

TABELA II DOS OFÍCIOS DE REGISTRO DE IMÓVEIS

Lei Estadual nº 11.331, de 26 de dezembro de 2002
ISSQN sobre 2% (Oficial)

SÃO PAULO

2026

em vigor a partir de 8 de janeiro de 2026

1. Registro com valor declarado										
		Valores Básicos	Oficial	Estado	Secretaria da Fazenda	Registro Civil	Tribunal de Justiça	Ministério Público	Município	Total
a	0,01 ate	2.306,00	156,07	44,36	30,36	8,21	10,71	7,49	3,12	260,32
b	2.306,01 ate	5.761,00	250,43	71,18	48,72	13,18	17,19	12,02	5,01	417,67
c	5.761,01 ate	9.603,00	448,28	127,69	87,40	23,65	30,83	21,57	8,99	749,41
d	9.603,01 ate	19.210,00	666,61	189,46	129,67	35,08	45,75	32,03	13,33	1.111,90
e	19.210,01 ate	38.420,00	1.310,44	230,34	152,65	42,65	55,62	38,90	16,21	1.351,81
f	38.420,01 ate	76.840,00	2.568,87	456,36	302,66	82,12	106,87	74,91	31,47	2.594,94
g	115.260,01 ate	192.100,00	1.153,58	327,85	224,40	60,71	79,17	55,37	23,07	1.330,94
h	192.100,01 ate	230.520,00	1.402,84	396,70	272,89	73,83	96,48	67,34	28,06	1.535,94
i	230.520,01 ate	268.940,00	1.527,22	434,05	292,09	80,38	104,42	73,31	30,54	1.547,41
j	268.940,01 ate	307.360,00	1.652,32	469,61	321,42	86,96	113,40	79,31	33,05	1.756,07
k	307.360,01 ate	345.780,00	1.741,87	495,06	338,84	91,68	119,55	83,61	34,84	1.961,48
l	345.780,01 ate	384.200,00	1.787,28	507,96	347,67	94,07	122,66	85,75	35,85	2.081,18
m	384.200,01 ate	768.400,00	1.989,82	546,38	387,66	104,89	136,77	96,66	39,86	2.364,04
n	768.400,01 ate	1.152.600,00	2.333,80	663,39	459,39	123,83	160,17	112,02	46,80	2.893,78
o	1.152.600,01 ate	1.536.800,00	2.686,76	763,61	527,65	141,41	184,40	128,96	53,74	3.413,93
p	1.536.800,01 ate	1.921.000,00	3.039,77	863,93	591,31	159,99	208,62	145,91	60,80	3.857,36
q	1.921.000,01 ate	2.305.200,00	3.392,27	919,38	636,86	169,59	221,15	158,47	64,85	4.374,75
r	2.305.200,01 ate	2.689.400,00	3.744,74	1.014,34	684,32	176,62	233,77	166,47	69,49	5.096,83
s	2.689.400,01 ate	3.073.600,00	4.097,19	1.109,34	732,82	196,60	256,90	182,54	73,06	5.777,68
t	3.073.600,01 ate	3.457.800,00	4.449,64	1.204,34	780,84	210,62	275,11	196,66	78,16	6.510,80
u	3.457.800,01 ate	3.842.000,00	4.802,09	1.299,34	828,84	224,64	293,32	210,68	83,26	7.243,92
v	3.842.000,01 ate	4.226.200,00	5.154,54	1.394,34	876,84	238,66	311,53	224,70	88,36	8.000,44
w	4.226.200,01 ate	4.610.400,00	5.506,99	1.489,34	924,84	252,68	329,74	238,76	93,46	8.753,92
x	4.610.400,01 ate	4.994.600,00	5.859,44	1.584,34	972,84	266,70	347,95	252,82	98,56	9.506,88
y	4.994.600,01 ate	5.378.800,00	6.211,89	1.679,34	1.020,84	280,72	366,16	266,88	103,66	10.259,84
z	5.378.800,01 ate	5.763.000,00	6.564,34	1.774,34	1.068,84	294,74	384,37	280,94	108,76	11.012,92
aa	5.763.000,01 ate	6.147.200,00	6.916,79	1.869,34	1.116,84	308,76	402,58	295,00	113,86	11.765,00
ab	6.147.200,01 ate	6.531.400,00	7.269,24	1.964,34	1.164,84	322,78	420,79	309,06	118,96	12.517,08
