkita shukman yallichichun mañashka pachamanta rikushpa.

Art. 29.- Shuk pushakkuna.- pushakkuna kankami:

1. Harkachik runakuna, paykunami kan yankalla runakuna shinallatak Kamachiy runakuna, pikuna paykunapak llankaymanta harkachita ushan kamachik kullkikunata, kamachiykunapa shutipi,

Shukkunamanta hapik runakunapashmi jarkachikkuna kan, kaypika, kamakkmi kamachik kullkita harkayta ushanka; Kamakpa llankay tukurikpika arcana ushaypash tukurinka; shinallatak,

2. Rikuk runakuna, paykunami kan yankalla runakuna shinallatak Kamachiy runakuna, pikuna paykunapak llankaymanta kamachik kullkikunata hapita ushan, kamachiykkunapa shutipi, chaymantaka kullki charik runaman tikrachin.

Art. 30.- Pushackikpa Chayay.- Harkachik runakunapa makipimi kan, chaymantami, paykunalla kamachik kullkita arcana ushayta charin; kukllami kan kullki kamachik runawan, mana tukuylla hakachira rurashkakupika.

Ama huchachikunata manchashpa, harkachik runakunaka, tukuylla kushka kullkikunaman rikunata charin, imatapipash mana alli shinarikuna tiakpika.

Pichka wankuri **MANA KAMACHIK KULLKITA RURANAMANTA**

Art. 31.- Imakay.- kamachik kullki Exención o exoneración tributarianishkaka sakimi manakashpaka kunkachirimi shinachirikkunamanta kamachik kullkipa kan. Tukuy runakunapak, kullkikamachikkunamanta shinahkami kan.

Art. 32.- kamachiyta ñawpa rikuki.- kamachiypa killkashkakunamantallami kamachik kullkikunataka sakichita usharinka. Chaypimi tukuy imashina shuk runakunaman kamachik kullkikunata tikrachinata willachinka tukuylla, chawpilla, ashalla kakta manakashpaka imashina kakta.

Art. 33.- Sakichikunamanta chayachik.- kay sakichikunaka Kamachiy llikshishka pachakamanllami chayanka. Chaymi, mana sakichita usharinkachu, mana chay pachapi lluksiska kamachik kullkikuna kakupika.

Art. 34.- Derokatorianishka manakashpaka shuktayachina.- sakichika, ima pachapi shinashkakashpapas shuk mushuk kamachiykunamanta shuktayachita usharinkami.

Shinapash, shuk pachapalla shinashkakunaka, chay pacha tukurinkakaman kawsanka.

Art. 35.- Tukuykunapak sakichi.- paktachikunata kamachiypi churashkamantaka, mana wakllichishpa Mama kamachiy sami kamachiykuna katikta, paykunaka kamachik kullkikunataka mana kunachu kankuna, shinapash mana tasas de contribuciones especialesnishkata.

1. Mama llanta kawsay, Kiti pushak wasikuna, Marka apuk tantariykuna, Runakancha hayñi ukukuna shinallatak shukkancha hayñi ukukunapash;

2. Mama llanta kawsaypak ukukuna, Kiti pushak wasikuna manakashpaka shuk markakamachikmanta ukukuna, kullkikamaytaka sapayachishka, tukuykunapa

kamachik ukukunawau manakashpaka shukkunapalla kamachik ukukunawan paktarishka tukuy runakunamanta llankankapak.

3. Kullkikamachiy shuktan – shuktan jatun ukukuna, maypi tukuy runakuna sakichina kakpi;

4. Shukkancha wasi, Tantari ukukunapi, shuk kunaman yanapankapak manakashpaka yachana wasiman, kamachiylla rurashka, tukuylla kullki yaykushkakunata nishka ukukunaman kayachishpa.

5. Naciones Unidaskunanishka, Organización de Estados Americanosnishka shinallatak shuk markakunapa ukukuna, ñukanchik mamallaktamanta kakkuna, shina tukuylla paykunapa alli puripa kullkikamachiyta hapishkakuna, shuk kunata yanapankapak;

6. Tukuylla markakunamanta rantipura nishkamanta ukupi:

a) Mama Llakta kawsay markakuna, paykunapa mama llaktapi charikunamanta:

b) Empresas multinacionaleskunanishka, imashina tukulla Mama Llakta kawsay markakuna, Mama Llakta samipa kullkita sakinapi: shinallatak,

c) Representantes oficialesnishkakuna, diplomaticokunahishka runakuna shinallatak shuk markakunamanta tapuchikkuna, paukunapak kamachik kullkikunamanta shinallatak aduanerokunapak nishakakunapash, mana ñukanchik markamanta shamushkami kana.

Kay Kamachiy uchilla wankuriykunamantaka mana sakichirinchu kamachik kullkipa ashtawanchishka IVApa, shinallatak shuktak kamachik kullkipa ICEpa.

Art. 36.- Mana shinachichikuna.- kamachik kullkikunapa anchuchikunata mana shinachichirinkachu rurak runakunapak kamachiy killkashakakunata mana japishpa kanka; shina ashtawanyachina, ashallata manakashpaka tukuyllata, mana anchuchikunata charikkunaman.

Imapash ruraykunapi manakashpaka llankachichikkunapi shukkunapika anchuchirik tiakpi, mana anchuchirik tiakpipash, kamachik kullkikunataha kunkapachami mana anchuchichita charik kunalla.

Sukta wankuri

KAMACHIK KULLKIKUNAMANTA SHINAPACHACHIK WAÑURIMANTA

Art. 37.- Imashina wañurinamanta.- Kamachik kullkikunapa shinapachakunaka wañurinmi, ashallapi manakashpaka tukuyipi, kaykunamanta mayhantapash shinashpaka;

1. Shinana manakashpaka kullkita kuna;

2. Mana shinayta ushaskamanta kuna;

3. Pantari:

4. Imatapash kachaymanta; shinallatak,

5. Kullki mañaykunamanta kutinpash killkashkata allichina.

1a Sami.

SHINANA MANAKASHPAKA KULLKITA KUNAMANTA

Art. 38.- Pimantata kullki kunataka shinana kan.- kamachik kullkikunataka kuna kan kuk runakunamanta manakashpaka pushakkunamanta.

Art. 39.- Pimantata kullki kunataka shinanata usharin.- kamachik kullkikunataka kuna kan kuk runakunamanta manakashpaka pushak mana punta kushka runakunamanta, kaykunapa shutipika mayhampash, mana kullkitikrachikunata manchashpa, ishkay chunka sukta Kamachiy uchilla wankuriyunapi killkashka yuyay unanchapi.

Art. 40.- Pimanta kullkitaka kuna.- kaullkitaka kamachik kullkipakmanki kuna kan chinallatak kaymanta kamachiykman, llankak manakashpaka pushak, piman kamachiy japichunlla nishakakunaman.

Art. 41.- Ima pachapita kullkitaka kuna kan.- Kamachik kullkipa shinapachachik kamachiy nishka pachakunapi tukuyta kuna kan, shinallatak maypi shinapachachik wachari pachapi mana kaykuna tiakpika. Kamachiywan rikushpa pachakunataka churayta usharinka.

Art. 42.-Maipi Kullkuta kuna.- kullkitaka maihampash Kamachiy nishka uhukunapi kuyta usharin manakashpaka maypi kullki japik ukukuna tiakkunapi, maypi kay ruraykunata shinashkapi manakashpaka kullki japikpa wuasipi.

Art. 43.- Imashinata kullkitaka kuna kan.- Mama kamachiy sami kamachiykuna katikkuna mana shukta nikpika, kamachik kullkikunataka shinachikkunataka kullkipimi kuna kan, kunan purijuk Kamachiy kullkipi; Chaquenishkakunawan, Kullki kullkamanta llukchichishpa, shuk Kullki kullkamanta shukman kullkita Kamachiy nikpika yallichina. Cheque mana certificadanishkakunapika, kullki tukukpimi kamachik kullkipa shinapachachikka wañunka.

Kulkiyuk runamanta mañachi killkashkakunaka, paypa kakpika imapash kamachik kullkikunata kunkapak allimi kanka.

Shinallatak, shinapachachik kamachik kullkika ashapilla manakashpaka tukuyti wañuchita usharinkami, bononishkakunapi kullkita kushpa, certificados de abono tributarionishkakunapash paypak kakpika allimi kanka, manakashpaka llankaywa, charishkakunawampash, kamachik kullki kamachiy sakikpika.

Art. 44.- Mana shinachi.- Kullkiyuk runakunata mana shinachichi, chaymantallatak paykunapak kullkita hapik runakunata shinapachachik kamachik kullkuta kuchun imakayta kushka, shuktak kallarikunata churashka punta kimsa niki Kamachiy uchilla wankuriymanta.

Art. 45.- Kullkita ñaupalla kuy.- kamachik kullkita imakaymanta kullkita ñawpakka kuykunaka, kamachiyanta willachichin kachakkami kana kan.

Art. 46.- Amuklla kullkita kuna.- Pushak kamachikunaka, kullkita kullkuna killkashka mañaykunawan rurashka hipa, kamachik kullkikunata amuklla kunkapa sakinka, imashina Yuyay unanchapi nihuk killkashkunata rurashpa.

Art. 47.- Kullki kunamanta imputaciónnisha.- kullki charik runakunapa mañashkakuna mirarihukpi shinallatak shukkunatapahs kuna tukuhukpi, kullkita kunakunaka shina sinchiyachinka: shuk nikupi kullki kunata mirachina; jipamanka kamachik kullkiman; shinallatak, maula nishkawan tukurinka.

Art. 48.- Kamachik kullkipa shinapachachikkuna tantarik.- kullki charik runakunaman shuk kukkuna ashtaka shinapachachikunata mana kushkamanta, kullki kunataka sinchiyachishpa mayjan ashtawun puntakakwan kallarinka, imashina Kamachiy uchilla wankuriypi nihuk.

Kullki kukkuna ashtaka shinapachachikkuna kakpi, shuk shuk kamachik kullkikunamanta, kullki kunataka sinchiyachinkami mallan kuk runa akllashkawan kallapishpa shinallatak kaymantaka puntalla kakta, imashina chaypi nin. Mana akllapika, maihampash shinapachachikkunata sinchiyachinka.

Art. 49.- Shina shinalla shinapachachikkunata hapi.- kamachik kullkipa shinapachachik nishkapi, kuk runaka; ashkunapika hapusha shinallatak shukkunapika makanakushami, pau japishkapataka kullki kuyta ushankami shinallatak makanakuy ushankami chayshukunamantaka.

Kullki charik runakunaka manakashpaka kullki hapik runakunaka mana kullki hapikunata sakita ushanchu, ima kakkipash hapinami kan.

Art. 50.- Consignaciónnishkamanta kullkita kuk.- kamachik kullkipa shinapachachirikkunaka consignaciónnishkakunawan kullkita kuy ushanmi, imashina shinallatak pushak runakunapa ñawpapi ruranat Yuyay unanchakuna nin, maypi shuk Yuyay unanchakunapi mana shinapachachikkuna rurakpika shinallatak mana kullki kukta japikpi.

2a Sami

MANA SHINAYTA USHASHKAMANTA KUNA

Art. 51.- Kullki manakushkakuna shinallatak kamachik kullki mañashkakuna.- kamachik kullkikunata mana kushkakpika kunkami tukuyata, manakashpaka ashakunatalla, killkashkakunawan mañashka hipa, yakuklla kullki mañachikunawan, kamachik kullkita mana alli kushkamanta, kullkikamachiy pushakkuna rikushka jipa, Tribunal Distrital de lo Fiscalnishkamanta, mana kullki mañachikuna kutimpash killkachishka kakpi, sunallatak kamachik kullkikunaka chy pushkkunapallata kakpi.

Art. 52.- kamachik kullkita mana kushka shinallatak mañashka mana kamachik kullki.- kay mana kullkita kuy ushashkakunamanta paktalla tikrachirinkami suk kukkunapa

mañachishkakunawan, shuk kullkikamachiy kunawan riksishka kamachik kullki kallarichik pankamanta, kamachiychik kunamanta killkachichishka.

Mana kamachiychirinkachu sapalla runakunamanta manakashpaka kamachiyk runakunamanta mañashka kamachik kullkikunata hapishkakunawanka, mallan harkachikshina runashina kachun.

Mana, Mana shinayta ushaskakunaman kullkita kurinkachu kanapachachikpa kamachik kullkikuna Gobierno Nacionalniskaman kuna kashkakpika shinallatak shuk Mama Llakta kawsay wasikunapak deuda pública externanishka killkashkawan.

3a Sami

PANTARIKUNAMANTA

Art. 53.- Pantari.- Shinapachachirik kamachik kullkikunata wañuchirin, rantik runa kay shinapachachirikkunamantaka mana tikrachi ushak tukukpi, suchkunaman kay charishkakunata yallichimanta.

4a Sami

KACHACHIKKUNAMANTA.

Art. 54.- Kachachikkuna.- Mana kuyta ushshka Kamachik kullkikunataka kachachita usharinkami kamachiy nikpilla, mashnachishpa shinallatak imashina kaykunapillatak nishkakuna. Tukuy kanapachachik kamachik kullkikunataka sakita usharinkami, jatun tukuykunapak pushak tukuylla kamachiykunata shinashka hipa nikpi.

5a Sami

KULLKI HAPINATA NICHISHKAKUNAMANTA.

Art. 55.- Ima pacha Kullki hapinata killkachishkamanta.- Shinapachachina chinallatak kamachik kullkikunapa mañashkakunata mirarishkakunanti kullkita hapina, shina mana shinanakunata rurashkapi mirarishkakunatapash, pichka watakaman pachata kullkachishkamanta, mañajushka pachakunamanta kallarishpa; shinallatak, kanchis watapi, maipi tukuy nishkakunata rikuchishkakashkakpi, kay mana tukuykka kashkakpi, manakashpaka mana rikuchishkapi.

Amuklla kullkita kunakunata karakpi, kay nishkakunaka kallarinkami, asha ashalla manakashpaka tawkayachishpa, pacha tukurishka manta.

Kamachik kullki kamachiykuna shinapachachinakunapi nichishka kakpika, chay kullki hapinakunaka chayllatakmi kanka, kay killkashkakuna nishka pachakunapi, shinchiyashkamantapacha kallarishpa, manakashpaka, tukuy kamachiykunapa willachikunamanta kallarinka kay japina pachakunaka, imapash makanakuykunata manakashpaka kutinyachichikunata tukuchishkamanta.

Kay killkachichishkakunaka rimarishka kana kanmi mayhan munak runakunawan, kamachiykunata mana kaykunataka shinachita ushankachu.

Art. 56.- kullki hapina killkachichikta harkachishka.- kay killkachichika harkachinkami mana kuyta ushakmanta kanapachachikkunata kamachiykunawan killkashkata rikuchishpa.

Mana kay kamachiy killkashkakunaka jarkachita ushankachu, shinanakunata ishka wata washamatapacha mana rurashka karpika, ishkay patsak chusku chunka kanchis Kamachiy uchilla wankuriykunapi rikuchichishka kashpalla, manakashpaka kanapachachik kamachik kullkita arinichishpa rimashkamanta.

Kanchis wankuri **KAMACHIK KULLKIPA MAÑASHKATA SAKICHIKKUNA**

Art. 57.- Sakichikkuna shinallatak ñawpalla kuna.- Kamachik kullkikunapa mañashkakuna shinallatal paykunapak wiñarikuna, tukuilla mana kullki kuyta ushaskakunapa tiashkakunata imatapash rurayta ushanka, kaykunamanlla manachayashpa:

1. Mikunakunata kamachiykuna kushkakunamanta;
2. Puntalla mañashka kullkita kunamanta, Seguro General Obligatorionishkakunapas paykunapa kuykunawa, karashkakuna, minishtirikpa allchishka kullkikuna, shukkunawan rimarishkakuna, multanishkakuna, anchuchichikuna manakashpaka shuk kullkicharik kamachiy ukukunawan rimarishkakunapa, sakichichikkanka shinallatak, kullkita kurinkami ishkay waranka kimsa patsak, kanchis chunka chusku Kamachiy uchilla wankuriypi nishka shina.
3. Llankak runaman rantiklla kullkita mana kushkamanta.- mishashka kullkikunapi paktarishka; sukta kuykuna, minishtirikpa allchishka kullkikuna, llukshikpi kullkita kunakuna, rukuyashpa llukshishkakunaman kullkita kunakuna, imashina kamachiykunapi willakun.
4. Imakunatapash sakishpa manakashpaka hipotekanishkata sakishpa mañachikunata kamachik, kamachi kullkikunapa killkashkakuna manarak llukshishkapi kamachiylla yaykushkakashpa.

Art. 58.- Akllashka runakunapa ñawpachichik.- Tawka kullki charik runakunapa akllashka Rurak runa karpika, paypurak ñawpachichikka kankami: Rikuraykuna Marka kunakkuna, Kiti pushak wasikuna shinallatak sapalla tantarishkakuna.

Pusak wankuri **KAMACHIK KULLKI WASIMANTA**

Art. 59.- Yankalla runakunapa wasikuna.- Tukuy kamachik kullki shinashkakunapa, yankalla runapa wasitashinami charirinka, maypi kawsak manakashpaka maypi llankak ukukunata; maypi paypak charishkakuna tianajukpi, manakashpaka maymanta llukshichikkuna.

Art. 60.- Maypi shuk marka runakuna kawsakmanta.- Mana punta Kamachiy uchilla wankuriykunata wakllichishpa, shuk marka runakunataka ñukanchi markapi kawsak nirin, mana kay markapi kawsakpipash, ñukanchik markapa kullkita shuk llankaykunamanta hapihukpi; manakashpaka imapipash llankakpi, manakashpaka rikurinka pushakshina, Llankay kamayuk, imashapash ñukanchik marka ukupi kullkichik wasipi llankakushpa. Kay ruraykunapimi wasishinaka charirinka maypi llankakuk ukuta; mana shina wasita nichita ushahpaka, kaytashinami charirinka ñukanchik markapa shunkuta.

Art. 61.- Kamachiy runapa wasi.- Tukuy kamachik kullkipa ruraykunapaka wasishinami kamachik runapa wasishinami charirinka:

1. Maypi killkashka pankakunapi churashka allpapi manakashpaka estatutosnishkapi rikuchikukmi kanka.

2. Punta nishkakunamanta, maypi llankak manakashpaka maymanta kullkita hapik ukumi kanka.

Art. 62.- Kaypalla kawsak wasita churachi.- kullki kukkunaka kaypalla kawsak wasita churachita ushanmi kamachik kullkikunata kunkapakka; shinapash, kamachik kullkipa llankachikka shuk kawsak wasita churachita ushanmi manakashpaka chayshuk kaypalla kawsak wasita churashkata arinitapash ushkmi kan, kamachik kullkita fankalla mañashpa hapita ushankapak.

Chaypalla kawsak wasita churashkallami kamachik kullkita tantachinkapakka ushak uku kanka.

Art. 63.- Suk markakunapi kawsak runakuna.- Suk markakunapi kawsak runakunaka, yankalla manakashpaka kamachiypash, kamachik kullkita ñukanchik Mama Llaktapi kukkunaka, shuk runakunapa makipi sakina shipapachachikunata charin shinallatah kay ruraykunataka kaypi kawsak wasita churanapash kan, imashina kamachik kullkipa llankay kamayukman willachina kan.

Kuy shinachikunata mana rurakpika, kaypi tukuy kamachik kullkikunata rurak runatami charirinka, paypak wasinti, kayshupa shutipi.

Kimsa yachay panka

Kamachik kullki llankaykamachikmanta

Shuk Wankuri

Ukkuyawrikunamanta

Art. 64.- Shunku kamachik kullkipa llankachik.- Kamachik kullkipa kamachiy llankaypa pushay, ñukanchi markapika, Mamallaktakamakpa makipi kan, pi tukuylla ukkuyawrikunamanta kamachiykunawan ruranka.

Aduaneranihka shinachikkunapika tukuylla kamachiykunami chay ruraykunapa tianahunka shinallatak sukta kamachiykunapi shinachichita usharinka.

Chak kamachiywanka shinarinkapashmi:

Kamachik kullki rikuraykunapi yaykushpa paktarina kakpi.

2. Sapalla manakashpaka shuktachishka ukukunapa kamachik kullkikunata shinashka kakpi, maypi kullki kunakunaka Kamachik kullki rikuraykunashinami kana kan, Shunku kamachik kullkipa llankachikmanmi kullkitaka hapirinka.

3. Kamachik kullki rikuraykunapa karpimi, kiti pushak wasikunapak mana kashpaka marka pushak wasikunapa suktakuna kashpa, kamachik kullkikunata hapikkuna kan, hapishka kullkikunaka kiti pushak wasikunapakkakpipash imashina kamachiypi nin.

Art. 65.- Shukta kamachik kullkipa llankachik.- Kiti pushak wasikunapi manakashpaka marka pushak wasikunapi, kamachik kullki llankaykamapa pushayka, Markakamachikpami kanka manakashpaka chayachikpa, pikuna llankankami, kamachiy nishka pushakkunawan.

Ukkuyawrikunamanmi kamachik kullki llankaykunaka kanka, mana rikuraykunapa kamachik kullki karpika; kay kamachik kullki ukumapi yaykushpa paktarina kakpi, kullki hapishkakunaka shuk kunapa karpipash.

Art. 66.- Llukshichi kamachik kullkipa llankachik.- Kamachiy uchilla wankurikunapi nikukkunata llukshichirin, imashina kamachiy mayhan tukuy runakunapa shinachikpacha ukuman kamachik kullki rurachirikunata yallichishpa. Chaykunapimi, kamachik kullki llankachikkunaka kullki charik runapa ukkuyawrikunamanmi kurinka imashina kamachiy nik; mana kay willaykuna tikpika, pushak runa kullkita hapichi willachirinkakuna.

Ishkay wankuri

Kamachik kullkikunamanta shinallatak shinachichikunamanta

Art. 67.- Kamachik kullkipa Llankaykamachik ushaykuna.- Kay shinachik ushaykunami tianakunkuna: kamachiyta rurana, kamachik kullkipa shinapachachikkunata tukuchiynichik; rurak runakunapa kullkikunata shinallatak makanakuykunata shinachishkamanta; mana alli kamachiyta pushakpi takurichik, manakashpaka kamchik kullkita tantachishkakunamanta killkashkakuna.

Art. 68.- Tukuchik nichipa ushay.- kamachik kullkipa shinapachachikkunata tukuchiynichikka, shinachichik tantarikunami kan, churachinata munakkashpa, shukti shinaykunapa, rurachishka shinashka kaywaykunata, shinapachachina runa, churachichik allpa shinallatak kamachik kullkipa mashnachi.

Kay shinachikunapa tuchik nichikmi kan: allipacha rikuna, kullki kukkumanta willachik paktachikuna; kamachik kullkipa chayakta rurachik, kutimpash churana shinachik tiakkunata willachikpi, shinallatak kamachiy ruranakunata allikakpi willana.

Art. 69.- Tukuchichipa Ushay.- kamachiy nishka Llankaykamayuk pushakkunaka, tukuy tapuykunamanta, mañaykunamanta, makanakuykunamanta, tukuchi willayta shinapachachinami kan, ima pachta churashkapi, paykunapa kamachiyta rurachinchi nishpa.

Art. 70.- Takurik ushay.- Llankaykamayuk pushakkunapa willachikunapi, takurikunata churarinkami, imashina Kamachiy willachikun.

Art. 71.- Kullki hapik ushay.- kullkikunataka hapirinkami imashina pushakkunaman kamachiykuna willachishka, tukuy kamachik kullkita paykuna hapichun.

Kamchik kullkikunata hapita ushankami, kamachiy churashka runakunalla, manakashpaka Llankaykamanata ushanka imashina kamachiy nik.

Ishakay niki kamuk
kamachik kullki shinachik ñankunamanta.

Shuk yachay panka

Kamachik kullki Llankaykamachik shinachik ñanmanta.

Shuk wankuri

Tukuykunapak shinachikuna

Art. 72.- Kamachik kullkipa maskachi.- Kamachik kullki llankaykamakpa rurachiykunaka shuktashinalla kullki maskanakunami kan: tukuchi nichipa shinallatak kamachik kullki hapinakuna; shinallatak, makanakuykunata tukuchichina paykunaman rikuchishka kunamanta.

Art. 72.-Shinana rurachinakuna.- kamachik kullki llankaykamachipa ruraykunaka shinarinkami uchillayachik kallarikunata sumakyachishpa.

Art. 74.- Tukuykunapak shinachikuna shinallatak llukshichimanta.- ukkuyawri ushak llankaykamachimantami kallarinka, imashina yupay unanchakuna churan.

Kamachik kullkipa kamachiytaka purichirinkami, tukuykuna shinachik kunata llukshichita churashkapi.

Art. 75.- Mishay.- kamachik kullki llankaykamachipa mishayka kamachiy ushayta pushkunaman kukmi kan, riksinkapak shinallatak allichinkapak kamachik kullkipa shinaikunata.

Art. 76.- Mishakpa mana llukshi ushachita. Llankaykamachipa kamachil kullki mishayka, mana llukshita ushachikmi kan shinallatak shinarinkami paypapacha ukkuyawri kakpi, shukman minkashka kashpalla imashina kamachiykuna nishaka.

Art. 77.- Mana tukuchik nichipa mishay.- Kamachiy mishayta kamachik kullki llankaykamachikman mishaykunata kukpi, mana kay pushak ushayta shinakpi, kushka nirinkami mayhan makanakuykunata yachayta ushakkunapaka.

Art. 78.- Mana mishachik pushak.- Llankaykamachik ukkuyawri shuk tapuyta, mañayta, makanakuyta manakashpaka kullkita mañakpi mana ushakshina sakiripika, shinami ninka kimsa puncha yallishkapika, shina pachapillatak shuk pushak runaman kachanka, chayllatak kamachik kullki llankaykamachipi llankak kakkpilla. Shuk kamachik kullki llankaykamachipa kakkpika, majan chay willachikta hapishka runaka tikrachinamikan chay pacha punchakunapi, providencianishkawan pakta nichishkawan.

Art. 79.- Kaypi chaypilla mana mishachik.- Tapuykuna, mañaykuna, makanakuykuna manakashpaka kullkikuna shuktak kamachik kullki llankaykamachikpa karpika, kullki hapik pushakka, kimsapunka ukupimi, ashtawan yachaykunata mañanka shinallatak puchukunataka chayshuk kamachik ukununaman kachanka, pay allichishka punta Kamachiy uchilla wankuriyta.

Art. 80.- Mishachik makanakuykuna.- Tukuy kamachik kullki llankaykamachipa pushak mishachik makanakuykunaka, llankak pusak punchada pachapimi hatun pushak runa tukuchichinka.

Kamachik kullkipa llankaykamachikunapak pushakpura misharikuna tiakpika Tribunal distrital de lo fiscalnishkapa makipimi kanka kullkiyachichinaka.

Art. 81.- Killkashkakunapa tiashka shinallapak shinashkakunapah.- Tukuy llankaykamachik shinaykunataka killkashkapi kacharinka. Ashtawankarin, tukuy shinachik kunataka killkashka kallari kamachiykunawanmi sumakyachishka kana kan tukuy mañaykina, makanakuykuna manakashpaka rurak runakunapi kamachik kullki riashkakunamanta, manakashpaka kamachiykunapa shinarik tapuykunata anchuchikpi.

Art. 82.- Llankaykamachipa hawanyachik.- kamachik kullki shinachikunaka legitimidad shinallatak ejecutoriedadnishkakunamantami hawanyachita charinka, shinallatak shinachichinkapakmi kayashka kan; kaykunaka puri kallarinkami mayman chayanakunakuna tiakpi.

Shinallatak, mana mayhampash llankaykamachichi shinachikkunaka shukkunapa pushachikkunata charinkachu, mana maihampash pushakkuna shinachichi nishka karpika rurachichinata charinkami.

Art. 83.- Sinchilla ruraykuna.- Llankak kamachikunapa sinchi shinakichunami kan, mayhan imashash makanakuykuna mana rikuchishka kuna, kamachik pachata chullka ukupi.

Art. 84.- Shinachichik ruraykuna.- Shinachichikmikan tukuylla llankaykamachikunapa paktarikunata rurachikkuna, kamachiy makanakuykunapi nishkakuna, maypi mana ñawpa kullkikunata mana rikuchishkakapki, chay llankaykamachikpa ñanpillatak.

Art. 85.- Llankaykamachikunapa willachikuna.- Tukuy llankaykamachikunapa pakta kamachik kullkipa shinapachachikkunawan karpki, imashina hatun pushakkuna tukuchik willachikunata karashkakunamanta, mayhan munak runakunam manakashpaka mañak runakunamanmi willachirinka tukuy shinachichikkunata, yuyay unanchakunapa sumakyachikunawan.

