



**TABELA (1) COMPARATIVA ENTRE OS ESTADOS
COM SUBSTITUIÇÃO TRIBUTÁRIA IPI destacado**

		Estado de Destino da mercadoria																										
-->	ES	GO	MT	MG	PR	RS	SP	AC	AL	AM	AP	BA	CE	DF	MA	MS	PA	PB	PE	PI	RN	RJ	RO	RR	SC	SE	TO	
Estado de origem da mercadoria	AC	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%		12,67%	12,67%	12,67%			12,67%		12,67%	12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	AL	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%		12,67%	12,67%			12,67%		12,67%	12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	AM	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%		12,67%			12,67%		12,67%	12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	AP	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%		12,67%			12,67%		12,67%	12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	BA	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	CE	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%		12,67%			12,67%		12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	DF	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	ES		12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	GO	12,67%		11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	MA	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	MT	12,67%	12,67%		14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	MS	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	
	MG	16,96%	16,96%	11,57%		5,74%	12,67%	14,03%	16,96%	16,96%	16,96%	16,96%	16,96%			16,96%		16,96%	16,96%	16,96%	16,96%	16,96%	15,39%		16,96%	12,67%	16,96%	16,96%
	PA	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%			12,67%	12,67%	12,67%	15,39%		12,67%	16,96%	16,96%	16,96%	12,67%
	PB	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%		12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	12,67%
	PE	16,96%	16,96%	11,57%	14,03%		12,67%	14,03%	16,96%	16,96%	16,96%	16,96%	16,96%			16,96%		16,96%	16,96%	16,96%	16,96%	16,96%	15,39%		16,96%	12,67%	16,96%	16,96%
	PR	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%		12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	12,67%
	PI	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%		12,67%	15,39%		12,67%	12,67%	12,67%	12,67%
	RN	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%		15,39%		12,67%	12,67%	12,67%	12,67%	12,67%
	RS	16,96%	16,96%	11,57%	14,03%	5,74%		14,03%	16,96%	16,96%	16,96%	16,96%	16,96%			16,96%		16,96%	16,96%	16,96%	16,96%	16,96%	15,39%		16,96%	12,67%	16,96%	16,96%
	RJ	16,96%	16,96%	11,57%	14,03%	5,74%	12,67%	14,03%	16,96%	16,96%	16,96%	16,96%	16,96%			16,96%		16,96%	16,96%	16,96%	16,96%	16,96%			16,96%	12,67%	16,96%	16,96%
	RO	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%	12,67%	15,39%		16,96%	12,67%	12,67%	12,67%	12,67%
	RR	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%	12,67%	15,39%			12,67%	12,67%	12,67%	12,67%
	SC	16,96%	16,96%	11,57%	14,03%	5,74%	12,67%	14,03%	16,96%	16,96%	16,96%	16,96%	16,96%			16,96%		16,96%	16,96%	16,96%	16,96%	16,96%	15,39%		16,96%		16,96%	16,96%
	SP	16,96%	16,96%	11,57%	14,03%	5,74%	12,67%		16,96%	16,96%	16,96%	16,96%	16,96%	16,96%	16,96%	16,96%		16,96%	16,96%	16,96%	16,96%	16,96%	15,39%		16,96%	12,67%	16,96%	16,96%
	SE	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%		12,67%	12,67%
TO	12,67%	12,67%	11,57%	14,03%	5,74%	12,67%	14,03%	12,67%	12,67%	12,67%	12,67%				12,67%		12,67%	12,67%	12,67%	12,67%	15,39%		12,67%	12,67%	12,67%	12,67%	12,67%	

Notas:

- Os percentuais expostos representam a variação no total das compras interestaduais enquadradas na substituição tributária;
- Tabela exclusiva para aplicação a **revendedores**;
- A presente tabela possui caráter meramente informativo, abordando o assunto de forma genérica. Sua eventual adoção para casos concretos exigirá análise da situação para o devido enquadramento;
- Fundamentos com base no Protocolo 41/08, alterado com o Protocolo 49/08, disponíveis na sua íntegra;



