

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

2025

em vigor a partir de 8 de janeiro de 2025

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	2.222,00	150,38	42,74	29,28	7,91	10,32	7,32	20,1	250,83
b	2.222,01	ate	5.551,00	241,31	68,58	46,94	12,70	16,56	11,58	4,83	402,50
c	5.551,01	ate	9.253,00	432,90	123,04	84,21	22,78	29,71	20,78	8,66	722,08
d	9.253,01	ate	18.510,00	642,12	192,55	35,81	44,08	30,83	32,85	1,07	917,39
e	18.510,01	ate	37.020,00	1.284,24	385,10	71,61	88,16	51,66	65,70	2,14	1.835,95
f	37.020,01	ate	111.060,00	2.568,48	770,21	143,22	176,32	103,32	131,40	4,28	3.673,91
g	111.060,01	ate	185.100,00	4.111,54	1.215,41	236,44	295,40	178,84	222,24	7,04	6.025,84
h	185.100,01	ate	272.220,00	6.167,31	1.842,77	381,27	476,56	297,48	376,86	10,56	8.942,04
i	272.220,01	ate	544.440,00	12.334,62	3.685,54	762,54	953,12	594,96	753,72	21,12	17.884,08
j	544.440,01	ate	1.088.880,00	24.669,24	7.371,08	1.525,08	1.906,24	1.189,92	1.507,44	42,24	35.768,16
k	1.088.880,01	ate	2.177.760,00	49.338,48	14.742,16	3.050,16	3.812,48	2.379,84	3.014,88	84,48	71.536,32
l	2.177.760,01	ate	4.355.520,00	98.676,96	29.484,32	6.100,32	7.624,96	4.759,68	6.029,76	168,96	143.072,64
m	4.355.520,01	ate	8.711.040,00	197.353,92	58.968,64	12.200,64	15.249,92	9.519,36	12.059,52	337,92	286.145,28
n	8.711.040,01	ate	17.422.080,00	394.707,84	117.937,28	24.401,28	30.499,84	19.038,72	24.119,04	675,84	572.290,56
o	17.422.080,01	ate	34.844.160,00	789.415,68	235.874,56	48.802,56	60.999,68	38.077,44	48.238,08	1.351,68	1.144.581,12
p	34.844.160,01	ate	69.688.320,00	1.578.831,36	471.749,12	97.605,12	121.999,36	76.154,88	96.476,16	2.703,36	2.289.162,24
q	69.688.320,01	ate	139.376.640,00	3.157.662,72	943.498,24	195.210,24	243.998,72	152.309,76	192.952,32	5.406,72	4.578.324,48
r	139.376.640,01	ate	278.753.280,00	6.315.325,44	1.886.996,48	390.420,48	487.997,44	304.619,52	385.904,64	10.813,44	9.156.648,96
s	278.753.280,01	ate	557.506.560,00	12.630.650,88	3.773.992,96	780.840,96	975.994,88	609.239,04	771.809,28	21.626,88	18.313.297,92
t	557.506.560,01	ate	1.115.013.120,00	25.261.301,76	7.547.985,92	1.561.681,92	1.951.989,76	1.218.478,08	1.543.618,56	43.253,76	36.626.595,84
u	1.115.013.120,01	ate	2.230.026.240,00	50.522.603,52	15.095.971,84	3.123.363,84	3.903.979,52	2.436.956,16	3.087.237,12	86.507,52	73.253.191,68
v	2.230.026.240,01	ate	4.460.052.480,00	101.045.207,04	30.191.943,68	6.246.727,68	7.807.959,04	4.873.912,32	6.174.474,24	173.015,04	146.506.383,36
w	4.460.052.480,01	ate	8.920.104.960,00	202.090.414,08	60.383.887,36	12.493.455,36	15.615.918,08	9.747.824,64	12.348.948,48	346.030,08	293.012.766,72
x	8.920.104.960,01	ate	17.840.209.920,00	404.180.828,16	120.767.774,72	24.986.910,72	31.231.836,16	19.495.649,28	24.697.896,96	692.060,16	586.025.533,44
y	17.840.209.920,01	ate	35.680.419.840,00	808.361.656,32	241.535.549,44	49.973.821,44	62.463.672,32	38.991.298,56	49.395.793,92	1.384.120,32	1.172.051.066,88
z	35.680.419.840,01	ate	71.360.839.680,00	1.616.723.312,64	483.071.098,88	99.947.642,88	124.927.344,64	77.982.597,12	98.791.587,84	2.768.240,64	2.344.102.133,76
