

**Calcule o ICMS em atraso no mês de Fevereiro/2024**

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/2024.

Para facilitar a aplicação dos juros, apresentamos a seguir as tabelas contendo os percentuais a serem utilizados no mês de fevereiro/2024.

**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	4,0524	3,9206	3,6976	3,5376	3,3742	3,1932	2,9886	2,8361	2,6600	2,5221	2,4013	2,2757
FEVEREIRO	4,0424	3,8986	3,6831	3,5274	3,3617	3,1749	2,9778	2,8229	2,6485	2,5121	2,3913	2,2657
MARÇO	4,0324	3,8635	3,6686	3,5148	3,3480	3,1571	2,9640	2,8086	2,6343	2,5016	2,3813	2,2557
ABRIL	4,0224	3,8400	3,6556	3,5029	3,3332	3,1384	2,9522	2,7945	2,6203	2,4916	2,3713	2,2457
MAIO	4,0124	3,8198	3,6407	3,4895	3,3191	3,1187	2,9399	2,7795	2,6107	2,4813	2,3613	2,2357
JUNHO	4,0024	3,8031	3,6268	3,4768	3,3058	3,1001	2,9276	2,7636	2,5989	2,4713	2,3513	2,2257
JULHO	3,9924	3,7865	3,6137	3,4618	3,2904	3,0847	2,9147	2,7485	2,5872	2,4613	2,3413	2,2157
AUGOSTO	3,9824	3,7708	3,5996	3,4458	3,2760	3,0616	2,9018	2,7319	2,5746	2,4513	2,3304	2,2057
SETEMBRO	3,9724	3,7559	3,5824	3,4286	3,2622	3,0448	2,8893	2,7169	2,5640	2,4413	2,3194	2,1957
OUTUBRO	3,9624	3,7421	3,5745	3,4173	3,2457	3,0284	2,8772	2,7028	2,5531	2,4313	2,3076	2,1857
NOVEMBRO	3,9524	3,7292	3,5623	3,4054	3,2303	3,0150	2,8647	2,6890	2,5429	2,4213	2,2974	2,1757
DEZEMBRO	3,9424	3,7122	3,5503	3,3895	3,2129	3,0013	2,8499	2,6743	2,5329	2,4113	2,2862	2,1657

