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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]
-

Ministerio Da Saude Provisorio Prova Discursiva 2 24456

Puja Mehta



Ministerio Da Saude Provisorio Prova Discursiva 2 24456:

Unveiling the Magic of Words: A Review of "**Ministerio Da Saude Provisorio Prova Discursiva 2 24456**"

In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is actually awe-inspiring. Enter the realm of "**Ministerio Da Saude Provisorio Prova Discursiva 2 24456**," a mesmerizing literary masterpiece penned with a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book is central themes, examine its distinctive writing style, and assess its profound impact on the souls of its readers.

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Table of Contents Ministerio Da Saude Provisorio Prova Discursiva 2 24456

1. Understanding the eBook Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - The Rise of Digital Reading Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - Advantages of eBooks Over Traditional Books
2. Identifying Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - User-Friendly Interface
4. Exploring eBook Recommendations from Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - Personalized Recommendations
 - Ministerio Da Saude Provisorio Prova Discursiva 2 24456 User Reviews and Ratings
 - Ministerio Da Saude Provisorio Prova Discursiva 2 24456 and Bestseller Lists

5. Accessing Ministerio Da Saude Provisorio Prova Discursiva 2 24456 Free and Paid eBooks
 - Ministerio Da Saude Provisorio Prova Discursiva 2 24456 Public Domain eBooks
 - Ministerio Da Saude Provisorio Prova Discursiva 2 24456 eBook Subscription Services
 - Ministerio Da Saude Provisorio Prova Discursiva 2 24456 Budget-Friendly Options
6. Navigating Ministerio Da Saude Provisorio Prova Discursiva 2 24456 eBook Formats
 - ePub, PDF, MOBI, and More
 - Ministerio Da Saude Provisorio Prova Discursiva 2 24456 Compatibility with Devices
 - Ministerio Da Saude Provisorio Prova Discursiva 2 24456 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - Highlighting and Note-Taking Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - Interactive Elements Ministerio Da Saude Provisorio Prova Discursiva 2 24456
8. Staying Engaged with Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Ministerio Da Saude Provisorio Prova Discursiva 2 24456
9. Balancing eBooks and Physical Books Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Ministerio Da Saude Provisorio Prova Discursiva 2 24456
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - Setting Reading Goals Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - Fact-Checking eBook Content of Ministerio Da Saude Provisorio Prova Discursiva 2 24456
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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