

Calcule o ICMS em atraso no mês de Agosto/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 55 DICAR/2022.

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

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	3,8656	3,7338	3,5108	3,3508	3,1874	3,0064	2,8018	2,6493	2,4732	2,3353	2,2145	2,0889
FEVEREIRO	3,8556	3,7100	3,4963	3,3406	3,1749	2,9981	2,7910	2,6371	2,4617	2,3253	2,2045	2,0789
MARÇO	3,8456	3,6767	3,4818	3,3280	3,1612	2,9703	2,7772	2,6218	2,4475	2,3148	2,1945	2,0689
ABRIL	3,8356	3,6532	3,4688	3,3161	3,1464	2,9516	2,7654	2,6077	2,4367	2,3048	2,1845	2,0589
MAIO	3,8256	3,6330	3,4539	3,3027	3,1323	2,9319	2,7531	2,5927	2,4239	2,2945	2,1745	2,0489
JUNHO	3,8156	3,6163	3,4400	3,2900	3,1190	2,9133	2,7408	2,5768	2,4121	2,2845	2,1645	2,0389
JULHO	3,8056	3,5997	3,4269	3,2750	3,1036	2,8925	2,7279	2,5617	2,4004	2,2745	2,1538	2,0289
AGOSTO	3,7956	3,5840	3,4128	3,2590	3,0892	2,8748	2,7150	2,5451	2,3878	2,2645	2,1436	2,0189
SETEMBRO	3,7856	3,5691	3,4006	3,2458	3,0754	2,8580	2,7025	2,5301	2,3722	2,2545	2,1326	2,0089
OUTUBRO	3,7756	3,5553	3,3877	3,2305	3,0589	2,8416	2,6904	2,5160	2,3663	2,2445	2,1208	1,9989
NOVEMBRO	3,7656	3,5414	3,3755	3,2166	3,0435	2,8282	2,6779	2,5022	2,3561	2,2345	2,1106	1,9889
DEZEMBRO	3,7556	3,5254	3,3635	3,2027	3,0261	2,8145	2,6631	2,4875	2,3461	2,2245	2,0994	1,9789

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																						1,9689	1,9676	1,9663	feriado	sáb.	dom.	1,9611	1,9598	1,9585	feriado	
jan/10	feriado	sáb.	dom.	1,9520	1,9507	1,9494	1,9481	1,9468	sáb.	dom.	1,9438	1,9428	1,9418	1,9408	1,9398	sáb.	dom.	1,9368	1,9358	1,9348	1,9338	1,9328	sáb.	dom.	1,9298	1,9288	1,9278	1,9268	1,9258	sáb.	dom.	
fev/10	1,9228	1,9218	1,9208	1,9198	1,9188	sáb.	dom.	1,9158	1,9148	1,9138	1,9128	1,9118	sáb.	dom.	feriado	feriado	1,9068	1,9058	1,9048	sáb.	dom.	1,9018	1,9008	1,8998	1,8988	1,8978	sáb.	dom.	1,8948	1,8938	1,8928	1,8918
mar/10	1,8948	1,8938	1,8928	1,8918	1,8908	sáb.	dom.	1,8878	1,8868	1,8858	1,8848	1,8838	sáb.	dom.	1,8808	1,8798	1,8788	1,8778	1,8768	sáb.	dom.	1,8738	1,8728	1,8718	1,8708	1,8698	sáb.	dom.	1,8668	1,8658	1,8648	
abr/10	1,8638	feriado	sáb.	dom.	1,8598	1,8588	1,8578	1,8568	1,8558	sáb.	dom.	1,8528	1,8518	1,8508	1,8498	sáb.	dom.	1,8468	1,8458	1,8448	feriado	1,8428	1,8418	sáb.	dom.	1,8388	1,8378	1,8368	1,8358	1,8348		
mai/10	feriado	dom.	1,8318	1,8308	1,8298	1,8288	1,8278	sáb.	dom.	1,8248	1,8238	1,8228	1,8218	1,8208	sáb.	dom.	1,8178	1,8168	1,8158	1,8148	1,8138	sáb.	dom.	1,8108	1,8098	1,8088	1,8078	1,8068	sáb.	dom.	1,8038	
jun/10	1,8028	1,8018	feriado	1,7998	sáb.	dom.	1,7968	1,7958	1,7948	1,7938	1,7928	sáb.	dom.	1,7898	1,7888	1,7878	1,7868	1,7858	sáb.	dom.	1,7828	1,7818	1,7808	1,7798	1,7788	sáb.	dom.	1,7758	1,7748	1,7738		
jul/10	1,7728	1,7718	sáb.	dom.	1,7688	1,7678	1,7668	1,7658	feriado	sáb.	dom.	1,7618	1,7608	1,7598	1,7588	1,7578	sáb.	dom.	1,7548	1,7538	1,7528	1,7518	1,7508	sáb.	dom.	1,7478	1,7468	1,7458	1,7448	1,7438	sáb.	
