



ESTADO DA PARAÍBA
SECRETARIA DE ESTADO DA RECEITA

DECRETO Nº 27.589, DE 15 DE SETEMBRO DE 2006

DOE DE 16.09.06

Altera o Decreto nº 22.946, de 16 de abril de 2002, que dispõe sobre o regime de substituição tributária nas operações com combustíveis e lubrificantes, derivados ou não de petróleo, e outros produtos, e dá outras providências.

O GOVERNADOR DO ESTADO DA PARAÍBA, no uso das atribuições que lhe são conferidas pelo art. 86, inciso IV, da Constituição do Estado, e tendo em vista o disposto no Convênio ICMS nº 62/06,

DECRETA:

Art. 1º Os percentuais constantes dos Anexos I, II e III do Decreto nº 22.946, de 16 de abril de 2002, aplicáveis às unidades federadas indicadas, ficam alterados como segue:

“ANEXO I
OPERAÇÕES REALIZADAS PELAS DISTRIBUIDORAS

UF	Gasolina Automotiva e		Álcool Hidratado		Óleo Combustível	
	Internas	Interest.	Internas	Interestaduais	Internas	Interest.
				Alíquota 7% Alíquota 12%		
AC	39,21%	83,97%	41,58%	73,45%	64,60%	9,62% 36,42%

AL	34,28%	79,03%	12,23%	39,16%	31,68%	16,94%	40,89%
AM	19,37%	59,16%	23,46%	53,09%	51,76%	9,62%	36,42%
AP	39,23%	85,64%	15,04%	42,65%	34,98%	32,52%	59,67%
BA	27,96%	75,29%	31,69%	63,30%	54,53%	10,30%	37,27%
CE	21,80%	62,40%	34,17%	66,37%	57,43%	9,62%	36,42%
DF	21,45%	61,93%	35,02%	67,42%	58,42%	9,94%	46,58%
ES	85,41%	153,99%	48,14%	88,73%	78,58%	-	-
GO	21,41%	64,06%	13,76%	42,97%	35,28%	54,78%	86,48%
MA	26,18%	68,24%	14,95%	42,54%	34,87%	9,62%	36,42%
MG	90,92%	154,56%	114,83%	-	152,07%	15,47%	40,82%
MS	41,38%	88,50%	58,66%	96,73%	86,16%	34,56%	62,12%
MT	69,67%	124,93%	114,64%	184,10%	184,10%	138,36%	184,70%
PA	21,09%	72,98%	20,44%	60,01%	51,41%	9,62%	36,42%
PB	18,09%	57,45%	15,45%	43,15%	35,46%	22,29%	47,33%
PE	38,23%	84,30%	36,37%	69,09%	60,00%	16,28%	40,10%
PI	22,14%	62,85%	45,79%	80,78%	71,16%	11,89%	34,81%
*PR	59,07%	114,96%	38,41%	56,98%	48,54%	20,23%	46,67%
RJ	31,92%	88,46%	34,36%	81,09%	71,35%	11,35%	23,46%

RN	22,08%	62,78%	31,91%	63,57%	54,78%	13,23%	36,42%
RO	34,26%	79,01%	32,81%	64,68%	55,83%	9,97%	36,86%
RR	17,80%	47,25%	20,00%	48,81%	40,81%	9,97%	36,86%
*RS	25,20%	73,88%	38,08%	78,35%	68,76%	9,97%	32,49%
SC	66,61%	122,15%	44,18%	78,79%	69,19%	9,93%	36,81%
SE	18,46%	62,27%	9,73%	39,80%	32,28%	-	-
SP	56,35%	108,46%	25,00%	nihil	46,67%	10,48%	34,73%
TO	33,32%	77,76%	71,19%	112,28%	100,87%	58,60%	91,09%

*MVA's alteradas por este Decreto

ANEXO II

OPERAÇÕES REALIZADAS POR PRODUTOR NACIONAL DE COMBUSTÍVEIS

UF	Gasolina Automotiva		Óleo Diesel		GLP		Óleo Combustível	
	Internas	Interest.	Internas	Interest.	Internas	Interest.	Internas	Interest.
AC	101,12%	166,51%	41,13%	84,29%	136,32%	180,65%	41,45%	76,22%
AL	86,45%	148,60%	27,18%	53,23%	73,36%	97,00%	35,10%	62,77%
AM	113,57%	184,76%	43,61%	76,28%	95,89%	136,01%	20,45%	45,12%
AP	93,33%	157,77%	79,95%	116,81%	125,55%	156,31%	33,17%	60,45%

