



**GOVERNO DO
ESTADO DO CEARÁ**

Secretaria da Fazenda
Coordenadoria de Administração Tributária
Célula de Planejamento e Acompanhamento

TABELA PARA APLICAÇÃO DOS JUROS DE MORA

OBS.: EM CASO DE ICMS ESTA TABELA APlica-SE APENAS, AOS FATOS GERADORES OCORRIDOS ATÉ 31/12/95.

PERÍODO: DEZEMBRO / 2019

ANO/MÊS	JAN	FEV	MAR	ABR	MAI	JUN	JUL	AGO	SET	OUT	NOV	DEZ
2019	12%	11%	10%	9%	8%	7%	6%	5%	4%	3%	2%	1%
2018	24%	23%	22%	21%	20%	19%	18%	17%	16%	15%	14%	13%
2017	36%	35%	34%	33%	32%	31%	30%	29%	28%	27%	26%	25%
2016	48%	47%	46%	45%	44%	43%	42%	41%	40%	39%	38%	37%
2015	60%	59%	58%	57%	56%	55%	54%	53%	52%	51%	50%	49%
2014	72%	71%	70%	69%	68%	67%	66%	65%	64%	63%	62%	61%
2013	84%	83%	82%	81%	80%	79%	78%	77%	76%	75%	74%	73%
2012	96%	95%	94%	93%	92%	91%	90%	89%	88%	87%	86%	85%
2011	108%	107%	106%	105%	104%	103%	102%	101%	100%	99%	98%	97%
2010	120%	119%	118%	117%	116%	115%	114%	113%	112%	111%	110%	109%
2009	132%	131%	130%	129%	128%	127%	126%	125%	124%	123%	122%	121%
2008	144%	143%	142%	141%	140%	139%	138%	137%	136%	135%	134%	133%
2007	156%	155%	154%	153%	152%	151%	150%	149%	148%	147%	146%	145%
2006	168%	167%	166%	165%	164%	163%	162%	161%	160%	159%	158%	157%
2005	180%	179%	178%	177%	176%	175%	174%	173%	172%	171%	170%	169%
2004	192%	191%	190%	189%	188%	187%	186%	185%	184%	183%	182%	181%
2003	204%	203%	202%	201%	200%	199%	198%	197%	196%	195%	194%	193%
2002	216%	215%	214%	213%	212%	211%	210%	209%	208%	207%	206%	205%
2001	228%	227%	226%	225%	224%	223%	222%	221%	220%	219%	218%	217%
2000	240%	239%	238%	237%	236%	235%	234%	233%	232%	231%	230%	229%
1999	252%	251%	250%	249%	248%	247%	246%	245%	244%	243%	242%	241%
1998	264%	263%	262%	261%	260%	259%	258%	257%	256%	255%	254%	253%
1997	276%	275%	274%	273%	272%	271%	270%	269%	268%	267%	266%	265%
1996	288%	287%	286%	285%	284%	283%	282%	281%	280%	279%	278%	277%
1995	300%	299%	298%	297%	296%	295%	294%	293%	292%	291%	290%	289%
1994	312%	311%	310%	309%	308%	307%	306%	305%	304%	303%	302%	301%
1993	324%	323%	322%	321%	320%	319%	318%	317%	316%	315%	314%	313%
1992	336%	335%	334%	333%	332%	331%	330%	329%	328%	327%	326%	325%
1991	348%	347%	346%	345%	344%	343%	342%	341%	340%	339%	338%	337%
1990	360%	359%	358%	357%	356%	355%	354%	353%	352%	351%	350%	349%
1989	372%	371%	370%	369%	368%	367%	366%	365%	364%	363%	362%	361%
1988	384%	383%	382%	381%	380%	379%	378%	377%	376%	375%	374%	373%
1987	396%	395%	394%	393%	392%	391%	390%	389%	388%	387%	386%	385%
1986	-	-	-	-	-	-	-	-	400%	399%	398%	397%

