|  |
| --- |
| COMBUSTÍVEIS |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  | | --- | | Base de Cálculo do ICMS/ST dos Combustíveis | | **PMPF - Preço Médio Ponderado ao Consumidor Final** |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | Valores do PMPF (R$) | | | | | | | | | **Combustível** | **Unidade** | **Vigente até: 30/11/2019** | | **Vigência após: 01/12/2019** | | **ATO COTEPE/PMPF** | | | Etanol | Litro | 3,50 | | **3,56** | | Nº 28/19, de 25/11/2019, DOU de 26/11/2019. | | | Gasolina | Litro | 4,05 | | **4,16** | | Nº 28/19, de 25/11/2019, DOU de 26/11/2019. | | | Gasolina  Premium | Litro | 5,85 | | 5,85 | | Nº 17/19, de 24/07/2019, DOU de 25/07/2019. | | | Diesel | Litro | 3,48 | | 3,48 | | Nº 24/19, de 24/10/2019, DOU de 25/10/2019. | | | Diesel S10 | Litro | 3,58 | | 3,58 | | Nº 24/19, de 24/10/2019, DOU de 25/10/2019. | | | GLP | Kg | 5,44 | | **5,52** | | Nº 28/19, de 25/11/2019, DOU de 26/11/2019. | | | GNV | M³ | 2,86 | | 2,86 | | Nº 15/19, de 24/06/2019, DOU de 26/06/2019. | | | **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. | | | | | | | | |  | | | | | | | | |