

RICMS/MG – CORRELAÇÃO 2002 (Anexo XV) PARA 2023 (Anexo VII)

| DA SUBSTITUIÇÃO TRIBUTÁRIA | |
|-----------------------------------|---|
| RICMS/2002 – ANEXO XV | RICMS/2023 – ANEXO VII |
| Art. 1° | Art. 1° |
| Art. 2° § 2° | Art. 1°, § 1° e Art. 2° |
| Art. 2° § 2° e Art. 3° | Art. 1°, § 2°, II |
| Art. 2° § 4° | Art. 1° § 3° |
| Art. 3° | excluído |
| Art. 4° | Art. 3° |
| Art. 6° | Art. 4° |
| Art. 7° | Art. 5° |
| Art. 8° | Art. 6° |
| Art. 9° | Art. 8° |
| Art. 10 | Art. 9° |
| Art. 11 | Art. 10 |
| Art. 12 | Art. 13 |
| Art. 12–A | Art. 12 |
| Art. 12–B | Art. 12 |
| Art. 13 | Art. 14 |
| Art. 14 | Art. 15 |
| Art. 15 | Art. 16 |
| Art. 16 | Art. 17 |
| Art. 17 | excluído |
| Art. 18 | Art. 18 |
| Art. 18, § 6° | Art. 154 |
| Art. 18, § 7° | Art. 61 |
| Art. 18, § 8° e Art. 9° | Art. 155 |
| Art. 18–A | Art. 19 |
| Art. 19 | Art. 20 |
| Art. 19, § 1° | Art. 63 § 2° I, Art. 66 § 2° I e Art. 68 § 4° I |
| Art. 19, § 13 | Art. 63 § 2° I, Art. 66 § 1° I e Art. 68 § 3° I |
| Art. 19–A | Art. 21 |
| Art. 20 | Art. 22 |
| Art. 21–A | Art. 23 |
| Art. 22 | Art. 35 |
| Art. 23 | Art. 36 |
| Art. 24 | Art. 37 |
| Art. 24, § 3° | Art. 156 |
| Art. 24, § 4° | Art. 106 |
| Art. 24, § 5° | Art. 69 |
| Art. 25 | Art. 37 § 3° |

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|-------------|--------------|
| Art. 25-A | Art. 37 § 3º |
| Art. 27 | Art. 38 |
| Art. 28 | Art. 39 |
| Art. 29 | Art. 40 |
| Art. 30 | Art. 41 |
| Art. 31 | Art. 42 |
| Art. 31 – A | Art. 44 |
| Art. 31 – B | Art. 45 |
| Art. 31 – C | Art. 46 |
| Art. 31 – D | Art. 47 |
| Art. 31 – E | excluído |

| DA SUBSTITUIÇÃO TRIBUTÁRIA | |
|-----------------------------------|---|
| RICMS/2002 – ANEXO XV | RICMS/2023 – ANEXO VII |
| Art. 31 – F | Art. 48 |
| Art. 31 – G | Art. 49 |
| Art. 31 – H | Art. 50 |
| Art. 31 – I | Art. 51 |
| Art. 31 – J | Art. 52 |
| Art. 32 | Art. 25 |
| Art. 33 | excluído |
| Art. 34 | Art. 43 |
| Art. 35 | excluído |
| Art. 36 | Art. 26 |
| Art. 37 | Art. 27 |
| Art. 38 | Art. 28 |
| Art. 39, § 1º | Art. 63 § 2º I, Art. 66 § 3º I e Art. 68 § 5º I |
| Art. 39, § 2º | Art. 63 § 2º I, Art. 66 § 3º II e Art. 68 § 5º II |
| Art. 39, § 4º | Art. 66, § 4º |
| Art. 40 | Art. 29 |
| Art. 41 | Art. 30 |
| Art. 42 | Art. 31 |
| Art. 43 | Art. 32 |
| Art. 44 | Art. 33 |
| Art. 45 | Art. 53 |
| Art. 46 | Art. 24 e outros dispositivos específicos |
| Art. 46, § 4º e Art. 5º | Art. 54 |
| Art. 46, § 5º | Art. 55 |
| Art. 46, § 7º | Art. 56 |
| Art. 47 | Art. 57 |
| Art. 47 – A | Art. 58 |

