



**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: JUNHO / 2019

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

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: JUNHO / 2019

| ANO/MÊS | JAN | FEV | MAR | ABR | MAI | JUN | JUL | AGO | SET | OUT | NOV | DEZ |
|---------|-----------|-----------|-----------|------------|-----------|---------|---------|---------|---------|---------|---------|---------|
| 2019 | 2,566750% | 2,023708% | 1,530153% | 1,0611337% | 0,543042% | | | | | | | |
| 2018 | 8,81% | 8,23% | 7,76% | 7,23% | 6,71% | 6,19% | 5,67% | 5,13% | 4,56% | 4,09% | 3,55% | 3,06% |
| 2017 | 18,33% | 17,24% | 16,38% | 15,33% | 14,54% | 13,61% | 12,80% | 12,00% | 11,20% | 10,56% | 9,92% | 9,35% |
| 2016 | 31,53% | 30,47% | 29,47% | 28,31% | 27,25% | 26,14% | 24,98% | 23,87% | 22,65% | 21,54% | 20,49% | 19,45% |
| 2015 | 44,07% | 43,13% | 42,31% | 41,27% | 40,32% | 39,33% | 38,26% | 37,08% | 35,97% | 34,86% | 33,75% | 32,69% |
| 2014 | 54,47% | 53,62% | 52,83% | 52,06% | 51,24% | 50,37% | 49,55% | 48,60% | 47,73% | 46,82% | 45,87% | 45,03% |
| 2013 | 62,39% | 61,79% | 61,30% | 60,75% | 60,14% | 59,54% | 58,93% | 58,21% | 57,50% | 56,79% | 55,98% | 55,26% |
| 2012 | 70,56% | 69,67% | 68,92% | 68,10% | 67,39% | 66,65% | 66,01% | 65,33% | 64,64% | 64,10% | 63,49% | 62,94% |
| 2011 | 81,60% | 80,74% | 79,90% | 78,98% | 78,14% | 77,15% | 76,19% | 75,22% | 74,15% | 73,21% | 72,33% | 71,47% |
| 2010 | 90,97% | 90,31% | 89,72% | 88,96% | 88,29% | 87,54% | 86,75% | 85,89% | 85,00% | 84,15% | 83,34% | 82,53% |
| 2009 | 100,47% | 99,42% | 98,56% | 97,59% | 96,75% | 95,98% | 95,22% | 94,43% | 93,74% | 93,05% | 92,36% | 91,70% |
| 2008 | 112,29% | 111,36% | 110,56% | 109,72% | 108,82% | 107,94% | 106,98% | 105,91% | 104,89% | 103,79% | 102,61% | 101,59% |
| 2007 | 123,54% | 122,46% | 121,59% | 120,54% | 119,60% | 118,57% | 117,66% | 116,69% | 115,70% | 114,90% | 113,97% | 113,13% |
| 2006 | 137,67% | 136,24% | 135,09% | 133,67% | 132,59% | 131,31% | 130,13% | 128,96% | 127,70% | 126,64% | 125,55% | 124,53% |
| 2005 | 155,23% | 153,85% | 152,63% | 151,10% | 149,69% | 148,19% | 146,60% | 145,09% | 143,43% | 141,93% | 140,52% | 139,14% |
| 2004 | 170,37% | 169,10% | 168,02% | 166,64% | 165,46% | 164,23% | 163,00% | 161,71% | 160,42% | 159,17% | 157,96% | 156,71% |
| 2003 | 191,53% | 189,56% | 187,73% | 185,95% | 184,08% | 182,11% | 180,25% | 178,17% | 176,40% | 174,72% | 173,08% | 171,74% |
| 2002 | 209,19% | 207,66% | 206,41% | 205,04% | 203,56% | 202,15% | 200,82% | 199,28% | 197,84% | 196,46% | 194,81% | 193,27% |
| 2001 | 225,27% | 224,00% | 222,98% | 221,72% | 220,53% | 219,19% | 217,92% | 216,42% | 214,82% | 213,50% | 211,97% | 210,58% |
| 2000 | 241,46% | 240,00% | 238,55% | 237,10% | 235,80% | 234,31% | 232,92% | 231,61% | 230,20% | 228,98% | 227,69% | 226,47% |
| 1999 | 264,48% | 262,30% | 259,92% | 256,59% | 254,24% | 252,22% | 250,55% | 248,89% | 247,32% | 245,83% | 244,45% | 243,06% |
| 1998 | 290,06% | 287,39% | 285,26% | 283,06% | 281,35% | 279,72% | 278,12% | 276,42% | 274,94% | 272,45% | 269,51% | 266,88% |
| 1997 | 312,41% | 310,68% | 309,01% | 307,37% | 305,71% | 304,13% | 302,52% | 300,92% | 299,33% | 297,74% | 296,07% | 293,03% |
| 1996 | 336,88% | 334,30% | 331,95% | 329,73% | 327,66% | 325,65% | 323,67% | 321,74% | 319,77% | 317,87% | 316,01% | 314,21% |

| 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 | | | | | | | |
| 2018 | 0,58 | 0,47 | 0,53 | 0,52 | 0,52 | 0,54 | 0,57 | 0,47 | 0,54 | 0,49 | 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 | 1,06 | 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 | 1,25 | 1,21 | 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 | 1,22 | 1,29 | 1,22 | 1,20 |
| 1999 | 2,18 | 2,38 | 3,33 | 2,35 | 2,02 | 1,67 | 1,66 | 1,57 | 1,49 | 1,38 | | |