

Calcule o ICMS em atraso no mês de Fevereiro/2023

O débito fiscal do ICMS não recolhido no prazo fixado na legislação fica sujeito ao acréscimo de multa e de juros calculados da forma a seguir:

MULTAS

- 2% , até o 30º dia contado da data em que deveria ter sido feito o recolhimento;
- 5% , do 31º ao 60º dia contado da data em que deveria ter sido feito o recolhimento;
- 10% , a partir do 60º dia contado da data em que deveria ter sido feito o recolhimento.
- 20% , a partir da data em que tiver sido inscrito na Dívida Ativa.

JUROS**Vencimentos até 31-10-2017**

A taxa de juros de mora é calculada com base na taxa média de juros - Pessoas jurídicas - Vendor, divulgada pelo Banco Central do Brasil, que é publicada através de Comunicado da Diretoria de arrecadação, até o 20º dia de cada mês, para aplicação a partir do primeiro dia do mês seguinte ao da publicação.

Vencimentos a partir de 1-11-2017

A taxa de juros de mora é equivalente:

1 – por mês, à taxa referencial do Sistema Especial de Liquidação e de Custódia - SELIC para títulos federais, acumulada mensalmente;

2 – a 1% (um por cento) para fração de mês, assim entendido qualquer período de tempo inferior a um mês.

FUNDAMENTAÇÃO LEGAL: Lei 6.374, de 1-3-89 (Informativo 10/89); Lei 13.918, de 22-12-2009 (Fascículo 53/2009); Resolução 21 SF, de 18-3-2013 (Fascículo 13/2013) e Comunicado 12 DICAR/2023.

Para facilitar a aplicação dos juros, apresentamos a seguir as tabelas contendo os percentuais a serem utilizados no mês de fevereiro/2023.

Fatores para vencimentos anteriores a 22/12/2009:

MÊS/ANO DO VENCIMENTO	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JANEIRO	3,9308	3,7990	3,5780	3,4160	3,2526	3,0716	2,8670	2,7145	2,5384	2,4005	2,2797	2,1541
FEVEREIRO	3,9208	3,7752	3,5615	3,4058	3,2401	3,0533	2,8562	2,7023	2,5269	2,3905	2,2697	2,1441
MARÇO	3,9108	3,7419	3,5470	3,3932	3,2264	3,0355	2,8424	2,6870	2,5127	2,3800	2,2597	2,1341
ABRIL	3,9008	3,7184	3,5340	3,3813	3,2116	3,0168	2,8306	2,6729	2,5019	2,3700	2,2497	2,1241
MAIO	3,8908	3,6982	3,5191	3,3679	3,1975	2,9971	2,8183	2,6579	2,4891	2,3597	2,2397	2,1141
JUNHO	3,8808	3,6815	3,5052	3,3552	3,1842	2,9785	2,8008	2,6420	2,4773	2,3497	2,2297	2,1041
JULHO	3,8708	3,6649	3,4921	3,3402	3,1688	2,9577	2,7931	2,6269	2,4656	2,3397	2,2190	2,0941
AGOSTO	3,8608	3,6492	3,4780	3,3242	3,1544	2,9400	2,7802	2,6103	2,4530	2,3297	2,2088	2,0841
SETEMBRO	3,8508	3,6343	3,4658	3,3110	3,1406	2,9232	2,7677	2,5953	2,4424	2,3197	2,1978	2,0741
OUTUBRO	3,8408	3,6205	3,4529	3,2967	3,1241	2,9068	2,7556	2,5812	2,4315	2,3097	2,1860	2,0641
NOVEMBRO	3,8308	3,6066	3,4407	3,2818	3,1087	2,8934	2,7431	2,5674	2,4213	2,2997	2,1758	2,0541
DEZEMBRO	3,8208	3,5906	3,4287	3,2679	3,0913	2,8797	2,7283	2,5527	2,4113	2,2897	2,1646	2,0441

Fatores para vencimentos de 22/12/2009 até 31/10/2017:

