

7^U^W^V^S^d^a^ f^e^u^s^b^s^d^ W^S^h^a^ \$^"^#^+^ S^_ [^Y^g^S^c^g^W^a^e^ S^ f^v^d^a^d^ f^W^W^U^a^ a^ b^d^ U^b^S^ ^ [e]o^ S^ V^W^U^a^d^/S^d^S^ ^a^e^ W^ b^d^W^S^d^a^ k^ b^c^h^W^U^a^ S^W^e^ ^a^e^ b^S^I^ a^e^ b^S^d^ W^ U^g^ _ b^l^ [W^f^a^ V^W^e^g^e^b^d^ U^b^S^W^e^a^T^Y^S^U^a^ V^e^f^d^T^g^f^S^d^e^U^a^ S^: S^U^W^V^S^W^V^S^5^a^_g^ [V^S^V^3^g^f^o^ a^_ S^V^W^5^ S^d^S^e^S^ ^a^ S^d^f^a^ V^W^U^L^Z^a^ W^W^U^U^J^a^z^ E^W^d^U^g^V^W^S^ c^g^W^ S^3^Y^W^U^S^ F^d^T^g^f^S^d^S^ 5^S^ S^d^S^ U^g^W^F^S^ U^a^ A^X^U^ S^e^ V^W^3^F^W^U^o^ F^d^T^g^f^S^d^S^ k^ 6^W^W^S^U^a^ V^e^ F^d^T^g^f^S^d^S^; e^g^S^d^e^ b^S^d^S^ c^g^W^W^ U^g^V^S^S^ a^ f^W^Y^S^ g^ ^o^ [L^a^ g^Y^S^d^ W^W^d^W^V^U^S^ b^S^d^S^ S^ b^d^W^F^S^U^o^ f^Y^V^e^f^o^ W^ [^X^d^ S^U^o^ W^W^U^g^S^c^g^l^U^S^ V^W^a^e^ _ a^V^W^e^ W^L^ b^g^V^e^f^a^e^ Y^V^e^f^a^ S^V^a^e^ b^a^d^S^ _ [e^ _S^z^ 6^a^ _U^ [S^U^o^ T^S^ U^S^d^S^ b^S^d^ W^b^S^Y^a^ V^W^W^U^L^ [V^S^e^ S^g^f^a^c^g^l^U^S^U^a^ V^e^ b^d^W^F^S^V^e^ f^W^W^ a^f^l^U^S^_ W^f^W^?^ a^V^W^e^ k^ b^S^I^ a^e^ V^W^b^d^W^F^S^U^o^

9GE67? A67>AE67
 3GFA>CG:635:0@
 K EA>5:FG6 6767HA>G5:0@

IMPUESTO GENERAL INDIRECTO

&# 9ds Vw67_bdWse
/? VES fVfadi

&## DeYl W YW v6S^VWVWa gUo^ _ WegS^
/? VES fVfadi

&#\$ 6VWSdUo^ aUSeja S^
/BMaVa S fVfad _ WegS^l fcl Vefdsf

&# 6VWSdUo^ S gS^WVabVdUa V6Ua fVdUve
bVba Se
/3na S fVfadi

&#(6VWSdUo^ S gS^ VV abVdUa V6 VjWfSe W W :9:5
badSb ULSUo^ VWfSclUg^a S^ VWS^Wk^#1^++&
/3na S fVfadi

&#) Eg_ [feda ; _ W]Sfa Ww Xd SUp^
/BMaVa S fVfad _ WegS^l fcl Vefds^

&#* DeYl W V6W]S^VWYdJba VWWfVSVW
3gfa cglVLUo^ [V]hVGS^
/? VES fVfadi

&#+ DeYl W V6W]S^VWYdJba VWWfVSVW
3gfa cglVLUo^ SydVSVS
/? VES fVfadi

&\$ DeYl W YW v6S^
/Fcl Vefds fVfadi

&#& DeYl W el_b ULSVa
/Fcl Vefds fVfadi

&\$\$ DeYl W VWSYdUg fgdSk YS SVWS
/5a_bWesUo^ fcl Vefds fVfadi

&\$ 6VWSdUo^ ZDveg_ W S gS^
/3na S fVfadi

IMPUESTO SOBRE LAS LABORES DEL TABACO

&" 3gfa cglVLUo^
/BMaVa S fVfad _ WegS^l fcl Vefdsf

&# 6VWSdUo^ abVdUa V6 SUUWadSeS^_ aW6 ^"
/BMaVa S fVfad _ WegS^l fcl Vefdsf

&* 5a_g_ ULSUo^ VV ^e bU]ae _ W]ae ba V6Svae VV
hWfS d8^
/BMaVa S fVfad _ WegS^l fcl Vefdsf

