

Calcule o ICMS em atraso no mês de Julho/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 48 DICAR/2022.

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

Fatores para vencimentos anteriores ao dia 22/12/2009

MES/ANO DO VENCIMENTO	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JANEIRO	3,8553	3,7235	3,5005	3,3405	3,1771	2,9961	2,7915	2,6390	2,4629	2,3250	2,2042	2,0786
FEVEREIRO	3,8453	3,6997	3,4860	3,3303	3,1646	2,9778	2,7807	2,6288	2,4514	2,3150	2,1942	2,0686
MARÇO	3,8353	3,6864	3,4715	3,3177	3,1509	2,9600	2,7689	2,6115	2,4372	2,3045	2,1842	2,0586
ABRIL	3,8253	3,6429	3,4585	3,3058	3,1381	2,9413	2,7551	2,5974	2,4284	2,2945	2,1742	2,0486
MAIO	3,8153	3,6227	3,4438	3,2924	3,1220	2,9216	2,7428	2,5824	2,4136	2,2842	2,1642	2,0386
JUNHO	3,8053	3,6060	3,4297	3,2797	3,1087	2,9030	2,7305	2,5665	2,4018	2,2742	2,1542	2,0286
JULHO	3,7953	3,5894	3,4168	3,2647	3,0933	2,8822	2,7176	2,5514	2,3901	2,2642	2,1435	2,0186
AGOSTO	3,7853	3,5737	3,4025	3,2487	3,0789	2,8645	2,7047	2,5348	2,3775	2,2542	2,1333	2,0086
SETEMBRO	3,7753	3,5588	3,3903	3,2355	3,0651	2,8477	2,6922	2,5198	2,3609	2,2442	2,1223	1,9986
OUTUBRO	3,7653	3,5450	3,3774	3,2202	3,0486	2,8313	2,6801	2,5057	2,3560	2,2342	2,1105	1,9866
NOVEMBRO	3,7553	3,5311	3,3652	3,2063	3,0332	2,8179	2,6676	2,4919	2,3458	2,2242	2,1003	1,9766
DEZEMBRO	3,7453	3,5151	3,3532	3,1924	3,0158	2,8042	2,6528	2,4772	2,3358	2,2142	2,0891	1,9666

