

DESTINO

NEGATIVA 12%

O R I G E M

LCCT	% ICMS	0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%
POSITIVA 1,2%	0,0%	1,122727	1,275826	1,352683	1,360882	1,369180	1,386083	1,394692	1,403409	1,412236	1,421174	1,439394	1,448680	1,458087
	12,0%	0,988000	1,122727	1,190361	1,197576	1,204878	1,219753	1,227329	1,235000	1,242767	1,250633	1,266667	1,274839	1,283117
	17,0%	0,931864	1,058936	1,122727	1,129532	1,136419	1,150449	1,157595	1,164830	1,172156	1,179574	1,194697	1,202405	1,210213
	17,5%	0,926250	1,052557	1,115964	1,122727	1,129573	1,143519	1,150621	1,157813	1,165094	1,172468	1,187500	1,195161	1,202922
	18,0%	0,920636	1,046178	1,109200	1,115923	1,122727	1,136588	1,143648	1,150795	1,158033	1,165362	1,180303	1,187918	1,195632
	19,0%	0,909409	1,033419	1,095674	1,102314	1,109035	1,122727	1,129701	1,136761	1,143911	1,151151	1,165909	1,173431	1,181051
	19,5%	0,903795	1,027040	1,088910	1,095510	1,102190	1,115797	1,122727	1,129744	1,136850	1,144045	1,158712	1,166188	1,173760
	20,0%	0,898182	1,020661	1,082147	1,088705	1,095344	1,108866	1,115754	1,122727	1,129788	1,136939	1,151515	1,158944	1,166470
	20,5%	0,892568	1,014282	1,075383	1,081901	1,088498	1,101936	1,108780	1,115710	1,122727	1,129833	1,144318	1,151701	1,159179
	21,0%	0,886955	1,007903	1,068620	1,075096	1,081652	1,095006	1,101807	1,108693	1,115666	1,122727	1,137121	1,144457	1,151889
	22,0%	0,875727	0,995145	1,055093	1,061488	1,067960	1,081145	1,087860	1,094659	1,101544	1,108516	1,122727	1,129971	1,137308
	22,5%	0,870114	0,988765	1,048330	1,054683	1,061114	1,074214	1,080887	1,087642	1,094483	1,101410	1,115530	1,122727	1,130018
	23,0%	0,864500	0,982386	1,041566	1,047879	1,054268	1,067284	1,073913	1,080625	1,087421	1,094304	1,108333	1,115484	1,122727
LCCT	% ICMS	0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%
NEGATIVA 12%	0,0%	1,000000	1,136364	1,204819	1,212121	1,219512	1,234568	1,242236	1,250000	1,257862	1,265823	1,282051	1,290323	1,298701
	12,0%	0,880000	1,000000	1,060241	1,066667	1,073171	1,086420	1,093168	1,100000	1,106918	1,113924	1,128205	1,135484	1,142857
	17,0%	0,830000	0,943182	1,000000	1,006061	1,012195	1,024691	1,031056	1,037500	1,044025	1,050633	1,064103	1,070968	1,077922
	17,5%	0,825000	0,937500	0,993976	1,000000	1,006098	1,018519	1,024845	1,031250	1,037736	1,044304	1,057692	1,064516	1,071429
	18,0%	0,820000	0,931818	0,987952	0,993939	1,000000	1,012346	1,018634	1,025000	1,031447	1,037975	1,051282	1,058065	1,064935
	19,0%	0,810000	0,920455	0,975904	0,981818	0,987805	1,000000	1,006211	1,012500	1,018868	1,025316	1,038462	1,045161	1,051948