Mayhanman willachikunata mana kushkarpika, kayruraykunaka mana sumak paktachichu kanka.

Art. 86.- Shinapachachikkunapa tukuchichi pacha shinallatal yupachikkuna.- tukuchichik pacha churashkakuna, kay Yuyay unanchapi manakashpaka kamachik kullki kamachiykunapi, llankana shuk puncha willachishkamanta yallikpimi kayta rikuy kallaririnka, shinallatak paypak wañuy punchakamanmi shinachiklla kanka

Tukuchina pachakuna manakashpaka tukuchik pachakunapash tukuylla runakunapakmi kan, llankaykamachik pushakkunapapash yankalla munak runakunamampash.

Ishkay wankuri

Sinchi shayarikunamanta

Art. 87.- Imakay.- Sinchi shayak kanayachirikmi kan, ruraka runakunamanta shamukmi manakashpaka kamachik kullki llankakkamachimanta llukshishkakunami kankuna, kullki llukshishkakunata willachinaman purichishka, churachik allpamanta shinallatak mashnachishka kamachik kullkimanta.

Sinchi kanayachirik taishkakunata charikpika, shinapachachirinkami imashina catastro oficialnishkakunapa haturik chani rikuripi, chay shinashkakuna llukshishka pachakaman. Ma shina kakpika, mashna kullki kuy usharinkata rikushpa kallaririnka kaypi tukuy charishkunata.

Art. 88.- Sinchi kanayachipa rurachichik.- Kay kamchik kullki shinapachachipa Sinchi kanayachika, mayhampash kaykunamanta shinarinka.

1. Rurak runa wullachimanta;
2. Llankaykamachik ruraykunamanta; manakashpaka,
3. Chakru shinachimanta.

Art. 89.- Rurak runamanta sinchikanayachichi.- Rurak runamanta sinchikanayachichika shuk pacha kushkapi willachikpimi rurarinka, imashina tukuy charushkakunata rikushka hipami kamachiykunapi shinachichikta rurarinka.

Shina nishka willachikka, rurak runapaka shinachikpachami kan, shinapash pantashkakunata allichita usharinpashmi, tukuy willachikunata kushka chayshuk wata hipapi, mana llankaykamachiykunaman willashka kakpika.

Art. 90.- Kullki charik runamanta sinchikanayachichi.- (kutinyachishka, ishkay kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- kullki charik runaka kamachik kullki llankaykamachita sakinka, maypi tukuy sinchikanayachichikkuna shinakpi, sukta chunka pusak kamachiy uchilla wankurikunapa Yuyay unanchapi tiahukpi.

Kamachik kullki shinapachachirikka 20%nishkata mirachinka tiashka hawapi.

Art. 91.- Chayaklla rurak.- (kutinyachishka, kimsa kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- Sinchi sakichichitaka kutinkutirikpa tiashkamantami rurak runaka willachinka, pypak charishka kullki pushak killkashkakunamanta, imashina kamachik kullki llankaypakamachikkuna

willachikkunata charirkunawampash, manakashapaka sistema informátonishkakuna mayhampash riksichikunata kachakpipash, kamachik runakunawan mana kshapaka shuk kunawan; imashina shuk kaymanta rimak killkashkata charikkunamanta.

Art. 92.- Presuntivanishka rurak.- Presuntivanishka sinchikanayachik shinanata charinka, mana chayakta rikuchita ushshpa, rurak runa mana willachishkakakpi, killkashka kullki charik runa willachikunata kushka hawapash mana allichishka rurak killkaykunata. Chaykunapimi, sinchikanayachikunaka shinashkakunamanta nirinka, shuktayachita ushakpi kullki llukshishkakunamanta, imashina Kamachiy nin.

Art. 93.- Shukta kunawan sinchiyachina.- Shukta kunawan sinchiyachina, killkashka kutinkutirikkunata llankaykamachikkuna pushakmi kan, paykunami tukuy rurachikunapi paktarishkakuna kan.

Art. 94.- Pacha tukurik.- Kamchik kullki shinapachachirykpa llankaykamachi shinachi ushaykunapa pachaka tukurinmi, mana punta willachita kukpipash:

1. kimsa watapi, nishka pachamanta yupay kallarishkamanta, rurak runapa kamachiy sinchiyachinakunamanta mañakpi, imashina pusak chunka kanchis kamachiy uchilla wankuriypi willakun.

2. Sukta watapi, willachina pacha tukushishka pachamanta yupayta kallarinka, charishkakunamanta rimashpa, mana kukuyta manakashpaka ashallaskunata willachishka kakpi; shinallatak,

3. Shuk watapi, kullki charik runa sinchiyachinakunata kutin rikunakakpi, chay shinaykuna willachishkakunamanta pacha yupashpa.

Art. 95.- Tukurik pachapa harkachi.- Tukurik pachakunapa tukuchik pachaka harkarinkami Kamachiy willaykunata rikuchishkamanta, pushak runa rurayta ushak runakunamanta shinashka kakpi.

Sinchiyachinakunapa shinayka mana kamachiy chayachita ushankachu fiscalizátonnisha shinak ishkay chunka llankak punchakuna manarak kallaripika, willachishka pachamanta yupayta kallarishpa, manakashpaka, kallarishka hipa, chunka pichka Katiak punchakunapi shayarikipash. Shinapash, kullki charik runaka shuktak killkashka sinchiyachikta kuyta ushanmi, manarak tukurik pacha yallishkakakpilla, imashina kamachiy uchilla wankuriypi willahun.

Sinchiyachiwan killkashka willachik pachapi chawpiwata yalli tukurik pachapa puriri tiakpika, imashina kamachiy uchilla wankuriypi willahun, kay harkachita sinchiyachiwan killkashka willachikwanka, mana watata yalli purichirita uhsrinkachu kar rurayta sakishkamanta yupayta kallarishpa, kullkita kuk runa mana kay watapi sinchiyachishkata yachaychayashka kakpika, kay sinchiyachichipa purik pacha tukurishkata yuyaririnka.

Sinchiyachipa killkashka willachik rurak runaman wata yalli puriry tukurina pachakunapi chayakpika, kullki kuk runamanka kay willachikunataka kunami kan kamachiy uchilla wankuriypi nishka pachakunapi. Mana sinchiyachipa purina pacha

harkarishkata yuyarinkami, nishka pachapi mana kullkita kuk runama willachikunata kushkapi, shinami kaywan tikurin fiscalizaciónnishka ruraykunaka.

Kimsa wankuri

Kullkita kuk runakunapa rurachikkuna

Art. 96.- Allikak rurachikuna.- Kullki kuk runakunapa alli rurachikkunami kan:

1. Kamachiy mañakpi, Kiti Kamachiykuna, Kamachiypa kamachiy manakashpaka Ruraykuna paktachichiykuna, llankaykamachichik pushakkunapa:

a) Kamachik pankakunapi killkarishka, imata shinak kunata willashpa; shinallatak, shuktachishkakunata kak pachapi willana;

b) Mayhampash yawpalla ushak yallichikkunata mañana kan;

c) Kullkikamaykunapa ruraykunata pushak killkashka kamukkunata mishushimipi pushanata; killkana, kunanpi purihuk kamachiy kullkipi, tukuy shinachik kullkikunata killkashka kamuktaka tukuy pachami charina kan, manarak kamachik kullkipa shinapachachikpi killkashka kakpi;

d) Tukuylla willachishkakunata rikuchina kan; shinallatak,

e) Kamachik kullkipa kamachiykunapa killkashkakunata rurana.

2. Pushak kamachikunaman tukuy rikuykunata pankayachina kan, kamachik kullkikunapa sumac kamachitak rurachun.

3. Pushak kamachikkunaman Hawalli rikuchina, willachikunata, killkashka willaykunata, kamukkunata shinallatak tukuy sumak kamachik kullki shinapachachikkunatpa rikuchikuna sumakyachun munarishkata kuna kan.

4. Kamachik kullki llankaykamachikkunapa ukunaman rina, shina, pushak runakuna shamuchun nishkakakpika.

Art. 97.- Mana shinayta ushashkamanta kutichik.- Mana shinayta ushashkakpika kullkiwanmi kutichina tukunka rurak runaka, yankalla runa manakashpaka kamachiy runakashpash, mana kutin shuk kutichi tiakkunapita wakllichishpa.

Art. 98.- Kimsa nikikunapa rurachikkuna.- Kamachik kullki llankaykamachikpa pushakkuna nikpika, maihampash yankalla runakuna, manakashpaka kamachiy runapa shutipi, mana kamachiy runa kullkikamaymanta shamushpa, ishkay chunka chusku msinallatak ishkay chunka kanchis Kamachiy uchilla wankuriypi kay killkashkakunapa

shutipi, shinapachachishkami kanka rikukshina llukshinata, tukuy killkashka charishkakunata hawanchishpa rikuchinata, shuk runakunapa kamachik kullki shinapachachikkunata kunkapak.

Mana punta nishkapi yachay killkashkakunataka munayta ushanchinkachu, ministros del cultonishkakunamantka, paypak kamachiy uku munashkakunapa; shuak yachak runakunaman, imawra paypak pakalla allchishkakunata willachi ushankakaman; Kusa manakashpaka warmiman, manakashpaka paywan kawsakman, shinallatak ayllukunaman chusku pata yawar ayllumanta shinallatak ishkay pata masiyarimanta.

Art. 99.- Kamachik kullki yachay willachikunamanta.- kullki kukkunapa willachikkuna shinallatak yachay willachikunapash, shukta runakunapash, kamachik kullki shinapachachirikunawan pakta kaymanta, kamachik kullki llankaykamachipami hapishpa shinachirinka.

Kamachik kullki llankaykamachika, tukuy kamachik kullki shinapacharirikmanta kullkita kuk manakashpaka mana kuk runakunapa shutikunata tukuykunamanmi willanakankuna.

Art. 100.- Willachikuna shinallatak kullkikunapa chayachik.- Mamallaktakamakka tukuy kunatami willachinka, chay kullkikunawan imata shinashkakunata shinallatak maymanta yaykushkakunatapash.

Art. 101.- Mama llakta ilakiy pushakkamachikunapa rurachikkuna.- Killkakamachikuna, charishkakunamanta killkashpa allichikkunamanta, shinallatak tukuy llanta pushakkamachikunapa, kamachik kullki shinapachachina, imashina tukuy rantichik ukukunaman kamachikunata rurachinkuna.

Kamachik kullki llankaykamachikunaman yanapana shinapachachinata charikmi kan, kay churashka shinachikkunata puntalla willachishpa kanakan kay shinanakunata yachachun chay kullki kuna aparichishkakunamanta.

Art. 102.- (Anchuchishka, chusku kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan, 29 – XII – 2007)

Chusku wankuri

Llankaykamachikkunapa ruranakunamanta

Art. 103.- Sustancialnishkakunamanta rurachikkuna.- (kutinyachishka, pichka kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan, 29 – XII – 2007).- Kamachik kullki shinapashachikkunapa sustancialnishka rurachikkunami kan.

1. Ushak kamachita allichishkakuka kay Yuyay unchakunawan shinachichina shinallatak kullki kamachikunapi shinachichikkunapipash.

2. Tullki kamachik shinapachachirikunata shinayta llukshichina, shinachichikta kushiyachishpa, killkashkakuna kamachikunamanta, shinallatak killkashpa yaykuchina alli llukshishka rurachichikunata manakashpaka mana alli llukshishkakunatapash rikukwillaykunapa shinashkakunamanta.

3. Tukuy makanakuykunata manakashpaka mañaykunata hapina, mana alli kullki kuykunamantapash, kullki kuk runakuna rikuchichun, maihan kay kamachik kullkikunapa kamachiy imashina kamachiy killkashkakunapi willahuk munak runakunaman;

4. Hapina, maskana shinallatak kamachik kullkikunapi mana alli kullkikuykunata manakashpaka kamachiypi killkashkakunata mana alli rurakpi shinachichina tukuy killkashpa willachikunata;

5. Sumaklla shina sakirishkakunata llukchichina pacha chayashkapi, mañaykunapi, makarakuykunap, kullkitiakkunapi manakashpaka rurak runakuna tapuykunata rurashkakunapi manakashpaka mayhan llankaykamachikwan mana alli rurashkamanta.

4. Shinachikkunata manakashpaka shina sakichishka llukshishkakunata willachina, imashina ruranata shinallatak ima pachapi kunata kamachiy nishkapi, kamachik kullki shinapachachinakunamanta tukuylla kaykunawan llakiyachishkakunamantapash runakunaman;

7. Tribunal Distrital de lo Fiscalnishkapi kamachiyyukta shinallatak shinachikta kamachina shinallatak sumakyachina tukuy shina sakichishkakunapa llakichikunata

kamachiy ukukunapi, tukuy kaykunapa imaykunata, hawanyachishpa sumakyachinkapak tukuykunapa hayñikunata.

8. Shina sakishkakunata manakashpaca paypallatak shinaykunata rikushpa, pacha ukupi imashika kay yuyay unanchapi rikushkakunamanta.

9. Tukuy shinachina nishkakunata rurana, mana llakichishpa yallik nikikunapi shinachikkunata;

10. hapina, shinallatay shinachichina chayak pushakkunamanta, nishkakunata, killkashkakuna shinallatak kachachichikkuna, Tribunal Distrital de lo Fiscal nishkamanta kachashkakuna.

11. Ashtawan kamachiy churachikpi.

Kamachik kullki llankaykamachikunapa llankakkuna manakashpaka pushakkuna, paykunapa kushka ruraykunapi pusrik, llankak runakuna shinallatak kullkikamakllapash, Mama Llakta kawsayman mana kashpaka kulkita kuk runakunaman tukuy ruraykunawan llakichita ushaymanta.

Kamachik, Kamachiypa kamachiy, shinapacha Kamachiy Yachay mana kaykunata rikukpika chunka kimsa waranka pitchka chunka gringo kullkikamami kuna kanka. kutin rurakpika, pykunapak llankaymanta llukchishpa kachnaka, kaytaka Kamachik kullki hatun pushakmi rurana kan, ashtawampash penal sancionespish tiyakpipash chayami rurana kanka, huchachi llankachik rurashkataka, ley organica de servicio civil y carrera administrativa de unificación y homologación de las remuneración del sector publica nishka shina, shuktak huchachita kuchun ninata ushan.

Art. 104.- Arininapacha.- kamachik kullkipa pushakkunamana mana shina sakichichi tiakpi, patsak kimsa chunka ishkey kamachiy uchilla wankuriy pachata kushkapi, arinichitapachashina hapirinka mana alli shinashkakunata willachikpika, shinallatak imatapash rurana shinachinkapak ushayta kunka.

Modernización del Estado Privatizaciones y Prestación de Servicios Públicos nishkapa kimsa chunka kimsa kamachiy uchilla wankuriypi nikukkunashinami chawichita usharinka pushak runakunata, shukllayashka yuyaykunawa.

Willachi:

Registro Oficial 70, 28-VII-2005 nishkakunapi pantaykuna tiakpika, killkashkakunata shuktayachita usharinkami kay Kamachiy uchilla wankuriykunapika.

Picha wankuri

Willachimanta

Art. 105.- Imakay.- Willachikmi kan llankaykamachikunapa shina sakichikunata yankalla manakashpaka kamachiy runakunaman yachay chayachichina, manakashpaka mayhampash shinachik kamachikunata hapishpa llanchaykamachikkunata kayayta usharinka.

Art. 106.- Willachichikkuna.- Kay willachichitaka kamachiy, ruraypaktachichi mana kashpaka llankaykamachikuna kushka pushak runami shinachinka. Willachichikka paypak makipimi sakinka tuku kay ruraykunapi churanakunata.

Art. 107.- Imashina willachichinakuna.- willachichikunataka shinarinkami:

1. Runapuraklla;
2. Boletanishkakunamanta;
3. Kamachiyshka chaski willachikkunamanta;
4. Yallikta willachikunamanta.-

5. Yuyay unancha sakishkapika, killkashpa kamachi willachikunamanta.

6. Kamachi nishka ukukunamanta;

7. Maypi kakpacha willay tiak imapash antaniki, shukpalla, tukuy runakunapak chaski willachikkunamanta;

8. Imamantapash kamachik kullkita manara kuk runa llankakkamachi wasikunaman shamukpi, llankaykamachikpa ñawipi willachita killkashkapi,

9. Kamachiy runakuna, tantarikuna, hatuk hatun wasikuna kakpika, willachichikunataka paykunapa llankak ukuman mana kashpaka wasiman kachanka maihanpash kamachik kullkikunata manarak illakta kuyta ushaskakunaman.

Mana willachikunata kuna pachapi sakishka kakpika, willachichikpacha killkashka tian, chay killkashkakuna chalana runaka imapash ruranakunata chashpaka willachinkami killkashkapi chachashpa pay shinanakunata yachanmi nishpa. Willachik pachatashinami hapirinka, kay killkashka willachi ruraykunata sakishka pachamanta.

10. Kamachiypa picha chunka sukta kamachiy uchilla wankuriypi nishka antaniki willachikkunamanta.

Art. 108.- Shuklla runaman willachichik.- Shuklla runaman willachichikka wasipi, llankay ukupi sakinka kamachik kullkita kuk runaman, manakashpaka kimsanikichik runaman manakashpaka mayhampash paipa shutipi kullkita kuk runaman, killkashka kamachiy willachikunata kunka. Willachichik rurashkataka willachikmi kamachinka.

Shuklla runaman willachichikta wasiman sankinkapak hawa nishka runa paypa shutita mana aspinata munakpika, pay rikukta shuk paypa shutipi aspinka willachik killkashkakunapi.

Kayshuklla runawun willachikunaka purita kallarin kami killkashkunapi paypa shutita mana kashpaka paypa shutipi kamachiy shuk runa shutita aspishka hipa, maypi tukuy rurachikunata willachihun. Mana paypa shutita aspa ushakpi mana kashpaka mana munakpika, kallarin kami purinata imashina tukuy kamachiy shinachikkunapi nihun.

Art. 109.-Boletanishkamanta willachichik.- Mana wasipi kakpi manakashpaka shuk rurarimanta mana shuklla runaman willachichikta usharikpika, Baleta nishkawanmi llankay kallarininka wasipi shakishpa, willachichik runaman chay wasi kakta yachashpapacha, imashina picha chunka iskun, sukta chunka shuk shinallatak sukta chunka ishka Kamachiy uchilla wankuriypi kay yuyay unanchapa nikun.

Charirik boletanishka: willachichishka paha; willachichikpa tukuy shutikuna, llankaykamachi imapa kak kamachishka willachikunata shukyachishka killkashka pankakunata; shinallatak, willachichik runapa shuti aspishkawan.

Pi kay boletanishkata hapik runaka sumakyachinka kay hapishka shinachimanta, willachichiwana pakta; shinallatak, mana paypa shutita aspita munakpika, shuk rikukta ninka willachichik runapa makipi shinanakuna sakikta.

Art. 110.- Chaskiwan willachichik.- Tukuy kamachik kullki llankaykamachi willachikunaka shinayka kachayta usharinmi sumakyachishka tukuy ushak chaskikunawan. Kay willachita shinashkashina rikurinkami, chayshu runa hapishkata yachaychayashka punchamanta.

Wasiman chayachik chaskawan willachichita kachayta usharinmi, hapishkata manakashpaka mana hapishkatapash sumakyachishpa tikachita kukpi. Kay nishkamanta, Mana runa wasipi kakpi, punku wichashka kakpi manakashpaka mana hapita munakpika, wasi hatun kallari punkupimi sakina kan.

Art. 111.- Prensaniishkamanta willachichi.- Ashtaka runakunaman manakashpaka tukuy llaktapi willachichita kuna kakpi; manakashpaka, mana shukpa hapik runakunapa wasita tarita usharikpi imashina sukta chunka yuyay unanchapi tiakupimi prensaniishkapi willachichi, shuktak shuktak punchakunapi kimsa willachikunata churanka, mayhan yalli rantikunata charik killkashka willachikunapi.

Kay willachichikunapika imata shinallatak pi kamachik kullkita kunakunatallami willachinka; shuklla runa manakashpaka tantari runakuna karpika, tukuylla shutikunata, manakashpaka ima rurachikta charimanta, herederonishkakunamanka, imanmanta willachikunata shinallatak mashna kamachi kullkita chani hapakrikukta.

Kay willachichikka puri kallarikami willachik tukurishkamanta shuk llankak punchata yallichishpa.

Art. 112.- Kamachi willachichik ukukunamanta.- Kay willachichita purichinkapakka, haiñi yachak runawan killkashka willachikkunata shinanakarpika, kamachi ukupa nikita kuna kan, kay willachikunata hapinkapak; kay willachichi rurayta hapita ushan mana ñaha nishka rurachikunakarpipash shina munak runa mañakpika.

Art. 113.- Correspondencia postalnishka willachichikmanta.- Correspondencia postalnishka willachichiktaka tukuy kamachiykunata katishpa kak runata hapishkami chaski willachik shinayta ushanka.

Art. 114.- willachichinkapak pacha.- Kamachi kullki llankaykamachikka ushankami llankaykamachi willachichina ruraykunata ishkay chunka chusku saylla pacha kaman punchan punchan, kamachi llankak mana kashpaka kullkita kuk runapa pacha kaman ruranata yashpa.

Kay kamachi uchilla wankuri paktachichunka, willachichik mana llankay punchapi chayakpika, puri kallarikami shamuk llankak puncha chayakpi.

Ishkay yachay panka

Makanakuykunamanta, tapuykunamanta shinallatak llankaykamachikpa kullki tiak kuna.

Shuk wankuri

Makanakuykunamanta

Art. 115.- Makanakukkuna.- kullkikukkuna, shinakkuna, kimsa nikiuna llakichimushka yakkuna, ashalla manakashpaka tukuyipi, kamachik kullki llankaykamachiypa tukuchikta shinak, shuk willachishkata kutin rikunkapak, ruray llankakpa tukuchik kullkikuyta rikukkunami, makanakuyta ushanka shinachik pushakmanta llukshichikman, ishkay chunka puncha ukupi, willachichishka punchan manta yupashpa.

Sukta chunka chusku kamachiy uchilla wankurikunapa yuyay unanchapa makanakuykuna Mama Lakta kawsaypa kakpi, pichinchanishka markapi wasita charikpika Servicio de Rentas Internasnishkamanmi kimirinka. Chayshu markakunapika, llankaykamachi markapi manakashpaka llankaykamachi suyukunaman kimirinka. Hapik llankak runaka sumakyachinka makanakuy willachi killkashkataka shinallatak chusku chunka pusak sayllapimi Servicio de Rentas Internasnishkaman kachanka.

Aduaneranishkapa mana alli kamachiykunata rurachikpi makanakuykuna, manakashpaka shuk mamallaktakunami shinashka rimarikuna, chay markapa Gerente Distrital de la Aduananishkapakman chayanka.

Punta shinashka wasikunata mashna chanikakta mañaykunataka, kaypa kiti pushak wasipi rurachirinka, maipi llankaykamachipi llukshichinka, mana llakichishpa imapash makanakuklla rurachikuna tiakpika.

willachi

Ishkay niki sumakyachi pantashkamanta Registro Oficial 126, 17-X-2005nishkakunapi tiakkunata, anchuchita usharinkami kay kimsaniki yupay Kamachiy uchilla wankuriymanta.

Art. 116.- Chayachik.- Makanakukkuna chayachichinkami llankaykamachi makanakuykunata, paykunallatak manakashpaka kamachiy rumanan kacharinka, chayachikmantapacha legitimarnishka kachachata rurana, llankaykamachikman shuk shinalla tukurichi shutita rurachinata munashpalla, kay ruraypaka ñukanchik Mama Llaktapi kawsakpika pusak yalli punchakunata kunka, shuk Mama Llakypa kawsakpika kimsa punchakunata kunka. Personerianishkata kay pachakunapi mana llukchikpika mana makanakuyta surkushkashina charirinka, mana imapash llakichikuna tachun.

Art. 117.- Paktarishka makanakuy.- Makanakuyta ushankami shuklla killkashkapi ishkay manakashpaka ashtawan runakuna, shuklla makanakuy kachpilla.

Kimsa yallik makanakukkuna kashpika, shuklla procuradornishkata shutichina kanpachami, piwan tukuy makanakuy rurachikunapi rimarinka, mana shinakpika llankaykamayukmi shutichinka pay riksisshka runata.

Art. 118.- expedientenishkakunata ashtawanyachiri.- Shuk pushak runa purichikunata shayachikpi, killkashka willachimanta manakashpaka pykunamanta mañak, kay kamachik kullki makanakuykunapa expedientenishka ashtawanyachirikta rikunka, shuklla shinachichik makanakuymanta shamushpaka, makanakuk shuk runakuna kachpipash, shuklla ruraypi llukchichita usharinka, manakashpaka kaypi llukshichita usharikpika shuk rurachikunapakman chayanka.

Art. 119.- Makanakuy imata charikmanta.- makanakuykunaka killkashpami rikuchirinka shinallatak charinkami.

1. Piman willachikunata Llankaykamachik pushakta churachi;

2. rurachikpa tukuy shutikuna, amamanta rurak; kullki kuk rupachik panka, mana kashpaka kay ruraypika cédula de identidadnishkapata.

3. Maypi kawsak wasipa willachichita, shinallatak willachinkapakka, mayhan nichikta.

4.- Llankaykamachik imapak makanakuyta willachina shinallatak ima kamachiykunapi paktachirishkatata, sumaklla tukurikta churashpa.

5. Mañay chayakllata killkana; shinallatak,

6. Shinachikpa, kamachiy runapa shinallatak procuradornishkapa shutikuna aspishkata.

Makanakuykunapa rikuchichikunata paktachinamanta mana kashpaka ashtawan pachata chayta kunkapak mañay.

Art. 120.- Makanakuymanta paktachichi.- Kanchis chunka pusak kamachiy uchilla wankurikunapa yuyay unanchapa nikpilla, mana makanakuyka sumaklla kakpi manakashpaka mana kamachiy uchilla wankurikunapi mañakkuna tiakpika, llankaykamachikpa pushakka chunka punchapu sumakyachikun pachata kunka; shinallatak, mana shinakpika, makanakuyta mana kushkashnami kanka.

Art. 121.- Kushkata kamachichi.- tukuy mañaypi manakashpaka kallari makanakuypika, ishkanti chayllata pankakunapika imawra kushka pachata churanakan shinallatak rurachikakpa yupachita kushkatapash, harkachik llankak runapa shutita aspishkawa. Shukyachishka chayllatak pankataka makanakuk runaman kurinka.

Shuk mañaykunapika rikuchikuk pachatallami churarinka ishkay chayllatak llukchichishka pankakunapi, shinallatak yaykuchirinka shuk shinachi pankata.

Art. 122.- Panta chanita kuy.- Panta chanita kuy nirinmi, mana tiak kamachik kullkipa killkashka kamachiykunata manakashpaka kamachiypa rurachi munay tiakmanta; manarak kamachik kullki shinapachachiri wacharishkapi, imashina tukuy shinakichikmanta nirishpa. Inallatak, panta chanita kushka nirinmi mana kamachiykunata katishpa imatapash paypak allichipa rurashkakunata.

Art. 123.- Yapalla chanita kuy.- Yapalla chanita kuy nirinmi kamachiy chani kunata churachika nik jawa yalliklla kullkita kushkamanta. Kamachik kullki llankaykamachik, kullki kukpa mañashka hipa, yalliklla kullki tiakkunata tikachita kallarrinka, imashina killkashka kamachikunapi tiakun, imasha rurachichikkunata shinallatal pachata kamachiy nishkapi, shamuk punchakunapa chay puchu kullkita kaypillata kamachik kullkita kunkapak nikpilla sakirinka.

Kullkita kuk runa kullki llukshika punchamanta sukta killa hipa mana puchuk kullkikunata hapishkakashpaka manakashpaka kushka mana alli kakta yuyashpaka, makanakuyta usarinmi tukuykullkikunata tikrachichun, imashina kay yuyay unanchakunapi willachikun.

Ishkay wankuri

Sustanciaciónnishkakunamanta.

1a Sami

Tukuykunapa shinachi.

Art. 124.- Yuyay killkashka rurak unancha ñan.- Shuk makanakuy rurachita hapishka hipa, kaypa akllashka pushak runaka yuyay killkashka rurak unancha ñanta purichichinka, mana chayak mañaykunapa pachata llakichishpa. Chaymantami tukuy rurachik mañaykunata pakta shinachirinka ama shukta rurachikunata charinkapak.

Kamachiy llankakkunaka kay mañaykunata rurachita tukuchinkapakka shuk runapa makipi sakinka, pay ima ruranakunata yachanka kay makanakuy mañaykunawanka, jatun pushakpa rikuk ñawpapi. Kay jatun pushakpa shutipu rurashkakunaka tukuy kamachiy ushayta charin tukuy hatun pushak shinashka shina kamachiykunata.

