

ONESOURCE Indirect Tax International Content June Update

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Update No: 1

ABOUT THIS UPDATE

The June Content Update #1 for ONESOURCE Indirect Tax Determination contains updates to International Content. Details related to these updates are included in the June Content Update #1 Change Report. This Change Report contains all changes to Standard Content included in the 2026.6.1.G/G and 2026.6.1.G/G.2 files. Versions 5.5.0.0 and above are supported by this update.

Important Note Regarding Content Update Versions

In Determination 5.7.0.0, Thomson Reuters added tables and columns to the tax content database in support of Compliance and Allocated Charge functionality. Tax content data created for these features is not available in Determination versions 5.7.0.3 and prior. Thomson Reuters has therefore made the decision to produce two versions of tax content. The Content Update version that you download and import into your system depends on your currently installed version of Determination.

If you are running Determination 5.7.0.3 or prior, you must use Compatibility Version G tax content.

If you are running Determination 5.8.0.0 or later, you must use Compatibility Version G.2 tax content.

For more information about accessing and installing the correct content, see **Applying the Content Update** at the end of this letter.

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CONTENT UPDATES

Authority Updates

Brazil

Follow the changes highlighted below:

State Level

We updated the rules associated with the authorities Brazil ICMS in accordance with ICMS Agreements No. 224/2017, No. 21/2025 and No. 21/2026, as internalized by State Decree No. 108,227/2026. These provisions introduce new ICMS exemptions for products included in the basic food basket and extend the validity of an existing ICMS exemption benefit in the State of Alagoas.

We updated the rules associated with the authorities Brazil ICMS in accordance with ICMS Agreements No. 10/2026 and No. 21/2026, as internalized by State Decree No. 24,458/2026. These provisions exclude specific products from ICMS tax substitution rules, effective June 1, 2026, and extend the validity of existing ICMS rules and benefits in the State of Piaui through December 31, 2026.

We updated the rules associated with the authorities Brazil ICMS in accordance with ICMS Agreements No. 10/2026 and No. 21/2026, as internalized by State Decrees No. 13,518/2026, No. 13,519/2026 and No. 13,520/2026. These provisions extend the validity of existing ICMS tax benefits in the State of Parana, including exemptions, reductions in the tax base and presumed credits.

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We updated the rules associated with the authorities Brazil ICMS in accordance with ICMS Agreement No. 21/2026, as internalized by Legislative Decree No. 2,672/2026. This provision extends the validity of existing ICMS tax benefits in the Federal District through December 31, 2026.

We have added 35 new pharmaceutical products to the Brazilian product tree.

We updated the rules associated with the authorities Brazil ICMS in accordance with Decree No. 5,360/2026, issued by the State of Para. This provision amends the ICMS Regulation of the State of Para (RICMS/PA) and extends, through December 31, 2026, the effectiveness of the tax incentives provided under ICMS several Agreements.

We updated the rules associated with the authorities Brazil ICMS in accordance with SRE Ordinance No. 09/2026, SRE Ordinances No. 20/2026 and No. 19/2026, and Decree No. 70,589/2026, issued by the State of Sao Paulo. These provisions revoke rules related to ICMS tax substitution (ICMS-ST), affecting items in Annexes III, IV, XVII, and XIX as of July 1, 2026, and Annexes XII and XIII and item 62 of Annex XVII as of August 1, 2026. In addition, they amend the RICMS/SP to extend the validity of various ICMS tax benefits through December 31, 2026, as provided in Annexes I and II.

Municipal Level

We updated ISS and ISS WHT authorities, as detailed below:

- a) Navegantes (SC): We created rules for service codes 7.19 and 7.20 in accordance with Complementary Law No. 495/2026.
- b) Vargem Grande Paulista (SP) We created rules for service code 11.05 in accordance with Decree No. 1,850/26.

We created content for 59 new municipalities for Brazil ISS and Brazil ISS-WHT, effective June 1, 2026.

BR Tax Reform

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We created 188 new Brazil IBS-City authorities, with rates set at 0% for 2026 and 0.05% for 2027.

Bahamas

Following Value Added Tax Amendment Bill 2026, we removed VAT on qualifying unprepared food items, when sold by food stores. Additionally, we introduced 5% VAT to certain essential goods. These changes are effective April 1, 2026.

Canada

Environmental Handling Fees

We expanded the Environmental Handling Fee (EHF) scope in line with the revised schedule published by the Electronic Products Recycling Association (EPRA). This update introduces new fee rates for various electronic product categories, including display devices, Uninterruptible Power Supplies (UPS), and IT equipment, across several Canadian provinces, effective June 1, 2026.

