

TABELA II DOS OFÍCIOS DE REGISTRO DE IMÓVEIS

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

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	3,19
b	2.306,01 ate	5.761,00	250,43	71,18	48,72	13,18	17,19	12,02	5,11
c	5.761,01 ate	9.603,00	449,27	127,69	87,40	23,65	30,83	21,57	9,19
d	9.603,01 ate	19.210,00	666,61	189,46	129,67	35,08	45,75	32,00	13,60
e	19.210,01 ate	38.420,00	810,44	230,34	157,65	42,65	55,62	39,00	16,54
f	38.420,01 ate	57.630,00	903,80	256,87	175,81	47,57	62,03	43,88	18,44
g	57.630,01 ate	115.260,00	1.153,58	327,86	224,40	60,71	79,17	55,37	23,54
h	115.260,01 ate	230.520,00	1.430.520,00	398,70	272,89	73,83	96,78	67,34	28,63
i	230.520,01 ate	268.940,00	1.527,22	434,05	297,09	80,38	104,82	73,31	31,17
j	268.940,01 ate	307.360,00	1.652,22	469,61	321,42	86,36	113,40	79,31	33,72
k	307.360,01 ate	345.780,00	1.741,87	495,06	338,84	91,68	119,55	83,79	35,55
l	345.780,01 ate	768.400,00	1.787,28	507,95	347,67	94,07	122,65	85,61	38,49
m	768.400,01 ate	1.152.600,00	2.333,80	663,29	453,99	122,83	160,17	112,02	47,63
n	1.152.600,01 ate	1.536.800,00	2.686,76	763,61	522,65	141,41	184,40	128,96	54,83
o	1.536.800,01 ate	1.921.000,00	3.039,27	863,93	597,13	159,20	208,22	145,91	62,04
p	1.921.000,01 ate	2.305.200,00	3.222,27	915,80	626,82	169,59	221,15	154,67	67,49
q	2.305.200,01 ate	3.842.000,00	4.134,74	1.175,14	804,32	217,62	283,77	198,47	84,88
r	3.842.000,01 ate	5.763.000,00	5.777,19	1.641,94	1.123,82	304,06	396,50	277,31	117,90
s	5.763.000,01 ate	7.684.000,00	7.602,14	2.160,61	1.478,82	400,11	521,75	364,90	155,15
t	7.684.000,01 ate	9.605.000,00	9.407,09	2.679,28	1.833,82	496,16	647,00	452,50	192,39
u	9.605.000,01 ate	11.526.000,00	11.252,04	3.197,95	2.188,82	592,21	772,25	540,10	229,63
v	11.526.000,01 ate	13.447.000,00	13.076,99	3.716,62	2.543,82	688,26	897,49	627,70	266,88
w	13.447.000,01 ate	15.368.000,00	14.901,94	4.235,29	2.898,82	784,31	1.022,74	715,29	304,12
x	15.368.000,01 ate	17.289.000,00	16.726,89	4.753,96	3.253,82	880,36	1.147,99	802,89	341,37
y	17.289.000,01 ate	19.210.000,00	18.553,84	5.272,63	3.608,82	976,41	1.272,24	890,49	378,61
z	19.210.000,01 ate	21.090.000,00	21.289,27	6.050,63	4.141,32	1.120,49	1.461,12	1.021,88	434,47
21	23.052.000,01 ate	26.894.000,00	24.939,17	7.087,97	4.851,32	1.312,59	1.711,61	1.197,08	508,90
22	26.894.000,01 ate	30.736.000,00	28.589,07	8.125,31	5.561,33	1.504,69	1.962,11	1.372,28	583,45
23	30.736.000,01 ate	34.578.000,00	32.238,97	9.152,66	6.271,33	1.686,79	2.212,61	1.547,47	657,94
