

COMUNICADO DICAR-63, DE 1º-09-2021

Divulga a Tabela Prática para Cálculo dos Juros de Mora aplicáveis até 30-09-2021 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 que:

I – a Tabela Prática para Cálculo dos Juros de Mora anexa a este Comunicado é aplicável até 30-09-2021 aos débitos de ICMS;

II – a Tabela anexa a este Comunicado não se aplica aos débitos de IPVA e de ITCMD.

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DICAR-63/21

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	3,7794	3,6476	3,4246	3,2646	3,1012	2,9202	2,7156	2,5631	2,3870	2,2491	2,1283	2,0027																						
FEVEREIRO	3,7694	3,6238	3,4101	3,2544	3,0887	2,9019	2,7048	2,5509	2,3755	2,2381	2,1183	1,9927																						
MARÇO	3,7594	3,5905	3,3956	3,2418	3,0750	2,8841	2,6910	2,5356	2,3613	2,2286	2,1083	1,9827																						
ABRIL	3,7494	3,5670	3,3826	3,2299	3,0602	2,8654	2,6792	2,5215	2,3505	2,2186	2,0983	1,9727																						
MAIO	3,7394	3,5468	3,3677	3,2168	3,0461	2,8517	2,6669	2,5085	2,3377	2,2057	2,0853	1,9627																						
JUNHO	3,7294	3,5301	3,3538	3,2038	3,0328	2,8271	2,6546	2,4906	2,3259	2,1948	2,0743	1,9527																						
JULHO	3,7194	3,5153	3,3407	3,1888	3,0174	2,8063	2,6417	2,4755	2,3142	2,1883	2,0676	1,9427																						
AGOSTO	3,7094	3,4978	3,3266	3,1728	3,0000	2,7898	2,6288	2,4689	2,3016	2,1746	2,0541	1,9327																						
SETEMBRO	3,6994	3,4829	3,3144	3,1596	2,9992	2,7718	2,6163	2,4439	2,2910	2,1683	2,0464	1,9227																						
OUTUBRO	3,6894	3,4691	3,3015	3,1443	2,9727	2,7554	2,6042	2,4389	2,2801	2,1583	2,0346	1,9127																						
NOVEMBRO	3,6794	3,4552	3,2893	3,1304	2,9573	2,7420	2,5917	2,4160	2,2599	2,1483	2,0244	1,9027																						
DEZEMBRO	3,6694	3,4392	3,2773	3,1165	2,9399	2,7283	2,5769	2,4013	2,2509	2,1383	2,0132	1,8927																						

