

CONSELHO DE GOVERNO
CÂMARA DE REGULAÇÃO DO MERCADO DE MEDICAMENTOS
SECRETARIA-EXECUTIVA

RESOLUÇÃO CM-CMED Nº 01, DE 30 DE MARÇO DE 2023

ANEXO I - PREÇOS FÁBRICA – PF

Fatores de Conversão para os PREÇOS FÁBRICA

DESTINO

ORIGEM	LCCT	LCCT	% ICMS	POSITIVA 0%										NEGATIVA 12%										NEUTRA 9,25%									
				0%	12%	17%	17,5%	18%	19%	20%	21%	22%	0%	12%	17%	18%	19%	20%	21%	22%	0%	12%	17%	17,5%	18%	19%	20%	21%	22%				
				0%	1,000000	1,136364	1,204819	1,212121	1,219512	1,234568	1,250000	1,265823	1,282051	1,120000	1,294259	1,384016	1,393682	1,403485	1,423511	1,444118	1,465332	1,487180	1,089697	1,253824	1,337799	1,346820	1,355964	1,374629	1,393817	1,402409	1,411282		
12%	0,880000	1,000000	1,060241	1,066667	1,073171	1,086420	1,100000	1,113924	1,128205	0,985600	1,138948	1,217934	1,226440	1,235067	1,252690	1,270824	1,289492	1,308719	0,958934	1,103365	1,177263	1,185202	1,193248	1,209674	1,226559	1,234120	1,241929						
17%	0,830000	0,943182	1,000000	1,006061	1,012195	1,024691	1,037500	1,050633	1,064103	0,929600	1,074235	1,148733	1,156756	1,164892	1,181514	1,198618	1,216226	1,234360	0,904449	1,040674	1,110373	1,117861	1,125450	1,140942	1,156868	1,163999	1,171364						
17,5%	0,825000	0,937500	0,993976	1,000000	1,006098	1,018519	1,031250	1,044304	1,057692	0,924000	1,067764	1,141813	1,149788	1,157875	1,174397	1,191398	1,208899	1,226924	0,899000	1,034405	1,103684	1,111127	1,118670	1,134069	1,149899	1,156987	1,164308						
18%	0,820000	0,931818	0,987952	0,993939	1,000000	1,012346	1,025000	1,037975	1,051282	0,918400	1,061292	1,134893	1,142819	1,150858	1,167279	1,184177	1,201572	1,219488	0,893552	1,028136	1,096995	1,104393	1,111890	1,127196	1,142930	1,149975	1,157252						
19%	0,810000	0,920455	0,975904	0,981818	0,987805	1,000000	1,012500	1,025316	1,038462	0,907200	1,048350	1,121053	1,128882	1,136823	1,153044	1,169736	1,186919	1,204616	0,882655	1,015598	1,083617	1,090924	1,098331	1,113450	1,128992	1,135951	1,143139						
20%	0,800000	0,909091	0,963855	0,969697	0,975610	0,987654	1,000000	1,012658	1,025641	0,896000	1,035407	1,107212	1,114946	1,122788	1,138809	1,155295	1,172266	1,189744	0,871758	1,003059	1,070239	1,077456	1,084771	1,099704	1,115053	1,121927	1,129026						
21%	0,790000	0,897727	0,951807	0,957576	0,963415	0,975309	0,987500	1,000000	1,012821	0,884800	1,022465	1,093372	1,101009	1,108753	1,124574	1,140853	1,157612	1,174872	0,860861	0,990521	1,056861	1,063988	1,071211	1,085957	1,101115	1,107903	1,114913						
22%	0,780000	0,886364	0,939759	0,945455	0,951220	0,962963	0,975000	0,987342	1,000000	0,873600	1,009522	1,079532	1,087072	1,094718	1,110339	1,126412	1,142959	1,160001	0,849964	0,977983	1,043483	1,050520	1,057652	1,072211	1,087177	1,093879	1,100800						
0%	0,892857	1,014610	1,075731	1,082251	1,088850	1,102292	1,116071	1,130199	1,144688	1,000000	1,155588	1,235728	1,244359	1,253111	1,270992	1,289391	1,308332	1,327839	0,972944	1,119486	1,194463	1,202518	1,210682	1,227347	1,244479	1,252150	1,260073						
12%	0,772643	0,878003	0,930895	0,936537	0,942248	0,953880	0,965804	0,978029	0,990568	0,865360	1,000000	1,069350	1,076819	1,084393	1,099866	1,115788	1,132179	1,149059	0,841947	0,968759	1,033641	1,040611	1,047676	1,062098	1,076923	1,083561	1,090417						
17%	0,722535	0,821063	0,870524	0,875800	0,881141	0,892019	0,903169	0,914602	0,926327	0,809240	0,935148	1,000000	1,006984	1,014067	1,028537	1,043426	1,058754	1,074540	0,787345	0,905932	0,966607	0,973125	0,979732	0,993218	1,007082	1,013290	1,019701						
17,5%	0,717524	0,815368	0,864486	0,869726	0,875029	0,885832	0,896905	0,908258	0,919902	0,803627	0,928661	0,993064	1,000000	1,007034	1,021403	1,036189	1,051411	1,067087	0,781884	0,899649	0,959903	0,966375	0,972936	0,986329	1,000097	1,006262	1,012629						
18%	0,712512	0,809673	0,858448	0,863651	0,868917	0,879645	0,890640	0,901914	0,913477	0,798014	0,922175	0,986128	0,993015	1,000000	1,014269	1,028952	1,044067	1,059634	0,776422	0,893365	0,953198	0,959626	0,966141	0,979440	0,993111	0,999233	1,005556						