ago/10	dom.	1,7408	1,7398	1,7388	1,7378	1,7368	sáb.	dom.	1,7338	1,7328	1,7318	1,7308	1,7298	sáb.	dom.	1,7268	1,7258	1,7248	1,7238	1,7228	sáb.	dom.	1,7198	1,7188	1,7178	1,7168	1,7158	sáb.	dom.	1,7128	1,7118	
set/10	1,7108	1,7098	1,7088	sáb.	dom.	1,7058	feriado	1,7038	1,7028	1,7018	sáb.	dom.	1,6988	1,6978	1,6968	1,6958	1,6948	sáb.	dom.	1,6918	1,6908	1,6898	1,6888	1,6878	sáb.	dom.	1,6848	1,6838	1,6828	1,6818		
out/10	1,6808	sáb.	dom.	1,6778	1,6768	1,6758	1,6748	1,6738	sáb.	dom.	1,6708	feriado	1,6688	1,6678	1,6668	sáb.	dom.	1,6638	1,6628	1,6618	1,6608	1,6598	sáb.	dom.	1,6568	1,6558	1,6548	1,6538	sáb.	dom.	1,6508	
nov/10	1,6498	feriado	1,6478	1,6468	1,6458	sáb.	dom.	1,6428	1,6418	1,6408	1,6398	1,6388	sáb.	dom.	feriado	1,6348	1,6338	1,6328	1,6318	sáb.	dom.	1,6288	1,6278	1,6268	1,6258	1,6248	sáb.	dom.	1,6218	1,6208		
dez/10	1,6198	1,6188	1,6178	sáb.	dom.	1,6148	1,6138	1,6128	1,6118	1,6108	sáb.	dom.	1,6078	1,6068	1,6058	1,6048	1,6038	sáb.	dom.	1,6008	1,5998	1,5988	1,5978	1,5968	feriado	dom.	1,5938	1,5928	1,5918	1,5908	feriado	
jan/11	feriado	dom.	1,5868	1,5858	1,5848	1,5838	1,5828	sáb.	dom.	1,5798	1,5788	1,5778	1,5768	sáb.	dom.	1,5738	1,5728	1,5718	1,5708	1,5698	1,5688	sáb.	dom.	1,5658	1,5648	1,5638	1,5628	1,5618	sáb.	dom.	1,5588	
fev/11	1,5578	1,5568	1,5558	1,5548	sáb.	dom.	1,5518	1,5508	1,5498	1,5488	1,5478	sáb.	dom.	1,5448	1,5438	1,5428	1,5418	1,5408	sáb.	dom.	1,5378	1,5368	1,5358	1,5348	1,5338	sáb.	dom.	1,5308				
mar/11	1,5298	1,5288	1,5278	1,5268	sáb.	dom.	feriado	1,5218	1,5208	1,5198	sáb.	dom.	1,5168	1,5158	1,5148	1,5138	sáb.	dom.	1,5108	1,5098	1,5088	1,5078	1,5068	1,5058	sáb.	dom.	1,5028	1,5018	1,5008	1,4998		
abr/11	1,4988	sáb.	dom.	1,4958	1,4948	1,4938	1,4928	1,4918	sáb.	dom.	1,4888	1,4878	1,4868	1,4858	1,4848	sáb.	dom.	1,4818	1,4808	1,4798	feriado	feriado	sáb.	dom.	1,4748	1,4738	1,4728	1,4718	1,4708	sáb.	dom.	
mai/11	feriado	1,4676	1,4666	1,4656	1,4646	1,4636	sáb.	dom.	1,4599	1,4588	1,4577	1,4566	1,4555	sáb.	dom.	1,4522	1,4511	1,4500	1,4489	1,4478	sáb.	dom.	1,4445	1,4434	1,4423	1,4412	1,4401	sáb.	dom.	1,4368	1,4357	
jun/11	1,4346	1,4336	1,4326	sáb.	dom.	1,4291	1,4280	1,4269	1,4258	1,4247	sáb.	dom.	1,4214	1,4203	1,4192	1,4181	1,4170	sáb.	dom.	1,4137	1,4126	1,4115	feriado	1,4093	sáb.	dom.	1,4060	1,4049	1,4038	1,4027		
jul/11	1,4016	sáb.	dom.	1,3983	1,3972	1,3961	1,3950	1,3939	feriado	dom.	1,3906	1,3895	1,3884	1,3873	1,3862	sáb.	dom.	1,3829	1,3818	1,3807	1,3796	1,3785	sáb.	dom.	1,3752	1,3741	1,3730	1,3719	1,3708	sáb.	dom.	