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	feriado	sáb.	dom.	1,8658	1,8645	1,8632	1,8619	1,8606	sáb.	dom.	1,8576	1,8566	1,8556	1,8546	1,8536	sáb.	dom.	1,8506	1,8496	1,8486	1,8476	1,8466	sáb.	dom.	1,8436	1,8426	1,8416	1,8406	1,8396	sáb.	dom.	1,8366	1,8356	
jan/10	1,8356	1,8356	1,8336	1,8326	sáb.	dom.	1,8296	1,8286	1,8276	1,8266	1,8256	sáb.	dom.	1,8236	1,8226	1,8216	sáb.	dom.	1,8186	1,8186	sáb.	dom.	1,8156	1,8146	1,8136	1,8126	1,8116	sáb.	dom.	1,8086	1,8076	1,8066		
mar/10	1,8086	1,8076	1,8066	1,8056	1,8046	sáb.	dom.	1,8016	1,8006	1,7996	1,7986	1,7976	sáb.	dom.	1,7946	1,7936	1,7926	1,7916	1,7906	sáb.	dom.	1,7876	1,7866	1,7856	1,7846	1,7836	sáb.	dom.	1,7806	1,7796	1,7786	1,7776		
abr/10	1,7776	feriado	sáb.	dom.	1,7736	1,7726	1,7716	1,7706	1,7696	sáb.	dom.	1,7666	1,7656	1,7646	sáb.	dom.	1,7616	1,7606	1,7596	1,7586	feriado	1,7566	1,7556	sáb.	dom.	1,7526	1,7516	1,7506	1,7496	1,7486	1,7476			
mai/10	feriado	dom.	1,7456	1,7446	1,7436	1,7426	1,7416	sáb.	dom.	1,7386	1,7376	1,7366	1,7356	1,7346	sáb.	dom.	1,7316	1,7306	1,7296	1,7286	1,7276	sáb.	dom.	1,7246	1,7236	1,7226	1,7216	1,7206	sáb.	dom.	1,7176	1,7166		
jun/10	1,7166	1,7156	feriado	1,7136	sáb.	dom.	1,7106	1,7096	1,7086	1,7076	1,7066	sáb.	dom.	1,7036	1,7026	1,7016	1,7006	1,6996	sáb.	dom.	1,6966	1,6956	1,6946	1,6936	1,6926	sáb.	dom.	1,6896	1,6886	1,6876	1,6866			
jul/10	1,6866	1,6856	sáb.	dom.	1,6826	1,6816	1,6806	1,6796	feriado	sáb.	dom.	1,6756	1,6746	1,6736	1,6726	1,6716	sáb.	dom.	1,6686	1,6676	1,6666	1,6656	1,6646	sáb.	dom.	1,6616	1,6606	1,6596	1,6586	1,6576	sáb.	dom.		
ago/10	1,6546	1,6536	1,6526	1,6516	1,6506	sáb.	dom.	1,6476	1,6466	1,6456	1,6446	1,6436	sáb.	dom.	1,6406	1,6396	1,6386	1,6376	1,6366	sáb.	dom.	1,6336	1,6326	1,6316	1,6306	1,6296	sáb.	dom.	1,6266	1,6256	1,6246	1,6236		
set/10	1,6246	1,6236	1,6226	sáb.	dom.	1,6196	feriado	1,6176	1,6166	1,6156	sáb.	dom.	1,6126	1,6116	1,6106	1,6096	1,6086	sáb.	dom.	1,6056	1,6046	1,6036	1,6026	1,6016	sáb.	dom.	1,5986	1,5976	1,5966	1,5956	1,5946			
out/10	1,5946	sáb.	dom.	1,5916	1,5906	1,5896	1,5886	1,5876	sáb.	dom.	1,5846	feriado	1,5826	1,5816	sáb.	dom.	1,5776	1,5766	1,5756	1,5746	1,5736	sáb.	dom.	1,5706	1,5696	1,5686	1,5676	1,5666	sáb.	dom.	1,5636	1,5626		
nov/10	1,5636	feriado	1,5616	1,5606	1,5596	sáb.	dom.	1,5566	1,5556	1,5546	1,5536	1,5526	sáb.	dom.	feriado	1,5486	1,5476	1,5466	1,5456	sáb.	dom.	1,5426	1,5416	1,5406	1,5396	1,5386	sáb.	dom.	1,5356	1,5346	1,5336	1,5326		
dez/10	1,5336	1,5326	1,5316	sáb.	dom.	1,5286	1,5276	1,5266	1,5256	1,5246	sáb.	dom.	1,5216	1,5206	1,5196	1,5186	1,5176	sáb.	dom.	1,5146	1,5136	1,5126	1,5116	1,5106	feriado	1,5076	1,5066	1,5056	1,5046	feriado	1,5026			
