

COMUNICADO DICAR-85, DE 1º-12-2021
Divulga a Tabela Prática para Cálculo dos Juros de Mora aplicáveis até 30-12-2021 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 30-12-2021 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-85/21												
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	3,7946	3,6628	3,4398	3,2798	3,1164	2,9354	2,7308	2,5783	2,4022	2,2643	2,1435	2,0179
FEVEREIRO	3,7846	3,6390	3,4253	3,2696	3,1039	2,9171	2,7200	2,5661	2,3907	2,2543	2,1335	2,0079
MARÇO	3,7746	3,6057	3,4108	3,2570	3,0902	2,8993	2,7062	2,5508	2,3765	2,2438	2,1235	1,9979
ABRIL	3,7646	3,5822	3,3978	3,2451	3,0754	2,8806	2,6944	2,5367	2,3657	2,2338	2,1135	1,9879
MAIO	3,7546	3,5620	3,3829	3,2317	3,0613	2,8660	2,6821	2,5217	2,3529	2,2235	2,1035	1,9779
JUNHO	3,7446	3,5453	3,3690	3,2190	3,0480	2,8523	2,6698	2,5058	2,3411	2,2135	2,0935	1,9679
JULHO	3,7346	3,5287	3,3559	3,2040	3,0326	2,8215	2,6569	2,4907	2,3294	2,2035	2,0828	1,9579
AGOSTO	3,7246	3,5130	3,3418	3,1880	3,0182	2,8038	2,6440	2,4741	2,3168	2,1935	2,0726	1,9479
SETEMBRO	3,7146	3,4981	3,3296	3,1748	3,0044	2,7870	2,6315	2,4591	2,3062	2,1835	2,0616	1,9379
OUTUBRO	3,7046	3,4843	3,3167	3,1595	2,9879	2,7706	2,6194	2,4450	2,2953	2,1735	2,0498	1,9279
NOVEMBRO	3,6946	3,4704	3,3045	3,1456	2,9725	2,7572	2,6069	2,4312	2,2851	2,1635	2,0396	1,9179
DEZEMBRO	3,6846	3,4544	3,2925	3,1317	2,9551	2,7435	2,5921	2,4165	2,2751	2,1535	2,0284	1,9079

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																																
jan/10	feriado	sáb.	dom.	1,8810	1,8797	1,8784	1,8771	1,8758	sáb.	dom.	1,8728	1,8718	1,8708	1,8698	1,8688	sáb.	dom.	1,8658	1,8648	1,8638	1,8628	1,8618	sáb.	dom.	1,8588	1,8578	1,8568	1,8558	1,8548	sáb.	dom.	
fev/10	1,8518	1,8508	1,8498	1,8488	1,8478	sáb.	dom.	1,8448	1,8438	1,8428	1,8418	1,8408	sáb.	dom.	feriado	feriado	1,8358	1,8348	1,8338	sáb.	dom.	1,8308	1,8298	1,8288	1,8278	1,8268	sáb.	dom.				
mar/10	1,8238	1,8228	1,8218	1,8208	1,8198	sáb.	dom.	1,8168	1,8158	1,8148	1,8138	1,8128	sáb.	dom.	1,8098	1,8088	1,8078	1,8068	1,8058	sáb.	dom.	1,8028	1,8018	1,8008	1,7998	1,7988	sáb.	dom.	1,7958	1,7948	1,7938	
abr/10	1,7928	feriado	sáb.	dom.	1,7888	1,7878	1,7868	1,7858	1,7848	sáb.	dom.	1,7818	1,7808	1,7798	1,7788	1,7778	sáb.	dom.	1,7748	1,7738	feriado	1,7718	1,7708	sáb.	dom.	1,7678	1,7668	1,7658	1,7648	1,7638		
mai/10	feriado	dom.	1,7608	1,7598	1,7588	1,7578	1,7568	sáb.	dom.	1,7538	1,7528	1,7518	1,7508	1,7498	sáb.	dom.	1,7468	1,7458	1,7448	1,7438	1,7428	sáb.	dom.	1,7398	1,7388	1,7378	1,7368	1,7358	sáb.	dom.	1,7328	
jun/10	1,7318	1,7308	feriado	1,7288	sáb.	dom.	1,7258	1,7248	1,7238	1,7228	1,7218	sáb.	dom.	1,7188	1,7178	1,7168	1,7158	1,7148	sáb.	dom.	1,7118	1,7108	1,7098	1,7088	1,7078	sáb.	dom.	1,7048	1,7038	1,7028		
jul/10	1,7018	1,7008	sáb.	dom.	1,6978	1,6968	1,6958	1,6948	feriado	sáb.	dom.	1,6908	1,6898	1,6888	1,6878	1,6868	sáb.	dom.	1,6838	1,6828	1,6818	1,6808	1,6798	sáb.	dom.	1,6768	1,6758	1,6748	1,6738	1,6728	sáb.	