24	34.578.000,01 ate	38.420.000,00	34.820,00	10.200,00	6.981,33	1.888,89	2.452,11	1.723,67	737,87
25	38.420.000,01 ate	42.262.000,00	39.538,77	11.237,34	7.691,33	2.080,99	2.713,61	1.897,86	809,64
26	42.262.000,01 ate	46.104.000,00	43.188,67	12.274,68	8.401,33	2.273,09	2.964,11	2.073,06	881,40
27	46.104.000,01 ate	49.946.000,00	46.838,57	13.312,02	9.111,33	2.465,19	3.214,60	2.248,25	955,89
28	49.946.000,01 ate	53.788.000,00	50.688,47	14.349,36	9.823,33	2.657,49	3.465,10	2.423,45	1.030,38
29	53.788.000,01 ate	57.630.000,00	54.538,37	15.386,70	10.531,34	2.849,39	3.715,60	2.586,64	1.104,86
30	57.630.000,01 ate	61.534.000,00	59.613,22	16.942,71	11.596,34	3.137,54	4.091,35	2.861,43	1.216,60
31	61.534.000,01 ate	72.998.000,00	66.913,02	19.370,19	13.016,34	3.521,74	4.592,35	3.211,82	1.561,23
32	72.998.000,01 ate	80.682.000,00	74.212,02	21.927,07	14.436,35	3.905,94	5.093,34	3.562,22	1.514,55
33	80.682.000,01 ate	88.366.000,00	81.512,62	23.661,33	15.856,35	4.290,14	5.584,34	3.912,61	1.663,52
34	88.366.000,01 ate	96.050.000,00	88.812,42	25.241,34	17.276,35	4.674,34	6.095,34	4.263,00	1.812,40
35	96.050.000,01 ate	103.734.000,00	96.112,22	27.316,11	18.696,35	5.058,54	6.596,33	4.613,39	1.961,47
36	103.734.000,01 ate	111.418.000,00	103.412,02	29.390,79	20.116,36	5.442,74	7.097,33	4.963,78	2.105,44
37	111.418.000,01 ate	119.102.000,00	110.711,82	31.465,47	21.536,36	5.826,94	7.598,33	5.314,77	2.259,42
38	119.102.000,01 ate	126.786.000,00	118.011,62	33.561,33	23.956,36	6.211,34	8.099,32	5.664,56	2.408,40
39	126.786.000,01 ate	134.470.000,00	125.311,42	35.614,83	24.576,37	6.595,34	8.600,32	6.014,95	2.554,38
40	134.470.000,01 ate	142.154.000,00	126.611,22	37.689,51	25.996,37	6.979,54	9.101,32	6.365,34	2.706,35
221	acima de	142.154.000,00	140.336,23	38.854,00	27.299,09	7.386,12	9.631,50	6.736,14	2.844,00

2. Averbção 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	55,48	15,77	10,79	2,92	3,81	2,66	1,13
b	2.306,01 ate	5.761,00	83,57	23,75	16,26	4,40	5,74	4,01	1,71
c	5.761,01 ate	9.603,00	142,88	40,61	27,79	7,52	9,87	6,86	2,92
d	9.603,01 ate	19.210,00	232,67	66,13	45,26	12,25	15,97	11,17	4,75
e	19.210,01 ate	38.420,00	296,40	84,35	57,73	15,62	20,37	14,26	6,06
f	38.420,01 ate	57.630,00	310,01	88,11	60,31	16,32	21,28	14,88	6,33
g	57.630,01 ate	115.260,00	345,31	98,14	67,17	18,17	23,70	16,57	7,05
h	115.260,01 ate	230.520,00	380,58	108,17	74,03	20,03	26,12	18,27	7,77
i	230.520,01 ate	268.940,00	398,37	113,22	77,49	20,57	27,34	19,12	8,13
j	268.940,01 ate	307.360,00	415,28	118,20	80,08	21,49	28,54	19,86	8,49