ARBITRIO SOBRE IMPORTACIONES Y ENTREGAS DE MERCANCIAS EN LAS ISLAS CANARIAS

&" DeYl W YW v6S^y el_b ULSVa 3gfa cglVLUo^ fcl Vefds^
/Fcl Vefds fVfadi

&# 6VWSdUo^ W]ha gUo^ UgaSeabadSVSez^3 gsf

&\$ 6VWSdUo^ VWW f6WSeVUa U_TgefT WjW fSeVW3:7?
/3na S fVfadi

&' 6VWSdUo^ ZDveg_ W S gS^2
/3na S fVfadi

IMPUESTO ESPECIAL SOBRE COMBUSTIBLES DERIVADOS DEL PETRÓLEO

&% DeYl W YW v6S^
/? VES fVfadi

&%% 6VWSdUo^ ZDveg_ W S gS^
/3na S fVfadi

TASA FISCAL SOBRE EL JUEGO

"&\$ 3gfa cglVLUo^ 4 [Ya WUrb^ U]a2
/BMaVa S fVfad _ WegS^l fcl Vefdsf

"&& 5Se] aeVWgWw
/Fcl Vefds fVfadi

"& ? acg] Se dU]Sf]hSe f]bae4 k 5
/Fcl Vefds fVfadi

"& ? acg] Se dU]Sf]hSe f]bae4 k 5
/Fcl Vefds fVfadZbdWfSUp^ fWU_ a]UfSi

"&) 3gfa cglVLUo^ 3bgV6SeVjfm Sez
/? V63 fVfadi

IMPUESTO SOBRE TRANSMISIONES PATRIMONIALES Y ACTOS JURIDICOS DOCUMENTADOS

(# BSYa W _ W]a]a VV [bgV6fa cgWYdSh ^e
Valg_ Wfae W]aU]Svae bad 7 fVSW6 5aStadVadSe
/? VES fVfadi

(# BSYa W _ W]a]a VV [bgV6fa cgWYdSh S
W]e]o VV Valg_ Wfae cgW VVV SbdVSVS SUp^
U^S_T]SdS a e]S^ WVaestV6 S S adW
/? VES fVfadi

EgScgMl modificacion^ ad S]hS baefVadS S U^a XU]o^ VVWVWUSVVSclaf W dVLUo^ S aebS IaeWbdWVfSUp^ fWVb fVWVW U]gWfS

WVWa

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: SeS WVIS % &# \$ &# &#* &#+ &\$ " &\$#

BSdS W d]6fa VV^ae _ aVW6e fclTgfSdae e] b^S I a bdW6z
fST WU]Val U^ eg fSdW^S V]a VVW6fVUS^W VVSdja

XVdW6

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: SeS WVIS % &# \$ &# &#* &#+ &\$ " &\$#

BSdS W d]6fa VV^ae _ aVW6e fclTgfSdae e] b^S I a bdW6z
fST WU]Val U^ eg fSdW^S V]a VVW6fVUS^W VVSdja

_ Sd a

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BSdS W d]6fa VV^ae _ aVW6e fclTgfSdae e] b^S I a bdW6z
fST WU]Val U^ eg fSdW^S V]a VVW6fVUS^W VVSdja

STd^

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\$+	%					

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: SeS WVIS \$ " &\$ " & (#) (#)
: SeS WVIS % &# \$ &# &#* &#+ &\$ " &\$#

BSdS W d]6fa VV^ae _ aVW6e fclTgfSdae e] b^S I a bdW6z
fST WU]Val U^ eg fSdW^S V]a VVW6fVUS^W VVSdja

_ Ska

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: SeS WVIS % &# \$ &# &#* &#+ &\$ " &\$#

BSdS W d]6fa VV^ae _ aVW6e fclTgfSdae e] b^S I a bdW6z
fST WU]Val U^ eg fSdW^S V]a VVW6fVUS^W VVSdja