Art. 125.- Shinachikunaman yatkuchi.- Makanakukkunalla mana kashpaka kamachik runallami yatkuyta ushanka llankaykamachik ukuman imashita paykunapa mañaykunata purihukta rikunkapak yatkuyta ushan ima pachapipash.

Tribunal Distrital de lo Fiscalnisha nikipillami kay rurachi killkashkunata llukchita ushan chayta shinachik runakuna shina kana kan nikipika, chay hawaka pipash mana llukchita ushanchu imapash rurachik pankakunata pi nikukpipash.

Art. 126.- Willachikunata mañay.- Shuk Mama Llaktapa samikunamanta imapash willachita mañana kakpi, kay willachikunaka yallichirinka mayhan yallachina kakman.

Regiman aduaneronishkapika, kayta tukuchinkapak kamachiy willachikunata ruranakapika, Corporación Aduanera Ecuatoriananishkamanmi mañarinka.

Kay willachikunaka pichka punchakunapimi kachashka kanka, willachikunapi ashtawan nichikunata churachun munashpalla mana chay pachapi kacharinka.

Art. 127.- Willachikuna mana tiakpi.- Willachikuna mana tiakpipash mana ruraita tukuchichun pacha kushkatapi shayachita ushanchu, makanakuk runa shina mañakpilla, manakashpaka punta rikushka ishkey niki Kamachiy uchilla wankuriypi tiakukta rikushpa.

Kay kamachiy uchilla wankuriypi yachakushkaka, mana kamachik pushakpa makipi imapash willachikuna illak kakta anchuchirinkachu, manakashpaka kaykunata kunkapak mashnata parakmanta.

2a Sami

Mallinamanta

Art. 128.- Mallina ñankuna.- Kay llankaykamachi rurachikunapika mallina ñankunaka tianmi imashina kamachiypi willachikun, mama llaktapa pushakkunapa willachishkakashpallami shuk kankak.

Rimashpa rikushkata willachintaka shina kana kakpillami hapirinka, kamachik kullki shinapachachiman yaykuchichina kakpilla.

Art. 129.- Rikunkapak pacha.- Ashtawan pachata mañarinka kay makanakuyta rurak runa mañakpi manakashpaka sumakyachina kakkik makanakuykunapa shinachikunamanta. Shinarinkami imashina tukuchina usía pachata rikushpa, shinallatak mana kimsa punchamanta yallita usharinkachu.

Willachi:

Registro Oficial 70, 28-VII-2005nishkakunapi pantaykuna tiakpika, killkashkakunapa shuktayachishkami kay Kamachiy uchilla wankuriykunamanta.

Art. 130.- Chayachichik.- Llankaykamachik pushakkuna ishkay chunka pacha charik makanakuykunata rikushpaka, pay shina yashpaka, punchata kunka kay makanakuyta rurak runa sumakyachinchun kay rurachimanta kayarinka.

Willachi:

Registro Oficial 70, 28-VII-2005nishkakunapi pantaykuna tiakpika, killkashkakunapa shuktayachishkami kay Kamachiy uchilla wankuriykunamanta.

Art. 131.- Nishkakunata paktachichiy.- (Hapishka, sukta kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- kay rurachikunamanta manakashpaka makanakuykunamanta mana rikushka rurachikuna tiashkakakpika kalalrishkamanta, manakashpaka kamachik kullkikunata kunapak,rurarishka hawa mana churashkakpika, mana kashpaka mana tukuyta rurashkakpika, apuk llankachikka, tramite sahayarichun ninkami, ashtawampash yachayruraykunaka kayta rikuchinkapak rurarichun ninka, shinallatak rurarichun nikta rurarina ninata charin.

Mañaykunamanta mana kashpaka kakanakuykunamanta shinachikura sayarikipika, shina sakirishkakunata ninkapak pachakuna kushkakunapash shayarinkami.

Nishkakunata paktachichiykuna rurakpika, kamachik kullkikunata llankakkuna ushay churashkakunata rurankapakka, paykuna ñanta katina churashkatami rurana kan, shina sakirishakkunata ninkapak. Kay nishkakunapi paktachirinkami kamachiy mañayta ushanka kallariipi nishka makanakukkunapa shutipi.

3a Sami

Tukuchichikunamanta

Art. 132.- Tukuchichinkapak pacha.- Kay paktachishkakunaka patsak ishkey chunka punchakunapimi llukshinka, kakanakuyta churashka shuk punchata yalliska hika yapita kallarininka, manakashpaka llankaykamachipa pusah imashina rurachikkunata nikpi. Nishak rurachikunamantami llukshin kaykuna:

1. Imashina paktachishkakunaka patsak ishkey chunka kanchis kamachiy uchilla wankuriypi nihun, pachaka puri kallarininkami tukuy willachik makanakuk runa kushka killkashkakunata hapishka shuk llankay punchata yallichishpa.

2. Imashina paktachishkakunaka patsak ishkey chunka iskun shinallatak patsak kinsachunka shuk kamachiy uchilla wankuriykunapi nihuk, kallarininka shuk llankay punchata yallichishkamanta pacha tukurishka punchamanta rikushpa imashina chaykunapi willachihun; shinallatak,

3. Aduanaresnishkakunapa makanakuykuna, maypi Gerente Distrital de Aduananishka kimsa chunka llankay punchata yallichishmanta kallarinata willachishkamanta.

Willachi:

Ishkey niki sumakyachi pantashkamanta Registro Oficial 126, 17-X-2005nishkakunapi tiakkunata, churachirinka “patsak ishkey chunka” shinallatak “kimsa chunka” killkashkata, kay kimsaniki yupay Kamachiy uchilla wankuriymanta.

Art. 133.- Tukuchi willachimanta churashka.- Tukuchi willachikunaka shinachirinkami imashina pusak chunka shuk kamachiy uchilla wankuriykunapi, kamachiy shinachichikkuna nishka killkashka pankakunawan. Ima ruradata ninkami kay makanakuk runa nishkamanta shinallatak shuk killkashkakunamanta.

Art. 134.- Arininapacha, kaykunapika, llankaykamachikpa upalla kayak mana tukuy shinana ushayta anchuchinkachu, mana sumaklla ruraypi churarishkakashpapash upalla kaymanta. Kaypika, willachishka nikpika, tukurinkami imapash mana alli yuyaykuna;

asha ashalla shinakukpika sentencianishkata kunkapak niki tukunka; shinallatak, tukuy willachi llakilla kakpika imapapash mana alli kankachu.

Kimsa warkuri

Tapuykunamanta

Art. 135.- Pikunata tapuyta ushan.- Paypa munak rurak runakunakashpaka; kamachik kullki llankaykamachikunaman tapuyta usharinkami shinachi kamayuk kullkikamachita paypa rurak kallari kamachikunamanta, shina kakpi wakaychika kullki kamachik llankaykamachipa paktarikllami kanka.

Shinallatak, tantarishka, yachakushka runakunata, cámaras de la producciónnishkata shinallatak Mama Llanta samikunapash nikichishka ukukunata tapuyta usharinmi, maykaman kamachik kullki kamachiy paktachita ushayta kay nishka ukukunapak. Kutichiklla tapuykunaka yanka willachillami kayak.

Kutichiklla willachikunaka kamachik kullki llankay kamayukmantallami ushayta charinka, kamachik kullkita kuk rurak runawan rikushpa, shuk kamachiy killkashkakunapi willachishkashina, chaymanta, shuk kamachi ukukunaman tapuykunata kutichishkakunaka, man kamachi kullki kamachiy ukukunapi ushayta charinkachu.

Registro oficialnishkakunapi tapuykunapa kutichikunaka willachichina tukun.

Art. 136.- Imachiykuna.- Killkashkatami kuna kan tapuykunataka shinallatak charinkami:

1. Suk, ishkay, kimsa shinallatak sukta nikikuna patsak chunka iskun kamachiy uchilla wankurikunapa yuyay unanchapi mañashka imachiykuna tianka.

2. Willachikunamanta sumakllakanakunata rikuchina llankaykamachik tapuykunamanta yuyayta kuyta ushachun;

3. Tapuk runapa yuyay, kamachiy rurachikunata hawanchishpa; shinallatak,

4. Tukuy tillkashka pankakunata manakashpaka imapash imachiykuna tiakkunata paktachichina kan kutichikunata llukshichichun, mana kamachik kullki llankaykamachik mañankata manchashpa.

Patsak ishkay chunka kamachiy uchilla wankurikunapi nikukpash tapuyya shinachichin.

Art. 137.- Sakichichik tatuymanta.- Tapuyka, shuk paktari niki nishkamanta, patsak kimsa chunka pichka kamachiy uchilla wankurikunamanta, pusak chunka shuk kamachiy uchilla wankuripi killkashkamanta anchuchirinka shinallatak kimsa chunka punchakunata willachishkamana kallarishta.

Ishkay paktari niki rikushkamanta, patsak kimsa chunka pichka kamachiy uchilla wankurikunamanta shinarinka chay pachapillata, shukta shinachikunata manakashpaka rurachik willachikunata llukchichishpalla.

Art. 138.- Tapuyya chayachik.- tapuykunata richikpika mana kamachik kullki kunata anchuchinchu, imashina tapuchi willachihun.

Tapuyya tukuy willachichikunata illakta kukpika, shinapachachinkami llankay kamachikta sakichinata willachita sakishka punchamanta kallarishta. Mana kakpika, mana imapash rurayta charinkachu.

Kamachik kullki llankaykamachita mana tukuy shinachichikkuna sakichinkapak charikpita rikushpaka, mana tapuchi killkashkakunata kushkashinami rikurinka shinallatak tikrachirinka tukuy shinachik pankakunata.

Rurak runakuna mana kashpaka tapuchichik tantari runakuna, mana makanakuykunata, kullkikunata mana kashpaka imapash tapuykunata sakichichikkunapi mana satirita ushankachu, kamachik kullki llankay kakamkash mana kay nichik yuyaykunawan pantalla kayta ushankachu, tukuy kay tapuchi shinachikuna waklli kakpilla rimarikunata

paktachirita usharinka. Mana llakichishpa kullki kuk runakunaka kamachik kullki shinapachachirikkunata shinayta ushanmi imashina tapuykunapa killkashkakunata sakichichishkapi willahun.

Chusku wankuri

Llankaykamachikunapi tiakkunamanta

1a Sami.

Tukuykunapa shinachi

Art. 139.- Llankay kamachikpa ruraikunata mana paktachi.- Mana paktachichishkunami kanka llankaykamachikuna rurashkakunapika, kay shinaykunamanta:

1. Pushak chayachikmanta shamushkakakpi; shinallatak,
2. kamachiy nishkakunawan pakta killkachichishka kakpi, sakichichik chayachishkakakpi mana kashpaka kamachiykunata shuktayachishkakpi.

Art. 140.- Tiakpa shuktachikuna.- llankay kamachikunapa shinachichik llukchishka pushakkunapaka, kay tiakkunamanta paktachichikkunami kan, chay llankaykamachiã ñampi kakpi:

1. Jatun tukuykunapak llankay kamachikunapa pushk rikushka paktachichiklla tantarishka runakunawan kakpi, imashina, sukta chunka chusku, sukta chunka pichka shinallatak sukta chunka suktakunapa pichka kamachiy uchilla wankuri kay yuyay unakchapi tikuk; shinallatak,
2. Llankay rurachipa harkay makanakuchimanta.

Art. 141.- Hatun pushakpakman willachichiri.- tukuy kullkita kamachik kullkikunapakpi makanakuyta sakikrikpi, mana alli kamachiy nishka pachapi hapishkakakpika, mana llankay kamachi hapishkamanta willachichirikunata churaita ushanmi hatun tukuy kamachikkunapa pushakpakman, pay mana hapita minashka runaman kachanka kimsa pucha pachakunapi, shinallatak kutichiwanka, ima shinanata picha punchakunapi willachinka.

Art. 142.- Tiakkunapa llukshichikuna.- Willachichita kuyka, mana piman shinashka runaka rurakukkunata sakinkachu. Jatun pushakka, paypak llankak runa mana alli shinachikunanka chusku chunka shinallata chusku patsak Estados Unidos de Américaniskapa kullkita kuchichinka paypak mana alli llankaymanta mashna shinchi rurak kakta rikushpa, kutin shinak llankak runa karpika llukchita ushanmi paypa llankaymanta, killkashka kamachik pushak runaman willachita yallichishka hipa, shinallatak Director de la Secretaría Nacional Técnica de Desarrollo de Recursos Humanos y Remuneraciones del Sector Público, SENRESniskaman willachina kan.

2a Sami

Tiakkunamanta kutin rikuk

Art. 143.- Kutin rikunkapak shinashkakuna.- Director General del Servicio de Rentas Internasnishka, shunkupi llankaykamachikuna, Markakunapa Apuk shinallatak Kutin tantanakuyman kayak, kay ruraypika, kay kamachik kullki llankay willachikunapika jatun tukuykunapak pushakmi, tukuy ruraykunapi, paypak ushaywan shuk procesonishkata kallariya ushanmi mana pantaykuna tiakpi tukuy kay kamachiy willachikunapi, kay shinaykunapi:

1. Kay willachikuna pantaykunawan killkashkakakpi shinallatak imashina kamachi willachichikunapi punta rikushkapipash. Mana kay purikukupillaka pushakllata purichinata nichitnka;

2. Pacha yallichikunapi kunkashka killkashka pankakuna shinachichikkuna llukshishka kakpi rikurikpi;

3. killkashkakuna kay rurachikunapa kutinkatirik kakpi mana alli kakta yachaychayashpa, chusku chunka kanchis shinallatak chusku chunka pusak kamachiy

uchilla wankuri kay Ley notarial nishkapi, manakashpaka mmana alli killkashkakuna nirinka kamachiy rurakukpi llukchishkamanta;

4. Shinallatak killkashkakuna pakashka mana karpika tukuykunaman pantaymanta willachishka karpika, mana kashpaka imashina patsak sukta chunka kanchis (patsak sukta chunka kimsa) kamachiy uchilla wankuripi yayay unanchamanta willachikun, manakashpaka hipa willachikuna, willachita ushachichun llulla, panta kashkata;

5. Shuk willachikpi rurachikunata llukchichishka karpika, rikushkamanta willachik runakuna sentencia judicialnishkaman yarkuchishkamanta llullashkakunawan shinachikuna llukshishkakanta; shinallatak,

6. Sentencia judicialnishkamanta shinachishka karpika churarinkami chay ruray manakashpaka tukuchirikuna kutin rikuchirina shina sakirinka, chawpilla delitonishkakunapa pushakkunamanta shinashkamanta mana kashpaka llankak sami makita satishkamanta kay tukuchi llukchika.

Art. 144.- tiashkakunamanta maskaykuna.- Kaypa pushak yachaychayashkamanta, imachinapash, shuk killkashka shinachikunapi pantashkakuna tiakta shinallatak llakichishka punta kamachiy uchilla wankurikunata, kamachiy ukumanta willachi llukshishka hipa, mana kashpaka kamachiy runaman kay rurachita kushkamanta, shu expedientenishkata llukchichinka yachankapak munak runakunaman willachikunkapak, shina rikichichikunata paktachita ushachipalla. Ashtawachik runami tikuchinka kay ruraykunataka imasha kamachik kullka llankaykamachikunapi churashkashina mana picha puncha punta shinallatak mana ishkay chunka puncha hipa rurachikunata paktachikunawan llichichita ushanka.

Art. 145.- Tiakpa improcedencianishka.- Mana kutin rikuchichinata ushayta charinchu kay ruraykunapi:

1. Tribunal Distrital de lo Fiscalnishka shinachikunata mana llukshichichikpi, mana llankaykamachik pushakkunapa llakichi rurayhapi kachun;

2. Kay ruraykuna llukshishka kimsa wata yallishka pachamanta, shuk, ishkay, kimsa shinallatak chusku niki, patsak chusku chunka kimsa Kamachiy uchilla wankuriy;

3. Kay kamachiy uchilla wankuriymantallatak pichka shinallatak sukta niki kunamanta kimsa chunka puncha yallishkakunamanta, sentencianishkata shinachichishka punchamanta shinallatak mana chay punkaman pichka watakuna yallishka kashpalla rurachikpa willachichi llukshishkamanta.

4. Mañashka hawa mana sumakyachishkata kay patsak chusku chunka kimsa kamachiy uchilla wankuriykunapi tiak willachikunata.

5. Kamachik kullki llankaykamachipa tukuyta hatun pushakkuna makanakuy killkashka willachikunata llukchichishkamanta.

Art. 146.- Mashnayachi wakllishkakunata paktachina.- Llankay kamachiykka paktachita ushankami imapash pachapi, willachishka pachaukupi, mashnayachik pantashka paktachinakunata.

Art. 147.- Tukuchichi willachikunapa pachamanta shinallatak ima churashkamanta.- kamachik pushakkunapa mashnayachichikuna tukurishka hipa sumakyachi willachikunata llukchichinka, iskun chunka punchakunapi, maipi arinichinka, llukchichichinka, shuktachichichinka manakashpaka shukta churanka kutin rikichichishka ruraypi.

Art. 148.- Kamachichiyna shinachichik presuncionnishkamanta.- kutin rikushkamanta tukuchichita ninamanta, kamachichiyna shinachichik presuncionnishkata charimanta asinka, mana imapash llankay kamachiypa ñanpi tiakkunanamanta, contencioso – tributarionishka shinachichita ari nirinak.

Pichka wankuri

Llankay kamachiypa pushachichikta shinachi

1a Sami

Mañashka charichik pankakunamanta

Art. 149.- Willachita llukchichi.- Mañashka charichik pankakunaka manakashpaka chanikunata hapina willachikunata kunka pushk runaka, kamachik kullki shinapachachik churashka kakpi, catastronishkakunawuan, napachik pushak killkashkakunata kasmachiywan churachishkakuna; kullkita kuk runa willachikpicha kanka manakashpaka rikushka kamachiy shutichishka willakmanta; rimarishpa willachirikunapi pushakkuna shinchiyachishka; manakashpaka sentencias del Tribunal Distrital de lo Fiscal o de la Corte Suprema de Justicianishka, shuka base de liquidación nishkata purichikallaripi.

Kullkita kunamanat, kullki mañashka charichik pankakunata yallichirinka, willachichikuna churarikpi ka shinachikunapi.

Shuk makanakuy manarak tukuchishka tiakpika mana mañay charichik pankata mana kuyta ushinkachu.

Art. 150.- Minishtichikkuna.- Mañashka charichik pankakunaka kay kunatami charina kan.

1. kamachik kullkipa llankay kamachikkunata shukman kuy shinallatak maymanta kachachikta;

2. tukuy shutikunata, registrinishkapa yupayta, kay ruraypika, manara kamchik kullkita kuk runapa willachikkuna shinallatak paypa wasi maypi kakta;

3. Maymanta shinallatak ima pachapi llukchichishkata, shinallatak chaypa yapayta;

4. Amamanta llukchichishkapa imakayta, willachishpa imashina kashkata kay rurayka;

5. Rikuchichik shinapachachirikpa chanita manakashpaka mashna puchukta;

6. Imapachamanta kullki harkachinapa mirachichik punchata, kay tiakpika; shinallatak,

7. Pushakkunapata shutita aspishkata mana kashpaka shinashka shuyu aspishkata churachina.

Kay kamchiy uchilla warkurikunapi mana tiakuk minishtishkakunamanta, sukta nikipi willachikukashpalla, illachichinka mañay charik fankata.

Art. 151.- Willachichik.- Ukkuyawri shinallatak kakllay Kamachikuna nikpilla, mañashka charichik pankakunata kushka, willachirinkami mararak kullkita kukkunamanka pusak punchakunata kayta rurachun. Kay chayachik pachapi makanakuy killkashkakunata shinayta ushanmi rikuchichishkakunata churashpa, charichik pankakunamantalla kakpi; coactivanishka kallarichikunata shayachinka kay ruraykuna tukurinkakaman.

Art. 152.- Compensaciónniskata shinallatak pankallayachi chanita kuna.- Kullkita manarak kuk mana kashpaka llankay kamachiykunapa tukuchichita shinashpa, manakashpaka mañay charichik pankata kushkamanta willachichi, kullki kukkuna mana kashpaka shinachik runaka mañayta ushanmi makanakuykunata yachankapak llankaykamachikpa pushakkunata, imashina pichka chunka shuk shinallatak pichka chunka ishkey kamachiy ychilla wankuriy kay yuyay unanchamanta shinachichikkunapi tiahun manakashpaka pankalla kullkata kunata mañachun.

Patsak chunka iskun kamachiy ychilla wankuriy kay yuyay unanchakunapi tiakuk mamaykunata sumakyachita usharinkami chusku niki kamachiywanlla mana rurayta usharinka, shinallatak, pantalla kullkikunata kunamanta, ashtawankarin, kaykunatapash:

1. Kamachik kullkita shinapachachikunapi chayak willachita, manashka charichik pankakunapi tiakukkunata, imashina chikunamanta mañarin pantalla kullkita tkrachina kunata.

2. Yayachichini, imashpa mana tukuy kullki tkrachita usharikkunata;

3. Shukpilla kullkita kuy 20%nishka yallikta tkrachinkapak rikuchikkunam shinallatak imashina puchukunata tkrachinamanta; shinallatak,

Garantinishkata rikuchichina mana sinapachachinakunawan pakta kakpi, imashina shamuk kamachiy uchilla wankuriypi nihun.

Agentes de percepción y retenciónniskakunamanta mana pankayachirinkachu kullki tkrachikunataka, imashina aduaneranihka kamachik kullkita llankay kamachiy mantapash mana usharin.

Art. 153.- Imawrakunakaman kullkita tkrachi.- kamachik kullkita pushakkuna, mañashkakunapi shinachichikunata punta kamachiy uchilla warkurikunapiyta hapikpi, sumakyachishka willachikunamanta, sakinkami pusak punchapi imashina rimarikunapi chayashka kullkita illakta tkrachikpika kunkami, sukta killata puchu kullkita tikarchichun imashina pachakunata churashkakunapi.

Sinallatak, kaylla shinachipika, kamachik kullkikunapa pushakman willachishka hipa, tukuykunata yalli hatun pushakmi ushanka ishkaywatakaman kullkita tkrachichun pacata kuyta ushan, killantin, kimsakilla yallikllata shinallata sukta killa yallikkunapi chayashka kullkita tkrachinata paktachichishpa, imasha kuna punchakunata willachichin; mana shuk kullkita tkrachinakuna ñawpa pachapi tiakta sakichishpa; shinallatak, kay yuyay unanchakunapi imashina nihun, kamachinami kan puchu kullki tkrachikunata.

Art. 154.- Mañaykunapa llukchichikuna.- Pantalla kullkita tikachinkapak killkashka mañaykunata sakishka kashpaka, shayachirinka shinachichina kamachiykuna tiakpika; shuktak kakpika, mana kallarita usharinkachu, shinachichina kashpa mañashka mañashka kamachiykunata. Chaymi, munak runaka kuna kan shinachichik pushakman, shuktayachishka pankata sakina kan, kushkata yachaychayachichishpa.

Art. 155.- Compensación nishkapa manachiy manakashpaka pankayachichikuna.- kay nishkakunata mana kukkpika, mañak runaka Tribunal Distrital de lo Fiscal nishkapakman rita ushanmi acción contenció nishkawan. Mañaykunata paktachinkapak pantalla kullkita tikrachinakunamanta, kuna kankami 20% nishka kullkita shukllapi tikachina nishkata, imashina patsak picha chunka kimsa kamachiy uchilla wankuriykunapi nihun kay wikkachikunata kamachinata.

Art. 156.- Pankayachishkakunamanta concesión nishkata.- Pankallayachinkapak conseción nishka, Tribunal Distrital de lo Fiscal manakashpaka Corte Suprema de Justicianishkakunamanta llukchichishkamanta punta kamachiy uchilla wankuriykunapi tiakukmanta, condicionadanishkashinami yuyarinka mana tukuyllata tikrachikpi imashina conseción nishkapi paktashkamanta. Chaymantallatak, nishka kuk runa pusak punchapi mayhampash chaupiyachishka kunakunata mana kullkita tikrachikpika, pankayachishka kullki tikrachinaka tukurinkami, shinallatak kamachishka charishkakunawan chay kullkitaka tantachita kallarinka.

2a Sami

Coactivanishkamanta rurachichik

1o Millka

Tukuykunapak shinachikuna

Art. 157.- Coactivanishka ruray.- Kamachik kullki mañachishkata chanita hapinkapakka, mirarishkakunata kaykunamanta hamuktashpa, multanishkakuna shinallatak recargos accesorios nishkamantapash, rurachikkunapa chanishina, kamachik kullki shunku llankaykamachikuna shinallatak samiyak, imashina sukta chunka chusku shinallatak sukta chunka pichka kamachiy uchilla wankuriymanta nik, shinallatak, kamachiy jatunyachikta shinashkamanta, kamachik kullki llankaykamachi walliy tiakmanta, imashina sukta chunka sukta kamachiy uchilla wankuriy nin, imasha rurachin patsak chusku chunka pusak shinallatak patsak picha chunka kamachiy uchilla wankuriy, mana kashpaka liquidación nishkakunapi mana kashpaka rurachichik chayachichikkunamanta.

Coactivanishkakunata rurachinkapakka tukuy punchakunami alli kanka, kamachiy nishka mana llankana punhcakunapilla mana rurayta usharinka.

Art. 158.- Mishachichik.- Coactivanishka shinayka pakalla shukllashinami rurarinkami kamachik kullki llankaykamachik llankak kullkita hapik runawan, kay samipi nik kasikaywan, tukuytunapa shinay yuyay unanchaman, hipayachiklla shina, Código de Procedimiento Civilnishkaman.

Jatun pushakkunaka kullkita hapik runakunata shina churachita ushanmi, coactivanishka shinaykunata ushachinka mayhan allpa samikunapi churanata minishtikpi.

Art. 159.- Shuktayachichi.- Coactivanishkata rurak pushak runa mana llankayta ushachipika, chay llankay ukupillata katik runata shuktayachichinka, pi imashpa chayshu runa mana shamushkakunata samiyachinka.

Art. 160.- Chanita hapi willachi.- Tukuy charichik panka, liquidaciónnishaka manakashpaka chanichina rurachishka kamachik kullki shinapachachirita, mana shik rurachita minishtishpa, implícitanishka apanka chanita hapichunlla willachita, coactivanishkata rurachinkapah.

Art. 161.- Chani hapipa pankakuna.- Pacha tukurishka imashina patsak pichka chunka shuk kamachiy uchilla wankuriypi willachin, kullkita mana tikrachita ushak runa mana kanichikunata rurashkamanta mana kashpaka chain kunata fankayachinatapash mana mana shinashkakpi, rurachik runaka chani hapipa pankakunata kunka kullkita mana kuk runakunaman mana kashpaka paypa shutipi rurahuk runaman mana kashpaka ishkantiman, kimsa punchakunapi tukuy kullkita tikrachina kan manakashpaka charishkakunata kuna kan kay willachita kushka shuk punchata yallichishpa yupay kallarishpa, mana shinashpaka, charishka tukuykunata kichuy kallarinka, mana tikrachishka kullkita chayachinkakaman tukuy mirachishka kunawan.

Secretarionishkawan pakta shinaykallarinka kay kullki harkachik ukukunamanta shamushpa; shinallatak, llullaymanta mana kashpaka willaykunata mana charimanta, shuk ad-hienishka rurachin runataka akllanka.

Secretarionishka mana kamachiy runa kachpika, churachina kankami chuk rurachikunata pushak runata, mayhan chanita hapinka imashina kamachiy nik.

Art. 162.- Shinachikkuna shinallatak ñankuna huntachi.- coactivonishka ruraykunaka patsak psichka chunka kanchis klamchiy uchilla warkuriy nishkamanta kallarinka, mayhampash kamachik kullki shinapachachikunapi tiajukkuna, shuklla kullkita tikachi runapakman cahyashpa.

Ishkay manakashpaka ashtawan purichikkuna kallaripika shuklla kullkita mana kuk runapakman chayarinka, manara hatuykuna kallarikpi, willachita usharinkami purikkunapa huntachikunata, pacha tukurishka kuna hawalla kakkunamanta manakashpaka mana paktalla chayachi tiakpi accion contenciosi- tributarianishka kuna manakashpaka acción de nulidadnishka tiakpi.

Prelaciónnishkakunamanta chayachik shuk kamachik kullki llankay kamachiykunawan, mana coactivonishka ruraykunapa huntachikunata mana hapishpa, yallishkallapi willachishka tercerías coadyuvantesnishkakunamanta.

Art. 163.- Willachikunamanta kamachiy.- Auto de pagonishkamanta kamachiyka shinankami runanpura coativadonishkawan, mana kashpaka kinsa willachi pankakunata mana kullkita kuk runapa wasipi sakishkamanta, pichka chunka kamachiy uchilla wankurikuna nikukpi shinallatak yallikkuna, secretarionishkamanta, mana kashpaka shutichichi chaytashna shinachik pushakta, shinallatak rurarinkami, maypi rurachita usharin, imashina patsak pusak shinallatak patsak iskun kamachiy uchilla warkuriypi willahun.

