

# 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%  | 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%  | 12% | 7%  | 7%  | 19,5% | 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%   | 21% | 12%   | 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% | 22,5% | 12% | 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%   | 20% | 12% | 12% | 12%   | 12% | 12% | 12% | 12% | 12% | 12% |
| RS     | 7%      | 7%  | 7%  | 7%  | 7%    | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 12% | 7%  | 7%  | 12%   | 7%  | 7%    | 7%  | 12% | 12% | 7%    | 7%  | 12% | 12% | 7%  | 7%  |     |
| RJ     | 7%      | 7%  | 7%  | 7%  | 7%    | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 12% | 7%  | 7%  | 12%   | 7%  | 7%    | 7%  | 12% | 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% | 19,5% | 12% | 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%   | 20% | 12% | 12% | 12% | 12% | 12% |
| SC     | 7%      | 7%  | 7%  | 7%  | 7%    | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 12% | 7%  | 7%  | 12%   | 7%  | 7%    | 7%  | 12% | 12% | 7%    | 7%  | 17% | 12% | 7%  | 7%  |     |
| SP     | 7%      | 7%  | 7%  | 7%  | 7%    | 7%  | 7%  | 7%  | 7%  | 7%  | 7%  | 12% | 7%  | 7%  | 12%   | 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% | 19% | 12% | 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% | 20% | 12% |     |



## Informações Gerais

Responsável Técnico Data: 14/07/2025  
 Nome: Samuel Santos de Azc.ocalidade: DIVERSOS MUNICÍPIOS  
 Título: Engenheiro Civil  
 Matrícula: 18134734

Nome: Geisiane Maria Duarte  
 Título: Engenheira Civil  
 Matrícula: 18230881

Nome: Monica Cavalcanti dos Santos  
 Título: Engenheira Civil  
 Matrícula: 3752763

Nome: Wandeliana Tomaz F. da Silva Santana  
 Título: Engenheira Civil  
 Matrícula: 18246834