ago/11	1,3676	1,3666	1,3656	1,3646	1,3636	sáb.	dom.	1,3606	1,3596	1,3586	1,3576	1,3566	sáb.	dom.	1,3536	1,3526	1,3516	1,3506	1,3496	sáb.	dom.	1,3466	1,3456	1,3446	1,3436	1,3426	sáb.	dom.	1,3396	1,3386	1,3376	
set/11	1,3366	1,3356	sáb.	dom.	1,3326	1,3316	feriado	1,3296	1,3286	sáb.	dom.	1,3256	1,3246	1,3236	1,3226	1,3216	sáb.	dom.	1,3186	1,3176	1,3166	1,3156	1,3146	sáb.	dom.	1,3116	1,3106	1,3096	1,3086	1,3076		
out/11	sáb.	dom.	1,3046	1,3036	1,3026	1,3016	1,3006	sáb.	dom.	1,2976	1,2966	feriado	1,2946	1,2936	sáb.	dom.	1,2906	1,2896	1,2886	1,2876	1,2866	sáb.	dom.	1,2836	1,2826	1,2816	1,2806	1,2796	sáb.	dom.	1,2766	
nov/11	1,2756	feriado	1,2736	1,2726	sáb.	dom.	1,2696	1,2686	1,2676	1,2666	1,2656	sáb.	dom.	1,2626	feriado	1,2606	1,2596	1,2586	sáb.	dom.	1,2556	1,2546	1,2536	1,2526	1,2516	sáb.	dom.	1,2486	1,2476	1,2466		
dez/11	1,2456	1,2446	sáb.	dom.	1,2416	1,2406	1,2396	1,2386	1,2376	sáb.	dom.	1,2346	1,2336	1,2326	1,2316	1,2306	sáb.	dom.	1,2276	1,2266	1,2256	1,2246	1,2236	sáb.	feriado	1,2206	1,2196	1,2186	1,2176	feriado	sáb.	
jan/12	feriado	1,2136	1,2126	1,2116	1,2106	1,2096	sáb.	dom.	1,2066	1,2056	1,2046	1,2036	1,2026	sáb.	dom.	1,1996	1,1986	1,1976	1,1966	1,1956	sáb.	dom.	1,1926	1,1916	1,1906	1,1896	1,1886	sáb.	dom.	1,1856	1,1846	
fev/12	1,1836	1,1826	1,1816	sáb.	dom.	1,1786	1,1776	1,1766	1,1756	1,1746	sáb.	dom.	1,1716	1,1706	1,1696	1,1686	1,1676	sáb.	dom.	feriado	feriado	1,1626	1,1616	1,1606	sáb.	dom.	1,1576	1,1566	1,1556			
mar/12	1,1547	1,1538	sáb.	dom.	1,1511	1,1502	1,1493	1,1484	1,1475	sáb.	dom.	1,1448	1,1439	1,1430	1,1421	1,1412	sáb.	dom.	1,1385	1,1376	1,1367	1,1358	1,1349	sáb.	dom.	1,1322	1,1313	1,1304	1,1295	1,1286	sáb.	
abr/12	dom.	1,1257	1,1247	1,1237	1,1227	feriado	sáb.	dom.	1,1187	1,1177	1,1167	1,1157	1,1147	sáb.	dom.	1,1117	1,1107	1,1097	1,1087	1,1077	feriado	dom.	1,1047	1,1037	1,1027	1,1017	1,1007	sáb.	dom.	1,0977		
mai/12	feriado	1,0969	1,0965	1,0961	sáb.	dom.	1,0949	1,0945	1,0941	1,0937	1,0933	sáb.	dom.	1,0921	1,0917	1,0913	1,0909	1,0905	sáb.	dom.	1,0893	1,0889	1,0885	1,0881	1,0877	sáb.	dom.	1,0865	1,0861	1,0857	1,0853	
jun/12	1,0850	sáb.	dom.	1,0841	1,0838	1,0835	feriado	1,0829	sáb.	dom.	1,0820	1,0817	1,0814	1,0811	1,0808	sáb.	dom.	1,0799	1,0796	1,0793	1,0790	1,0787	sáb.	dom.	1,0778	1,0775	1,0772	1,0769	1,0766	sáb.	dom.	
jul/12	dom.	1,0757	1,0754	1,0751	1,0748	1,0745	sáb.	dom.	feriado	1,0733	1,0730	1,0727	1,0724	sáb.	dom.	1,0715	1,0712	1,0709	1,0706	1,0703	sáb.	dom.	1,0694	1,0691	1,0688	1,0685	1,0682	sáb.	dom.	1,0673	1,0670	
ago/12	1,0667	1,0664	1,0661	sáb.	dom.	1,0652	1,0649	1,0646	1,0643	1,0640	sáb.	dom.	1,0631	1,0628	1,0625	1,0622	1,0619	sáb.	dom.	1,0610	1,0607	1,0604	1,0601	1,0598	sáb.	dom.	1,0589	1,0586	1,0583	1,0580	1,0577	
set/12	sáb.	dom.	1,0568	1,0565	1,0562	1,0559	feriado	sáb.	dom.	1,0547	1,0544	1,																				