Presnsanishkapi willachichika kallarinkami, mana shukpa hapik runakunapa wasita tarita usharikpi imashina patsak chunka shuk kamachiy uchilla warkuriypi tiakukpimi, puri kallarinkami chunka puncha yallishka hipa.

Providencianishka shinallatak hipa shinachichikuna coactivadi nishkaman willachikpi, chaypalla wasita chushka kashkakpi.

Willachi:

Registro Oficial 70, 28-VII-2005nishkakunapi pantaykuna tiakpika, killkashkakunapa shuktayachishkami kay Kamachiy uchilla wankuriykunamanta.

Art. 164.- Precautelatoriasnishka kamachiykuna.- Shinachikka rurachichita eshankami, chay auto de pagonishkapi mana kashpaka hipaman, sapichita mana kashpaka prohibiciónnishkata rurana llukshinamanta, shuwaymanta, harkachikuna manakashpaka prohibición de enajenar bienesnishkakunamanta.

Llukshichiman, mana llakita charirinkachu puntalla rurachikunata.

Coactivonishkaka shayachichita ushankami precautelariasnishka kamachiykunata, imashina ishkey patsak chusku chunka pusak kamachiy uchilla warkuriymanta kay yuyay unanchapi rikuchichishkakunamanta.

Cautelaesnishka kamachiykunamanta chayachishka rurak runa shuk niki chaupichishka karpika, kaykunapa kamachiyta shinachichisha, shinachichishka sentencianishkata mana yuyay unanchapi rurachichikmanat llukchichishkata yachashpa, pushak rurachik runami wakllichishka sakishkata rikunka, mana kamachiy rurachikta charkta manchashpa.

Art. 165.- Solemnidades sustancialesnishkakuna.- Solemnidades sustancialesnishkakunami rurachichikmanta ñankuna kankuna:

1. Rurachik pushakpa kamachiy chayachik;
2. Coactivo nishkapa kamachiychimanta;
3. Tukurishka pachamanta shinapachachirikpa kausaymanta, chanita tikrachinkapak pankayachichishkakunamanta;
4. Coactivonishkata mañay charichik pankawan paktachirikpi manakashpaka liquidaciónnishkamanta, determinacionesnishkamanta shinallatak rurachichishkakuna; shinallatak,
5. Coactivo nishkaman auto de pagonishkata kamachiy willachimanta.

2o Millka.

Kichuchinamanata

Art. 166.- Kichuchinamanta.- Mana kullki tikachinakunata shinallatak tiashkakunata kichuchinata harikpika; llakichiklla sakichi kakpika; charishkakuna mana mana llaktapi kakpi mana kashpaka mana chanita paktachichikpika, sinachikka kichuchichun kachanka nishka charishkakunat, kashna kallarihun munashpa: kullki, juyaylla antakunata, accionesnishka charik pankakunata manakashpaka shuk kushka chanikunata; sumakyachik juyaylla rumikunata shinallatak makipi rurashka charikunata, rentanishkakunatapas; charishkakunata minkashkakunata mana kashpaka prendanishka kuynta sakishkakunata, secuestronishkata; mashaka kullkikunata; wasi charishkakunata.

Wasi charikkunata kichuchichinkapak willachi, shinachikka mashna chanichikkunata shinallatak ima ima charikkunata killkashkapi karinka. Kichushka hipaka, acreedornishkakunaman willachinka, mañashpa charikkunaman shinallatak charikkuna rikuchun kay gravamennichka killkashkakunata, kay tukuchichikunata.

Art. 167.- Mana kichuita ushak charishkakuna.- Mana kichuyta usharinchu waranka sukta patsak kinsachunka chusku kamachiy uchilla warkuriypi kay civilnishka yuyay unanchamanta willachihukkunata, kay shukyachishkakunawan:

a) Aylluwan kawsankapaklla ushakta charikkuna, ashtaka kullki chani charishkakunatalla, shinachik imashina nikpi;

b) Kamukkuna, antakuna, equiponishkakuna, shinallatak ashtawan ima pay yachakpi llankankapak charikkunata; shinallatak,

c) Llankak antakunata shinallatak tukuy llankak ukuta purichinkapak tiakkunata, kay chawpilla kichuchikakpi tukuy llakaykunata shayachichikmanta; shinallatak, llankak ukunti kichuyta ushanmi imashina ñawpa kamachiy uchilla warkuripi nihun.

Art. 168.- Ruraykamaykunata kichuy.- Secuestronishkata shinallatak kichuykunata shinankapakka llaktata pushak runawan shinallatal allchichikta kaypa shutichishkawan paktami kana kan. Hatun hatuk ruraykamaykunata, industrialnishkakunata shinallatak allpapi llankak ukukunata, Mama llaktapa llankak ukukunata, rurakka, paypa makipi, llaktata pushakwan shinallatak allchichir runakunawan, interventor nishkata shutichinka mayhan llankay kamachiyshina rurachun, kay kichunahuk charik runawan pakta.

Interventor nishka runaka yachakmi kana llankaykamachiyta manakashpaka punta rurashka yachahushkakunata charina kan, shinallatak ushchita charinmi tukuy shinanakunata hapinkapak sumaklla kichushka ukukuna purichun ruranakunata shinallatak mana kushka kullkita tantachinkapak.

Tukuy kullkita kuyta tukuchishkakakpika yaykuri shamunka. Imashapas, interventornishkaka tukuy shinakukkkunamanta willachinka punchan punchan, shinallatak coactivonishkapa pushak nishka kullkita hapita ushanka llankashkamanta, chay kullkita kichurik ruraykamaymantami llukshinka.

Art. 169.- Mañashkakunata kichuy.- harkachita manakashpaka mañashkamanta kichunata kallarinakashpaka willachinara kan coactivonishkamanta kullkita mana kuk runaman, acreedornishkaman llankaymanta kullkita kuchun shinallatak rurachichik runa kallariychun paypa llankayta.

Kullkita mana kuk rurachishka runa, kichunamanta willachishka, kullkita kunamanta paypak shunkuwan coactivonishka churashkata sakinka, kimsa punchakuna hipa mana makanakuy tiakpika, kullkitaka kunkama acreedornishkaman ruraykunata tukuchishka hipa.

Tukuy mañashkata kichuchirishka kullki tikrachinata shinachikpa ñawpapi willachishka hipaka, kamachik kullkita shimapachachinataka wañuchinkami shinallatak tikrachikunata maypi kanata killkachichinata kallarinaka; kullki tikrachinatalla willachikpapa, recibonishka pankami kullkita kallariychishkata rikuchinka.

Art. 170.- Sinchikuk awkakkunamanta yanapak.- Civilnishkakunapak pushakkuna shinallatak Sinchikuk awkakkunawan yaanapana shinapachachirita charin shina kullki hapik pushakkuna mañakpi.

Art. 171.- Punkukunata paskay.- Kullkita mana kushka runakuna, paypa shutipi rurakkuna mana kashpaka kimsa nikishkakuna mana kuichuna tiakkuna allchishka ukukunapa punkuta paskakpi, rurachik runaka paskachun kachanka kichuchita kallarinapak, allanamientonishka willachiwan shinallatak rurachik pushakpa makipi sakishpa.

Imapash cofrenishkapi kullki, huyaylla rumikuna mana kashpaka shuk kichunalla chani tiakkunata yakpika, awka allipacha watakpi apankakuna shinachichikpa llankayukuman, maipi kimsa puncha yallishka hipa paskarinka, kullkita mana kushka runaman willachishpa; shinallatak, mana shinachikunaman rikpika, shuk kaykunata yachak runata shutichirinka kay ruraykunapa pushakkunawan pakta sumakllata llukchichinkapak, awkawan, kullkita kuk runawan shinallatak ishkay yanka rikukkunapa ñawpapi, tukuy shinshkakunata killkashkawampah rurayta tukuchirinka, ima llukchishka chanitaka depositarionishkaman tikrachinkapak.

Art. 172.- Kamachik kullki kichuyta aklachikuna.- Kichuy mana kashpaka willachikuna ruraykuna, kamachiykamayuk nishkamanta, mana harkachinkachu coactivonishkamanta rurachik runa shinachichi nishkakunata; shinapash kay ruraypika, churarinka kamachiykamayukman willachichikunata yallichichun mañaykunata rurashka runakunaman, paypak kamachiykunata hawanchichichun kimsa nikichishka runa munakpika.

Kullki kamachiy kichushka charishkakunata allchichik runaka, kunkami allchichikshina coactivamanta pushak runa shukta shutichishka runamanman, mana kashpaka kay nikpika paypa makipi allchinka, churachitapash ushan shinachik runapakpi shini nikpika.

Mana rurarinkachu kay shuk niki kamachiy uchulla warkuriypi mañashka kamachik kullki taiakpika imashna pichka chunka kamachiy uchilla warkuriypi tiakun; shina kakpipash, Kimsa nikichishka coadyuvantenishkashina rurachik runaka makita yaykuchita ushanka kay kamachiy shinachichikunapi.

Art. 173.- Kawsachik manakashpaka kichunata wañuchi.- sequestronishkapi, kichuyta chayakkuna mana kashpaka mana kanchapi saririna, kamachiykamayuk nishkamanta, kawsanka kichuyta coactivanishkapi shinashka, imashina shuk niki punta killkashka kamachiy uchilla warkuriypakpi nihun shinallatak mana llakichishpa jatuyta kallaririnka coactivanishka shinachita,. Manarak hatunkapak churakpi kichushka charikkunta tukuchikta chanita kushkakpika, kamachiyman willanka, piman hatuyta kallariichichun kachashkata.

Hatuyta tukuchishkan hipaka shinallatak adjudicacionniskata rurashkapika, tukuy kullkita tikrachishkashinami hapirinka kamachiy imashina mañashkata shinashkamanta, shinallatak illakta kullkita hapishkata willachinkapak, killkashkapi willachichun kachanka rurachichik runa kamachiyman, mayhan shina mañashkakakpi shinallatak kaypi killkachik runamampash.

Art. 174.- Preferentienishka kichuykuna, coactivonishka kamachik kullki llankaykamachiy kichuchun kachashkamanta rurachik, kayta shinashka hipaka mana kullkita kuchinata usharinkachu kichuchichita shuk kamachik kullki llankaykamachiykunapa shinachichik munakpika, preferencianishka pichka chunka pusak killkashkata yaykuchikipash.

Shinallatak, terceristas coadyuvantesnishkashina yaykuyta ushanmi chay coactivonishka rurachikunapi kay llankaykamachiykunaka shinallatak chanichichina paypa prelaciónishkakunata shuk niki shinachikpa kushilla kullki mañachishkamanta.

3o Millka.

Kimsayachichikukkunamanta

Art. 175.- Shuklla runapa kimsayachichik coadyuvantenishkakunamanta.- Shukllayachishka acreeornishkakuna shuk coactinadonishkamanta, tercería coadyuvantenishkakunashina kaypi makita satita ushanmi coactivonishka rurachipi, kichuchikuyinakkunata yachashmantapacha manarak hatuna puncha chayankakaman, yachay pankata paktachichikmanta, hatushkapa puchukunawan mañashka kullkita tikrachinkapak.

Kay mañashkakunapa tikrachikunaka shamunkami, killkashkapi kullkita manarak kuk runa rurachichikta rikuchikpi, mana kamachik kullki kimsayachichikkuna tiakpi.

Art. 176.- Decisión de preferencianishkamanta.- Preferencianishkata kamachik kullki mañachikunawan shinallatak shuk mana kakkunawan rimarimanta, rurachichikpa makanakuyta llukchichinka. Kay llukchichi nishkamanta mañayta ushanka, Tribunal Distrital de lo Fiscalnishkapakman kimsa puncha ukupi.

Makanakuy acreeornishka mana kamachik kullkikunamanta llukshinka, hatushka puchumanta, kamachiyman willachishpa satyta ushanka kullki puchukunata mayhan pay nikpa shutiman, majampash kaypa akllashka kullkikamachik ukukunapi imashina shuk niki ishka patsak chusku chunka pusak kamachiy uchilla warkuripi nikshina manakashpa yalli puntalla kakpi, maimay kachahukta willachishpa.

Art. 177.- Llukchichik kimsayachichikkuna.- Llukchichik kimsayachichikka atiymantaka kuyta ushanka yachay pankata maypi rikuchin charishkata manakashpaka macanakushpa, juramentonishkawan, chunka puncha punta shinallatak kinsa punlla yalli pachakunapika mana shinachita usahnkachu, imashina rurachik pushak runami kunka kay shinachipa.

Art. 177.- Llukchichik kimsayachichikpa chayachikkuna.- Llukchichik kimsayachichi chariyanta yachay pankawan, Tribunal Distrital de lo Fiscalnisha llukchinkakaman tuku coactivinishka rurachikunata shayachishpa, yuyay unanchapi nikpa ñawpalla shinachishpa, shuk charikunata kichuyta munashpalla kullkita mana kuk runata, kaypika shuk niki kichuyta tikrachita tukuchinka hipamanka coactivonishkawan kallarinapak. Puntalla yachay pankata llukchita ushakupilla, mana coactivonishkata shayachinkachu; mana kimsayachichikunata shitankakaman.

Art. 179.- Hapi manakashpaka anchuchichi llukchichik kimsayachichikkuna.- Llukchichik kimsayachichikkunata anchuchichikpila, kimsayachikpi sakichirinka pay tukuy shinashkakunamanta tikrachita, mirarikkunata hawahawakaman mashnayachishpa, shurashka chanimanta. Kay chanikunaka sumakyachinka kullkita hapikta, shinallatak uchallaymanta kullkitaka hapirinka, coactivonishka imashina rurachishkamanta.

Llukchichik kimsayachichikta hapikpika, Tribunal Distrital de lo Fiscalniskaka kuchichichinkami tukuy kichushkamanta kullkita shinallatak tukuy charishka hapishkata tikarchinata pikunapask kakkunaman; kaypika, mashnata kunkapak munashka kullkita tikarachirinka.

3a Sami

Hatushkamanta

Art. 180.- Mashnayachik.- Kichushka hipa, hapishkakunata mashnachirinka, kullki allichik chaypi kappi, pi mashnachikunata killkanka shinallatak paypa yuyaykunata kunka shina yashpaka.

Inmueblenishkakunamanta kakpika, kay mashnachichika mana pishiyashka kayta ushanchu punta kiti pushak wasi shinashkawan rikushpaka maypi tiahuqkunamanta, chay mashnayachi imapash hatun ninata charishpalla shina sakita ushanka.

Yachak pankakunapa acciones de compañías y efectos fiduciariosnishkakunapa mashnayachikunaka, mana pishiyashka kayta ushanchu Bolsa de Valoresnishkapi mashnachishkakuna tiakpika. Mana tiakpika, kaymanta yachakkuna mashnachichinka, tiakkunata rikushka hipa.

Willachi:

Ishkay niki sumakyachi pantashkamanta Registro Oficial 126, 17-X-2005nishkakunapi tiakkunata, anchuchirinka kay “Dirección Nacional de Avalúos y Catastrosnishkakunata” killkashkata, kay ishkaniki yupay Kamachiy uchilla wankuriymanta.

Art. 181.- Peritonishkakunata shutichi.- shinachik pushakka shutichinkami shuk peritonishkata kay kichushkakunata mashnachichun, piwan coactivadonishkata shinanka manakashpaka shutichinka paypata willashka pachamanta ishkan punchapi. Kay perito shina shutichishkakunaka yachak runakunami kana kan, mana kashpaka charishkakunata riksik chaninata mashnayachinkapak yacha kana kan, shinallatak, chay coactianishkata rurakuk kanchapa paktalla kawsana kan.

Shinak runaka punchata shinallatak pachatapash juramentonishkawan peritonishkakuna chayachun, chay shutichillatak kunka pachata, mana pichka punchakunata yallita ushankachu, imapash jatun ruray tiakpilla, tukuchishpa tukuy willachikunata kunkapak.

Art. 182.- Sukpayachik peritonishka.- mana peritonishkakunapa willachikunawan kushillakashpa, rurachik runaka kutin shuk kimsaniki peritonishkata shutichinka, mana chayta shinanapacha kanchu, shinallatak mayhanpash peritonishkakuna mashnachishkakunata rikuchikpi hapita ushanka pay imashina yuyashpa, mana kashpaka shuk shina shinalla chanita pay kunka, mayhan yalli paktalla kak chanita kunka mashnayachichun kay rikuchikunawan.

Art. 183.- Kullkita shinallatak chanikunata kichuchi.- Kullkita kichuchishapa makipi urmakpika, chani tikrachitaka kullkipi shinarinka shinallatak kay coactivonishka rurayka tukurinkami, tikrachita tukuchinkapak paktalla kullki tiakpi. Mana shina kakpika kay rurayka pararankami tukuchichinka kaman.

Aprehensiónnishkaka kullki karaykuna kakpi manakashpaka shuk yallichishka chani kakpi shinallatak kamachiy kaywan tikrachita sakikpika, ñaha kallariyishina rurarinka.

Manakashpaka, mana shina kullkita tikrachita usharikpika, kay charishkakunata kuchushkakapika, Bolsa de Valoresniskawan rimaririnka, shinallatak chay llukshishkata shutichirinka kamachik kullki shinapachachichikunaman kullkita tikrachinkapak.

Mana kay charishkakunata ishkay chunka punchakunapi hatuyta usharikpika, bolsanishka paktachipi, tukuy chukkunawan pakta hatuy kallariyinka.

Art. 184.- Hatunkapak puncha shinallatak pachata churanamanta.- hichushka charishkakunaya chanikunata kushkakashpaka, rurachikka hatunkapak puncha shinallatak pachata churanaka, chayakta hatunkapak; kay willachita willachirinkami kimsa pachakunapi, shuktak punchakunapi, prensa nishkapi imashina patsak chunka shuk Kamachiy uchilla warkuripi willahun. Chay willachikunapika mana kullkita mana kushkapa shutita churankachu, haturikuk kunapakunatalla willachinka.

Art. 185.- Base para las posturasnishkakuna.- Base para las posturasnishkakunaka kankami ishkay kimsanikipi chawpishkakunata kay charishkakunamanta imashina shuk niki willachipi tiakun; shinallatak chawpika ishkaynikipi.

1o Millka.

Inmueblesnishkakunamanta hatuy.

Art. 186.- Posturanishkata rikuchi.- Katuna puncha chayakpi, bienes inmueblesnishka karpika, maquinarianishka shinallatak equiponishkakunamanta mayhan shuk atukay wasipa kakkunapika, pawakantakunamanta, rantikunataka kayarinkami chunka picha pachapi chunka ousak pachakaman, coactivanishkamanta killkak runapa ñawpapi, pi churanka sumakllata tukuy haturikkunamanta.

Art. 187.- Posturanishkapa minishtirikuna.- Kay posturanishkakunataka killkashpami kuna kan, shinallatak chaypimi tiahunka:

1. Postornishkapa tukuy shutikuna;

2. Posturanishkapa tukuylla chani, mashnata yupakta kullkita kukrihun, shinallatak pachata shinallatak imasha puchuta kunamanmta;

3. Willachinkapalla chayachik wasita; shinallatak,

4. Postornishkapa shuti aspishkata.

Mana maypi kawsakta churashkarpika mana sakichinkachu kay rurayta; shina karpika, mana Postornishkaman willarinkachu imashina rurashkata.

Art. 188.- Mana posturanishkakunata hapina.- Mana posturanishkakunata hapirinkachu mana 10%nishka chaniwan kimiripika, yapanalla kullkipi manakashpaka chequenishkapi; shuk niki willachichikunapitapash, maypi ishkay kimsapi haturikun chanimanta chawpishkata kuna yakpi, mana kashpaka ishkaynikipa chawpita, pichka watapa sakichichikupipan.

Art. 189.- Calificación de posturasnishka.- Kimsa punchakuna hatushka yallishka ukupi karpika, rurachikka kutinpush rikunka yuyaykunata sakishkakunamanta kamachiykunata, mashnachinka imashina shamushkakunata, mashnakarta rikushpa, pachakunata shinalatak shuk rurachikunata, sumakllata rikuchichishpa.

Chay shutichipillatak, shuk yalli postornishkakuna tiakpika, puncha shinallatak pachata churanka hatuikunata kallarinakapak, kimichinkapak hatushkakunata maihan yalli alli postor nishkaman kunkapak.

Shuklla postonishkalla tiakpi, mashnachinata kallarininka shinallatak yallachina imashina shamuk kamachiy uchilla warkurikunapi ninka.

Art. 190.- Postoresnishka pura hatuna.- Willachipik nishka pinka shinallatak pacha, rurachikka postoresnishkakunaman kunka chunka pichka chinukuta sumakyachichun kullkikunata, kutimpash kutimpash kimsakaman. Postoresnishkakunaka rimashpami ninka tukuyta.

Postornishka mana hatuyman chayakpika, paypa nichikka ratificaciónnishkashnami hamuktarinka; tukuy kaykuna mana chayakpika, imashina ruranata shamuk kamachiy uchilla warkuripi willachinka.

Pantalla kunkapak munakpika, suerte nishkawan chayachichinka, shinallatak shinashkamantaka killkashkakunapi tiachinka tukuylla chaypikakkuna munakpika.

Art. 191.- Calificación definitiva y recursosnishka.- Rurakka, kimsapinchakuna shuklla posturanishkata sakishka hipa, manakashpaka hatunkapak punchata churashkamanta, imashina kamachiy uchilla warkuripi nikmanta, llukchichirinka mayhan yalli alli posturanishka kakya, yupaklla kullkita kukrikuk runata munashpa, shinallatak shuktakkunapa nikichi ruranata.

Kay providencianishkamata Tribunal Distrital de lo Fiscalnishkaman kullkita kurinka, kimsapuncha ukupi churashkakakpika, coactivinishkamanta kakpi, terceristas coadyuvantesnishkakunamanta manakashpaka sumakyachishka postoresnishkakunawan.

Kullkitaka kunkami chusku chunka pusak saylla ukupi kushkamanta; shinallatak, chay pachapillata, rurachita kacharinka Tribunal Distrital de lo Fiscalnishkaman, pi llukchichinka chunka punchapi.

Art. 192.- Consignación previa a la adjudicaciónnishkamanta.- Mashnayachikta rikuchichishkamanta, manakashpaka llukchichishka Tribunal Distrital de lo Fiscalnishkamanta mañayta yatkuchishkamanta, rurachikmi ninka postornishka kuchun, pichka puncha ukupi, puchushka chanita yupaklla kullkita tukrachinata.

Mana shuk niki postornishka chay kuyta ushakupika, fakirishkashinami rikurinka kay hatuyta shinallatak willachirinka postornishkaman Katia nikipi kakta, pichka punchakunapi paypash, willachichun payman kushka chanita, shina katin katin.

Art. 193.- Yallichina.- Willachishka postor preferentenishkamanta yapaklla kullkita kunamanta, paktachirinkami hatushka charikunata, imapas kamachik kullki kunamanta llukshishpa, kay kamachiy uchilla warkuripi nikukpilla, killkashkata tukuchik nikipi patsak kanchis chunka kimsa kamachiy uchilla warkuripi nikukkunata rikushpa shinallatak tikrachirinkami chayshuk postornishkakunaman paykunamanta llukchishka chanikunata.

Yallichichikunaka charinkami tukuy willachikunata killkashkata charishkakunata; shinallatak kamachishka kaypak shukyachishka, yachak charina pankashinami hapichirinka, alchinkapak kacharinka shinallata pushak pankakunapi willachichinka. Posturanishkakunapa puchuk chanikunaka, shuk pachakunapa kuna nishka, tikrachinata charinkami hatun hatum mirachichikunata kamachiynishkashina kunata. Kay kullkita tikrachikunapi kamachinkapakka hatushka chirikunaka, hipotecanishkakunawan kawsarinka, imashina nieta, kaykunami sakirinka kamachik killkashkakunapi chay pachapillatak charishkakunata yallichishkakunawa pakta sakinka.

Art. 194.- Hatuymanta pakiri.- Churachik, paypa kullki kuyta nishkamanta shinachi willay, mana pachapi rurakupika, hatuymanta pakirita kutichinka, manakashpaka kawsak wiñachi chanita kuna tukunka pay kuna nishkata shinallatak payman shukpash kuchishkata.

Hatuymanta pakiri shinallatak paymanta chaniykuna shinarishka, kutichirinka chay shayarimanta chanita hapishkawan, shinallatak kay mana paktakupika, postornishkapa charishkakunawan imashina coactivanishkata pushak kichuchun kachanka shinallatak chay ruraypillata tukuchinkapak.

2o Millka.

Bienes mueblesnishkakunapa hatuy

Art. 195.- Tukuy munakkunaman hatuy.- Bienes mueblesnishkapa hatuyka, kaykunawan nishpa antawakunata shinallatak wanpuk antakunata, tukuykunik hatuyki shinarinka, yapaklla kullkipi shinallatak maihan yallilla kukman, rurachikpa llankay ukupi shinallatan maypi nirikpi.

Shinankapak, pachapi shinallatak puncha hatunkapak nishkapi, rurachikka kallarichinka actanishkapa rurachikllapi, imashina nirikpi willachishpa, imata haturikta, mashna chanita shinallatak imash kaykuna kakta.

Ashtaka kichushkakuna kakpika, hatuyta usharinkami, shuk shuklla, chakra shina mana kashpaka tukuykunapi, imashina munakkunaman chayanka, kaykuna tihunakashpa puaykunapa killkaykunapi.

Art. 196.- Imasha hatuna.- imashina sumakyachishpa wilachinata, tukuyta jatunyachishpa, uyakkuna hamuktashpa kushiyakta rurana kan, kimsa punchakunapi, pichka kinikuta yallichik yallichik willachinata.

Kay tukuchik posturanishkataka ashtawan kimsa kutichitapash willachina kan, shuk kinikuta yallichishpa, imashina punta nipi willachihun.

Mana shuk yalli alli posturanishka tiakpi, hatuytaka wicharinkami shinallatak paktachirinka tukuy hatushkakunata. Mana hatuyta wichakpi shuk sumak yuyay chayakpika, kallaririnka imashina yallick kullkashkapi nihun, shinallatak shina yallick yallick.

Art. 197.- Hatunakunapi makita satina rurachikkuna.- Kay hatuymanka shamuyta ushanmi tuku chunka pasak yallicklla watakunata charik runakuna, rantita ushankapak paymantallatak manakashpaka shukkunapa yanapaykunawan ishkay patsak sukta kamachiy uchilla warkurikunapi willachihun kay yuyay unanchapi.

Tukuy shinapi, yallichita usharinkami puntalla manakashpaka chay ruraypi, 20%nishkatallapash, kallari nishka chanimanta kay hatuyta rurankapak, mayhan chaypi makita satikpi pay kamachik kanka hapishka kullkikunamanta.

Art. 198.- Hatuypa pakiri.- hatuchi wicharishka hipa shinallatak puchukunata paktachishpa, postornishka runaka tikrachinka yupaklla kullkipi imashina nishkamanta, shinallatak rurachikka chayshuk postornishkakunaman tikrachinaka killkashka chanichikunata.

Maihan posturanishkata shinashkamanta mana chayachin puchuk rurarita nik chanikunamanta, paktachirinka charishkakunataka katir rantikman. Kaipi mana paktachita usharikpika tikrachirinkami punta mana munashka rikuchiwan.

Art. 199.- Charikunamanta yachak killkashkakuna.- shuktayachishka killkashka hatushka ukumanta kushka pankaka, hatuk runaman sumakyachinka kay yachay pankaka, kamachiy pushak kamukunapi killkachichirinka, tikachishpa tukuy gravamen nishkakunata piman chayachikushkapi.

3o Millka

Subastanishkamanta kanchapi hatuymanta.

Art. 200.- Chayakta hatuy.- chayakta hatuykallaririnka kay ruraykunapi:

1. Semovientenishkamanta kakpi, shinallatak payta charinkapak chani hatunkakpi, imashina kullkita yaykuchikpa shutipi;

2. tukuriklla charikuna kakpipas, mana kashpaka ismunlla charikuna kakpi; shinallatak,

3. Ishkay hatuykunata shinashkapi, mana chayaklla rantikkuna chayamukpi.

Art. 201.- Hatunkapak akllachiy.- Kallarinkami hatuykunata rematenishkamanta llukshishpa, hatun ukukunata yanapankapak; servicio socialnishkakunata, yachanawasikunamanta, ashtawankunamanta; tantari rimarikunamanta; llankakkunapa asociaciónnishkakunamanta.