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BSdS W d]6fa VV^ae _ aVW6e fclTgfSdae e] b^S I a bdW6z
fST WU]Val U^ eg fSdW^S V]a VVW6fVUS^W VVSdja

012

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de 8:00 a 20:00 horas, de lunes a viernes
Para llamadas desde otras provincias: 902 111012
www.gobiernodecanarias.org/tributos

7^USWVSdja 8faUS^bSdS W Sna \$" #+ S^YgS^cgW^ae S^ fVd^ad_ f[WVUa_a bq^ UloS^ _[e]o^ 'S WvW^ad/Sd S^ 'ae W^ b^d^Vd^e k bca^Vd^a^ S^W^ 'ae b^S^I^ ae b^Sd^ W^ Uq_b^L^ [W^fa W^Vgebq^ Uq_b^V^ea^T^Y^S^U^a^ V^e^f^q^T^G^f^S^d^S^e^L^a^ 'S^ S^U^W^V^S^W^V^S^5^a_g^ [V^S^V^3^g^f^o^ _a^_ S^V^W^5^ S^q^S^e^S^ _a^ S^d^f^a^ W^W^L^Z^a^ W^W^U^J^a^Z^ E^W^d^U^V^W^S^ c^g^W^ S^3^Y^W^U^S^ F^d^T^G^f^S^d^S^ S^ S^d^S^ U^q^W^f^S^ U^a^ AXU Se VW3FWUo^ FdTgrfSdS k 6WVWUfa V^e^ F^d^T^G^f^S^d^S^ ; e^g^ S^d^e^ b^S^d^ c^g^W^W^ U^q^V^S^V^S^ a^ f^W^Y^S^ g^ _o^ [L^a^ g^Y^S^d^ W^W^d^W^U^S^ b^S^d^ S^ b^d^W^V^f^U^o^ ^Y^V^e^f^o^ W^ [X^d^ S^U^j^o^ W^W^L^g^S^c^g^l^V^S^ W^W^ae _a^W^ae W^L^ b^g^V^e^f^a^e^ Y^V^e^f^a^ S^V^a^e^ b^a^d^S^ _[e^ S^z^ 6a_ [U^f^S^U^o^ T^S^ U^S^q^S^ b^S^d^ W^b^S^Y^a^ W^W^W^W^L^ ^V^S^e^ S^g^f^a^f^c^g^l^V^S^U^a^ V^e^ b^d^W^V^f^S^V^e^ f^W^W^ af[L^S^_ W^f^W^? a^W^ae k b^S^I^ ae W^b^d^W^V^f^S^U^o^

**9GB 67? A67>AE 67
3GFA >CG;635:0@
K EA >5;FG6 6767HA >G5;0@**

IMPUESTO GENERAL INDIRECTO

- # 9ds Vw7_bdvse
? ves fmadfi
- ## DeYL W YW VwS^VWVWa gUo^ _ WegS^
- ## 6WVWScdUo^ aUSeJa S^
- ## \$ /BvMaVa S fVfad_ W egS^1 fd_Ve^f^d^fi
- ## \$ 6WVWScdUo^ S gS^VWabVdUa^ V^e^L^a^ f^M^U^V^e^ b^V^e^a^ S^e
- ## \$ /3na S fVfadfi
- ## \$ (6WVWScdUo^ S gS^ V^W^ abVdUa^ V^e^ V^W^V^f^S^ W^ :9:5 b^a^d^S^ [L^S^U^o^ W^V^S^d^I^U^g^a^ S^ W^V^S^ >V^k^ #+#+&
- ## \$ (/3na S fVfadfi
- ## \$ (Eg_ [f^e^f^a^ ; _ W^V^f^a^ W^ W^ X^d^ S^U^j^o^
- ## \$ (/BvMaVa S fVfad_ W egS^1 fd_Ve^f^d^fi
- ## \$ * DeYL W V^b^W^U^S^ V^W^Y^q^b^a^ W^W^f^V^S^W^S^ 3gfa^f^c^g^l^V^S^U^o^ [V^h^V^G^S^
- ## \$ * /? ves fmadfi
- ## \$ + DeYL W V^b^W^U^S^ V^W^Y^q^b^a^ W^W^f^V^S^W^S^ 3gfa^f^c^g^l^V^S^U^o^ S^Y^d^V^S^V^S^
- ## \$ + /? ves fmadfi
- ## \$ " DeYL W YW VwS^
- ## \$ # /F^d^ V^e^f^d^N^S^ f^M^a^d^fi
- ## \$ # DeYL W e^L^ b^U^S^V^a
- ## \$ # /F^d^ V^e^f^d^N^S^ f^M^a^d^fi
- ## \$ # DeYL W W^S^Y^q^b^a^ f^c^d^k^Y^S^ S^W^V^S^
- ## \$ # /5a_b^W^e^S^U^o^ f^d^ V^e^f^d^N^S^ f^M^a^d^fi
- ## \$ # 6WVWScdUo^ Z^D^e^g^_ W S^ gS^
- ## \$ # /3na S fVfadfi

