



ESTADO DA PARAÍBA
SECRETARIA DE ESTADO DA RECEITA

ATO COTEPE/MVA Nº 03, DE 7 DE ABRIL DE 2009

Publicado no DOU de 08.04.09

Altera as Tabelas I, II e III, anexas ao ATO COTEPE/ICMS 21/08, que divulga as margens de valor agregado a que se refere a cláusula oitava do Convênio ICMS 110/07, que dispõe sobre o regime de substituição tributária nas operações com combustíveis e lubrificantes, derivados ou não de petróleo, e com outros produtos

O Secretário Executivo do Conselho Nacional de Política Fazendária - CONFAZ, no uso de suas atribuições e considerando o disposto na cláusula oitava do Convênio ICMS 110/07, de 28 de setembro de 2007, torna público que as unidades federadas, a partir de 16 de abril de 2009, adotarão as seguintes margens de valor agregado, em relação às Tabelas I, II e III, de que trata o inciso II do Ato COTEPE/ICMS Nº 21/08, de 25 de junho de 2008.

TABELA I - OPERAÇÕES REALIZADAS PELAS DISTRIBUIDORAS

UF	Gasolina Automotiva e Álcool Anidro	Álcool Hidratado	Óleo Combustível	Gás Natural Veicular	Internas	Interestaduais	Internas	Interestaduais	Internas	Interestaduais	Alíquota 7%	Alíquota 12%
AC	39,21%	83,97%	41,58%	73,45%	64,60%	9,93%	36,81%	-				
AL	33,41%	82,75%	74,72%	122,59%	110,62%	24,46%	49,96%	-				
AM	13,56%	51,41%	19,44%	68,26%	59,26%	-	-	-				

AP	22,54%	63,38%	18,76%	47,26%	39,34%	28,21%	54,46%	-	
BA	29,66%	77,62%	31,69%	63,30%	54,53%	10,30%	37,27%	-	
CE	23,41%	69,05%	34,17%	66,37%	57,43%	9,62%	36,42%	-	
DF	15,78%	54,37%	36,28%	68,98%	59,90%	9,94%	46,59%	-	
ES	36,69%	87,24%	25,20%	59,50%	50,92%	-	-	-	
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	42,64%	90,19%	30,45%	61,76%	53,06%	29,01%	57,33%	-	
MS	41,38%	88,50%	94,57%	141,26%	128,29%	59,96%	92,72%	-	
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%	137,98%	
PE	38,23%	84,30%	36,37%	69,09%	60,00%	16,28%	40,10%	-	
PI	14,50%	52,66%	23,45%	53,08%	44,85%	11,89%	34,81%	-	
*PR	63,31%	126,82%	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%	100,00%	
RN	23,86%	65,15%	16,93%	44,99%	37,19%	13,22%	36,41%	-	
RO	23,34%	64,46%	85,71%	130,29%	117,90%	19,59%	44,08%	-	

RR	17,80%	47,25%	20,00%	48,81%	40,81%	9,97%	36,86%	-	
RS	21,49%	61,99%	33,92%	66,06%	57,13%	9,96%	32,48%	-	
SC	20,49%	60,66%	58,18%	96,15%	85,60%	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	25,72%	67,62%	32,84%	64,72%	55,86%	9,94%	46,59%	-	

* MVA's alteradas por este Ato COTEPE/MVA

TABELA II - OPERAÇÕES REALIZADAS POR PRODUTOR NACIONAL DE COMBUSTÍVEIS

UF	Gasolina Automotiv a	Óleo Diesel	GLP	Óleo Com bustível	Gás Natural Veicular				
	Internas	Interesta- duais	Internas	Interesta- duais	Internas	Interesta- duais	Internas	Interesta- duais	Inter
AC	101,12%	166,51%	41,13%	84,29%	136,32%	180,65%	41,45%	76,22%	30
AL	83,73%	151,68%	18,52%	42,80%	100,53%	141,60%	24,46%	49,95%	131
AM	63,93%	118,57%	22,24%	47,28%	86,48%	124,67%	-	-	30
AP	68,68%	124,91%	19,25%	43,68%	72,80%	96,36%	50,14%	80,90%	30
BA	78,60%	144,66%	31,79%	55,05%	98,32%	138,97%	31,46%	58,38%	203
CE	69,94%	132,80%	19,16%	43,56%	95,61%	135,68%	29,76%	56,34%	160
DF	59,19%	112,25%	12,23%	27,54%	73,88%	97,59%	9,94%	46,59%	30

