



ESTADO DA PARAÍBA
SECRETARIA DE ESTADO DA RECEITA

DECRETO Nº 27.989, DE 13 DE FEVEREIRO DE 2007

DOE DE 14.02.07

Altera o Decreto nº 22.946, de 16 de abril de 2002, relativamente a percentuais de margem de valor agregado para as operações com combustíveis e lubrificantes, derivados ou não de petróleo, e dá outras providências.

O GOVERNADOR DO ESTADO DA PARAÍBA, no uso das atribuições que lhe são conferidas pelo art. 86, IV, da Constituição do Estado, e tendo em vista o disposto no Convênio ICMS 158/06,

D E C R E T A :

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 Anidro		Álcool Hidratado		Óleo Combustível	
	Internas	Interestaduais	Internas	Interestaduais	Internas	Interestaduais
				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	13,56%	51,41%	19,44%	68,26%	59,26%	-	-
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		Gás Nat. Veicular
	Internas	Interestaduais	Internas	Interestaduais	Internas	Interestaduais	Internas	Interestaduais	Internas
AC	101,12%	166,51%	41,13%	84,29%	136,32%	180,65%	41,45%	76,22%	30%
AL	86,45%	148,60%	27,18%	53,23%	73,36%	97,00%	35,10%	62,77%	204,97%
*AM	63,93%	118,57%	22,24%	47,28%	86,48%	124,67%	-	-	30%
AP	93,33%	157,77%	79,95%	116,81%	125,55%	156,31%	33,17%	60,45%	30%

BA	65,23%	126,34%	27,84%	50,40%	98,32%	138,97%	31,46%	58,38%	203,53%
CE	72,78%	136,68%	13,80%	37,10%	95,61%	135,68%	29,76%	56,34%	214,30%
DF	68,25%	124,34%	31,09%	48,97%	73,88%	97,59%	9,94%	46,58%	30%
ES	143,33%	233,33%	45,86%	65,75%	116,07%	160,32%	-	-	151,58%
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	90,92%	154,56%	27,74%	55,78%	73,07%	111,06%	-	-	207,40%
MS	96,03%	161,38%	45,36%	75,13%	126,43%	157,31%	-	-	179,90%
MT	133,85%	189,97%	148,92%	172,91%	159,50%	180,32%	148,92%	178,91%	223,41%
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%	182,13%
PE	84,30%	145,74%	19,34%	45,54%	92,76%	119,05%	30,31%	57,00%	168,96%
PI	69,15%	125,54%	26,08%	51,90%	53,40%	84,82%	100,00%	100,00%	30%
PR	59,07%	114,96%	22,00%	38,64%	98,82%	125,93%	-	68,69%	30,00%
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%	-	-	201,67%
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	67,87%	133,15%	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%	30%
SE	52,96%	109,54%	17,94%	42,10%	95,99%	136,14%	4,97%	26,47%	131,71%
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%	30%

* MVA's alteradas por este Decreto

ANEXO III OPERAÇÕES REALIZADAS POR IMPORTADORES DE COMBUSTÍVEL

UF	Gasolina Automotiva		Óleo Diesel		GLP		QAV	
	Internas	Interestaduais	Internas	Interestaduais	Internas	Interestaduais	Internas	Interestaduais
AC	163,48%	251,30%	36,46%	81,95%	85,90%	147,87%	45,89%	94,53%
AL	123,74%	198,32%	52,61%	83,87%	108,03%	136,40%	88,89%	127,58%
*AM	63,93%	118,57%	22,24%	47,28%	86,48%	124,67%	-	-
AP	93,33%	157,77%	79,95%	116,81%	125,55%	156,31%	194,33%	292,44%
BA	166,72%	265,37%	86,16%	135,65%	120,39%	150,45%	84,83%	122,69%
CE	91,97%	162,97%	26,44%	52,34%	130,13%	194,60%	62,48%	116,64%
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%	55,91%

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	125,63%	200,85%	50,97%	84,11%	88,80%	130,24%	117,89%	190,53%
MS	96,03%	161,38%	45,36%	75,13%	126,43%	157,31%	98,03%	138,59%
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%	38,88%	85,17%
PI	69,15%	125,54%	26,08%	51,90%	53,40%	84,82%	65,53%	120,70%
PR	59,07%	114,96%	22,00%	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	90,00%	153,33%	37,96%	66,21%	102,61%	144,11%	37,80%	83,73%
RO	86,26%	148,35%	34,75%	62,35%	108,54%	136,92%	45,89%	94,53%
RR	156,38%	220,48%	82,26%	119,59%	172,69%	228,55%	68,16%	124,22%
*RS	67,87%	133,15%	23,42%	40,25%	135,93%	168,10%	-	-
SC	117,84%	190,45%	43,04%	63,87%	188,64%	236,90%	40,80%	65,12%
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	84,86%	146,48%	26,67%	52,61%	84,06%	109,15%	258,06%	331,39%".

* 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, 13 de fevereiro de 2007; 119º da Proclamação da República.

CÁSSIO CUNHA LIMA
Governador

MILTON GOMES SOARES
Secretário de Estado da Receita