	19,5%	0,805000	0,914773	0,969880	0,975758	0,981707	0,993827	1,000000	1,006250	1,012579	1,018987	1,032051	1,038710	1,045455
	20,0%	0,800000	0,909091	0,963855	0,969697	0,975610	0,987654	0,993789	1,000000	1,006289	1,012658	1,025641	1,032258	1,038961
	20,5%	0,795000	0,903409	0,957831	0,963636	0,969512	0,981481	0,987578	0,993750	1,000000	1,006329	1,019231	1,025806	1,032468
	21,0%	0,790000	0,897727	0,951807	0,957576	0,963415	0,975309	0,981366	0,987500	0,993711	1,000000	1,012821	1,019355	1,025974
	22,0%	0,780000	0,886364	0,939759	0,945455	0,951220	0,962963	0,968944	0,975000	0,981132	0,987342	1,000000	1,006452	1,012987
	22,5%	0,775000	0,880682	0,933735	0,939394	0,945122	0,956790	0,962733	0,968750	0,974843	0,981013	0,993590	1,000000	1,006494
	23,0%	0,770000	0,875000	0,927711	0,933333	0,939024	0,950617	0,956522	0,962500	0,968553	0,974684	0,987179	0,993548	1,000000
LCCT	% ICMS	0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%
NEUTRA 9,25%	0,0%	1,031250	1,171875	1,242470	1,250000	1,257622	1,273148	1,281056	1,289063	1,297170	1,305380	1,322115	1,330645	1,339286
	12,0%	0,907500	1,031250	1,093373	1,100000	1,106707	1,120370	1,127329	1,134375	1,141509	1,148734	1,163462	1,170968	1,178571
	17,0%	0,855938	0,972656	1,031250	1,037500	1,043826	1,056713	1,063276	1,069922	1,076651	1,083465	1,097356	1,104435	1,111607
	17,5%	0,850781	0,966797	1,025038	1,031250	1,037538	1,050347	1,056871	1,063477	1,070165	1,076938	1,090745	1,097782	1,104911
	18,0%	0,845625	0,960938	1,018825	1,025000	1,031250	1,043981	1,050466	1,057031	1,063679	1,070411	1,084135	1,091129	1,098214
	19,0%	0,835313	0,949219	1,006401	1,012500	1,018674	1,031250	1,037655	1,044141	1,050708	1,057358	1,070913	1,077823	1,084821
	19,5%	0,830156	0,943359	1,000188	1,006250	1,012386	1,024884	1,031250	1,037695	1,044222	1,050831	1,064303	1,071169	1,078125
	20,0%	0,825000	0,937500	0,993976	1,000000	1,006098	1,018519	1,024845	1,031250	1,037736	1,044304	1,057692	1,064516	1,071429
	20,5%	0,819844	0,931641	0,987764	0,993750	0,999809	1,012153	1,018439	1,024805	1,031250	1,037777	1,051082	1,057863	1,064732
	21,0%	0,814688	0,925781	0,981551	0,987500	0,993521	1,005787	1,012034	1,018359	1,024764	1,031250	1,044471	1,051210	1,058036
	22,0%	0,804375	0,914063	0,969127	0,975000	0,980945	0,993056	0,999224	1,005469	1,011792	1,018196	1,031250	1,037903	1,044643
	22,5%	0,799219	0,908203	0,962914	0,968750	0,974657	0,986690	0,992818	0,999023	1,005307	1,011669	1,024639	1,031250	1,037946
	23,0%	0,794063	0,902344	0,956702	0,962500	0,968369	0,980324	0,986413	0,992578	0,998821	1,005142	1,018029	1,024597	1,031250

