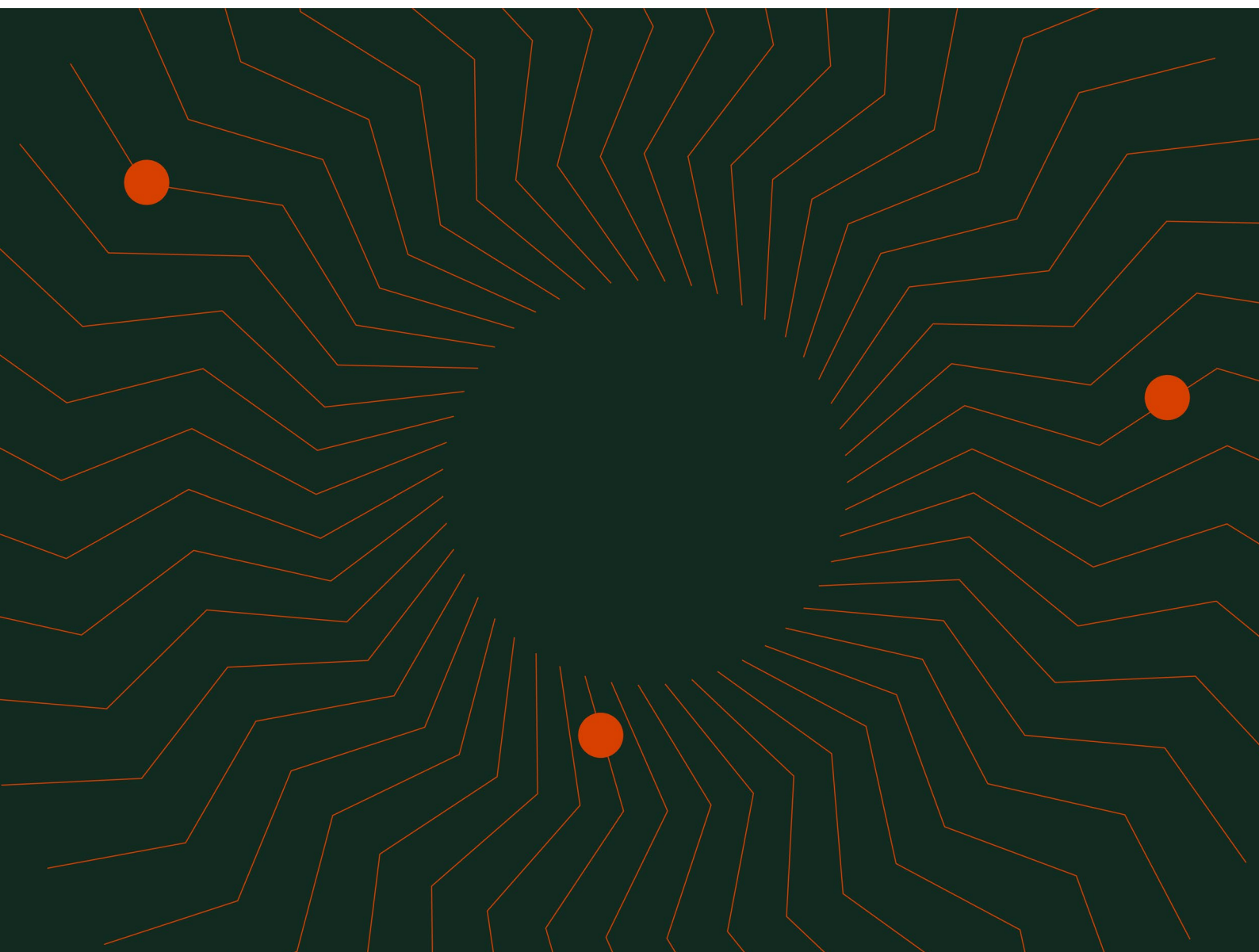


Enterprise Cloud Determination

Brazil Tax Reform Guide

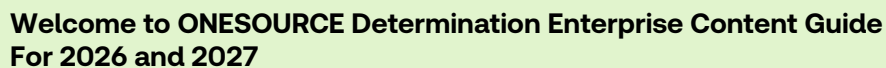
BR Content Team Version 1.6.0.0

2026/2027



Contents

Enterprise Cloud Determination.....	1
1 – BR Tax Reform - Authorities.....	3
1.2 – CBS, IBS and IS Rates.....	4
1.3 – New Field.....	6
2 – Practical Examples.....	7
2.1 – Products – Full Rates – 2026	7
Products – Full Rates – 2027.....	8
2.2 – Products – Reduced Rates – 2026	9
Products – Reduced Rates – 2027.....	9
2.3 – Products – Zero Rate – 2026	10
Products – Reduced Rates – 2027.....	10
2.4 – Services – Zero Rate	11
2.5 Content for ZFM (Manaus Free Trade Zone)	12
2.6 – Content for ALC (Free Trade Area).....	13
3 – CBS/IBS – VAT Registrations.....	14
4 – General Notes.....	15
5 – 2026 Calculation Method.....	16
6 – BR TAX REFORM CODES.....	17
6.1 – CST Codes.....	17
6.2 – NBS – Brazilian Nomenclature of Services.....	18
6.3 – cClasstrib content	18
6.4 – Qualifier content.....	19
2027 – Second Year of the Brazilian Tax Reform Transition Period	21
Annex I	22
How to Create an Authority customized for Municipal IBS.....	22
Step to create the custom Brazil Template IBS–City authority.....	22
Step 1: Create Custom Authority	22
Step 2: Add a Custom Rate	25
Step 3: Associate with Custom Rule.....	26
Step 4: Test the Configuration.....	27
Annex II	28
Services IBS – NBS Codes	28
Annex III	33
Municipal cities list coverage.....	33



It is important to highlight that 2027 will not be a test year. Therefore, the product updates described in this guide are designed to support customers in preparing and operating under the applicable Tax Reform requirements during the transition period.

The CBS Authority and IS Authority, responsible for the federal CBS (Contribution on Goods and Services) and IS (Selective Tax), together with the IBS Authority for state and municipal IBS taxes, have been introduced into Brazil's tax system. Determination has incorporated these new tax authorities, as demonstrated below.

CBS Authority

< Authorities

Standard Authorities

STANDARD AUTHORITIES **642** CUSTOM AUTHORITIES **146**

SHOWING AUTHORITIES FOR **STATES OF BRAZIL**

Brazil SP - São Paulo

Links	Authority name ^	Tax admin. level	EIE tax level	ERP tax code	Registration mask	Simple registration mask
		All	All			
1 More ▾	Brazil CBS	Country	Country	BRCBS	*[m]{2}[d]{2}[*][w]{2}.[m]{3}.[w]{3}/[*w]{4}.[d....	*BR[*][d]{4}[*][d]{2}.[d]{3}.[w]{3}[*][d]{2}.[d]{3}....

[illegible]

c) State IBS

IBS Authority

< Authorities

Standard Authorities

STANDARD AUTHORITIES 200

CUSTOM AUTHORITIES 140

SHOWING AUTHORITIES FOR

STATES OF BRAZIL

Brazil

SP - Sao Paulo

View in Excel

	Links	Authority name	Tax admin. level	ETR tax level	ERP tax code	Registration mask	Simple registration mask
1	More	Brazil IBS Sao Paulo	Province	Province	BRZSPIBS	*[4(3)]\5(3)\5(3)\5(3)*[4(1)]	*SP*[4(3)]\5(3)\5(3)\5(3)*[4(2)]\5(3)\5(3)*[4(3)]...

d) City IBS

IBS-City Authority

< Authorities

Standard Authorities

STANDARD AUTHORITIES 1

CUSTOM AUTHORITIES 146

SHOWING AUTHORITIES FOR: 1 STATES OF BRAZIL

Brazil

SP - Sao Paulo

View in Excel

Links	Authority name ^	Tax admin. level	Eff. tax level	ERP tax code	Registration mask	Simple registration mask
1	More Brazil IBS City Sao Paulo SP	City	City	BRZZSOIES		

These authorities enable customers to start configuring, validating, and preparing their tax determination processes in alignment with the Tax Reform framework. While 2026 is considered a test year, it is important to emphasize that 2027 will no longer be a test year, requiring customers to be ready to operate under the applicable transition rules and compliance requirements. As demonstrated below, Determination has incorporated these tax authorities to support this preparation.

1.2 – CBS, IBS and IS Rates

CBS and IBS rates have been incorporated into Determination to support the configuration, validation, and execution of tax determination scenarios during Brazil's Tax Reform transition period, including the 2026 testing framework and preparation for 2027 operations. The content reflects the new federal, state, and municipal authorities introduced by Complementary Law No. 214/2025; however, under Article 18, the CBS and IBS reference rates remain subject to definition by Federal Senate resolution before the applicable 2027 rates can be fully reflected in the product.

For IS, related to the Selective Tax, the Brazil IS authority has been created with the standard rates ZR and NL and an effective start date of January 1, 2027. At this stage, implementation is limited to the structural availability of the authority and standard rates (ZR and NL) framework, while Thomson Reuters continues to monitor pending legal and technical definitions, including applicable IS rates, goods and services subject to the tax, classifications, calculation requirements, and related engine capabilities.

a) Federal CBS – Rates

Brazil CBS									
Rates and Fees									
AUTHORITY DETAILS RATES AND FEES RULES GLOBAL RULES CONTRIBUTING AUTHORITIES CURRENCY SPECIFICATIONS MOTOR FUEL MAPPING MATERIAL SETS RATE SETS									
STANDARD CUSTOM + Add Custom Rate + Add Custom Fee View to Excel									
	Code	Rate type	Rate%	Fee	Active	Start date	End date		
		All			All				
1	NL - Not Liable	Basic	0%		☒	01/01/2008			
2	RR20 - Rate Reduction 20%	Basic	0.9%		☒	01/01/2008	12/31/2008		
3	RR30 - Rate Reduction 30%	Basic	0.9%		☒	01/01/2008	12/31/2008		
4	RR40 - Rate Reduction 40%	Basic	0.9%		☒	01/01/2008	12/31/2008		
5	RR50 - Rate Reduction 50%	Basic	0.9%		☒	01/01/2008	12/31/2008		
6	RR60 - Rate Reduction 60%	Basic	0.9%		☒	01/01/2008	12/31/2008		
7	RR70 - Rate Reduction 70%	Basic	0.9%		☒	01/01/2008	12/31/2008		
8	RR80 - Rate Reduction 80%	Basic	0.9%		☒	01/01/2008	12/31/2008		
9	S0 - Standard Rate	Basic	0.9%		☒	01/01/2008	12/31/2008		
10	Z0 - Zero Rate	Basic	0%		☒	01/01/2008			

We are awaiting the publication of the Senate resolution that will define the applicable tax rate for 2027

b) Federal IS

We are monitoring legislation for future content updates.

c) State IBS

a. For 2026

Brazil IBS Sao Paulo									
Rates and Fees									
AUTHORITY DETAILS RATES AND FEES RULES GLOBAL RULES CONTRIBUTING AUTHORITIES CURRENCY SPECIFICATIONS MOTOR FUEL MAPPING MATERIAL SETS RATE SETS									
STANDARD CUSTOM + Add Custom Rate + Add Custom Fee View in Excel									
	Code	Rate type	Rate%	Fee	Action	Start date	End date		
1	BR100 - Rate Reduction 100%	Basic	0.1%			01/01/2024	12/31/2026		
2	BR101 - Rate Reduction 30%	Basic	0.1%			01/01/2023	12/31/2026		
3	BR142 - Rate Reduction 40%	Basic	0.1%			01/01/2024	12/31/2026		
4	BR150 - Rate Reduction 50%	Basic	0.1%			01/01/2024	12/31/2026		
5	BR160 - Rate Reduction 60%	Basic	0.1%			01/01/2023	12/31/2026		
6	BR170 - Rate Reduction 70%	Basic	0.1%			01/01/2024	12/31/2026		
7	BR180 - Rate Reduction 80%	Basic	0.1%			01/01/2024	12/31/2026		
8	SR - Standard Rate	Basic	0.1%			01/01/2023	12/31/2026		

b. For 2027

[illegible]

d) City IBS

a. For 2026

< Brazil IBS-City Sao Paulo SP

Rates and Fees

AUTHORITY DETAILS

RATES AND FEES

RULES

GLOBAL RULES

CONTRIBUTING AUTHORITIES

CURRENCY SPECIFICATIONS

MOTOR FUEL MAPPING

MATERIAL SETS

RATE SETS

STANDARD

CUSTOM

+ Add Custom Rate

+ Add Custom Fee

View in Excel

Code

Rate type

Rate%

Fee

Active

Start date

End date

1

26 - Zero Rate

Basic

0%

Yes

01/01/2026

12/31/2026

Page 1 of 1

Go to page:

< Previous

Next >

Go

Items per page

(Showing 1 to 1 of 1)

25

b. For 2027

< Brazil IBS-City Sao Paulo SP

Rates and Fees

AUTHORITY DETAILS

RATES AND FEES

RULES

GLOBAL RULES

CONTRIBUTING AUTHORITIES

CURRENCY SPECIFICATIONS

MOTOR FUEL MAPPING

MATERIAL SETS

RATE SETS

STANDARD

CUSTOM

+ Add Custom Rate

+ Add Custom Fee

View in Excel

Code

Rate type

Rate%

Fee

Active

Start date

End date

1

SR - Standard Rate

Basic

0.00%

No

01/01/2027

12/31/2028

Page 1 of 1

Go to page:

< Previous

Next >

Go

Items per page

(Showing 1 to 1 of 1)

25

1.3 - New Field

The Reduction Rate field was introduced to address legal requirements of Brazil’s Tax Reform legislation. This field enables the registration of percentage reductions applicable to Federal CBS and State and City IBS. Please see below the details of this introduction in Determination.

Dashboard

Companies

Configuration

Certificate Manager

Tools

Reports & Analytics

Determination Anywhere

Help

Preview Features

UAT

< Brazil CBS

Rates and Fees

AUTHORITY DETAILS

RATES AND FEES

RULES

CONTRIBUTING AUTHORITIES

CURRENCY SPECIFICATIONS

MOTOR FUEL MAPPING

MATERIAL SETS

RATE SETS

Rates and Fees

> Rate Code: RR30 - Rate Reduction 30%

×

Rate Code* (For custom data the first character must be numeric.)