aa	71.360.839.680,01	ate	142.721.679.360,00	3.233.446.625,28	966.142.197,76	199.895.285,76	249.854.689,28	155.965.194,24	197.583.175,68	5.536.481,28	4.688.204.267,52
ab	142.721.679.360,01	ate	285.443.358.720,00	6.466.893.250,56	1.932.284.395,52	399.790.571,52	499.709.378,56	311.930.388,48	395.166.351,36	11.072.962,56	9.376.408.535,04
ac	285.443.358.720,01	ate	570.886.717.440,00	12.933.786.501,12	3.864.568.791,04	799.581.143,04	999.418.757,12	623.860.776,96	790.332.702,72	22.145.925,12	18.752.817.070,08
ad	570.886.717.440,01	ate	1.141.773.434.880,00	25.867.573.002,24	7.729.137.582,08	1.599.162.286,08	1.998.837.514,24	1.247.721.553,92	1.580.665.405,44	44.291.850,24	37.505.634.140,16
ae	1.141.773.434.880,01	ate	2.283.546.869.760,00	51.735.146.004,48	15.458.275.164,16	3.198.324.572,16	3.997.675.028,48	2.495.443.107,84	3.161.330.810,88	88.583.700,48	75.011.268.280,32
af	2.283.546.869.760,01	ate	4.567.093.739.520,00	103.470.292.008,96	30.916.550.328,32	6.396.649.144,32	7.995.350.056,96	4.990.886.215,68	6.322.661.621,76	177.167.400,96	150.022.536.560,64
ag	4.567.093.739.520,01	ate	9.134.187.479.040,00	206.940.584.017,92	61.833.100.656,64	12.793.298.288,64	15.990.700.113,92	9.981.772.431,36	12.645.323.243,52	354.334.801,92	300.045.073.121,28
ah	9.134.187.479.040,01	ate	18.268.374.958.080,00	413.881.168.035,84	123.666.201.313,28	25.586.596,56	31.981.400,24	19.963.544,72	25.290.646,08	708.669,84	600.090.146.242,56
ai	18.268.374.958.080,01	ate	36.536.759.916.160,00	827.762.336.071,68	247.332.402.626,56	51.173.193,12	63.962.800,48	39.927.089,44	50.581.292,16	1.417.339,68	1.200.180.292.505,12
aj	36.536.759.916.160,01	ate	73.073.519.832.320,00	1.655.524.672.143,36	494.664.805.253,12	102.346.386,24	127.925.600,96	79.854.178,88	101.162.584,32	2.834.679,36	2.400.360.585.010,24
ak	73.073.519.832.320,01	ate	146.147.039.664.640,00	3.311.049.344.286,72	989.329.610.506,24	204.692.772,48	255.851.201,92	159.708.357,76	202.325.168,64	5.669.358,72	4.800.721.170.521,6
al	146.147.039.664.640,01	ate	292.294.079.329.280,00	6.622.098.688.573,44	1.978.659.221,04	409.385.544,96	511.702.403,84	319.416.715,52	404.650.337,28	11.338.717,44	9.601.442.341,04
am	292.294.079.329.280,01	ate	584.588.158.658.560,00	13.244.197.377.146,88	3.957.318.442,08	818.771.089,92	1.023.404.807,68	638.833.431,04	809.300.674,56	22.677.434,88	19.202.884.682,08
an	584.588.158.658.560,01	ate	1.169.176.317.317.120,00	26.488.394.754.293,76	7.914.636.884,16	1.637.542,16	2.046.809,76	1.277.666,88	1.618.641,12	45.351,76	38.405.769.565,6
ao	1.169.176.317.317.120,01	ate	2.338.352.634.634.240,00	52.976.789.508.587,52	15.829.273.768,32	3.275.084,32	4.093.619,52	2.555.333,76	3.237.282,24	90.703,52	76.811.539.131,04
ap	2.338.352.634.634.240,01	ate	4.676.705.269.268.480,00	105.953.579.017,16	31.658.555.536,64	6.550.168,64	8.187.239,04	5.110.667,52	6.474.564,48	181.407,04	153.625.118.268,16
aq	4.676.705.269.268.480,01	ate	9.353.410.538.536.960,00	211.907.158.034,32	63.317.111.073,28	13.100.337,28	16.374.478,08	10.221.335,04	12.949.128,96	362.814,08	307.250.236.536,32
