

Calcule o ICMS em atraso no mês de Maio/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 35 DICAR/2023.

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

Fatores para vencimentos anteriores a 22/12/2019:

MÊS/ANO DO VENCIMENTO	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JANEIRO	3,9609	3,8291	3,6061	3,4461	3,2827	3,1017	2,8971	2,7446	2,5685	2,4306	2,3098	2,1842
FEVEREIRO	3,9509	3,8053	3,5916	3,4359	3,2702	3,0834	2,8863	2,7324	2,5570	2,4206	2,2998	2,1742
MARÇO	3,9409	3,7720	3,5771	3,4233	3,2565	3,0656	2,8725	2,7171	2,5428	2,4101	2,2898	2,1642
ABRIL	3,9309	3,7485	3,5641	3,4114	3,2417	3,0469	2,8607	2,7030	2,5320	2,4001	2,2798	2,1542
MAIO	3,9209	3,7283	3,5492	3,3980	3,2276	3,0272	2,8484	2,6880	2,5192	2,3898	2,2698	2,1442
JUNHO	3,9109	3,7116	3,5353	3,3853	3,2143	3,0086	2,8361	2,6721	2,5074	2,3798	2,2598	2,1342
JULHO	3,9009	3,6950	3,5222	3,3703	3,1989	2,9978	2,8232	2,6570	2,4957	2,3698	2,2491	2,1242
AUGOSTO	3,8909	3,6793	3,5081	3,3543	3,1845	2,9811	2,8033	2,6404	2,4831	2,3598	2,2389	2,1142
SETEMBRO	3,8809	3,6644	3,4949	3,3411	3,1707	2,9633	2,7978	2,6254	2,4725	2,3498	2,2279	2,1042
OUTUBRO	3,8709	3,6506	3,4830	3,3285	3,1542	2,9369	2,7857	2,6113	2,4616	2,3398	2,2161	2,0942
NOVEMBRO	3,8609	3,6367	3,4708	3,3119	3,1388	2,9235	2,7732	2,5975	2,4514	2,3298	2,2059	2,0842
DEZEMBRO	3,8509	3,6207	3,4588	3,2980	3,1214	2,9098	2,7584	2,5828	2,4414	2,3198	2,1947	2,0742

