

ALÍQUOTA ICMS 2025

		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		
ORIGEM	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	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%	12%	
	MG	7%	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%	12%	19%	12%	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%	12%	20%	12%	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%	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%	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%	12%	12%
	RS	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	12%	7%	7%	12%	7%	7%	17%	12%	7%	7%	7%	12%	12%	7%	7%	7%	7%
	RJ	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	7%	12%	7%	7%	12%	7%	7%	12%	20%	7%	7%	7%	12%	12%	7%	7%	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%	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%	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%	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%	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%	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%	12%	12%	12%	12%	20%	



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