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| COMBUSTÍVEIS |

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| |  | | --- | | Base de Cálculo do ICMS/ST dos Combustíveis | | **PMPF - Preço Médio Ponderado ao Consumidor Final** |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | Valores do PMPF (R$) | | | | | | | | | **Combustível** | **Unidade** | **Vigente até: 31/12/2018** | | **Vigência após: 01/01/2019** | | **ATO COTEPE/PMPF** | | | Etanol | Litro | 3,54 | | 3,54 | | Nº 22/18, de 23/11/2018, DOU de 26/11/2018. | | | Gasolina | Litro | 4,33 | | **4,22** | | Nº 24/18, de 21/12/2018, DOU de 24/12/2018. | | | Gasolina  Premium | Litro | 5,95 | | 5,95 | | Nº 19/18, de 09/10/2018, DOU de 10/10/2018. | | | Diesel | Litro | 3,41 | | **3,25** | | Nº 24/18, de 21/12/2018, DOU de 24/12/2018. | | | Diesel S10 | Litro | 3,51 | | **3,35** | | Nº 24/18, de 21/12/2018, DOU de 24/12/2018. | | | GLP | Kg | 5,18 | | 5,18 | | Nº 19/18, de 09/10/2018, DOU de 10/10/2018. | | | GNV | M³ | 2,88 | | 2,88 | | Nº 22/18, de 23/11/2018, DOU de 26/11/2018. | | | **Valores das Margens de Valor Agregado em %** | | | | | | | | | **Combustível** | **Vigente Até:**  **30/04/2014** | | | **Vigência a partir de: 01/05/2014** | | | **ATO COTEPE/MVA** | | **Interna 25%** | | **Interestadual 12%** | **Interna 25%** | **Interestadual 12%** | | | Etanol Hidratado | 25,87% | | 60,92% | 18,52% | 39,06% | | Nº 04/14,de23/04/14, DOU de 24/04/14 | | OBS: Os valores do PMPF e MVA são divulgados nacionalmente por ATO COTEPE, quinzenalmente, em regra nos dias 12 e 26 de cada mês. Consulte os valores efetivos no site: http://www.fazenda.gov.br/confaz (Legislação/ATO COTEPE/PMPF ou MVA) | | | | | | | | | **Base de cálculo de tributação do Etanol Hidratado (álcool) a partir 01/03/2010:**  **Art. 155, parágrafo único, do Anexo 03 do RICMS/SC, aprovado pelo Decreto 2870 de 28/08/2001.** | | | | | | | | | O **Valor da operação** mais frete, seguro, tributos e demais encargos cobrados do destinatário **acrescido dos percentuais de Margem de Valor Agregado, NÃO INFERIOR**, por litro, ao valor do PMPF. | | | | | | | | |  | | | | | | | | |