

Calcule o ICMS em atraso no mês de Novembro/2022

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 78 DICAR/2022.

Para facilitar a aplicação dos juros, apresentamos a seguir as tabelas contendo os percentuais a serem utilizados no mês de novembro/2022.

| MÊS/ANO DO VENCIMENTO | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|-----------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| JANEIRO | 3,8982 | 3,7664 | 3,5434 | 3,3834 | 3,2200 | 3,0390 | 2,8344 | 2,6819 | 2,5058 | 2,3679 | 2,2471 | 2,1215 |
| FEVEIREIRO | 3,8882 | 3,7426 | 3,5289 | 3,3732 | 3,2075 | 3,0207 | 2,8236 | 2,6697 | 2,4943 | 2,3579 | 2,2371 | 2,1115 |
| MARÇO | 3,8782 | 3,7093 | 3,5144 | 3,3606 | 3,1938 | 3,0029 | 2,8098 | 2,6544 | 2,4801 | 2,3474 | 2,2271 | 2,1015 |
| ABRIL | 3,8682 | 3,6858 | 3,5014 | 3,3487 | 3,1790 | 2,9842 | 2,7980 | 2,6403 | 2,4693 | 2,3374 | 2,2171 | 2,0915 |
| MAIO | 3,8582 | 3,6656 | 3,4865 | 3,3353 | 3,1649 | 2,9645 | 2,7857 | 2,6253 | 2,4565 | 2,3271 | 2,2071 | 2,0815 |
| JUNHO | 3,8482 | 3,6489 | 3,4726 | 3,3226 | 3,1516 | 2,9459 | 2,7734 | 2,6094 | 2,4447 | 2,3171 | 2,1971 | 2,0715 |
| JULHO | 3,8382 | 3,6323 | 3,4595 | 3,3076 | 3,1362 | 2,9251 | 2,7605 | 2,5943 | 2,4330 | 2,3071 | 2,1864 | 2,0615 |
| AGOSTO | 3,8282 | 3,6166 | 3,4454 | 3,2916 | 3,1218 | 2,9074 | 2,7476 | 2,5777 | 2,4204 | 2,2971 | 2,1762 | 2,0515 |
| SETEMBRO | 3,8182 | 3,6017 | 3,4332 | 3,2784 | 3,1080 | 2,8906 | 2,7351 | 2,5627 | 2,4098 | 2,2871 | 2,1652 | 2,0415 |
| OUTUBRO | 3,8082 | 3,5879 | 3,4203 | 3,2631 | 3,0915 | 2,8742 | 2,7230 | 2,5486 | 2,3989 | 2,2771 | 2,1534 | 2,0315 |
| NOVEMBRO | 3,7982 | 3,5740 | 3,4081 | 3,2492 | 3,0761 | 2,8608 | 2,7105 | 2,5348 | 2,3887 | 2,2671 | 2,1432 | 2,0215 |
| DEZEMBRO | 3,7882 | 3,5580 | 3,3961 | 3,2353 | 3,0587 | 2,8471 | 2,6957 | 2,5201 | 2,3787 | 2,2571 | 2,1320 | 2,0115 |

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 | | | | | | | | | | | | | | | | | | | | | | 2,0015 | 2,0002 | 1,9989 | 1,9974 | 1,9964 | 1,9954 | 1,9944 | 1,9934 | 1,9924 | 1,9914 | 1,9904 | 1,9894 |
| dez/09 | feriado | sáb. | dom. | 1,9846 | 1,9833 | 1,9820 | 1,9807 | 1,9794 | sáb. | dom. | 1,9764 | 1,9754 | 1,9744 | 1,9734 | 1,9724 | sáb. | dom. | 1,9694 | 1,9684 | 1,9674 | 1,9664 | 1,9654 | sáb. | dom. | 1,9624 | 1,9614 | 1,9604 | 1,9594 | 1,9584 | sáb. | dom. | | |
| fev/10 | 1,9554 | 1,9544 | 1,9534 | 1,9524 | 1,9514 | sáb. | dom. | 1,9484 | 1,9474 | 1,9464 | 1,9454 | 1,9444 | sáb. | dom. | 1,9414 | 1,9404 | 1,9394 | 1,9384 | 1,9374 | sáb. | dom. | 1,9344 | 1,9334 | 1,9324 | 1,9314 | 1,9304 | sáb. | dom. | | | | | |