RR30 - Rate Reduction 30%

Description

Rate Reduction 30%

Start Date*

End Date

Currency

Maximum Amount

mm/dd/yyyy

mm/dd/yyyy

Select

01/01/2025

mm/dd/yyyy

Rate Type*

BASIC

GRADUATED

TIERED

Rate% *

Minimum Amount

Reduction%

0.9

30

2 - Practical Examples

2.1 - Products – Full Rates - 2026

The following scenario shows an example of the authorities (Brazil CBS, Brazil IBS Amazonas, and Brazil IBS City Manaus) with the application of the full tax rate in compliance with Brazil's Tax Reform:

Transaction: Interstate

Document effective date: 01/01/2026

Ship FROM: Sao Paulo-SP / Ship TO: Manaus-AM

SCENARIO DETAILS		RESULTS	XML								
		Total Amount	Gross Amount		Effective%		Exempt Amount		Tax Amount		
— Line 1		BRL	1,008.38	BRL	1,000.00	17.0880	BRL	0.00	BRL	170.88	
CALCULATION BREAKDOWN		AUTHORITY MESSAGES		SYSTEM MESSAGES							
Zone	Authority			Invoice Description	Type	Dir	TT	IT	Fee	Rate%	Tax Amount
Province: SAO PAULO	Brazil ICMS Sao Paulo			ICMS Interestadual	SN	O		I		7.0000%	BRL 70.00
Country: BRAZIL	Brazil IPI			DECRETO 11.158/22	SN	O				0.0000%	BRL 0.00
Country: BRAZIL	Brazil PIS			LEI 10.637/02 ART 2	SN	O		I		1.6500%	BRL 16.50
Country: BRAZIL	Brazil COFINS			LEI 10.833/03 ART 2	SN	O		I		7.6000%	BRL 76.00
Country: BRAZIL	Brazil CBS			LEI COMPLEMENTAR 214/2025, TITULO VIII, CAP I, SECAO II, ART 346	SN	O				0.9000%	BRL 7.54
City: MANAUS	Brazil IBS City Manaus			Tax Reform	S	O	NONE			0.0000%	BRL 0.00
Province: AMAZONAS	Brazil IBS Amazonas			LEI COMPLEMENTAR 214/2025, TITULO VIII, CAP I, SECAO I, ART 343	SN	O				0.1000%	BRL 0.84
		Total Amount (BRL)	Total Gross Amount (BRL)		Effective%		Exempt Amount (BRL)		Total Tax Amount (BRL)		
		1,170.88	1,000.00		17.0880		0.00		170.88		

Products – Full Rates – 2027

The following scenario presents an example of the tax authorities (Brazil IBS Sao Paulo and Brazil IBS City Sao Paulo) with the application of the full tax rate expected for 2027, in compliance with Brazil's Tax Reform:

Transaction: Interstate

Document effective date: 01/01/2027

Ship FROM: Manaus-AM/ Ship TO: Sao Paulo-SP

Scenario Details																
Scenario Details			Results			BRL										
Line 1			BRL			135.90			BRL							
Total Amount			135.90			BRL			135.90							
Gross Amount			100.00			BRL			35.9000							
Effective%			35.9000			BRL			0.00							
Exempt Amount			0.00			BRL			0.00							
Tax Amount			35.90			BRL			35.90							
Calculate the tax amount																
Authority/Message			Zone/Message													
Zone			Authority			Invoice Description			Type	Dr	TT	IT	Fee	Rate%	Tax Amount	
Province: AMACONAS			Brazil ICMS Amazonas			ICMS Interest			SI	0				12.0000%	BRL	13.64
Country: BRAZIL			Brazil IPI			DECRETO 11.190/22			SI	0				18.0000%	BRL	22.16
City: SAO PAULO			Brazil IBS City Sao Paulo SP			LEI COMPLEMENTAR 214/01, LIVRO I, TITULO VII, CAP. I, SECAO I, ART 344			SI	0				0.0000%	BRL	0.05
Province: SAO PAULO			Brazil IBS Sao Paulo			LEI COMPLEMENTAR 214/01, LIVRO I, TITULO VII, CAP. I, SECAO I, ART 344			SI	0				0.0000%	BRL	0.05

There is still no defined tax rate for 2027; we are awaiting the publication of the applicable legislation.

2.2 - Products – Reduced Rates - 2026

The following scenario shows an example of the new authorities (Brazil CBS, Brazil IBS Amazonas, and Brazil IBS City Manaus) with the application of tax rate reductions in compliance with Brazil's Tax Reform:

Transaction: Interstate

Document effective date: 01/01/2026

Ship FROM: Sao Paulo-SP / Ship TO: Manaus-AM

Scenario Details		Results	XML						
		Total Amount	Gross Amount	Effective%	Exempt Amount		Tax Amount		
— Line 1		BRL1,005.86	BRL1,000.00	16.8360	BRL0.00	BRL	168.36		
Calculation Breakdown		Authority Messages	System Messages						
Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%	Tax Amount
Province: SAO PAULO	Brazil ICMS Sao Paulo	ICMS Interestadual	SN	O		I		7.0000%	BRL70.00
Country: BRAZIL	Brazil IPI	DECRETO 11.159/22	SN	O				0.0000%	BRL0.00
Country: BRAZIL	Brazil PIS	LEI 10.637/02 ART 2	SN	O		I		1.6500%	BRL16.50
Country: BRAZIL	Brazil COFINS	LEI 10.833/03 ART 2	SN	O		I		7.6000%	BRL76.00
Country: BRAZIL	Brazil CBS	TESTE REDRATE 30	SN	O	NONE			0.9000%	BRL5.28
City: MANAUS	Brazil IBS City Manaus	Tax Reform	S	O	NONE			0.0000%	BRL0.00
Province: AMAZONAS	Brazil IBS Amazonas	BR TAX REFORM	SN	O	NONE			0.1000%	BRL0.58
Total Amount (BRL)		Total Gross Amount (BRL)		Effective%		Exempt Amount (BRL)		Total Tax Amount (BRL)	
1,168.36		1,000.00		16.8360		0.00		168.36	

Products – Reduced Rates – 2027

Scenario simulation considering a 30% reduction in the tax rate as there is still no legal confirmation regarding the extension of this reduction to 2027.

Transaction: Interstate

Document effective date: 01/01/2027

Ship FROM: Manaus-AM/ Ship TO: Sao Paulo-SP

SCENARIO DETAILS													IMPORTS		DHL																																																											
Line 1													BRL		Total Amount		135.00		BRL		Gross Amount		100.00		Effective%		35.9900		BRL		Exempt Amount		0.00		BRL		Tax Amount		35.00																																			
CALCULATE BENEVOLENCE													AUTHORITY MEDICINES		SYSTEM MEDICINES																																																											
Zone													Authority		Invoice Description		Type		DV		TT		IT		Fee		Rate%		BRL		Tax Amount		13.00																																									
Province: AMAZONAS													Brazil: ICMS Amazonas		ICMS isentado(a)		SI		O								12.0000%		BRL		13.00																																											
Country: BRAZIL													Brazil: PI		OSQNETO H 18022		SI		O								10.0000%		BRL		22.70																																											
City: SAO PAULO													Brazil: BS-City: Sao Paulo SP		LEI COMERCIALIZACAO 12425, LIVRO 1, TITULO VII, CAP. I, SECCAO I, ART 344		SI		O								0.0000%		BRL		0.00																																											
Province: SAO PAULO													Brazil: BS-Sao Paulo		Tax Before 2027 - 34% Reduction		SI		O		NONE						0.0000%		BRL		0.00																																											
Total Amount (BRL)													135.00		Total Gross Amount (BRL)													100.00		Effective%													35.9900		Exempt Amount (BRL)													0.00		Total Tax Amount (BRL)													35.00	

2.3 - Products – Zero Rate - 2026

The following scenario shows an example of the authorities (Brazil CBS, Brazil IBS Amazonas, and Brazil IBS City Manaus) with the application of tax rate zero in compliance with Brazil's Tax Reform:

Transaction: Interstate

Document effective date: 01/01/2026

Ship FROM: Sao Paulo-SP / Ship TO: Manaus-AM

SCENARIO DETAILS		RESULTS		XML								
		Total Amount		Gross Amount		Effective%		Exempt Amount		Tax Amount		
— Line 1		BRL 1,000.00		BRL 1,000.00		16.2500		BRL 0.00		BRL 162.50		
CALCULATION BREAKDOWN		AUTHORITY MESSAGES		SYSTEM MESSAGES								
Zone		Authority		Invoice Description		Type	Dir	TT	IT	Fee	Rate%	Tax Amount
Province: SAO PAULO		Brazil ICMS Sao Paulo		ICMS Interestadual		SN	O		I	7.0000%	BRL	70.00
Country: BRAZIL		Brazil IPI		DECRETO 11.158/22		SN	O			0.0000%	BRL	0.00
Country: BRAZIL		Brazil PIS		LEI 10.637/02 ART 2		SN	O		I	1.6500%	BRL	16.50
Country: BRAZIL		Brazil COFINS		LEI 10.833/03 ART 2		SN	O		I	7.6000%	BRL	76.00
Country: BRAZIL		Brazil CBS		LEI COMPLEMENTAR 214/2025, TITULO IV, CAP IV, SECAO I, ART 143		SN	O			0.0000%	BRL	0.00
City: MANAUS		Brazil IBS City Manaus		Tax Reform		S	O	NONE		0.0000%	BRL	0.00
Province: AMAZONAS		Brazil IBS Amazonas		LEI COMPLEMENTAR 214/2025, TITULO IV, CAP IV, SECAO I, ART 143		SN	O			0.0000%	BRL	0.00

Products – Reduced Rates – 2027

Scenario simulation considering a zero rate in the tax rate as there is still no legal confirmation regarding the extension of this reduction to 2027.

Transaction: Interstate

Document effective date: 01/01/2027

Ship FROM: Manaus-AM/ Ship TO: Sao Paulo-SP

[illegible]

2.4 - Services – Zero Rate

The following scenario shows an example of the authorities (Brazil CBS, Brazil IBS São Paulo, and Brazil IBS City São Paulo) with the application of the standard and zero tax rates in accordance with Brazil's Tax Reform:

Transaction : Intrastate

Document effective date : 01/01/2026

Ship FROM: Sao Paulo-SP / Ship TO: Sao Paulo-SP

SCENARIO DETAILS

RESULTS

XML

Document Information*

Transaction Information

Document Addresses*

Configure Groups

VAT Registrations

Establishments

Exemptions and Licenses

Overrides

Custom Fields

Document Line Information*

Comments

Document Line Information

Calculation Type*

Forward

Actions

Description

Product Code

Product Code Type

Commodity Code

UoM

Part No.

Capacity

Quantity

1

Line Data

- None -

4.01

1

BRL

LINE INFORMATION

TRANSACTION INFORMATION

ADDRESSES

VAT REGISTRATIONS

ESTABLISHMENTS

EXEMPTIONS AND LICENSES

OVERRIDES

CUSTOM FIELDS

OVERRIDES

TAX TYPES

CALCS

QUALIFIERS

TRANSPORTATION TYPES

REPORTS

Action

End Use

1.2301.22.00

Add

SCENARIO DETAILS		RESULTS		XML					
		Total Amount	Gross Amount		Effective%	Exempt Amount		Tax Amount	
→ Line 1		BRL 1,304.46	BRL	1,000.00		30.4460	BRL	0.00	BRL 304.46
CALCULATION BREAKDOWN		AUTHORITY MESSAGES		SYSTEM MESSAGES					
Zone	Authority	Invoice Description	Type	Dir	TT	IT	Fee	Rate%	Tax Amount
City: SAO PAULO	Brazil ISS Sao Paulo	Standard Rated Lista de Servicos da Lei Complementar 116/2003	S	I				5.0000%	BRL 58.31
City: SAO PAULO	Brazil IBS-City Sao Paulo SP	IBS-CITY	NL	I	NONE			0.0000%	BRL 0.00
Province: SAO PAULO	Brazil IBS Sao Paulo	LEI COMPLEMENTAR 214/25, LIVRO I, TITULO VIII, CAP I, SECAO I, ART 343	S	I				0.1000%	BRL 1.00
Country: BRAZIL	Brazil PIS	LEI 10.637/02 ART 2	S	I				1.6500%	BRL 19.24
Country: BRAZIL	Brazil COFINS	LEI 10.833/03 ART 2	S	I				7.6000%	BRL 88.63
Country: BRAZIL	Brazil INSS Withholding	INSTRUCAO NORMATIVA 2110/22 ART 112, I	S	I				11.0000%	BRL 128.28
Country: BRAZIL	Brazil CBS	LEI COMPLEMENTAR 214/2025, TITULO VIII, CAP I, SECAO II, ART 346	S	I				0.9000%	BRL 9.00
		Total Amount (BRL)	Total Gross Amount (BRL)		Effective%	Exempt Amount (BRL)		Total Tax Amount (BRL)	
		1,304.46	1,000.00		30.4460	0.00		304.46	

2.5 Content for ZFM (Manaus Free Trade Zone)

To meet the specific requirements applicable to the Manaus Free Trade Zone (ZFM), it is mandatory to provide the locality that is part of the incentivized area. Additionally, we have incorporated the “ART445” qualifier to govern the tax incentives and the classification of industrialized products manufactured in the region

MANAUS DETAILSRESULTSDETAILS

Document Information*Transaction InformationDocument Addresses*Configure GroupsVAT RegistrationsEstablishmentsExemptions and LicensesOverridesCustom FieldsDocument Line Information*Comments

Document AddressesLocation Set*

SHIP TOSHIP FROMORDER ORIGINORDER ACCEPTANCEBILL TOSUPPLY TOMIDDLEMANSELLER'S PRIMARYBUYER'S PRIMARY

Ship To*Geo AddressLat and Long CoordinatesCountryCountry or DistrictProvince/StateCityPostal Code

Address AttributesFacility to*IGS Registered Facility*Bulk Storage Facility*Branch to*Bonded

PREVIOUSNEXTSAVE

SAVE AND VIEW RESULTSCANCEL

This qualifier information must be entered in the overrides field

MANAUS DETAILSRESULTSDETAILS

Document Information*Transaction InformationDocument Addresses*Configure GroupsVAT RegistrationsEstablishmentsExemptions and LicensesOverridesCustom FieldsDocument Line Information*Comments

Document Line InformationCalculation Type*Forward

Actions	Description	Product Code	Product Code Type	Commodity Code	Unit	Part No.	Capacity	Quantity	Gross Amount*
1			- None -	3303				1	BRL 1000

LINE INFORMATIONTRANSACTION INFORMATIONADDRESSESVAT REGISTRATIONS

ESTABLISHMENTSEXEMPTIONS AND LICENSESOverridesCUSTOM FIELDS

OverridesTax TypesCalcsQualifiersTransportation TypesReports

ActionEnd Use

ART445

PREVIOUSNEXTSAVE

SAVE AND VIEW RESULTSCANCEL

2.6 - Content for ALC (Free Trade Area)

To obtain the specific requirements applicable to the Free Trade Area (FTA), in accordance with legislation, it is mandatory to inform the location that is part of the incentive area. In addition, we have incorporated the qualifier “ART463” to govern tax incentives and the classification of industrialized products manufactured in the region.

FORMS AND DETAILSRESULTSDETAILS

Document Information*

Transaction Information

Document Addresses*

Configure Groups

VAT Registrations

Establishments

Exemptions and Licenses

Overrides

Custom Fields

Document Line Information*

Comments

Document Addresses

Location Set

SHIP TO

SHIP FROM

ORDER ORIGIN

ORDER ACCEPTANCE

BILL TO

SUPPLY TO

MIDDLEMAN

SELLER'S PRIMARY

BUYER'S PRIMARY

Ship To

Geo Address

Lat and Long Coordinates

Country

BR - Brazil

Province/State

AMAPA

City

MACAPA

County or District

Postal Code

Address Attributes

Facility Id

IRS Registered Facility

Bulk Storage Facility

Branch Id

Bonded

Make sure your address is correct.

