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ESTUDO DE CASO I

No dia 10/6/2019, a empresa Alfa Ltda., situada no estado de Pernambuco, realizou operação de comercialização de três mil camisetas à empresa Beta Ltda., situada no estado de Alagoas e contribuinte do ICMS nesse estado, com o objetivo de que a entrega fosse realizada em até vinte dias. A empresa Alfa Ltda. produz internamente todos os insumos necessários para a fabricação das camisetas.

Na nota fiscal, constavam as seguintes informações:

- valor da mercadoria: R\$ 60.000;
- valor do IPI: R\$ 3.000;
- valor do frete: R\$ 500;
- valor do seguro: R\$ 500.

A mercadoria, que estava sujeita ao regime de pagamento antecipado do ICMS, foi retirada do estabelecimento localizado no estado de Pernambuco no dia 15/6/2019 e chegou ao estado de Alagoas em 17/6/2019, dia em que foi entregue à empresa destinatária. Em setembro de 2019, a mercadoria adquirida pela empresa Beta Ltda. foi totalmente vendida, para não contribuintes do ICMS no estado de Alagoas, no valor de R\$ 120.000.

A alíquota interestadual aplicável para operações entre esses dois estados é de 12% e a alíquota interna de ICMS para camisetas em Alagoas é de 17%. Há decreto do Poder Executivo estadual especificando como 0% o percentual de agregação para fins da antecipação do ICMS para as camisetas.

Considerando essa situação hipotética, redija um texto, respondendo, de modo fundamentado, aos seguintes questionamentos.

1. Em que momento se considera ocorrido o fato gerador do ICMS na operação entre as citadas empresas? [valor: 7,75 pontos]
 2. Qual o valor de ICMS a ser antecipado na operação? Informe o cálculo a ser feito. [valor: 8,00 pontos]
 3. Qual o valor de ICMS a ser pago pela empresa Beta Ltda. após a venda das camisetas em setembro de 2019? Informe o cálculo a ser feito. [valor: 8,00 pontos]
-

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Hussin A.Rothana



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