DESTINO

POSITIVA 1,2%

LCCT	% ICMS	0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%
		POSITIVA 0%												
	0,0%	1,012146	1,150166	1,219453	1,226843	1,234324	1,249563	1,257324	1,265182	1,273139	1,281197	1,297623	1,305995	1,314475
	12,0%	0,890688	1,012146	1,073118	1,079622	1,086205	1,099615	1,106445	1,113360	1,120363	1,127453	1,141908	1,149275	1,156738
	17,0%	0,840081	0,954637	1,012146	1,018280	1,024489	1,037137	1,043579	1,050101	1,056706	1,063394	1,077027	1,083975	1,091014
	17,5%	0,835020	0,948887	1,006048	1,012146	1,018317	1,030889	1,037292	1,043775	1,050340	1,056988	1,070539	1,077445	1,084442
	18,0%	0,829960	0,943136	0,999951	1,006012	1,012146	1,024641	1,031006	1,037449	1,043974	1,050582	1,064051	1,070916	1,077869
	19,0%	0,819838	0,931634	0,987757	0,993743	0,999803	1,012146	1,018432	1,024798	1,031243	1,037770	1,051074	1,057856	1,064725
	19,5%	0,814777	0,925883	0,981659	0,987609	0,993631	1,005898	1,012146	1,018472	1,024877	1,031364	1,044586	1,051326	1,058152
	20,0%	0,809717	0,920132	0,975562	0,981475	0,987459	0,999650	1,005859	1,012146	1,018511	1,024958	1,038098	1,044796	1,051580
	20,5%	0,804656	0,914382	0,969465	0,975340	0,981288	0,993402	0,999573	1,005820	1,012146	1,018552	1,031610	1,038266	1,045008
	21,0%	0,799595	0,908631	0,963368	0,969206	0,975116	0,987154	0,993286	0,999494	1,005780	1,012146	1,025122	1,031736	1,038435
	22,0%	0,789474	0,897129	0,951173	0,956938	0,962773	0,974659	0,980713	0,986842	0,993049	0,999334	1,012146	1,018676	1,025290
	22,5%	0,784413	0,891378	0,945076	0,950804	0,956601	0,968411	0,974426	0,980516	0,986683	0,992928	1,005658	1,012146	1,018718
	23,0%	0,779352	0,885628	0,938979	0,944669	0,950430	0,962163	0,968139	0,974190	0,980317	0,986522	0,999170	1,005616	1,012146
LCCT	% ICMS	0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%
NEGATIVA 12%														
	0,0%	0,890688	1,012146	1,073118	1,079622	1,086205	1,099615	1,106445	1,113360	1,120363	1,127453	1,141908	1,149275	1,156738
	12,0%	0,783806	0,890688	0,944344	0,950067	0,955861	0,967661	0,973672	0,979757	0,985919	0,992159	1,004879	1,011362	1,017929
	17,0%	0,739271	0,840081	0,890688	0,896086	0,901550	0,912681	0,918349	0,924089	0,929901	0,935786	0,947784	0,953898	0,960093
	17,5%	0,734818	0,835020	0,885323	0,890688	0,896119	0,907182	0,912817	0,918522	0,924299	0,930149	0,942074	0,948152	0,954309
	18,0%	0,730364	0,829960	0,885290	0,885290	0,890688	0,901684	0,907285	0,912955	0,918697	0,924512	0,936365	0,942406	0,948525
	19,0%	0,721457	0,819838	0,869226	0,874494	0,879826	0,890688	0,896220	0,901822	0,907494	0,913237	0,924945	0,930913	0,936958
	19,5%	0,717004	0,814777	0,863860	0,869096	0,874395	0,885190	0,890688	0,896255	0,901892	0,907600	0,919236	0,925167	0,931174
	20,0%	0,712551	0,809717	0,858495	0,863698	0,868964	0,879692	0,885156	0,890688	0,896290	0,901963	0,913526	0,919420	0,925390
	20,5%	0,708097	0,804656	0,853129	0,858300	0,863533	0,874194	0,879624	0,885121	0,890688	0,896326	0,907817	0,913674	0,919607
	21,0%	0,703644	0,799595	0,847764	0,852901	0,858102	0,868696	0,874092	0,879555	0,885086	0,890688	0,902107	0,907927	0,913823
	22,0%	0,694737	0,789474	0,837032	0,842105	0,847240	0,857700	0,863027	0,868421	0,873883	0,879414	0,890688	0,896435	0,902256
	22,5%	0,690283	0,784413	0,831667	0,836707	0,841809	0,852202	0,857495	0,862854	0,868281	0,873776	0,884979	0,890688	0,896472
	23,0%	0,685830	0,779352	0,826301	0,831309	0,836378	0,846704	0,851963	0,857287	0,862679	0,868139	0,879269	0,884942	0,890688
LCCT	% ICMS	0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%
NEUTRA 9,25%														
	0,0%	0,918522	1,043775	1,106653	1,113360	1,120149	1,133978	1,141021	1,148153	1,155374	1,162686	1,177593	1,185190	1,192886
	12,0%	0,808300	0,918522	0,973855	0,979757	0,985731	0,997901	1,004099	1,010374	1,016729	1,023164	1,036282	1,042967	1,049740
	17,0%	0,762373	0,866334	0,918522	0,924089	0,929724	0,941202	0,947048	0,952967	0,958960	0,965030	0,977402	0,983708	0,990095
	17,5%	0,757781	0,861115	0,912989	0,918522	0,924123	0,935532	0,941343	0,947226	0,953183	0,959216	0,971514	0,977782	0,984131
	18,0%	0,753188	0,855896	0,907456	0,912955	0,918522	0,929862	0,935638	0,941485	0,947407	0,953403	0,965626	0,971856	0,978167
	19,0%	0,744003	0,845458	0,896389	0,901822	0,907321	0,918522	0,924227	0,930004	0,935853	0,941776	0,953850	0,960004	0,966238
	19,5%	0,739410	0,840239	0,890856	0,896255	0,901720	0,912852	0,918522	0,924263	0,930076	0,935963	0,947962	0,954078	0,960273
	20,0%	0,734818	0,835020	0,885323	0,890688	0,896119	0,907182	0,912817	0,918522	0,924299	0,930149	0,942074	0,948152	0,954309
	20,5%	0,730225	0,829801	0,879789	0,885121	0,890519	0,901513	0,907112	0,912782	0,918522	0,924336	0,936186	0,942226	0,948344
	21,0%	0,725633	0,824582	0,874256	0,879555	0,884918	0,895843	0,901407	0,907041	0,912745	0,918522	0,930298	0,936300	0,942380
	22,0%	0,716447	0,814145	0,863190	0,868421	0,873716	0,884503	0,889997	0,895559	0,901192	0,906895	0,918522	0,924448	0,930451
	22,5%	0,711855	0,808926	0,857656	0,862854	0,868116	0,878833	0,884292	0,889818	0,895415	0,901082	0,912634	0,918522	0,924487
	23,0%	0,707262	0,803707	0,852123	0,857287	0,862515	0,873163	0,878587	0,884078	0,889638	0,895269	0,906746	0,912596	0,918522

