

LCCT		DESTINO											
LCCT	% ICMS	POSITIVA 0%											
		0%	12%	17%	17,5%	18%	19%	19,50%	20%	20,50%	21%	22%	
POSITIVA 0%	0%	1,000000	1,136364	1,204819	1,212121	1,219512	1,234568	1,242236	1,250000	1,257862	1,265823	1,282051	
	12%	0,880000	1,000000	1,060241	1,066667	1,073171	1,086420	1,093168	1,100000	1,106918	1,113924	1,128205	
	17%	0,830000	0,943182	1,000000	1,006061	1,012195	1,024691	1,031056	1,037500	1,044025	1,050633	1,064103	
	17,5%	0,825000	0,937500	0,993976	1,000000	1,006098	1,018519	1,024845	1,031250	1,037736	1,044304	1,057692	
	18%	0,820000	0,931818	0,987952	0,993939	1,000000	1,012346	1,018634	1,025000	1,031447	1,037975	1,051282	
	19%	0,810000	0,920455	0,975904	0,981818	0,987805	1,000000	1,006211	1,012500	1,018868	1,025316	1,038462	
	19,50%	0,805000	0,914773	0,969880	0,975758	0,981707	0,993827	1,000000	1,006250	1,012579	1,018987	1,032051	
	20%	0,800000	0,909091	0,963855	0,969697	0,975610	0,987654	0,993789	1,000000	1,006289	1,012658	1,025641	
	20,50%	0,795000	0,903409	0,957831	0,963636	0,969512	0,981481	0,987578	0,993750	1,000000	1,006329	1,019231	
	21%	0,790000	0,897727	0,951807	0,957576	0,963415	0,975309	0,981366	0,987500	0,993711	1,000000	1,012821	
	22%	0,780000	0,886364	0,939759	0,945455	0,951220	0,962963	0,968944	0,975000	0,981132	0,987342	1,000000	
	NEGATIVA 12%	0%	0,892857	1,014610	1,075731	1,082251	1,088850	1,102292	1,109139	1,116071	1,123090	1,130199	1,144688
12%		0,785714	0,892857	0,946643	0,952381	0,958188	0,970017	0,976042	0,982143	0,988320	0,994575	1,007326	
17%		0,741071	0,842126	0,892857	0,898268	0,903745	0,914903	0,920585	0,926339	0,932165	0,938065	0,950091	
17,5%		0,736607	0,837053	0,887478	0,892857	0,898301	0,909391	0,915040	0,920759	0,926550	0,932414	0,943688	
18%		0,732143	0,831980	0,882100	0,887446	0,892857	0,903880	0,909494	0,915178	0,920934	0,926763	0,938644	
19%		0,723214	0,821834	0,871342	0,876623	0,881968	0,892857	0,898403	0,904018	0,909703	0,915461	0,927197	
19,50%		0,718750	0,816761	0,865964	0,871212	0,876524	0,887345	0,892857	0,898437	0,904088	0,909810	0,921474	
20%		0,714285	0,811688	0,860585	0,865801	0,871080	0,881834	0,887311	0,892857	0,898472	0,904159	0,915751	
20,50%		0,709821	0,806615	0,855206	0,860389	0,865636	0,876322	0,881765	0,887276	0,892857	0,898508	0,910027	
21%		0,705357	0,801542	0,849828	0,854978	0,860191	0,870811	0,876220	0,881696	0,887241	0,892857	0,904304	
22%		0,696428	0,791396	0,839070	0,844156	0,849303	0,859788	0,865128	0,870535	0,876010	0,881555	0,892857	
NEUTRA 9,25%		0%	1,042825	1,105646	1,112347	1,119129	1,132946	1,139983	1,147108	1,154322	1,161628	1,176521	
	12%	0,807564	0,917686	0,972968	0,978865	0,984834	0,996992	1,003185	1,009455	1,015803	1,022233	1,035338	
	17%	0,761679	0,865545	0,917686	0,923248	0,928877	0,940345	0,946186	0,952099	0,958087	0,964151	0,976512	
	17,5%	0,757091	0,860331	0,912158	0,917686	0,923282	0,934680	0,940486	0,946364	0,952316	0,958343	0,970630	
	18%	0,752503	0,855117	0,906630	0,912124	0,917686	0,929016	0,934786	0,940628	0,946544	0,952535	0,964747	
	19%	0,743326	0,844688	0,895573	0,901001	0,906495	0,917686	0,923386	0,929157	0,935001	0,940919	0,952982	
	19,50%	0,738737	0,839474	0,890045	0,895439	0,900899	0,912021	0,917686	0,923422	0,929229	0,935110	0,947099	
	20%	0,734149	0,834260	0,884517	0,889877	0,895303	0,906357	0,911986	0,917686	0,923458	0,929302	0,941216	
	20,50%	0,729560	0,829046	0,878988	0,884316	0,889708	0,900692	0,906286	0,911951	0,917686	0,923494	0,935334	
	21%	0,724972	0,823832	0,873460	0,878754	0,884112	0,895027	0,900586	0,906215	0,911914	0,917686	0,929451	
	22%	0,717595	0,813404	0,862404	0,867630	0,872921	0,883698	0,889187	0,894744	0,900371	0,906070	0,917686	

