



INFORMATIVO

INFORMATIVO Nº 80, DE 04/04/2022

Secretaria Fazenda e Planejamento
do Estado de São Paulo

TABELAS PRÁTICA PARA CÁLCULO DOS JUROS DE MORA APLICÁVEIS ATÉ 29-04-2022

SUBSECRETARIA DA RECEITA ESTADUAL

COMUNICADO DICAR-26, DE 1º-04-2022

(Publicado no DOE nº 66, de 02/04/2022)

Divulga a Tabela Prática para Cálculo dos Juros de Mora aplicáveis até 29-04-2022 para os débitos de ICMS.

O Diretor de Arrecadação, Cobrança e Recuperação de Dívida, considerando o disposto no artigo 1º da Lei nº 10.175, de 30/12/98, o artigo 96, § 1º da lei nº 6.374/89, com a redação dada pela lei nº 16.497/17, de 18/07/17, divulga a Tabela Prática para Cálculo dos Juros de Mora aplicáveis aos débitos de ICMS, anexa a este Comunicado.

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 29/04/2022, ANEXA AO COMUNICADO DICAR-26/22

Fatores para vencimentos anteriores ao dia 22/12/2009

MÊS/ANO DO VENCIMENTO	1999	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JAN/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
FEB/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
MAR/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
ABR/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
MAI/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
JUN/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
JUL/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
AGO/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SET/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
OCT/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
NOV/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
DEZ/99	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

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

MÊS/ANO	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								
jan/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000						
fev/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000					
mar/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000				
abr/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000			
maio/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000			
jun/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
jul/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
ago/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
set/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
out/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
nov/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
dez/10	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000



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jan/14	terçado	0,8711	0,8713	sub	dom	0,8711	0,8677	0,8680	0,8686	0,8692	sub	dom	0,8673	0,8695	0,8698	0,8691	0,8687	sub	dom	0,8645	0,8641	0,8637	0,8633	0,8620	sub	dom	0,8617	0,8613	0,8609	0,8605	0,8601
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Fatores para vencimentos a partir do mês de novembro/2017												
ANO / MÊS DO VENCIMENTO	Jan	Feb	Mar	Abr	Mai	Jun	Jul	Agô	Set	Out	Nov	Dez
2017												0,2408
2018	0,2294	0,2247	0,2194	0,2142	0,2090	0,2038	0,1984	0,1927	0,1880	0,1828	0,1777	0,1728
2019	0,1674	0,1625	0,1578	0,1528	0,1472	0,1425	0,1369	0,1319	0,1272	0,1224	0,1188	0,1149
2020	0,1111	0,1082	0,1048	0,1020	0,0988	0,0975	0,0940	0,0940	0,0924	0,0908	0,0893	0,0877
2021	0,0862	0,0849	0,0829	0,0808	0,0791	0,0790	0,0774	0,0671	0,0627	0,0578	0,0516	0,0442
2022	0,0399	0,0393	0,0390	0,0390	0,0390							

OBS.: Para débitos vencidos a partir de 01/01/99, aplicar o coeficiente de juros correspondente ao mês de vencimento do débito. Para débitos vencidos a partir de jan/99 até nov/09 e a partir de nov/17, quando o vencimento do débito ocorrer no último dia útil do mês, aplicar o coeficiente correspondente ao mês do vencimento, deduzindo-se 0,0100.

COMUNICADO DICAR-27, DE 1º-04-2022

(Publicado no DOE nº 66, de 02/04/2022)

Divulga a Tabela Prática para Cálculo dos Juros de Mora aplicáveis até 29-04- 2022 para os débitos de Multas Infracionais do ICMS.

O Diretor de Arrecadação, Cobrança e Recuperação de Dívida, considerando o disposto no artigo 1º da Lei nº 10.175, de 30/12/98, o artigo 96, § 1º da Lei nº 6.374/89, com a redação dada pela lei nº 16.497/17, divulga a Tabela Prática para Cálculo dos Juros de Mora, aplicáveis às Multas Infracionais de ICMS, anexa a este Comunicado.

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA SOBRE A MULTA INFRACIONAL - ICMS - APLICÁVEIS ATÉ 29/04/2022, ANEXA AO COMUNICADO DICAR-27/22

MÊS/ANO DA NOTIFICAÇÃO DO ANO	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
JANEIRO	3,252	3,252	3,256	3,260	3,264	3,268	3,272	3,276	3,280	3,284	3,288	3,292	3,296	3,300	3,304	3,308	3,312	3,316	3,320	3,324	3,328	3,332
Fevereiro	3,247	3,251	3,255	3,259	3,263	3,267	3,271	3,275	3,279	3,283	3,287	3,291	3,295	3,299	3,303	3,307	3,311	3,315	3,319	3,323	3,327	3,331
Março	3,242	3,246	3,250	3,254	3,258	3,262	3,266	3,270	3,274	3,278	3,282	3,286	3,290	3,294	3,298	3,302	3,306	3,310	3,314	3,318	3,322	3,326
Abril	3,237	3,241	3,245	3,249	3,253	3,257	3,261	3,265	3,269	3,273	3,277	3,281	3,285	3,289	3,293	3,297	3,301	3,305	3,309	3,313	3,317	3,321
Mai	3,232	3,236	3,240	3,244	3,248	3,252	3,256	3,260	3,264	3,268	3,272	3,276	3,280	3,284	3,288	3,292	3,296	3,300	3,304	3,308	3,312	3,316
Junho	3,227	3,231	3,235	3,239	3,243	3,247	3,251	3,255	3,259	3,263	3,267	3,271	3,275	3,279	3,283	3,287	3,291	3,295	3,299	3,303	3,307	3,311
Julho	3,222	3,226	3,230	3,234	3,238	3,242	3,246	3,250	3,254	3,258	3,262	3,266	3,270	3,274	3,278	3,282	3,286	3,290	3,294	3,298	3,302	3,306
Agosto	3,217	3,221	3,225	3,229	3,233	3,237	3,241	3,245	3,249	3,253	3,257	3,261	3,265	3,269	3,273	3,277	3,281	3,285	3,289	3,293	3,297	3,301
Setembro	3,212	3,216	3,220	3,224	3,228	3,232	3,236	3,240	3,244	3,248	3,252	3,256	3,260	3,264	3,268	3,272	3,276	3,280	3,284	3,288	3,292	3,296
Outubro	3,207	3,211	3,215	3,219	3,223	3,227	3,231	3,235	3,239	3,243	3,247	3,251	3,255	3,259	3,263	3,267	3,271	3,275	3,279	3,283	3,287	3,291
Novembro	3,202	3,206	3,210	3,214	3,218	3,222	3,226	3,230	3,234	3,238	3,242	3,246	3,250	3,254	3,258	3,262	3,266	3,270	3,274	3,278	3,282	3,286
Dezembro	3,197	3,201	3,205	3,209	3,213	3,217	3,221	3,225	3,229	3,233	3,237	3,241	3,245	3,249	3,253	3,257	3,261	3,265	3,269	3,273	3,277	3,281