

TABELA DOS OFÍCIOS DE REGISTRO DE IMÓVEIS

Lei Estadual nº 11.331, de 26 de dezembro de 2002

ISSQN sobre 2% (Oficial)

SÃO PAULO

2024

em vigor a partir de 8 de janeiro de 2024

Valores Básicos	Oficial	Estado	Secretaria da Fazenda	Registro Civil	Tribunal de Justiça	Ministério Público	Município	Total	
a 0,01 ate	2.122,00	143,64	40,82	27,04	1,56	9,68	5,89	2,97	239,58
b 2122,01 ate	5.302,00	230,49	65,51	44,84	12,13	15,82	11,06	4,61	689,71
c 5302,01 ate	8.838,00	419,49	119,52	80,44	21,76	28,38	19,85	8,27	1.088,74
d 8838,01 ate	17.680,00	615,92	174,37	119,35	32,29	42,11	29,45	12,27	1.923,36
e 17680,01 ate	29.350,00	745,09	219,48	273,42	72,98	97,47	68,11	22,84	3.244,52
f 29350,01 ate	106.800,00	831,82	236,41	161,81	43,78	57,09	39,93	16,64	1.387,48
g 106800,01 ate	176.800,00	1.061,70	301,75	206,53	58,88	72,87	50,96	21,23	1.770,92
h 176800,01 ate	272.160,00	1.291,11	366,95	251,15	67,95	88,61	61,97	25,82	2.153,56
i 272160,01 ate	449.520,00	1.465,59	473,48	315,42	83,83	103,27	67,42	28,11	2.344,52
j 449520,01 ate	742.880,00	1.520,72	432,20	295,82	80,04	104,37	72,99	30,41	2.536,55
k 742880,01 ate	1.189.200,00	1.603,14	455,63	311,85	84,38	110,03	76,95	32,06	2.674,04
l 1189200,01 ate	353.600,00	1.644,93	467,51	319,98	86,58	112,89	78,96	32,90	2.743,75
m 353600,01 ate	707.200,00	1.834,10	521,27	356,73	97,53	125,83	89,64	35,61	2.925,28
n 707200,01 ate	1.060.800,00	2.147,93	610,46	417,83	113,05	147,42	103,10	42,96	3.382,75
o 1060800,01 ate	1.414.400,00	2.472,77	702,79	481,02	130,15	169,71	118,69	49,46	4.124,59
p 1414400,01 ate	1.768.000,00	2.727,66	795,13	544,72	147,25	192,01	134,29	55,95	4.666,51
q 1768000,01 ate	2.935.000,00	2.983,63	874,66	576,39	159,09	203,27	143,93	59,41	5.304,00
r 2935000,01 ate	3.536.000,00	3.895,43	1.081,54	704,30	200,29	261,17	182,66	76,11	6.347,46
s 3536000,01 ate	5.304.000,00	5.317,06	1.511,17	1.036,21	279,85	364,52	255,22	106,34	8.868,87
t 5304000,01 ate	7.072.000,00	6.996,66	1.988,53	1.381,03	368,25	480,19	335,84	139,93	11.670,43
u 7072000,01 ate	10.608.000,00	7.858,26	2.465,89	1.687,76	456,65	595,47	416,46	175,33	14.442,02
v 10608000,01 ate	10.608.000,00	10.355,86	2.943,25	2.014,49	545,25	710,74	497,08	207,12	17.273,59
w 10608000,01 ate	12.376.000,00	12.035,46	3.420,61	2.341,21	633,45	826,01	577,70	240,71	20.075,15
x 12376000,01 ate	14.144.000,00	13.175,06	3.897,97	2.607,94	717,83	941,29	653,32	274,30	22.876,73
y 14144000,01 ate	15.912.000,00	14.314,66	4.376,37	2.884,67	803,25	1.036,26	729,94	302,92	25.807,22
z 15912000,01 ate	17.680.000,00	17.074,26	4.852,69	3.321,39	898,65	1.171,83	819,56	341,49	28.879,87
aa 17680000,01 ate	21.716.000,00	19.539,66	5.567,83	3.811,48	1.031,25	1.344,74	940,50	391,87	32.682,23
ab 21716000,01 ate	24.752.000,00	22.975,86	6.322,45	4.464,94	1.208,05	1.575,29	1.101,74	450,06	38.285,89
ac 24752000,01 ate	28.288.000,00	25.917,16	6.943,89	5.032,43	1.384,33	1.818,29	1.259,33	501,41	43.943,87
ad 28288000,01 ate	31.824.000,00	29.871,51	7.832,89	5.716,44	1.561,65	2.036,39	1.424,22	593,43	49.191,68