19%	0,702488	0,798282	0,846372	0,851501	0,856693	0,867270	0,878110	0,889226	0,900626	0,786787	0,909202	0,972255	0,979045	0,985932	1,000000	1,014476	1,029379	1,044727	0,765500	0,880797	0,939788	0,946126	0,952549	0,965661	0,979140	0,985176	0,991410						
20%	0,692464	0,786891	0,834294	0,839350	0,844468	0,854894	0,865580	0,876537	0,887774	0,775560	0,896228	0,958381	0,965075	0,971863	0,985730	1,000000	1,014690	1,029819	0,754576	0,868228	0,926378	0,932625	0,938956	0,951881	0,965168	0,971118	0,977262						
21%	0,682439	0,775499	0,822216	0,827199	0,832243	0,842517	0,853049	0,863847	0,874922	0,764332	0,883253	0,944506	0,951103	0,957793	0,971460	0,985523	1,000000	1,014910	0,743652	0,855659	0,912966	0,919123	0,925363	0,938101	0,951195	0,957059	0,963114						
22%	0,672413	0,764106	0,810137	0,815047	0,820016	0,830140	0,840517	0,851156	0,862069	0,753103	0,870277	0,930631	0,937131	0,943722	0,957188	0,971045	0,985309	1,000000	0,732727	0,843088	0,899554	0,905620	0,911768	0,924319	0,937221	0,942999	0,948965						
0%	0,917686	1,042825	1,105646	1,112347	1,119129	1,132946	1,147108	1,161628	1,176521	1,027809	1,187723	1,270092	1,278963	1,287959	1,306336	1,325247	1,344715	1,364765	1,000000	1,150617	1,227680	1,235958	1,244349	1,261478	1,279086	1,286971	1,295114						
12%	0,797560	0,906318	0,960916	0,966739	0,972634	0,984642	0,996950	1,009569	1,022513	0,893267	1,032249	1,103835	1,111545	1,119363	1,135335	1,151771	1,168690	1,186115	0,869099	1,000000	1,066975	1,074170	1,081462	1,096349	1,111652	1,118505	1,125582						
17%	0,747496	0,849428	0,900598	0,906056	0,911581	0,922835	0,934371	0,946198	0,958329	0,837196	0,967454	1,034547	1,041772	1,049100	1,064069	1,079473	1,095331	1,111662	0,814545	0,937229	1,000000	1,006743	1,013578	1,027531	1,041873	1,048295	1,054929						
17,5%	0,742490	0,843738	0,894566	0,899987	0,905475	0,916654	0,928112	0,939880	0,951910	0,831589	0,960974	1,027617	1,034794	1,042073	1,056942	1,072243	1,087994	1,104216	0,809089	0,930952	0,993302	1,000000	1,006789	1,020648	1,034894	1,041274	1,047863						
18%	0,737483	0,838049	0,888533	0,893919	0,899369	0,910473	0,921853	0,933522	0,945491	0,825981	0,954494	1,020688	1,027817	1,035046	1,049815	1,065012	1,080657	1,096770	0,803633	0,924674	0,986604	0,993257	1,000000	1,013766	1,027916	1,034252	1,040796						
19%	0,727469	0,826669	0,876468	0,881780	0,887157	0,898110	0,909336	0,920847	0,932652	0,814765	0,941533	1,006828	1,013860	1,020991	1,035560	1,050551	1,065983	1,081877	0,792721	0,912118	0,973207	0,979770	0,986421	1,000000	1,013958	1,020209	1,026664						
20%	0,717454	0,815289	0,864403	0,869642	0,874944	0,885746	0,896818	0,908170	0,919813	0,803549	0,928572	0,992968	0,999903	1,006936	1,021304	1,036089	1,051309	1,066984	0,781808	0,899562	0,959810	0,966282	0,972842	0,986234	1,000000	1,006164	1,012531						
21%	0,713059	0,810294	0,859107	0,864314	0,869584	0,880320	0,891324	0,902606	0,914178	0,798626	0,922883	0,986885	0,993777	1,000767	1,015047	1,029741	1,044888	1,060447	0,777018	0,894051	0,953930	0,960362	0,966882	0,980192	0,993873	1,000000	1,006328						
22%	0,708575	0,805199	0,853705	0,858879	0,864116	0,874784	0,885719	0,896931	0,908430	0,793605	0,917080	0,980679	0,987529	0,994475	1,008665	1,023267	1,038298	1,053779	0,772133	0,888429	0,947931	0,954324	0,960803	0,974029	0,987624	0,993712	1,000000						

Nota Explicativa: Para conversão dos preços entre a Lista de Concessão de Crédito Tributário – LCCT e as diversas alíquotas de ICMS, as empresas deverão utilizar os fatores da matriz acima, partindo sempre do Preço Fábrica (ORIGEM) a ser convertido para o Preço Fábrica (DESTINO) multiplicando pelo fator de conversão correspondente.

I. Preço Origem é o preço a ser convertido. / II. Preço Destino é o preço convertido. / III. Preço Origem X fator de conversão = Preço Destino.