MÊS/DIA	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
dez/09																						2,0341	2,0328	2,0315	feriado	sáb.	dom.	2,0263	2,0250	2,0237	feriado	
jan/10	feriado	sáb.	dom.	2,0172	2,0159	2,0146	2,0133	2,0120	sáb.	dom.	2,0090	2,0080	2,0070	2,0060	2,0050	sáb.	dom.	2,0020	2,0010	2,0000	1,9990	1,9980	sáb.	dom.	1,9950	1,9940	1,9930	1,9920	1,9910	sáb.	dom.	
fev/10	1,9880	1,9870	1,9860	1,9850	1,9840	sáb.	dom.	1,9810	1,9800	1,9790	1,9780	sáb.	dom.	1,9750	1,9740	1,9730	1,9720	1,9710	1,9700	1,9690	1,9680	1,9670	1,9660	1,9650	1,9640	1,9630	1,9620	1,9610	1,9600	1,9590	1,9580	
mar/10	1,9600	1,9590	1,9580	1,9570	1,9560	sáb.	dom.	1,9530	1,9520	1,9510	1,9500	1,9490	sáb.	dom.	1,9460	1,9450	1,9440	1,9430	1,9420	1,9410	1,9400	1,9390	1,9380	1,9370	1,9360	1,9350	1,9340	1,9330	1,9320	1,9310	1,9300	
abr/10	1,9290	1,9280	1,9270	1,9260	1,9250	1,9240	1,9230	1,9220	1,9210	sáb.	dom.	1,9180	1,9170	1,9160	1,9150	1,9140	sáb.	dom.	1,9110	1,9100	1,9090	1,9080	1,9070	1,9060	1,9050	1,9040	1,9030	1,9020	1,9010	1,9000		
mai/10	1,8900	1,8890	1,8880	1,8870	1,8860	1,8850	1,8840	1,8830	sáb.	dom.	1,8800	1,8790	1,8780	1,8770	1,8760	1,8750	1,8740	1,8730	1,8720	1,8710	1,8700	1,8690	1,8680	1,8670	1,8660	1,8650	1,8640	1,8630	1,8620	1,8610	1,8600	
jun/10	1,8680	1,8670	1,8660	1,8650	sáb.	dom.	1,8620	1,8610	1,8600	1,8590	1,8580	sáb.	dom.	1,8550	1,8540	1,8530	1,8520	1,8510	sáb.	dom.	1,8480	1,8470	1,8460	1,8450	1,8440	sáb.	dom.	1,8410	1,8400	1,8390		
jul/10	1,8380	1,8370	sáb.	dom.	1,8340	1,8330	1,8320	1,8310	1,8300	1,8290	1,8280	1,8270	1,8260	1,8250	1,8240	1,8230	sáb.	dom.	1,8200	1,8190	1,8180	1,8170	1,8160	sáb.	dom.	1,8130	1,8120	1,8110	1,8100	1,8090	sáb.	
ago/10	1,8080	1,8070	1,8060	1,8050	1,8040	1,8030	1,8020	sáb.	dom.	1,7990	1,7980	1,7970	1,7960	1,7950	sáb.	dom.	1,7920	1,7910	1,7900	1,7890	1,7880	sáb.	dom.	1,7850	1,7840	1,7830	1,7820	1,7810	sáb.	dom.	1,7780	1,7770
set/10	1,7780	1,7770	1,7760	sáb.	dom.	1,7730	1,7720	1,7710	1,7700	1,7690	1,7680	1,7670	sáb.	dom.	1,7640	1,7630	1,7620	1,7610	1,7600	sáb.	dom.	1,7570	1,7560	1,7550	1,7540	1,7530	sáb.	dom.	1,7500	1,7490	1,7480	1,7470
out/10	1,7480	sáb.	dom.	1,7430	1,7420	1,7410	1,7400	1,7390	sáb.	dom.	1,7360	1,7350	1,7340	1,7330	1,7320	sáb.	dom.	1,7290	1,7280	1,7270	1,7260	1,7250	sáb.	dom.	1,7220	1,7210	1,7200	1,7190	1,7180	sáb.	dom.	