ES	89,02%	158,93%	23,13%	39,92%	54,75%	86,45%	-	-	151
GO	56,46%	111,43%	17,54%	33,56%	106,72%	134,91%	28,47%	54,78%	30
MA	75,19%	133,59%	26,76%	52,72%	68,25%	102,72%	-	-	30
MG	67,81%	123,74%	26,18%	43,38%	99,26%	143,00%	31,37%	60,21%	207
MS	96,03%	161,38%	45,36%	75,13%	138,39%	170,90%	81,47%	118,64%	243
MT	133,85%	189,97%	148,92%	172,91%	159,50%	180,32%	148,92%	178,91%	223
PA	68,00%	140,00%	37,92%	66,17%	97,38%	137,81%	29,76%	56,34%	30
PB	63,90%	118,53%	20,97%	45,75%	74,69%	110,47%	19,52%	44,00%	182
PE	84,30%	145,74%	19,34%	45,54%	92,76%	119,05%	30,31%	57,00%	168
PI	57,28%	109,71%	15,32%	38,94%	89,07%	127,80%	-	-	30
*PR	63,31%	126,82%	25,50%	38,64%	98,82%	125,93%	-	68,69%	30,
RJ	83,08%	161,54%	42,83%	64,17%	48,30%	68,53%	49,45%	84,50%	
RN	70,63%	127,51%	21,35%	46,21%	84,20%	121,92%	-	-	201
RO	69,77%	126,35%	20,13%	44,74%	85,15%	110,40%	31,35%	58,25%	31,
RR	107,72%	159,65%	45,81%	75,67%	118,16%	162,84%	-	-	
RS	67,18%	122,91%	23,15%	39,95%	140,96%	173,82%	30,70%	57,47%	
SC	65,84%	121,12%	18,12%	34,23%	134,96%	167,00%	40,80%	69,64%	30
SE	52,96%	109,54%	17,94%	42,10%	95,99%	136,14%	4,97%	26,47%	131

SP	56,35%	108,46%	27,67%	45,09%	81,99%	106,80%	-	-	
TO	72,85%	130,47%	16,38%	32,25%	74,75%	98,58%	21,67%	46,59%	30

* MVA's alteradas por este Ato COTEPE/MVA

TABELA III - OPERAÇÕES REALIZADAS POR IMPORTADORES DE COMBUSTÍVEL

UF	Gasolina Automotiv a	Óleo Diesel	GLP	QAV				
	Internas	Interesta- duais	Internas	Interesta- duais	Internas	Interesta- duais	Internas	Interesta- duais
AC	163,48%	251,30%	36,46%	81,95%	85,90%	147,87%	45,89%	94,53%
AL	83,73%	151,68%	18,52%	42,80%	100,53%	141,60%	12,40%	35,42%
AM	63,93%	118,57%	22,24%	47,28%	86,48%	124,67%	-	-
AP	68,68%	124,91%	19,25%	43,68%	72,80%	96,36%	103,59%	171,46%
BA	166,72%	265,37%	31,79%	55,05%	120,39%	150,45%	84,83%	122,69%
CE	88,82%	158,66%	32,40%	59,52%	130,13%	194,60%	62,48%	116,64%
DF	59,19%	112,25%	12,23%	27,54%	73,88%	97,59%	-	-
ES	89,02%	158,93%	23,13%	39,92%	54,75%	86,45%	29,84%	73,12%
GO	56,46%	111,43%	17,54%	33,56%	106,72%	134,91%	40,85%	40,85%
MA	75,19%	133,59%	26,76%	52,72%	68,25%	102,72%	101,11%	142,30%
MG	67,81%	123,74%	26,18%	43,38%	99,26%	143,00%	30,81%	74,41%

MS	96,03%	161,38%	45,36%	75,13%	138,39%	170,90%	109,09%	151,92%
MT	133,85%	189,97%	148,92%	178,91%	72,95%	180,32%	296,68%	391,88%
PA	68,00%	140,00%	37,92%	66,17%	97,38%	137,81%	217,46%	353,51%
PB	63,90%	118,53%	20,97%	45,75%	74,69%	110,47%	57,87%	90,20%
PE	84,30%	145,74%	19,34%	45,54%	92,76%	119,05%	-	-
PI	57,28%	109,71%	15,32%	38,94%	89,07%	127,80%	88,47%	151,30%
*PR	63,31%	126,82%	25,50%	38,64%	98,82%	125,93%	42,86%	90,48%
RJ	83,08%	161,54%	42,83%	64,17%	48,30%	68,53%	42,37%	77,96%
RN	89,60%	152,79%	34,83%	62,45%	104,66%	146,58%	51,21%	82,19%
RO	69,77%	126,35%	20,13%	44,74%	85,15%	110,40%	39,96%	86,62%
RR	156,38%	220,48%	82,26%	119,59%	172,69%	228,55%	68,16%	124,22%
RS	67,18%	122,91%	23,15%	39,95%	140,96%	173,82%	-	-
SC	65,84%	121,12%	18,12%	34,23%	134,96%	167,00%	-	-
SE	52,96%	109,54%	17,94%	42,10%	95,99%	136,14%	19,01%	43,38%
SP	56,35%	108,46%	27,67%	45,09%	81,99%	106,80%	40,76%	87,69%
TO	72,85%	130,47%	16,38%	32,25%	74,75%	98,58%	72,85%	130,47%

* MVA's alteradas por este Ato COTEPE/MVA

Este ato entra em vigor na data de sua publicação no Diário Oficial da União.

MANUEL DOS ANJOS MARQUES TEIXEIRA