BA	65,23%	126,34%	27,84%		50,40%	98,32%	138,97%	31,46%	58,38%
CE	72,78%	136,68%		13,80%	37,10%	95,61%	135,68%	29,76%	56,34%
DF	68,25%	124,34%		31,09%	48,97%	73,88%	97,59%	9,94%	46,58%
ES	143,33%	233,33%		45,86%	65,75%	116,07%	160,32%	-	-
GO	56,46%	111,43%		17,54%	33,56%	106,72%	134,91%	28,47%	54,78%
MA	75,19%	133,59%		26,76%	52,72%	68,25%	102,72%	-	-
MG	90,92%	154,56%		27,74%	55,78%	73,07%	111,06%	-	-
*MS	96,03%	161,38%		45,36%	75,13%	126,43%	157,31%	-	-
MT	133,85%	189,97%		148,92%	172,91%	159,50%	180,32%	148,92%	178,92%
PA	68,00%	140,00%		37,92%	66,17%	97,38%	137,81%	29,76%	56,34%
PB	63,90%	118,53%		20,97%	45,75%	74,69%	110,47%	19,52%	44,00%
PE	84,30%	145,74%		19,34%	45,54%	92,76%	119,05%	30,31%	57,00%
PI	69,15%	125,54%		26,08%	51,90%	53,40%	84,82%	100,00%	100,00%
*PR	59,07%	114,96%		22,00%	38,64%	98,82%	125,93%	-	68,69%
RJ	83,08%	161,54%		42,83%	64,17%	48,30%	68,53%	49,45%	84,50%
RN	68,67%	124,90%		14,86%	38,38%	84,19%	121,92%	-	-
RO	87,17%	149,55%		17,77%	57,03%	108,54%	136,98%		
RR	107,72%	159,65%		45,81%	75,67%	118,16%	162,84%	-	-

*RS	61,57%	124,41%	23,42%	40,25%	135,93%	168,10%	30,70%	57,47%
SC	117,84%	190,45%	43,04%	62,55%	188,64%	228,00%	40,80%	69,64%
SE	52,96%	109,54%	17,94%	42,10%	95,99%	136,14%	4,97%	26,47%
SP	56,35%	108,46%	27,67%	45,09%	81,99%	106,80%	-	-
TO	84,86%	146,48%	26,67%	52,61%	84,06%	109,15%	58,60%	91,09%

* MVA's alteradas por este Decreto

ANEXO III OPERAÇÕES REALIZADAS POR IMPORTADORES DE COMBUSTÍVEL

UF	Gasolina Automotiva		Óleo Diesel		GLP		QAV
	Internas	Interest.	Internas	Interest.	Internas	Interest.	Internas
AC	163,48%	251,30%	36,46%	81,95%	85,90%	147,87%	45,89%
AL	123,74%	198,32%	52,61%	83,87%	108,03%	136,40%	88,89%
AM	166,96%	255,95%	82,89%	120,34%	95,89%	136,01%	139,74%
AP	93,33%	157,77%	79,95%	116,81%	125,55%	156,31%	194,33%
BA	166,72%	265,37%	86,16%	135,65%	120,39%	150,45%	84,83%
CE	91,97%	162,97%	26,44%	52,34%	130,13%	194,60%	62,48%
DF	68,25%	124,34%	31,09%	48,97%	73,88%	97,59%	-

ES	143,33%	233,33%	45,86%	65,75%	116,07%	160,32%	16,93%
GO	56,46%	111,43%	17,54%	33,56%	106,72%	134,91%	40,85%
MA	75,19%	133,59%	26,76%	52,72%	68,25%	102,72%	101,11%
MG	125,63%	200,85%	50,97%	84,11%	88,80%	130,24%	117,89%
MS	96,03%	161,38%	45,36%	75,13%	126,43%	157,31%	98,03%
MT	133,85%	189,97%	148,92%	178,91%	72,95%	180,32%	296,68%
PA	68,00%	140,00%	37,92%	66,17%	97,38%	137,81%	217,46%
PB	63,90%	118,53%	20,97%	45,75%	74,69%	110,47%	57,87%
PE	84,30%	145,74%	19,34%	45,54%	92,76%	119,05%	38,88%
PI	69,15%	125,54%	26,08%	51,90%	53,40%	84,82%	65,53%
*PR	59,07%	114,96%	22,00%	38,64%	98,82%	125,93%	42,86%
RJ	83,08%	161,54%	42,83%	64,17%	48,30%	68,53%	42,37%
RN	90,00%	153,33%	37,96%	66,21%	102,61%	144,11%	37,80%
RO	86,26%	148,35%	34,75%	62,35%	108,54%	136,92%	45,89%
RR	156,38%	220,48%	82,26%	119,59%	172,69%	228,55%	68,16%
*RS	61,57%	124,41%	23,42%	40,25%	135,93%	168,10%	-
SC	117,84%	190,45%	43,04%	63,87%	188,64%	236,90%	40,80%

SE	52,96%	109,54%	17,94%	42,10%	95,99%	136,14%	19,01%
SP	56,35%	108,46%	27,67%	45,09%	81,99%	106,80%	40,76%
TO	84,86%	146,48%	26,67%	52,61%	84,06%	109,15%	258,06%

*MVAs alteradas por este Decreto

Art. 2º Este Decreto entra em vigor na data de sua publicação.

PALÁCIO DO GOVERNO DO ESTADO DA PARAÍBA, em João Pessoa, 15 de setembro de 2006; 118º da Proclamação da República.

CÁSSIO CUNHA LIMA
Governador

MILTON GOMES SOARES
Secretário de Estado da Receita