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	2,0512	2,0499	2,0486	2,0473	2,0460	2,0447	2,0434	2,0421	2,0411	2,0401	2,0391	2,0381	2,0371	2,0361	2,0351	2,0341	2,0331	2,0321	2,0311	2,0301	2,0291	2,0281	2,0271	2,0261	2,0251	2,0241	2,0231	2,0221	2,0211	2,0201	2,0191		
jan/10	2,0181	2,0171	2,0161	2,0151	2,0141	2,0131	2,0121	2,0111	2,0101	2,0091	2,0081	2,0071	2,0061	2,0051	2,0041	2,0031	2,0021	2,0011	2,0001	1,9991	1,9981	1,9971	1,9961	1,9951	1,9941	1,9931	1,9921	1,9911					
mar/10	1,9901	1,9891	1,9881	1,9871	1,9861	1,9851	1,9841	1,9831	1,9821	1,9811	1,9801	1,9791	1,9781	1,9771	1,9761	1,9751	1,9741	1,9731	1,9721	1,9711	1,9701	1,9691	1,9681	1,9671	1,9661	1,9651	1,9641	1,9631	1,9621	1,9611	1,9601	1,9591	
abr/10	1,9591	1,9581	1,9571	1,9561	1,9551	1,9541	1,9531	1,9521	1,9511	1,9501	1,9491	1,9481	1,9471	1,9461	1,9451	1,9441	1,9431	1,9421	1,9411	1,9401	1,9391	1,9381	1,9371	1,9361	1,9351	1,9341	1,9331	1,9321	1,9311	1,9301			
mai/10	1,9291	1,9281	1,9271	1,9261	1,9251	1,9241	1,9231	1,9221	1,9211	1,9201	1,9191	1,9181	1,9171	1,9161	1,9151	1,9141	1,9131	1,9121	1,9111	1,9101	1,9091	1,9081	1,9071	1,9061	1,9051	1,9041	1,9031	1,9021	1,9011	1,9001	1,8991	1,8981	
jun/10	1,8981	1,8971	1,8961	1,8951	1,8941	1,8931	1,8921	1,8911	1,8901	1,8891	1,8881	1,8871	1,8861	1,8851	1,8841	1,8831	1,8821	1,8811	1,8801	1,8791	1,8781	1,8771	1,8761	1,8751	1,8741	1,8731	1,8721	1,8711	1,8701	1,8691	1,8681	1,8671	
ago/10	1,8681	1,8671	1,8661	1,8651	1,8641	1,8631	1,8621	1,8611	1,8601	1,8591	1,8581	1,8571	1,8561	1,8551	1,8541	1,8531	1,8521	1,8511	1,8501	1,8491	1,8481	1,8471	1,8461	1,8451	1,8441	1,8431	1,8421	1,8411	1,8401	1,8391	1,8381	1,8371	
set/10	1,8371	1,8361	1,8351	1,8341	1,8331	1,8321	1,8311	1,8301	1,8291	1,8281	1,8271	1,8261	1,8251	1,8241	1,8231	1,8221	1,8211	1,8201	1,8191	1,8181	1,8171	1,8161	1,8151	1,8141	1,8131	1,8121	1,8111	1,8101	1,8091	1,8081	1,8071	1,8061	
out/10	1,8061	1,8051	1,8041	1,8031	1,8021	1,8011	1,8001	1,7991	1,7981	1,7971	1,7961	1,7951	1,7941	1,7931	1,7921	1,7911	1,7901	1,7891	1,7881	1,7871	1,7861	1,7851	1,7841	1,7831	1,7821	1,7811	1,7801	1,7791	1,7781	1,7771	1,7761	1,7751	
nov/10	1,7751	1,7741	1,7731	1,7721	1,7711	1,7701	1,7691	1,7681	1,7671	1,7661	1,7651	1,7641	1,7631	1,7621	1,7611	1,7601	1,7591	1,7581	1,7571	1,7561	1,7551	1,7541	1,7531	1,7521	1,7511	1,7501	1,7491	1,7481	1,7471	1,7461			
dez/10	1,7451	1,7441	1,7431	1,7421	1,7411	1,7401	1,7391	1,7381	1,7371	1,7361	1,7351	1,7341	1,7331	1,7321	1,7311	1,7301	1,7291	1,7281	1,7271	1,7261	1,7251	1,7241	1,7231	1,7221	1,7211	1,7201	1,7191	1,7181	1,7171	1,7161			
jan/11	1,7151	1,7141	1,7131	1,7121	1,7111	1,7101	1,7091	1,7081	1,7071	1,7061	1,7051	1,7041	1,7031	1,7021	1,7011	1,7001	1,6991	1,6981	1,6971	1,6961	1,6951	1,6941	1,6931	1,6921	1,6911	1,6901	1,6891	1,6881	1,6871	1,6861	1,6851	1,6841	