O R I G E M

DESTINO

NEGATIVA 12%

O R I G E M

LCCT	% ICMS	0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%
POSITIVA 1,2%	0,0%	1,122727	1,275826	1,352683	1,360882	1,369180	1,386083	1,394692	1,403409	1,412236	1,421174	1,439394	1,448680	1,458087
	12,0%	0,988000	1,122727	1,190361	1,197576	1,204878	1,219753	1,227329	1,235000	1,242767	1,250633	1,266667	1,274839	1,283117
	17,0%	0,931864	1,058936	1,122727	1,129532	1,136419	1,150449	1,157595	1,164830	1,172156	1,179574	1,194697	1,202405	1,210213
	17,5%	0,926250	1,052557	1,115964	1,122727	1,129573	1,143519	1,150621	1,157813	1,165094	1,172468	1,187500	1,195161	1,202922
	18,0%	0,920636	1,046178	1,109200	1,115923	1,122727	1,136588	1,143648	1,150795	1,158033	1,165362	1,180303	1,187918	1,195632
	19,0%	0,909409	1,033419	1,095674	1,102314	1,109035	1,122727	1,129701	1,136761	1,143911	1,151151	1,165909	1,173431	1,181051
	19,5%	0,903795	1,027040	1,088910	1,095510	1,102190	1,115797	1,122727	1,129744	1,136850	1,144045	1,158712	1,166188	1,173760
	20,0%	0,898182	1,020661	1,082147	1,088705	1,095344	1,108866	1,115754	1,122727	1,129788	1,136939	1,151515	1,158944	1,166470
	20,5%	0,892568	1,014282	1,075383	1,081901	1,088498	1,101936	1,108780	1,115710	1,122727	1,129833	1,144318	1,151701	1,159179
	21,0%	0,886955	1,007903	1,068620	1,075096	1,081652	1,095006	1,101807	1,108693	1,115666	1,122727	1,137121	1,144457	1,151889
	22,0%	0,875727	0,995145	1,055093	1,061488	1,067960	1,081145	1,087860	1,094659	1,101544	1,108516	1,122727	1,129971	1,137308
	22,5%	0,870114	0,988765	1,048330	1,054683	1,061114	1,074214	1,080887	1,087642	1,094483	1,101410	1,115530	1,122727	1,130018
	23,0%	0,864500	0,982386	1,041566	1,047879	1,054268	1,067284	1,073913	1,080625	1,087421	1,094304	1,108333	1,115484	1,122727
LCCT	% ICMS	0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%
NEGATIVA 12%	0,0%	1,000000	1,136364	1,204819	1,212121	1,219512	1,234568	1,242236	1,250000	1,257862	1,265823	1,282051	1,290323	1,298701
	12,0%	0,880000	1,000000	1,060241	1,066667	1,073171	1,086420	1,093168	1,100000	1,106918	1,113924	1,128205	1,135484	1,142857
	17,0%	0,830000	0,943182	1,000000	1,006061	1,012195	1,024691	1,031056	1,037500	1,044025	1,050633	1,064103	1,070968	1,077922
	17,5%	0,825000	0,937500	0,993976	1,000000	1,006098	1,018519	1,024845	1,031250	1,037736	1,044304	1,057692	1,064516	1,071429
	18,0%	0,820000	0,931818	0,987952	0,993939	1,000000	1,012346	1,018634	1,025000	1,031447	1,037975	1,051282	1,058065	1,064935
	19,0%	0,810000	0,920455	0,975904	0,981818	0,987805	1,000000	1,006211	1,012500	1,018868	1,025316	1,038462	1,045161	1,051948