Additionally, we updated EHF rates for multiple battery categories in Saskatchewan and Quebec in accordance with the revised schedule published by Call2Recycle Canada, Inc., effective July 1, 2026.

Oil and Gas

We updated Operating License Types, Operating License Type Mappings, and related rules to support Oil and Gas activities in Canada. These changes are effective on April 1, 2026, and are available exclusively in the Determination Cloud environments.

In addition, in line with 2026 Bill 5 to Amend the Revenue Administration Act, No. 2, we reduced the Newfoundland Motor Fuel Tax rates from CAD 0.165 to CAD 0.095 per liter for diesel, and from CAD 0.145 to CAD 0.075 per liter for gasoline, effective April 1, 2026.

Tire Recycling Fees

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We updated Tire Recycling Fees for Ontario in line with the revised schedule published by eTracks on May 1, 2026. Effective August 1, 2026, fee rates will increase from CAD 5.00 to CAD 6.00 for passenger and light truck tires, and from CAD 15.00 to CAD 16.00 for medium truck tires.

Norway

We added a new authority option “Registration Mask - Alphanumeric”, disabled by default. This option ensures that when multiple registration number formats are provided, alphanumeric formats with a prefix are prioritized over purely numeric formats. This change is effective May 21, 2026.

Poland

We extended the temporary VAT rate reduction to 8% on motor gasoline, diesel oil, and standalone bio-component fuels through May 31, 2026, in accordance with the Regulation of the Minister of Finance and Economy issued on May 13, 2026.

As part of this change, optional rules are available to apply the standard 23% VAT rate to certain products classified under 2012 Harmonized headings 2012.271012, 2012.271019, 2012.271019, 2012.271020, and 2012.3826, as well as for 2007 Harmonized codes 271011 and 271019, covering products that do not qualify for the reduced 8% VAT rate. For these products, the standard rate can be triggered by using the tax code “STANDARD_RATE.”

Switzerland

We added a new authority option “Registration Mask - Alphanumeric”, disabled by default. This option ensures that when multiple registration number formats are provided, alphanumeric formats with a prefix are prioritized over purely numeric formats. This change is effective May 21, 2026.

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Registration Masks

A document describing registration masks is available in ONESOURCE Help and Support and is linked to online help. This document describes and gives examples of all registration masks currently supported in ONESOURCE Determination, and is available by signing in and searching at the following link:

[Determination Registration Masks](#)

GLOBAL UPDATES

Global Product Group

As part of our ongoing development of the Global Product Group (GPG), our GPG products will be supported with Product Category Attributes (PCA). PCAs allow clients to use an alternative commodity code reference to activate global content. GPG products may be referred to by clients either by a mapped Product Code (configured as a Standard Mapping), through a direct reference to that GPG product's commodity code, or by using the PCA commodity code. At this time, PCAs are being added only for GPG products that are directly related to an existing US Commodity Code. These PCAs will be displayed on GPG products as UNSPSC attributes.

Future releases will continue to expand our global offering by adding additional content. Please watch for release notes throughout 2026 and beyond.

Canada and Mexico

As GPG continues to evolve, this content is still being developed and will be expanded in upcoming releases, including additional coverage for beverages, food and supplements, medical supplies, oils, and hazardous products.

United States

In the Global June Content Update #1, additional United States applies to all commodities taxability rules were end-dated. These taxability rules were replaced with updated versions that have a higher Rule Order Number. Previously, these Rule Order Numbers did not exceed the value of 10,000, however, the new taxability rules have Rule Order Numbers up to 40,000. For simplicity, the new taxability rules have a Rule Order Number which is 30,000 higher than the previous Rule Order Number (e.g.

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existing Rule Order of 9980 is now updated to 39980). Note that this change affects the Rule Order Number for all customers whether or not they are using Global content.

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FUTURE UPDATES

European Union

In one of the next content updates, we will add new contributing authorities under the existing EU Member State authorities in ONESOURCE Indirect Tax Determination to support the new fixed EUR 3 customs duty for low-value goods imported into the European Union.

This duty is expected to apply from July 1, 2026, to qualifying low-value goods entering the EU, generally covering parcels valued at less than EUR 150.

In ONESOURCE Indirect Tax Determination, the new contributing authorities will be used to apply the EUR 3 customs duty to standard tax results where the Low Value Goods transaction type is selected and the transaction falls within the applicable B2C low-value goods scenario and value threshold.

Where applicable, the EUR 3 customs duty will increase the taxable base for VAT results.