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

MES/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																						1,9586	1,9573	1,9560	feriado	sáb.	dom.	1,9508	1,9495	1,9482	feriado	
jan/10	feriado	sáb.	dom.	1,9417	1,9404	1,9391	1,9378	1,9365	sáb.	dom.	1,9335	1,9325	1,9315	1,9305	1,9295	sáb.	dom.	1,9265	1,9255	1,9245	1,9235	1,9225	sáb.	dom.	1,9195	1,9185	1,9175	1,9165	1,9155	sáb.	dom.	
fev/10	1,9125	1,9115	1,9105	1,9095	1,9085	sáb.	dom.	1,9055	1,9045	1,9035	1,9025	1,9015	sáb.	dom.	feriado	1,8965	1,8955	1,8945	sáb.	dom.	1,8915	1,8905	1,8895	1,8885	1,8875	sáb.	dom.	1,8845	1,8835	1,8825	1,8815	
mar/10	1,8845	1,8835	1,8825	1,8815	1,8805	sáb.	dom.	1,8775	1,8765	1,8755	1,8745	1,8735	sáb.	dom.	1,8705	1,8695	1,8685	1,8675	sáb.	dom.	1,8635	1,8625	1,8615	1,8605	1,8595	sáb.	dom.	1,8565	1,8555	1,8545	1,8535	
abr/10	1,8535	feriado	sáb.	dom.	1,8495	1,8485	1,8475	1,8465	1,8455	sáb.	dom.	1,8425	1,8415	1,8405	1,8395	sáb.	dom.	1,8365	1,8355	1,8345	feriado	1,8325	1,8315	sáb.	dom.	1,8285	1,8275	1,8265	1,8255	1,8245	1,8235	
mai/10	feriado	dom.	1,8215	1,8205	1,8195	1,8185	1,8175	sáb.	dom.	1,8145	1,8135	1,8125	1,8115	1,8105	sáb.	dom.	1,8075	1,8065	1,8055	1,8045	1,8035	sáb.	dom.	1,8005	1,7995	1,7985	1,7975	1,7965	sáb.	dom.	1,7935	
jun/10	1,7925	1,7915	feriado	1,7895	sáb.	dom.	1,7865	1,7855	1,7845	1,7835	1,7825	sáb.	dom.	1,7795	1,7785	1,7775	1,7765	1,7755	sáb.	dom.	1,7725	1,7715	1,7705	1,7695	1,7685	sáb.	dom.	1,7655	1,7645	1,7635	1,7625	
jul/10	1,7625	1,7615	sáb.	dom.	1,7585	1,7575	1,7565	1,7555	feriado	sáb.	dom.	1,7515	1,7505	1,7495	1,7485	1,7475	sáb.	dom.	1,7445	1,7435	1,7425	1,7415	1,7405	sáb.	dom.	1,7375	1,7365	1,7355	1,7345	1,7335	sáb.	
ago/10	dom.	1,7305	1,7295	1,7285	1,7275	1,7265	sáb.	dom.	1,7235	1,7225	1,7215	1,7205	1,7195	sáb.	dom.	1,7165	1,7155	1,7145	1,7135	1,7125	sáb.	dom.	1,7095	1,7085	1,7075	1,7065	1,7055	sáb.	dom.	1,7025	1,7015	
set/10	1,7005	1,6995	1,6985	sáb.	dom.	1,6955	feriado	1,6935	1,6925	1,6915	sáb.	dom.	1,6885	1,6875	1,6865	1,6855	sáb.	dom.	1,6815	1,6805	1,6795	1,6785	sáb.	dom.	1,6745	1,6735	1,6725	1,6715	1,6705	1,6695	1,6685	
out/10	1,6705	sáb.	dom.	1,6675	1,6665	1,6655	1,6645	1,6635	sáb.	dom.	1,6605	feriado	1,6585	1,6575	1,6565	sáb.	dom.	1,6535	1,6525	1,6515	1,6505	1,6495	sáb.	dom.	1,6465	1,6455	1,6445	1,6435	1,6425	sáb.	dom.	
nov/10	1,6395	feriado	1,6375	1,6365	1,6355	sáb.	dom.	1,6325	1,6315	1,6305	1,6295	1,6285	sáb.	dom.	feriado	1,6245	1,6235	1,6225	1,6215	sáb.	dom.	1,6185	1,6175	1,6165	1,6155	1,6145	sáb.	dom.	1,6115	1,6105	1,6095	1,6085
dez/10	1,6095	1,6085	1,6075	sáb.	dom.	1,6045	1,6035	1,6025	1,6015	1,6005	sáb.	dom.	1,5975	1,5965	1,5955	1,5945	1,5935	sáb.	dom.	1,5905	1,5895	1,5885	1,5875	1,5865	1,5855	feriado	dom.	1,5835	1,5825	1,5815	1,5805	feriado
jan/11	feriado	dom.	1,5785	1,5775	1,5765	1,5755	1,5745	1,5735	1,5725	sáb.	dom.	1,5695	1,5685	1,5675	1,5665	sáb.	dom.	1,5625	1,5615	1,5605	1,5595	1,5585	sáb.	dom.	1,5555	1,5545	1,5535	1,5525	1,5515	sáb.	dom.	1,5485
fev/11	1,5475	1,5465	1,5455	1,5445	sáb.	dom.	1,5415	1,5405	1,5395	1,5385	1,5375	sáb.	dom.	1,5345	1,5335	1,5325	1,5315	1,5305	sáb.	dom.	1,5275	1,5265	1,5255	1,5245	1,5235	sáb.	dom.	1,5205	1,5195	1,5185	1,5175	
mar/11	1,5195	1,5185	1,5175	1,5165	sáb.	dom.	feriado	feriado	1,5115	1,5105	1,5095	sáb.	dom.	1,5065	1,5055	1,5045	1,5035	1,5025	sáb.	dom.	1,4995	1,4985	1,4975	1,4965	1,4955	sáb.	dom.	1,4925	1,4915	1,4905	1,4895	