	19,5%	0,805000	0,914773	0,969880	0,975758	0,981707	0,993827	1,000000	1,006250	1,012579	1,018987	1,032051	1,038710	1,045455
	20,0%	0,800000	0,909091	0,963855	0,969697	0,975610	0,987654	0,993789	1,000000	1,006289	1,012658	1,025641	1,032258	1,038961
	20,5%	0,795000	0,903409	0,957831	0,963636	0,969512	0,981481	0,987578	0,993750	1,000000	1,006329	1,019231	1,025806	1,032468
	21,0%	0,790000	0,897727	0,951807	0,957576	0,963415	0,975309	0,981366	0,987500	0,993711	1,000000	1,012821	1,019355	1,025974
	22,0%	0,780000	0,886364	0,939759	0,945455	0,951220	0,962963	0,968944	0,975000	0,981132	0,987342	1,000000	1,006452	1,012987
	22,5%	0,775000	0,880682	0,933735	0,939394	0,945122	0,956790	0,962733	0,968750	0,974843	0,981013	0,993590	1,000000	1,006494
	23,0%	0,770000	0,875000	0,927711	0,933333	0,939024	0,950617	0,956522	0,962500	0,968553	0,974684	0,987179	0,993548	1,000000
LCCT	% ICMS	0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%
NEUTRA 9,25%	0,0%	1,031250	1,171875	1,242470	1,250000	1,257622	1,273148	1,281056	1,289063	1,297170	1,305380	1,322115	1,330645	1,339286
	12,0%	0,907500	1,031250	1,093373	1,100000	1,106707	1,120370	1,127329	1,134375	1,141509	1,148734	1,163462	1,170968	1,178571
	17,0%	0,855938	0,972656	1,031250	1,037500	1,043826	1,056713	1,063276	1,069922	1,076651	1,083465	1,097356	1,104435	1,111607
	17,5%	0,850781	0,966797	1,025038	1,031250	1,037538	1,050347	1,056871	1,063477	1,070165	1,076938	1,090745	1,097782	1,104911
	18,0%	0,845625	0,960938	1,018825	1,025000	1,031250	1,043981	1,050466	1,057031	1,063679	1,070411	1,084135	1,091129	1,098214
	19,0%	0,835313	0,949219	1,006401	1,012500	1,018674	1,031250	1,037655	1,044141	1,050708	1,057358	1,070913	1,077823	1,084821
	19,5%	0,830156	0,943359	1,000188	1,006250	1,012386	1,024884	1,031250	1,037695	1,044222	1,050831	1,064303	1,071169	1,078125
	20,0%	0,825000	0,937500	0,993976	1,000000	1,006098	1,018519	1,024845	1,031250	1,037736	1,044304	1,057692	1,064516	1,071429
	20,5%	0,819844	0,931641	0,987764	0,993750	0,999809	1,012153	1,018439	1,024805	1,031250	1,037777	1,051082	1,057863	1,064732
	21,0%	0,814688	0,925781	0,981551	0,987500	0,993521	1,005787	1,012034	1,018359	1,024764	1,031250	1,044471	1,051210	1,058036
	22,0%	0,804375	0,914063	0,969127	0,975000	0,980945	0,993056	0,999224	1,005469	1,011792	1,018196	1,031250	1,037903	1,044643
	22,5%	0,799219	0,908203	0,962914	0,968750	0,974657	0,986690	0,992818	0,999023	1,005307	1,011669	1,024639	1,031250	1,037946
	23,0%	0,794063	0,902344	0,956702	0,962500	0,968369	0,980324	0,986413	0,992578	0,998821	1,005142	1,018029	1,024597	1,031250