Kay ruraypa, rurachikka willachinkaki kichirikrikunata pichka puncha ukukunapi, rantinkapak munan mana kashpaka mana munakkunata willachikpi, shinallatak kaykunapika, yupaklla kullkiwan haturishkata, preferencia nishkakunapa paktarita rikushpa.

Art. 202.- Shikankunaman hatuy.- Mayhampash entidadesnishkakuna imashina punta kamachiy uchilla wankurikukapi nihun mana rantinkapak munakpika, shikan mayhampash munak runakunaman hatunkapak prensa nishkapi willachirinka. Kay willachikunaka imashina patsak pusak chunka chusku Kamachiy uchilla warkuriy tiakukpi, willachishpa ima pachapi ofertanishkakunata chayachina kakkunata shinallatak kamachikshina ima chanita sakichikta yachashpa. Ofertanishkata hapishka hipaka, rurachikka rantuk runaman ninka, kallari kullkita satinakakta willachinka chaywan rantishkata sakichun chachankapak, sumakyachishpa punta rikushkata ishka patsak iskun Kamachiy uchillua warkuriypi.

Art. 203.- Karashka yallichikuna.- mana chayaklla rantinata munashkakpipash, kamachik kullki acreedornishkakuna paypayachynka chanita tukurik mana chayachik kullkikunata charinamanta, sumakyachishpa chucku chunka kanchis kamachiy uchilla warkuriyunata; shinallatak, karashka yallichita ushanka majankunaman chay kullkikunataka tikachirinata.

4a Sami.

Pantalla rurachichikuna

Art. 204.- Ishkay niki rikuchichi kay hatuchipa.- Tiankami ishka niki rikuchi katunkapakka, shuk nikipi mana rantik runakuna kimirikpi, manakashpaka kaypi eillachikkuna mana alli nishka kakpika mana hapinalla kankachu.

Ishka niki rikuchichi, prensanishkapi willachirinka, kay rurarikunata willachishpa imashina patsak pusak chunka chusku kamachiy uchillu warkuriyunapi nihun.

Art. 205.- Kullkita nana kukpa ushay.- Manarak hatuyta wichahpaka, manara kullkita kuk runakatukuy kullkita illakta chaypi tikrachishpa.

Art. 206.- Hatuyta makita satinata mana sakina.- Kayta shinachik runakunaman, pushakkunaman, shinallatak kay kamachik kullkiki lankakkunaman mana sakurinkachu rantita, imashita paykunapa ayllukunata, kawsakkunata, tukuy haypi hatunakuku kunata.

Kamachiykunapash, shinallatak tukuy kamachiykunata yachakkuna paykunapak ayllukunawan imashina yallik killkypi willachikun, tukuy kay ruraypi makita satishkakunaman, mana kashpa terceristas coadyuvantesnishkakunaman.

Art. 207.- Hatuyta illachichik.- Hatuyha illachishkamikanka shinallatak rurachik pushakka tukichinka tukuy llukshichik daños y perjuiciosnishkakunata:

1. Hatunakunata mana puntawalla willachishkamanta, imashima patsak pusak chunka chuska shinallatak ishkay patsak chusku kamachiy uchilla warkuriykunapi nihun kay yayay unanchamanta.

2. Suk punchakuna shinallatak pachakunata rurana nishkapakunata rikushkamanta.

3. Coactivonishkapi hatuna illachishta rurachi rikushkakakpi shinallatak willachirinka Tribunal Distrital de lo Fiscalnishkamanta; shinallatak,

4. Rantikunapi runa mana sakishkakuna makita satinakukpi, imashina puntalla willarishka, mana sakishka shuk rantik runa tiakpi.

Shuk, ishkay shinallatak kimsa nikikinapi illachishkakpi, apelacionnishkawan paktallaki imatapash makanakuyta ushanka, imashina patsak iskun chunka shuk kamchiy uchilla warkuriykunapi willahun.

Chusku nishkapi illachikka chayaklla rurachishinami nita ushatinka Tribunal Distrital de lo Fiscalnishkaman, sukta killa hatushkamanta hipa, imapsh daños y perjuiciosnishkakuna llukshikpika allichinkami rarachik runa shinallatak yanaarishpa mana rantichun sakishka runawan.

Willachi:

Ishkay niki sumakyachi pantashkamanta Registro Oficial 126, 17-X-2005nishkakunapi tiakkunata, anchuchirinka kay “manakashpaka Corte Suprema de Justicianishka” killkashkata, kay kimsa niki yupay Kamachiy uchilla wankuriymanta.

Art. 208.- Rantikkunapa sumakyachishka ushaykuna.- kamachik kullki acreedoresnishkakunaka, ushayta charinkami payma yallachinkapak tukuy hatukukkunata, shuk Niké ahinallatak ish kay niki willachipi, mana kamachiy tiakpi. Kayta rurayta ushankami manarak mashnayachishkamanta imashina patsak iskun chunka shuk kamachiy uchilla warkuriykunapi nihun, mana kashpaka jatunata wichashkakpi.

Art. 209.- Materialnishkakunata kutichi.- hatushkakunapa materialnishkata kutichinkapak, yaykuchikkunamanta rurayta usharinka, imashina willachik killkashkakuna niyu kichushkakunamanta.

Imapash makanakuykuna llukshishkakpika rurak kamachimi allichinka shinallatak kay shinashkapa willachita ushanka Tribunal Distrital de lo Fiscalnishkaman, kimsa punchakuna ukupi, willachishkamanta yapashpa.

Art. 210.- Shinachikunamanta mashnachi.- Kullkita hapinamanta mashnachi, pi yaykuchinka peritonishkakunapa, yanapakkuna, kullki allichikkuna shinallatak awkakuna llankashkaman kutichi chanikunata, allichishka Tribunal Distrital de lo Fiscalnishka rurachik manta, kaypika, imashina kamachiy nin, coactivonishkapa apari kanka.

Art. 211.- Hatushkamanta llukshishkakunata kuykuna.- Hatushka shukshishkamanta, kaypika, tkrachirinka shinachikpa mañashkata tkrachichinka, imashina artículos 47 y 48nishkakunapi tiahun, mana lakichishpa artículo 162nishkakunata shinallatak artículos 175 y 176nishka kay yuyay unanchapi rikushkakunata.

5a Sami.

Excepcionnishkakunamanta

Art. 212.- Excepcionnishkakunamanta.- kay shinachikunapi puripa kamachik kullki mañashkakunamantaka, kay excepsiomnishkakunata churayta usharinka:

1. Mana ally llankakkunapa;
2. personería del coactivadonishkamanta llullay mana kashpaka mayhan shutichishkakakpi kayachichishkamanta.
3. Mana kawsak mamachik shinapachachikunamanta imashina pay shinachichinka manakashpaka excepciónnoshka kamachiykunamanta.
4. Mana kamachik kullkita chayak kullkita mana kuk kaymanta.
5. Illakta tukuchichina shinapachachikunata mayhampash ruraypunapi rikushka chay artículo 37nishka kay yuyay unanchamanta.
6. rurachikunata shinahushpara, llukchichita shuyashpa, imapash makanakuy mana kashpaka llankaykamachikpa kullkikuna mana kashpaka rukuykunata kushkamanta yachak pankakunamanta mana kashpaka pay llukshichun kamachiyna.
7. Pantalla kullkita tikrachichun ruraykuna prihukpira manakashpaka mana imapash pachakunamanta yallishkakaymanta, shinallatak mana parashkakuna tiakpi kay hawpiyachikkunamanta;
8. Tribunal Distrital de lo Fiscalnishkaman imapash makanakuklla demandanishkakunata kushkata llukshichichun, rikurikunamanta tachak chari manahashpaka yachak charikunamanat.
9. Ishayyachik yachay pankakunaa chay kamachik kullki shinapachachikunatallatak, shinallatak shuklla chay runamanta.
10. auto de pagonishkamanta tukuchichik manakashpaka shinachik purichimanta falsificaciólnishkata rurashkamanta yachak killkishka manashkakunamanta:

kamachiykunata pakimanta imashina chaypi nik, manakashpaka mata tukuy kamachiy mañashkakunata charimanta.

Art. 213.- Excepciónniskakunata man llankaykamachi.- Mana shinchiyachirita ushankachu ishkay, kinsan shinallatak chuskau niki nikukkunamanta punta willachishkakunamanta, maypi willachi shinaykuna rimarishka kanman karka shinallatak llukchichishka llankaykamachik puripi, mana kashpak contenciónniskapi, kay ruraypika.

Art. 214.- Paktachi ushaykuna.- excepciónniskakunataka rikuchichirinkami rurachik runaman, ishkay chunka puncha ukukunapi, auto de pagonishkata willachishkamanta yupayta kallarihpá shinallatak kay rikuchika shayachinkami rurachichikuna rurichishkata, mana llakichishpa artículo 285niskakunapi rikushkata kay yuyay unanchamanta; kaypi chaypilla rikuchikpika, rurachikka kaytaka shitanka.

Kay rurachika hapirinkami imashina artículos 279niskakuna nikkunapi shinallatak katikkuna kay yuyay unanchamanta.

Art. 215.- Shuk pushakpakpi rikuchina.- Rurachik rina mana kay killkashkakunata hapinkapak munashkakpika, shukman rikuchita ushanka Kamachiy runakunapa yanapaywan, maypi shinachichinka ishkay chunka chusku sayllakuna ukukunapi willachichun shinallatak kuchun rurachik pushakman kay killkashkata, kushkata yachachishpa.

Chay nishkayallata, usharinkami kay killkashkakunata shukullkpi Tribunal Distrital de lo Fisanishkapakman sakikrita. Kay kamachik ukupa pushakmi ninka, secretaria generalniskamanta willachichun kayta kushkamanta, killkashkawan, rurachik pushakpakman, shinachichishpa imashina punta nikunapi rurachichikun; mana kashpaka artículo 279niskapi, kay ruraypika.

Art. 216.- Willachichikmanta tiakkuna.- rurachik mana hapinkapa mukakpika manakashpaka mana shuktayachishka pankakunata yallichishkamanta, manakashpaka willachishkapi mana shayachichishkapi shinaykunata, llakichishka runaka rikuchita ushankami kay killkashkakunata Tribunal Distrital de lo Fiscalniskaman, pi imashina kakta rikushpa, multanishkata churayta ushanka ishkay chunkamanta chusku patsak kaman, kutin rurak runa kakpika mana manachaywan chay llankaymanta llukchichita ushanmi.

Shinachita ushak nikipika, willachirinka jatun pashakkunaman shinallatak Director de la Secretaría Nacional Técnica de Desarrollo de Recursos Humanos shinallatak Remuneraciones del Sector Público, SENRESnishkakunaman, llukchichinkapak.

Willachi:

Ishkay niki sumakyachi pantashkamanta Registro Oficial 126, 17-X-2005nishkakunapi tiakkunata, anchuchita usharinkami kay shukniki yupay Kamachiy uchilla wankuriyanta.

Kimsa niki kamuk

Makanakuklla purichichikmanta

Shuk yachay panka

Contencioso – tributarionishka pushachik ukumanta

Shuk wankuri

Tukuykunapa shinachi

Art. 217.- Imakay chinallatak kullki kamachik pushak ukukunapa chayak.- Contencioso – tributarionishka pushachik ukuka kanmi tukuy runakuna kamachiyta charik yachankapak shinallatak llukchichinkapak imapash pantaykuna llukshiahkata llankaykamachikunawan shinallatak tullkita kukkunawampash, kamachik kullki shinapashachirikuna imashina shinana nik manakashpaka chaypillatak pushakkunata shutichishpa kamachiykunamanta shinachikunata hapishkamanta, tukuy llukchichikunata kay Kamachiy nishkamanta.

Art. 218.- Órganos de la jurisdicción contencioso-tributariannishkakuna.- Jurisdicción contencioso-tributariannishkakunaka shinachirinkami tribunales distritales de lo fiscalnishkamanta ñana imapash shuk tiakpi imashina nishpa sakín Ley Orgánica de la Función Judicialnishka.

Art. 219.- Pushak ukupa wacharimanta.- Jurisdicción contencioso-tributarianishkata rurayka, mana yallita shinallatak shukman shutichinata usharinkachu. Shina kakpipash Ministros del Tribunal Distrital de lo Fiscalnishkakuna, ashtawanyachinka paykunapa paykunapa llankaykunata shuk paypa shutipi shaminkakaman.

Ishkay warkuri

Tribunal Distrital de lo Fiscalnishkakunamanta rurachichikmanta

Art. 220.- Makanakuykunapa shinachikuna.- Tribunal Distrital de lo Fiscalnishkami ushanka yachayta shinallatak llukchichita kay makanakuy shinachikkunamanta, kullkita kuk runakuna nishkamanta:

1a. Reglamentonishkakunapakman rurachikuna, Shinachichik, llukchichik mana kashpaka willachichik killkashka fankakuna, kamachik kullkipashina killkachishka, kay nishkakunata mana paktachinkankapak munakpika, llakichimi kanka kakanakuk kunapa kamachiykunata.

2a. Maihan wiñarin nishka shinachikuna punta nishkakunakaman, maihan munakkuna, kullkikamachik kuna, yachaik wasikuna, yachak runakuna mana kashpaka Mama Llantapapushakkunamanta kakpipash, tukuta mana kashpaka ashallata tukuchichita maskakukpi, kay nishkakunamanta;

3a. Mayhan churachikuna kay kamachik kullki llankaykamachikkuna manayachikpi tukuy mana kashpaka ashallapi makanahunamanta kukkunawan, kimsanikichishkakunawa mana kashpaka compensaciónnishkakunata manakashpaka pantalla kullkita tikrachinkapak mañaimanta.

4a. Llankaykamachipakman nikunata churachikpi, llankaykamachikpa upallaymanta kakanakuykunata nishkamanta, shinachinakunata yuyay unanchapi rikushka kunamanta;

5a. Llankay kamachikpa shinaykunapakman nikuykunata churachikpi, kutin rikuchikkuna tiakkunapakpi killkachishka.

6a. Llankay kamachikpa shinaykunapakmanta llukchirinkakuna, takurikunata churachun mana kamachiykunata shinakpi.

7a. Llankay kamachikpa shinaykunapakmanta kimirikpi, tukuy wakllilla shinashkakunata shinashkakuna mana shina kak nikkunaman; shinallatak,

8a. chayshu kamachiykunapi churashkakunamanta.

Art. 221.- Chayakta ruranakuna.- Shinallatak, Tribunal Distrital de lo Fiscalniskami ushak kan kay ruraykunata yachanata mana kashpaka llukchichichinkapakmi churarinka:

1a. Mañashka kamachik kullkikunamanta rurachikkunata llukchishpa charinamanta;

2a. Consignación nishkamanta kullkita kukmanta, imashina willachikun ya yuyay unananchapi manakashoaka tantary kamachiykunapi.

3a. manayachishkakunamanta coactivonishka ruraykunamanta kaullki mañaymanta maypi omisiónnishpa paktayanka rikukta mana kashpaka shuk ruraykunamanta tukuchichita manayachinka, imashina kamachiypi wakllichikunata willachin. Kayta rurankapakka mana pacha tiangkachu, kamachik kullkita kushka jatuyipi imashina shutichishkamanta hipaka, manakashpaka chanimanta kushilla kay shukullpi jatuyimanta, acción civilniskata mana lakichishpa mayhan kimsaniki runaman chayanka.

4a. Illakta tukuchichichimanta hatuyipi imashina chusku niki artículo 207nishkakunamanta; shinallatak,

5a. Mana alli kullkita kuymanta, makanakuykunata mana nichikpi shinachichishka acti de liquidaciónniskata surkushka hipa.

Kay impugnaciónnisha kamachik kullkipa llukchishka shinayka, wakllilla tikrachichik kullki tukunka, shinachikunata rurakuckushpa tikrachishkakpi chay shinapachachita.

Art. 222.- Shuk rurachichinakuna chay mishachipi.- Tribunal Distrital de lo Fiscalniskapa kakpi kaykunata yachana kan:

1.- Excepciónnisha shinachichik ruranamanta, artículo 212niskapi killkashka.

Kimsanikichishka llukchiklla paypak charishkakunamanta deducirnishkachirinka coactivonishkakunapi mañashka kullkikunamanta.

4.- shinachik rurachikunapi charishka makanakuykunamanta, imashina artículos 176, 191 y 209niskakunapi kan; shinallatak, chaypi sakichichi charishkakunamanta, kay ordinales 1, 2 y 3 del artículo 207niskakunapi tiakukkunapi.

Willachi:

Ishkay niki sumakyachi pantashkamanta Registro Oficial 126, 17-X-2005niskakunapi tiakkunata, anchuchirirka kay chusku yupay kamachiy uchilla wankuriymanta.

5.- Makanakuykuna llukshishkamanta kamachik kullki pushakpuramanta misharinakunamanta, imashina artículo 80niskapi willahun.

6.- Willachiriyamanta shinachikkuna; shinallatak,

7.- Shukkunata kamachiy nishkakunamanta.

Ishkay yachay pankamanta

Tribunal de lo distrital de lo fiscalniskakunapi llukchichichinamanta

Shuk warkuri

Tukuykunapa shinachi

Art. 223.- Shinachichinkapak muyushkuna.- Kay yachay pankapa rurachikunaka paktachirinllami kan, maypi chalana kakpi, tukuy shinachikkunapi, Tribunal Distrital de lo Fiscalniskapilla mana paktayarinka. Tukuy rurachikkunapi shukpa kamachikkunapi manakashpaka Códigos de Procedimiento Civil y Penalniskakunapipas, shinallatak tukuykunapak kamachiy chayakpa, shuktayachik shinami rirachichita ushanka shinallatak imapash killkashka kamachiykuna illkpi kay yuyay unanchapi.

Art. 224.- Mishachikmanta kutinkutinmuchichik.- Tribunal Distrital de lo Fiscalniskapa shuk uku riksinka shinallatak llukchichichinka sapayarishpa, imakkunata churashkakunata manakashpaka postonishkaman chayakpi.

Art. 225.- Sustanciaciónniskapa ruraykamayuk.- Tukuy kamachiy ukukunapi shuk sustanciaciónniskapa ruraykamayukta killan killan kunka, piman chayanka providencianiska shinachinakunata llukchinata imashina coactivonishka purichikkunata yuyay kamachikpi tiachikun. Chay providencianishkakunawan makanakuyta ushanka kay ukupi, kimsa puncha ukupi willachichishka pachamanta.

Sustanciaciónniskapa ruyaykamayuk mana chaypi karpika, Katia yuyaykamayukmi chay shutita hapinka.

Art. 226.- Llukchichikuna mana kashpaka llullachikunapa ruracichikkuna.- Llukchichikuna mana kashpaka llullachikunapa ruracichikkunami kanaka yuyaykamayukkunapa, shinallatak ashtawan Código de Procedimiento Civilniskapi rikuchikunka, kaykuna:

1a. Pushak kashka kashpa, llankaykamayuk manakashpaka shinachik pushak atukaypa, manakashpaka kimirishka, kamak, kullkita kuk chaykunamanta; shinallatak,

2a. Chayachik kanchapi kashpa paypa imparzialidadniskata llakichikpi mana kashpaka kayta yalli sinchi kakpi.

Ruraykamayuk manakashpaka Kamachiykamayukta kunaka manachishka kayta ushanmi punta rikushkakunamanta kay kamachiy uchilla warkuriypi. Manakachik mana kashpaka llullayka yachska shinallatak llukchichishka kankami puchuk kay ukumanta ruraykamayukkunamanta; shinallatak, tukuylla mana ushakupika, ruraykamayukkunata katik Kamachiykamayukta kayanka kaykunata rurachun.

Kay willachita hapishkapika, kay ukupa pushakmi kayanka manakashpaka Kamachiykamayukta chayakkunapa, kay hunamanta yuyayta llukchichun.

Art. 227.- Partenishkakuna.- Partenishkami kankuna kay rurachikunapa Tribunal Distrital de lo Fiscalniskaka ñawpapi: rurak runa, huchachichishka runa, shinallatak kimsaniki llakichirishka.

Rurak runami kan yankalla runa, pi willachita rurachik mana kashoaka charik runami mana kashpaka tantarishka runakuna, piman chay ruraykuna chayakman.

Huchachishkami kan llankaykamachikta pushak, maymanta kaykunata willachirin; Chay ukupa pushakmi kanka, imatapash huchachikpi, manakashpaka, mana kakkunata coactivonishkapi churashkakuna; shinallatak, kullki hapik manakashpaka rurachik pushak, consignaciónniskakunamanta kullki tikrachita huchachimanta.

Timsanikimi kan pi rikurin yachak pankawan shuk hapinata mayhanwan uyachichirinata munak runa tukuy llankaykamachi ruraykunapi.

Art. 228.- Kamachik yanapak runakuna.- Tukuykunata yallik pushak runa manakashpaka llankaykamayuk piman shutichishka kamachiy nikwan, shutichita ushanka killkashkawan kamachiy runata, procuradorshina, yaykuna kan tukuy

mañashka ruraykunapi. Kay shutichika puri kallarinkami shinay tukurinkakaman, shukta shutichishkaman kukpi manakakpilla.

Willachikkunaman shinallatak kimshanikikunami kanka shinariklla imashina artículos 116 y 117nishkapi nikun kay yuyay unanchapi.

Ishkay warkuri

Shinachikunamanta maskachikkunamanta

1a Sami.

Huchachi

Art. 229.- Shinachikkunapa nichik: Kutimpash ushay.- Mayhan llakichishka yakkuna shuk tukuriklla llukshichimanta, makanahuyta ushankami Tribunal Distrital de lo Fiscalnishka ñawpapi, ishkay chunka puncha ukupi shuktak willachishkamanta yupashpa, ñukanchik mama llaktapi kawsashpa, manakashpaka chusku chunka punchakuna hipa, shuk mama llaktapi kawsapika.

Pacha kushkaka sukta killami kanka, kaypi mana kashpaka shuk Mama Llaktapi kawasakpipash, llankaykamachik llukchichi mana tukrachita panta chakita kushkamanta makanahukushpa.

Kullkita kuk llakichishka kamachiyimi, makanakuyta churankapak manarak pacha tukurushkapi wañushkapika, ishkay chunka puncha ukupi shinayta ushanka mana kashpaka sukta killa wañushaka pachamanta yallishpa, punta nishka ruraykunapillatak.

Chayaklla rurachikkunapa maypi nita usharinka imashina artículo 221nishkapi willahun, mana kaypi churashka pachakunaka shinachichik kankachu kay kamachiy uchilla wankurikunapi willachishkakunaka.

Art. 230.- Mayman chayachina.- Huchachikunataka Secretaria del Tribunal Distrital de lo Fiscalniskapimi sakina kan shinakpa wasimanta. Killkak runaka churankami originalniskapi punchata shinallatak pachata chaypi sakishkamanta shinallatak imakakpa yupaytapash. Mañakpika, shuktayachishka huchachita shinallatak chayshuk killkashka pankakunatapash tkrachita ushanka, chaypi sakishkata churashpa pusahkpa shutita aspishkawan.

Kulkita kuk manakashpaka timsanikichishka shuk Mama Llaktapi kawsakpika, consuladonishkapi manakashpaka agencia consularnishkakunapi sakita ushan. Hapik runaka shinallatak tkrachinka kutichikunata, imashina punta nishkakunapi tiahun.

Art. 231.- Huchachipa charikkuna.- Huchachika jamuktakllami kana kan shinallatak charinkami:

1. Shuy shinallatak ayllupa shutikunatapash yankalla runa huchachikukpa, willachishpa paypa shutipi manakashpaka shukpa shutipi huchachita sakihukta, shukpa karpika, chayshupa shutikunata churanakanka, piman huchachita sakirikukpa shutitapash churana, imashina karpipash domicilio tributarionishkata churana kan;

2. Imamanta huchachirihukta willachina, shinallatak rikuchina rurashkata shinallatak ima kamachiyta nirihun, hamuktakllata churashpa;

3.- Imata mañahurikta hamuktakllata churana kan.

4.- Imapi pushakshina llankakta huchachishka runaman hushkata, kayma kan llukchishkapi mana kashpaka impugnanishkamanta, mayman kayachinata willachishpa;

5.- Mashna mañahurikta;

6.- Judicialnisha wasita maypi willachinakunata churashpa; shinallatak,

7.- Huchachikpa shuti aspishka, cédulanishkapa yupaykunata churashpa shinallatak kukkunapa registro úniconishka yupaykunatapash, shinallatak kamachiy runapa shuti aspiran. Tawka huchchikkuna karpika artículo 117niskapa rurachichishkakunata shinarinka.

Art. 232.- Sumakyachina shinallatak pakpachina.- Yana yanalla huchachi karpika manakashpaka mana numerales 1, 2, 3, 5 y 7nishka punta kamachiy uchilla warkurikunapi willachikkunamanta tantachita usarikpika, Sustanciaciónniskapa ruraykamayukmi kachanka shumakyachichun huchachikuk runaman, pichka puncha ukukunapi paktachina kanka, mana shinakpika, shitarinkami chay huchachitaka. Kay kutichipika pachata mañayta ushankami, shinallatak mana shuk picha yalli punchakunata kuyta ushankachu.

Huchachita kaypi nishkakunamanta shitakpika, kutin shukta shinayta usharinmi, yuyay unancha pachakunata kuchka ukupi kashpaka.

Art. 233.- Shuk minishtikuna illakpi.- Judicial nishka wasita willachikunata kunkapak mana tiakpika, mana huchachi rurayta shayachinkachu, shinapash mana imatapash willachirinkachu huchichikmanka, churanka kaman.

Mashnata mañahukta mana churashka karpipash mana huchachika shayarinkachu.

Art.- Kullkita kushpa llukshinata ushakkuna.- (Churachishka, kanchis kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- rurarinakuna, shuktak mañaykunpash , kamachik kullkikunata shinapachakunamanta churashkakuna, tukuy rurankapak katina ñankuna, tukuy rurashkakuna, katina ñankunapash, kamachik kullkipi llankakkunakamchik kullkikunata tantankapak, wawakullki, kullkita kushpa kishpirinakunapash; tribunal distrital de lo fiscal wasimanmi, kullkita kushpa shukshinapakka kuna kan, mashna kullkita kuna kashkamantaka chunka patsakmanta rakichishkatami kuna kan, kay kullkika mayhan kamachik kullki llankachik llakichishkamanmi kuna kan.

Kullki kushkaka, tribunal distrital de lo fiscalnisha mana kahpaka sala especializada de la corte suprema de justicianishka wasipi kuna kan, mañaykuna, ari nishka karpika, yupachikunapi kashka kashpaka kuk runamanmi yanapanka chay mañaypa tasanishka rurak runaman. Kay wakllita hapishka kashpaka chanita rikunkami mashnata tikrachinamanta huchachik runaman shinallatak mashna abononishkashina obligación tributarianishkaman sakinata; kay huchachi tukuypi shitashka karpika, Administración

Tributarianishkami churachinka chanita churachinka abononishkashina obligación tributarianishkaman sakinata.

Kay kullkita kunaka sapallami kan churachinamanta interposiciónnishkamanta casaciónnishkapa kullki tiakwa, anchuchishpa shinachirikta sentencianishkamanta shinallatak sinchilla shayakmanta kasichinkapak upalla ruraykunata, shinallatak hapirinkami sinchilla shayakmanta rurachikunata imashina kay yuyay unankcha willachin.

Tribunalnishkaka mana nikiichita ushankachu mana kayta mañaykunata rurashpaka, mana kushkashina charishpa shinallatak katimanta makanakuyta rurachichishkamanta, chunka pichka puncha ukukunapi ukukinapi imashina Tribunalnishka charaskapi mana rurarikpi.

Art. 234.- Killkashkakunata katichinakunamanta.- huchachimanha katichirinkami rikuchichik killkashkakuna huchachikmanta, mana paypa shutiwan ruraymanta, riksishka kakkilla instancia administrativanishkapi; shukllayachishka huchachimanta pankata, mana kashpaka killkashka pankata maypi willachihun shinashkakunata llankaykamachikmanta; shinallatak, mashna kunata tasa judicialnishkamanta. Kay killkashka pankakunata mana kukpika mana kay mañayta rurarikachu, shinapah sentencianishkashna rikurinka.

Art. 235.- Acciones nishkata tantachi.- Shuklla huchachipi makanakuyta ushanka ishka manakashpaka ashtawan llankaykamachik llukchichikuna, mana patayayta ushak kashpapash, paypura tartarita ushaki, nirinkami chay huchachishkamanta llatak, chay ukupillatak shinapash shuk ruraykunata charinka. Shinallatak shuklla huchachipimi killkachichinka obligaciones tributariasnishka tawka rurak runakuna, shukmanta shamukpipash, chay ukumanllatak yaykukpilla.

Art. 236.- Killkashkakunamanta shukyachishkakuna.- Tukuy huchachikunapimi, mañay manakashpaka killkashkata Tribunal Distrital de lo Fiscalnishkaman rikuchikpika, ashtaka shukllachishkakunata huchachikta shinallatak kamachiykpa shutikunata aspishkawan kuna kan. Hapirinkami copias xerográficasnishkata kaymanta pushak kamachishkata.