If the address contains typos or other errors, the calculation may not be accurate.

PREVIOUS

NEXT

SAVE

SAVE AND VIEW RESULTS

CANCEL

This qualifier information must be entered in the overrides field, as demonstrated below:

FORMS AND DETAILSRESULTSDETAILS

Document Information*

Transaction Information

Document Addresses*

Configure Groups

VAT Registrations

Establishments

Exemptions and Licenses

Overrides

Custom Fields

Document Line Information*

Comments

Document Line Information

Calculation Type

Forward

1	Actions	Description	Product Code	Product Code Type	Commodity Code	Unit	Part No.	Capacity	Quantity	Gross Amount
				- None -	3303.00.20				1	BRL 1000

LINE INFORMATION

TRANSACTION INFORMATION

ADDRESSES

VAT REGISTRATIONS

ESTABLISHMENTS

EXEMPTIONS AND LICENSES

OVERRIDES

CUSTOM FIELDS

OVERRIDES

TAX TYPES

CALCS

QUALIFIERS

TRANSPORTATION TYPES

REPORTS

Action

End Use

ART463

Add

PREVIOUS

NEXT

SAVE

SAVE AND VIEW RESULTS

CANCEL

3 - CBS/IBS - VAT Registrations

New Registrations Masks in the CNPJ format to alphanumeric are now available. The new registration mask formats are scheduled to take effect in July 2026, which was made official through Joint Technical Note No. 2025.001 which was published by the Brazil federal government.

SCENARIO DETAILS

RESULTS

XML

Document Information*

Transaction Information

Document Addresses*

Configure Groups

VAT Registrations

Establishments

Exemptions and Licenses

Overrides

Custom Fields

Document Line Information*

Comments

VAT Registrations

VAT Group Registration

Action	Role	Registration
	Buyer	1234567890123
	Buyer	12345678901qqq
	Seller	123456789012
	Seller	12345678901qqq

Add

< PREVIOUS

NEXT >

SAVE

SAVE AND VIEW RESULTS

CANCEL

For more information, please the refer to the topic [Determination Registration Masks](#) publication.

4 - General Notes

For 2026, Determination, integration, and content have been enhanced to support the Complementary Law 214/2025.

According to Technical Note 2025.002, version 1.20, published on the NF-e portal, there is a provision allowing the exclusion of IBS and CBS from the total amount of the Electronic Invoice in 2026, for example, in field VB01-10. However, considering that the Technical Note has an infra-legal nature and that the requirements applicable to taxpayers for using this exclusion have not been specified, Thomson Reuters will continue to include IBS and CBS both in the item-level totals and the total invoice amount.

As a complementary measure, the calculation engine allows customers to configure, through the **Company Admin Options**, whether CBS and IBS should be included in the composition of the total invoice amount.

For the fiscal year 2027, we anticipate the inclusion of new Brazil Tax Reform legislation in the composition of the total invoice value.

The screenshot displays the Thomson Reuters Indirect Tax - TDR LINTL web application interface. The main heading is "Tax Logic & Company Admin". Under "Tax Logic Preferences", there are dropdowns for "Message Threshold Preference" (set to "Informational: all messages") and "Override International Product Group" (set to "None"). Below these are "Override US Product Group" (set to "None") and "Company Admin Options". The "Company Admin Options" section features a dropdown for "Options" (set to "Include CBS IBS tax amount in total tax amount") and a "Values" dropdown menu. The "Values" menu is open, showing "Select" (highlighted with a green checkmark), "Yes", and "No". At the bottom, there are navigation buttons: "PREVIOUS", "Next", "Save", and "Cancel".

- General rules have been made available for various products/services with zero rate, exemption (100%), 30% reduction, 40% reduction and 60% reduction. These rules require the definition of the cClassTrib according to the product or service used in the transaction. To ensure the correct application and definition of the information, the client should contact the Support team. Additionally, as provided for in Article 344, sole paragraph, item I, of Complementary Law No. 214/2025, the applicable rate reductions will remain valid for the year 2027. Therefore, tax treatments with reductions — such as 30%, 40%, and 60% reductions, when applicable — will continue to be considered in accordance with the rules and conditions established by the legislation in force.
- The current guidelines established by the Tax Reform determine that taxation must occur at the destination of the transaction. Considering this new assessment model, specific step-by-step instructions were developed to support the parameterization and creation of Municipal IBS authorities, as presented in Annex I, entitled "How to Create an Authority customized for Municipal IBS." This model will allow the client to configure any municipality in Determination.

5 - 2026 Calculation Method

A 2026 calculation method, Brazil CBS-IBS is available in Determination that supports the requirements established by the CBS and IBS authorities. Additionally, a new response element is available that identifies the reduction in the taxable basis, as provided for in the current legislation.

Product input type

Product and Service

Authority material list

Add Custom Product

Select

Calculation Method

Tax Code

Exempt Reason

Brazil CBS-IBS

SCENARIO DETAILSRESULTSXML

XML Input

Filtered XML Input

Allocated XML Input

XML Output

1430<CATEGORY>CALCULATION</CATEGORY>

1431<CODE>TAXABLE_BASES_MODIFIED</CODE>

1432<MESSAGE_TEXT>The taxable basis for this line item has been modified. Basis Percentage of 100% has been applied.</MESSAGE_TEXT>

1433<SEVERITY>0</SEVERITY>

1434</MESSAGE>

1435<BUYER_REGISTRATION>1234567890123</BUYER_REGISTRATION>

1436<SELLER_REGISTRATION>123456789012</SELLER_REGISTRATION>

1437<OVERSLIDE_RATE>0.0003</OVERSLIDE_RATE>

1438<ROLE_CODE>901.1</ROLE_CODE>

1439<TAXABLE_COUNTRY>BR</TAXABLE_COUNTRY>

1440<TAXABLE_COUNTRY_NAME>BRAZIL</TAXABLE_COUNTRY_NAME>

1441<TAXABLE_PROVINCE>SAO PAULO</TAXABLE_PROVINCE>

1442<TAXABLE_CITY>BARUERI</TAXABLE_CITY>

1443<TAX_DIRECTION>0</TAX_DIRECTION>

1444<TAX_RATE_CODE>R030</TAX_RATE_CODE>

1445<TAX_TYPE>BN</TAX_TYPE>

1446<ZONE_NAME>BRAZIL</ZONE_NAME>

1447<ZONE_FIPS_CODE>BR</ZONE_FIPS_CODE>

1448<ZONE_ISO_CODE>078</ZONE_ISO_CODE>

1449<ZONE_LEVEL>Country</ZONE_LEVEL>

1450<TAX_RATE>0.009</TAX_RATE>

1451<RATE_REDUCTION>0.3</RATE_REDUCTION>

1452<EFFECTIVE_RATE>0.0063</EFFECTIVE_RATE>

1453<REASON>EXACT</REASON>

1454<TRANSACTION>BRN</TRANSACTION>

1455<AUTHORITY_CATEGORY>5</AUTHORITY_CATEGORY>

1456<AUTHORITY_UUID>36349556-0973-370a-0063-7059e20a5dc</AUTHORITY_UUID>

1457<TAX_TREATMENT>NONE</TAX_TREATMENT>

1458<AUTHORITY_CURRENCY_CODE>BRL</AUTHORITY_CURRENCY_CODE>

1459<CURRENCY_CONVERSION>

6 – BR TAX REFORM CODES

6.1 – CST Codes

CST-IBS/CBS codes identify the tax status of a good or service in relation to the taxes. These CST codes identify the tax treatments of taxed, exempt, subject to a reduced rate, or subject to special regimes. Correct use of a CST code is required for reporting information on Electronic Tax Documents (DF-e), such as the NF-e and the NFS-e. For more details, see Technical Report 2025.002 (governmental rule) - Version 1.11.

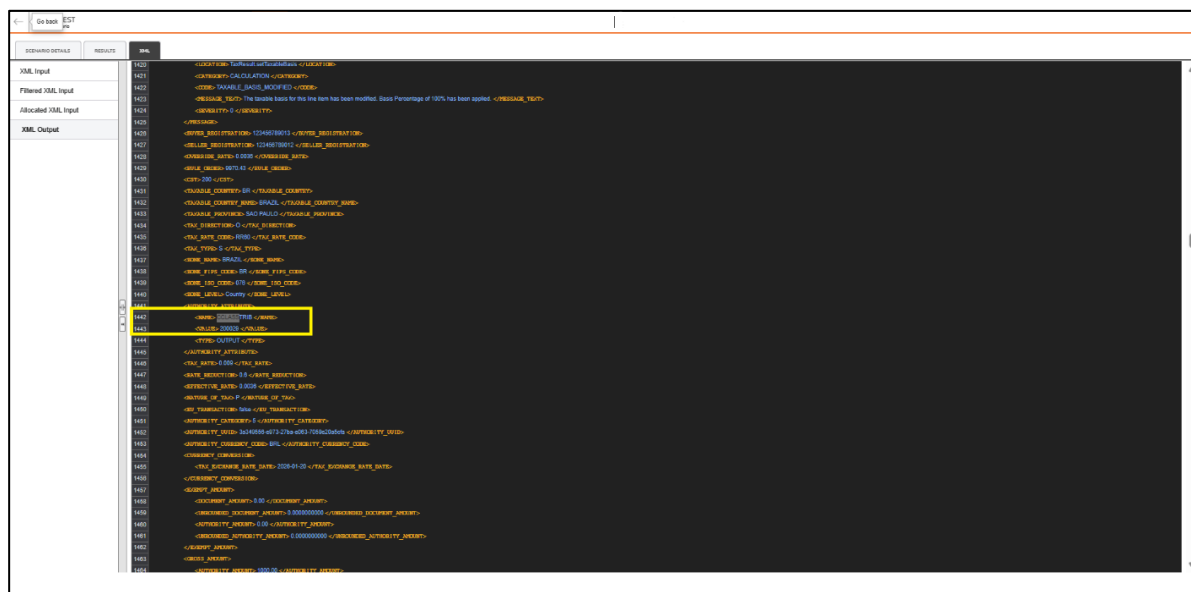
IBS Standard		CBS Standard	
CST CODE	CST DESCRIPTION	CST CODE	CST DESCRIPTION
000	Tributação Integral	000	Tributação Integral
200	Alíquota zero	200	Alíquota zero
	Alíquota zero apenas CBS e reduzida em 60% para IBS		Alíquota zero apenas CBS e reduzida em 60% para IBS
	Alíquota reduzida em 80%		Alíquota reduzida em 80%
	Alíquota reduzida em 70%		Alíquota reduzida em 70%
	Alíquota reduzida em 60%		Alíquota reduzida em 60%
	Alíquota reduzida em 50%		Alíquota reduzida em 50%
	Alíquota reduzida em 40%		Alíquota reduzida em 40%
	Alíquota reduzida em 30%		Alíquota reduzida em 30%
400	Isenção	400	Isenção
410	Imunidade e não incidência	410	Imunidade e não incidência
550	Suspensão	550	Suspensão

IBS CBS – Customizable Operations			
CST CODE	CST DESCRIPTION	CST CODE	CST DESCRIPTION
010	Tributação Alíquota - FGTS	620	Tributação monofásica
011	Tributação Alíquota Uniforme e com Redução	800	Transferência de crédito
220	Alíquota Fixa	810	Ajustes
221	Alíquota Fixa Proporcional	811	Ajustes
222	Redução de BC - Transporte Internacional de Passageiros	820	Tributação Regime Específico
510	Diferimento - EE	830	Exclusão de BC - EE
515	Diferimento - Agro		

The content was provided in accordance with the correlation table of NBS items, the indicative codes for consumption operations (cIndOp), and the classification codes for consumption operations (cClassTrib). For the content to be correctly applied, it is essential to provide the service code established in Complementary Law No. 116/2003, as well as the NBS code indicated in the correlation table made available by the RFB - [Documentacao Tecnica - RFB](#) .How to use the qualifier – vide example 2.4.

6.3 - cClasstrib content

The cClassTrib (Tax Classification Code) was created as part of the Consumption Tax Reform, as provided for by law: Complementary Law No. 214, dated January 16, 2025, which established the tax model with the CBS and IBS, and defined the CST and cClassTrib codes to classify tax operations. These details can be accessed in the XML Output, as illustrated in the image below:



CST-IBS/CBS	DESCRIPTION	CCLASSTRIB	CST-IBS/CBS	DESCRIPTION	CCLASSTRIB
000	Full taxation	000001	200	Tax rate reduced by 70%	200027
200	Tax rate reduced by 30%	200052	200	Zero tax rate	200003
200	Tax rate reduced by 40%	200048	200		200004
200		200050	200		200007
200		200051	200		200008
200	Tax rate reduced by 50%	200046	200		200009
200	Tax rate reduced by 60%	200028	200		200010
200		200029	200		200013
200		200030	200		200014
200		200031	200		200016
200		200032	200		200021
200		200033	200		200022
200		200034	200		200023
200		200035	200		200024
200		200036	200	Zero tax rate for CBS only and 60% reduction for IBS	200025
200		200038	400	Exemption	400001
200		200039	410	Tax immunity	410008
200		200040			
200		200041			
200		200042			
200		200043			

The *cclasstrib* codes that are not listed above are eligible for customization.

6.4 - Qualifier content

Brazil Tax Reform content was designed to address a broad range of tax scenarios introduced by Complementary Law No. 214/2025, including reduced rates, exemptions, zero-rate treatments, specific operations, and other differentiated tax treatments applicable to CBS and IBS. To support the correct identification and application of each legal scenario in Enterprise Cloud Determination, specific content was created using the relevant article or annex name as the qualifier, whenever applicable. This approach allows the system to distinguish the legal basis associated with each reduction, exemption, or related tax treatment, as demonstrated in the example below.

Description	Qualifier	Authorities
100% Rate Reduction	ANEXO I	Brazil CBS Brazil IBS (State)
	ANEXO II	
	ANEXO III	
	ANEXO V	
	ART145	
	ART146	
	ART146PAR1	
	ART147	
	ART156	
	ART448	
	PROUNI	
	REDUCAO100	
70% Rate Reduction	ART261PARUNICO	Brazil CBS Brazil IBS (State)
60% Rate Reduction	ANEXO II	Brazil CBS Brazil IBS (State)
	ANEXO III	
	ANEXO IV	
	ANEXO IX	
	ANEXO V	
	ANEXO VI	
	ANEXO VII	
	ANEXO VIII	
	ANEXO X	
	ANEXO XI	
	ART133	
	ART137	
	ART140	
	ART141	
	ART236	
	REDUCAO60	
50% Rate Reduction	ART261	Brazil CBS Brazil IBS (State)
40% Rate Reduction	ART287	Brazil CBS Brazil IBS (State)
30% Rate Reduction	ART127	Brazil CBS
	REDUCAO30	Brazil IBS (State)
Zero Rate Reduction	ART146PAR1	Brazil CBS
	ART143	Brazil IBS (State)
	ART445	Brazil CBS Brazil IBS Amazonas
	ART463	Brazil CBS Brazil IBS Acre Brazil IBS Amapa Brazil IBS Amazonas Brazil IBS Rondonia Brazil IBS Roraima
Not Liable	ART8	Brazil CBS
	ART9IV	Brazil IBS (State)
CBS and State IBS Exemption	ART157	Brazil CBS
	ISENTO	Brazil IBS (State)
Not Liable	NT	Brazil CBS Brazil IBS (State) Brazil IBS (City)

2027 - Second Year of the Brazilian Tax Reform Transition Period

By 2027, our content will be standardized and updated to meet the needs of State IBS and IBS-City. At the state level, we ensure full coverage of all 27 federative units (UFs), with consistent authorities and parameters to support tax assessment and configuration in each state.