ae 31824000,01 ate	35.360.000,00	33.030,46	8.787,61	6.425,29	1.738,45	2.266,93	1.585,46	660,61	55.094,81
af 35360000,01 ate	38.896.000,00	36.309,66	9.342,33	7.078,75	1.915,24	2.497,48	1.746,70	727,79	60.697,93
ag 38896000,01 ate	42.432.000,00	39.581,86	10.212,33	7.732,67	2.093,25	2.726,36	1.921,83	782,94	66.307,87
ah 42432000,01 ate	45.968.000,00	43.108,06	12.256,47	8.835,65	2.268,84	2.958,57	2.060,19	862,16	71.904,24
ai 45968000,01 ate	49.504.000,00	46.462,76	13.106,49	9.309,10	2.445,64	3.189,12	2.230,43	929,35	77.507,39
aj 49504000,01 ate	53.040.000,00	49.826,46	14.161,21	9.829,56	2.622,44	3.419,67	2.393,67	995,52	83.110,55
ak 53040000,01 ate	56.576.000,00	53.190,66	15.216,93	10.349,29	2.800,23	3.648,90	2.566,93	1.068,29	88.713,84
al 56576000,01 ate	60.112.000,00	56.544,86	16.272,65	10.869,02	2.979,02	3.878,13	2.740,16	1.141,51	94.317,06
am 60112000,01 ate	63.648.000,00	61.188,06	17.328,37	11.388,75	3.157,81	4.107,36	2.911,39	1.214,73	100.000,00
an 63648000,01 ate	67.184.000,00	64.188,26	18.384,09	11.908,48	3.336,60	4.336,59	3.080,62	1.288,95	105.693,27
ao 67184000,01 ate	70.720.000,00	67.188,46	19.439,81	12.428,21	3.515,39	4.565,82	3.259,85	1.363,17	111.386,49
ap 70720000,01 ate	74.256.000,00	70.238,66	20.490,53	12.947,94	3.694,18	4.795,05	3.429,08	1.437,39	117.079,70
aq 74256000,01 ate	77.792.000,00	73.288,86	21.541,25	13.467,67	3.872,97	5.024,28	3.598,31	1.510,61	122.772,91
ar 77792000,01 ate	81.328.000,00	75.339,06	22.591,97	13.987,40	4.051,76	5.253,51	3.767,54	1.583,83	128.466,12
as 81328000,01 ate	84.864.000,00	78.390,26	23.642,69	14.507,13	4.230,55	5.482,74	3.936,77	1.657,05	134.159,33
at 84864000,01 ate	88.396.000,00	81.440,46	24.693,41	15.026,86	4.409,34	5.711,97	4.106,00	1.730,27	139.852,54
au 88396000,01 ate	91.928.000,00	84.490,66	25.744,13	15.546,59	4.588,13	5.941,20	4.275,23	1.803,49	145.545,75
av 91928000,01 ate	95.460.000,00	87.540,86	26.794,85	16.066,32	4.766,92	6.170,43	4.444,46	1.876,71	151.238,96
aw 95460000,01 ate	98.992.000,00	90.591,06	27.845,57	16.586,05	4.945,71	6.400,66	4.613,69	1.950,93	156.932,17
ax 98992000,01 ate	102.524.000,00	93.641,26	28.896,29	17.105,78	5.124,50	6.630,89	4.782,92	2.024,15	162.625,38
ay 102524000,01 ate	106.056.000,00	96.691,46	29.947,01	17.625,51	5.303,29	6.860,12	4.952,15	2.097,37	168.318,59
az 106056000,01 ate	109.588.000,00	99.741,66	30.997,73	18.145,24	5.482,08	7.089,35	5.121,38	2.170,59	174.011,80
ba 109588000,01 ate	113.120.000,00	102.791,86	32.048,45	18.664,97	5.660,87	7.318,58	5.290,61	2.243,81	179.705,01
bb 113120000,01 ate	116.652.000,00	105.842,06	33.099,17	19.184,70	5.839,66	7.547,81	5.459,84	2.317,03	185.398,22
bc 116652000,01 ate	120.184.000,00	108.892,26	34.149,89	19.704,43	6.018,45	7.777,04	5.629,07	2.390,25	191.091,43
bd 120184000,01 ate	123.716.000,00	111.942,46	35.199,61	20.224,16	6.197,24	8.006,27	5.798,30	2.463,47	196.784,64
be 123716000,01 ate	127.248.000,00	114.992,66	36.249,33	20.743,89	6.376,03	8.235,50	5.967,53	2.536,69	202.477,85
bf 127248000,01 ate	130.780.000,00	118.042,86	37.299,05	21.263,62	6.554,82	8.464,73	6.136,76	2.609,91	208.171,06