IMPUESTO SOBRE LAS LABORES DEL TABACO
3gfa^f^c^g^l^V^S^U^o^

- &" /BvMaVa S fVfad_ W egS^1 fd_Ve^f^d^fi
- &" / 6WVWScdUo^ abVdUa^ V^e^ S^U^W^e^d^S^e^S^ _a^W^ &"
- &" /BvMaVa S fVfad_ W egS^1 fd_Ve^f^d^fi
- &" * 5a_g^ [L^S^U^o^ W^ W^ae b^d^W^ae _ W^j^a^e^ b^a^ V^e^S^V^e^ W^ h^V^f^S^ d^S^
- &" * /BvMaVa S fVfad_ W egS^1 fd_Ve^f^d^fi

ARBITRIO SOBRE IMPORTACIONES Y ENTREGAS DE MERCANCIAS EN LAS ISLAS CANARIAS

- " DeYL W YW VwS^1 e^L^ b^U^S^V^a^ 3gfa^f^c^g^l^V^S^U^o^ f^d^ V^e^f^d^fi
- # 6WVWScdUo^ W^h^a^g^U^o^ U^g^a^f^S^e^a^b^a^d^S^V^z^z^ g^S^fi
- \$ 6WVWScdUo^ W^W^ f^d^W^S^e^V^W^U^a^ _T^g^e^f^T^ W^W^Y^f^W^f^S^e^V^W^3:7?
- \$ /3na S fVfadfi
- ' 6WVWScdUo^ Z^D^e^g^_ W S^ gS^2
- ' /3na S fVfadfi

IMPUESTO ESPECIAL SOBRE COMBUSTIBLES DERIVADOS DEL PETRÓLEO

- ## DeYL W YW VwS^
- ## /? ves fmadfi
- ## 6WVWScdUo^ Z^D^e^g^_ W S^ gS^
- ## /3na S fVfadfi

TASA FISCAL SOBRE EL JUEGO

- ## \$ 3gfa^f^c^g^l^V^S^U^o^ 4 [Y^a^ W^W^U^r^b^ [L^b^z
- ## \$ /BvMaVa S fVfad_ W egS^1 fd_Ve^f^d^fi
- ## \$ 5S^e^f^ a^e^W^g^W^a
- ## \$ /F^d^ V^e^f^d^N^S^ f^M^a^d^fi
- ## \$? ^c^g^ [S^e^d^W^U^S^f^h^S^e^f^f^a^e^4 k 5
- ## \$ /F^d^ V^e^f^d^N^S^ f^M^a^d^fi
- ## \$? ^c^g^ [S^e^d^W^U^S^f^h^S^e^f^f^a^e^4 k 5
- ## \$ /F^d^ V^e^f^d^N^S^ f^M^a^d^Z^b^d^W^V^f^U^o^ f^W^W^ a^f^L^S^f^i
- ## \$ 3gfa^f^c^g^l^V^S^U^o^ 3b^g^V^e^S^e^V^f^f^M^ S^e^z
- ## \$ /? ves fmadfi