DESTINO

NEUTRA 9,25%

LCCT	% ICMS	NEUTRA 9,25%													
		0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%	
POSITIVA 1,2%	0,0%	1,088705	1,237165	1,311693	1,319643	1,327689	1,344081	1,352429	1,360882	1,369441	1,378108	1,395776	1,404781	1,413903	
	12,0%	0,958061	1,088705	1,154290	1,161286	1,168367	1,182791	1,190137	1,197576	1,205108	1,212735	1,228283	1,236207	1,244235	
	17,0%	0,903625	1,026847	1,088705	1,095303	1,101982	1,115587	1,122516	1,129532	1,136636	1,143830	1,158494	1,165968	1,173539	
	17,5%	0,898182	1,020661	1,082147	1,088705	1,095344	1,108866	1,115754	1,122727	1,129788	1,136939	1,151515	1,158944	1,166470	
	18,0%	0,892738	1,014475	1,075588	1,082107	1,088705	1,102146	1,108992	1,115923	1,122941	1,130048	1,144536	1,151920	1,159400	
	19,0%	0,881851	1,002104	1,062471	1,068911	1,075428	1,088705	1,095467	1,102314	1,109247	1,116267	1,130579	1,137873	1,145261	
	19,5%	0,876408	0,995918	1,055913	1,062312	1,068790	1,081985	1,088705	1,095510	1,102400	1,109377	1,123600	1,130849	1,138192	
	20,0%	0,870964	0,989732	1,049354	1,055714	1,062151	1,075264	1,081943	1,088705	1,095552	1,102486	1,116621	1,123825	1,131122	
	20,5%	0,865521	0,983546	1,042796	1,049116	1,055513	1,068544	1,075181	1,081901	1,088705	1,095596	1,109642	1,116801	1,124053	
	21,0%	0,860077	0,977360	1,036238	1,042518	1,048875	1,061824	1,068419	1,075096	1,081858	1,088705	1,102663	1,109777	1,116983	
	22,0%	0,849190	0,964989	1,023121	1,029321	1,035598	1,048383	1,054895	1,061488	1,068164	1,074924	1,088705	1,095729	1,102844	
	22,5%	0,843747	0,958803	1,016562	1,022723	1,028959	1,041662	1,048132	1,054683	1,061316	1,068034	1,081726	1,088705	1,095775	
	23,0%	0,838303	0,952617	1,010004	1,016125	1,022321	1,034942	1,041370	1,047879	1,054469	1,061143	1,074747	1,081681	1,088705	
LCCT	% ICMS	0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%	
NEGATIVA 12%	0,0%	0,969697	1,101928	1,168310	1,175390	1,182557	1,197157	1,204593	1,212121	1,219745	1,227465	1,243201	1,251222	1,259347	
	12,0%	0,853333	0,969697	1,028112	1,034343	1,040650	1,053498	1,060041	1,066667	1,073375	1,080169	1,094017	1,101075	1,108225	
	17,0%	0,804848	0,914601	0,969697	0,975574	0,981523	0,993640	0,999812	1,006061	1,012388	1,018796	1,031857	1,038514	1,045258	
	17,5%	0,800000	0,909091	0,963855	0,969697	0,975610	0,987654	0,993789	1,000000	1,006289	1,012658	1,025641	1,032258	1,038961	
	18,0%	0,795152	0,903581	0,958014	0,963820	0,969697	0,981669	0,987766	0,993939	1,000191	1,006521	1,019425	1,026002	1,032664	
	19,0%	0,785455	0,892562	0,946331	0,952066	0,957871	0,969697	0,975720	0,981818	0,987993	0,994246	1,006993	1,013490	1,020071	
	19,5%	0,780606	0,887052	0,940489	0,946189	0,951959	0,963711	0,969697	0,975758	0,981894	0,988109	1,000777	1,007234	1,013774	
	20,0%	0,775758	0,881543	0,934648	0,940312	0,946046	0,957725	0,963674	0,969697	0,975796	0,981972	0,994561	1,000978	1,007477	
	20,5%	0,770909	0,876033	0,928806	0,934435	0,940133	0,951740	0,957651	0,963636	0,969697	0,975834	0,988345	0,994721	1,001181	