As part of this update, for EU Member State authorities, the Calculation Method parameter will be changed from “Tax on Gross Amount” to “Tax on Gross and Contributing Authorities” for existing rules associated with goods. This change ensures that the tax calculation considers both the gross amount and any applicable contributing authorities.

Customers using EU Member State authorities, particularly where custom authorities or customized configurations are in place, may wish to take this change into account when reviewing their configurations and expected tax calculation results before the update is applied.

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NOTIFICATIONS

Austria

We are monitoring the legislative process of the bill proposing a VAT reduction on staple food products from 10% to 4.9%. We will implement these changes once the relevant legislation is enacted.

Botswana

We are monitoring the legislative process related to the proposed amendments to the Value Added Tax Act 2025, including the introduction of VAT on digital services and the associated registration obligations for foreign suppliers. We will implement the required changes once the legislation is formally enacted.

Brazil

The Tax Research team at Thomson Reuters has been continuously monitoring the extensions of tax incentives across the various Brazilian states. In certain cases, although State Legislative Assemblies ratify ICMS Agreements and express their support for the extensions, the effective implementation of such measures depends on the issuance of a formal act by the respective State Executive Branch. Nonetheless, the team remains closely monitoring regulatory developments across all federative units, which are expected to intensify throughout the tax reform transition process.

We are making available an updated list of tax codes and qualifiers for federal withholding tax content named “Brazil Withholding Qualifier and Tax Code Guide List”, which can be viewed at the following link: [Brazil Tax Content Documentation](#).

Brazil Tax Reform

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The Tax Reform in Brazil was approved originally through the Proposal of Amendment to the Constitution (PEC 45/2019), resulting in the Constitutional Amendment 132/2023. The approval of the tax reform represents a monumental change in the Brazilian Indirect Tax System, concluding an internal debate that spanned several decades.

The issuance of Complementary Law 214/25 remains almost in total consistent with the original Proposal of Complementary Law 68/24 (PLP). This Complementary Law establishes the foundation for the new taxes, and it also introduces regulations regarding reduced tax rates, specific tax regimes for several sectors, and some methods of tax payment, among other provisions.

The tax changes proposed in EC 132/23 and with Complementary Law aims consolidate five current federal and state taxes (PIS, COFINS, IPI, ICMS and ISS) into the following categories:

- a) Social Contribution on Goods and Services (CBS) – Under the jurisdiction of the Federal Government, this consolidates the following taxes: PIS, COFINS, and IPI.
- b) Selective Tax (IS) – Under the jurisdiction of the Federal Government, this replaces the IPI and applies exclusively to products that are harmful to health and the environment.
- c) Tax on Goods and Services (IBS) – Under the jurisdiction of the States and Municipalities Governments, this consolidates the following taxes: ICMS and ISS.

Complementary Law No. 227/2026 introduces key measures for the implementation of the new consumption tax framework, including the establishment of the IBS Management Committee (CG-IBS/CGIBS); rules governing IBS tax administration and administrative tax proceedings; guidelines for the distribution of IBS revenues; operational integration between the CBS and the Federal Revenue Service; transition rules for the phase-out of ICMS and ISS; and provisions applicable to special zones and differentiated tax regimes.

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Building on this framework, Decree No. 12,955/2026, operationalizes the CBS by detailing its scope of taxation, non-cumulative credit system, split-payment mechanics, and new electronic invoicing and compliance requirements, while key elements of the reform remain pending, such as the full operational regulation of the IBS, final tax rates, portions of the transition rules, sector-specific applications, and the final integration model among tax authorities and payment platforms. Complementing this, Resolution No. 06/2026, issued by the IBS Management Committee (CGIBS), advances the practical implementation of IBS by setting common operational rules applicable to both CBS and IBS.

In ONESOURCE Determination Enterprise Cloud we have already uploaded some elements as described below:

- Authorities of CBS/IBS/IS (ZR/NT taxes)
- Full Rates CBS/IBS
- Reduced Rates for CBS/IBS
- New Rules to support CBS/IBS product taxability
- Updates in CST codes applicable for CBS/IBS (standard codes)
- NBS Codes
- cClasstrib Codes

We prepared a document ONESOURCE Indirect Tax Determination Brazil Tax Reform FAQ with frequently asked questions about tax reform, which can be viewed at the following link: [Brazil Tax Content Documentation](#).

We prepared a guide with clear instructions on how our ONESOURCE Determination Enterprise is addressing Brazil's Tax Reform in 2026, covering the new taxes CBS (federal) and IBS (state/municipal). The document outlines applicable rules, rates/fees, details of new calculation methods, and some examples, which can be viewed at the following link: [Brazil Tax Content Documentation](#).