nov/10	1,7150	1,7140	1,7130	1,7120	1,7110	sáb.	dom.	1,7080	1,7070	1,7060	1,7050	1,7040	sáb.	dom.	1,7010	1,7000	1,6990	1,6980	1,6970	sáb.	dom.	1,6940	1,6930	1,6920	1,6910	1,6900	sáb.	dom.	1,6870	1,6860		
dez/10	1,6850	1,6840	1,6830	sáb.	dom.	1,6800	1,6790	1,6780	1,6770	1,6760	sáb.	dom.	1,6730	1,6720	1,6710	1,6700	1,6690	sáb.	dom.	1,6660	1,6650	1,6640	1,6630	1,6620	1,6610	1,6600	1,6590	1,6580	1,6570	1,6560	1,6550	
jan/11	1,6520	1,6510	1,6500	1,6490	1,6480	1,6470	1,6460	1,6450	1,6440	1,6430	1,6420	1,6410	1,6400	1,6390	1,6380	1,6370	1,6360	1,6350	1,6340	1,6330	1,6320	1,6310	1,6300	1,6290	1,6280	1,6270	1,6260	1,6250	1,6240	1,6230	1,6220	
fev/11	1,6230	1,6220	1,6210	1,6200	sáb.	dom.	1,6170	1,6160	1,6150	1,6140	1,6130	sáb.	dom.	1,6100	1,6090	1,6080	1,6070	1,6060	sáb.	dom.	1,6030	1,6020	1,6010	1,6000	1,5990	sáb.	dom.	1,5960	1,5950	1,5940	1,5930	
mar/11	1,5950	1,5940	1,5930	1,5920	sáb.	dom.	1,5890	1,5880	1,5870	1,5860	1,5850	1,5840	1,5830	1,5820	1,5810	1,5800	1,5790	1,5780	sáb.	dom.	1,5750	1,5740	1,5730	1,5720	1,5710	sáb.	dom.	1,5680	1,5670	1,5660	1,5650	
abr/11	1,5640	sáb.	dom.	1,5610	1,5600	1,5590	1,5580	1,5570	sáb.	dom.	1,5540	1,5530	1,5520	1,5510	1,5500	sáb.	dom.	1,5470	1,5460	1,5450	1,5440	1,5430	1,5420	1,5410	1,5400	1,5390	1,5380	1,5370	1,5360	sáb.		
mai/11	1,5380	1,5370	1,5360	1,5350	1,5340	1,5330	1,5320	1,5310	1,5300	1,5290	1,5280	1,5270	1,5260	1,5250	1,5240	1,5230	1,5220	1,5210	1,5200	1,5190	1,5180	1,5170	1,5160	1,5150	1,5140	1,5130	1,5120	1,5110	1,5100	1,5090	1,5080	
jun/11	1,4980	1,4970	1,4960	sáb.	dom.	1,4930	1,4920	1,4910	1,4900	sáb.	dom.	1,4870	1,4860	1,4850	1,4840	1,4830	1,4820	sáb.	dom.	1,4790	1,4780	1,4770	1,4760	1,4750	sáb.	dom.	1,4720	1,4710	1,4700	1,4690	1,4680	
jul/11	1,4680	sáb.	dom.	1,4630	1,4620	1,4610	1,4600	1,4590	1,4580	1,4570	1,4560	1,4550	1,4540	1,4530	1,4520	1,4510	1,4500	1,4490	1,4480	1,4470	1,4460	1,4450	1,4440	1,4430	sáb.	dom.	1,4400	1,4390	1,4380	1,4370	1,4360	sáb.
ago/11	1,4320	1,4310	1,4300	1,4290	1,4280	sáb.	dom.	1,4250	1,4240	1,4230	1,4220	1,4210	1,4200	1,4190	1,4180	1,4170	1,4160	1,4150	1,4140	1,4130	1,4120	1,4110	1,4100	1,4090	1,4080	1,4070	1,4060	1,4050	1,4040	1,4030	1,4020	