Art. 237.- Shinachichikuna shinallatak willachikuna.- huchachita shinallatak providencianishkata urmashkata chay huchachishka pushakmanta shinachichinka. Kimsaniki nishkakunapa huchachikunatapash mana pakta shinachichinka, mana chay

pakman huchahchi chayakpipash. Tukuy shiauchi providencianishkakuna kay ruraypi yallikkuna kakpika, willachirinka mayhu shinana kak runakunaman.

Art. 238.- Imashina willachinata.- Kay willachikkunataka hapinmi llankaykamayukkuna, huchachirishkapa pushakman tikrachishpa, paypa killkaypi, shuktayachishka huchachi pankakuna shinallatak providencia nishkamanta.

Shinachichikka mana runapurashinachita usharikpika, kimsa shuktak punchakunapi sakirinka, chay nishka kanchapillatak boletanishka maypi rinda huchachi shinashka killkashkakuna ima llukchishka kutichiwampash.

Imashinapash, boletanishkata hapikka, hapishkami nishpa aspinka comprobantenishkapika.

Kimsanikiman rurachitaka runapurami rurarinak manakashpak kaypalla wasita churashkaman boletanishkata kacharinka, mana kashpaka kamachik kullki wasipi, imashina nin artículos 59 y 61 nishkakunapi yuyay unanchamanta.

Art. 239.- Comisiónnishkamanta willachik.- huchachishka kamachikkunata kay trikunalnishkamanta kanchapi rurachikpika, kay willachichikunaka comisiónnishkawan llankanka llankaykamachik nishka shina rurarinka.

Art. 240.- Prensanishkapi willachichina.- Kimsa nikichi piwan rimarían kakta wañushka kakpika mana shukpa hapik runakunaman willachirinka prensanishkapi willachichi, shuktak shuktak punchakunapi kimsa willachikunata churarinnka, mayhan yalli rantikunata charik killkashka willachikunapi.

Kay willachikunaka wañushkapa shutikunatallami charinka; ima huchachita rurahukta shinallatak mayhan ukupi rurarihuktan, paypak kamachiykunata sumakyachinkapak rikurichun ishkay chunka puncha ukupi, tukurik willachi punchamanta yupayta kararishpa.

Shinallatak willachirinka katik hapik shuk runakunapa charikunata, shuk juicionishkapi yaykushpa, mana procuradornishka katichikpipash.

Art. 241.- Imashina willachinamanta.- Imashina Código de Procedimiento Civilniskami rurarinka.

Imapash willachikunata shuk kamachik kunata mañakrikpika, providencianishka nikpika killkashkawanmi willachichinka. Shuk tantari kamachiyk ukukuanaka karulla kakpika sumakyachishka chaskipimi kacharinka.

Art. 242.- Shinakkunata rikushpa.- tukuy willachikunamantaka constancianishkata sakirinka kay puripi, imapachapi chinallatak pinchapi rurarishkakunamanta. Ashtawankarin, pushakta huchachishka kakpika, llankaykamayukka sakinka yachachun shutikunata manakashpaka imapik llankakta shinallatak pi hapishkaya. Willachishka runa mana hapinkapak munakpika llankaykamachikmi sakinka shuk hapishtata willachishpa.

2a. Sami

Huchachita kutichimanta

Art. 243.- Kushka pacha.- Huchachi shinayta hapishka hipaka, Ministro de Sustanciación nishkami huchchishkata cayachichun ninka imashina inciso 3ro. del artículo 227nishkashna willan, chunka pichka punchakunata kushpa kutichichun, kayka pichka punchata mirachita ushan, hichachishka mañakpika manarak chaychu tukurikpi.

Art. 244.- Minishtikuna.- huchachita kutichika hamuktachillami kana shinallatak charinkami:

1.- Huchachishkapa shutikunata, pushakshina manakashpaka oficinashkapi llankakshina, pi killkarka kay llukshishkakunata, huchachi killkashkakuna, manakashpaka piman kay huchachi kashkaman; manakashpaka pi huchachihukpa shutikunata.

2.- Shinashkata rikuchichi kuna shinallatak kamachiy excepcionniskakunata shurashkamanta; shinallatak,

3.- Willachinkapak imasha wachiman chayanata.

Kimsanikipa kutichika shinallatak hamuktaklla kana kan shinallatak charinka shinashkakunamanta rikuchikunata kamachiy excepcionniskakunata shurashka kayta shinankapak.

Art. 245.- Sumakyachina shinallatak paktachichina.- Kutichkman katichinami kan chuktayachishka llukshichishka killkashkakunata manakashpaka impugnaciónniskata rurarikukpi shinallatak shuk killkashka pankakunata imashina pay kakta willachichum.

Ministro de Sustanciaciónniskami mashnayachinka kutichita shinallatak mañanka sumakyachichita manakashpaka paktachichita, charinkami kaypa pachka punchakunata, mana tantachita ushakupika mana shinashkashna sakirinka.

Art. 246.- Imashina kutichina.- Mana kutichishkakpi shinallatak mana mañashkakunata tantachita ushakupika mana shinashkashna sakirinka; oficionishkawan manakashpaka shuk mañakupika, kay rurayta katirinkami, mana huchachita minishtikshpa.

Shina kakupika, huchachishka runaka rikuchinami kan ruraykunata willachina kan shuktayachishka killkashkakunapi shinallatak punta kamachiy uchilla warkuriykunapi killkashkakunata, paypak makipi kashka llankaykamachikwan; mana rurakupika, huchachishkata ari nik shinami sakirinka.

3a. Sami

Rurachita purichimanta anchuchikunamanta

Art. 247.- Medidas cautelares nishkakunata anchuchi.- Contencioso-tributarianishkamanta huchachita rikuchi, ancuchin shukullpi rurachinakunata kay mañashka yachak pankakuna llukshishkakunamanta. Shinallatak mana coactivanishka kallarita ushanka manakashpaka shayarinka sinarikukkunaka.

Sinallatak, llankaykamachik mañakakpi, shinachik pushakmanta, manakashpaka paypak prokuradosniskakunata, tribunalniskapa uku kaymanta yachakupika, precautelariansishka shinachikunata nita ushanmi imashina artículo 164niskapi tiahun, chay ruraykunapi, ima minishtikkunawan chaypi willachishkakunata.

Art. 248.- Medidas cautelariasniskamanta shayachi: Sinchiyachichik.- Medidas cautelariasniskamanta shayachichinkapakka, sinchiyachichinami kanka tukuy kamachik kullki shinapachachirikkunata chaniwan callaikita kutichinkapak, kay pachakaman mirachishka shinallatak 10%nishkatapash ashtawan charinakan, kaymanta mayhampash rurachikkunawan:

1. Banco Nacional de Fomentonishkapi yaykuchishpa, kay cuenta especialniskapa shutipi Tribunal Distrital de lo Fiscal, yupaklla kullkipi, imapash shuk charishkakunatapash ñukanchi allpapi llukshichishka Chanikunata imashina Bolsa de Valoresnishka churakpi.

2. Fianza bancarianishkawan, mayhampash ñuchanchik alpapa kullki kullka ukukunamanta, manakashpaka shuk mama llaktapa kaypi tiahuk kullki killkakunapa.

3. Acreedornishkapa yanapashka tributi, hipoteca manakashpaka prenda agrícola, industrial manakashpaka especial de comercionishkakunamanta, kamachiy harilla mañakkunawan.

4. Kimsanikikunapa fianzas personalesniskakunamanta, mana mashnachi chuski waranka dólares de los Estados Unidos de Américanishkakunata yallichun. Kaykunapika, mana usharinchu rurachina tukuy mañakkunamata shuk kamachik pusak patsak dólares de los Estados Unidos de Américanishkakunata yalli.

5. Póliza de fidelidadniskakunamanta, maykampash kamachikatukaykunapi kushkamanta; shinallatak,

6. Maihampash shuk shianikunapi sala del tribunalnishka riksikuna kakpi.

Art. 249.- Finanzas realesniskakunamanta rurachikkuna.- Hipitecanishka manakashpaka prendanishkawan shinachika, rikuchikpi mañak runa kay charishkakuna paypa kakta; atukuy mana kuyta ushaskakunata tikachinkapa paktakpi, mirachishkakunata, multanishkakunata shinallatak shuk kullkita tikrachinakunapi, shinallatak chaaykunapi ama embargo, prohibición de enajenar shinallatak shuk gravamennishkakunata charishpa.

Kaypaka, rikuchirinka yachak pankakunata charishkakunamanta, certificados de registronishakakunata shinallatak mashnayachiskakunata, tiakpika.

Art. 250.- Fianzas personalesnishkakunata rurachichikkuna.- Fianzas personalesnishkakunataka hapirinkami mañakpa charishkakuna kullkita paktachi ushakpi, certificadonishkakunata ishkay wasita shiksikkunapa kushkakunamanta; shinallatak, solvencia económicanishkata charishkakunata rikuchishpa.

Art. 251.- Garantía bancarianishkakunawan.- Garantía bancarianishkakunaka sinchiyachinkapak tributarionishka mañaykunata shuk willachita gerentenishka killkashkata kunka, Presidente del Tribunalnishkaman chachashpa, maypi willachinka banco garantenishka, tikrachinkami shinapachachishka kamachishkata tribunal nishka shina mañakpika. Kay kamachiyka mana pachata charinkachu tukurinkapakka shinallatak tiakpika chay pchata mana churashpa kunka shinallatak mana hapiata ushankachu chayta shinashka hipaka, tribunalnishka shukyachikpilla usharinka.

Art. 252.- Caucionnishkakunapi shuktashina rikuchichina.- Hipotecanishkata mana kashpaka payman mañashkata shinachichinapika, mañakkunapa shitipi rimanka, salanishkapa yachak pushak, paymenta manakashpaka shukmantamaypi mayhampash llankaykamayuk kayta ushanka. Shukpa shutipi kachaytaka killkashkapimi kachana kan.

Art. 253.- Kamachik kullkipa exención especialnishkamanta.- Instrumantonishka tukuy llaktayuk kunapa manakashpaka shukpallakunaka kamachinkapak kushka kanmka, imachina tikrachikunaka man kamachik kullkita wachachinchu, fisga mana kashpaka municipalnishkakuna kakkipash, shinallatak 50%tallami tikrachirinka derecho notarial nishkakunamanta shinallatak allchichikmanta, pay imatapash rurakpika.

Art. 254.- Rurachikpa kamachik.- Mañashkata hapishka hipa shinallatak shakichichinata mañashka ruracichita kallarinamanta mana kashpaka shaytallatak sakichinata, willachirinkami shinashkata rurachik pushakman, killkashka pankawan.

Rurachik mana kay mañayta shinakpika, paypak makipi kanka kaypi wakllishkakunamanta shinallatak llakichishkakunamantapash, artículo 216nishka kay yuyay unanchapi rurachichikukkunapitapash willashka hawa.

4a. Sección

Killkashka pakhakuna huntachishkamanta

Art. 255.- Maymanta shamuyamanta.- Killkashkakunata huntachita kallarikpika shukta salanishkakunapi riksikta, mañashka kakkunapacha, kay shinaykunapi:

1. Imapash huchachikunata kay runa charikpi chay shinachimantallatak manakashpaka rurak llukshishka chaykunamantallatak, shinachik kuyuri shuk kakpipash;

2. Shinshkakuna manakashpaka llankasykamachik llukchichikuna, juicionishkapa materianishka kakpi, paypuralla paktachichirik kuna kakpi manakashpaka kamachik kullikuna chuk shinachimantallatak shamukpi, shuk llankaykamachikunapak kakpipash; shinallatak,

3. Huchachikkuna juicionishkakunapa shukkuna kakpi, maypi huntachikunaka rikuchinka, imapash sentencianishka llukshikpika shukta kamachiypi chayanka manakashpaka chayaklla shukpakman rinka, makanakuykuna shamukpi shuk shinachichimantallatak.

Mana nichichinkachu rinarikkunawan huntakpi ashtaka sustanciación nishkakunata minishtikpi, sentencia nishkapi kakkpilla. Juicio de excepcionesnishkaka mana huntarinkachu makanakuyki manakashpaka chayaklla shinachinamanta, kamachik kullkapa shinapachachik kaypi sinchiyachishka kakkpilla, mana kashpaka sinchiyachi mana minishtirikpi imashina yuyay unanchi nin.

Art. 256.- Rurachichik.- Mañaykunapa rurachichikkunapa huntachikuna kay rirachikunapi hapirikpi:

1a. Mañashka juicionishkakuna huntachishkakunamanta chay ukupillatak kakpi, llukchichichinka mañashka hipa kimsa punchakunapi;

2a. Juicionishkakuna shuktak ukukunapi kakkpika, mañarinka riksikman mayhan shuk nikilla chayashkamanta.

Kay ukumanta pushkaka mañashkamanta kallpanka shukman rinkapak, kimsa punchakuna ukupi, hapikpi manakashpaka man hapikpi mañakpa mumakta. Hapikpika, yallichinka shinayta rurachik ukuta.

Mana shina kakkpika, ukukunapa pushakkunata shuk tantanakuymán kayanka, maypi paktachirinka ishkantin purichikkunata shinallatak akllarinka ashtawan shitashkakunamanta rikushpa katirikta manakashpaka mana katirikta huntachichuwan.

Paktalla tukuy shitaykunawan urmakpika, akllankami Ukupa Pushak pi mana shitashkaki; shinallatak, shinapash paktari tiakpika Presidente del Tribunal Distrital de lo Fiscalniskami llukshichinka paypa shitaywan;

3a. Huntachikpa shamuyta llukchichishpaka, purichikkunaka yallinka mayhan yalli punta kakkunapa ukuman, kaymanta hamuktashpa mayhan shinapachachirik kallaruskamanta. Purikkunapa rikuchi kachun chay rurachikkunamantallatak, rikurinka mayhan shuknikipi shamushkamanta huchachikunata tribunalniskaman rikuchinkapak shamushkamanta.

5a. Sami

Mallinamanta

Art. 257.- Malirik tukuchikuna.- Mashnachiri huchachishkamanta kutichita shinallatak llakiychishka kashpalla, Ministro de Sustanciaciónniskha, killkashkawan manakashpaka shukpa mañaymanta, kunkami chunka punchakunata mallinkapak.

Art. 258.- Mallinkapak apariy.- Shinapachachinapachami rurachikpa mallina huchachipi churashkakunamanta huchachipi shinallatak mayhanta mana nishka huchachishka pushakka, kamachiylla chaykunata nikpi. Mana alli chinaykunataka mallinami kan, kakkunatapash arinichikpi explícita o implícitanishkakuna shina, sumakyachimanta, tukuchichimanta manakashpaka shuktayachichimanta kamachik kullki shinapachachinakakpi.

Art. 259.- Sumak kanamanta yuyariykuna.- Sumak kanamanta yuyariynmi shinashkakunata, shinachi shinallatak llukchichikuna kamachik kullki shinapachachirikkunamanta mana makanakushkakakpi llankaykamachik rimaripi

manakashpaka mana hamuktachita ushakpi makanakuykunata willachishkakunata kawsashkata kamachik kullki shinapachachirikuna.

Makanakuykunamanta, llankaykamachikpami kanka shinashkakunapa rikuchichikuna shinallatak kullkuta kuk ruraykunamanta, kawsakta jatunyachikpi kamachik kullki shinapachachirikunamanta shinallata paypa mashnachitapak.

Art. 260.- Yalliklla nallikuna.- Yallikllami kan tukuy mallinkapak ñankuna imashina kamachiypi nin, llankaykamayukkuna shinallatak tukuykunata llankakkashapa shinashkata hapikpilla.

Hushachishka pushakkuna willachikunata kushka tribunalnishka mañakpi, rikuklla shinashkakunamanta kay makanakuypi, mana confesiónnishkashina hapirinkachu.

Rikushpa mallichika mana shik tiakpilla hapirinka, kay ruraypa shunkupi kayka mana sumakyachita usharikta, shuk nipi tukuykunaman chayachikta, manakashpaka, makanakuyta llukchichipi.

Tribunalnishkapa kar rurayta riksi ukuman, mañayta anchuchichita ushanmi mana kay makanakuywan pantalla kakpi, mana imakakrik yuyashka willachikta.

Art. 261.- Kuykunamanta paktachi ushay.- Rikuchichikunaka kuyta usharinmi huchachiwan paktachishpa manakashpaka kallari killkashka amamanta kak, mana kashpaka mallina pacha kushkapi kay ruraypa ukupi.

Art. 262.- Facultad oficiosa del tribunalnishka.- Tribunal nishkapa ukuka ushankami, maykampash puripi kay rurachimanta, shinallatak manarak sentencianishkata kukpi, killkashkawan ashtawan rikuchikunata mañayta ushanmi mana kashpaka imapash jueznishka maskachita rurachikipash kakta maskashpa sumakyachichichun mana kashpaka imashina rurak runa kakta rikuchishpa, paypak kullki apakkunata rikuchishpapas. Kimsanikikuna mana tribunal kushka rurachikunata shinakpika takurishkami kanka multanishkawan ishkay chunka shinallatak chusku chunka dólares de los Estados Unidos de Américanishkakaman.

Art. 263.-Tribunalnishka ukumanta kanchapi ruraikuna.- Kullkita hapita ushanmi Tribunalnishkaka judicialnishka pushakkunawan manakashpaka llankaykamachikkunawan tukuy ruraykunata kanchapi.

Tribunalnishkapacha kayta rurakpi, kuyurina hullki llukshikkunamanta, antaza, mikuna maypi puñunakunamanta, shinallatak huchachik pushakpa procuradornishkaman kuna tapash, maypi tiahunka Presupuesto General del Estadonishkapi nishkakunamanta yallik samikunapi.

Art. 264.- Sinakkunamanta gastos a cargonishkakuna.- Shinachikunaka kay ukumanta kanchapi mañashka karpika rurakmanta manakashpaka kimsaniki munakmanta, manakashpaka mana kay ruraykunama kullki tiakpi, manakashpaka mana kushkakunata kullkichita ushaymanta, gastosnishkakunaka mañakpa makipi sakirinka, pi sutinka killkak kanchapi mashna minishtina chanita.

6a. Sami

Sakinamta shinallatak shitaymanta

Art. 265.- Sakimanta shinallatak paktachita ushay.- Pi shuk shinachita Tribunal Distrital de lo Fiscalnishkaman kukpi manakashpaka churachiska shuk charita, sayarita ushankami willachinkakaman sentensianishkapa, shina killkashkapi nikpi shinallatak paypa shuti aspishkata riksichishpa.

Kullki Sharif runakunamanta shayarita ushan kamachiy shitichishkakuna, chayta shinankapash ushayta charikta rikuchishpa.

Willachi

Ishkay niki sumakyachi pantashkamanta Registro Oficial 126, 17-X-2005nishkakunapi tiakkunata, anchuchita usharinkami kay kimsaniki yupay Kamachiy uchilla wankuriymanta.

Art. 266.- Sakinamata llukshik.- shuk rurayta contencioso-tributarianishka sakinamanta mana kashpaka chay tiakkunata, shinachishka sakik, llukchichichi, sentencianishka pi karaka materia de la acción o recursonishka; shinapash, sakishkamanta, mana chayachik illa sakirinkachu kamachikta shinachishkamanta kay rurayta sakichinkapak, tikrachiska kashpalla tukuy kullkikunata.

Art. 267.- Shitay.- Killkashkamanta manakashpaka partenishka mañashkamanta, shitashkashina rikuchirinkaka tukuy wacharikuna manakashpaka rurachik tiakkuna Tribunal Distrital de lo Fiscanishkapi, kanchis chunka punchakunata mana purikushkakpi tukurik shinachimanta yupashpa manakashpaka tukurik mañayta rikuchishkamanta, mana kay rurayka katishkakakpilla.

Mana alli kullkita tikrachishkamanta manakashpaka makanhuykuna llukchichikunata tikrachita mana nishkapi kay llakichishkapata mana kashpaka yapilla kushkamanta, kunkapak pahaka kankami ishkay watakuna, katichita sakishkakakpi llallik kishkashkakunapi shina.

Mana llukshinkachu shitayka acreedoras de tributonishkakunapak ñawupa yallipi

Art. 268.- Shitaymanta llukshi.- Shitana willachika tukuchichinmi juicionishkakunataka kullki charik runata yanapashpa shinallatak sinchi sakirin makanaky llukchichishka, manakashpaya rurachishka sakin providencianishkakunata mana kashpaka sentencianishkamanta maiman rina kashkamanta. Chaymanta, tribunalnishka mañanka, shina karpika chay killkashkapillatak, coactivanishkapa katichi.

Art. 269.- Mashnachikuna.- Sakichi shinallatak shitachi condenanishkaman katichinka mashnachikunapi, maypi yanapak kullki kunata churarinka, pi kallarinka imashina makita satishka hipa.

7a. Sami

Sentencianishkamanta

Art. 270.- Malishkakunamanta mashnayachik.- Mana huntalla malli tiaymanta, tribunalnishka shinachinka semiplenasnishkamanta, imashina mashna chanita charikta rikushpa kamachiy kunapa yuyay ukumanta mana kashpaka rantimanta. Ushankapashmi presunciónniskata churrita, pi katichinka killkashkakunamanta shinallatak shinashkakunamanta shinallatak tukuy mallikunata killkashkapi mañashkamanta,

rikuchishkakunamanpash mana kakpitak, paywan ushashpalla sumakta pakarichita kay yuyaykunata ministroneishkakunapa yuyaykunata.

Minishtishka yashpa mana kashpaka chayshukkuna mañakpi, tribunalinshka shinachichinka llankaykamachyuta yallichimuchun, llankaykamachik purikta manakashpaka allchishka tiak killkashkakunata, original y copianishkapi.

Kay shinachikunata mana rurakpika, tribunalinshkaka pantalla kanka munakrunakunawan, mana responsabilidadniskata manchashpa, shinachikkunamanta shinallatak takurikunata hapishkamanta.

Art. 271.- Rurarishkamanta llukchichi.- Mana shamukpa kancha kankachu mana kashpaka rimarimanta, shinashka kana kan sentecianishkapi, tukuy shinashkakuna kay purichikunapi.

Punta nishkapi paktachishkamanta anshurina, imapash rurarishkakunamanta kay afianzamientonishkamanta, coactivonishka purichita anchuchishpa, imashina shitashkakunamanta shinallatak sakishkakunamanta.

Sustanciaciónniskamata kamachiykunamantapash mañay, kurinka mayhun kamachik kullkita mana tukurik llukchikkunamanta shinallatak mana sayachita usharinkachu.

Art. 272.- Illachikmanta willachi.- Sentecianishkata nikuk pachapi, tribunalinshka rikuykallarinka imapash imapash illachikmanta kay llukchichi nanachikpi manakashpaka makanakushka rurachi, shinallatak illachikta willachinkami, mana alli kakkunata paktachishka kashpalla llukchichiwan. Mana shina karpika, llukchinkapak yaykunka kay shukniki rurarishkakunamanta.

Shinallatak, tribunalinshka rikunkami shinaykunata contencioso-tributarianishka patakunapi, shinallatak, kunkay hatunchikilla tiakpi, illachikta llukchichinka kay kunkashkakunaman kallarishpa, tikrachinka hipamanka imashina kana kakman, kunkashka paktachita llukchichipi ushashpalla.

Art. 273.- Sentencianishkamanta.- Rurachik tukurishkapika, tribunalniskaka sentencianishkata willachinka kimsa chunka uku punchakunapi shinachinkapak willachishkamanta. Sentencianishka puntaka, willachikunata rikuchita ushankami kamachiypo shinallatak audiencia publica en estadonishkata mañayta ushanmi, chayllatak tukuchi mashaywan.

Sentencianishkaka kushichishka kankami shinallatak yuyarinka tukuy nikiunata tukuykunawan pantalla kashkata, willachikuna, llukchichikuna, kakanakuy shinashkakunapash kaypi rikuchiskamanta, kunkashkakunata paktachishpapash kamachiykunapi chayak karpika, manakashpaka cray yuyaymanta llukshirishpa.

Art. 274.- Llukchichikuna.- Recurso de casaciónniskata yuyashkakupilla, tribunal nishka sentensiakunaka illakkamanmi kan. Chaymanta llatak, mana anchichuchita usharinkachu manakashpaka shukyachika paypak willachita, ima karpipash; shinapash pakarichita mana kashpaka ashtawanyachita usharinkami, mañakpi, kinsa puncha pacha ukukunapi willachishkamanta.

Kay paktachika kankami sentencianishka yanalla karpik; shinallatak ashtawanyachika, mana llukchichishkapi shuk nikiuna tikrarishka mana kashoaka kunkashka karpik multanishkakunamanta, mirachikuna mana kashpaka ashtamanyachikuna.

Yupayta pantashkakarpik sentencianishkata kushkapi, alliyachita usharinkami mayhampash pachapi, manarak shinapachachikunata manarak karpika.

Art. 275.- Killkashkakuna shinallatak shinachikuna.- Killkashkakuna shinallatak shinachikunaka punchayachita, shinachita, kutinyachita shinallatak kunkayta usharinkami, killkashkawan mana kashpaka partenishka mañakpi, kimsa uku pachakunapi mañahpika.

Kushka manakashpaka mana yachishka tukuchichita, jamuktachita, shuktayachita manakashpaka shinachita mana ishkaynikita mañayta usharinchu.

Llakichik mañaykunataka mana shinachita usharinchu, shitashkami kanka shinallatak mañachirikmanka churarinkami multanishkakunata pusak shinallatak chusku chunka dólares de los Estados Unidos de Américanishkapi.

Art. 276.- Condena en costas nishka.- Tribunalpi Juicionishkakunapi mana munak tiakpi mana kashpaka shinchilla tiakpi mayhampash niki kunapi, sentencianishkata hapikpi manakashpaka shitakpi shay rurayta, costas nishkapi takurichinka mana mishakta. Chay shinaykunapimi kanka shinashka imashina killkashka artículos 263 y 264 nishkapi kashkata shinallatak kullki kunata peritos, procuradores nishkakunaman shinallatak kamachiy runaman, chanichishka kanka imashina hatun rurak kakshinam shinallatak imashina llankashkakunamanta, mana 10% nishka chanita yallita kuna kanchu.

Mana satirinkachu kaykunapika kullkita kunakunata imashina rimarishkata ishkantin makanahukkunamanta kamachiy shinallatak peritonishkakunawan.

Art. 277.- Costas nishkata hapinamanta.- Kay willachishkakuna huchachikmanta manakashpaka makanahukukmanta, hapishka kankami coactivoniska shinachikshinallatak, manakashpaka rurachichikpi kamachik kullki mañaymanta, manakashpaka shukkunapi, yachak pankatashina tribunal nishkapi kushkata rurachichishpa shinallatak liquidación nishkatapash shinashkata.

Kay costas nishka willachishkapi kamakkunapa makipi, huchachikman yanapashpa llukchichinkami shuk nota de crédito nishkata, mayhan hapshkakanka kaymanta harkachikkunamanta, tukuylla mana kashpaka ashallata tikarachishina kamachik kullkipa shinapachachikunata, ushachishpa kullkita kukka shukman shutichita kay shinaman tikarachishina, paypak kamachik kullkipa willachikunapi.

Art. 278.- Nishkata mana ruray.- Llankaykamayuk manakashpaka llankak runa, pay munaymanta, mana shinankapak paktari, mana kashpaka shuk shinanata harkachik, llukchichi manakashpaka shinachichika Tribunal Distrital de lo Fiscal nishkapa karpika, takurinkami prevaricacion nishkamanta, shuktayachishpa Código Penal nishkata; ashtawan, daños y perjuicios nishkata shinashkamanta, kutinyachina kamachiywan imashina Art. 20 de la Constitución Política de la República nishka ruran, mashnachishkamanmta, munak runa mañakpi.

Kimsa sami

Excepción nishkamanta rurachin

Art. 279.- Remisión al tribunal nishka.- Excepción nishkata rikuchiska hipa pachata kushka hupa artículo 214 nishkapi mana kashpaka willachishka hapishkata imashina rikushka artículo 215 nishkapi, shinachik pushakka yallchichinkami Tribunal Distrital de lo Fiscal nishkaman, pichka pincha pacha ukukunapi, coactivonishkapa purichi

shukyachishkata, paktachishka killkashkunatapash shinallatak rikuchikunawuan willachichikuna.

Chay ushaypillatak maipi rurachichin Tribunal Distrital de lo Fiscanishkaman, manakashpaka llankak ukupi, llankaykamayukka rykuchinka willachinkapallak wasita tribunalnishkapi kallari kakpi willachita ushankapak.