jan/11	feriado	dom.	1,5006	1,4996	1,4986	1,4976	1,4966	sáb.	dom.	1,4936	1,4926	1,4916	1,4906	1,4896	sáb.	dom.	1,4866	1,4856	1,4846	1,4836	1,4826	sáb.	dom.	1,4796	1,4786	1,4776	1,4766	1,4756	1,4746	1,4736	1,4726			
fev/11	1,4716	1,4706	1,4696	1,4686	sáb.	dom.	1,4656	1,4646	1,4636	1,4626	1,4616	sáb.	dom.	1,4586	1,4576	1,4566	1,4556	1,4546	sáb.	dom.	1,4516	1,4506	1,4496	1,4486	1,4476	sáb.	dom.	1,4446	1,4436	1,4426	1,4416	1,4406		
mar/11	1,4426	1,4416	1,4406	sáb.	dom.	feriado	1,4356	1,4346	1,4336	1,4326	1,4316	1,4306	1,4296	1,4286	1,4276	1,4266	1,4256	1,4246	sáb.	dom.	1,4216	1,4206	1,4196	sáb.	dom.	1,4166	1,4156	1,4146	1,4136	1,4126	1,4116	1,4106		
abr/11	1,4126	sáb.	dom.	1,4096	1,4086	1,4076	1,4066	1,4056	sáb.	dom.	1,4026	1,4016	1,4006	1,3996	1,3986	sáb.	dom.	1,3956	1,3946	1,3936	feriado	1,3916	1,3906	sáb.	dom.	1,3876	1,3866	1,3856	1,3846	1,3836	1,3826	1,3816		
mai/11	feriado	1,3814	1,3803	1,3792	1,3781	1,3770	sáb.	dom.	1,3737	1,3726	1,3715	1,3704	1,3693	sáb.	dom.	1,3660	1,3649	1,3638	1,3627	1,3616	sáb.	dom.	1,3583	1,3572	1,3561	1,3550	1,3539	sáb.	dom.	1,3506	1,3495	1,3484		
jun/11	1,3484	1,3473	1,3462	sáb.	dom.	1,3429	1,3418	1,3407	1,3396	1,3385	sáb.	dom.	1,3352	1,3341	1,3330	1,3319	1,3308	sáb.	dom.	1,3275	1,3264	1,3253	feriado	1,3231	sáb.	dom.	1,3198	1,3187	1,3176	1,3165	1,3154			
jul/11	1,3154	sáb.	dom.	1,3121	1,3110	1,3099	1,3088	1,3077	feriado	dom.	1,3044	1,3033	1,3022	1,3011	1,3000	sáb.	dom.	1,2967	1,2956	1,2945	1,2934	1,2923	sáb.	dom.	1,2890	1,2879	1,2868	1,2857	1,2846	sáb.	dom.			
ago/11	1,2814	1,2804	1,2794	1,2784	1,2774	sáb.	dom.	1,2744	1,2734	1,2724	1,2714	1,2704	sáb.	dom.	1,2674	1,2664	1,2654	1,2644	1,2634	sáb.	dom.	1,2604	1,2594	1,2584	1,2574	1,2564	sáb.	dom.	1,2534	1,2524	1,2514	1,2504		
set/11	1,2504	1,2494	sáb.	dom.	1,2464	1,2454	feriado	1,2434	1,2424	sáb.	dom.	1,2394	1,2384	1,2374	1,2364	1,2354	sáb.	dom.	1,2324	1,2314	1,2304	1,2294	1,2284	sáb.	dom.	1,2254	1,2244	1,2234	1,2224	1,2214	1,2204			
out/11	sáb.	dom.	1,2184	1,2174	1,2164	1,2154	1,2144	sáb.	dom.	1,2114	1,2104	feriado	1,2084	1,2074	sáb.	dom.	1,2044	1,2034	1,2024	1,2014	1,2004	sáb.	dom.	1,1974	1,1964	1,1954	1,1944	1,1934	sáb.	dom.	1,1904			
nov/11	1,1894	feriado	1,1874	1,1864	sáb.	dom.	1,1834	1,1824	1,1814	1,1804	1,1794	sáb.	dom.	1,1764	feriado	1,1744	1,1734	1,1724	sáb.	dom.	1,1694	1,1684	1,1674	1,1664	1,1654	sáb.	dom.	1,1624	1,1614	1,1604	1,1594			
dez/11	1,1594	1,1584	sáb.	dom.	1,1554	1,1544	1,1534	1,1524	1,1514	sáb.	dom.	1,1484	1,1474	1,1464	1,1454	1,1444	sáb.	dom.	1,1414	1,1404	1,1394	1,1384	1,1374	sáb.	dom.	1,1344	1,1334	1,1324	1,1314	feriado	sáb.			
jan/12	feriado	1,1274	1,1264	1,1254	1,1244	1,1234	sáb.	dom.	1,1204	1,1194	1,1184	1,1174	1,1164	sáb.	dom.	1,1,																		