At the municipal level, we provide IBS-City content currently covering 1,701 municipalities, with rules and structures aligned with the destination-based taxation model, increasing calculation adherence and reducing maintenance/configuration effort for customers.

Additionally, for the Selective Tax — expected to start in January 2027 — the corresponding authority is available in the roadmap as the legal definitions advance. Although the Selective Tax authority is already available in the product, we continue to monitor future legislation and official guidance that may define key pending elements required for full implementation. The most relevant items still subject to further definition include the applicable tax rates, the detailed scope of products and classifications subject to the tax, and the specific calculation and compliance rules. Further product updates may be delivered as these definitions are formally published by the Brazilian tax authorities.

In addition, Thomson Reuters has been developing adjustments to some calculation methods, to be released in Q3/2026, to:

- a) include CBS, IBS and IS on a taxable basis of ISS.
- b) include CBS, IBS and IS on a taxable basis of ICMS.
- c) Include CBS/IBS on the taxable basis of IPI.
- d) Include IS on the taxable basis of CBS/IBS.

Thomson Reuters continues to closely monitor legislative developments related to Brazil's Indirect Tax Reform. Additional regulations and guidance are still expected to be enacted, and our Brazil Indirect Tax Research team reviews these updates daily. As new provisions are officially published, this document will be updated to reflect the latest information available.

With a long-standing commitment to delivering timely and accurate tax content, Thomson Reuters will support customers through ONESOURCE Determination throughout the Brazil Tax Reform transition. During this period, the solution will help manage both the current tax framework and the new system in parallel, as further details are defined by future legislation.

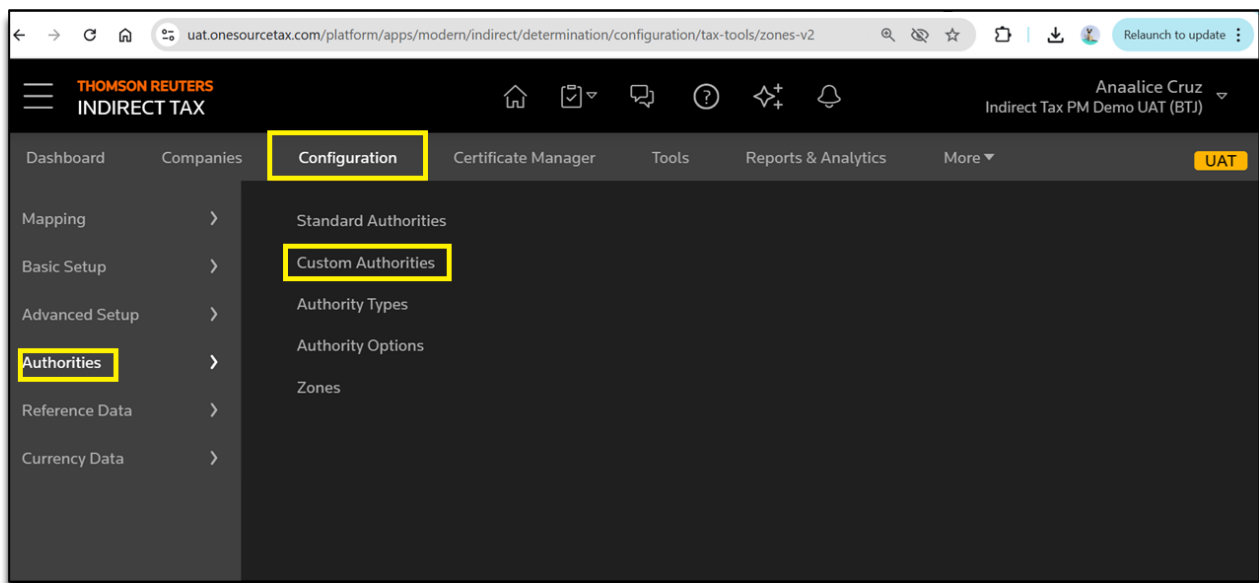
Annex I

How to Create an Authority customized for Municipal IBS

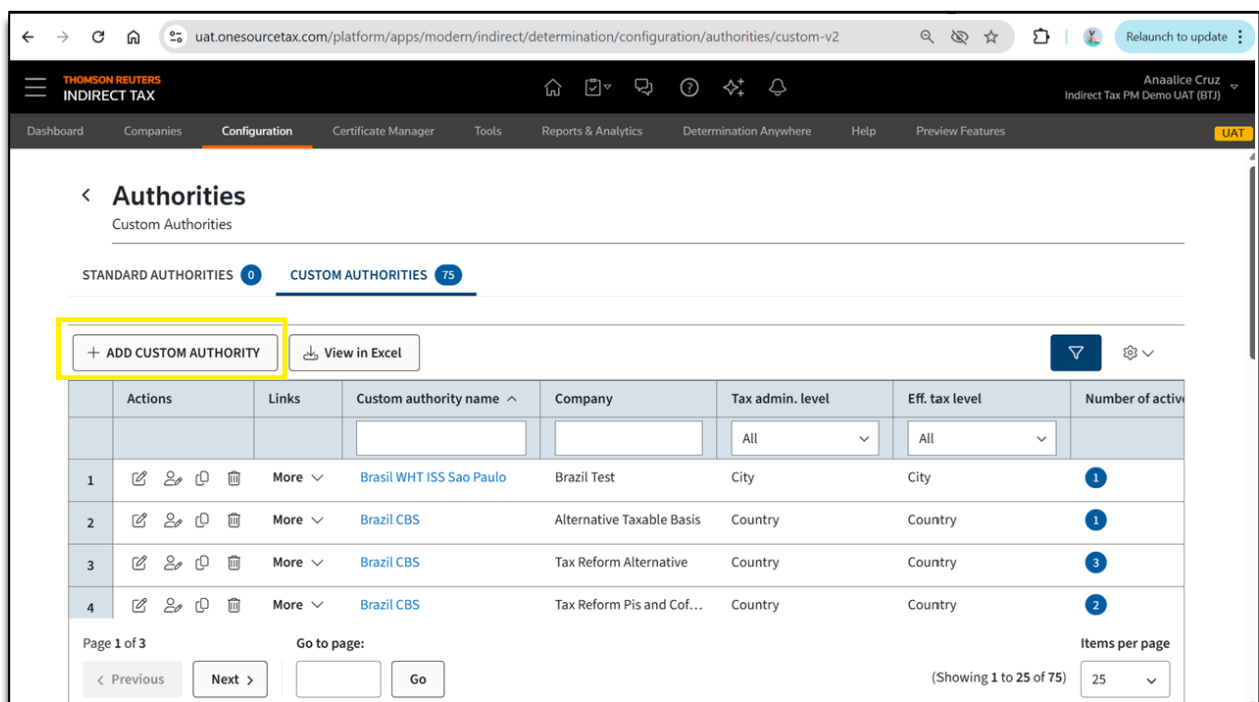
Step to create the custom Brazil Template IBS-City authority

Step 1: Create Custom Authority

1. Navigate to the Custom Authorities page (Configuration → Authorities → Custom Authorities)



2. Click on 'Add Custom Authority', select your company, select 'International Tax Data' under Tax Data Provider and select your desired template.



3. Fill in the information in the fields according to the screenshot below

uat.onesourcetax.com/platform/apps/modern/indirect/determination/configuration/authorities/custom-v2/add

THOMSON REUTERS
INDIRECT TAX

Dashboard Companies **Configuration** Certificate Manager Tools Reports & Analytics Determination Anywhere Help Preview Features UAT

< Add Custom Authority

* Indicates a required field

Company *
Brazil Test

Contact your administrator for access to locked companies.

Tax Data Provider * ⓘ
International Tax Data

Template * ⓘ
Template Brazil IBS-City

Authority * ⓘ

Authority Description(up to 100 characters allowed)

uat.onesourcetax.com/platform/apps/modern/indirect/determination/configuration/authorities/custom-v2/add

THOMSON REUTERS
INDIRECT TAX

Dashboard Companies **Configuration** Certificate Manager Tools Reports & Analytics Determination Anywhere Help Preview Features UAT

< Add Custom Authority

* Indicates a required field

Company *
Brazil Test

Contact your administrator for access to locked companies.

Tax Data Provider * ⓘ
International Tax Data

Template * ⓘ
Template Brazil IBS-City

Authority * ⓘ
Ex. BRAZIL IBS-City Rio de Janeiro RJ

Authority Description(up to 100 characters allowed)

4. Add the name of custom authority in the Authority field. Modify the default attributes, if needed.

uat.onesourcetax.com/platform/apps/modern/indirect/determination/configuration/authorities/custom-v2/add

THOMSON REUTERS
INDIRECT TAX

Dashboard Companies **Configuration** Certificate Manager Tools Reports & Analytics Determination Anywhere Help Preview Features UAT

Location Code ¹ ERP Tax Code ¹ Official Name

Tax Administration Level * City Effective Tax Level * City Product Group * ¹ Brazil

Authority Type * ¹ IBS-CITY - Brazil IBS-City Authority Category ¹

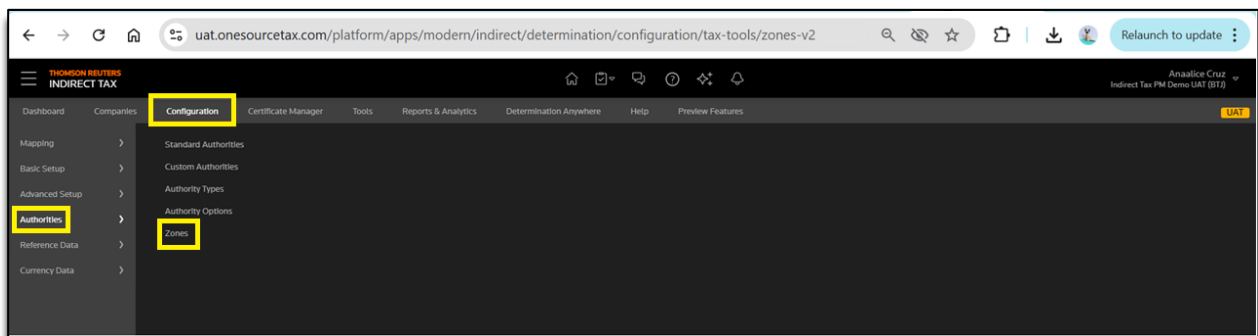
Authority Unit of Measure ¹ Select Authority FIPS ¹ Distance Sales Threshold ¹

Registration Mask ¹ Simple Registration Mask ¹

SAVE CANCEL

5. Specify locations where the new authority applies:

- Choose (Configuration → Authorities → Zones).



- Choose your 'Zone Jurisdiction' and search desired zone under search zone query.

uat.onesourcetax.com/platform/apps/modern/indirect/determination/configuration/tax-tools/zones-v2

THOMSON REUTERS
INDIRECT TAX

Dashboard Companies **Configuration** Certificate Manager Tools Reports & Analytics Determination Anywhere Help Preview Features UAT

Zones

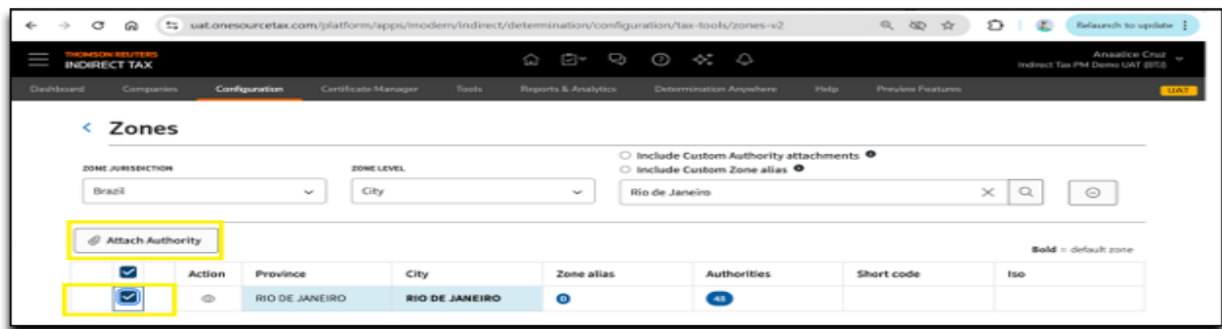
Zone Jurisdiction ¹ Brazil Zone Level ¹ City Include Custom Authority att ☒ Include Custom Zone alias ☐

Rio de Janeiro

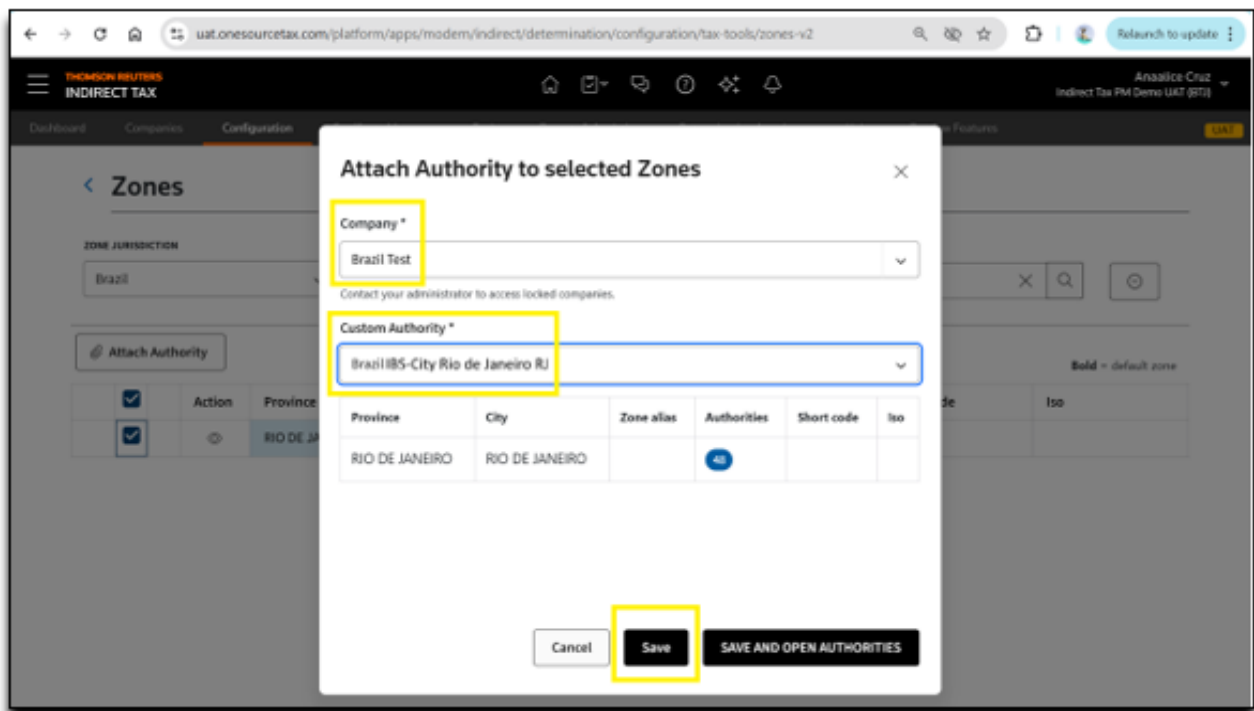
☐
☐
☐
☐

- Select zones to which the authority needs to be attached and click on

- 'Attach Authority'.