Art. 280.- Wakllillawunata llukchichi.- Anchuchikunapa killkashkapika shinachita usharinmi, shinachita ushakupika, imashina artículos 230, 231 y 232nishka nin kay yuyay unanchamanta.

Mayhampash llukchichikuna mana kaypi nishkapi chayak kakpi imshina artículo 212nishkapi willahun, manakashpaka llukchichik mana hamuktachikpika mana kashpaka paktachichin kay pachata kushkakunapi shinachun, tribunalnishkapa uku shitanka kaytaka, mana ashtawanyachishpa.

Art. 281.- Willachikuna shinallatak mallina shimichi.- Shukyachishkakunata hapishpa shinallatak ashtakan punta rimarik killkashkakunata, Ministro de Sustanciaciónnishka kachanka willachikunata llukchichikman shinallatak rurachikman. Shinallatak, willachikunata kachanka shukyachishkakunata llankaykamayuk pushakman maymanta yachay pankata llukchichinata shinachichin, piyan rimarian kan maypi ruachichun kayacshkamanta, pichka punchata pachashinata kushpa, shuinana karpika kutichichun.

Kay pacha kushka tukurikpika, kutichishkawan manakashpaka chay illa, kurinka pichka punchata pachashina rikuchikkunata kuchun.

Art. 282.- Sentencianishka.- Mallichina pacha tukurishkapi shinallatak shinashka mañaykunata manakashpaka nishkakunata imashina artículo 262nishkapi willahun, sentencianishkata kurinkami, imashina Sección Séptima del capítulo anteriornishkapi nikun.

Art. 283.- Vicios subsanablesnishka.- Kay vicinishkakuna al título de créditoishkamanta rikushpa mana kashpaka rurachik purita subsanablesnishka kakpi, imashina pantashka sina pantashkakuna rikurinka, imashina artículo 150nishka nin, shinachichinkami sentencianishkapi pushakkunarikushpa allichichun shinallatak rurashka hipaka shinachik katichun.

Art. 284.- Condena en costasnishka.- Imawra, excepciónnishpaka willachi manakashpaka kaykunata ruranamanta, rikurinka intenciónnishka yallichinkapak suk wakllichita parachichun shinachita, sentencianishkata shitakpi, churarita ushanka,

ashtawampash, ishka chunka shinallatak pusha patsakkaman dólares de los Estados Unidos de Américanishka kunakaykanka.

Art. 285.- Shinapachachimanta sinchiyachik.- Ashtaka sinanakuna tiakpika shinallatak willachichishkakunamanta, ukuka mañayta ushankami, juicionishka maypi kakpipas, manara sentencianishkata willachikpipash, katichik kay purichumanta mana kashpaka shinapachachikunata sinchiyachishpa, imashina kay artículos 248nishkapi churakun shinallatak kay yuyay unanchamanta katihuk, shukta nishkakashpalla, shinallatak kamachik kullkipa huchachipi kakpilla.

Willachi:

Ishkay niki sumakyachi pantashkamanta Registro Oficial 126, 17-X-2005nishkakunapi tiakkunata, anchuchirinka kay “de sustanciaciónnishkata” killkashkata, kay kamachiy uchilla wankuriymanta.

Chusku warkuri

Kimsaniki anchuchichikpa shinachinamanta

Art. 286.- Remisión al tribunalnishka.- Rikushka kimsaniki anchuhichikta, paktachishka charik yachak pankakunamanta manakashpaka ashtawanyashkakuna pachapi mayhan rikuchirinkapak shamishkamanta imashina artículo 177nishka nin, rurachikka shinakukta shayachinka shinallatak, chusku chunka pusak pacha uku katikkunapi, imashina purichika Tribunal Distrital de lo Fiscalnishkapi kanka, purichichun shinallatak llukchichichun.

Chay providencianishka maypi shinachikta llchichin, shinachikmi willachinka tribunal nishkapa ukupi, paypak willachimanta, shinallatak shinana kakpika kuchinka maihanta shina yakpika.

Art. 287.- Coactivadonishkaman yallichi.- Rikushka kimsaniki anchuhichikta, imapi shina yashpaka imashina artículos 230, 231 y 232nishkapikunata rurashka kay yuyay unanchamanta.

Kamachiy michishtikunata paktachishka kashpaka, ministro de sustanciasnisha willachita kachanka purichimanta hapishkakunata, shinallatak huchachishka yallichika kallpanka, kuchuchichun chunka punchakunapi.

Art. 288.-Sentencianishka shinallatak Malirik tukuchikuna.- Coactivonishkata kutichishkawan, justifikarnishka shinarichunka minishtirinkami tukuchinkapak chunka punchakunapi, uku sentencianishkata rurachishpa artículos 179, 270nishkakuna imashina shinan yuyay unanchakunata katiklla.

Art. 289.- Sustanciación comisionadanishka.- Tribunal nishka uku shina yakpika, kaypinishkata kimsanikichikkunata maihampash jueznishkakunaman kachayta usharinka maypi charishkakuna kakkunamanta.

Juzgado comisionado para la sustanciaciónnishkakunaka, japinkami purichikkunapa rurachikkunata kay yuyay unanchapi itahukkunata, shinayta tukuchishpa, tikrachinka kay rurayta paypak ukuman sentenciata kuchun.

Pichka wankuri

Consignaciónnishkamanta kullkita kuy

Art. 290.- Maymanta shamuyamanta.- Hapik kamachik kullki shamukpika, panmanta mana kashpaka llankaykamackikpa rurachishkamanta, kukpata mana hitata munashpa mana kashpaka kimsanikichishkakunamanta, tukuy obligación tributarianishkata kutichinkapak munakpika, amashina artículos 49 y 50nishkakunapi willahun kay yuyay unanchamanta, ushankami pi munakka yaykuchita kullkita Banco Nacional de Fomentonishkapi yaykuchishpa, kay cuenta especialnishkapa shutipi Tribunal Distrital de lo Fiscal, yupaklla kullkipi, imapash shuk charishkakunatapash ñukanchi allpapi llukshichishka Chanikunata imashina Bolsa de Valoresnishka churakpi.

Art. 291.- Willachichi.- Kullkita yaykuchishka hipaka, makanahukka rinka paypa killkashkawan Tribunal Distrital de lo Fiscalnishkaman, willachik killkashkawun katichishka. Ministro de Sustanciaciónnishka kay ruray yachaypa ukuman, kachanka kayachichun kullki hapikpa huyachishkata shinallatak llankaykamachikpa pushakkunata mayhan mana hapichin nishkakunata, shina kakpika, paykunapa akllashkata hamuktachichichun, kimsa puncha kunapi.

Art. 292.- Sentencianishka shinallatak Malirik tukuchikuna.- Huchachita kutichishkakakpika, justifikarnishka tiaakpika, paskarinka mallita rurachikta pichka punka pachakunawan, chay tukurikpika sentencianishkata kurinka, wañushka shina hapirinka kay shinapachachikunata shinallatak kullkita kunata takurimanta shinallatak kacharinka banconishkaman hapichun tiashka chanikunata. Shuk mana kashpaka ashtawan ruraykunata shayachishka kashpaka, mana kullkita tikrachikpika, sentencianishkapimi shinachirinka chay ruranakunata kuchun.

Art. 293.- Kullki kunamanta imputaciónnisha.- Kullki kunamanta imputaciónnisha rikukukpika consignaciónnishkawan, sinarinka imashina artuculo 47nishka nin, kullkita kuk puna makanakukpi kay kuykunata shuk shinachikunamanta, mana makanakuykunapa kashkamanta, maypi imputaciónnishkata rurarinka imashina chaypi nik, kayka rikuchinakanmi makanahuykynata paypak kullkikunamanta, autoridad correspondientenishkapi, pusak puncha pachakunapi willachishkamanta yupashka; mana kakpika, llankaykamachi llukchishkakuna mana kashpaka sentencianishka Tribunal Distrital de lo Fiscalnishkapi tiakpika, chaypi imata nikukta rurarinka.

Art. 294.- Condena en costasnishka.-Kaynishkakunapi sinarin kullki hapikman manakashpaka llankaykamachikpa puhskman, mana kamachiy shinashkakunawan, mana hapita munachirinha shinapachachikunataka.

Art. 295.- Consignación especialnisha.- Shuk mana kashpak ashtawan kullkita tikarchichun munakpi, shuklla kukmanta, ushankami paypa chanyta consignarnishkata Sun institució banacarianishkakunapi imashina willachin artuculo 290nishkapi, tribunalnishka shinachun imashina kaykunata shinanata.

Huchachitaka shinarinkami mayhan mayjan ckamachiypa shutipi llankahukunaman, chunka punchapi pachata kushkamanta kutichinkapak. Willachichirinkami tuku pushakkunaman, nichishkata, mana rurayta katichun.

Art. 296.- Sentencianishka shinallatak mallina tukuchichinata.- Kay ruraykunapi makanakuykuna mana kashpaka imapash mana alli shinaikunata tiakpika chunka punchakunapa kunka sentencianishkata kuchun, maypi rikuchinka imashina kullkita kunamanta, shinallatak institució bancarianishkapi kamachik kullkipa llankaykamachikmanta, shinallatak ninka imakunata tukuchinata shinallatak anchuchinatapash.

Kay shinashkakuna kamachiykunapi sinchiyachirikpika tukuy hapinakuna chayachinka kay rurak runaman imashina kana kan, paykuna yachakta llukchichishkamanta, tribunalniskami ninka chay yaykuchishkata sakichun llukchichichinka kaman, kayka willachinami kan tribunalniskaman imashinanata rurachikchun.

Art. 297.- Mirachishkakunata hapi.- Sónsignasiónnishkamanta kullkita kushkakupika, mana mirachishka hapina kanchaka tiangkachu, huchachishkata satishka pashmanta.

Sukta wankuri

Mañaykunamanta rurachichik

Art. 298.- Killkashkakunamanta ushaskamanta shutichi.- Artículos 176, 191 y 209niskakuna kay yuyay unanchamanta, mana hashpaka imapash sinaykunapi maypi sakinka mañayta ruranata Tribunal Distrital de lo Fiscalniskaman, kurinkami kay rurachikunata imashina rurashkakunamanta, shinallatak pi punta chayashkakunamatapash, hipaman yachak ukukunaman kachankapak mañau ruraykunata llukchichun.

Art. 299.- Killkashka shinachiriy.- Punta nishkakuna hawa, tribunalnishkaka ushanmi killkashkawan imapash shinachikunata kachankapak, kay ruraykuna sumakyachichun kachayta rikuchik kunata maskachuin.

Art. 300.-

Willachi:

Ishkay niki sumakyachi pantashkamanta Registro Oficial 126, 17-X-2005niskakunapi tiakkunata, anchuchirirka kay kamachiy uchilla warkuriyta.

Art. 301.- Mishaykunamanta makanakuy.- Mishaykunamanta makanakuykuna imashina inciso segundo del artículo 80niskaka kay yuyay unanchamanta, shinachichirinka mañaykunata shinankapak shina. Kaypaka, pushakkuna kay mishaykunamanta makanahukpika, rillachinkami Tribunal Distrital de lo Fiscalniskaman, chucku chunka pacha churashkakunapi.

Kanchis warkuri

Willachiyrimanta charik

Art. 302.- Willachiyri Tribunal Distrital de lo Fiscalnishkapakpi.- Imashina artículo 216nishkapi, imapash charikuna riksichina karpika Tribunal Distrital de lo Fiscalnishkaman, shinapash mana sinakpika, wyllachiyrikunata kachanka chy ukuman maipi pushak runaka uyanka pichka punchakunapi nishkakunataka, chay hipaka imata llukchishkata sinallatak pichka punchakunapi willachinka imashina punta kamachiy uchkillla warkurikunapi willahurka.

Art. 303.- Wilklachichiyri killkashkapa minishtiri kuna.- wikkachiyrika killkashkaka charinkami:

- 1.- Tukuy shutikunata willachik runamanta, cédulanishkapa yupaywan.
- 2.- Imamanata willachikrikukta, pachata shinallatak puncha imawra sakikrita churashpa.
- 3.- Imamanata pushakta huchachirikta, willahina karpik; shinallatak,
- 4.- Killkashpa Rikuchinakunata willachimanta, imawra ushakpi.

Kay killkashkaka charinkami, willachikpa shutita aspinata shinallatak paypa kamachiyta shutita aspishkata shinallatak judicialnishkapa wasita myman willachinakukata chayachichun.

Art. 304.- willachiyri mana rikuchishka.- Pi mana rikuchishka willachiyta sakishka karpika, sancionnisskawanmi sakirinka chusku chunka mana kashpaka chusku patsak dólares de los Estados Unidos de Américanishkakunawan, mana llakichishpa suk takurikuna tiakpika.

Pusak warkuri

Mana alli kullkita kushkamanta

Art. 305.- Maymanta shamuk shinallatak rurachik.- Mankanakya ushankami mana alli kullkita kushkarpik, yapayalla kushkamanta tukun rurak manakashpaka kullki charin runakuna pipa shutipi shinashkarpita yachankapak. Shukpa kullkita kuy karpika mana kamachiy nikichiykunata katina karpika, mañayta ushankami mañayta piman kushkamanmcha pantashpa shinashkata rikuchikpi.

Mana alli kullkita khushkata rurachikpika, ishkay watata charin tikrachinkapak kushka punchamanta yupashpa. Kay rurayka shayarinka huchahita rikuchikpi.

Shukpa kullkita tikrachikukpi pantaykuna tiakpika mana chinkachinkachu paypak huchachina kamachiytra, imashina iskay chunka sukta kamachiy uchilla warkutiy nin.

Art. 306.- Llankaykamachik takuri.- Llankaykamachikpa takurika panta kullkita kuk kakpu, shinallatak killkashka mañayta charina yapilla kullkita kushkata wullashpa, chaytaka sakikyinkami kamachik kullkipa pushakman, mana pacha kakpika kay makanakuykunaka shinarinka imashina artículos 64, 65 y 66nishkapi kay yuyay unanchapi, kay ruraykunapi:

Kullki kuyta pantalla actanishkamanta kushkata manakashpaka shuk acta de fiscalizaciónnishkamanta mana kashpa chuk acraniskata mana kushkamanta mana imapash kamanakuytiakpa; shinallatak,

2.- Kulkita kushkamanta shuk kamachik kullki shinapacahishka mana tiakta, tukuyta mana kashpaka ashallata payllatak mana kashpaka shuk shinashkamanta.

Llankaykamachik pishkkunaka rirachinkami chay mañaykunata sujeciónnishkawan kay Capítulo Segundo, Título Segundo del Libro Segundonishkamanta kay yuyay unanchamanta

Llukshichipika makanakuyta usharinmi Tribunal Distrital de lo Fiscalnishka ñawpapi, allichishpa artículo 229nishkata.

Art. 307.- Katiklla ruraymanta panta kullkita kuymanta shinallatak yapilla kuymanta.- Sinarinkami katiklla ruraymanta panta kullkita kuymanta shinallatak yapilla kuymanta Tribunal Distrital de lo Fiscalnishka ñawpapi, kullki kushkata rikushkakashpa llukchichisahka hipa, imashina artículos 115nishkapi tiahun shinallata katiklla yuyay unanchamanta, yallishka mana yalishka kakpi shyta shinankapak pacha.

Chaita minishtik kamachik kullkipa shinapachachirikta kushka huchachita sakushka hipa, karinka imashina inciso final del artículo 221nishkapi willahun.

Art. 308.- Mañashkakunapa killkaykuna.- Makanakushkata hapishka hipaka, kaypika kunkami Sun mañaypa killkashkata manakashpaka cheque nishkata, mana kashpaka

compensaciónnisha tiapika chaypi paktachirinka. Kamachik runami rikunka imashina kullkita tikrachinata. Tikrachipa tukuchichika imapipash, mana sukta chunka punchakunata yallinkachu yupashka acta administrativa nishka llukeshishka kakpi.

Notade venta nishkakunataka kurinkami kamachiy shinaykunata rirayta tukuchishkapi. Suk kunaman yallichita usharinkami washapi endosarnishkata chinashpa. Shinaka kay churaykunaka recaudadornishkallaki hapita ushanka imapioash kutichishina.

Mana ky nota de venta llukshita ushakupika mana alli kuchishkamanta, imashina kay artículo 278nishkapi tiahun, kuk runaka, chay chanikunataka chayllata sakita ushanka pagonishka shina chaypi kamachik kullkita kuk runa kashpaka.

Kimsa yachay panka

Casaciónnishkapa tiakkunamanta

Art. 309.- Casaciónnisha tiakpi.- Casaciónnisha tiakupika rurachrinkami kamachik kullkipa kakshina, paktaklla kamachiy casaciónnishkapa churashkawan.

Chusku kamuk

Ilícito tributarionishkamanta

Shuk yachay panka

Paktachikunamantapacha ruray

Shuk wankurimanta

Tukuykunapak shinachikuna

Art. 310.- Shinachinkapak kancha.- Kay yuyay unanchapika tukuykunamanmi ahinachirin, tukuy infracciónnishka kamachiuk kullkipa. Shinachikuna shinallatak kallarikuna penalnishkapa kamchiykuna, hawanlla shinachirinka shinallatak shinallatak kamachik kullki rurachik tiakuk illakpilla.

Art. 311.-Kamachiyanta irretroactividadnishka.- Churachiklla kamachik kullki shinachikuna, rurachichinkami ñawpa pachapilla. Retroactivonishka kutichita charinka mana shinakkunata anchuchikpi mana kashpaka sanciónnishkakunata allichik kakkunata churakpilla, shinarinkami sentencia condenatorianishkakuna tiakpipash, mana rurashka shinallatak tukuchishka paypak tukuchillapi, imashina shinanakuna penalnishkapa kamchiykunapi willakun.

Art. 312.- Yachayta yuyashpa.- Kamachikmanta yuyarin penalnishka kamachiykunataka tukukunami risin. Shinallatak, pipash mana mana yachyta sinchiyachikta usharinkaku kishpichinkapak shina, transgresiónnishkapi rurachikmanta pantaykunata charikpi, mana kashpaka llankay kamachikpa pusha shina willachishkakapilla.

Art. 313.- Juzgamiento de infraccionesnishkamanta.- (kutinyachishka, pushak kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- tukuy infracciónnishkakunata shinakpika, kaymanata manakashpaka Sun mama llasktamanta kakpipash Ecuados Mama Llaktapa kamachiy kunawan takuririnka. Jamuktarin kami Ecuadornishkapi imfracciónnishkata rurashkashna, Shuk mama llaktapi kashpapash ñukanchi allpaman chayakpipash.

Ishkay wankuri

Kamachik kukllkipa infraccionesnishkakunamanta

Art. 314.- Kamachik kukllkipa infracciónnishka imakay.- Kamachik kukllkipa infracciónnishka kanmi, tukuy ruraykuna mana kamachiyta sumakyachishpa rurakpi, shinallatak kayta mana rirakpi sancionnishkata churanka.

Art. 315.- Infracciónnishkakunapa shuktayachikuna.- (kutinyachishka, iskun kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- Shinay kallarinkapak sancionnishkakunata, kamachik kullki infracción nishkakunaka nikiyarinkami.

Kamachikpi, mana allí rikurishkakuna kay yuyay unanchapi, shinallatak shukta kamachik kullki kamachikkunapi tiyakkunami llakikuna rikurin.

Yanka llakikunaka, kanmi: pichi kamaykunata mana allí rurashkakukunata mana kashpaka, shinapachakunata kay yuyay unanchapi shuktak ruray pakatachicykuna nishkakuna mana rurakpi

Kamachiypa kamachiy mana allí rurashkakuna, shuktak uchilla kamachiykuna Kamachiypa kamachiy pash maypish kachun rurakpi, mana yanka llakikunashina, mana kashpaka llakikuna shina killkashka rikurikpimi, Kamachiypa kamachiykunata mana ruranakunami kanka.

Art. 316.- Constitutivosnishka nikiuna.- (kutinyachishka, chunka shinallatak chunka shukpi kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- Kay mana allí shinayta configuraciónnishkapaka dolonishta tiana kan. Mana allita shinankapakka shinachik kuna mana tiakpi rurachimi kan.

Mana allita shinashkamanta, kay shinaykunataka yuyarinmi concientenishaka manakashpaka voluntarionishka shinanakta, shinapash malichirita usharinkarammi.

Art. 317.- Nanay manakashpaka huchachi kimsanikikunamanta.- kay ruraykunata shinakpika mana kamachiy sakikipash shuk llullashkamanta kallarin, pi llullaywan shinashkamantaka llukmi kutichichinka.

Art. 318.- Circunstancias agravantesnishkakuna.- (kutinyachishka, chunka ishaky kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- Circunstancias agravantesnishkakunamikan maypi Shinachirita ushan Código Penalnishka churashkakunapa, ashtawankarin kaykunapash:

1a. Kamachik kullkikuta llankakkunawan llakikunata rurakpi, rikuchiy chanikuna, rikuchik kunata hapikipash.

2a. Pichka wata ñawpamanta, chay mashillatak, ruray kamakkunapash rurashkakupika chaymi kutin llakikuna rurashka rikurinka

Art. 319.- huchachita uchiyachik .- (kutinyachishka, chunka kimsa kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- huchachita uchiyachikkuna maypi chashna rurarina kakupika, penal yuyay unancha nishkakuna, ashtawampash kaykunapashmi kanka:

1a. payllatak llakita rurashka nikpi, ashtawampash allichishkamanta.

2a. pakatukuyta, shuktak llaktaman rikta mana rurashmanta, ashtawampash payllatak kamachik kullki kamayman rishkamanta.

Art. 320.- Huchay illak sakirikkuna.- (kutinyachishka, chunka chusku kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- hucha illak sakirikkunaka maypi churanakakupika, penal yuyay unanchapi tiyakkunaka, ashtampash kaykunami kanka:

1a. Mamachik kulki ukupi llankak mashikuna chayta rurachun nikpi, mana, rurana kashkakuna mana rurarinakunata rurashkakunaka mana llakita rurana yuyaywan rurashka kakupi.

Kimsa wankuri

Responsabilidad nishkamanta.

Art. 321.- Responsabilidad por infraccionenishkakunamanta.- Responsabilidad por infraccionnishkakuna kamachik kullkitamanta runapurami kan pi shinashkamanta. Kanmi, tukuy maypi llankashkakuna. Chaimantami atukaykunaka shinallatak tukuy kullkikamachiykunata charikkunamanta, sumakllatami kutichinka pushakkunaman, llankaskamayukkunaman, rurak runakunamant, sanciones pecuniariasnishkakunata hapishkamanta paypa shutipi.

Shinallatak, atukaykuina, tantarikuna shinallatak llankachikkuna kukuykunapi, sanciones pecuniariasnishkakunamanta piman chayakupi.

Art. 322.- Costas procesalesniskakunamanta.- responsabilidniskakuna sanciones pecuniariasniskakunamanta, ashtawanyachirinmi costas procesalesniskakunapipash.

Shusku wankuri

Sancionesniskakunamanta.

Art. 323.- Llakikunapi churarik.- (kutinyachishka, chunka pichka kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- llakikunata rurakpika kaykunami kanka sancioneskunaka:

- a) Kullkitami kuna kan
- b) Hatun wasita, hatuk wasitapash witchkana.
- c) Llankaykunata shayachina.
- d) Ima charishkakunata kichuna.
- e) Tukuy ima charishkakunata hapina.
- f) Anchichina manakashpaka tukuchichina killkachichinata registro publichonishkapi.
- g) Anchichina manakashpaka tukuchichina patentenishkakuna shinallatak autorizacionesniskakunapa
- h) Anchichina manakashpaka anchuchi llankakmanta rikurik;
- i) Wichkay
- j) Yanka uchilla wichkay

Kay huchachikunaka, mana kishpichinchu hipayashka wawa kullkikunata, kamachik kullkikunatapash kunata, ima pachamanta llakita rurashkamanta.

Kay kamachik kullkikuna, wawa kullkikunapash ñawpa kamukkuna kati ñan nishkakunata katina.

Art. 324.- Llakikunamanta Gradaciónniskakuna.- (kutinyachishka, chunka sukta kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).-

Huchachikunataka churanami kan, huchachikunata hatukyachikkunata, uchiyachikkunata rikushpa, ashtawampash kay llakimanta mahnha kullki shukshihkatapashmi rikuna kan.

Jatunpacha sancionniskata churarinka, imapash hatunchiraykuna tiakpi: minimonishka, kasichiklla sirscuentancia tiakpi; chawpillakunapash, imashina shamuhmanta kay yuyachikunamanta.

Art. 325.- Atchka llakikunata rurana.- (kutinyachishka, chunka kanchis kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- Achka llakikuna rurakpika, hatun huchachiytami kuna kan.

Art. 326.- Mashna yuyay.- pi sumak shinaykunata purichik, mana pantashpa katik tukuchirinkakaman delito tribunalniskata kankakaman,, mana kay shinarikpi, mana kayta tarita ushakpi sinallatak agravantesniskakuna shuktayachikpi. Shinanata yakllami chawpikaman rurayta takurichirinka.

Art. 327.- Yanapak, chapakkunapak.- (kutinyachishka, chunka pusak kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- mama llakta wawsaypak llankakkunata rakishpa, yanapakkunapakka dose tercios llakichik huchachi hawami kanka, chapakukpaka ñawpi huchachitami kuna kan.

Art. 328.- (Anchuchishka, chusku iskun uchilla wankurimanta kamachiy s/n R.O. 242-3Swan, 29 – XII – 2007)

Art. 329.- Kullkita kuna llakikunata rurakpi yupaymanta.- (kutinyachishka, ishka chunkapa kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- Llakichikpi kullkita kushpa kishpirinapakka, rurashka mana rurashkata, kamachik kullkikunata mana kushkamanta, charikkunata llakichiskakunapash rikuna kan.

Kamachik kullkikunata churankapakka; hatunakunata, charikkunata llakipi kashkakunata rikushpami churana kan, mashna kakta chay punlla llakita rurakpi rikushpami kullkitaka churana kan.

Yanak llakikuna, Kamachiypa kamachiykunata mana ruranakunata rurakpi kullkita kushpa kishpirinapka, kullkikunataka ima shina kay yuyay unancha shuktak kamachiykuna ima nishkatami rikuna kan.

Art. ... (1) .- Hatun wasikunata wichkana.- (Churachishka, ish kay chunka shuk kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- kamachikkuna shuktak shina ruray nikpi hawa, wichkanaka kimsa killamantaka mana yalliri tukunchu. kay wichkashka shuktak mashikunaman llakichikika, mayhan kullkita kunakkmi ima huchachi tiyakpika rikuna kan. hatun wasita wichkakupika tukuy llamkaykuna chaypi sakirina kan.

Art. ... (2) .- Llamkaykuna chaypi sakirikimanta.- (Churachishka, ish kay chunka shuk kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- llakichik kullki llamkaykunatamanta mana wichkana tukushpaka, kamachik kullki pushakkunaka, kullki llamkaykunatami chaypi sakirichun nika. Chaypakka kamachiyimanta rikushpaka, yachak mashikunaman, yachachik wasikunaman, shuktak yachachik wasikunaman kay sakirishka llamkay hawa yachakkunman willanami kan, chashnami mana ninata rurak tukunka.

Art. ... (3) .- Ima charishkakunata kichuna.- (Churachishka, ish kay chunka shuk kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- charishkakunata llakimanta, tukuy ushykunata chinkarin nishaninmi ima charishkakunata kichunaka, kayka kamachik kullkita hapikpakmi allí kan. ima hapishkakuna llakita rurankapakpash yaykunka, kayta rurarinkami, yalli llakichik, yanapakkunapak kashka kakpi mana kashpaka mashna llakichishkata rikushpa.

Charinakuna chikanyashka chani rikurikpika llakita rurankapak, charinakuna mutsurishkami kay llakita rurankapak, mana charishkakunata kichuna kanchu, mashna chanikuna paypak kashka kachunpash, huanachikunata churashpami imalla charishkakunataka shuktak yachinka, sihkay pichka kutin chanikunata hatuykunamanta rurashpa man kashpaka llakichikunata rurashkamanta.

Art. ... (4) .- Tukuy ima charishkakunata hapina.- (Churachishka, ish kay chunka Shuk kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- tukuy ima ushanata chinkachinami nisha nin tukuy ima charuskakunata hapina ka, ashtawanka llamkay kamayukmi rurachun nina kan.

Art. ... (5) .- Shayachina, tukuchina killkarinakuna, arinishka kuymantapash.- Shuyachina anchuchina killkarishkamanta, ari nishkamanta, kuymantapash mutsurinmi hatuy rantita rurankapak chaypimi llaki asha llakirimanta huanachita ruraytukun, achkata ashalla llakita rikushpa, shuktak huanachikunatapash paktachinallami kan.

Huanachishkaka anchuchina, shuyachina killkamaantaka ari nishpa, kuytapash hatarichinata ushan wata washa killka kamay llakichiska kipapash ruraytukunllami, kutinpash chay huanachishka chay llakichita rurashka wata washa mana tikra llakipi urmanachu kan.