TABELA PARA APLICAÇÃO DOS JUROS DE MORA NO ICMS

PARA FATOS GERADORES A PARTIR DE JANEIRO DE 1996

CONFORME ART. 62 DA LEI 12.670/96 ALTERADA PELA LEI N° 13.569 DE 30/12/2004

PERÍODO: DEZEMBRO / 2019

ANO/MÊS	JAN	FEV	MAR	ABR	MAI	JUN	JUL	AGO	SET	OUT	NOV	DEZ
2019	5,428493%	4,885451%	4,391898%	3,923080%	3,404783%	2,861743%	2,392923%	1,825129%	1,323410%	0,859650%	0,380386%	
2018	11,67%	11,09%	10,62%	10,09%	9,57%	9,05%	8,53%	7,99%	7,42%	6,95%	6,41%	5,92%
2017	21,19%	20,10%	19,24%	18,19%	17,40%	16,47%	15,66%	14,86%	14,06%	13,42%	12,78%	12,21%
2016	34,39%	33,33%	32,33%	31,17%	30,11%	29,00%	27,84%	26,73%	25,51%	24,40%	23,35%	22,31%
2015	46,93%	45,99%	45,17%	44,13%	43,18%	42,19%	41,12%	39,94%	38,83%	37,72%	36,61%	35,55%
2014	57,33%	56,48%	55,69%	54,92%	54,10%	53,23%	52,41%	51,46%	50,59%	49,68%	48,73%	47,89%
2013	65,25%	64,65%	64,16%	63,61%	63,00%	62,40%	61,79%	61,07%	60,36%	59,65%	58,84%	58,12%
2012	73,42%	72,53%	71,78%	70,96%	70,25%	69,51%	68,87%	68,19%	67,50%	66,96%	66,35%	65,80%
2011	84,46%	83,60%	82,76%	81,84%	81,00%	80,11%	79,05%	78,08%	77,01%	76,07%	75,19%	74,33%
2010	93,83%	93,17%	92,58%	91,82%	91,15%	90,40%	89,61%	88,75%	87,86%	87,01%	86,20%	85,39%
2009	103,33%	102,28%	101,42%	100,45%	99,61%	98,84%	98,08%	97,29%	96,60%	95,91%	95,22%	94,56%
2008	115,15%	114,22%	113,42%	112,58%	111,68%	110,80%	109,84%	108,77%	107,75%	106,65%	105,47%	104,45%
2007	126,40%	125,32%	124,45%	123,40%	122,46%	121,43%	120,52%	119,55%	118,56%	117,76%	116,83%	115,99%
2006	140,53%	139,10%	137,95%	136,53%	135,45%	134,17%	132,99%	131,82%	130,56%	129,50%	128,41%	127,39%
2005	158,09%	156,71%	155,49%	153,96%	152,55%	151,05%	149,46%	147,95%	146,29%	144,79%	143,38%	142,00%
2004	173,23%	171,96%	170,88%	169,50%	168,32%	167,09%	165,86%	164,57%	163,28%	162,03%	160,82%	159,57%
2003	194,39%	192,42%	190,59%	188,81%	186,94%	184,97%	183,11%	181,03%	179,26%	177,58%	175,94%	174,60%
2002	212,05%	210,52%	209,27%	207,90%	206,42%	205,01%	203,68%	202,14%	200,70%	199,32%	197,67%	196,13%
2001	228,13%	226,68%	225,84%	224,58%	223,39%	222,05%	220,78%	219,28%	217,68%	216,36%	214,83%	213,44%
2000	244,32%	242,86%	241,41%	239,96%	238,66%	237,17%	235,78%	234,47%	233,06%	231,84%	230,55%	229,33%
1999	267,34%	265,16%	262,78%	259,45%	257,10%	255,08%	253,41%	251,75%	250,18%	248,69%	247,31%	245,92%
1998	292,92%	290,25%	288,12%	285,92%	284,21%	282,58%	280,98%	279,28%	277,80%	275,31%	272,37%	269,74%
1997	315,27%	313,54%	311,87%	310,23%	308,57%	306,99%	305,38%	303,78%	302,19%	300,60%	298,93%	295,89%
1996	339,74%	337,16%	334,81%	332,59%	330,52%	328,51%	326,53%	324,60%	322,63%	320,73%	318,87%	317,07%

ANO/MÊS	JAN	FEV	MAR	ABR	MAI	JUN	JUL	AGO	SET	OUT	NOV	DEZ
2019	0,543042	0,493553	0,468818	0,518295	0,543042	0,468818	0,567796	0,501719	0,463760	0,479264	0,380386	
2018	0,58	0,47	0,53	0,52	0,52	0,52	0,54	0,57	0,47	0,54	0,49	0,49
2017	1,09	0,87	1,05	0,79	0,93	0,81	0,80	0,80	0,64	0,64	0,57	0,54
2016	1,06	1,00	1,16	1,06	1,11	1,16	1,11	1,22	1,11	1,05	1,04	1,12
2015	0,94	0,82	1,04	0,95	0,99	1,07	1,18	1,11	1,11	1,11	1,11	1,16
2014	0,85	0,79	0,77	0,82	0,87	0,82	0,95	0,87	0,91	0,95	0,84	0,96
2013	0,60	0,49	0,55	0,61	0,60	0,61	0,72	0,71	0,71	0,81	0,72	0,79
2012	0,89	0,75	0,82	0,71	0,74	0,64	0,68	0,69	0,54	0,61	0,55	0,55
2011	0,86	0,84	0,92	0,84	0,99	0,96	0,97	1,07	0,94	0,88	0,86	0,91
2010	0,66	0,59	0,76	0,67	0,75	0,79	0,86	0,89	0,85	0,81	0,81	0,93
2009	1,05	0,86	0,97	0,84	0,77	0,76	0,79	0,69	0,69	0,69	0,66	0,73
2008	0,93	0,80	0,84	0,90	0,88	0,96	1,07	1,02	1,10	1,18	1,02	1,12
2007	1,08	0,87	1,05	0,94	1,03	0,91	0,97	0,99	0,80	0,93	0,84	0,84
2006	1,43	1,15	1,42	1,08	1,28	1,18	1,17	1,26	1,06	1,09	1,02	0,99
2005	1,38	1,22	1,53	1,41	1,50	1,59	1,51	1,66	1,50	1,41	1,38	1,47
2004	1,27	1,08	1,38	1,18	1,23	1,29	1,29	1,29	1,25	1,21	1,25	1,48
2003	1,97	1,83	1,78	1,87	1,97	1,86	2,08	1,77	1,68	1,64	1,34	1,37
2002	1,53	1,25	1,37	1,48	1,41	1,33	1,54	1,44	1,38	1,65	1,54	1,74
2001	1,27	1,02	1,26	1,19	1,34	1,27	1,50	1,60	1,32	1,53	1,39	1,39
2000	1,46	1,45	1,45	1,30	1,49	1,39	1,31	1,41</				