- A new tab will be opened. Select your company, choose your custom authority, and click 'Save'.



Step 2: Add a Custom Rate

1 Navigate back to the Custom Authorities page, find your created custom authority:

- Create custom rates/fees and rules.

2. Configure the following parameters:

- Start date: January 1, 2026 / End date: December 31, 2026
Confirm the tax rate configuration

Dashboard Companies **Configuration** Exemption Certificate Tools Reports & Analytics Determination Anywhere Help Preview Features **PRODUCTION**

AUTHORITY DETAILS ZONES **RATES AND FEES** RULES CONTRIBUTING AUTHORITIES CURRENCY SPECIFICATIONS MOTOR FUEL MAPPING MATERIAL SETS RATE SETS

Rates and Fees > Add Custom Rate ✕

Company * * Indicates a required field
Brazil PT 36 Capitulo

Rate Code* (For custom data the first character must be numeric.)
444

Description
Zero Rate

Start Date* mm/dd/yyyy 01/01/2026
End Date mm/dd/yyyy 12/31/2026
Currency Select
Maximum Amount

Rate Type*
BASIC GRADUATED TIERED

Rate%* 0
Minimum Amount
Reduction%*

☐ Cascading

SAVE **CANCEL**

Step 3: Associate with Custom Rule

1. Create a custom rule for the IBS-City authority
2. Configure the rule parameters:

Start date: January 1, 2026 / End date: December 31, 2026

- Calculation method: Bazil CBS-IBS

3. Save the rule you created

Dashboard Companies **Configuration** Exemption Certificate Tools Reports & Analytics Determination Anywhere Help Preview Features **PRODUCTION**

AUTHORITY DETAILS ZONES RATES AND FEES **RULES** CONTRIBUTING AUTHORITIES CURRENCY SPECIFICATIONS MOTOR FUEL MAPPING MATERIAL SETS RATE SETS

Rules > Rule Code: 242 ⚙️ ✕

Company * * Indicates a required field
Brazil PT 36 Capitulo

Rule Code*
242

Start Date* mm/dd/yyyy 01/01/2026
End Date mm/dd/yyyy 01/11/2026

☐ Blended Product
☐ Manufacturing
☐ Non-Pass-Through

☐ ORC
☐ Qualifier
☐ Invoice Level Charge*

Rule Option*
None

Rate Input Type*
☒ Rate and Fee Code*
ZB - Zero Rate
☐ Rate sets

☐ Cascading

Authority Type*
Any

Tax Type*
Any

Product Input Type
☒ Product and Service*
Add Custom Product
☐ Authority material list

Calculation Method*
Brazil CBS-IBS

Invoice Description*
Authority Unit of Measure*
Select

Basis Percentage (%)
100

Tax Code*
IBS-City RJ

Input Recovery
PERCENTAGE AMOUNT
100

Tax Treatment*
None

Basis Percentage 2 (%)
Basis Percentage 3 (%)

Exempt Reason*
Comment / ERP Override*

DOCUMENT LEVEL QUALIFIERS(END USES) **LINE LEVEL QUALIFIERS(END USES)**

Step 4: Test the Configuration

- 1. Create a test scenario with a date after January 1, 2026
- 2. Check that IBS-City in the rule
- 3. Confirm that the calculation is working correctly

Dashboard

Companies

Configuration

Exemption Certificate

Tools

Reports & Analytics

Determination Anywhere

Help

Preview Features

PRODUCTION

←

Template IBS-City 2026 1st January

Model Scenario

Brazil PT 36 Capitulo

Company

SCENARIO DETAILS

RESULTS

XML

		Total Amount		Gross Amount		Effective%		Exempt Amount		Tax Amount
— Line 1	BRL	1,260.70	BRL	1,000.00		26.0700	BRL	0.00	BRL	260.70

CALCULATION BREAKDOWN

AUTHORITY MESSAGES

SYSTEM MESSAGES

Zone	Authority	Invoice Description	Type	Dir	TT	IT		Fee	Rate%		Tax Amount
City: RIO DE JANEIRO	Brazil ISS Rio De Janeiro	LEI 691/84 ART 33, II, ITEM 14	S	O					2.0000%	BRL	22.54
City: RIO DE JANEIRO	Brazil IBS-City Rio De Janeiro RJ	LEI COMPLEMENTAR 214/25, LIVRO I, TITULO VIII, CAP I, SECAO I E ART 343	S	O					0.0000%	BRL	0.00
Province: RIO DE JANEIRO	Brazil IBS Rio de Janeiro	LEI COMPLEMENTAR 214/25, LIVRO I, TITULO VIII, CAP I, SECAO I, ART 343	S	O					0.1000%	BRL	1.00
Country: BRAZIL	Brazil PIS	LEI 10.637/02 ART 2	S	O					1.6500%	BRL	18.59
Country: BRAZIL	Brazil COFINS	LEI 10.833/03 ART 2	S	O					7.6000%	BRL	85.63
Country: BRAZIL	Brazil INSS Withholding	INSTRUCAO NORMATIVA 2110/22 ART 112, XXI	S	O					11.0000%	BRL	123.94
Country: BRAZIL	Brazil CBS	LEI COMPLEMENTAR 214/2025, TITULO VIII, CAP I, SECAO II, ART 346	S	O					0.9000%	BRL	9.00

Total Amount (BRL)	1,260.70	Total Gross Amount (BRL)	1,000.00	Effective%	26.0700	Exempt Amount (BRL)	0.00	Total Tax Amount (BRL)	260.70
--------------------	----------	--------------------------	----------	------------	---------	---------------------	------	------------------------	--------

Annex II

Services IBS - NBS Codes

Description	NBS Code and Article	Authorities
100% Rate Reduction	1.1201.11.00 and ART156 1.1201.40.00 and ART156 1.1201.50.00 and ART156 1.1201.90.00 and ART156 1.1202.10.00 and ART156 1.1202.20.00 and ART156 1.1202.30.00 and ART156 1.1202.40.00 and ART156 1.1202.90.00 and ART156 1.1203.00.00 and ART156 1.1201.12.00 and ART156 1.1201.19.00 and ART156 1.1201.20.00 and ART156 1.1201.31.00 and ART156 1.1201.32.00 and ART156 1.1201.33.00 and ART156 1.1201.34.00 and ART156 1.1201.39.00 and ART156 1.0401.16.10 1.0401.21.10	Brazil CBS Brazil IBS (State)
70% Rate Reduction	1.1805.31.00 1.1806.61.00 1.1806.62.00 1.1806.63.00 1.2508.00.00 1.1001.12.10	Brazil CBS Brazil IBS (State)
60% Rate Reduction	1.0906.12.00 1.0910.10.00 1.0910.20.00 1.0910.90.00 1.1401.31.00 and ART140 1.1401.32.00 and ART140 1.1403.10.00 1.1403.29.00 1.1404.41.00 1.1405.21.00 1.1405.22.00 1.1501.20.00 1.1502.30.00 and ART140 1.1502.90.00 1.1510.00.00	Brazil CBS Brazil IBS (State)

1.1806.61.00
1.1806.62.00
1.1806.63.00
1.1901.10.00
1.2201.11.00
1.2201.12.00
1.2201.19.00
1.2201.20.00
1.2201.30.00
1.2202.00.00
1.2203.10.00
1.2203.20.00
1.2204.10.00
1.2204.10.00 and PROUNI
1.2204.20.00
1.2204.30.00
1.2204.40.00
1.2204.40.00 and PROUNI
1.2205.12.00
1.220513 and ANEXOII
1.2301.11.00
1.2301.12.00
1.2301.13.00
1.2301.14.00
1.2301.15.00
1.2301.19.00
1.2301.21.00
1.2301.22.00
1.2301.23.00
1.2301.91.00
1.2301.92.00
1.2301.93.00
1.2301.94.00
1.2301.95.00
1.2301.96.00
1.2301.97.00
1.2301.98.00
1.2301.99.00
1.2302.10.00
1.2302.21.00
1.2302.22.00
1.2302.23.00
1.2501.11.00
1.2501.12.00
1.2501.21.00
1.2501.22.00
1.2501.31.00
1.2501.32.00

	1.2501.33.00	
	1.2501.34.00	
	1.2501.35.00	
	1.2501.36.00	
	1.2501.37.00	
	1.2501.50.00	
	1.2501.90.00	
	1.2502.10.00	
	1.2502.20.00	
	1.2502.30.00	
	1.2502.90.00	
	1.2503.10.00	
	1.2504.11.00	
	1.2505.20.00	
	1.2603.00.00	
	1.2603.00.00 and ART 236	
50% Rate Reduction	1.0101.11.00	Brazil CBS
	1.0101.12.00	Brazil IBS (State)
	1.0101.21.00	
	1.0101.22.00	
	1.0101.29.00	
	1.0101.30.00	
	1.0102.11.00	
	1.0102.20.00	
	1.0102.31.00	
	1.0102.32.00	
	1.0102.35.20	
	1.0102.35.30	
	1.0102.51.00	
	1.0102.52.10	
	1.0102.52.20	
	1.0102.53.10	
	1.0102.53.20	
	1.0102.69.00	
	1.0102.80.00	
	1.0102.90.00	
	1.0103.10.00	
	1.0103.20.00	
	1.0103.30.00	
	1.0103.41.00	
	1.0103.42.00	
	1.0104.00.00	
	1.0105.11.00	
	1.0105.12.00	
	1.0105.21.00	
	1.0105.22.00	
	1.0105.30.00	
	1.0105.40.00	

	1.0105.50.00	
	1.0105.60.00	
	1.0105.90.00	
	1.0106.11.00	
	1.0106.19.00	
	1.0106.21.00	
	1.0106.22.00	
	1.0106.32.00	
	1.0106.40.00	
	1.0106.50.00	
	1.0106.60.00	
	1.0107.10.00	
	1.0107.20.00	
	1.0107.30.00	
	1.0107.40.00	
	1.0107.90.00	
	1.1001.21.00	
	1.1001.22.00	
	1.1001.11.00	
	1.1001.12.90	
	1.0102.12.00	
	1.0102.13.00	
	1.0102.33.00	
	1.0102.34.00	
	1.0102.35.10	
	1.0102.41.10	
	1.0102.41.20	
	1.0102.41.90	
	1.0102.42.10	
	1.0102.42.20	
	1.0102.61.00	
	1.0102.70.00	
40% Rate Reduction	1.0303.11.00	Brazil CBS
	1.0303.12.00	Brazil IBS (State)
	1.0303.13.00	
	1.0303.14.00	
	1.0303.20.00	
	1.0303.90.00	
	1.0304.10.00	
	1.0304.20.00	
	1.0304.90.00	
	1.1805.11.00	
	1.1805.12.00	
	1.1805.13.00	
	1.1805.14.00	
	1.1805.19.00	
	1.1805.21.00	
	1.1805.22.00	

	1.1805.23.00	
	1.1805.24.00	
	1.1805.40.00	
	1.1805.50.00	
	1.1805.61.00	
	1.2504.21.00	
	1.2504.22.00	
	1.2507.10.00	
	1.2507.90.00	
30% Rate Reduction	1.0905.50.00 and ART127	Brazil CBS
	1.0905.70.00	Brazil IBS (State)
	1.0905.80.00	
	1.1301.10.00	
	1.1301.20.00	
	1.1301.90.00	
	1.1302.11.00	
	1.1302.21.00	
	1.1302.22.00	
	1.1302.23.00	
	1.1401.12.00	
	1.1401.32.00 and ART127	
	1.1402.11.00 and ART127	
	1.1402.12.00	
	1.1402.13.00	
	1.1402.14.00	
	1.1402.15.00 and ART127	
	1.1402.21.00 and ART127	
	1.1402.22.00 and ART127	
	1.1402.90.00	
	1.1403.21.10 and ART127	
	1.1403.21.20 and ART127	
	1.1403.22.11	
	1.1403.22.12	
	1.1403.22.13	
	1.1403.22.14	
	1.1403.22.21	
	1.1403.22.22	
	1.1403.22.23	
	1.1403.22.90	
	1.1403.23.00	
	1.1403.24.00	
	1.1403.25.00	
	1.1403.26.00	
	1.1403.27.00	
	1.1403.30.00 and ART127	
	1.1403.90.00	
	1.1405.12.00 and ART127	
	1.1405.50.00	

	1.1405.90.00 and ART127 1.1415.00.00 1.1705.10.00 1.1705.20.00 1.2304.11.00 1.2304.12.00 1.2304.19.00 1.2304.20.00 1.2304.90.00	
Exemption	1.0401.11.19 and ART157 1.0401.16.20 1.0401.30.00	Brazil CBS Brazil IBS (State)

Annex III

Municipal cities list coverage

State	Municipality
AC	Cruzeiro do Sul
AC	Feijó
AC	Rio Branco
AL	Arapiraca
AL	Branquinha
AL	Coruripe
AL	Craíbas
AL	Delmiro Gouveia
AL	Japaratinga
AL	Maceio
AL	Maragogi
AL	Marechal Deodoro
AL	Palmeira dos Índios
AL	Penedo
AL	Pilar
AL	Rio Largo
AL	Santana do Ipanema
AL	Santana do Mundaú
AL	São Miguel dos Campos
AL	Teotônio Vilela
AL	Uniao dos Palmares
AM	Coari

AM	Humaitá
AM	Iranduba
AM	Itacoatiara
AM	Manacapuru
AM	Manaus
AM	Manicoré
AM	Maués
AM	Parintins
AM	Presidente Figueiredo
AM	São Gabriel da Cachoeira
AM	Tabatinga
AM	Tefé
AP	Ferreira Gomes
AP	Macapa
AP	Oiapoque
AP	Pedra Branca do Amapari
AP	Santana
BA	Alagoinhas
BA	Alcobaça
BA	Amargosa
BA	Aracas BA
BA	Araci
BA	Barra
BA	Barreiras
BA	Barrocas
BA	Bom Jesus da Lapa
BA	Brumado
BA	Caetité
BA	Cafarnaum
BA	Cairu
BA	Camacari
BA	Campo Alegre de Lourdes
BA	Campo Formoso
BA	Candeias
BA	Capim Grosso
BA	Caravelas
BA	Casa Nova
BA	Catu
BA	Cocos

