

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%	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%	12%	20,5%	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%	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%	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%	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%	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%	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%



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