ac	6.531.400,01 ate	6.915.600,00	7.621,69	2.059,34	1.212,84	336,80	439,00	323,12	124,06	13.269,16
ad	6.915.600,01 ate	7.299.800,00	7.974,14	2.154,34	1.260,84	350,82	457,21	337,18	129,16	14.021,24
ae	7.299.800,01 ate	7.684.000,00	8.326,59	2.249,34	1.308,84	364,84	475,42	351,24	134,26	14.773,32
af	7.684.000,01 ate	8.068.200,00	8.679,04	2.344,34	1.356,84	378,86	493,63	365,30	139,36	15.525,40
ag	8.068.200,01 ate	8.452.400,00	9.031,49	2.439,34	1.404,84	392,88	511,84	379,36	144,46	16.277,48
ah	8.452.400,01 ate	8.836.600,00	9.383,94	2.534,34	1.452,84	406,90	530,05	393,42	149,56	17.029,56
ai	8.836.600,01 ate	9.220.800,00	9.736,39	2.629,34	1.500,84	420,92	548,23	407,48	154,66	17.781,64
aj	9.220.800,01 ate	9.605.000,00	10.088,84	2.724,34	1.548,84	434,94	566,44	421,54	159,76	18.533,72
ak	9.605.000,01 ate	10.000,00	10.441,29	2.819,34	1.596,84	448,96	584,65	435,60	164,86	19.285,80
al	10.000,01 ate	10.426,20	10.793,74	2.914,34	1.644,84	462,98	602,86	449,66	169,96	20.037,88
am	10.426,21 ate	10.852,40	11.146,19	3.009,34	1.692,84	476,99	621,07	463,72	175,06	20.789,96
an	10.852,41 ate	11.278,60	11.498,64	3.104,34	1.740,84	491,01	639,28	477,78	180,16	21.542,04
ao	11.278,61 ate	11.704,80	11.851,09	3.199,34	1.788,84	505,03	657,49	491,84	185,26	22.294,12
ap	11.704,81 ate	12.131,00	12.203,54	3.294,34	1.836,84	519,05	675,70	505,90	190,36	23.046,20
aq	12.131,01 ate	12.557,20	12.555,99	3.389,34	1.884,84	533,07	693,91	520,00	195,46	23.798,28
ar	12.557,21 ate	12.983,40	12.908,44	3.484,34	1.932,84	547,09	712,12	534,06	200,56	24.550,36
as	12.983,41 ate	13.409,60	13.260,89	3.579,34	1.980,84	561,11	730,33	548,12	205,66	25.302,44
at	13.409,61 ate	13.835,80	13.613,34	3.674,34	2.028,84	575,13	748,54	562,18	210,76	26.054,52
au	13.835,81 ate	14.262,00	13.965,79	3.769,34	2.076,84	589,15	766,75	576,24	215,86	26.806,60
av	14.262,01 ate	14.688,20	14.318,24	3.864,34	2.124,84	603,17	784,96	590,30	220,96	27.558,68
aw	14.688,21 ate	15.114,40	14.670,69	3.959,34	2.172,84	617,19	803,17	604,36	226,06	28.310,76
ax	15.114,41 ate	15.540,60	15.023,14	4.054,34	2.220,84	631,21	821,38	618,42	231,16	29.062,84
ay	15.540,61 ate	15.966,80	15.375,59	4.149,34	2.268,84	645,23	839,59	632,48	236,26	29.814,92
az	15.966,81 ate	16.393,00	15.728,04	4.244,34	2.316,84	659,25	857,80	646,54	241,36	30.567,00
ba	16.393,01 ate	16.819,20	16.080,49	4.339,34	2.364,84	673,27	875,99	660,60	246,46	31.319,08
bb	16.819,21 ate	17.245,40	16.432,94	4.434,34	2.412,84	687,29	894,20	674,66	251,56	32.071,16
bc	17.245,41 ate	17.671,60	16.785,39	4.529,34	2.460,84	701,31	912,41	688,72	256,66	32.823,24
bd	17.671,61 ate	18.097,80	17.137,84	4.624,34	2.508,84	715,33	930,62	702,78	261,76	33.575,32
be	18.097,81 ate	18.524,00	17.490,29	4.719,34	2.556,84	729,35	948,83	716,84	266,86	34.327,40
bf	18.524,01 ate	18.950,20	17.842,74	4.814,34	2.604,84	743,37	967,04	730,90	271,96	35.079,48