set/11	1,4010	1,4000	sáb.	dom.	1,3970	1,3960	1,3950	1,3940	1,3930	sáb.	dom.	1,3900	1,3890	1,3880	1,3870	1,3860	sáb.	dom.	1,3830	1,3820	1,3810	1,3800	1,3790	1,3780	1,3770	1,3760	1,3750	1,3740	1,3730	1,3720	1,3710	
out/11	sáb.	dom.	1,3890	1,3880	1,3870	1,3860	1,3850	sáb.	dom.	1,3820	1,3810	1,3800	1,3790	1,3780	1,3770	1,3760	1,3750	1,3740	1,3730	1,3720	1,3710	1,3700	1,3690	1,3680	1,3670	1,3660	1,3650	1,3640	1,3630	1,3620	1,3610	
nov/11	1,3408	1,3400	1,3390	1,3380	sáb.	dom.	1,3348	1,3338	1,3328	1,3318	1,3308	sáb.	dom.	1,3278	1,3268	1,3258	1,3248	1,3238	1,3228	1,3218	1,3208	1,3198	1,3188	1,3178	1,3168	sáb.	dom.	1,3138	1,3128	1,3118	1,3108	
dez/11	1,3108	1,3098	1,3088	1,3078	1,3068	1,3058	1,3048	1,3038	1,3028	sáb.	dom.	1,2998	1,2988	1,2978	1,2968	1,2958	sáb.	dom.	1,2928	1,2918	1,2908	1,2898	1,2888	sáb.	dom.	1,2858	1,2848	1,2838	1,2828	1,2818	1,2808	
jan/12	1,2788	1,2778	1,2768	1,2758	1,2748	sáb.	dom.	1,2718	1,2708	1,2698	1,2688	1,2678	sáb.	dom.	1,2648	1,2638	1,2628	1,2618	1,2608	sáb.	dom.	1,2578	1,2568	1,2558	1,2548	1,2538	sáb.	dom.	1,2508	1,2498	1,2488	
fev/12	1,2488	1,2478	1,2468	sáb.	dom.	1,2438	1,2428	1,2418	1,2408	1,2398	sáb.	dom.	1,2368	1,2358	1,2348	1,2338	1,2328	sáb.	dom.	1,2298	1,2288	1,2278	1,2268	1,2258	sáb.	dom.	1,2228	1,2218	1,2208	1,2198	1,2188	
mar/12	1,2198	1,2188	1,2178	1,2168	1,2158	1,2148	1,2138	1,2128	sáb.	dom.	1,2098	1,2088	1,2078	1,2068	1,2058	1,2048	1,2038	1,2028	1,2018	1,2008	1,1998	1,1988	1,1978	1,1968	1,1958	1,1948	1,1938	1,1928	1,1918	1,1908	1,1898	
abr/12	1,1908	1,1898	1,1888	1,1878	1,1868	1,1858	1,1848	1,1838	1,1828	1,1818	1,1808	1,1798	1,1788	1,1778	1,1768	1,1758	1,1748	1,1738	1,1728	1,1718	1,1708	1,1698	1,1688	1,1678	1,1668	1,1658	1,1648	1,1638	1,1628	1,1618	1,1608	
mai/12	1,1628	1,1618	1,1608	1,1598	1,1588	1,1578	1,1568	1,1558	1,1548	1,1538	1,1528	1,1518	1,1508	1,1498	1,1488	1,1478	1,1468	1,1458	1,1448	1,1438	1,1428	1,1418	1,1408	1,1398	1,1388	1,1378	1,1368	1,1358	1,1348	1,1338	1,1328	1,1318
jun/12	1,1508	1,1498	1,1488	1,1478	1,1468	1,1458	1,1448	1,1438	1,1428	1,1418	1,1408	1,1398	1,1388	1,1378	1,1368	1,1358	1,1348	1,1338	1,1328	1,1318	1,1308	1,1298	1,1288	1,1278	1,1268	1,1258	1,1248	1,1238				