Art. ... (6) .- Mamapachapi llankakkunata shuktakyachina llankaymanta.- llankaymanta huanachita anchuchimanta mana kimsa chunka punllakunata yallinachu kan imashina huanachi kamay nishka shina. shuyachina kan, llankak huanachishkaka paypak llankaymanta mana kamayta charinachu chani kullkikunata.

Katik killa kallari punllamantami huanachitaka rurarina kan.

Art. ... (7) .- Mama llaktapak llankaymanta llukchina.-, Churachishka, ishkay chunka shuk kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- kay ukupi llankak punta llakichik, yanapak, chapak mashikunamanmi mamallaktapak llankaymanta llukchishpa kachana.

Art. ... (8) .- Llankakymanta shukllichiska, mana kashpaka chaypi saki nikpi ima tukunka.- (Churachishka, ishkay chunka shuk kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- Tukuy shina sakirishkakuna, chayta rurachun nishkakunaka, llankakymanta shukllichiska, mana kashpaka chaypi saki nin huchachita churashkakunakal maypi runa llankak hatuk apukamanmi willana kan, secretario nacional técnico de desarrollo de recursos humanos y de remuneraciones de sector publico, senres *Mama Ilakta Ilankayta rikuk wasi* apakmanpash, paykunaka, llankak huchachiska runakunaka, llankashka katikupika, chayta rurak pushkmantami shina sakirishkakunata chayta rurachun nishkakunata rurachun nina kan.mana chayta rurak pushk rurakpika, Mama Ilakta Ilankayta rikukkamayukmi ukuta rikuk kamayukman ninka, kullki hawata llankak runaman mana kuchun, shinapachakunataka, chayta rurak pushaymanmi huchachinka, kullki hawakunata kushkamanta.

Art. 330.- Wichkashpa huchachina.- (Churachishka, ishkay chunka shuk kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- shuk

killamanta pichka watakama wichkashka huchahchikunata churana kan, kayka mana rikunchu kay yuyay unancha mirachishpa rikpika.

Wichkashka huchachika mana kullkita kushpa llukshina, rantika churana kan.

Art.- Yanka uchilla wichkay huchachishkakuna.- . (Churachishka, ish kay chunka kimsa kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- yanka uchilla wichkay huchachishkakuna, shuk watamanta, sukta watakamami kana kan, kayka mana rikunchu kay yuyay unancha mirachishpa rikpika.

Hatun wichkay huchachipak rantika kullkita kushpa huchachiwan mana churanachu kan

Art. 331.- (Churachishka, ish kay chunka chusku kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).-

Art. 332.- (Churachishka, ish kay chunka chusku kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).-

Art. 333.- (Churachishka, ish kay chunka chusku kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).-

Art. 334.- (Churachishka, ish kay chunka chusku kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).-

Art. 335.- (Churachishka, ish kay chunka chusku kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).-

Art. 336.- (Churachishka, ish kay chunka chusku kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).-

Art. 337.- (Churachishka, ish kay chunka chusku kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).-

Pichka warkuripi

Llakikunamanta Shinachi Anchurikuna

Art. 338.- Imashina anchurimanta.- (kutinyachishka, ish kay chunka pichka kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- shinachikuna shinallatak takurikuna infracci3n tribuaria nishkamanta ma3narinmi:

1. Llakichikpapa wa3uimanta; shinallatah,

2. Prescripci3nnishkamanta.

Art. 339.- Llakichik wa3ukpi.- (kutinyachishka, ish kay chunka sukta kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- yalli llakichik, yanapak, chapak kamachi kullki llakichikpika, huchachikunaka wa3uywanmi tukurin.

Shayachina, tukuchina killkarinakuna, arinishka kuymantapash.- shuyachina anchuchina killkarishkamanta, ari nishkamanta, kuymantapash mutsurinmi hatuy rantita rurankapak chaypimi llaki asha llakirimanta huanachita ruraytukun, achkata ashalla llakita rikushpa, shuktak huanachikunatapash paktachinallami kan.

Art. 340.- Huchachi tukurik.- (kutinyachishka, ish kay chunka kanchis kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- Pichka wata washami kamachik kullkikunata llakichikpika tukurinka, wichkashpa huchachikpika; chunka wata washaka wichkay huchachikunaka; yuparinkami ima pacha kay llakita rurashkamanta, mana huchachita churashkakakpika; ashtawampash shina rurashkakpika, taripana kallarimantami yupana kanka.

Willak killkata kushka katik punllaman ima nishkata rurak punllakamami llakikunata rurashkaka tukurinka.

Shuktak llakikuna rurashkakunaka, kimsa wata washami tukurinka, llakikunata rurshka pachamanta yupashka.

Mana tukuy yuyashkakunata paktachikkpika, tukuripi imata rurashantami yupana kanka

Art. 341.- Huchachikuna tukurikmanta.- (kutinyachishka, ishkay chunka pusak kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- Ñanman mana llukshik tukukkunapakka, uchachikuna tukurinkami, mashna watapakhuchachishkpa paktak shinami kanka, mana sukta killakama huchachi kakpillami shina kanka, ashtawampash kamachik yalli pachata nikpillami shuktak shina rurarinka.

Huchachik tukurikka kallarinkami, ñawpi tuta ima nishkata rurana kan punllamanta.

Kullkita kishpa llukshinaka, pichka wata hawami tukurinka, yuparinkami ima nishka rurana kan pachamanta, kullkita kukpimi llyarinka kay kamachik shinapachakuna.

Ishkay Yachay panka

Tukuykunata kamachik klulki llakichikunamanta

Shuk Warkuri

Kullkikunata mana kushka hatunyachishkakunamanta

Art. 342.- Imakay.- (kutinyachishka, ishkay chunka iskun kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- kamachik kullkikunata mana kushkaka nisha ninmi, tukuy kamachik kullki shinapachakuna tiyachun, tukushkashinata rurakpi, pakana, mana rurashkakunata rurashkakpi, mana kashpaka

ashalla tukuy kamachik kullkikunata mana kushkamanta, pay allí kankapak mana kashpaka shuktakkunamanpash; shinallatak llankak ruranakunata, rikuchinakuna, huchachikuna kamachik kullkipi llankakkunata, llakita rurana yuyaywan rurashka kakpi.

Art. 343.- Kamachik kullkikunata mana kushka hatunyachishka.- (kutinyachishka, kimsa chunka kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- Shuk, achka kamachik kullki llankay kamayuk runakuna rurakpimi, yalli huchachikkunawanmi, kay llakitaka huchachina.

Art. 344.- Kamachik kullkikunata mana kukpi samikuna.- (kutinyachishka, kimsa chunka shuk kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- shuktak kamachik kullki kamachikuna nishka hawa, kamachik kullkikunata mana kukpi samikunaka kan:

1. Mana ushakta rurakpakachina,
2. Llankaykunata rurana, wichkashka kak hawapi.
3. Kamachik llankakkuna mana rurachun nishkakuna
4. Willaykunata, mana allí willaykunata mana kashpaka shuktak hatunakunata, chanikuna, ñawpa yachaskakunata, kukpi;ashtawampash kaykunaka, paypak, shuktak runakunapash kamachik kullki shinapachakunata rurankapak, tantaripika, kamchik kullki willashkakunata rurankapak man kashpaka kamachik kullki llankakkunapak willay killkakunata, mana allí ashalla chanikunata kukpi.
5. Kacharikunata, purichikkuna, unanchakuna, rantinpankakuna, shuktak tukrikillkakuna, rurashkakunata rikukkuna, chinkachiy, apuyukuna, kanllaman kachashkakunapash, pantayachikpi.

6. Kullki yaykukta llakita rurana yuyaywan rurashka kakpi, chanikuna ukupikakkuna, deducir, uriyachinakuna mana kashpaka shuyachinakuna, mana tiyashkakuna mana kashpaka yalli sakirishka chanikunata churakpi.
7. Llakita rurana yuyaywan rurashka kakpi, kamachik kullkita kukpak llaki rikurikpi, kamukuna mana kashpaka yupay willaykuna, killkashkakuna, kullki yupaykunata, shinallatak yupay willak kamukkuna, shutikuna, mashnayukuna chani pantachiskakuna.
8. Ishkay yupaykunata apakuna mana nimata rikush, shuktak kamukkunawan informatico rikuchikkuna, chaypak hatuna wasikunapak mana kashpaka kullki llankakkunapash.
9. Kamukunata mana kashpaka yupak rikuchik kamukuna shuktak kamachik kullki kamchiykuan mañashkakunapash, tukrikillkakunata mana payllankapak uchikyachinkapak kamchik kullki chanikunata, ashtawanka kayka llakita rurana yuyaywan tukuchiunapak rurakpi.
10. Hatushka rikuchik pankakunata mana rurarishka yupayrurayrikunata, Kukpi hapishkakakpipash mana kashpaka hapishka kullkika mana allí yupayrurayrikunawan pakta pakta kakpi.
11. Yanapay hayñita, uriyachikuna, kamachik kullkita mana kuna yaynapunta shuktak runakunaman kukpi.
12. Tukukta rurakpi Shukkuna rurarikunata, ari nishkakunata, urichachikunata, kamchik kullki mana kuna yanapayta, rurakpi
13. Tukuy, ashalla kushkamanta, shuyachik yankichikuna, hapishka shuyachishka kamachik kullkikuna, pachakunata kushka chunka punlla washa, kamachiy pacha nishkapi.
14. kikinyachirishkata, hapishkakakpi, llakita rurana yuyaywan tikrachi kamachik kullkita, wawa kullkikunata rurashka kakpi, ruranata charin killka kamchik kullki llankakkunata rurashka tiyakpi.

15. Hya yakuta mama kamachishpa, mana INEN nishkashina hatukpika, mapilla kakpi, mana sumaklla allchishka kakpi, mana kamachik kullkiman paktachishka kakpi.

Art. 345.- Kamachik kullkikunata mana kukpi huchachikuna.- (kutinyachishka, kimsa chunka ishkay kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- kamachik kullkikunata mana kukpi llakita rurakpi huchachikuna.

Shukmanta kimsa niki-kama ñawpa kamachiy uchilla wankuriy nishkapi, shuktak kamachik, kay llakita nikkunapipash, shukmanta kimsa watakamami wichkashka sakirinka.

Chuskumanta, ishkay chunka niki-kama, ñawpa kamachiy uchilla wankuriy nishkakunaka, ishkaymanta pichka watakama wichkashka sakirinka, mashna kullkita mana kushanikkunatapash kunaka kan.

Kimsa chunkamanta, chusku niki-kama, ñawpa kamachiy uchilla wankuriy nishkakunaka, kimsawatamanta sukta watakama yanka uchilla wichkaywan, shuyachishka chanikuna pakta kullkiita kushpa llukshita chanitami kuna kan.

Kamachiy runakuna, ttukuylla tantarishkakuna, shuktak kunapash, mana kamachiy runakunapak kamachiyta charishpapash, pushak, yupaykunata apak, yupaykunata pushak, ruraykamayta kullkikakta llankay mashikunapash, shinapachakunaka paykunami llakita apanka, ashtawampash kay mana alli yuyarishpa rurarikpi.

Mama llakta kawsay hatun wasikuna kamachik kullkikunata mana kushkakapika, hapitur, kamachik kullkikunata rimanakuna mama llaktapak wasi kamakkuna, shuyachitur yankichik kapika, kamachik kullkikunata hapikkuna, willakkuna, kunatapash sujeto pasico man charishkakapika, kamachik kullkikunata mana kukpi llakita rurashmanta wichkaywanmi huchachina kanka, kayka man rikunchu haun llakita rurakpi, llukshishpa kachan kanka, paykunapak tukuy kwsaypipash mana mama llakta llankaykunapi llankaytukunkachu.

Penal rurarikakunaka, kamachik kullkikunata mana kukpi llakita rurakpi, chuskumanta chunka chusku yupay niki-kunapi, ñawpa kamachiy uchilla wankuriypi nishka shinapi, kallarin-kami kamachik kullkikunata shina saririshkakunata mana kashpaka, chyata nishka rurاناتatik charin kamaykuna, kamachik kullkikuna mana kukpi llakita rurashka yuyayta charikpi.

Kamachik kullkipi llankakkunami, mañaykunata rurankan, tukuy kamachik kullkikunata mana kukpi lalkikunapi, ashtawampash tukuy hayñikuna, ushaynakunapash, procedimeiento penal yuyay unancha, huchachikunapak, charin nishka shina

Art. 346.- Mama llaktapak llankakkunapak mutsurik huchachikuna.- (kutinyachishka, kimsa chunka kimsa kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29– XII – 2007).- kamachik kullkikunata mana kukpi llakita rurakpi, yalli llakichik, yanapak, chapakkunapak, kaykuna mana allí rurak, Kamachik kullki llankay mashikuna rurakpika, pushak llankaymanta llukchiywanmi huchachina.

Art. 347.-

Willachi;

Ishkay niki sumakyachi pantashkamanta Registro Oficial 126, 17-X-2005nishkakunapi tiakkunata, anchuchita kay kimsaniki yupay Kamachiy uchilla wankuriymanta.

Ishkay warkuri

Contraverciónnishkamanta

Art. 348.- Imakay.- Cintraversionesnishkakunami kan, tukuy shinaykuna manakashpaka anchuchichikuna kukkunata, kimsanikikunata, shuk llankakkunatapas, llakichikpi manakashpaka mana rurakpi kamachiy nishkakunata, manakashpaka harkachikpi rikuchichikta, fiscalizaciónnishkata chaykunamantallatak mana kashpaka shayachichun makanakuykunata.

Art. 349.- Yanka llakikuna huchachiku.- (Churachishka, kimsa chunkamanta chusku kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- yanka llakikuna kay yuyay unancha, shuktak kamachik kullki kamachiykuna nishka shinami, ckimsa chunka, waranka pichka patsak krinko kullkimi huchachika kanka , kayaka mana rikunchu shuktak huchachikuna tiyakpi.

Mayhan yanka llakikunata , sapan nishka pachakunapi kullkita kuna kan huchachita kukpika, sapan nishka pachakuta huchachikunaka , ñawpa niki killka nishka shinami rurarina kan.

Ñawpa nishkakunaka, mana rurarinkachu yanka llakikunapak, shuktak kamachiykunpi, shuktak huchachikuna tiyapkika.

Kullki kushkaka, mana kamachik kullki shinapachakunata rurarikunata kishpichinchu.

Art. 350.- (Churachishka, kimsa chunka pichka kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007)

Kimsa warkuri

Reglamentarias nishka llakichikunamanta

Art. 351.- Imakay.- (Churachishka, kimsa chunkamanta sukta kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- kamachikkullki hawa *Kamachiypa kamachiy mana ruranakuna mi kan, kamachik Kamachiypa kamachiykunata mana rikuna, Ruray paktachichiy llankachikkunatapash, imashina rurana nishka, ima mutsurishkakunata kamachik kullkikuna shinapachakunata tukuy runakuna ruranchun.*

Art.- Kamachiypa kamachiy mana rurana huchachikuna.- (Churachishka, kimsa chunkamanta kanchis kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- kamachiypa kamachiy mana ruranakunaka kimsa chunka, waranka krinku kullkikama kuna kana, kayka shuktak kamachikkuna huchachikunataka mana kishpichinchu.

Kullkita kushpaka mana kamachik kulki shinapachakunata kishpichinchu.

Art. 352.- shinapachakunata rurana.- (Churachishka, kimsa chunkamanta pusak kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- kullkikunata kunata Kamachiypa kamachiy mana ruranakunata rurashpaka, rurakpakka mana shuktak katinakuna, ima mutsurishkakuna, shinapachakunatapash llakita rurashkamanta huchachishkakuntaka mana sakinachu kan.

Art. 353.- (Churachishka, kimsa chunka pichka kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007)

Kimsa yachay pankakuna

Penal tribunanishka rurachimanta.

Shuk warkuri.

Kawsak panmpapi llakichikmanta shinallatak mishachikmanta

Art. 354.- Kawsak panmpapi llakichikmanta shinallatak mishachikmanta.- (shukyachishaka por el Art. 40 de la Ley s/n, R.O. 242-3S, 29-XII-2007).- Kawsak panmpapi llakichikmanta shinallatak mishachikmanta yanka llakikuna kay yuyay unancha, shuktak kamachik kullki kamachiykuna nishka shinami, ckimsa chunka, waranka pichka patsak krinko kullkimi huchachika kanka.

Art. 355.- Mishachi.- (shukyachishaka por el Art. 41 de la Ley s/n, R.O. 242-3S, 29-XII-2007).- yanka llakikuna, Kamachiypa kamachiy mana ruranakunata rurakpika, huchachikunataka, kamachik kullki llankakkunami churana kan, ashtawampash Shina sakirishka killkakunapimi ruranka, rurachik runaka chani hapipa pankakunata kunka kullkita mana kuk runakunaman mana kashpaka paypa shutipi rurahuk runaman mana kashpaka ishkantiman, kimsa punchakunapi tukuy kullkita tikrachina kan manakashpaka charishkakunata kuna kan kay willachita kushka shuk punchata yallichishpa yupay kallarishpa

Huchachik kunakunaka tukurikka kallarinkami, ñawpi tuta ima nishkata rurana kan punllamanta.

Art. 356.- (Churachishka, 42 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007)

Art. 357.- (Churachishka, 42 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007)

Ishkay warkuri,

Materi penalniskapi ruraykuna shinallata purikuna.

(Shutichi anchuchimanta 43 kamachiy uchilla warkitimanta de la Ley s/n, R.O. 242-3S, 29-XII-2007 nishkakunamanta)

1a. Sami

Tukuykunapak shinachikuna

Art. 358.- Mama llaktapak ima rurana.- (Churachishka, kimsa chunkamanta pusak chuskupi uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- huanachi kamachik kullki ruranakunaka, instancia oficial nishkaka Fiscalmi katina kan; ruray paktachichiy, kay yuyay unacha, procedimiento penal yuyay unanacha nishka shina

Art. ... - Llaktayukkuna ima rurana.- (Churachishka, 45 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- llaktayukkunapash, kamachik kullki llakikunata rikukpika Mama llakta llakiyta rikukwasi willanata, charin.

Art. 359.- Ima shina rurarina kan.- (Churachishka, 46 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- penal kamachik kullki ruranakunaka, taripa willachikwanmi kallarin.

Chasna rurana nishka ñawpamanta yachashkakuna mana kashpaka shina sakirishkakunata kamachik kullkipi llankakkuna rurashkakpi ashtawampash chashna sakirishka rurana tiyakpik, Mama llakta llakiyta rikukwasimi, maña ñawpa taripakunata shurashpami, Fiscal taripakunata kallarina kan.

Willachi:

Llankaykamachikuna shinallatak tullkita kukkunawampash, kamachik kullki shinapashachirikuna imashina shinana nik manakashpaka chaypillatak pushakkunata shutichishpa kamachiykunamanta shinachikunata hapishkamanta, tukuy llukchichikunata kay Kamachiy nishkamanta.

Art. 360.- (Churachishka, 47 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007)

Art. 361.- (Churachishka, 47 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007)

Kimsa warkuri

Huchachinkapa rurachi contravercionnishka llakichikunapash.

(Shutichi anchuchimanta 48 kamachiy uchilla warkitimanta de la Ley s/n, R.O. 242-3S, 29-XII-2007 nishkakunamanta)

Art. 362.- Imata rurana ushak.- (Churachishka, 49 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- yanka llakikunata, Kamachiypa kamachiykunata mana ruranakunapay rurarikunata katinka, huchachinkapakpash, mama llakta ushakmi kan, kay ruranapak ushakkunami kan, mayhan kamachik kullki shinapachakunata rurarinakakkuna, allita rikun rikukkunapakpash, mana kashpaka, allí runa kullkita kukpak yanka hamikunata allichinkapak.

Charinkami kaypakka, pushakpak ñawpa yachashkakuna, yachashkunata, rikushka yachaykunatapash, paypak llankaymanta yachashkakunata mana kashpaka shuta runa mana allikunat rurakun nishkamantapash.

Art. 363.- (Churachishka, 50 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).-chayta rikuk llankakkuna, yanka llakikun, Kamachiypa kamachiy mana ruranakuna kunata rurashkata rikukpika, shuktakkuna willashkakakpika, paykunaka imataspash ruranami kan ima rurashkakta rikuchinapak, sumario ñanta katishpa, llakichik kak yuyashkaman mañapa willaytakachashpa, pichka punlla charishkata imata ninkapuk, mana nimata rurashka ruraykunata rikuchinapakpish. Mana nimata rurashka rikuchiy pacha tukurikpi, mana shuktak mañay rurariy tiyakpika, huchachita kunakan mana kashpaka chay huchachi anchuchishka sakirinka.

Art. 364.- Katina ñankuna mañay.- (Churachishka, 51 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007).- contarevncion, Kamachiypa kamachiykunata mana ruranakunami huchachiwan runa llakichik kakpika, mañaykuna, ruraykunatapash kamachik kullki shinapachakunata kay yuyay unancha nishka shina ruray tukun.

Tukurik willachikuna

Art. 365.- (Churachishka, 52 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007)

Art. 366.- (Churachishka, 52 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3Swan 29 – XII – 2007)

Tukuykunapa rurachikkuna

(Shutichi anchuchimanta 53 kamachiy uchilla warkitimanta de la Ley s/n, R.O. 242-3S, 29-XII-2007nishkakunamanta)

SUK. Fondo de Estabilización Petroleranişkamanta.- (Churachishka, 53 kamachiy uchilla wankurimanta kamachiy s/n R.O. 242-3S *wan* 29 – XII – 2007).- Fondo de Estabilización Petroleranişkaka, kaykunaka ñikanchik mama llaktapa allpamanta yana ushyta anchuchin, chami tukun Presupuesto General del Estadonishkata llukchin maypi tukuy lamachiykunata paktachin.

YllikllaShinachikuna.

(Shutichi anchuchimanta 54 kamachiy uchilla warkitimanta de la Ley s/n, R.O. 242-3S, 29-XII-2007nishkakunamanta)

Kamachik kullki yupaychinkapak llukchichikuna.

- 1.- Kamachiyta shuktayachin ñukanchi Mama Llanta Ecados nishkapa.
- 2.- Jatunpacha Pushak 1016-A, Registro Oficialnişkamanta shukta hawanchishka No. 958, 23 de diciembre de 1975.
- 3.- Kamachiy pushak 29, Registro Oficialnişkka No. 532, 29 de septiembre de 1986.
- 4.- Kachiy 006, Registro Oficialnişkka No. 97, 29 de diciembre de 1988.
- 5.- Kachiy 56, Art. 110, Registro Oficialnişkka No. 341, 22 de diciembre de 1989.

- 6.- Kachiy 72, Art. 56, Registro Oficialnishka No. 441, 21 de mayo de 1990.
- 7.- Kachiy 27, Registro Oficialnishka No. 192, 18 de mayo de 1993.
- 8.- Kachiy 51, Registro Oficialnishka No. 349, 31 de diciembre de 1993.
- 9.- Kachiy 93, Registro Oficialnishka shukta hawanchishka No. 764, 22 de agosto de 1995.
- 10.- Kachiy pushak 04, Art. 102 warkuri a), Registro Oficialnishka No. 396, 10 de marzo de 1994.
- 11.- Kachiy pushak 05, Registro Oficialnishka No. 396, 10 de marzo de 1994.
- 12.- Kachiy pushak 41, Registro Oficialnishka No. 206, 2 de diciembre de 1997.
- 13.- Kachiy 79, Registro Oficialnishka No. 297, 15 de abril de 1998.
- 14.- Kachiy 99, Registro Oficialnishka No. 359, 13 de julio de 1998.
- 15.- Kachiy 98-12, Registro Oficialnishka shukta hawanchishka No. 20, 7 de septiembre de 1998.
- 16.- Kachiy 99-24, Registro Oficialnishka shukta hawanchishka No. 181 30 de abril de 1999.

17.- Kachiy 99-41, Registro Oficialnisha shukta hawanchishka No. 321, 18 de noviembre de 1999.

18.- Kachiy 2001-41, Registro Oficialnisha shukta hawanchishka No. 325, 14 de mayo del 2001.

19.- Código de Procedimiento Penal publicado en el Suplemento del Registro Oficialnisha No. 360 del 13 de enero del 2000.

Sumakyachik rikuchikkuna.

Pantaykunapa Fe nishkamanta

(R.O. 70, 28-VII-2005)

Kamachiyyuk Hatun Tantariy Wasi

Kamachiya pushak shinallatak yupachik shutichiska pushak runakuna

Quito, 14 de julio del 2005

Oficio No. 189-CLC-CN

Hatulla yachak runa

RUBÉN ESPINOZA DÍAZ

DIRECTOR DEL REGISTRO OFICIAL

Chsyachiy

Pushak Runa

Oficionishkamantami No. 0111-CLC-CN-05 10 pachamanta mayonishkamanta 2005 watamanta, kacharirkami Codificación del Código Tributario nishkata, Oficialniskapa killkashka pushakpa willachichinkapak; nishka killkashkakunapika lluchachirishkami pantashkakunata, chaymantami yapata yupaichasha kikinta Pantaykunapa Fe nishkakunata willachipachun nishka yupachikunamanta, kimichishka kutin Oficialniskapa killkashpa pushakkunapi willachichishkamanta kay No. 38 de 14 de junio del 2005 nishkamanta, kay sumakyachikunata rurashkakuna:

1.- Kamachiy uchilla warkuripa 104 nishkamanta shuk niki lillkashkamanta, anchuchichi rimaykunata: "mañay" shinallatak "manakashpaka tiashka", chaymantami kay killkashkaka ninka:

"Art. 104.- Arininapasha.- kamachik kyllkipa pushak mana sumakyachishkamanta, imashina artículo 132 nishka pachata sakishkapi, arinitapachashina hapirinka, shinallatak ushyta kunkami mayhan munakpan kaypi ruraykunata purichichun."

2.- Shuktayachichi kay rimaykunata: "patask ishkay chunka llankachik", shina:

- Kamachiy uchilla warkuriypi 129: "kimsa punchamanta";

- Kamachiy uchilla warkuriykunapi 130 y 131: "ishkay chunka punchakuna"; shinallatak,

- Kamachiy uchilla warkuriypi 163: "chunka puncha".

3.- Art. 357, ninkami:

"Art. 357.- Puchichi shukta llakichishkakunamanta paktachishpa.- Kay nishka purichitaka rurachirinkami imashina yachak pankapi nihun, maypi rurachichita usharikpi. Shinallatakmi purichirinka kamachik kullki llamkaykamachikpi, kamachil kay purichipa ushayta kushkapilla".

4.- Anchuchichi Art. 440 Código Tributarionishkamanta 1975manta, Disposición Transitoria Únicanishkamanta tukuripi kkillkashkakunata.

Pantaykunapa Fe nishkamanta

(R.O. 126, 17-X-2005)

Kamachiyyuk Hatun Tantariy Wasi

Kamachiyta pushak shinallatak yupachik shutichiska pushak runakuna

Quito, 6 de octubre del 2005.

Oficio No. 276-CLC-CN

Hatulla yachak runa

RUBÉN ESPINOZA DÍAZ

DIRECTOR DEL REGISTRO OFICIAL

Chsyachiy

Pushak Runa

Oficionishkamantami No. 0111-CLC-CN-05 10 pachamanta mayonishkamanta 2005 watamanta, kacharirkami Codificación del Código Tributarionishkata, Oficialnishkapa killkashka pushakpa willachichinkapak; nishka killkashkakunapika lluchachirishkami pantashkakunata, chaymantami yapata yupaichasha kikinta Pantaykunapa Fe nishkakunata willachipachun nishka yupachikunamanta, kimichishka kutin Oficialnishkapa killkashpa pushakkunapi willachichishkamanta kay No. 38 de 14 de junio del 2005nishkamanta, kay sumakyachikunata rurashkakuna:

1.- Anchuchichi: Art. 132nishkamanta kimsa nikipi: "120" por "30"; Art. 216nishkamanta shukniki killkashkapi: "shinallatak" "a, manta"; shinallatak, Art. 330nishkapi, kay killkashkata: "En" por "Salvo".

2.- Anchuchichi: Art. 115nishkamanta kimsha niki killkashkata; ishkay niki killkakata Art. 180nishkapi, kay rimayta: "Dirección Nacional de Avalúos y Catastrosnishkata manakashpaka"; Art. 207nishkamanta kymsha niki ricachipi, kay rimayta: "manakashpaka Corte Suprema de Justicianishka"; Art. 222nishkamanta chusku nikita; Art. 265nishkamanta kimsaniki killkashkata; Art. 285nishkapi, kay shimita: "sustanciaciónnishkamanta"; Art. 300nishka; killkashka tukuripi kay warkurimanta a) kamachiy uchiulla warkurita.