

***Calcule o ICMS em atraso no mês de novembro/2021***

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/2021.

Para facilitar a aplicação dos juros, apresentamos a seguir as tabelas contendo os percentuais a serem utilizados no mês de novembro/2021.



Fatores para vencimentos anteriores ao dia 22/12/2009

MÊS/ANO DO VENCIMENTO	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JANEIRO	3,7887	3,6569	3,4339	3,2739	3,1105	2,9295	2,7249	2,5724	2,3963	2,2584	2,1376	2,0120
FEVEREIRO	3,7787	3,6331	3,4194	3,2637	3,0980	2,9142	2,7141	2,5602	2,3848	2,2484	2,1276	2,0020
MARÇO	3,7687	3,5998	3,4049	3,2511	3,0843	2,8934	2,7003	2,5449	2,3706	2,2379	2,1176	1,9920
ABRIL	3,7587	3,5763	3,3919	3,2392	3,0695	2,8747	2,6885	2,5308	2,3598	2,2279	2,1076	1,9820
MAIO	3,7487	3,5661	3,3770	3,2258	3,0554	2,8550	2,6762	2,5158	2,3470	2,2176	2,0976	1,9720
JUNHO	3,7387	3,5394	3,3631	3,2131	3,0421	2,8364	2,6639	2,4999	2,3352	2,2076	2,0876	1,9620
JULHO	3,7287	3,5228	3,3500	3,1981	3,0267	2,8156	2,6510	2,4848	2,3235	2,1976	2,0769	1,9520
AGOSTO	3,7187	3,5071	3,3359	3,1821	3,0123	2,7979	2,6381	2,4682	2,3109	2,1876	2,0667	1,9420
SETEMBRO	3,7087	3,4922	3,3237	3,1689	2,9985	2,7811	2,6256	2,4532	2,3003	2,1776	2,0557	1,9320
OUTUBRO	3,6987	3,4784	3,3108	3,1536	2,9820	2,7647	2,6135	2,4391	2,2894	2,1676	2,0439	1,9220
NOVEMBRO	3,6887	3,4645	3,2986	3,1397	2,9666	2,7513	2,6010	2,4253	2,2792	2,1576	2,0337	1,9120
DEZEMBRO	3,6787	3,4485	3,2866	3,1258	2,9492	2,7376	2,5862	2,4106	2,2692	2,1476	2,0225	1,9020

