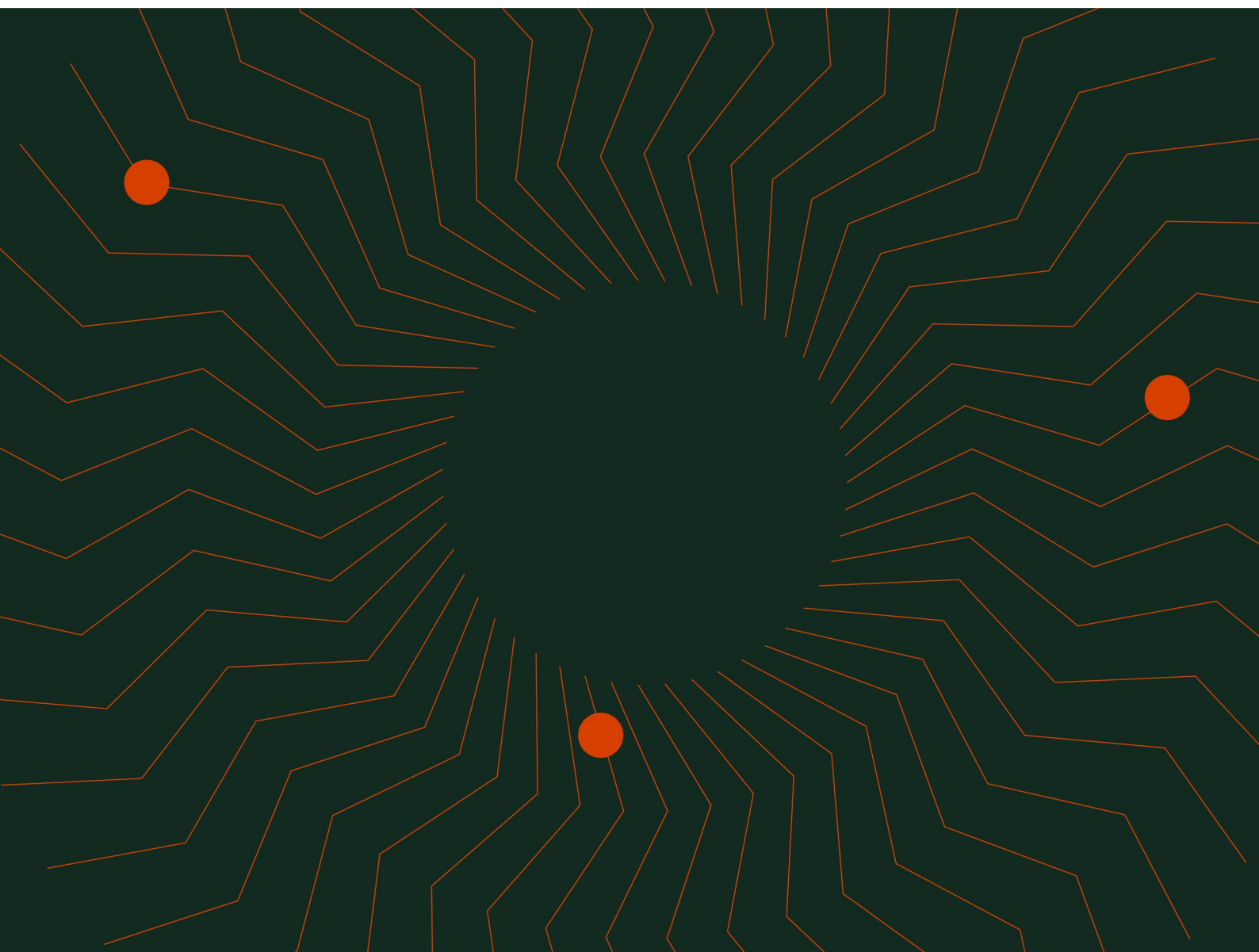


Enterprise Cloud Determination

Brazil Tax Reform Guide

BR Content Team Version 1.5.0.0

Abril/2026



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INTRODUCTION

Welcome to ONESOURCE Determination Enterprise Content Guide For 2026

This guide outlines updates for ONESOURCE Enterprise Cloud Determination customers who use “Determination” for Brazil, highlighting changes needed to support the country’s 2026 tax reform (test period). The changes related to the tax reform apply only to ONESOURCE Enterprise Cloud Determination. It is important to mention that the some segments covered today has been covered in transition period for new taxes.

1 - New Authorities

New CBS and IBS Authorities New federal **CBS** (Contribution on Goods and Services) and **IBS** (state and municipal) taxes have been introduced into Brazil's tax system. Determination has incorporated these new tax authorities for 2026, enabling improved tax configuration and compliance in line with Brazil's upcoming tax reform, as demonstrated below.

a) Federal CBS

CBS Authority

< Authorities
Standard Authorities

STANDARD AUTHORITIES 100 CUSTOM AUTHORITIES 146

SHOWING AUTHORITIES FOR STATES OF BRAZIL
Brazil SP - Sao Paulo View in Excel

Links	Authority name ^	Tax admin. level	ETL tax level	ERP tax code	Registration mask	Simple registration mask
1 More	Brazil CBS	Country	Country	BRCBS	*[w(12)d(2)S]*[w(2)]*[w(3)]*[w(4)]*[w(5)]...	*BR*[d(14)S]*[d(2)]*[d(3)]*[d(3)]*[d(3)]...