k	307.360,01 ate	345.780,00	433,67	123,25	84,38	22,82	29,76	20,82	8,83
l	345.780,01 ate	384.200,00	451,23	128,24	87,78	23,75	30,97	21,66	9,21
m	384.200,01 ate	768.400,00	548,21	155,81	106,64	28,85	37,62	26,31	11,19
n	768.400,01 ate	1.152.600,00	724,72	205,97	140,98	38,14	49,74	34,79	14,79
o	1.152.600,01 ate	1.536.800,00	791,21	254,13	175,21	47,43	61,89	43,26	18,39
p	1.536.800,01 ate	1.921.000,00	1.077,68	306,29	209,64	56,72	73,96	51,73	21,99
q	1.921.000,01 ate	2.305.200,00	1.168,92	332,22	227,39	61,52	80,22	56,11	23,86
r	2.305.200,01 ate	3.842.000,00	1.625,16	461,89	316,14	85,53	111,54	78,01	33,17
s	3.842.000,01 ate	5.763.000,00	2.446,39	695,29	475,89	128,76	167,90	117,43	49,93
t	5.763.000,01 ate	7.684.000,00	3.238,45	944,63	632,39	162,12	210,81	150,28	63,85
u	7.684.000,01 ate	9.605.000,00	4.271,34	1.213,96	830,89	224,81	293,15	205,02	87,17
v	9.605.000,01 ate	11.526.000,00	5.183,82	1.473,30	1.008,39	272,63	355,77	248,82	105,79
w	11.526.000,01 ate	13.447.000,00	6.096,29	1.732,63	1.185,89	320,86	418,40	292,62	124,01
x	13.447.000,01 ate	15.368.000,00	7.008,77	1.991,97	1.363,39	368,68	482,02	336,42	143,04
y	15.368.000,01 ate	17.289.000,00	7.921,48	2.251,30	1.540,89	416,31	543,65	380,22	161,66
z	17.289.000,01 ate	19.210.000,00	8.833,72	2.510,64	1.718,39	464,93	606,27	424,02	180,28
21	19.210.000,01 ate	23.052.000,00	10.202,43	2.899,64	1.984,64	536,97	700,21	489,72	208,21
22	23.052.000,01 ate	26.894.000,00	12.027,38	3.418,31	2.339,64	633,02	825,46	577,31	245,46
23	26.894.000,01 ate	30.736.000,00	13.852,33	3.945,04	2.656,74	720,07	950,71	665,91	282,79
24	30.736.000,01 ate	34.578.000,00	15.677,28	4.455,05	3.049,64	825,12	1.079,96	792,51	319,94
25	34.578.000,01 ate	38.420.000,00	17.502,23	4.974,32	3.404,64	921,17	1.201,21	840,11	357,19
26	38.420.000,01 ate	42.262.000,00	19.329,66	5.752,32	3.937,15	1.065,24	1.389,88	971,50	413,05
27	42.262.000,01 ate	46.104.000,00	22.064,63	6.271,00	4.292,15	1.161,30	1.514,33	1.059,10	450,30
28	46.104.000,01 ate	49.946.000,00	23.895,38	6.769,57	4.467,15	1.257,45	1.638,50	1.146,70	467,54
29	49.946.000,01 ate	53.788.000,00	25.714,33	7.308,34	5.002,15	1.353,40	1.754,83	1.234,00	524,79
30	53.788.000,01 ate	57.630.000,00	27.539,48	7.827,01	5.357,15	1.449,45	1.890,08	1.321,90	562,03
31	57.630.000,01 ate	61.534.000,00	29.364,41	8.345,67	5.712,15	1.545,49	2.015,33	1.409,49	599,27
32	61.534.000,01 ate	72.998.000,00	33.014,31	9.383,01	6.422,15	1.737,59	2.265,82	1.594,69	673,76
33	72.998.000,01 ate	80.682.000,00	36.662,14	10.415,13	7.129,15	1.929,63	2.532,		