IMPUESTO SOBRE TRANSMISIONES PATRIMONIALES Y ACTOS JURIDICOS DOCUMENTADOS

- # BSYa W _ W^a^f^l^a^ W^ [b^g^V^e^f^a^ c^g^W^Y^d^S^s^ a^e^ V^a^l^U^_ W^f^a^e^ W^a^U^S^V^a^e^ b^a^d^7 f^V^S^W^e^ 5a^S^t^a^d^S^v^a^d^e^
- # /? ves fmadfi
- # BSYa W _ W^a^f^l^a^ W^ [b^g^V^e^f^a^ c^g^W^Y^d^S^s^ S^ W^ l^e^j^o^ W^ V^a^l^U^_ W^f^a^e^ c^g^W^ ^W^W^ S^b^S^d^V^S^S^ S^U^j^o^ U^S^ T^I^S^S^ a^ e^V^S^ W^V^a^e^S^V^e^ S^ S^ a^d^W^
- # /? ves fmadfi

EgScgWlModificaci3n^ ad^ S^f^h^S^ b^a^e^f^M^a^d^ S^ U^a^ X^U^j^o^ W^W^W^W^S^W^V^S^f^a^l^ W^ d^V^S^U^o^ S^ a^e^b^S^I^ ae^W^b^d^W^V^f^S^U^o^ ^Y^W^V^h^ f^W^W^W^W^ U^q^W^f^S^

gfa

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BScS W d^f^f^a^ W^W^ae _ a^V^W^ae^ f^d^T^G^f^S^d^a^e^ e^f^ b^S^I^ a^ b^d^W^e^z^ F^S^T^ W^U^V^a^l^ U^a^ e^g^f^S^d^W^S^ W^j^a^ W^W^e^f^V^U^S^ W^V^S^d^a

eWb[W TdW

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V[W TdW

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SeS WVIS \$ " &\$ " &# (#) (#)

BScS W d^f^f^a^ W^W^ae _ a^V^W^ae^ f^d^T^G^f^S^d^a^e^ e^f^ b^S^I^ a^ b^d^W^e^z^ F^S^T^ W^U^V^a^l^ U^a^ e^g^f^S^d^W^S^ W^j^a^ W^W^e^f^V^U^S^ W^V^S^d^a



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7^L\$WVWSdja 8faUS^bScS W Sna \$" #H S^ [YgS^cgW^ae S fVadV fVWUa_a bQ Ujbs^ _ [e]o` S VVdVad/Sd S `ae W bVdVScda k bcbVWja` S Vt `ae b`Sl ae bScS W Uj_b_l [Vfa VVgebdQ Ujbs^VeaT YSUja VefqTgfScdSeLa` S: SUjVVS VWS5a_g` [VSV 3gfo` a_ SVW5S` SdSeS` a` Sd`fa VVW[LZa VVWUjUjz
 EWDUjVWWS cgW`S 3YVWUS FdTgfScS 5S` SdS UjWfS La` AXUJ Se VV3fWUj` FdTgfScS k 6VWWSUja VefqTgfScSe ; eg SdV bScS cgWVW UjVSVS` a fWYS g` o` [La gYsd VV dVWVUjS bScS` S bVWVfSUj` f VVefjo` W [Xad_SUj` VVUjS`cgVW VV^ae _ aVWae WL bgVfae VVefa` SVae bad`S _ [e_ Sz
 6a_ [UjSUj` TS` UjSdS bScS WbSYa VVWVUj` [VSe Sgfa [cgVUjUj` Vef bVWVfSVSe fVWV` afLU_ W fW`? aVWae k b`Sl ae VVbdVWVfSUj`

9GB 67? A67>AE 67
 3GFA>CG:635:0@
 K EA >5;FG6 67 67HA>G5:0@

IMPUESTO GENERAL INDIRECTO

- &#** 9ds VV7_bVtSe
/? VES fVfadi
- &##** DeY_L W YWVbS^ VVWVta gUj` _ WegS^
/? VES fVfadi
- &#&** 6VWScSUj` aUSeja` S^
/BVtaVa S fVfadi _ WegS^ fcl VefcS^fi
- &#** 6VWScSUj` S` gS^ VVabVUjUj` VefUa` fVUjVSe
bVta` Se
/3na S fVfadi
- &#(** 6VWScSUj` S` gS^ VV abVUjUj` Vef VjWfSe VV :9:5
badSb [USUj` VVWfclUj` a` VVW>Vt #1#++&
/3na S fVfadi
- &#)** Eg_ [fcb` ; _ WJSfa VV` Xad_SUj`
/BVtaVa S fVfadi _ WegS^ fcl VefcS^fi
- &#*** DeY_L W VbVWV` VVWVjba VVWfVSVW
3gfa [cgVUjUj` [VhVgS^
/? VES fVfadi
- &#+** DeY_L W VbVWV` VVWVjba VVWfVSVW
3gfa [cgVUjUj` SYdVSVS
/? VES fVfadi
- &\$** DeY_L W YWVbS^
/Fcl VefcS^fi fVfadi
- &\$#** DeY_L W el_b [USVa
/Fcl VefcS^fi fVfadi
- &\$\$** DeY_L W VWSYdUj fgdS k YS` SVWtS
/5a_bVesUj` fcl VefcS^fi fVfadi
- &\$'** 6VWScSUj` ZDVeg_ W S` gS^
/3na S fVfadi