LCCT		DESTINO											
LCCT	% ICMS	NEGATIVA 12%											
		0%	12%	17%	17,5%	18%	19%	19,50%	20%	20,50%	21%	22%	
POSITIVA 0%	0%	1,120000	1,272728	1,449398	1,357576	1,365854	1,382717	1,391305	1,400000	1,408806	1,417722	1,435898	
	12%	0,985600	1,120000	1,187470	1,194667	1,201952	1,216791	1,224348	1,232000	1,239749	1,247595	1,263590	
	17%	0,929600	1,056364	1,120000	1,126788	1,133659	1,147655	1,154783	1,162000	1,169309	1,176709	1,191795	
	17,5%	0,924000	1,050000	1,113253	1,120000	1,126830	1,140741	1,147826	1,155000	1,162265	1,169621	1,184616	
	18%	0,918400	1,043637	1,106506	1,113213	1,120000	1,133828	1,140870	1,148000	1,155221	1,162532	1,177436	
	19%	0,907200	1,030909	1,093012	1,099637	1,106342	1,120000	1,126957	1,134000	1,141132	1,148355	1,163077	
	19,50%	0,901600	1,024546	1,086265	1,092849	1,099513	1,113087	1,120000	1,127000	1,134088	1,141266	1,155898	
	20%	0,896000	1,018182	1,079518	1,086061	1,092683	1,106173	1,113044	1,120000	1,127044	1,134178	1,148718	
	20,50%	0,890400	1,011819	1,072771	1,079273	1,085854	1,099260	1,106087	1,113000	1,120000	1,127089	1,141539	
	21%	0,884800	1,005455	1,066024	1,072485	1,079025	1,092346	1,099131	1,106000	1,112956	1,120000	1,134359	
	22%	0,873600	0,992728	1,052530	1,058909	1,065366	1,078519	1,085218	1,092000	1,098868	1,105823	1,120000	
	NEGATIVA 12%	0%	1,000000	1,136364	1,204819	1,212121	1,219512	1,234568	1,242236	1,250000	1,257862	1,265823	1,282051
12%		0,880000	1,000000	1,060241	1,066667	1,073171	1,086420	1,093168	1,100000	1,106918	1,113924	1,128205	
17%		0,830000	0,943182	1,000000	1,006061	1,012195	1,024691	1,031056	1,037500	1,044025	1,050633	1,064103	
17,5%		0,825000	0,937500	0,993976	1,000000	1,006098	1,018519	1,024845	1,031250	1,037736	1,044304	1,057692	
18%		0,820000	0,931818	0,987952	0,993939	1,000000	1,012346	1,018634	1,025000	1,031447	1,037975	1,051282	
19%		0,810000	0,920455	0,975904	0,981818	0,987805	1,000000	1,006211	1,012500	1,018868	1,025316	1,038462	
19,50%		0,805000	0,914773	0,969880	0,975758	0,981707	0,993827	1,000000	1,006250	1,012579	1,018987	1,032051	
20%		0,800000	0,909091	0,963855	0,969697	0,975610	0,987654	0,993789	1,000000	1,006289	1,012658	1,025641	
20,50%		0,795000	0,903409	0,957831	0,963636	0,969512	0,981481	0,987578	0,993750	1,000000	1,006329	1,019231	
21%		0,790000	0,897727	0,951807	0,957576	0,963415	0,975309	0,981366	0,987500	0,993711	1,000000	1,012821	
22%		0,780000	0,886364	0,939759	0,945455	0,951220	0,962963	0,968944	0,975000	0,981132	0,987342	1,000000	
NEUTRA 9,25%		0%	1,027809	1,167964	1,238324	1,245829	1,253425	1,268900	1,276781	1,284761	1,292841	1,301024	1,317704
	12%	0,904472	1,027809	1,089725	1,096329	1,103014	1,116632	1,123567	1,130590	1,137700	1,144901	1,159579	
	17%	0,853081	0,969411	1,027809	1,034038	1,040343	1,053187	1,059728	1,066352	1,073058	1,079850	1,093694	
	17,5%	0,847942	0,963571	1,021617	1,027809	1,034076	1,046842	1,053344	1,059928	1,066594	1,073345	1,087105	
	18%	0,842803	0,957731	1,015426	1,021580	1,027809	1,040498	1,046960	1,053504	1,060130	1,066839	1,080517	
	19%	0,832525	0,946051	1,003042	1,009121	1,015275	1,027809	1,034193	1,040656	1,047201	1,053829	1,067340	
	19,50%	0,827386	0,940211	0,996851	1,002892	1,009007	1,021464	1,027809	1,034233	1,040737	1,047324	1,060751	
	20%	0,822247	0,934372	0,990659	0,996663	1,002740	1,015120	1,021425	1,027809	1,034273	1,040819	1,054163	
	20,50%	0,817108	0,928532	0,984467	0,990434	0,996473	1,008775	1,015041	1,021385	1,027809	1,034314	1,047574	
	21%	0,811969	0,922692	0,978276	0,984205	0,990206	1,002431	1,008657	1,014961	1,021345	1,027809	1,040986	
	22%	0,801691	0,911012	0,965893	0,971746	0,977672	0,989742	0,995889	1,002114	1,008416	1,014799	1,027809	