| mar/10 | 1,9274 | 1,9264 | 1,9254 | 1,9244 | 1,9234 | sáb. | dom. | 1,9204 | 1,9194 | 1,9184 | 1,9174 | 1,9164 | sáb. | dom. | 1,9134 | 1,9124 | 1,9114 | 1,9104 | 1,9094 | sáb. | dom. | 1,9064 | 1,9054 | 1,9044 | 1,9034 | 1,9024 | sáb. | dom. | 1,8994 | 1,8984 | 1,8974 | | |
| abr/10 | 1,8964 | 1,8954 | 1,8944 | 1,8934 | 1,8924 | sáb. | dom. | 1,8894 | 1,8884 | 1,8874 | 1,8864 | sáb. | dom. | 1,8834 | 1,8824 | 1,8814 | 1,8804 | 1,8794 | 1,8784 | 1,8774 | 1,8764 | 1,8754 | 1,8744 | 1,8734 | 1,8724 | 1,8714 | 1,8704 | 1,8694 | 1,8684 | 1,8674 | | | |
| mai/10 | 1,8644 | 1,8634 | 1,8624 | 1,8614 | 1,8604 | sáb. | dom. | 1,8574 | 1,8564 | 1,8554 | 1,8544 | 1,8534 | sáb. | dom. | 1,8504 | 1,8494 | 1,8484 | 1,8474 | 1,8464 | 1,8454 | 1,8444 | 1,8434 | 1,8424 | 1,8414 | 1,8404 | 1,8394 | 1,8384 | 1,8374 | 1,8364 | 1,8354 | 1,8344 | | |
| jun/10 | 1,8354 | 1,8344 | 1,8334 | 1,8324 | 1,8314 | sáb. | dom. | 1,8284 | 1,8274 | 1,8264 | 1,8254 | sáb. | dom. | 1,8224 | 1,8214 | 1,8204 | 1,8194 | 1,8184 | 1,8174 | 1,8164 | 1,8154 | 1,8144 | 1,8134 | 1,8124 | 1,8114 | 1,8104 | 1,8094 | 1,8084 | 1,8074 | 1,8064 | 1,8054 | | |
| jul/10 | 1,8054 | 1,8044 | 1,8034 | 1,8024 | 1,8014 | 1,8004 | 1,7994 | 1,7984 | 1,7974 | 1,7964 | 1,7954 | 1,7944 | 1,7934 | 1,7924 | 1,7914 | 1,7904 | 1,7894 | 1,7884 | 1,7874 | 1,7864 | 1,7854 | 1,7844 | 1,7834 | 1,7824 | 1,7814 | 1,7804 | 1,7794 | 1,7784 | 1,7774 | 1,7764 | 1,7754 | | |
| ago/10 | 1,7734 | 1,7724 | 1,7714 | 1,7704 | 1,7694 | sáb. | dom. | 1,7664 | 1,7654 | 1,7644 | 1,7634 | sáb. | dom. | 1,7604 | 1,7594 | 1,7584 | 1,7574 | 1,7564 | 1,7554 | sáb. | dom. | 1,7524 | 1,7514 | 1,7504 | 1,7494 | 1,7484 | 1,7474 | 1,7464 | 1,7454 | 1,7444 | 1,7434 | | |
| set/10 | 1,7434 | 1,7424 | 1,7414 | 1,7404 | 1,7394 | 1,7384 | 1,7374 | 1,7364 | 1,7354 | 1,7344 | sáb. | dom. | 1,7314 | 1,7304 | 1,7294 | 1,7284 | 1,7274 | sáb. | dom. | 1,7244 | 1,7234 | 1,7224 | 1,7214 | 1,7204 | sáb. | dom. | 1,7174 | 1,7164 | 1,7154 | 1,7144 | | | |
| out/10 | 1,7134 | 1,7124 | 1,7114 | 1,7104 | 1,7094 | 1,7084 | 1,7074 | 1,7064 | 1,7054 | 1,7044 | 1,7034 | 1,7024 | 1,7014 | 1,7004 | 1,6994 | 1,6984 | 1,6974 | 1,6964 | 1,6954 | 1,6944 | 1,6934 | 1,6924 | 1,6914 | 1,6904 | 1,6894 | 1,6884 | 1,6874 | 1,6864 | 1,6854 | 1,6844 | 1,6834 | | |
| nov/10 | 1,6824 | 1,6814 | 1,6804 | 1,6794 | 1,6784 | sáb. | dom. | 1,6754 | 1,6744 | 1,6734 | 1,6724 | 1,6714 | sáb. | dom. | 1,6684 | 1,6674 | 1,6664 | 1,6654 | 1,6644 | sáb. | dom. | 1,6614 | 1,6604 | 1,6594 | 1,6584 | 1,6574 | 1,6564 | 1,6554 | 1,6544 | 1,6534 | 1,6524 | 1,6514 | |