**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																						2,1557	2,1544	2,1531	2,1518	2,1505	2,1492	2,1479	2,1466	2,1453	
jan/10	feriado	sáb.	dom.	2,1388	2,1375	2,1362	2,1349	2,1336	sáb.	dom.	2,1306	2,1296	2,1286	2,1276	2,1266	sáb.	dom.	2,1236	2,1226	2,1216	2,1206	2,1196	sáb.	dom.	2,1166	2,1156	2,1146	2,1136	2,1126	sáb.	dom.
fev/10	2,1096	2,1086	2,1076	2,1066	2,1056	sáb.	dom.	2,1026	2,1016	2,1006	2,0996	2,0986	sáb.	dom.	2,0976	2,0966	2,0956	2,0946	2,0936	2,0926	2,0916	sáb.	dom.	2,0886	2,0876	2,0866	2,0856	2,0846	sáb.	dom.	
mar/10	2,0816	2,0806	2,0796	2,0786	2,0776	sáb.	dom.	2,0746	2,0736	2,0726	2,0716	2,0706	sáb.	dom.	2,0676	2,0666	2,0656	2,0646	2,0636	2,0626	2,0616	sáb.	dom.	2,0606	2,0596	2,0586	2,0576	2,0566	sáb.	dom.	
abr/10	2,0506	2,0496	2,0486	2,0476	2,0466	2,0456	2,0446	2,0436	2,0426	sáb.	dom.	2,0396	2,0386	2,0376	2,0366	2,0356	sáb.	dom.	2,0326	2,0316	2,0306	2,0296	2,0286	sáb.	dom.	2,0256	2,0246	2,0236	2,0226	2,0216	
maio/10	2,0196	2,0186	2,0176	2,0166	2,0156	2,0146	sáb.	dom.	2,0116	2,0106	2,0096	2,0086	2,0076	sáb.	dom.	2,0046	2,0036	2,0026	2,0016	2,0006	sáb.	dom.	1,9976	1,9966	1,9956	1,9946	1,9936	sáb.	dom.	1,9906	
jun/10	1,9696	1,9686	1,9676	1,9666	sáb.	dom.	1,9636	1,9626	1,9616	1,9606	1,9596	sáb.	dom.	1,9566	1,9556	1,9546	1,9536	1,9526	1,9516	1,9506	sáb.	dom.	1,9476	1,9466	1,9456	1,9446	1,9436	sáb.	dom.	1,9406	
jul/10	1,9596	1,9586	1,9576	1,9566	1,9556	sáb.	dom.	1,9526	1,9516	1,9506	1,9496	1,9486	1,9476	1,9466	1,9456	1,9446	sáb.	dom.	1,9416	1,9406	1,9396	1,9386	1,9376	sáb.	dom.	1,9346	1,9336	1,9326	1,9316	1,9306	
ago/10	1,9296	1,9286	1,9276	1,9266	1,9256	sáb.	dom.	1,9226	1,9216	1,9206	1,9196	1,9186	1,9176	1,9166	sáb.	dom.	1,9136	1,9126	1,9116	1,9106	1,9096	sáb.	dom.	1,9066	1,9056	1,9046	1,9036	1,9026	sáb.	dom.	1,8996
set/10	1,8976	1,8966	1,8956	sáb.	dom.	1,8926	1,8916	1,8906	1,8896	1,8886	sáb.	dom.	1,8856	1,8846	1,8836	1,8826	1,8816	sáb.	dom.	1,8786	1,8776	1,8766	1,8756	1,8746	sáb.	dom.	1,8716	1,8706	1,8696	1,8686	
out/10	1,8726	1,8716	1,8706	1,8696	1,8686	1,8676	1,8666	1,8656	1,8646	1,8636	1,8626	1,8616	1,8606	1,8596	1,8586	1,8576	1,8566	1,8556	1,8546	1,8536	1,8526	1,8516	1,8506	1,8496	1,8486	1,8476	1,8466	1,8456	1,8446	1,8436	
nov/10	1,8366	1,8356	1,8346	1,8336	1,8326	sáb.	dom.	1,8296	1,8286	1,8276	1,8266	1,8256	sáb.	dom.	1,8226	1,8216	1,8206	1,8196	1,8186	1,8176	1,8166	1,8156	1,8146	1,8136	1,8126	1,8116	1,8106	1,8096	1,8086	1,8076	
dez/10	1,8096	1,8086	1,8076	1,8066	1,8056	1,8046	1,8036	1,8026	1,8016	1,8006	1,7996	1,7986	1,7976	1,7966	1,7956	1,7946	1,7936	1,7926	1,7916	1,7906	1,7896	1,7886	1,7876	1,7866	1,7856	1,7846	1,7836	1,7826	1,7816	1,7806	
jan/11	1,7746	1,7736	1,7726	1,7716	1,7706	1,7696	1,7686	1,7676	1,7666	1,7656	1,7646	1,7636	1,7626	1,7616	1,7606	1,7596	1,7586	1,7576	1,7566	1,7556	1,7546	1,7536	1,7526	1,7516	1,7506	1,7496	1,7486	1,7476	1,7466		
fev/11	1,7446	1,7436	1,7426	1,7416	sáb.	dom.	1,7386	1,7376	1,7366	1,7356	1,7346	sáb.	dom.	1,7316	1,7306	1,7296	1,7286	1,7276	1,7266	1,7256	sáb.	dom.	1,7226	1,7216	1,7206	sáb.	dom.	1,7176	1,7166	1,7156	
mar/11	1,7166	1,7156	1,7146	1,7136	sáb.	dom.	1,7106	1,7096	1,7086	1,7076	1,7066	sáb.	dom.	1,7036	1,7026	1,7016	1,7006	1,6996	1,6986	1,6976	1,6966	1,6956	1,6946	1,6936	1,6926	1,6916	1,6906	1,6896	1,6886	1,6876	