DESTINO												
ORIGEM	LCCT		NEUTRA 9,25%									
	LCCT	% ICMS	0%	12%	17%	17,5%	18%	19%	19,50%	20%	20,50%	21%
POSITIVA 0%	0%	1,089697	1,238292	1,312888	1,320845	1,328899	1,345305	1,353661	1,362122	1,370688	1,379364	1,397048
	12%	0,958934	1,089697	1,155342	1,162344	1,169431	1,183869	1,191222	1,198667	1,206206	1,213840	1,229MI2
	17%	0,904449	1,027783	1,089697	1,096301	1,102986	1,116603	1,123539	1,130561	1,137671	1,144872	1,159550
	17,5%	0,899000	1,021591	1,083133	1,089697	1,096342	1,109877	1,116770	1,123750	1,130818	1,137975	1,152564
	18%	0,893552	1,015400	1,076568	1,083093	1,089697	1,103150	1,110002	1,116940	1,123964	1,131078	1,145579
	19%	0,882655	1,003017	1,063439	1,069885	1,076408	1,089697	1,096466	1,103318	1,110258	1,117285	1,131609
	19,50%	0,877206	0,996825	1,056875	1,063280	1,069764	1,082971	1,089697	1,096508	1,103404	1,110388	1,124623
	20%	0,871758	0,990634	1,050311	1,056676	1,063119	1,076244	1,082929	1,089697	1,096551	1,103491	1,117638
	20,50%	0,866309	0,984442	1,043746	1,050072	1,056475	1,069518	1,076161	1,082887	1,089697	1,096594	1,110653
	21%	0,860861	0,978251	1,037182	1,043468	1,049830	1,062791	1,069392	1,076076	1,082844	1,089697	1,103668
	22%	0,849964	0,965868	1,024053	1,030259	1,036541	1,049338	1,055856	1,062455	1,069137	1,075904	1,089697
	NEUTRA 12%	0%	0,972944	1,105618	1,172221	1,179326	1,186517	1,201165	1,208626	1,216180	1,223828	1,231574
12%		0,856190	0,972944	1,031555	1,037807	1,044135	1,057025	1,063591	1,070238	1,076969	1,083785	1,097680
17%		0,807543	0,917663	0,972944	0,978840	0,984809	0,996967	1,003159	1,009429	1,015778	1,022207	1,035312
17,5%		0,802679	0,912135	0,967083	0,972944	0,978876	0,990961	0,997116	1,003348	1,009659	1,016049	1,029075
18%		0,797814	0,906607	0,961221	0,967047	0,972944	0,984955	0,991073	0,997267	1,003539	1,009891	1,022838
19%		0,788084	0,895550	0,949499	0,955254	0,961078	0,972944	0,978987	0,985105	0,991301	0,997575	1,010365
19,50%		0,783220	0,890022	0,943638	0,949357	0,955146	0,966938	0,972944	0,979025	0,985182	0,991417	1,004128
20%		0,778355	0,884494	0,937777	0,943461	0,949213	0,960932	0,966901	0,972944	0,979063	0,985259	0,997891
20,50%		0,773490	0,878966	0,931916	0,937564	0,943281	0,954926	0,960857	0,966863	0,972944	0,979102	0,991654
21%		0,768625	0,873438	0,926055	0,931667	0,937348	0,948920	0,954814	0,960782	0,966825	0,972944	0,985417
22%		0,758896	0,862382	0,914333	0,919874	0,925483	0,936909	0,942728	0,948620	0,954586	0,960628	0,972944
NEUTRA 9,25%		0%	1,000000	1,136364	1,204819	1,212121	1,219512	1,234568	1,242236	1,250000	1,257862	1,265823
	12%	0,880000	1,000000	1,060241	1,066667	1,073171	1,086420	1,093168	1,100000	1,106918	1,113924	1,128205
	17%	0,830000	0,943182	1,000000	1,006061	1,012195	1,024691	1,031056	1,037500	1,044025	1,050633	1,064103
	17,5%	0,825000	0,937500	0,993976	1,000000	1,006098	1,018519	1,024845	1,031250	1,037736	1,044304	1,057692
	18%	0,820000	0,931818	0,987952	0,993939	1,000000	1,012346	1,018634	1,025000	1,031447	1,037975	1,051282
	19%	0,810000	0,920455	0,975904	0,981818	0,987805	1,000000	1,006211	1,012500	1,018868	1,025316	1,038462
	19,50%	0,805000	0,914773	0,969880	0,975758	0,981707	0,993827	1,000000	1,006250	1,012579	1,018987	1,032051
	20%	0,800000	0,909091	0,963855	0,969697	0,975610	0,987654	0,993789	1,000000	1,006289	1,012658	1,025641
	20,50%	0,795000	0,903409	0,957831	0,963636	0,969512	0,981481	0,987578	0,993750	1,000000	1,006329	1,019231
	21%	0,790000	0,897727	0,951807	0,957576	0,963415	0,975309	0,981366	0,987500	0,993711	1,000000	1,012821
	22%	0,780000	0,886364	0,939759	0,945455	0,951220	0,962963	0,968944	0,975000	0,981132	0,987342	1,000000