BA	Conceição do Coité
BA	Conceição do Jacuípe
BA	Correntina
BA	Cruz das Almas
BA	Dias Davila BA
BA	Entre Rios
BA	Esplanada
BA	Euclides da Cunha
BA	Eunapolis BA
BA	Feira de Santana
BA	Formosa do Rio Preto
BA	Gentio do Ouro
BA	Guanambi
BA	Ibitiara
BA	Ibotirama
BA	Ilheus
BA	Ipiaú
BA	Ipirá
BA	Irece
BA	Itaberaba
BA	Itabuna
BA	Itacaré
BA	Itagibá
BA	Itaguaçu da Bahia
BA	Itamaraju
BA	Itapetinga
BA	Jaborandi
BA	Jacobina
BA	Jaguarari BA
BA	Jaguaripe
BA	Jequie
BA	Juazeiro
BA	Lauro de Freitas
BA	Luis Eduardo Magalhaes BA
BA	Madre de Deus
BA	Maracás
BA	Mata de Sao Joao BA
BA	Medeiros Neto
BA	Morro do Chapéu

BA	Mucuri
BA	Nordestina BA
BA	Nova Viçosa
BA	Novo Horizonte
BA	Oliveira dos Brejinhos
BA	Ourolândia
BA	Paulo Afonso
BA	Poções
BA	Pojuca
BA	Porto Seguro BA
BA	Prado BA
BA	Riachão das Neves
BA	Ribeira do Pombal
BA	Salvador
BA	Santa Maria da Vitória
BA	Santaluz
BA	Santo Amaro
BA	Santo Antonio de Jesus BA
BA	Santo Estêvão
BA	São Desidério
BA	Sao Francisco do Conde BA
BA	Sao Sebastiao do Passe
BA	Seabra
BA	Senhor do Bonfim
BA	Sento Sé
BA	Serrinha
BA	Simoês Filho
BA	Teixeira de Freitas BA
BA	Tucano
BA	Una
BA	Urandi
BA	Valença BA
BA	Vera Cruz
BA	Vitoria da Conquista
BA	Xique-Xique
CE	Abaiara
CE	Acaraú
CE	Amontada
CE	Aquiraz CE

CE	Aracati
CE	Barbalha
CE	Beberibe
CE	Boa Viagem
CE	Brejo Santo
CE	Camocim
CE	Canindé
CE	Cascavel
CE	Caucaia
CE	Crateús
CE	Crato
CE	Cruz
CE	Eusébio
CE	Fortaleza
CE	Granja
CE	Horizonte
CE	Icapuí
CE	Icó
CE	Iguatu
CE	Ipu
CE	Itaitinga
CE	Itapipoca
CE	Itarema
CE	Jaguaretama
CE	Jijoca de Jericoacoara
CE	Juazeiro do Norte CE
CE	Limoeiro do Norte
CE	Maracanau
CE	Maranguape
CE	Mauriti
CE	Morada Nova
CE	Pacajus
CE	Pacatuba
CE	Quixadá
CE	Quixeramobim
CE	Russas
CE	Sao Goncalo do Amarante CE
CE	Sobral CE
CE	Tauá

CE	Tianguá
CE	Trairi
CE	Viçosa do Ceará
DF	Brasília
ES	Alegre
ES	Alfredo Chaves
ES	Anchieta ES
ES	Aracruz ES
ES	Baixo Guandu
ES	Barra de São Francisco
ES	Cachoeiro de Itapemirim
ES	Cariacica
ES	Castelo
ES	Colatina
ES	Conceição da Barra
ES	Domingos Martins
ES	Fundão
ES	Guaçuí
ES	Guarapari ES
ES	Itapemirim
ES	Jaguaré
ES	João Neiva
ES	Linhares ES
ES	Marataízes
ES	Montanha
ES	Muniz Freire ES
ES	Nova Venécia
ES	Pedro Canário
ES	Pinheiros
ES	Piúma
ES	Presidente Kennedy, Espírito Santo
ES	Rio Bananal
ES	Santa Maria de Jetibá
ES	Santa Teresa
ES	São Gabriel da Palha
ES	Sao Mateus ES
ES	Serra ES
ES	Venda Nova do Imigrante
ES	Viana

ES	Vila Velha
ES	Vitoria
GO	Acreúna
GO	Água Fria de Goiás
GO	Águas Lindas de Goiás
GO	Alexânia
GO	Alto Horizonte
GO	Anapolis
GO	Aparecida de Goiania
GO	Aporé
GO	Arenópolis
GO	Aruanã
GO	Barro Alto
GO	Bom Jesus de Goiás
GO	Bonópolis
GO	Cachoeira Alta
GO	Cachoeira Dourada GO
GO	Caçu
GO	Caiapônia
GO	Caldas Novas GO
GO	Campo Alegre de Goiás
GO	Catalao
GO	Ceres
GO	Chapadão do Céu
GO	Cidade Ocidental GO
GO	Cocalzinho de Goiás
GO	Corumbáiba
GO	Cristalina GO
GO	Crixás
GO	Davinópolis
GO	Doverlândia
GO	Edealina
GO	Edeia GO
GO	Formosa
GO	Gameleira de Goiás
GO	Goianesia GO
GO	Goiania
GO	Goianira
GO	Goiatuba GO

GO	Gouvelândia
GO	Hidrolândia
GO	Inhumas GO
GO	Ipameri
GO	Iporá
GO	Itaberaí GO
GO	Itumbiara
GO	Jandaia
GO	Jaraguá GO
GO	Jataí
GO	Luziania GO
GO	Mambai GO
GO	Mara Rosa
GO	Minacu GO
GO	Mineiros GO
GO	Montes Claros de Goiás
GO	Montividiu
GO	Morrinhos GO
GO	Mozarlândia
GO	Nerópolis
GO	Niquelândia
GO	Nova Crixás
GO	Novo Gama
GO	Ouvidor
GO	Palestina de Goiás
GO	Palmeiras de Goiás
GO	Panamá
GO	Paraúna
GO	Perolândia
GO	Piranhas GO
GO	Pirenópolis
GO	Pires do Rio
GO	Planaltina
GO	Porangatu
GO	Porteirão
GO	Portelândia
GO	Posse
GO	Quirinópolis
GO	Rio Quente

GO	Rio Verde
GO	Santa Cruz de Goiás
GO	Santa Fé de Goiás
GO	Santa Helena de Goias GO
GO	Santa Terezinha de Goiás
GO	Santo Antônio da Barra
GO	Santo Antônio de Goiás
GO	Santo Antônio do Descoberto
GO	São João da Paraúna
GO	São Luís de Montes Belos
GO	São Miguel do Araguaia
GO	São Miguel do Passa Quatro
GO	Sao Simao GO
GO	Senador Canedo GO
GO	Serranópolis
GO	Silvânia
GO	Trindade GO
GO	Turvânia
GO	Turvelândia
GO	Uruaçu
GO	Valparaíso de Goias GO
GO	Vicentinópolis
GO	Vila Propício
MA	Acailandia
MA	Alto Alegre do Pindaré
MA	Bacabal MA
MA	Balsas MA
MA	Barra do Corda
MA	Barreirinhas
MA	Bequimaó MA
MA	Bom Jesus das Selvas
MA	Buritcupu
MA	Caxias
MA	Chapadinha
MA	Codó
MA	Colinas
MA	Coroatá
MA	Godofredo Viana
MA	Grajaú

MA	Imperatriz
MA	Itapecuru Mirim
MA	Paço do Lumiar
MA	Pinheiro
MA	Porto Franco MA
MA	Presidente Dutra
MA	Sambaíba
MA	Santa Inês
MA	Santa Luzia
MA	Santo Antônio dos Lopes
MA	São José de Ribamar
MA	Sao Luis
MA	São Raimundo das Mangabeiras
MA	Tasso Fragoso
MA	Timon
MA	Tutóia
MA	Viana
MA	Zé Doca
MG	Abre Campo MG
MG	Aimorés
MG	Alem Paraiba MG
MG	Alfenas MG
MG	Alfredo Vasconcelos MG
MG	Almenara, Minas Gerais
MG	Andradas MG
MG	Antônio Dias
MG	Araçuaí
MG	Araguari
MG	Araporã
MG	Araujos MG
MG	Araxa MG
MG	Arcos MG
MG	Arinos
MG	Astolfo Dutra MG
MG	Bambuí
MG	Barao de Cocais MG
MG	Barbacena
MG	Bela Vista de Minas
MG	Belo Horizonte

MG	Belo Oriente
MG	Belo Vale
MG	Betim
MG	Boa Esperança
MG	Bocaiúva
MG	Bom Despacho
MG	Botelhos MG
MG	Brumadinho
MG	Bueno Brandao MG
MG	Buritis
MG	Buritzeiro
MG	Cachoeira Dourada
MG	Caetanopolis MG
MG	Caeté
MG	Camanducaia
MG	Cambui MG
MG	Campina Verde MG
MG	Campo Belo MG
MG	Capelinha
MG	Capim Branco MG
MG	Capinopolis MG
MG	Carandai MG
MG	Caratinga MG
MG	Carmo do Paranaíba MG
MG	Cataguases MG
MG	Catas Altas MG
MG	Centralina MG
MG	Comendador Gomes MG
MG	Conceicao das Alagoas MG
MG	Conceição do Mato Dentro
MG	Confins
MG	Congonhas
MG	Conselheiro Lafaiete MG
MG	Contagem
MG	Corinto
MG	Coromandel MG
MG	Coronel Fabriciano
MG	Cristiano Ottoni MG
MG	Cristina MG

MG	Curvelo MG
MG	Delta
MG	Diamantina
MG	Divinopolis
MG	Eralvia MG
MG	Esmeraldas MG
MG	Estiva MG
MG	Ewbank da Camara MG
MG	Extrema
MG	FELIXLANDIA
MG	Formiga MG
MG	Frutal MG
MG	Governador Valadares
MG	Guanhães
MG	Guarani MG
MG	Guaxupe MG
MG	Ibiá
MG	Ibiraci MG
MG	Ibirite MG
MG	Igarapé
MG	Iguatama MG
MG	Indianópolis
MG	Inhapim
MG	Ipatinga
MG	Itabira
MG	Itabirito
MG	Itajuba
MG	Itamarandiba
MG	Itapagipe MG
MG	Itapeva MG
MG	Itatiaiuçu MG
MG	Itaú de Minas
MG	Itauna MG
MG	Itinga
MG	Ituiutaba MG
MG	Iturama MG
MG	Jacutinga
MG	Jaíba
MG	Janaúba

MG	Januária
MG	Jeceaba MG
MG	João Monlevade
MG	Joao Pinheiro MG
MG	Juatuba
MG	Juiz de Fora
MG	Lagoa da Prata
MG	Lagoa Formosa MG
MG	Lagoa Grande MG
MG	Lagoa Santa MG
MG	Lajinha
MG	Lavras
MG	Leopoldina MG
MG	Limeira do Oeste
MG	Luz
MG	Machado MG
MG	Manhuacu
MG	Maravilhas MG
MG	Mariana
MG	Mateus Leme MG
MG	Matias Barbosa
MG	Matipo MG
MG	Matozinhos MG
MG	Mirai MG
MG	Moema MG
MG	Monte Alegre de Minas MG
MG	Monte Carmelo
MG	Monte Siao MG
MG	Montes Claros
MG	Muriae MG
MG	Nazareno
MG	Nova Era
MG	Nova Lima
MG	Nova Ponte MG
MG	Nova Serrana MG
MG	Oliveira
MG	Oliveira Fortes MG
MG	Ouro Branco MG
MG	Ouro Fino MG

MG	Ouro Preto
MG	Para de Minas MG
MG	Paracatu MG
MG	Paraisopolis MG
MG	Paraopeba MG
MG	Passos
MG	Patos de Minas MG
MG	Patrocínio MG
MG	Pedro Leopoldo MG
MG	Pequi MG
MG	Perdizes MG
MG	Pirajuba MG
MG	Pirapora
MG	Pitangui MG
MG	Piumhi
MG	Planura MG
MG	Pocos de Caldas
MG	Pompéu
MG	Ponte Nova MG
MG	Pouso Alegre
MG	Prata MG
MG	Presidente Olegario MG
MG	Raul Soares MG
MG	Recreio MG
MG	Reduto MG
MG	Ressaquinha MG
MG	Ribeirao das Neves MG
MG	Rio Doce
MG	Rio Paranaíba MG
MG	Rio Piracicaba
MG	Sabara
MG	Sacramento MG
MG	Salinas
MG	Santa Barbara MG
MG	Santa Juliana MG
MG	Santa Luzia MG
MG	Santa Rita do Sapucaí MG
MG	Santa Vitoria MG
MG	Santana do Paraíso

MG	Santo Antonio do Monte MG
MG	Santos Dumont MG
MG	São Francisco
MG	Sao Francisco de Sales MG
MG	Sao Goncalo do Abaete MG
MG	São Gonçalo do Rio Abaixo
MG	Sao Goncalo do Sapucaí MG
MG	São Gotardo
MG	Sao Joao del Rei
MG	São Joaquim de Bicas
MG	São José da Barra
MG	Sao Jose da Lapa MG
MG	Sao Lourenco MG
MG	Sao Sebastiao do Paraíso MG
MG	Sarzedo
MG	Serra do Salitre
MG	Sete Lagoas
MG	Tapira MG
MG	Teófilo Otoni MG
MG	Timóteo
MG	Tres Coracoes MG
MG	Tres Marias
MG	Tres Pontas MG
MG	Tupaciguara MG
MG	Uba MG
MG	Uberaba
MG	Uberlandia
MG	Unai MG
MG	Varginha
MG	Várzea da Palma
MG	Vazante MG
MG	Vespasiano MG
MG	Vicosa MG
MG	Visconde do Rio Branco
MS	Agua Clara MS
MS	Alcinópolis
MS	Amambai
MS	Anastácio
MS	Angélica, Mato Grosso do Sul

MS	Aparecida do Taboado
MS	Aquidauana MS
MS	Aral Moreira
MS	Bandeirantes
MS	Bataguassu
MS	Bela Vista
MS	Bonito
MS	Brasilândia
MS	Caarapó
MS	Campo Grande MS
MS	Cassilândia/MS
MS	Chapadão do Sul
MS	Corumba MS
MS	Costa Rica
MS	Coxim
MS	Dourados MS
MS	Figueirão
MS	Inocência
MS	Itaquiraí
MS	Ivinhema MS
MS	Jardim
MS	Ladário
MS	Laguna Carapã
MS	Maracaju MS
MS	Miranda
MS	Navirai MS
MS	Nova Alvorada do Sul MS
MS	Nova Andradina
MS	Paraíso das Águas MS
MS	Paranaíba MS
MS	Ponta Pora MS
MS	Ribas do Rio Pardo MS
MS	Rio Brilhante MS
MS	Rio Verde de Mato Grosso
MS	Santa Rita do Pardo
MS	São Gabriel do Oeste
MS	Selvíria
MS	Sidrolândia MS
MS	Sonora