abr/11	1,4885	sáb.	dom.	1,4855	1,4845	1,4835	1,4825	1,4815	sáb.	dom.	1,4785	1,4775	1,4765	1,4755	1,4745	sáb.	dom.	1,4715	1,4705	1,4695	feriado	feriado	sáb.	dom.	1,4645	1,4635	1,4625	1,4615	1,4605	sáb.	dom.	
mai/11	feriado	1,4573	1,4562	1,4551	1,4540	1,4529	sáb.	dom.	1,4498	1,4488	1,4477	1,4468	1,4457	sáb.	dom.	1,4419	1,4408	1,4397	1,4388	1,4377	sáb.	dom.	1,4342	1,4331	1,4320	1,4309	1,4298	sáb.	dom.	1,4265	1,4254	
jun/11	1,4243	1,4232	1,4221	sáb.	dom.	1,4188	1,4177	1,4166	1,4155	1,4144	sáb.	dom.	1,4111	1,4100	1,4089	1,4078	1,4067	sáb.	dom.	1,4034	1,4023	1,4012	feriado	1,3990	sáb.	dom.	1,3957	1,3946	1,3935	1,3924	1,3913	
jul/11	1,3913	sáb.	dom.	1,3880	1,3869	1,3858	1,3847	1,3836	feriado	dom.	1,3803	1,3792	1,3781	1,3770	1,3759	sáb.	dom.	1,3726	1,3715	1,3704	1,3693	1,3682	sáb.	dom.	1,3649	1,3638	1,3627	1,3616	1,3605	sáb.	dom.	
ago/11	1,3573	1,3563	1,3553	1,3543	1,3533	sáb.	dom.	1,3503	1,3493	1,3483	1,3473	1,3463	sáb.	dom.	1,3433	1,3423	1,3413	1,3403	1,3393	sáb.	dom.	1,3363	1,3353	1,3343	1,3333	1,3323	sáb.	dom.	1,3293	1,3283	1,3273	
set/11	1,3263	1,3253	sáb.	dom.	1,3223	1,3213	feriado	1,3193	1,3183	sáb.	dom.	1,3153	1,3143	1,3133	1,3123	1,3113	sáb.	dom.	1,3083	1,3073	1,3063	1,3053	1,3043	sáb.	dom.	1,3013	1,3003	1,2993	1,2983	1,2973	1,2963	
out/11	sáb.	dom.	1,2943	1,2933	1,2923	1,2913	1,2903	sáb.	dom.	1,2873	1,2863	feriado	1,2843	1,2833	sáb.	dom.	1,2803	1,2793	1,2783	1,2773	1,2763	sáb.	dom.	1,2733	1,2723	1,2713	1,2703	1,2693	sáb.	dom.	1,2663	
nov/11	1,2653	feriado	1,2633	1,2623	sáb.	dom.	1,2593	1,2583	1,2573	1,2563	sáb.	dom.	1,2533	feriado	1,2503	1,2493	1,2483	sáb.	dom.	1,2453	1,2443	1,2433	1,2423	1,2413	sáb.	dom.	1,2383	1,2373	1,2363	1,2353	1,2343	
dez/11	1,2353	1,2343	sáb.	dom.	1,2313	1,2303	1,2293	1,2283	1,2273	sáb.	dom.	1,2243	1,2233	1,2223	1,2213	1,2203	sáb.	dom.	1,2173	1,2163	1,2153	1,2143	1,2133	sáb.	feriado	1,2103	1,2093	1,2083	1,2073	feriado	sáb.	
jan/12	feriado	1,2033	1,2023	1,2013	1,2003	1,1993	sáb.	dom.	1,1963	1,1953	1,1943	1,1933	1,1923	sáb.	dom.	1,1893	1,1883	1,1873	1,1863	1,1853	sáb.	dom.	1,1823	1,1813	1,1803	1,1793	1,1783	sáb.	dom.	1,1753	1,1743	
fev/12	1,1733	1,1723	1,1713	sáb.	dom.	1,1683	1,1673	1,1663	1,1653	1,1643	sáb.	dom.	1,1613	1,1603	1,1593	1,1583	1,1573	sáb.	dom.	feriado	feriado	1,1523	1,1513	1,1503	sáb.	dom.	1,1473	1,1463	1,1453	1,1443	1,1433	
mar/12	1,1444	1,1435	sáb.	dom.	1,1408	1,1399	1,1390	1,1381	1,1372	sáb.	dom.	1,1345	1,1336	1,1327	1,1318	1,1309	sáb.	dom.	1,1282	1,1273	1,1264	1,1255	1,1246	sáb.	dom.	1,1219	1,1210	1,1201	1,1192	1,1183	sáb.	
abr/12	dom.	1,1154	1,1144	1,1134	1,1124	feriado	sáb.	dom.	1,1084	1,1074	1,1064	1,1054	1,1044	sáb.	dom.	1,1014	1,1004	1,0994	1,0984	1,0974	feriado	dom.	1,0944	1,0934	1,0924	1,0914	1,0904	sáb.	dom.	1,0874	1,0864	
mai/12	feriado	1,0868	1,0858	1,0848	sáb.	dom.	1,0818	1,0808	1,0798	1,0788	1,0778	1,0768	1,0758	1,0748	1,0738	1,0728	1,0718	1,0708	1,0698	1,0688	1,0678	1,0668	1,0658	1,0648	1,0638	1,0628	1,0618	1,0608	1,0598	1,0588	1,0578	
jun/12	1,0747	sáb.	dom.	1,0738	1,0728	1,0718	1,0708	1,0698	1,0688	1,0678	1,0668	1,0658	1,0648	1,0638	1,0628	1,0618	1,0608	1,0598	1,0588	1,0578	1,0568	1,0558	1,0548	1,0538	1,0528	1,0518	1,0508	1,0498	1,0488	1,0478	1,0468	
jul/12	dom.	1,0654	1,0651	1,0648	1,0645	1,0642	sáb.	dom.	feriado	1,0630	1,0627	1,0624	1,0621	sáb.	dom.	1,0612	1,0609	1,0606	1,0603	1,0600	sáb.	dom.	1,0591	1,0588	1,0585	1,0582	1,0579	sáb.	dom.	1,0570	1,0567	
ago/12	1,0564	1,0561	1,0558	sáb.	dom.	1,0549	1,0546	1,0543	1,0540	1,0537	sáb.	dom.	1,0528	1,0525	1,0522	1,0519	1,0516	sáb.														