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| | |
|-------------|---------|
| Art. 47 – B | Art. 59 |
| Art. 47 – C | Art. 60 |
| Art. 49 | Art. 63 |
| Art. 50 | Art. 64 |
| Art. 51 | Art. 65 |
| Art. 54 | Art. 67 |
| Art. 55 | Art. 68 |
| Art. 56 | Art. 70 |
| Art. 57 | Art. 71 |
| Art. 58 | Art. 72 |
| Art. 58 – A | Art. 73 |
| Art. 59 | Art. 75 |
| Art. 59 – A | Art. 76 |
| Art. 59 – B | Art. 77 |
| Art. 59 – E | Art. 78 |
| Art. 59 – F | Art. 79 |
| Art. 62 | Art. 81 |
| Art. 64 | Art. 82 |
| Art. 65 | Art. 83 |
| Art. 66 | Art. 84 |
| Art. 67 | Art. 86 |

| DA SUBSTITUIÇÃO TRIBUTÁRIA | |
|-----------------------------------|-------------------------------|
| RICMS/2002 – ANEXO XV | RICMS/2023 – ANEXO VII |
| Art. 68 | Art. 87 |
| Art. 69 | Art. 88 |
| Art. 70 | Art. 89 |
| Art. 71 | Art. 90 |
| Art. 72 | Art. 91 |
| Art. 73 | Art. 93 |
| Art. 74 | Art. 94 |
| Art. 75 | Art. 95 |
| Art. 76 | Art. 96 |
| Art. 77 | Art. 97 |
| Art. 78 | Art. 98 |
| Art. 79 | Art. 101 |
| Art. 80 | Art. 105 |
| Art. 81 | Art. 106 |
| Art. 82 | Art. 107 |
| Art. 83 | Art. 108 |
| Art. 84 | Art. 109 |

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| | |
|-----------------------------------|-------------------------------|
| Art. 84 – A | Art. 110 |
| Art. 84 – B | Art. 111 |
| Art. 84 – C | Art. 112 |
| Art. 85 | Art. 113 |
| Art. 86 | Art. 114 |
| Art. 87 | Art. 115 |
| Art. 88 | Art. 116 |
| Art. 88 – A | Art. 117 |
| Art. 88 – B | Art. 118 |
| Art. 88 – C | Art. 119 |
| Art. 88 – D | Art. 120 |
| Art. 88 – E | Art. 121 |
| Art. 88 – F | Art. 122 |
| Art. 88 – G | Art. 123 |
| Art. 88 – H | Art. 124 |
| Art. 89 | Art. 125 |
| Art. 90 | Art. 126 |
| Art. 91 | Art. 127 |
| Art. 92 | Art. 128 |
| Art. 92 – A | Art. 129 |
| Art. 92 – B | Art. 130 |
| Art. 92 – C | Art. 131 |
| Art. 92 – D | Art. 132 |
| Art. 92 – E | Art. 133 |
| Art. 93 | Art. 134 |
| Art. 94 | Art. 135 |
| Art. 95 | Art. 136 |
| Art. 96 | Art. 137 |
| Art. 97 | Art. 138 |
| Art. 98 | Art. 139 |
| Art. 99 | Art. 140 |
| DA SUBSTITUIÇÃO TRIBUTÁRIA | |
| RICMS/2002 – ANEXO XV | RICMS/2023 – ANEXO VII |
| Art. 100 | Art. 141 |
| Art. 101 | Art. 142 |
| Art. 102 | Art. 143 |
| Art. 103 | Art. 144 |
| Art. 105 | Art. 145 |
| Art. 106 | Art. 146 |
| Art. 107 | Art. 147 |
| Art. 108 | Art. 148 |

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|--------------|----------|
| Art. 109 | excluído |
| Art. 110 | Art. 149 |
| Art. 110 – A | Art. 150 |
| Art. 111 | Art. 152 |
| Art. 111 –A | Art. 153 |
| Art. 112 | Art. 158 |
| Art. 112 – A | Art. 159 |
| Art. 113 | Art. 160 |
| Art. 114 | Art. 161 |
| Art. 115 | Art. 162 |
| Art. 117 | Art. 164 |
| Art. 118 | Art. 165 |
| Art. 119 | Art. 166 |
| Art. 120 | Art. 167 |
| Art. 121 | Art. 168 |
| Art. 122 | Art. 169 |
| Art. 124 | Art. 171 |
| Art. 125 | Art. 172 |
| Art. 125 – A | Art. 173 |
| Art. 126 | Art. 175 |
| Art. 127 | Art. 176 |
| Art. 128 | Art. 177 |
| Art. 129 | Art. 179 |