abr/11	1,6856	sáb.	dom.	1,6826	1,6816	1,6806	1,6796	1,6786	sáb.	dom.	1,6756	1,6746	1,6736	1,6726	1,6716	sáb.	dom.	1,6686	1,6676	1,6666	1,6656	1,6646	1,6636	1,6626	1,6616	1,6606	1,6596	1,6586	1,6576	sáb.	dom.
maio/11	1,6544	1,6533	1,6522	1,6511	1,6500	sáb.	dom.	1,6470	1,6460	1,6450	1,6440	1,6430	sáb.	dom.	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	
jun/11	1,6214	1,6203	1,6192	sáb.	dom.	1,6164	1,6154	1,6144	1,6134	1,6124	1,6114	sáb.	dom.	1,6084	1,6074	1,6064	1,6054	1,6044	1,6034	1,6024	1,6014	1,6004	1,5994	1,5984	1,5974	1,5964	1,5954	1,5944	1,5934	1,5924	
jul/11	1,5896	sáb.	dom.	1,5866	1,5856	1,5846	1,5836	1,5826	1,5816	1,5806	1,5796	1,5786	1,5776	1,5766	1,5756	1,5746	1,5736	1,5726	1,5716	1,5706	1,5696	1,5686	1,5676	1,5666	1,5656	1,5646	1,5636	1,5626	1,5616	1,5606	
ago/11	1,5544	1,5534	1,5524	1,5514	1,5504	sáb.	dom.	1,5474	1,5464	1,5454	1,5444	1,5434	sáb.	dom.	1,5404	1,5394	1,5384	1,5374	1,5364	1,5354	1,5344	1,5334	1,5324	1,5314	1,5304	1,5294	1,5284	1,5274	1,5264	1,5254	
set/11	1,5234	1,5224	sáb.	dom.	1,5194	1,5184	1,5174	1,5164	1,5154	sáb.	dom.	1,5124	1,5114	1,5104	1,5094	1,5084	sáb.	dom.	1,5054	1,5044	1,5034	1,5024	1,5014	sáb.	dom.	1,4984	1,4974	1,4964	1,4954	1,4944	
out/11	sáb.	dom.	1,4914	1,4904	1,4894	1,4884	1,4874	sáb.	dom.	1,4844	1,4834	1,4824	1,4814	1,4804	sáb.	dom.	1,4774	1,4764	1,4754	1,4744	1,4734	sáb.	dom.	1,4704	1,4694	1,4684	1,4674	1,4664	sáb.	dom.	1,4634
nov/11	1,4624	1,4614	1,4604	1,4594	sáb.	dom.	1,4564	1,4554	1,4544	1,4534	1,4524	sáb.	dom.	1,4494	1,4484	1,4474	1,4464	1,4454	sáb.	dom.	1,4424	1,4414	1,4404	1,4394	1,4384	1,4374	1,4364	1,4354	1,4344	1,4334	
dez/11	1,4324	1,4314	sáb.	dom.	1,4284	1,4274	1,4264	1,4254	1,4244	sáb.	dom.	1,4214	1,4204	1,4194	1,4184	1,4174	1,4164	1,4154	1,4144	1,4134	1,4124	1,4114	1,4104	1,4094	1,4084	1,4074	1,4064	1,4054	1,4044	1,4034	
jan/12	1,4004	1,3994	1,3984	1,3974	1,3964	sáb.	dom.	1,3934	1,3924	1,3914	1,3904	1,3894	sáb.	dom.	1,3864	1,3854	1,3844	1,3834	1,3824	1,3814	1,3804	1,3794	1,3784	1,3774	1,3764	1,3754	1,3744	1,3734	1,3724	1,3714	
fev/12	1,3704	1,3694	1,3684	sáb.	dom.	1,3654	1,3644	1,3634	1,3624	1,3614	sáb.	dom.	1,3584	1,3574	1,3564	1,3554	1,3544	1,3534	1,3524	1,3514	1,3504	1,3494	1,3484	1,3474	1,3464	1,3454	1,3444	1,3434	1,3424		
mar/12	1,3414	1,3404	sáb.	dom.	1,3374	1,3364	1,3354	1,3344	sáb.	dom.	1,3314	1,3304	1,3294	1,3284	1,3274	1,3264	1,3254	1,3244	1,3234	1,3224	1,3214	1,3204	1,3194	1,3184	1,3174	1,3164	1,3154	1,3144	1,3134		
abr/12	1,3124	1,3114	1,3104	1,3094	1,3084	1,3074	1,3064	1,3054	1,3044	1,3034	1,3024	1,3014	1,3004	1,2994	1,2984	1,2974	1,2964	1,2954	1,2944	1,2934	1,2924	1,2914	1,2904	1,2894	1,2884	1,2874	1,2864	1,2854	1,2844	1,2834	
maio/12	1,2834	1,2823	1,2813	sáb.	dom.	1,2784	1,2774	1,2764	1,2754	1,2744	1,2734	1,2724	1,2714	1,2704	1,2694	1,2684	1,2674	1,2664	1,2654	1,2644	1,2634	1,2624	1,2614	1,2604	1,2594	1,2584	1,2574	1,2564	1,2554	1,2544	
jun/12	1,2534	1,2524	1,2514	1,2504	1,2494	1,2484	1,2474	1,2464	1,2454	1,2444	1,2434	1,2424	1,2414	1,2404	1,2394	1,2384	1,2374	1,2364	1,2354	1,2344	1,2334	1,2324	1,2314	1,2304	1,2294	1,2284	1,2274	1,2			