

ICMS

TABELA PRÁTICA

RECOLHIMENTO EM ATRASO
Novembro/2015

Calcule o ICMS em atraso no mês de novembro/2015

TABELA PRÁTICA													
Anos	Acréscimos	MESES DE VENCIMENTO DO DÉBITO											
		Jan.	Fev.	Mar.	Abr.	Mai.	Jun.	Jul.	Ago.	Set.	Out.	Nov.	Dez.
2010	A. Monet.	119,2390	119,2390	119,2390	119,2390	119,2390	119,2390	119,2390	119,2390	119,2390	119,2390	119,2390	119,2390
	Mora/Juros (%)	59,629066	59,629066	59,629066	59,629066	59,629066	59,629066	59,629066	59,629066	59,629066	59,629066	59,629066	59,629066
2011	A. Monet.	112,7108	112,7108	112,7108	112,7108	112,7108	112,7108	112,7108	112,7108	112,7108	112,7108	112,7108	112,7108
	Mora/Juros (%)	59,629066	59,629066	59,629066	59,629066	59,629066	59,629066	59,629066	58,629066	57,629066	56,629066	55,629066	54,629066
2012	A. Monet.	105,7753	105,7753	105,7753	105,7753	105,7753	105,7753	105,7753	105,7753	105,7753	105,7753	105,7753	105,7753
	Mora/Juros (%)	53,629066	52,629066	51,629066	50,629066	49,629066	48,629066	47,629066	46,629066	45,629066	43,629066	39,629066	34,629066
2013	Juros (%)	29,027626	28,534876	27,985472	27,371826	26,773290	26,168017	25,443925	24,733610	24,020581	23,210071	22,490863	21,701117
	Multa (%)	20	20	20	20	20	20	20	20	20	20	20	20
2014	Juros (%)	20,851773	20,061627	19,295670	18,473002	17,607129	16,782657	15,833930	14,967948	14,060656	13,110124	12,267631	11,306336
	Multa (%)	20	20	20	20	20	20	20	20	20	20	20	20
2015	Juros (%)	10,371261	9,548850	8,508883	7,557091	6,571769	5,505093	4,326895	3,217930	2,108965	1	-	
	Multa (%)	20	20	20	20	20	20	20	20	(*)	(*)	(*)	

NOTA: Os critérios utilizados na elaboração da tabela encontram-se examinados na Orientação divulgada no Fascículo 05/2015.