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																						1,8920	1,8907	1,8894	fenado	sáb.	dom.	1,8842	1,8829	1,8816	fenado	
jan/10	fenado	sáb.	dom.	1,8751	1,8738	1,8725	1,8712	1,8699	sáb.	dom.	1,8669	1,8659	1,8649	1,8639	1,8629	sáb.	dom.	1,8599	1,8589	1,8579	1,8569	1,8559	sáb.	dom.	1,8529	1,8519	1,8509	1,8499	1,8489	sáb.	dom.	
fev/10	1,8459	1,8449	1,8439	1,8429	1,8419	sáb.	dom.	1,8389	1,8379	1,8369	1,8359	1,8349	sáb.	dom.	fenado	fenado	1,8299	1,8289	1,8279	sáb.	dom.	1,8249	1,8239	1,8229	1,8219	1,8209	sáb.	dom.				
mar/10	1,8179	1,8169	1,8159	1,8149	1,8139	sáb.	dom.	1,8109	1,8099	1,8089	1,8079	1,8069	sáb.	dom.	1,8039	1,8029	1,8019	1,8009	1,7999	sáb.	dom.	1,7969	1,7959	1,7949	1,7939	1,7929	sáb.	dom.	1,7899	1,7889	1,7879	
abr/10	1,7869	fenado	sáb.	dom.	1,7829	1,7819	1,7809	1,7799	1,7789	sáb.	dom.	1,7759	1,7749	1,7739	1,7729	1,7719	sáb.	dom.	1,7689	1,7679	fenado	1,7659	1,7649	sáb.	dom.	1,7619	1,7609	1,7599	1,7589	1,7579	1,7569	
mai/10	fenado	dom.	1,7549	1,7539	1,7529	1,7519	1,7509	sáb.	dom.	1,7479	1,7469	1,7459	1,7449	1,7439	sáb.	dom.	1,7409	1,7399	1,7389	1,7379	1,7369	sáb.	dom.	1,7339	1,7329	1,7319	1,7309	1,7299	sáb.	dom.	1,7269	
jun/10	1,7259	1,7249	fenado	1,7229	sáb.	dom.	1,7199	1,7189	1,7179	1,7169	1,7159	sáb.	dom.	1,7129	1,7119	1,7109	1,7099	1,7089	sáb.	dom.	1,7059	1,7049	1,7039	1,7029	1,7019	sáb.	dom.	1,6989	1,6979	1,6969		
jul/10	1,6959	1,6949	sáb.	dom.	1,6919	1,6909	1,6899	1,6889	fenado	sáb.	dom.	1,6849	1,6839	1,6829	1,6819	1,6809	sáb.	dom.	1,6779	1,6769	1,6759	1,6749	1,6739	sáb.	dom.	1,6709	1,6699	1,6689	1,6679	1,6669	sáb.	
ago/10	dom.	1,6639	1,6629	1,6619	1,6609	1,6599	sáb.	dom.	1,6569	1,6559	1,6549	1,6539	1,6529	sáb.	dom.	1,6499	1,6489	1,6479	1,6469	1,6459	sáb.	dom.	1,6429	1,6419	1,6409	1,6399	1,6389	sáb.	dom.	1,6359	1,6349	
set/10	1,6339	1,6329	1,6319	sáb.	dom.	1,6289	fenado	1,6269	1,6259	1,6249	sáb.	dom.	1,6219	1,6209	1,6199	1,6189	1,6179	sáb.	dom.	1,6149	1,6139	1,6129	1,6119	1,6109	sáb.	dom.	1,6079	1,6069	1,6059	1,6049		
out/10	1,6039	sáb.	dom.	1,6009	1,5999	1,5989	1,5979	1,5969	sáb.	dom.	1,5939	fenado	1,5919	1,5909	1,5899	sáb.	dom.	1,5869	1,5859	1,5849	1,5839	1,5829	sáb.	dom.	1,5799	1,5789	1,5779	1,5769	1,5759	sáb.	dom.	
nov/10	1,5729	fenado	1,5709	1,5699	1,5689	sáb.	dom.	1,5659	1,5649	1,5639	sáb.	dom.	fenado	1,5619	sáb.	dom.	1,5579	1,5569	1,5559	1,5549	sáb.	dom.	1,5519	1,5509	1,5499	1,5489	1,5479	sáb.	dom.	1,5449	1,5439	
dez/10	1,5429	1,5419	1,5409	sáb.	dom.	1,5379	1,5369	1,5359	1,5349	1,5339	sáb.	dom.	1,5309	1,5299	1,5289	1,5279	1,5269	sáb.	dom.	1,5239	1,5229	1,5219	1,5209	1,5199	fenado	dom.	1,5169	1,5159	1,5149	1,5139	fenado	
jan/11	fenado	dom.	1,5099	1,5089	1,5079	1,5069	1,5059	sáb.	dom.	1,5029	1,5019	1,5009	1,4999	1,4989	sáb.	dom.	1,4959	1,4949	1,4939	1,4929	1,4919	sáb.	dom.	1,4889	1,4879	1,4869	1,4859	1,4849	sáb.	dom.	1,4819	
fev/11	1,4809	1,4799	1,4789	1,4779	sáb.	dom.	1,4749	1,4739	1,4729	1,4719	1,4709	sáb.	dom.	1,4679	1,4669	1,4659	1,4649	1,4639	sáb.	dom.	1,4609	1,4599	1,4589	1,4579	1,4569	sáb.	dom.	1,4539				
mar/11	1,4529	1,4519	1,4509	1,4499	sáb.	dom.	fenado	fenado	1,4449	1,4439	1,4429	sáb.	dom.	1,4399	1,4389	1,4379	1,4369	1,4359	sáb.	dom.	1,4329	1,4319	1,4309	1,4299	1,4289	sáb.	dom.	1,4259	1,4249	1,4239	1,4229	
abr/11	1,4219	sáb.	dom.	1,4189	1,4179	1,4169	1,4159	1,4149	sáb.	dom.	1,4119	1,4109	1,4099	1,4089	1,4079	sáb.	dom.	1,4049	1,4039	1,4029	fenado	fenado	sáb.	dom.	1,3979	1,3969	1,3959	1,3949	1,3939	sáb.		