**TABELA (2) COMPARATIVA ENTRE OS ESTADOS
COM SUBSTITUIÇÃO TRIBUTÁRIA E c/ IPI incluso**

		Estado de Destino da mercadoria																												
-->	ES	GO	MT	MG	PR	RS	SP	AC	AL	AM	AP	BA	CE	DF	MA	MS	PA	PB	PE	PI	RN	RJ	RO	RR	SC	SE	TO			
Estado de origem da mercadoria	AC	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%		11,68%	11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%		
	AL	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	
	AM	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	AP	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	BA	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	CE	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	DF	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	ES		11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	GO	11,68%		11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	MA	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	MT	11,68%	11,68%		14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	MS	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	MG	16,44%	16,44%	11,57%		5,74%	11,68%	13,07%	16,44%	16,44%	16,44%	16,44%	16,44%			16,44%		16,44%	16,44%	16,44%	16,44%	16,44%	14,46%		16,44%	11,68%	16,44%	16,44%	16,44%	16,44%
	PA	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	16,44%	16,44%	16,44%	11,68%	11,68%
	PB	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	PR	16,44%	16,44%	11,57%	14,03%		11,68%	13,07%	16,44%	16,44%	16,44%	16,44%	16,44%			16,44%		16,44%	16,44%	16,44%	16,44%	16,44%	14,46%		16,44%	11,68%	16,44%	16,44%	16,44%	16,44%
	PE	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	PI	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	RN	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%
	RS	16,44%	16,44%	11,57%	14,03%	5,74%		13,07%	16,44%	16,44%	16,44%	16,44%	16,44%			16,44%		16,44%	16,44%	16,44%	16,44%	16,44%	14,46%		16,44%	11,68%	16,44%	16,44%	16,44%	16,44%
	RJ	16,44%	16,44%	11,57%	14,03%	5,74%	11,68%	13,07%	16,44%	16,44%	16,44%	16,44%	16,44%			16,44%		16,44%	16,44%	16,44%	16,44%	16,44%	14,46%		16,44%	11,68%	16,44%	16,44%	16,44%	16,44%
	RO	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		16,44%	11,68%	11,68%	11,68%	11,68%	11,68%
	RR	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		16,44%	11,68%	11,68%	11,68%	11,68%	11,68%
	SC	16,44%	16,44%	11,57%	14,03%	5,74%	11,68%	13,07%	16,44%	16,44%	16,44%	16,44%	16,44%			16,44%		16,44%	16,44%	16,44%	16,44%	16,44%	14,46%		16,44%		16,44%	16,44%	16,44%	16,44%
	SP	16,44%	16,44%	11,57%	14,03%	5,74%	11,68%		16,44%	16,44%	16,44%	16,44%	16,44%	16,44%	16,44%	16,44%		16,44%	16,44%	16,44%	16,44%	16,44%	14,46%		16,44%	11,68%	16,44%	16,44%	16,44%	16,44%
	SE	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%		11,68%	11,68%	11,68%
TO	11,68%	11,68%	11,57%	14,03%	5,74%	11,68%	13,07%	11,68%		11,68%	11,68%			11,68%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	14,46%		11,68%	11,68%	11,68%	11,68%	11,68%	11,68%	

Notas:

- Os percentuais expostos representam a variação no total das compras interestaduais enquadradas na substituição tributária;
- Tabela exclusiva para aplicação a **revendedores**;
- A presente tabela possui caráter meramente informativo, abordando o assunto de forma genérica. Sua eventual adoção para casos concretos exigirá análise da situação para o devido enquadramento;
- Fundamentos com base no Protocolo 41/08, alterado com o Protocolo 49/08, disponíveis na sua íntegra;



Como utilizar as tabelas:

- 1) Para definir qual tabela utilizar, verifique o preço quanto ao IPI. Se o preço for **sem IPI incluso**, utilizar a tabela (1), se o preço for **com IPI incluso** utilizar a tabela (2);
- 2) Localize na linha horizontal o Estado de destino da mercadoria, ou seja, Estado em que se localiza seu estabelecimento. Após, localize na coluna vertical o Estado de origem da mercadoria, ou seja, Estado do seu fornecedor. O percentual encontrado refere-se a variação da substituição tributária nas aquisições interestaduais.

Exemplo: Se o seu estabelecimento está localizado no Estado da BA, adquirindo mercadoria do Estado do RJ, terá uma variação no preço de 16,96%. Supomos que o preço do seu fornecedor seja R\$ 1.000,00, consideramos IPI com alíquota de 12% destacado na nota fiscal, ou seja, somado ao total da nota, teremos um total de R\$ 1.120,00, sobre esse valor acrescentar a variação de 16,96%, ($1.120,00 \times 16,96\% = 1.309,95$). Ao final do faturamento sua aquisição será de R\$ 1.309,95 em função da substituição tributária.

Qualquer dúvida ou esclarecimento que se fizerem necessários, favor entrar em contato com a área fiscal, no telefone: (51) 2121-9926 com Adriana.