ago/10	dom.	1,6698	1,6688	1,6678	1,6668	1,6658	sáb.	dom.	1,6628	1,6618	1,6608	1,6598	1,6588	sáb.	dom.	1,6558	1,6548	1,6538	1,6528	1,6518	sáb.	dom.	1,6488	1,6478	1,6468	1,6458	1,6448	sáb.	dom.	1,6418	1,6408	
set/10	1,6398	1,6388	1,6378	sáb.	dom.	1,6348	feriado	1,6328	1,6318	1,6308	sáb.	dom.	1,6278	1,6268	1,6258	1,6248	1,6238	sáb.	dom.	1,6208	1,6198	1,6188	1,6178	1,6168	sáb.	dom.	1,6138	1,6128	1,6118	1,6108		
out/10	1,6098	sáb.	dom.	1,6068	1,6058	1,6048	1,6038	1,6028	sáb.	dom.	1,5998	feriado	1,5978	1,5968	1,5958	sáb.	dom.	1,5928	1,5918	1,5908	1,5898	1,5888	sáb.	dom.	1,5858	1,5848	1,5838	1,5828	1,5818	sáb.	dom.	
nov/10	1,5788	feriado	1,5768	1,5758	1,5748	sáb.	dom.	1,5718	1,5708	1,5698	1,5688	1,5678	sáb.	dom.	feriado	1,5638	1,5628	1,5618	1,5608	sáb.	dom.	1,5578	1,5568	1,5558	1,5548	1,5538	sáb.	dom.	1,5508	1,5498		
dez/10	1,5488	1,5478	1,5468	sáb.	dom.	1,5438	1,5428	1,5418	1,5408	1,5398	sáb.	dom.	1,5368	1,5358	1,5348	1,5338	1,5328	sáb.	dom.	1,5298	1,5288	1,5278	1,5268	1,5258	feriado	dom.	1,5228	1,5218	1,5208	1,5198	feriado	
jan/11	feriado	dom.	1,5158	1,5148	1,5138	1,5128	1,5118	sáb.	dom.	1,5088	1,5078	1,5068	1,5058	1,5048	sáb.	dom.	1,5018	1,5008	1,4998	1,4988	1,4978	sáb.	dom.	1,4948	1,4938	1,4928	1,4918	1,4908	sáb.	dom.	1,4878	
fev/11	1,4868	1,4858	1,4848	1,4838	sáb.	dom.	1,4808	1,4798	1,4788	1,4778	1,4768	sáb.	dom.	1,4738	1,4728	1,4718	1,4708	1,4698	sáb.	dom.	1,4668	1,4658	1,4648	1,4638	1,4628	sáb.	dom.	1,4598				
mar/11	1,4588	1,4578	1,4568	1,4558	sáb.	dom.	feriado	1,4508	1,4498	1,4488	1,4478	1,4468	sáb.	dom.	1,4438	1,4428	1,4418	1,4408	1,4398	1,4388	1,4378	1,4368	1,4358	1,4348	sáb.	dom.	1,4318	1,4308	1,4298	1,4288		
abr/11	1,4278	sáb.	dom.	1,4248	1,4238	1,4228	1,4218	1,4208	sáb.	dom.	1,4178	1,4168	1,4158	1,4148	1,4138	sáb.	dom.	1,4108	1,4098	1,4088	feriado	1,4068	1,4058	sáb.	dom.	1,4038	1,4028	1,4018	1,4008	1,3998	sáb.	
mai/11	feriado	1,3966	1,3955	1,3944	1,3933	1,3922	sáb.	dom.	1,3889	1,3878	1,3867	1,3856	1,3845	sáb.	dom.	1,3812	1,3801	1,3790	1,3779	1,3768	sáb.	dom.	1,3735	1,3724	1,3713	1,3702	1,3691	sáb.	dom.	1,3658	1,3647	
jun/11	1,3636	1,3625	1,3614	sáb.	dom.	1,3581	1,3570	1,3559	1,3548	1,3537	sáb.	dom.	1,3504	1,3493	1,3482	1,3471	1,3460	sáb.	dom.	1,3427	1,3416	1,3405	feriado	1,3383	sáb.	dom.	1,3350	1,3339	1,3328	1,3317		
jul/11	1,3306	sáb.	dom.	1,3273	1,3262	1,3251	1,3240	1,3229	feriado	dom.	1,3196	1,3185	1,3174	1,3163	1,3152	sáb.	dom.	1,3119	1,3108	1,3097	1,3086	1,3075	sáb.	dom.	1,3042	1,3031	1,3020	1,3009	1,2998	sáb.	dom.	
ago/11	1,2966	1,2956	1,2946	1,2936	sáb.	dom.	1,2896	1,2886	1,2876	1,2866	1,2856	sáb.	dom.	1,2826	1,2816	1,2806	1,2796	1,2786	sáb.	dom.	1,2756	1,2746	1,2736	1,2726	1,2716	sáb.	dom.	1,2686	1,2676	1,2666		
set/11	1,2656	1,2646	sáb.	dom.	1,2616	1,2606	feriado	1,2586	1,2576	sáb.	dom.	1,2546	1,2536	1,2526	1,2516	1,2506	sáb.	dom.	1,2476	1,2466	1,2456	1,2446	1,2436	sáb.	dom.	1,2406	1,2396	1,2386	1,2376	1,2366		
out/11	sáb.	dom.	1,2336	1,2326	1,2316	1,2306	1,2296	sáb.	dom.	1,2266	1,2256	feriado	1,2236	1,2226	sáb.	dom.	1,2															