

# ALÍQUOTA ICMS 2025

| ORIGEM | DESTINO |     |     |     |       |     |     |     |     |     |     |     |     |     |     |       |     |       |     |     |     |       |     |     |     |     |     |    |
|--------|---------|-----|-----|-----|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|-----|-------|-----|-----|-----|-------|-----|-----|-----|-----|-----|----|
|        | AC      | AL  | AM  | AP  | BA    | CE  | DF  | ES  | GO  | MA  | MT  | MS  | MG  | PA  | PB  | PR    | PE  | PI    | RN  | RS  | RJ  | RO    | RR  | SC  | SP  | SE  | TO  |    |
| AC     | 19%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| AL     | 12%     | 19% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| AM     | 12%     | 12% | 20% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| AP     | 12%     | 12% | 12% | 18% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| BA     | 12%     | 12% | 12% | 12% | 20,5% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| CE     | 12%     | 12% | 12% | 12% | 12%   | 20% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| DF     | 12%     | 12% | 12% | 12% | 12%   | 12% | 20% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| ES     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 17% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| GO     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 19% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| MA     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 23% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| MT     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 17% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| MS     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 17% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| MG     | 7%      | 7%  | 7%  | 7%  | 7%    | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 18% | 7%  | 7%  | 12%   | 7%  | 7%    | 7%  | 7%  | 12% | 12%   | 7%  | 7%  | 12% | 12% | 7%  | 7% |
| PA     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 19% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| PB     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 20% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| PR     | 7%      | 7%  | 7%  | 7%  | 7%    | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 12% | 7%  | 7%  | 19,5% | 7%  | 7%    | 7%  | 7%  | 12% | 12%   | 7%  | 7%  | 12% | 12% | 7%  | 7% |
| PE     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 21% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| PI     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 22,5% | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| RN     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 20% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% |    |
| RS     | 7%      | 7%  | 7%  | 7%  | 7%    | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 12% | 7%  | 7%  | 12%   | 7%  | 7%    | 7%  | 7%  | 17% | 12%   | 7%  | 7%  | 12% | 12% | 7%  | 7% |
| RJ     | 7%      | 7%  | 7%  | 7%  | 7%    | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 12% | 7%  | 7%  | 12%   | 7%  | 7%    | 7%  | 12% | 20% | 7%    | 7%  | 12% | 12% | 7%  | 7%  |    |
| RO     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 19,5% | 12% | 12% | 12% | 12% | 12% |    |
| RR     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 20% | 12% | 12% | 12% | 12% |    |
| SC     | 7%      | 7%  | 7%  | 7%  | 7%    | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 12% | 7%  | 7%  | 12%   | 7%  | 7%    | 7%  | 7%  | 12% | 12%   | 7%  | 7%  | 17% | 12% | 7%  | 7% |
| SP     | 7%      | 7%  | 7%  | 7%  | 7%    | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 12% | 7%  | 7%  | 12%   | 7%  | 7%    | 7%  | 7%  | 12% | 12%   | 7%  | 7%  | 12% | 18% | 7%  | 7% |
| SE     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 19% | 12% |    |
| TO     | 12%     | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12% | 12%   | 12% | 12%   | 12% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 20% |    |



## Informações Gerais

**Responsável Técnico** Data: 17/06/2025  
 Nome: Samuel Santos de Azevedo Localidade: DIVERSOS MUNICÍPIOS  
 Título: Engenheiro Civil  
 Matrícula: 18134734  
  
 Nome: Geisiane Maria Duarte  
 Título: Engenheira Civil  
 Matrícula: 18230881  
  
 Nome: Monica Cavalcanti dos Santos  
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