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In addition, we updated the PIS and COFINS rules and set an end date of December 31, 2026.

The authority Brazil IS (Selective Tax) was created with the standard rates ZR and NL, and an effective start date of January 1, 2027. The calculation logic applicable to this authority is currently under engine development to be delivered in Q3/2026. The rules corresponding to this authority will be created at a future stage, following the applicable legal definitions.

We will continue to monitor future legislation and provide updates as additional guidance is issued.

Brazil Tax Reform – Registration Mask

Under the current NF-e model, taxpayer identification relies on cadastral validations of the CNPJ at the national level and IE at the state level, and documents may be rejected when the State Registration is missing, invalid, or not in good standing.

In the context of the BR tax reform, Complementary Law No. 214/2025 introduces a mandatory national identification framework for IBS and CBS. As of January 1, 2027, CBS federal-level validations will continue to operate as they do today. For IBS determination, however, transactions submitted to ONESOURCE Determination Cloud without the recipient's State Registration, when applicable, will not trigger IBS authority calls and therefore will not result in IBS calculation. This behavior reflects the taxpayer identification requirements established under the tax reform legislation that we have so far and represents expected product behavior.

To support a smooth transition to the new tax model and help avoid unintended disruptions in IBS determination, customers are encouraged to proactively review their master data and system integrations to ensure that the recipient's State Registration is provided whenever required.

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Looking ahead to the next transition year (2027), we will share further updates soon.

Canada

We are monitoring the legislative process for the changes announced in the Legislative Proposals Relating to the Excise Tax Act, which would suspend the federal excise tax on aviation fuel, diesel, unleaded gasoline, and unleaded aviation gasoline, effective from April 20 to September 7, 2026. We will implement these changes once the relevant legislation is enacted.

Denmark

We are monitoring the legislative process for changes proposed in the 2026 Budget, including the abolition of VAT on books (printed, electronic, and audiobooks) effective July 1, 2026. We will implement these changes once the relevant legislation is enacted.

Egypt

The Ministry of Finance announced a 'second tax facilitation package, expected to include VAT measures supporting investment and the healthcare sector. We are monitoring developments and will implement VAT changes once the relevant legislation is enacted.

Estonia

We will update the standard rate of 24% to reflect the indefinite end date in one of the upcoming content updates.

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Malawi

We are monitoring the legislative process for a bill introducing 17.5% VAT on digital services supplied by foreign companies such as foreign platforms, announced in 2026/27 Budget Policy Statement. We will implement the relevant updates once the official law is fully enacted and published.

Philippines

We are monitoring proposals for a VAT reduction or suspension on fuels. We will implement VAT changes once the official law is enacted.

Portugal

We are monitoring the legislative process for the proposed Law No. 47/XVII/1.1, which introduces a temporary VAT reduction on residential construction and rehabilitation. We will implement the changes once the law is enacted.

Saint Lucia

We are monitoring government updates on the upcoming 2026/2027 budget to determine whether the temporary zero-rated VAT measures on essential food items and selected building materials will be extended.

Sri Lanka

The Inland Revenue Department issued Notice SEC/PN/VAT/202602 dated March 31, 2026, postponing the implementation of the standard 18% VAT on digital services supplied by non-resident providers until July 1, 2026. We will introduce this change in one of the upcoming content updates.

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APPLYING THE CONTENT UPDATE

The update process has two steps:

- Downloading the Update
- Installing the Update

Downloading the Update

Go to the Indirect Tax Customer Center (<https://customercenter.sabrix.com/sabrixcc/>) to download monthly content updates, then follow these steps:

- Log on to the ONESOURCE Customer Center using the username and password assigned to you by Customer Support.
- Select the platform on which you will install this tax data. This is the ONESOURCE Indirect Tax Determination version you are running.
- Select the Currently Installed Version of your content Sabrix INTL Tax Data based on your current version of Determination:
 - Determination versions 5.7.0.3 and earlier require (2026.5.3.G/G).
 - Determination versions 5.8.0.0 and later require (2026.5.3.G/G.2).
- Select **Download** and save the file (2026.6.1.G/G) or (2026.6.1.G/G.2) to a directory on the system hosting the ONESOURCE Indirect Tax Determination or to a networked folder that can be accessed by that system.

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Installing the Update

To install the content update:

1. Log on to Determination.
2. Navigate to **Menu > System > Import/Export**.
3. Select **Import**, then select **Browse** to locate your file.
4. Select the content file you just downloaded, then select **Open**.
5. Select **Import** when the pop-up window appears, then select **Next** until the **import** starts.

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