fev/11	1,6841	1,6831	1,6821	1,6811	1,6801	1,6791	1,6781	1,6771	1,6761	1,6751	1,6741	1,6731	1,6721	1,6711	1,6701	1,6691	1,6681	1,6671	1,6661	1,6651	1,6641	1,6631	1,6621	1,6611	1,6601	1,6591	1,6581	1,6571	1,6561	1,6551	1,6541		
mar/11	1,6531	1,6521	1,6511	1,6501	1,6491	1,6481	1,6471	1,6461	1,6451	1,6441	1,6431	1,6421	1,6411	1,6401	1,6391	1,6381	1,6371	1,6361	1,6351	1,6341	1,6331	1,6321	1,6311	1,6301	1,6291	1,6281	1,6271	1,6261	1,6251	1,6241	1,6231	1,6221	
abr/11	1,6221	1,6211	1,6201	1,6191	1,6181	1,6171	1,6161	1,6151	1,6141	1,6131	1,6121	1,6111	1,6101	1,6091	1,6081	1,6071	1,6061	1,6051	1,6041	1,6031	1,6021	1,6011	1,6001	1,5991	1,5981	1,5971	1,5961	1,5951	1,5941	1,5931	1,5921	1,5911	
mai/11	1,5911	1,5901	1,5891	1,5881	1,5871	1,5861	1,5851	1,5841	1,5831	1,5821	1,5811	1,5801	1,5791	1,5781	1,5771	1,5761	1,5751	1,5741	1,5731	1,5721	1,5711	1,5701	1,5691	1,5681	1,5671	1,5661	1,5651	1,5641	1,5631	1,5621	1,5611	1,5601	
jun/11	1,5601	1,5591	1,5581	1,5571	1,5561	1,5551	1,5541	1,5531	1,5521	1,5511	1,5501	1,5491	1,5481	1,5471	1,5461	1,5451	1,5441	1,5431	1,5421	1,5411	1,5401	1,5391	1,5381	1,5371	1,5361	1,5351	1,5341	1,5331	1,5321	1,5311	1,5301	1,5291	
ago/11	1,5291	1,5281	1,5271	1,5261	1,5251	1,5241	1,5231	1,5221	1,5211	1,5201	1,5191	1,5181	1,5171	1,5161	1,5151	1,5141	1,5131	1,5121	1,5111	1,5101	1,5091	1,5081	1,5071	1,5061	1,5051	1,5041	1,5031	1,5021	1,5011	1,5001	1,4991	1,4981	
set/11	1,4971	1,4961	1,4951	1,4941	1,4931	1,4921	1,4911	1,4901	1,4891	1,4881	1,4871	1,4861	1,4851	1,4841	1,4831	1,4821	1,4811	1,4801	1,4791	1,4781	1,4771	1,4761	1,4751	1,4741	1,4731	1,4721	1,4711	1,4701	1,4691	1,4681	1,4671	1,4661	1,4651
out/11	1,4641	1,4631	1,4621	1,4611	1,4601	1,4591	1,4581	1,4571	1,4561	1,4551	1,4541	1,4531	1,4521	1,4511	1,4501	1,4491	1,4481	1,4471	1,4461	1,4451	1,4441	1,4431	1,4421	1,4411	1,4401	1,4391	1,4381	1,4371	1,4361	1,4351	1,4341	1,4331	1,4321
nov/11	1,4311	1,4301	1,4291	1,4281	1,4271	1,4261	1,4251	1,4241	1,4231	1,4221	1,4211	1,4201	1,4191	1,4181	1,4171	1,4161	1,4151	1,4141	1,4131	1,4121	1,4111	1,4101	1,4091	1,4081	1,4071	1,4061	1,4051	1,4041	1,4031	1,4021	1,4011	1,4001	1,3991
dez/11	1,4011	1,4001	1,3991	1,3981	1,3971	1,3961	1,3951	1,3941	1,3931	1,3921	1,3911	1,3901	1,3891	1,3881	1,3871	1,3861	1,3851	1,3841	1,3831	1,3821	1,3811	1,3801	1,3791	1,3781	1,3771	1,3761	1,3751	1,3741	1,3731	1,3721	1,3711	1,3701	
jan/12	1,3701	1,3691	1,3681	1,3671	1,3661	1,3651	1,3641	1,3631	1,3621	1,3611	1,3601	1,3591	1,3581	1,3571	1,3561	1,3551	1,3541	1,3531	1,3521	1,3511	1,3501	1,3491	1,3481	1,3471	1,3461	1,3451	1,3441	1,3431	1,3421	1,3411	1,3401	1,3391	
fev/12	1,3381	1,3371	1,3361	1,3351	1,3341	1,3331	1,3321	1,3311	1,3301	1,3291	1,3281	1,3271	1,3261	1,3251	1,3241	1,3231	1,3221	1,3211	1,3201	1,3191	1,3181	1,3171	1,3161	1,3151	1,3141	1,3131	1,3121	1,3111	1,3101	1,3091	1,3081	1,3071	1,3061
mar/12	1,3051	1,3041	1,3031	1,3021	1,3011	1,3001	1,2991	1,2981	1,2971	1,2961	1,2951	1,2941	1,2931	1,2921	1,2911	1,2901	1,2891	1,2881	1,2871	1,2861	1,2851												