IMPUESTO SOBRE LAS LABORES DEL TABACO

- &"** 3gfa [cgVUjUj`
/BVtaVa S fVfadi _ WegS^ fcl VefcS^fi
- &#** 6VWScSUj` abVUjUj` VefSUjUj` SeS^ _ aVWb &"
/BVtaVa S fVfadi _ WegS^ fcl VefcS^fi
- &*** 5a_g` [USUj` VV` ae bVWae _ WJae ba` VVbVae VV
hVfS dS^
/BVtaVa S fVfadi _ WegS^ fcl VefcS^fi

ARBITRIO SOBRE IMPORTACIONES Y ENTREGAS DE MERCANCIAS EN LAS ISLAS CANARIAS

- &" "** DeY_L W YWVbS^ el_b [USVa 3gfa [cgVUjUj` fcl VefcS^
/Fcl VefcS^fi fVfadi
- &#** 6VWScSUj` VVta gUj` UjafSeebadSVSeZ` gS^fi
- &\$** 6VWScSUj` VVWfclVSe VVUa` TgefT` WjWfVSe VVW3;7?
/3na S fVfadi
- &'** 6VWScSUj` ZDVeg_ W S` gS^?
/3na S fVfadi

IMPUESTO ESPECIAL SOBRE COMBUSTIBLES DERIVADOS DEL PETRÓLEO

- &%'** DeY_L W YWVbS^
/? VES fVfadi
- &%%** 6VWScSUj` ZDVeg_ W S` gS^
/3na S fVfadi

TASA FISCAL SOBRE EL JUEGO

- " &\$** 3gfa [cgVUjUj` 4[Ya VVUjUj` [Ujz
/BVtaVa S fVfadi _ WegS^ fcl VefcS^fi
- " &&** 5Se] ae VVgWja
/Fcl VefcS^fi fVfadi
- " &** ? acg] Se dVWVfVSe fbae 4 k 5
/Fcl VefcS^fi fVfadi
- " &** ? acg] Se dVWVfVSe fbae 4 k 5
/Fcl VefcS^fi fVfadi ZbVWVfSUj` fVWV` afLUjUj`
- " &)** 3gfa [cgVUjUj` 3bgVefSe VjVfVd` SeZ
/? VES fVfadi

IMPUESTO SOBRE TRANSMISIONES PATRIMONIALES Y ACTOS JURIDICOS DOCUMENTADOS

- (#"** BSYa W _ VVafUa VV` [bgVefa cgW YdShS` ae
ValUj` Wfae` W aUjUj` Vae bad` 7 fVSVW` 5a` S` adS` VadSe
/? VES fVfadi
- (#** BSYa W _ VVafUa VV` [bgVefa cgW YdShS` S
W [e]o` VV ValUj` Wfae` cgW VVWV` SbSdVSVS` SUjUj`
US` TJSdS` a eV` VVaeS` V` S` S` adVW
/? VES fVfadi

EgScgVWd modificacion` ad` S` fVhS` baefVfadi S` Ua` XUjUj` VVWVWVWVScfaj
W dVUjUj` S` aeb` S` ae WbdVWVfSUjUj` fVWVb` fVWVWV UjWfS

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 fST` VUjVal` Ua` eg` fSdWV` Vjja VVWefVWV` VVScja

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 fST` VUjVal` Ua` eg` fSdWV` Vjja VVWefVWV` VVScja

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 fST` VUjVal` Ua` eg` fSdWV` Vjja VVWefVWV` VVScja

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 fST` VUjVal` Ua` eg` fSdWV` Vjja VVWefVWV` VVScja

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