



**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: NOVEMBRO / 2019

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

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: NOVEMBRO / 2019

ANO/MÊS	JAN	FEV	MAR	ABR	MAI	JUN	JUL	AGO	SET	OUT	NOV	DEZ
2019	5,048107%	4,505065%	4,011512%	3,542694%	3,024399%	2,481357%	2,012539%	1,444743%	0,943024%	0,479264%		
2018	11,29%	10,71%	10,24%	9,71%	9,19%	8,67%	8,15%	7,61%	7,04%	6,57%	6,03%	5,54%
2017	20,81%	19,72%	18,86%	17,81%	17,02%	16,09%	15,28%	14,48%	13,68%	13,04%	12,40%	11,83%
2016	34,01%	32,95%	31,95%	30,79%	29,73%	28,62%	27,46%	26,35%	25,13%	24,02%	22,97%	21,93%
2015	46,55%	45,61%	44,79%	43,75%	42,80%	41,81%	40,74%	39,56%	38,45%	37,34%	36,23%	35,17%
2014	56,95%	56,10%	55,31%	54,54%	53,72%	52,85%	52,03%	51,08%	50,21%	49,30%	48,35%	47,51%
2013	64,87%	64,27%	63,78%	63,23%	62,62%	62,02%	61,41%	60,69%	59,98%	59,27%	58,46%	57,74%
2012	73,04%	72,15%	71,40%	70,58%	69,87%	69,13%	68,49%	67,81%	67,12%	66,58%	65,97%	65,42%
2011	84,08%	83,22%	82,38%	81,46%	80,62%	79,63%	78,67%	77,70%	76,63%	75,69%	74,81%	73,95%
2010	93,45%	92,79%	92,20%	91,44%	90,77%	90,02%	89,23%	88,37%	87,48%	86,63%	85,82%	85,01%
2009	102,95%	101,90%	101,04%	100,07%	99,23%	98,46%	97,70%	96,91%	96,22%	95,53%	94,84%	94,18%
2008	114,77%	113,84%	113,04%	112,20%	111,30%	110,42%	109,46%	108,39%	107,37%	106,27%	105,09%	104,07%
2007	126,02%	124,94%	124,07%	123,02%	122,08%	121,05%	120,14%	119,17%	118,18%	117,38%	116,45%	115,61%
2006	140,15%	138,72%	137,57%	136,15%	135,07%	133,79%	132,61%	131,44%	130,18%	129,12%	128,03%	127,01%
2005	157,71%	156,33%	155,11%	153,58%	152,17%	150,67%	149,08%	147,57%	145,91%	144,41%	143,00%	141,62%
2004	172,85%	171,58%	170,50%	169,12%	167,94%	166,71%	165,48%	164,19%	162,90%	161,65%	160,44%	159,19%
2003	194,01%	192,04%	190,21%	188,43%	186,56%	184,59%	182,73%	180,65%	178,88%	177,20%	175,56%	174,22%
2002	211,67%	210,14%	208,89%	207,52%	206,04%	204,63%	203,30%	201,76%	200,32%	198,94%	197,29%	195,75%
2001	227,75%	226,48%	225,46%	224,20%	223,01%	221,67%	220,40%	218,90%	217,30%	215,98%	214,45%	213,06%
2000	243,94%	242,48%	241,03%	239,58%	238,28%	236,79%	235,40%	234,09%	232,68%	231,46%	230,17%	228,95%
1999	266,96%	264,78%	262,40%	259,07%	256,72%	254,70%	253,03%	251,37%	249,80%	248,31%	246,93%	245,54%
1998	292,54%	289,87%	287,74%	285,54%	283,83%	282,20%	280,60%	278,90%	277,42%	274,93%	271,99%	269,36%
1997	314,89%	313,16%	311,49%	309,85%	308,19%	306,61%	305,00%	303,40%	301,81%	300,22%	298,55%	295,51%
1996	339,36%	336,78%	334,43%	332,21%	330,14%	328,13%	326,15%	324,22%	322,25%	320,35%	318,49%	316,69%

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		
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	1,23	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	1,22	1,29	1,22</	