Nota Explicativa: Para conversão dos preços entre a Lista de Concessão de Crédito Tributário - LCCT e as diversas alíquotas de ICMS, as empresas deverão utilizar os fatores da matriz acima, partindo sempre do Preço Fábrica {ORIGEM} a ser convertido para o Preço Fábrica {DESTINO} multiplicando pelo fator de conversão correspondente.

- i. Preço Origem é o preço a ser convertido.
- ii. Preço Destino é o preço convertido.
- iii. Preço Origem X fator de conversão= Preço Destino.

ANEXO II

FATORES DE CONVERSÃO PARA O PREÇO MÁXIMO AO CONSUMIDOR - PMC

PREÇOS MÁXIMOS AO CONSUMIDOR - PMC

FATORES DE CONVERSÃO PF PARA PMC

ALÍQUOTA DE ICMS / LCCT	LISTA POSITIVA	LISTA NEGATIVA	LISTA NEUTRA
00%	0,723358	0,745454	0,740214
12,0%	0,723358	0,745454	0,740214
17,0%	0,723358	0,745454	0,740214
17,5%	0,723358	0,745454	0,740214
18,0%	0,723358	0,745454	0,740214
19,0%	0,723358	0,745454	0,740214
19,5%	0,723358	0,745454	0,740214
20,0%	0,723358	0,745454	0,740214
20,5%	0,723358	0,745454	0,740214
21,0%	0,723358	0,745454	0,740214
22,0%	0,723358	0,745454	0,740214

PMC será obtido pela divisão dos PF pelos fatores

Este conteúdo não substitui o publicado na versão certificada.