

Calcule o ICMS em atraso no mês de setembro/2016

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

A taxa de juros de mora é calculada com base na taxa média de juros - Pessoas jurídicas - Vendedor, 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.

Para facilitar a aplicação dos juros, elaboramos as tabelas contendo os percentuais a serem utilizados no mês de setembro/2016. Clique no dia para visualizar os índices correspondentes:

1	2	5	6	8	9	12	13	14	15	16
19	20	21	22	23	26	27	28	29	30	

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 63 DA/2016 (Fascículo 32/2016).

VENCIAMENTO	2008	2009
1	117.12	118.12
2	118.12	119.12
3	119.12	120.12
4	120.12	121.12
5	121.12	122.12
6	122.12	123.12
7	123.12	124.12
8	124.12	125.12
9	125.12	126.12
10	126.12	127.12
11	127.12	128.12
12	128.12	129.12
13	129.12	130.12
14	130.12	131.12
15	131.12	132.12
16	132.12	133.12
17	133.12	134.12
18	134.12	135.12
19	135.12	136.12
20	136.12	137.12
21	137.12	138.12
22	138.12	139.12
23	139.12	140.12
24	140.12	141.12
25	141.12	142.12
26	142.12	143.12
27	143.12	144.12
28	144.12	145.12
29	145.12	146.12
30	146.12	147.12
31	147.12	148.12
32	148.12	149.12
33	149.12	150.12
34	150.12	151.12
35	151.12	152.12
36	152.12	153.12
37	153.12	154.12
38	154.12	155.12
39	155.12	156.12
40	156.12	157.12
41	157.12	158.12
42	158.12	159.12
43	159.12	160.12
44	160.12	161.12
45	161.12	162.12
46	162.12	163.12
47	163.12	164.12
48	164.12	165.12
49	165.12	166.12
50	166.12	167.12
51	167.12	168.12
52	168.12	169.12
53	169.12	170.12
54	170.12	171.12
55	171.12	172.12
56	172.12	173.12
57	173.12	174.12
58	174.12	175.12
59	175.12	176.12
60	176.12	177.12
61	177.12	178.12
62	178.12	179.12
63	179.12	180.12
64	180.12	181.12
65	181.12	182.12
66	182.12	183.12
67	183.12	184.12
68	184.12	185.12
69	185.12	186.12
70	186.12	187.12
71	187.12	188.12
72	188.12	189.12
73	189.12	190.12
74	190.12	191.12
75	191.12	192.12
76	192.12	193.12
77	193.12	194.12
78	194.12	195.12
79	195.12	196.12
80	196.12	197.12
81	197.12	198.12
82	198.12	199.12
83	199.12	200.12
84	200.12	201.12
85	201.12	202.12
86	202.12	203.12
87	203.12	204.12
88	204.12	205.12
89	205.12	206.12
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93	209.12	210.12
94	210.12	211.12
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96	212.12	213.12
97	213.12	214.12
98	214.12	215.12
99	215.12	216.12
100	216.12	217.12
101	217.12	218.12
102	218.12	219.12
103	219.12	220.12
104	220.12	221.12
105	221.12	222.12
106	222.12	223.12
107	223.12	224.12
108	224.12	225.12
109	225.12	226.12
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123	239.12	240.12
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134	250.12	251.12
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137	253.12	254.12
138	254.12	255.12
139	255.12	256.12
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150	266.12	267.12
151	267.12	268.12
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163	279.12	280.12
164	280.12	281.12
165	281.12	282.12
166	282.12	283.12
167	283.12	284.12
168	284.12	285.12
169	285.12	286.12
170	286.12	287.12
171	287.12	288.12
172	288.12	289.12
173	289.12	290.12
174	290.12	291.12
175	291.12	292.12
176	292.12	293.12
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178	294.12	295.12
179	295.12	296.12
180	296.12	297.12
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182	298.12	299.12
183	299.12	300.12
184	300.12	301.12
185	301.12	302.12
186	302.12	303.12
187	303.12	304.12
188	304.12	305.12
189	305.12	306.12
190	306.12	307.12
191	307.12	308.12
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220	336.12	337.12
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223	339.12	340.12
224	340.12	341.12
225	341.12	342.12
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310	426.12	427.12
311	427.12	428.12
312	428.12	429.12
313	429.12	430.12
314	430.12	431.12
315	431.12	432.12
316	432.12	433.12
317	433.12	434.12
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324	440.12	441.12
325	441.12	442.12
326	442.12	443.12
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328	444.12	445.12
329	445.12	446.12
330	446.12	447.12
331	447.12	448.12
332	448.12	449.12
333	449.12	450.12
334	450.12	451.12
335	451.12	452.12
336	452.12	453.12
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346	462.12	463.12
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351	467.12	468.12
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