bg	18.950,21 ate	19.376,40	18.195,19	4.909,34	2.652,84	757,39	985,25	744,96	277,06	35.831,56
bh	19.376,41 ate	19.802,60	18.547,64	5.004,34	2.700,84	771,41	1.003,46	759,02	282,16	36.583,64
bi	19.802,61 ate	20.228,80	18.899,09	5.099,34	2.748,84	785,43	1.021,67	773,08	287,26	37.335,72
bj	20.228,81 ate	20.655,00	19.251,54	5.194,34	2.796,84	799,45	1.039,88	787,14	292,36	38.087,80
bk	20.655,01 ate	21.081,20	19.604,09	5.289,34	2.844,84	813,47	1.058,09	801,20	297,46	38.839,88
bl	21.081,21 ate	21.507,40	19.956,54	5.384,34	2.892,84	827,49	1.076,30	815,26	302,56	39.591,96
bm	21.507,41 ate	21.933,60	20.309,09	5.479,34	2.940,84	841,51	1.094,51	829,32	307,66	40.344,04
bn	21.933,61 ate	22.359,80	20.661,54	5.574,34	2.988,84	855,53	1.112,72	843,38	312,76	41.096,12
bo	22.359,81 ate	22.786,00	21.014,09	5.669,34	3.036,84	869,55	1.130,93	857,44	317,86	41.848,20
bp	22.786,01 ate	23.212,20	21.366,54	5.764,34	3.084,84	883,57	1.149,14	871,50	322,96	42.600,28
bq	23.212,21 ate	23.638,40	21.719,09	5.859,34	3.132,84	897,59	1.167,35	885,56	328,06	43.352,36
br	23.638,41 ate	24.064,60	22.071,54	5.954,34	3.180,84	911,61	1.185,56	899,62	333,16	44.104,44
bs	24.064,61 ate	24.490,80	22.424,09	6.049,34	3.228,84	925,63	1.203,77	913,68	338,26	44.856,52
bt	24.490,81 ate	24.917,00	22.776,54	6.144,34	3.276,84	939,65	1.221,98	927,74	343,36	45.608,60
bu	24.917,01 ate	25.343,20	23.129,09	6.239,34	3.324,84	953,67	1.240,19	941,80	348,46	46.360,68
bv	25.343,21 ate	25.769,40	23.481,54	6.334,34	3.372,84	967,69	1.258,40	955,86	353,56	47.112,76
bw	25.769,41 ate	26.195,60	23.834,09	6.429,34	3.420,84	981,71	1.276,61	969,92	358,66	47.864,84
bx	26.195,61 ate	26.621,80	24.186,54	6.524,34	3.468,84	995,73	1.294,82	983,98	363,76	48.616,92
by	26.621,81 ate	27.048,00	24.539,09	6.619,34	3.516,84	1.009,75	1.313,03	998,04	368,86	49.369,00
bz	27.048,01 ate	27.474,20	24.891,54	6.714,34	3.564,84	1.023,77	1.331,24	1.012,10	373,96	50.121,08
ca	27.474,21 ate	27.900,40	25.244,09	6.809,34	3.612,84	1.037,79	1.349,45	1.026,16	379,06	50.873,16
cb	27.900,41 ate	28.326,60	25.596,54	6.904,34	3.660,84	1.051,81	1.367,66	1.040,22	384,16	51.625,24
cc	28.326,61 ate	28.752,80	25.949,09	7.000,00	3.708,84	1.065,83	1.385,87	1.054,28	389,26	52.377,32
cd	28.752,81 ate	29.178,00	26.301,54	7.095,00	3.756,84	1.079,85	1.404,08	1.068,34	394,36	53.129,40
ce	29.178,01 ate	29.604,20	26.654,09	7.190,00	3.804,84	1.093,87	1.422,29	1.082,40	399,46	53.881,48
cf	29.604,21 ate	30.030,40	27.006,54	7.285,00	3.852,84	1.107,89	1.440,50	1.096,46	404,56	54.633,56
cg	30.030,41 ate	30.456,60	27.359,09	7.380,00	3.900,84	1.121,91	1.458,71	1.110,52	409,66	55.385,64
ch	30.456,61 ate	30.882,80	27.711,54	7.475,00	3.948,84	1.135,93	1.476,92	1.124,58	414,76	56.137,72
ci	30.882,81 ate	31.308,00	28.064,09	7.570,00	3.996,84	1.149,95	1.495,13	1.138,		