| dez/10 | 1,6524 | 1,6514 | 1,6504 | 1,6494 | 1,6484 | 1,6474 | 1,6464 | 1,6454 | 1,6444 | 1,6434 | sáb. | dom. | 1,6404 | 1,6394 | 1,6384 | 1,6374 | 1,6364 | sáb. | dom. | 1,6334 | 1,6324 | 1,6314 | 1,6304 | 1,6294 | 1,6284 | 1,6274 | 1,6264 | 1,6254 | 1,6244 | 1,6234 | 1,6224 | | |
| jan/11 | 1,6214 | 1,6204 | 1,6194 | 1,6184 | 1,6174 | 1,6164 | 1,6154 | sáb. | dom. | 1,6124 | 1,6114 | 1,6104 | 1,6094 | 1,6084 | sáb. | dom. | 1,6054 | 1,6044 | 1,6034 | 1,6024 | 1,6014 | 1,6004 | sáb. | dom. | 1,5974 | 1,5964 | 1,5954 | 1,5944 | 1,5934 | 1,5924 | 1,5914 | 1,5904 | |
| fev/11 | 1,5904 | 1,5894 | 1,5884 | 1,5874 | sáb. | dom. | 1,5844 | 1,5834 | 1,5824 | 1,5814 | 1,5804 | sáb. | dom. | 1,5774 | 1,5764 | 1,5754 | 1,5744 | 1,5734 | sáb. | dom. | 1,5704 | 1,5694 | 1,5684 | 1,5674 | 1,5664 | 1,5654 | 1,5644 | 1,5634 | 1,5624 | 1,5614 | 1,5604 | | |
| mar/11 | 1,5624 | 1,5614 | 1,5604 | 1,5594 | sáb. | dom. | 1,5564 | 1,5554 | 1,5544 | 1,5534 | sáb. | dom. | 1,5504 | 1,5494 | 1,5484 | 1,5474 | 1,5464 | 1,5454 | sáb. | dom. | 1,5424 | 1,5414 | 1,5404 | 1,5394 | 1,5384 | 1,5374 | 1,5364 | 1,5354 | 1,5344 | 1,5334 | 1,5324 | | |
| abr/11 | 1,5314 | sáb. | dom. | 1,5284 | 1,5274 | 1,5264 | 1,5254 | 1,5244 | sáb. | dom. | 1,5214 | 1,5204 | 1,5194 | 1,5184 | 1,5174 | sáb. | dom. | 1,5144 | 1,5134 | 1,5124 | 1,5114 | 1,5104 | 1,5094 | 1,5084 | 1,5074 | 1,5064 | 1,5054 | 1,5044 | 1,5034 | 1,5024 | 1,5014 | | |
| mai/11 | 1,5004 | 1,4994 | 1,4984 | 1,4974 | 1,4964 | 1,4954 | sáb. | dom. | 1,4924 | 1,4914 | 1,4904 | 1,4894 | 1,4884 | sáb. | dom. | 1,4854 | 1,4844 | 1,4834 | 1,4824 | 1,4814 | 1,4804 | sáb. | dom. | 1,4774 | 1,4764 | 1,4754 | 1,4744 | 1,4734 | 1,4724 | 1,4714 | 1,4704 | | |
| jun/11 | 1,4674 | 1,4664 | 1,4654 | sáb. | dom. | 1,4624 | 1,4614 | 1,4604 | 1,4594 | 1,4584 | 1,4574 | sáb. | dom. | 1,4544 | 1,4534 | 1,4524 | 1,4514 | 1,4504 | sáb. | dom. | 1,4474 | 1,4464 | 1,4454 | 1,4444 | 1,4434 | 1,4424 | 1,4414 | 1,4404 | 1,4394 | 1,4384 | 1,4374 | | |
| jul/11 | 1,4344 | sáb. | dom. | 1,4304 | 1,4294 | 1,4284 | 1,4274 | 1,4264 | 1,4254 | 1,4244 | 1,4234 | 1,4224 | 1,4214 | 1,4204 | 1,4194 | 1,4184 | sáb. | dom. | 1,4154 | 1,4144 | 1,4134 | 1,4124 | 1,4114 | sáb. | dom. | 1,4074 | 1,4064 | 1,4054 | 1,4044 | 1,4034 | 1,4024 | | |
| ago/11 | 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 | sáb. | dom. | 1,3794 | 1,3784 | 1,3774 | 1,3764 | 1,3754 | 1,3744 | 1,3734 | 1,3724 | 1,3714 | 1,3704 | | |
| set/11 | 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 | sáb. | dom. | 1,3514 | 1,3504 | 1,3494 | 1,3484 | 1,3474 | sáb. | dom. | 1,3444 | 1,3434 | 1,3424 | 1,3414 | 1,3404 | 1,3394 | | |