	21,0%	0,766061	0,870523	0,922965	0,928558	0,934220	0,945754	0,951628	0,957576	0,963598	0,969697	0,982129	0,988465	0,994884	
	22,0%	0,756364	0,859504	0,911281	0,916804	0,922395	0,933782	0,939582	0,945455	0,951401	0,957422	0,969697	0,975953	0,982290	
	22,5%	0,751515	0,853994	0,905440	0,910927	0,916482	0,927796	0,933559	0,939394	0,945302	0,951285	0,963481	0,969697	0,975994	
	23,0%	0,746667	0,848485	0,899598	0,905051	0,910569	0,921811	0,927536	0,933333	0,939203	0,945148	0,957265	0,963441	0,969697	
LCCT	% ICMS	0,0%	12,0%	17,0%	17,5%	18,0%	19,0%	19,5%	20,0%	20,5%	21,0%	22,0%	22,5%	23,0%	
NEUTRA 9,25%	0,0%	1,000000	1,136364	1,204819	1,212121	1,219512	1,234568	1,242236	1,250000	1,257862	1,265823	1,282051	1,290323	1,298701	
	12,0%	0,880000	1,000000	1,060241	1,066667	1,073171	1,086420	1,093168	1,100000	1,106918	1,113924	1,128205	1,135484	1,142857	
	17,0%	0,830000	0,943182	1,000000	1,006061	1,012195	1,024691	1,031056	1,037500	1,044025	1,050633	1,064103	1,070968	1,077922	
	17,5%	0,825000	0,937500	0,993976	1,000000	1,006098	1,018519	1,024845	1,031250	1,037736	1,044304	1,057692	1,064516	1,071429	
	18,0%	0,820000	0,931818	0,987952	0,993939	1,000000	1,012346	1,018634	1,025000	1,031447	1,037975	1,051282	1,058065	1,064935	
	19,0%	0,810000	0,920455	0,975904	0,981818	0,987805	1,000000	1,006211	1,012500	1,018868	1,025316	1,038462	1,045161	1,051948	
	19,5%	0,805000	0,914773	0,969880	0,975758	0,981707	0,993827	1,000000	1,006250	1,012579	1,018987	1,032051	1,038710	1,045455	
	20,0%	0,800000	0,909091	0,963855	0,969697	0,975610	0,987654	0,993789	1,000000	1,006289	1,012658	1,025641	1,032258	1,038961	
	20,5%	0,795000	0,903409	0,957831	0,963636	0,969512	0,981481	0,987578	0,993750	1,000000	1,006329	1,019231	1,025806	1,032468	
	21,0%	0,790000	0,897727	0,951807	0,957576	0,963415	0,975309	0,981366	0,987500	0,993711	1,000000	1,012821	1,019355	1,025974	
	22,0%	0,780000	0,886364	0,939759	0,945455	0,951220	0,962963	0,968944	0,975000	0,981132	0,987342	1,000000	1,006452	1,012987	
	22,5%	0,775000	0,880682	0,933735	0,939394	0,945122	0,956790	0,962733	0,968750	0,974843	0,981013	0,993590	1,000000	1,006494	
	23,0%	0,770000	0,875000	0,927711	0,933333	0,939024	0,950617	0,956522	0,962500	0,968553	0,974684	0,981179	0,993548	1,000000	

O R I G E M

PREÇOS MÁXIMOS AO CONSUMIDOR - PMC**FATORES DE CONVERSÃO PF PARA PMC**

ALÍQUOTA DE ICMS / LCCT	LISTA POSITIVA	LISTA NEGATIVA	LISTA NEUTRA
0,0%	0,725481	0,745454	0,740214
12,0%	0,725481	0,745454	0,740214
17,0%	0,725481	0,745454	0,740214
17,5%	0,725481	0,745454	0,740214
18,0%	0,725481	0,745454	0,740214
19,0%	0,725481	0,745454	0,740214
19,5%	0,725481	0,745454	0,740214
20,0%	0,725481	0,745454	0,740214
20,5%	0,725481	0,745454	0,740214
21,0%	0,725481	0,745454	0,740214
22,0%	0,725481	0,745454	0,740214
22,5%	0,725481	0,745454	0,740214
23,0%	0,725481	0,745454	0,740214

PMC será obtido pela divisão dos PF pelos fatores