mai/11	fenado	1,3907	1,3896	1,3885	1,3874	1,3863	sáb.	dom.	1,3830	1,3819	1,3808	1,3797	1,3786	sáb.	dom.	1,3753	1,3742	1,3731	1,3720	1,3709	sáb.	dom.	1,3676	1,3665	1,3654	1,3643	1,3632	sáb.	dom.	1,3599	1,3588	
jun/11	1,3577	1,3566	1,3555	sáb.	dom.	1,3522	1,3511	1,3500	1,3489	1,3478	sáb.	dom.	1,3445	1,3434	1,3423	1,3412	1,3401	sáb.	dom.	1,3368	1,3357	1,3346	fenado	1,3324	sáb.	dom.	1,3291	1,3280	1,3269	1,3258		
jul/11	1,3247	sáb.	dom.	1,3214	1,3203	1,3192	1,3181	1,3170	fenado	dom.	1,3137	1,3126	1,3115	1,3104	1,3093	sáb.	dom.	1,3060	1,3049	1,3038	1,3027	1,3016	sáb.	dom.	1,2983	1,2972	1,2961	1,2950	1,2939	sáb.	dom.	
ago/11	1,2907	1,2897	1,2887	1,2877	1,2867	sáb.	dom.	1,2837	1,2827	1,2817	1,2807	1,2797	sáb.	dom.	1,2767	1,2757	1,2747	1,2737	1,2727	sáb.	dom.	1,2697	1,2687	1,2677	1,2667	1,2657	sáb.	dom.	1,2627	1,2617	1,2607	
set/11	1,2597	1,2587	sáb.	dom.	1,2557	1,2547	fenado	1,2527	1,2517	sáb.	dom.	1,2487	1,2477	1,2467	1,2457	1,2447	sáb.	dom.	1,2417	1,2407	1,2397	1,2387	1,2377	sáb.	dom.	1,2347	1,2337	1,2327	1,2317	1,2307		
out/11	sáb.	dom.	1,2277	1,2267	1,2257	1,2247	1,2237	sáb.	dom.	1,2207	1,2197	fenado	1,2177	1,2167	sáb.	dom.	1,2137	1,2127	1,2117	1,2107	1,2097	sáb.	dom.	1,2067	1,2057	1,2047	1,2037	1,2027	sáb.	dom.	1,1997	
nov/11	1,1987	fenado	1,1967	1,1957	sáb.	dom.	1,1927	1,1917	1,1907	1,1897	1,1887	sáb.	dom.	1,1857	fenado	1,1837	1,1827	1,1817	sáb.	dom.	1,1787	1,1777	1,1767	1,1757	1,1747	sáb.	dom.	1,1717	1,1707	1,1697		
dez/11	1,1687	1,1677	sáb.	dom.	1,1647	1,1637	1,1627	1,1617	1,1607	sáb.	dom.	1,1577	1,1567	1,1557	1,1547	1,1537	sáb.	dom.	1,1507	1,1497	1,1487	1,1477	1,1467	sáb.	dom.	fenado	1,1437	1,1427	1,1417	1,1407	fenado	sáb.
jan/12	fenado	1,1367	1,1357	1,1347	1,1337	1,1327	sáb.	dom.	1,1297	1,1287	1,1277	1,1267	1,1257	sáb.	dom.	1,1227	1,1217	1,1207	1,1197	1,1187	sáb.	dom.	1,1157	1,1147	1,1137	1,1127	1,1117	sáb.	dom.	1,1087	1,1077	
fev/12	1,1067	1,1057	1,1047	sáb.	dom.	1,1017	1,1007	1,0997	1,0987	1,0977	sáb.	dom.	1,0947	1,0937	1,0927	1,0917	1,0907	sáb.	dom.	fenado	fenado	1,0857	1,0847	1,0837	sáb.	dom.	1,0807	1,0797	1,0787			
mar/12	1,0778	1,0768	sáb.	dom.	1,0742	1,0733	1,0724	1,0715	1,0706	sáb.	dom.	1,0679	1,0670	1,0661	1,0652	1,0643	sáb.	dom.	1,0616	1,0607	1,0598	1,0589	1,0580	sáb.	dom.	1,0553	1,0544	1,0535	1,0526	1,0517	sáb.	
abr/12	dom.	1,0488	1,0478	1,0468	1,0458	fenado	sáb.	dom.	1,0418	1,0408	1,0398	1,0388	1,0378	sáb.	dom.	1,0348	1,0338	1,0328	1,0318	1,0308	fenado	dom.	1,0278	1,0268	1,0258	1,0248	1,0238	sáb.	dom.	1,0208		
mai/12	fenado	1,0200	1,0196	1,0192	sáb.	dom.	1,0180	1,0176	1,0172	1,0168	1,0164	sáb.	dom.	1,0152	1,0148	1,0144	1,0140	1,0136	sáb.	dom.	1,0124	1,0120	1,0116	1,0112	1,0108	sáb.	dom.	1,0096	1,0092	1,0088	1,0084	
jun/12	1,0081	sáb.	dom.	1,0072	1,0069	1,0066	fenado	1,0060	sáb.	dom.	1,0051	1,0048	1,0045	1,0042	1,0039	sáb.	dom.	1,0030	1,0027	1,0024	1,0021	1,0018	sáb.	dom.	1,0009	1,0006	1,0003	1,0000	0,9997	sáb.		
jul/12	dom.	0,9988	0,9985	0,9982	0,9979	0,9976	sáb.	dom.	fenado	0,9964	0,9961	0,9958	0,9955	sáb.	dom.	0,9946	0,9943	0,9940	0,9937	0,9934	sáb.	dom.	0,9925	0,9922	0,9919	0,9916	0,9913	sáb.	dom.	0,9904	0,9901	
ago/12	0,9898	0,9895	0,9892	sáb.	dom.	0,9883	0,9880	0,9877	0,9874	0,9871	sáb.	dom.	0,9862	0,9859	0,9856	0,9853	0,9850	sáb.	dom.	0,9841	0,9838	0,9835	0,9832	0,9829	sáb.	dom.	0,9820	0,9817	0,9814	0,9811	0,9808	
set/12	sáb.	dom.	0,9799	0,9796	0,9793	0,9790	fenado	sáb.	dom.																							