MS	Tres Lagoas MS
MT	Acorizal MT
MT	Água Boa
MT	Alta Floresta MT
MT	Alto Araguaia MT
MT	Alto Garças MT
MT	Alto Paraguai MT
MT	Alto Taquari
MT	Araputanga MT
MT	Aripuanã
MT	Barra do Bugres MT
MT	Barra do Garças MT
MT	Brasnorte MT
MT	Caceres MT
MT	Campo Novo do Parecis MT
MT	Campo Verde MT
MT	Campos de Júlio
MT	Canarana
MT	Chapada dos Guimarães
MT	Colíder
MT	Comodoro
MT	Confresa
MT	Cuiaba
MT	Diamantino MT
MT	Gaúcha do Norte
MT	Guarantã do Norte
MT	Guiratinga MT
MT	Indiavaí MT
MT	Ipiranga do Norte
MT	Itiquira MT
MT	Jaciara MT
MT	Jangada MT
MT	Jauru MT
MT	Juara
MT	Juína
MT	Juscimeira MT
MT	Lucas do Rio Verde MT
MT	Matupá
MT	Mirassol d'Oeste

MT	Nobres MT
MT	Nova Lacerda MT
MT	Nova Marilândia
MT	Nova Monte Verde
MT	Nova Mutum MT
MT	Nova Olímpia
MT	Nova Ubiratã
MT	Nova Xavantina
MT	Paranatinga
MT	Pedra Preta MT
MT	Peixoto de Azevedo
MT	Poconé
MT	Pontes e Lacerda MT
MT	Porto dos Gaúchos
MT	Poxoréu
MT	Primavera do Leste
MT	Querência
MT	Rondonópolis
MT	Rosario Oeste MT
MT	Santa Carmem
MT	Santa Rita do Trivelato
MT	Santo Antônio do Leste
MT	Santo Antônio do Leverger
MT	São Félix do Araguaia
MT	São José do Rio Claro
MT	Sao Jose dos Quatro Marcos MT
MT	Sao Pedro da Cipa MT
MT	Sapezal
MT	Sinop MT
MT	Sorriso MT
MT	Tabaporã
MT	Tangara da Serra MT
MT	Tapurah
MT	Varzea Grande MT
MT	Vera MT
PA	Abaetetuba
PA	Acará
PA	Água Azul do Norte
PA	Alenquer

PA	Almeirim
PA	Altamira PA
PA	Ananindeua
PA	Anapu
PA	Baião
PA	Barcarena
PA	Belem
PA	Benevides
PA	Bom Jesus do Tocantins
PA	Bragança
PA	Breu Branco
PA	Breves
PA	Cametá
PA	Canaã dos Carajás
PA	Capanema PA
PA	Capitão Poço
PA	Castanhal
PA	Conceição do Araguaia
PA	Dom Eliseu
PA	Igarapé-Miri
PA	Itaituba PA
PA	Itupiranga
PA	Jacareacanga
PA	Juruti
PA	Maraba
PA	Marituba
PA	Moju
PA	Monte Alegre
PA	Novo Progresso
PA	Novo Repartimento
PA	Óbidos
PA	Oriximiná
PA	Ourilândia do Norte
PA	Pacajá
PA	Paragominas
PA	Parauapebas
PA	Portel
PA	Primavera
PA	Redencao PA

PA	Rondon do Pará
PA	Rurópolis
PA	Salinópolis
PA	Santa Izabel do Pará
PA	Santa Maria das Barreiras
PA	Santana do Araguaia
PA	Santarem
PA	São Félix do Xingu
PA	São Miguel do Guamá
PA	Tailândia
PA	Tomé-Açu
PA	Tucumã
PA	Tucuruí
PA	Ulianópolis
PA	Uruará
PA	Vigia
PA	Viseu
PA	Vitória do Xingu
PA	Xinguara
PB	Alhandra
PB	Bayeux
PB	Cabedelo
PB	Cajazeiras
PB	Campina Grande
PB	Conde, Paraíba
PB	Guarabira
PB	João Pessoa
PB	Junco do Seridó
PB	Patos PB
PB	Queimadas
PB	Santa Helena
PB	Santa Luzia
PB	Santa Rita
PB	Sapé
PB	Sousa
PE	Abreu e Lima
PE	Araripina
PE	Arcoverde
PE	Barreiros PE

PE	Belo Jardim
PE	Bezerros
PE	Brejo da Madre de Deus
PE	Buíque
PE	Cabo de Santo Agostinho
PE	Camaragibe
PE	Carpina
PE	Caruaru
PE	Escada
PE	Fernando de Noronha
PE	Floresta
PE	Garanhuns
PE	Goiana PE
PE	Gravata
PE	Igarassu
PE	Ipojuca
PE	Itapissuma
PE	Jaboatao dos Guararapes
PE	Limoeiro
PE	Moreno
PE	Olinda
PE	Ouricuri
PE	Palmares
PE	Paudalho
PE	Paulista
PE	Pesqueira
PE	Petrolina PE
PE	Recife
PE	Salgueiro PE
PE	Santa Cruz do Capibaribe PE
PE	São Bento do Una
PE	São José do Belmonte
PE	Sao Lourenco da Mata PE
PE	Serra Talhada
PE	Sirinhaem PE
PE	Surubim
PE	Vitoria de Santo Antao PE
PI	Baixa Grande do Ribeiro
PI	Bom Jesus

PI	Brasileira
PI	Currais
PI	Curral Novo do Piauí
PI	Dom Inocêncio
PI	Floriano
PI	Lagoa do Barro do Piauí
PI	Luís Correia
PI	Parnaíba PI
PI	Picos
PI	Piripiri
PI	Ribeiro Gonçalves
PI	Santa Filomena
PI	São Gonçalo do Gurguéia
PI	Sebastião Leal
PI	Simões
PI	Teresina
PI	Uruçuí
PR	Almirante Tamandare PR
PR	Andira PR
PR	Antonina
PR	Apucarana PR
PR	Arapongas PR
PR	Arapoti PR
PR	Araucaria
PR	Assai PR
PR	Assis Chateaubriand PR
PR	Astorga PR
PR	Balsa Nova
PR	Bandeirantes PR
PR	Cafelandia PR
PR	Cambara PR
PR	Cambe
PR	Campina Grande do Sul PR
PR	Campo Largo
PR	Campo Mourao PR
PR	Carambeí
PR	Carlopolis PR
PR	Cascavel PR
PR	Castro

PR	Cianorte PR
PR	Clevelândia PR
PR	Colombo
PR	Colorado PR
PR	Contenda PR
PR	Corbelia PR
PR	Cornelio Procopio PR
PR	Coronel Vivida PR
PR	Cruzeiro do Oeste PR
PR	Curitiba
PR	Dois Vizinhos PR
PR	Doutor Camargo PR
PR	Engenheiro Beltrao PR
PR	Faxinal PR
PR	Fazenda Rio Grande PR
PR	Fenix PR
PR	Foz do Iguaçu
PR	Francisco Beltrao PR
PR	Goioerê
PR	Guaíra
PR	Guarapuava PR
PR	Guaratuba PR
PR	Ibaiti
PR	Ibipora
PR	Imbituva PR
PR	Ipora PR
PR	Irati PR
PR	Iretama
PR	Ivaipora PR
PR	Jacarezinho PR
PR	Jaguapita PR
PR	Jaguariaíva
PR	Jandaia do Sul PR
PR	Joaquim Tavora PR
PR	Lapa PR
PR	Laranjeiras do Sul PR
PR	Loanda
PR	Londrina
PR	Luiziana PR

PR	Mambore PR
PR	Mandaguacu PR
PR	Mandaguari PR
PR	Mandirituba PR
PR	Mangueirinha
PR	Marechal Candido Rondon PR
PR	Marialva PR
PR	Maringa
PR	Matelândia
PR	Matinhos PR
PR	Medianeira PR
PR	Moreira Sales PR
PR	Morretes
PR	Nova Aurora PR
PR	Nova Esperanca PR
PR	Nova Londrina PR
PR	Ortigueira
PR	Paicandu PR
PR	Palmas
PR	Palmeira PR
PR	Palotina PR
PR	Paranagua
PR	Paranavai PR
PR	Pato Branco PR
PR	Pinhais
PR	Pinhão
PR	Piraí do Sul
PR	Piraquara PR
PR	Pitanga PR
PR	Ponta Grossa
PR	Pontal do Paraná
PR	Prudentopolis PR
PR	Quatigua PR
PR	Quatro Barras
PR	Quedas do Iguacu PR
PR	Realeza PR
PR	Rio Branco do Sul PR
PR	Rio Negro
PR	Rolandia PR

PR	Santa Helena
PR	Santa Mariana PR
PR	Santo Antonio da Platina PR
PR	Sao Jose dos Pinhais
PR	São Mateus do Sul
PR	Sao Miguel do Iguacu PR
PR	Sarandi PR
PR	Sertanopolis PR
PR	Siqueira Campos PR
PR	Tamarana PR
PR	Telemaco Borba PR
PR	Terra Roxa PR
PR	Tibagi
PR	Tijucas do Sul
PR	Toledo PR
PR	Tomazina PR
PR	Ubiratã
PR	Umuarama PR
PR	Uniao da Vitoria PR
RJ	Angra dos Reis RJ
RJ	Araruama RJ
RJ	Armacao dos Buzios RJ
RJ	Arraial do Cabo RJ
RJ	Barra do Pirai RJ
RJ	Barra Mansa RJ
RJ	Belford Roxo
RJ	Bom Jardim RJ
RJ	Bom Jesus do Itabapoana
RJ	Cabo Frio
RJ	Cachoeiras de Macacu RJ
RJ	Cambuci RJ
RJ	Campos dos Goytacazes
RJ	Cantagalo RJ
RJ	Carapebus
RJ	Casimiro de Abreu RJ
RJ	Cordeiro
RJ	Duque de Caxias
RJ	Guapimirim
RJ	Iguaba Grande

RJ	Itaborai RJ
RJ	Itaguaí
RJ	Itaocara RJ
RJ	Itaperuna RJ
RJ	Itatiaia RJ
RJ	Japeri
RJ	Macaé
RJ	Mage RJ
RJ	Mangaratiba
RJ	Marica RJ
RJ	Mendes RJ
RJ	Mesquita RJ
RJ	Miguel Pereira
RJ	Nilópolis RJ
RJ	Niterói
RJ	Nova Friburgo
RJ	Nova Iguaçu
RJ	Paraíba do Sul RJ
RJ	Paraty
RJ	Paty do Alferes RJ
RJ	Petropolis
RJ	Pinheiral
RJ	Pirai RJ
RJ	Porto Real
RJ	Quatis
RJ	Queimados
RJ	Quissamã
RJ	Resende RJ
RJ	Rio Bonito
RJ	Rio Claro
RJ	Rio das Ostras RJ
RJ	Rio De Janeiro
RJ	Santa Maria Madalena RJ
RJ	Santo Antonio de Padua RJ
RJ	São Francisco de Itabapoana
RJ	Sao Goncalo
RJ	São João da Barra
RJ	Sao Joao de Meriti RJ
RJ	Sao Pedro da Aldeia RJ

RJ	Sao Sebastiao do Alto RJ
RJ	Sapucaia
RJ	Saquarema
RJ	Seropedica
RJ	Silva Jardim
RJ	Teresopolis RJ
RJ	Tres Rios
RJ	Valenca RJ
RJ	Vassouras RJ
RJ	Volta Redonda
RN	Açu
RN	Alto do Rodrigues
RN	Areia Branca, Rio Grande do Norte
RN	Baraúna
RN	Caiçara do Rio do Vento
RN	Caicó
RN	Ceará-Mirim
RN	Currais Novos RN
RN	Extremoz
RN	Guamaré
RN	Jandaíra
RN	João Câmara
RN	Lajes
RN	Macaíba
RN	Macau
RN	Mossoro RN
RN	Natal
RN	Parazinho RN
RN	Parelhas
RN	Parnamirim RN
RN	Pau dos Ferros
RN	São Bento do Norte
RN	São Gonçalo do Amarante
RN	São Miguel do Gostoso
RN	Serra do Mel
RN	Touros
RO	Ariquemes
RO	Cacoal RO
RO	Chupinguaia

RO	Corumbiara
RO	Jaru RO
RO	Ji-Parana
RO	Machadinho D'Oeste
RO	Ministro Andreazza RO
RO	Ouro Preto do Oeste RO
RO	Pimenta Bueno RO
RO	Pimenteiras do Oeste
RO	Porto Velho
RO	Rio Crespo
RO	Rolim de Moura RO
RO	São Miguel do Guaporé
RO	Vilhena RO
RR	Boa Vista RR
RR	Cantá
RR	Uiramutã
RS	Aceguá
RS	Alegrete
RS	Almirante Tamandaré do Sul
RS	Alvorada
RS	André da Rocha
RS	Antônio Prado
RS	Aratiba
RS	Arroio do Meio
RS	Bage
RS	Bento Goncalves RS
RS	Boa Vista do Incra
RS	Boa Vista do Sul
RS	Bozano
RS	Butiá
RS	Caçapava do Sul
RS	Cachoeira do Sul
RS	Cachoeirinha RS
RS	Camaqua RS
RS	Camargo
RS	Campo Bom RS
RS	Cândido Godói
RS	Candiota
RS	Canela

RS	Canguçu
RS	Canoas
RS	Capão Bonito do Sul
RS	Capão da Canoa
RS	Capão do Leão
RS	Carazinho RS
RS	Carlos Barbosa
RS	Casca
RS	Caxias do Sul
RS	Charqueadas RS
RS	Coqueiros do Sul
RS	Coronel Pilar
RS	Cotipora RS
RS	Coxilha RS
RS	Cruz Alta RS
RS	Cruzaltense
RS	Dois Irmaos RS
RS	Dois Lajeados RS
RS	Dom Pedrito
RS	Eldorado do Sul
RS	Encantado
RS	Encruzilhada do Sul
RS	Erebango
RS	Erechim RS
RS	Esmeralda
RS	Estancia Velha RS
RS	Esteio RS
RS	Estrela
RS	Eugênio de Castro
RS	Fagundes Varela RS
RS	Farroupilha
RS	Feliz
RS	Flores da Cunha
RS	Frederico Westphalen
RS	Garibaldi
RS	Gentil
RS	Getúlio Vargas
RS	Glorinha
RS	Gramado

RS	Gravatá
RS	Guaíba
RS	Guapore RS
RS	Horizontina
RS	Ibirubá
RS	Igrejinha
RS	Ijuí RS
RS	Imigrante
RS	Ipiranga do Sul
RS	Itaqui
RS	Ivoti
RS	Jacuizinho
RS	Jaguarão
RS	Jaquirana RS
RS	Júlio de Castilhos
RS	Lagoa dos Três Cantos
RS	Lagoa Vermelha
RS	Lajeado RS
RS	Marau RS
RS	Mariano Moro
RS	Mato Castelhano
RS	Minas do Leão
RS	Monte Alegre dos Campos RS
RS	Monte Belo do Sul
RS	Montenegro
RS	Muitos Capões
RS	Nao-Me-Toque RS
RS	Nicolau Vergueiro
RS	Nova Bassano
RS	Nova Pádua
RS	Nova Petrópolis
RS	Nova Prata
RS	Nova Roma do Sul
RS	Nova Santa Rita
RS	Novo Hamburgo RS
RS	Osório
RS	Palmeira das Missões
RS	Panambi
RS	Pantano Grande

