

**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: JANEIRO / 2023

ANO/MÊS	JAN	FEV	MAR	ABR	MAI	JUN	JUL	AGO	SET	OUT	NOV	DEZ
2023	1%											
2022	13%	12%	11%	10%	9%	8%	7%	6%	5%	4%	3%	2%
2021	25%	24%	23%	22%	21%	20%	19%	18%	17%	16%	15%	14%
2020	37%	36%	35%	34%	33%	32%	31%	30%	29%	28%	27%	26%
2019	49%	48%	47%	46%	45%	44%	43%	42%	41%	40%	39%	38%
2018	61%	60%	59%	58%	57%	56%	55%	54%	53%	52%	51%	50%
2017	73%	72%	71%	70%	69%	68%	67%	66%	65%	64%	63%	62%
2016	85%	84%	83%	82%	81%	80%	79%	78%	77%	76%	75%	74%
2015	97%	96%	95%	94%	93%	92%	91%	90%	89%	88%	87%	86%
2014	109%	108%	107%	106%	105%	104%	103%	102%	101%	100%	99%	98%
2013	121%	120%	119%	118%	117%	116%	115%	114%	113%	112%	111%	110%
2012	133%	132%	131%	130%	129%	128%	127%	126%	125%	124%	123%	122%
2011	145%	144%	143%	142%	141%	140%	139%	138%	137%	136%	135%	134%
2010	157%	156%	155%	154%	153%	152%	151%	150%	149%	148%	147%	146%
2009	169%	168%	167%	166%	165%	164%	163%	162%	161%	160%	159%	158%
2008	181%	180%	179%	178%	177%	176%	175%	174%	173%	172%	171%	170%
2007	193%	192%	191%	190%	189%	188%	187%	186%	185%	184%	183%	182%
2006	205%	204%	203%	202%	201%	200%	199%	198%	197%	196%	195%	194%
2005	217%	216%	215%	214%	213%	212%	211%	210%	209%	208%	207%	206%
2004	229%	228%	227%	226%	225%	224%	223%	222%	221%	220%	219%	218%
2003	241%	240%	239%	238%	237%	236%	235%	234%	233%	232%	231%	230%
2002	253%	252%	251%	250%	249%	248%	247%	246%	245%	244%	243%	242%
2001	265%	264%	263%	262%	261%	260%	259%	258%	257%	256%	255%	254%
2000	277%	276%	275%	274%	273%	272%	271%	270%	269%	268%	267%	266%
1999	289%	288%	287%	286%	285%	284%	283%	282%	281%	280%	279%	278%
1998	301%	300%	299%	298%	297%	296%	295%	294%	293%	292%	291%	290%
1997	313%	312%	311%	310%	309%	308%	307%	306%	305%	304%	303%	302%
1996	325%	324%	323%	322%	321%	320%	319%	318%	317%	316%	315%	314%
1995	337%	336%	335%	334%	333%	332%	331%	330%	329%	328%	327%	326%
1994	349%	348%	347%	346%	345%	344%	343%	342%	341%	340%	339%	338%
1993	361%	360%	359%	358%	357%	356%	355%	354%	353%	352%	351%	350%
1992	373%	372%	371%	370%	369%	368%	367%	366%	365%	364%	363%	362%
1991	385%	384%	383%	382%	381%	380%	379%	378%	377%	376%	375%	374%
1990	397%	396%	395%	394%	393%	392%	391%	390%	389%	388%	387%	386%
1989	409%	408%	407%	406%	405%	404%	403%	402%	401%	400%	399%	398%
1988	421%	420%	419%	418%	417%	416%	415%	414%	413%	412%	411%	410%
1987	433%	432%	431%	430%	429%	428%	427%	426%	425%	424%	423%	422%
1986	-	-	-	-	-	-	-	-	437%	436%	435%	434%