| out/11 | sáb. | dom. | 1,3374 | 1,3364 | 1,3354 | 1,3344 | 1,3334 | sáb. | dom. | 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 | 1,3124 | 1,3114 | 1,3104 | 1,3094 | | |
| nov/11 | 1,3084 | 1,3074 | 1,3064 | 1,3054 | sáb. | dom. | 1,3024 | 1,3014 | 1,3004 | 1,2994 | 1,2984 | sáb. | dom. | 1,2954 | 1,2944 | 1,2934 | 1,2924 | 1,2914 | sáb. | dom. | 1,2884 | 1,2874 | 1,2864 | 1,2854 | 1,2844 | sáb. | dom. | 1,2814 | 1,2804 | 1,2794 | 1,2784 | | |
| dez/11 | 1,2784 | 1,2774 | sáb. | dom. | 1,2744 | 1,2734 | 1,2724 | 1,2714 | 1,2704 | sáb. | dom. | 1,2674 | 1,2664 | 1,2654 | 1,2644 | 1,2634 | sáb. | dom. | 1,2604 | 1,2594 | 1,2584 | 1,2574 | 1,2564 | sáb. | dom. | 1,2534 | 1,2524 | 1,2514 | 1,2504 | 1,2494 | 1,2484 | | |
| jan/12 | 1,2464 | 1,2454 | 1,2444 | 1,2434 | 1,2424 | sáb. | dom. | 1,2394 | 1,2384 | 1,2374 | 1,2364 | 1,2354 | sáb. | dom. | 1,2324 | 1,2314 | 1,2304 | 1,2294 | 1,2284 | sáb. | dom. | 1,2254 | 1,2244 | 1,2234 | 1,2224 | 1,2214 | 1,2204 | 1,2194 | 1,2184 | 1,2174 | 1,2164 | | |
| fev/12 | 1,2164 | 1,2154 | 1,2144 | sáb. | dom. | 1,2114 | 1,2104 | 1,2094 | 1,2084 | 1,2074 | sáb. | dom. | 1,2044 | 1,2034 | 1,2024 | 1,2014 | 1,2004 | sáb. | dom. | 1,1974 | 1,1964 | 1,1954 | 1,1944 | 1,1934 | 1,1924 | 1,1914 | 1,1904 | 1,1894 | 1,1884 | 1,1874 | 1,1864 | | |
| mar/12 | 1,1874 | 1,1864 | sáb. | dom. | 1,1834 | 1,1824 | 1,1814 | 1,1804 | 1,1794 | 1,1784 | 1,1774 | 1,1764 | 1,1754 | 1,1744 | 1,1734 | sáb. | dom. | 1,1704 | 1,1694 | 1,1684 | 1,1674 | sáb. | dom. | 1,1644 | 1,1634 | 1,1624 | 1,1614 | 1,1604 | 1,1594 | 1,1584 | 1,1574 | | |
| abr/12 | 1,1564 | 1,1554 | 1,1544 | 1,1534 | 1,1524 | 1,1514 | 1,1504 | 1,1494 | 1,1484 | 1,1474 | 1,1464 | 1,1454 | 1,1444 | 1,1434 | 1,1424 | 1,1414 | 1,1404 | 1,1394 | 1,1384 | 1,1374 | 1,1364 | 1,1354 | 1,1344 | 1,1334 | 1,1324 | 1,1314 | 1,1304 | 1,1294 | 1,1284 | 1,1274 | 1,1264 | | |
| mai/12 | 1,1254 | 1,1244 | 1,1234 | sáb. | dom. | 1,1204 | 1,1194 | 1,1184 | 1,1174 | 1,1164 | 1,1154 | 1,1144 | 1,1134 | 1,1124 | 1,1114 | 1,1104 | 1,1094 | 1,1084 | 1,1074 | 1,1064 | 1,1054 | 1,1044 | 1,1034 | 1,1024 | 1,1014 | 1,1004 | 1,0994 | 1,0984 | 1,0974 | 1,0964 | 1,0954 | | |
| jun/12 | 1,0944 | 1,0934 | 1,0924 | 1,0914 | 1,0904 | 1,0894 | 1,0884 | 1,0874 | 1,0864 | 1,0854 | 1,0844 | 1,0834 | 1,0824 | 1,0814 | 1,0804 | 1,0794 | 1,0784 | 1,0774 | 1,0764 | 1,0754 | 1,0744 | 1,0734 | 1,0724 | 1,0714 | 1,0704 | 1,0694 | 1,0684 | 1,0674 | 1,0664 | 1,0654 | 1,0644 | | |
| jul/12 | 1,0634 | 1,0624 | 1,0614 | 1,0604 | 1,0594 | 1,0584 | 1,0574 | 1,0564 | 1,05 | | | | | | | | | | | | | | | | | | | | | | | | |