bg 130780000,01 ate	134.312.000,00	121.093,06	38.348,77	21.783,35	6.733,61	8.693,96	6.306,00	2.683,13	213.864,27
bh 134312000,01 ate	137.844.000,00	124.143,26	39.398,49	22.303,08	6.912,40	8.923,19	6.475,23	2.756,35	219.557,48
bi 137844000,01 ate	141.376.000,00	127.193,46	40.448,21	22.822,81	7.091,19	9.152,42	6.644,46	2.829,57	225.250,69
bj 141376000,01 ate	144.908.000,00	130.243,66	41.497,93	23.342,54	7.269,98	9.381,65	6.813,69	2.902,79	230.943,90
bk 144908000,01 ate	148.440.000,00	133.293,86	42.547,65	23.862,27	7.448,77	9.610,88	6.982,92	2.976,01	236.637,11
bl 148440000,01 ate	151.972.000,00	136.344,06	43.597,37	24.382,00	7.627,56	9.840,11	7.152,15	3.049,23	242.330,32
bm 151972000,01 ate	155.504.000,00	139.394,26	44.647,09	24.901,73	7.806,35	10.069,34	7.321,38	3.122,45	248.023,53
bn 155504000,01 ate	159.036.000,00	142.444,46	45.696,81	25.421,46	7.985,14	10.298,57	7.490,61	3.195,67	253.716,74
bo 159036000,01 ate	162.568.000,00	145.494,66	46.746,53	25.941,19	8.163,93	10.527,80	7.659,84	3.268,89	259.409,95
bp 162568000,01 ate	166.100.000,00	148.544,86	47.796,25	26.460,92	8.342,72	10.757,03	7.829,07	3.342,11	265.103,16
bq 166100000,01 ate	169.632.000,00	151.594,06	48.845,97	26.980,65	8.521,51	10.986,26	7.998,30	3.415,33	270.796,37
br 169632000,01 ate	173.164.000,00	154.644,26	49.895,69	27.500,38	8.699,30	11.215,49	8.167,53	3.488,55	276.489,58
bs 173164000,01 ate	176.696.000,00	157.694,46	50.945,41	28.020,11	8.878,09	11.444,72	8.336,76	3.561,77	282.182,79
bt 176696000,01 ate	180.228.000,00	160.744,66	51.995,13	28.539,84	9.056,88	11.673,95	8.505,99	3.635,99	287.876,00
bu 180228000,01 ate	183.760.000,00	163.794,86	53.044,85	29.059,57	9.235,67	11.903,18	8.675,22	3.709,21	293.569,21
bv 183760000,01 ate	187.292.000,00	166.844,06	54.094,57	29.579,30	9.414,46	12.132,41	8.844,45	3.782,43	299.262,42
bw 187292000,01 ate	190.824.000,00	169.894,26	55.144,29	30.099,03	9.593,25	12.361,64	9.013,68	3.855,65	304.955,63
bx 190824000,01 ate	194.356.000,00	172.944,46	56.194,01	30.618,76	9.772,04	12.590,87	9.182,91	3.928,87	310.648,84
by 194356000,01 ate	197.888.000,00	175.994,66	57.243,73	31.138,49	9.950,83	12.819,10	9.352,14	4.002,09	316.342,05
bz 197888000,01 ate	201.420.000,00	179.044,86	58.293,45	31.658,22	10.129,62	13.048,33	9.521,37	4.075,31	322.035,26
ca 201420000,01 ate	204.952.000,00	182.094,06	59.343,17	32.177,95	10.308,41	13.277,56	9.690,60	4.148,53	327.728,47
cb 204952000,01 ate	208.484.000,00	185.144,26	60.392,89	32.697,68	10.487,20	13.506,79	9.859,83	4.221,75	333.421,68
cc 208484000,01 ate	212.016.000,00	188.194,46	61.442,61	33.217,41	10.666,99	13.736,02	10.029,06	4.294,97	339.114,89
cd 212016000,01 ate	215.548.000,00	191.244,66	62.492,33	33.737,14	10.845,78	13.965,25	10.198,29	4.368,19	344.808,10
ce 215548000,01 ate	219.080.000,00	194.294,86	63.542,05	34.256,87	11.024,57	14.194,48	10.367,52	4.441,41	350.501,31
cf 219080000,01 ate	222.612.000,00	197.344,06	64.591,77	34.776,60	11.203,36	14.423,71	10.536,75	4.514,63	356.19