ar	9.353.410.538.536.960,01	ate	18.706.821.077.073.920,00	423.814.316.068,64	126.634.222,16	26.200.675,52	32.748.956,16	20.442.670,08	25.898.257,92	725.628,16	614.500.473.064,64
as	18.706.821.077.073.920,01	ate	37.413.642.154.147.840,00	847.628.632.137,28	253.268.444,32	52.401.350,56	65.497.912,32	40.885.341,12	51.796.515,84	1.451.256,32	1.229.000.946.129,6
at	37.413.642.154.147.840,01	ate	74.827.284.308.295.680,00	1.695.257.264.274,56	506.536.888,64	104.802.701,12	130.995.824,64	81.770.682,24	103.593.031,68	2.902.512,64	2.458.001.892.259,2
au	74.827.284.308.295.680,01	ate	149.654.576.616.591.360,00	3.390.514.528.549,12	1.013.073.777,28	209.605.402,24	261.991.649,28	163.541.364,48	207.186.063,36	5.805.025,28	5.016.003.784.518,4
av	149.654.576.616.591.360,01	ate	299.309.153.233.182.720,00	6.781.029.057.098,24	2.026.147.554,56	419.210.804,48	523.983.298,56	327.082.728,96	414.372.127,72	11.610.050,56	10.032.007.569.036,8
aw	299.309.153.233.182.720,01	ate	598.618.306.465.365.440,00	13.562.058.114.196,48	4.052.295.109,12	838.421,6	1.047.966,56	654.165,44	828.744,64	23.220,112	20.064.015.138.073,6
ax	598.618.306.465.365.440,01	ate	1.197.236.612.930.730.880,00	27.124.116.228.392,96	8.104.582.218,24	1.676.843,2	2.095.933,12	1.308.250,88	1.657.489,28	46.440,224	40.128.030.276.147,2
ay	1.197.236.612.930.730.880,01	ate	2.394.473.225.861.461.760,00	54.248.232.456.785,92	16.209.164.436,48	3.353.686,4	4.191.866,24	2.616.501,76	3.314.978,56	92.880,448	80.256.060.492.294,4
az	2.394.473.225.861.461.760,01	ate	4.788.946.451.723.923.520,00	108.496.464.913.571,84	32.418.288.872,96	6.707.372,8	8.383.732,48	5.233.003,52	6.629.957,12	185.760,896	160.512.121.984,8
ba	4.788.946.451.723.923.520,01	ate	9.577.892.903.447.847.040,00	216.992.929.827.143,68	64.836.577.745,92	13.414.745,6	16.767.464,96	10.466.007,04	13.259.914,4	371.521,76	321.024.243.969,6
bb	9.577.892.903.447.847.040,01	ate	19.155.785.807.695.684.080,00	433.985.859.654.287,36	129.673.155.491,84	26.829.491,2	33.534.929,92	20.932.014,08	26.519.828,8	743.043,52	642.048.507.939,2
bc	19.155.785.807.695.684.080,01	ate	38.311.571.615.391.368.160,00	867.971.719.308.574,72	259.346.310.983,68	53.658.982,4	67.069.859,84	41.864.028,16	53.039.657,6	1.486.087,04	1.284.097.039.868,4
bd	38.311.571.615.391.368.160,01	ate	76.623.143.230.782.736.320,00	1.735.943.438.617,16	518.692.621,96	107.317.964,8	134.139.719,68	83.728.056,32	106.079.315,2	2.972.174,08	2.568.194.079.736,8
be	76.623.143.230.782.736.320,01	ate	153.246.286.461.565.472.640,00	3.471.886.877.235,32	1.037.385.243,92	214.635.929,6	268.279.439,36	167.456.112,64	212.158.630,4	5.944.348,16	5.136.388.159.473,6
bf	153.246.286.461.565.472.640,01	ate	306.492.572.923.130.945.280,00	6.943.773.754.470,64	2.074.770.487,84	429.271.959,2	536.558.878,72	334.912.225,28	424.317.260,8	11.888.696,32	10.272.776.318.947,2
bg	306.492.572.923.130.945.280,01	ate	612.985.145.846.261.891.560,00	13.887.547.508.941,28	4.149.540.975,68	858.543.818,4	1.073.117.757,44	673.824.450,56	848.634.521,6	23.777.392,64	20.545.553.637.894,4
bh	612.985.1										