**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: JANEIRO / 2023

ANO/MÊS	JAN	FEV	MAR	ABR	MAI	JUN	JUL	AGO	SET	OUT	NOV	DEZ
2023												
2022	11,739446%	11,007176%	10,252135%	9,325081%	8,490760%	7,456168%	6,440852%	5,406010%	4,236649%	3,164667%	2,143991%	1,123315%
2021	16,077824%	15,928338%	15,793811%	15,592731%	15,384946%	15,114620%	14,806841%	14,451225%	14,023273%	13,581274%	13,095278%	12,508529%
2020	18,801723%	18,425090%	18,131361%	17,792992%	17,508067%	17,272257%	17,059925%	16,865579%	16,705689%	16,548723%	16,391757%	16,242271%
2019	24,604920%	24,061878%	23,568325%	23,099507%	22,581212%	22,038170%	21,569352%	21,001556%	20,499837%	20,036077%	19,556813%	19,176427%
2018	30,84%	30,26%	29,79%	28,74%	28,22%	27,70%	27,16%	26,59%	26,12%	25,58%	25,09%	
2017	40,37%	39,28%	38,41%	37,36%	36,57%	35,64%	34,83%	34,03%	33,23%	32,59%	31,95%	31,38%
2016	53,57%	52,51%	51,51%	50,35%	49,29%	48,18%	47,02%	45,91%	44,69%	43,58%	42,53%	41,49%
2015	66,11%	65,17%	64,35%	63,31%	62,36%	61,37%	60,30%	59,12%	58,01%	56,90%	55,79%	54,73%
2014	76,51%	75,66%	74,87%	74,10%	73,28%	72,41%	71,59%	70,64%	69,77%	68,86%	67,91%	67,07%
2013	84,43%	83,83%	83,34%	82,79%	82,18%	81,58%	80,97%	80,25%	79,54%	78,83%	78,02%	77,30%
2012	92,60%	91,71%	90,96%	90,14%	89,43%	88,69%	88,05%	87,37%	86,68%	86,14%	85,53%	84,98%
2011	103,64%	102,78%	101,94%	101,02%	100,18%	99,19%	98,23%	97,26%	96,19%	95,25%	94,37%	93,51%
2010	113,01%	112,35%	111,76%	111,00%	110,33%	109,58%	108,79%	107,93%	107,04%	106,19%	105,38%	104,57%
2009	122,51%	121,46%	120,60%	119,63%	118,79%	118,02%	117,26%	116,47%	115,78%	115,09%	114,40%	113,74%
2008	134,33%	133,40%	132,60%	131,76%	130,86%	129,98%	129,02%	127,95%	126,93%	125,83%	124,65%	123,63%
2007	145,58%	144,50%	143,63%	142,58%	141,64%	140,61%	139,70%	138,73%	137,74%	136,94%	136,01%	135,17%
2006	159,71%	158,28%	157,13%	155,71%	154,63%	153,35%	152,17%	151,00%	149,74%	148,68%	147,59%	146,57%
2005	177,27%	175,89%	174,67%	173,14%	171,73%	170,23%	168,64%	167,13%	165,47%	163,97%	162,56%	161,18%
2004	192,41%	191,14%	190,06%	188,68%	187,50%	186,27%	185,04%	183,75%	182,46%	181,21%	180,00%	178,75%
2003	213,57%	211,60%	209,77%	207,99%	206,12%	204,15%	202,29%	200,21%	198,44%	196,76%	195,12%	193,78%
2002	231,23%	229,70%	228,45%	227,08%	225,60%	224,19%	222,86%	221,32%	219,88%	218,85%	217,31%	
2001	247,31%	246,04%	245,02%	243,76%	242,57%	241,23%	239,96%	238,46%	236,86%	235,54%	234,01%	232,62%
2000	263,50%	262,04%	260,59%	259,14%	257,84%	256,35%	254,96%	253,65%	252,24%	251,02%	249,73%	248,51%
1999	286,52%	284,34%	281,96%	278,63%	276,28%	274,26%	272,59%	270,93%	269,36%	267,87%	266,49%	265,10%
1998	312,10%	309,43%	307,30%	305,10%	303,39%	301,76%	300,16%	298,46%	296,98%	294,49%	291,55%	288,92%
1997	334,45%	332,72%	331,05%	329,41%	327,75%	326,17%	324,56%	322,96%	321,37%	319,78%	318,11%	315,07%
1996	358,92%	356,34%	353,99%	351,77%	349,70%	347,69%	345,71%	343,78%	341,81%	339,91%	338,05%	336,25%

ANO/MÊS	JAN	FEV	MAR	ABR	MAI	JUN	JUL	AGO	SET	OUT	NOV	DEZ
2023												
2022	0,732270	0,755041	0,927054	0,834321	1,034592	1,015316	1,034842	1,169361	1,071982	1,020676	1,020676	1,123315
2021	0,149486	0,134527	0,201080	0,207785	0,270326	0,307779	0,355616	0,427952	0,441999	0,485996	0,586749	0,769083
2020	0,376633	0,293729	0,338369	0,284925	0,235810	0,212332	0,194346	0,159890	0,156966	0,149486	0,164447	
2019	0,543042	0,493553	0,468818	0,518295	0,543042	0,468818	0,567796	0,501719	0,463760	0,479264	0,380386	0,374704
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	1,06	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</td									