

**APPENDIX II
MAXIMUM LIMITS FOR THE TAX RATES APPLICABLE TO URBAN AND PERI-URBAN REAL
ESTATE**

USE OF THE PROPERTY	RATE (annual-%)
Residential	0,5
Business activities	1
Industrial activities	0,75
Activities served	1
Land for residential use	0,75
Terrene for commercial, industrial or service use	1
Undeveloped land	1,5

**TABLES OF MAXIMUM VALUES APPLICABLE FOR CADASTRAL APPRAISALS, CADASTRAL
REGISTRATION, CONSTRUCTION PERMITS, OCCUPATIONAL CERTIFICATES AND FOR THE
DETERMINATION OF THE TAX ON URBAN AND PERI-URBAN PROPERTIES**

PROPERTY CATEGORIES

TYPE	CHARACTERISTICS
A	Exclusive urbanizations with privileged views in areas of high real estate value. It includes all urban planning services, such as: drinking water, electricity, urban sanitation, voice and data telephony, public transport, as well as urban equipment such as green areas, video surveillance security, paved roads and exclusive, controlled accesses. Referring to urbanizations with good quality infrastructure and construction dates of equal to or less than 30 years and private residential or luxury commercial buildings.
B	It includes all urban planning services, such as: drinking water, electricity, urban sanitation, voice and data telephony, public transport, as well as urban equipment such as: squares, parks, boulevards, schools, religious and cultural centers, shopping and banking services, paved roads and spas (in the municipalities that apply). Referring to urbanizations with good quality infrastructure and construction dates of equal to or less than 30 years. The capital gains criterion is subject to the appraisal body of each municipality.
C	It includes all urban planning services, such as: drinking water, electricity, urban sanitation, voice and data telephony, public transport, as well as urban equipment such as: squares, parks, boulevards, schools, religious and cultural centers, shopping and banking services, paved roads and spas (in the municipalities that apply). Referring to urbanizations with good quality infrastructure and construction dates of equal to or less than 30 years. The capital gains criterion is subject to the appraisal body of each municipality.
D	It includes all urban planning services, such as: drinking water, electricity, urban sanitation, voice and data telephony, public transport, as well as urban equipment such as: squares, parks, boulevards, schools, religious and cultural centers, shopping and banking services, paved roads and spas (in the municipalities that apply). Referring to

	urbanizations with good quality infrastructure and construction date of more than 30 years. The criterion of capital gains is subject to the appraisal of each municipality.
E	It includes all urban planning services, such as: drinking water, electricity, urban sanitation, voice and data telephony, public transport, as well as urban equipment such as: squares, parks, boulevards, schools, religious and cultural centers, shopping and banking services, paved roads and spas (in the municipalities that apply). Referring to communities with unplanned (without permission) infrastructure, of good quality and variable construction dates. They are generally located within the urban polygonal or historic centers. The capital gains criterion is subject to the appraisal body of each municipality.
F	It includes some of the urban planning services, such as: drinking water, electricity, urban sanitation, voice and data telephony, local or trunk public transport, scarce urban equipment, few paved roads and referred to communities with unplanned infrastructures (without permits), low construction quality (self-construction) and variable construction dates. Generally located outside the urban area or adjacent areas.

CONSTRUCTION VALUES TABLE (TVC)

TABLE 1: MULTIFAMILY DWELLINGS I

Porticoed system — No basement and elevator

ZONE	TCMMV/M2
A	80
B	70
C	50
D	40
E	25
F	20

TABLE 2: MULTIFAMILY HOUSING II

Porticoed system — With basement and elevator

ZONE	TCMMV/M2
A	540
B	90
C	75
D	60
E	45
F	30

TABLE 3: MULTIFAMILY HOUSING III

No basement and no elevator

ZONE	TCMMV/M2
A	300
B	80
C	70
D	50
E	40
F	20

TABLE 4: MULTIFAMILY HOUSING IV

Great Venezuela Housing Mission (GMVV)

ZONE	TCMMV/M2
INAVI	20
GMVV	15

TABLE 5: MULTIFAMILY DWELLINGS V (TCMMV/M2)

ZONE	A	B	C	D	E	F
FIFTH	500	80	70	60	40	30
HOUSE/FARM	470	80	60	50	40	25
HOUSE	400	70	50	40	30	20
COLONIAL HOUSE	320	55	40	30	20	15
GMVV	15	15	10	10	8	7
SELF	15	40	30	25	20	12

TABLE 6: TRADE (TCMMV/M2)

ZONE	A	B	C	D	E	F
With horizontal property	680	110	100	80	65	50
No condominium	650	100	90	80	60	40

TABLE 7: OFFICES (TCMMV/M2)

ZONE	A	B	C	D	E	F
With horizontal property	650	110	90	80	60	40
No condominium	600	100	85	70	55	35

TABLE 8: INDUSTRY (TCMMV/M2)

ZONE	I1	I2	I3	I4	I5
With horizontal property	100	80	65	50	40
No condominium	90	75	60	55	30

I1: Active high-tech industry (more than 50% of capacity)

I2: Idle high-tech industry (less than 50% capacity)

I3: Moderately technical and active industry

I4: Moderately technical and inactive industry

I5: Depot and warehouse

TABLE 9: TOURIST SERVICES (TCMMV/M2)

ZONE	A	B	C	D	E
HOTELS AND THE LIKE	130	100	90	75	55
CLUBS AND MARINAS	120	100	80	70	50