RS	Paraí
RS	Parobé
RS	Passo Fundo
RS	Pedras Altas
RS	Pelotas
RS	Pinhal da Serra
RS	Pinhal Grande
RS	Pinto Bandeira
RS	Pontão
RS	Portão
RS	Porto Alegre
RS	Quinze de Novembro
RS	Rio Grande
RS	Rolante
RS	Rosário do Sul
RS	Salto do Jacuí
RS	Santa Bárbara do Sul
RS	Santa Cecília do Sul
RS	Santa Cruz do Sul
RS	Santa Maria RS
RS	Santa Rosa
RS	Santa Tereza
RS	Santa Vitória do Palmar
RS	Santana do Livramento
RS	Santiago RS
RS	Santo angelo
RS	Santo Antônio da Patrulha
RS	Santo Antônio do Planalto
RS	Sao Borja RS
RS	Sao Francisco de Paula RS
RS	Sao Gabriel RS
RS	São José do Norte
RS	Sao Leopoldo
RS	São Lourenço do Sul
RS	São Luiz Gonzaga
RS	São Marcos
RS	São Sebastião do Caí
RS	São Valentim do Sul
RS	Sapiranga RS

RS	Sapucaia do Sul RS
RS	Sarandi, Rio Grande do Sul
RS	Selbach
RS	Serafina Correa RS
RS	Sertão
RS	Soledade
RS	Tapejara
RS	Tapera
RS	Taquara RS
RS	Taquari
RS	Teutônia
RS	Tio Hugo
RS	Torres
RS	Tramandaí
RS	Três de Maio
RS	Três Passos
RS	Triunfo
RS	Tupanciretã
RS	Ubiretama
RS	Uruguaiana
RS	Vacaria RS
RS	Venâncio Aires
RS	Veranópolis
RS	Viamao RS
RS	Victor Graeff
RS	Vista Alegre do Prata
RS	Westfália
RS	Xangri-lá
SC	Água Doce
SC	Águas Frias
SC	Angelina SC
SC	Antônio Carlos
SC	Arabutã
SC	Araquari SC
SC	Araranguá
SC	Arvoredo
SC	Balneário Camboriu
SC	Balneário Piçarras
SC	Barra Velha

SC	Biguacu SC
SC	Blumenau
SC	Bombinhas
SC	Botuverá
SC	Braço do Norte
SC	Brusque SC
SC	Cacador SC
SC	Camboriu SC
SC	Campos Novos SC
SC	Canoinhas SC
SC	Capinzal
SC	Capivari de Baixo
SC	Chapeco
SC	Cocal do Sul SC
SC	Concordia SC
SC	Cordilheira Alta
SC	Correia Pinto SC
SC	Corupa SC
SC	Criciúma
SC	Cunha Porã
SC	Curitibanos SC
SC	Dionísio Cerqueira
SC	Faxinal dos Guedes
SC	Florianopolis
SC	Forquilha
SC	Fraiburgo SC
SC	Garopaba SC
SC	Garuva SC
SC	Gaspar
SC	Governador Celso Ramos
SC	Guabiruba SC
SC	Guaramirim SC
SC	Ibirama
SC	Icara SC
SC	Ilhota
SC	Imbituba SC
SC	Indaial SC
SC	Iomerê
SC	Itá

SC	Itaiopolis SC
SC	Itajai
SC	Itapema SC
SC	Itapiranga
SC	Itapoa SC
SC	Ituporanga
SC	Jaraguá do Sul SC
SC	Joacaba
SC	Joinville
SC	Lages
SC	Laguna SC
SC	Luiz Alves
SC	Mafra SC
SC	Major Gercino SC
SC	Maravilha
SC	Massaranduba SC
SC	Mondaí
SC	Morro da Fumaca SC
SC	Navegantes SC
SC	Orleans
SC	Otacilio Costa SC
SC	Palhoca
SC	Penha SC
SC	Pinhalzinho
SC	Piratuba
SC	Pomerode SC
SC	Porto Belo SC
SC	Porto União
SC	Presidente Getulio SC
SC	Rio do Sul SC
SC	Rio Negrinho SC
SC	Salto Veloso
SC	Santa Cecília
SC	Santo Amaro da Imperatriz
SC	Sao Bento do Sul SC
SC	Sao Francisco do Sul SC
SC	São João Batista
SC	São Joaquim
SC	Sao Jose

SC	Sao Lourenco do Oeste SC
SC	São Ludgero
SC	Sao Miguel do Oeste SC
SC	Saudades
SC	Seara
SC	Sombrio
SC	Tijucas SC
SC	Timbo SC
SC	Três Barras
SC	Treze Tílias
SC	Tubarao
SC	Urussanga
SC	Vargeão
SC	Vargem Bonita
SC	Vidal Ramos SC
SC	Videira SC
SC	Xanxere SC
SC	Xaxim
SC	Zortéa
SE	Aracaju
SE	Barra dos Coqueiros
SE	Canindé de São Francisco
SE	Carmópolis
SE	Estância
SE	Itabaiana
SE	Itaporanga d'Ajuda
SE	Japaratuba
SE	Lagarto
SE	Laranjeiras
SE	Nossa Senhora da Glória
SE	Nossa Senhora do Socorro
SE	Rosário do Catete
SE	Sao Cristovao SE
SE	Simão Dias
SE	Tobias Barreto
SP	Adamantina SP
SP	Aguaí
SP	Águas de Lindóia
SP	Águas de Santa Bárbara

SP	Agudos
SP	Altinópolis SP
SP	Aluminio
SP	Álvares Machado
SP	Americana
SP	Américo Brasiliense
SP	Amparo SP
SP	Andradina SP
SP	Angatuba
SP	Aparecida SP
SP	Apiaí
SP	Aracariguama SP
SP	Aracatuba SP
SP	Araçoiaba da Serra
SP	Aramina SP
SP	Araraquara SP
SP	Araras
SP	Ariranha
SP	Artur Nogueira
SP	Aruja
SP	Assis SP
SP	Atibaia
SP	Avaí
SP	Avare SP
SP	Bady Bassitt
SP	Bariri
SP	Barra Bonita SP
SP	Barra do Turvo
SP	Barretos SP
SP	Barueri
SP	Bastos
SP	Batatais SP
SP	Bauru
SP	Bebedouro SP
SP	Bento de Abreu
SP	Bertioga SP
SP	Birigui SP
SP	Bocaina SP
SP	Bofete

SP	Boituva
SP	Bom Jesus dos Perdoes
SP	Borá
SP	Boracéia
SP	Botucatu SP
SP	Braganca Paulista
SP	Brodowski SP
SP	Brotas
SP	Buritizal
SP	Cabreúva
SP	Cacapava SP
SP	Cachoeira Paulista
SP	Caieiras
SP	Cajamar
SP	Cajati SP
SP	Cajuru SP
SP	Campinas
SP	Campo Limpo Paulista
SP	Campos do Jordao SP
SP	Campos Novos Paulista
SP	Cândido Mota
SP	Capao Bonito SP
SP	Capivari
SP	Caraguatatuba
SP	Carapicuíba
SP	Casa Branca
SP	Cássia dos Coqueiros
SP	Castilho
SP	Catanduva
SP	Cedral
SP	Cerqueira César
SP	Cerquilha SP
SP	Cesario Lange SP
SP	Colina, São Paulo
SP	Colombia SP
SP	Conchal
SP	Cordeiropolis
SP	Corumbataí
SP	Cosmopolis

SP	Cosmorama
SP	Cotia
SP	Cravinhos
SP	Cruzália
SP	Cruzeiro SP
SP	Cubatao
SP	Descalvado SP
SP	Diadema
SP	Dois Córregos
SP	Dourado
SP	Dracena SP
SP	Elias Fausto
SP	Embu das Artes
SP	Embu-Guacu SP
SP	Engenheiro Coelho SP
SP	Espirito Santo do Pinhal SP
SP	Estiva Gerbi SP
SP	Estrela d'Oeste
SP	Fernandópolis SP
SP	Ferraz de Vasconcelos SP
SP	Franca
SP	Francisco Morato SP
SP	Franco da Rocha SP
SP	Garça SP
SP	Gavião Peixoto
SP	Guaimbê
SP	Guaira SP
SP	Guará
SP	Guararapes
SP	Guararema SP
SP	Guaratingueta SP
SP	Guariba
SP	Guaruja
SP	Guarulhos
SP	Holambra
SP	Hortolândia SP
SP	Ibaté
SP	Ibira SP
SP	Ibitinga

SP	Ibiúna SP
SP	Igarapava
SP	Igaratá
SP	Iguape
SP	Ilha Comprida
SP	Ilha Solteira
SP	Ilhabela
SP	Indaiatuba SP
SP	Ipero
SP	Ipeúna
SP	Iracemapolis
SP	Itai SP
SP	Itajobi
SP	Itaju
SP	Itanhaem SP
SP	Itapecerica da Serra
SP	Itapetininga SP
SP	Itapeva
SP	Itapevi
SP	Itapira SP
SP	Itapolis SP
SP	Itapuí
SP	Itaquaquecetuba
SP	Itarare
SP	Itatiba
SP	Itatinga
SP	Itirapina SP
SP	Itu
SP	Itupeva
SP	Ituverava
SP	Jaboticabal SP
SP	Jacarei
SP	Jaci
SP	Jaguariuna
SP	Jales SP
SP	Jambeiro
SP	Jandira
SP	Jardinopolis SP
SP	Jarinu

SP	Jau SP
SP	Jeriquara
SP	José Bonifácio
SP	Jumirim
SP	Jundiai
SP	Junqueirópolis
SP	Juquitiba
SP	Laranjal Paulista SP
SP	Leme SP
SP	Lençóis Paulista SP
SP	Limeira
SP	Lins SP
SP	Lorena SP
SP	Louveira
SP	Luís Antônio
SP	Macatuba
SP	Mairinque
SP	Mairipora SP
SP	Maracá
SP	Marília SP
SP	Martinópolis
SP	Matao SP
SP	Maua
SP	Mendonça
SP	Meridiano
SP	Miracatu
SP	Mirandópolis
SP	Mirassol SP
SP	Mirassolândia
SP	Mococa SP
SP	Mogi das Cruzes
SP	Mogi Guacu
SP	Mogi Mirim
SP	Mongagua SP
SP	Monte Alto
SP	Monte Aprazível
SP	Monte Azul Paulista SP
SP	Monte Mor
SP	Morro Agudo SP

SP	Nantes
SP	Narandiba
SP	Nazare Paulista
SP	Nova Campina
SP	Nova Castilho
SP	Nova Odessa
SP	Novo Horizonte
SP	Nuporanga SP
SP	Olimpia SP
SP	Onda Verde
SP	Orindiúva
SP	Orlandia
SP	Osasco
SP	Oswaldo Cruz SP
SP	Ourinhos
SP	Palmital SP
SP	Paraguaçu Paulista
SP	Paraibuna SP
SP	Paraíso
SP	Paranapanema
SP	Parapuã
SP	Pardinho
SP	Pariquera-Açu
SP	Patrocínio Paulista
SP	Paulinia
SP	Pederneiras
SP	Pedregulho
SP	Pedreira SP
SP	Penapolis SP
SP	Pereira Barreto
SP	Peruibe SP
SP	Piedade
SP	Pilar do Sul SP
SP	Pindamonhangaba
SP	Piracaia
SP	Piracicaba
SP	Piraju
SP	Pirajuí
SP	Pirapora do Bom Jesus

SP	Pirapozinho
SP	Pirassununga SP
SP	Piratinga
SP	Pitangueiras
SP	Planalto
SP	Poa
SP	Pompéia
SP	Pontal
SP	Porto Feliz
SP	Porto Ferreira SP
SP	Pradópolis
SP	Praia Grande
SP	Presidente Bernardes
SP	Presidente Epitácio
SP	Presidente Prudente
SP	Presidente Venceslau SP
SP	Promissão
SP	Quatá
SP	Queiroz
SP	Rancharia
SP	Regente Feijó
SP	Registro
SP	Ribeirao Pires
SP	Ribeirao Preto
SP	Rio Claro SP
SP	Rio das Pedras
SP	Rio Grande da Serra SP
SP	Rosana
SP	Salto
SP	Salto de Pirapora
SP	Sandovalina
SP	Santa Adélia
SP	Santa Barbara dOeste
SP	Santa Cruz das Palmeiras SP
SP	Santa Cruz do Rio Pardo SP
SP	Santa Fé do Sul
SP	Santa Gertrudes
SP	Santa Isabel SP
SP	Santa Rita do Passa Quatro SP

SP	Santa Rosa de Viterbo
SP	Santana de Parnaíba
SP	Santo André
SP	Santo Antonio da Alegria SP
SP	Santo Antonio de Posse
SP	Santos
SP	São Bernardo do Campo
SP	São Caetano do Sul
SP	São Carlos SP
SP	São João da Boa Vista
SP	São Joaquim da Barra SP
SP	São José do Rio Pardo SP
SP	São José do Rio Preto
SP	São José dos Campos
SP	São Lourenço da Serra
SP	São Manuel
SP	São Miguel Arcanjo
SP	São Paulo
SP	São Pedro
SP	São Roque SP
SP	São Sebastião SP
SP	São Simão
SP	São Vicente SP
SP	Sebastianópolis do Sul
SP	Serra Negra
SP	Serra Negra SP
SP	Sertãozinho SP
SP	Socorro SP
SP	Sorocaba
SP	Sumaré
SP	Suzanápolis
SP	Suzano
SP	Taubaté da Serra
SP	Tanabi
SP	Taquaritinga
SP	Taquarituba
SP	Tarumã
SP	Tatui SP
SP	Taubaté

SP	Tejupá
SP	Tiete SP
SP	Tremembé
SP	Tupa SP
SP	Ubatuba SP
SP	Valinhos
SP	Valparaíso
SP	Vargem Grande do Sul SP
SP	Vargem Grande Paulista
SP	Varzea Paulista
SP	Vinhedo SP
SP	Vista Alegre do Alto
SP	Votorantim SP
SP	Votuporanga SP
TO	Aliança do Tocantins
TO	Almas
TO	Alvorada
TO	Araguaina
TO	Bandeirantes do Tocantins
TO	Campos Lindos
TO	Cariri do Tocantins
TO	Caseara
TO	Colinas do Tocantins TO
TO	Formoso do Araguaia
TO	Guarai TO
TO	Gurupi
TO	Lagoa da Confusão
TO	Marianópolis do Tocantins
TO	Mateiros
TO	Monte do Carmo
TO	Palmas TO
TO	Palmeirante TO
TO	Paraíso do Tocantins TO
TO	Pedro Afonso
TO	Peixe
TO	Porto Nacional TO
TO	Presidente Kennedy TO
TO	Santa Rita do Tocantins
TO	Santa Rosa do Tocantins

TO	Sucupira
TO	Talismã