b) State IBS

IBS Authority

< Authorities
Standard Authorities

STANDARD AUTHORITIES 100 CUSTOM AUTHORITIES 146

SHOWING AUTHORITIES FOR STATES OF BRAZIL
Brazil SP - Sao Paulo View in Excel

Links	Authority name ^	Tax admin. level	ETL tax level	ERP tax code	Registration mask	Simple registration mask
1 More	Brazil IBS Sao Paulo	Province	Province	BRZSPBS	*[d(3)]*[d(3)]*[d(3)]*[d(3)]*[d(3)]...	*SP*[d(5)]*[d(5)]*[d(2)]*[d(3)]*[d(3)]...

c) City IBS

IBS-City Authority

< Authorities
Standard Authorities

STANDARD AUTHORITIES 100 CUSTOM AUTHORITIES 146

SHOWING AUTHORITIES FOR STATES OF BRAZIL
Brazil SP - Sao Paulo View in Excel

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

1.2 - New CBS and IBS Rates

New rates for CBS and IBS have been incorporated by Determination. These new rates, in accordance with Brazil's forthcoming tax reform, increase the compliance of Determination for our customers

a) Federal CBS – New Rates

Brazil CBS							
Rates and Fees							
AUTHORITY DETAILS RATES AND FEES 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 ZR - Zero Rate	Basic	0%		YES	01/01/2025		
2 SR - Full Rate	Basic	0.9%		YES	01/01/2025		
3 RR80 - Rate Reduction 80%	Basic	0.9%		NO	01/01/2026		
4 RR70 - Rate Reduction 70%	Basic	0.9%		NO	01/01/2026		
5 RR60 - Rate Reduction 60%	Basic	0.9%		YES	01/01/2025		
6 RR50 - Rate Reduction 50%	Basic	0.9%		NO	01/01/2026		
7 RR40 - Rate Reduction 40%	Basic	0.9%		NO	01/01/2026		
8 RR30 - Rate Reduction 30%	Basic	0.9%		YES	01/01/2025		
9 RR100 - Rate Reduction 100%	Basic	0.9%		NO	01/01/2026		
10 NL - Not Liable	Basic	0%		NO	01/01/2026		

b) State IBS – New Rates

Brazil IBS Sao Paulo							
Rates and Fees							
AUTHORITY DETAILS RATES AND FEES 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 ZR - Zero Rate	Basic	0%		YES	01/01/2025		
2 SR - Full Rate	Basic	0.1%		YES	01/01/2025		
3 RR80 - Rate Reduction 80%	Basic	0.1%		NO	01/01/2026		
4 RR70 - Rate Reduction 70%	Basic	0.1%		NO	01/01/2026		
5 RR60 - Rate Reduction 60%	Basic	0.1%		YES	01/01/2025		
6 RR50 - Rate Reduction 50%	Basic	0.1%		NO	01/01/2026		
7 RR40 - Rate Reduction 40%	Basic	0.1%		NO	01/01/2026		
8 RR30 - Rate Reduction 30%	Basic	0.1%		YES	01/01/2025		
9 RR100 - Rate Reduction 100%	Basic	0.1%		NO	01/01/2026		
10 NL - Not Liable	Basic	0%		NO	01/01/2026		

c) Municipal IBS – New Rates

Brazil IBS-City Sao Paulo SP							
Rates and Fees							
AUTHORITY DETAILS RATES AND FEES 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 ZR - Zero Rate	Basic	0%		NO	01/01/2026		

Page 1 of 1 Go to page: Go

Items per page (Showing 1 to 1 of 1) 25

1.3 - New Field

The new 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
Pricing Features

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*
mm/dd/yyyy
01/01/2025

End Date
mm/dd/yyyy
mm/dd/yyyy

Currency
Select

Maximum Amount

Rate Type*
BASIC
GRADUATED
TIERED

Rate%*
0.9

Minimum Amount

Reduction%
30

2 - Some Examples

2.1 - Products – Full Rates

The following scenario shows an example of the new 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 DETAILSRESULTSXML										
		Total Amount	Gross Amount		Effective%		Exempt Amount		Tax Amount	
— Line 1		BRL1,008.38	BRL	1,000.00	17.0880	BRL	0.00	BRL	170.88	
CALCULATION BREAKDOWNAUTHORITY MESSAGESSYSTEM 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	

2.2 - Products – Reduced Rates

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

Reduction: 30%

SCENARIO DETAILS											RESULTS	XML
		Total Amount		Gross Amount		Effective%		Exempt Amount		Tax Amount		
Line 1		BRL	1,005.86	BRL	1,000.00	16.8360		BRL	0.00	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%	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	TESTE REDRATE 30	SN	O	NONE			0.9000%	BRL	5.28		
City: MANAUS	Brazil IBS City Manaus	Tax Reform	S	O	NONE			0.0000%	BRL	0.00		
Province: AMAZONAS	Brazil IBS Amazonas	BR TAX REFORM	SN	O	NONE			0.1000%	BRL	0.58		

2.3 - Products – Zero Rate

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 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		

2.4 - Services – Zero Rate

The following scenario shows an example of the new 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

- 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	NCNE			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.

This qualifier information must be entered in the overrides field

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.

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

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 government.

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 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 an option to exclude IBS and CBS from the Electronic Invoice total in 2026 (for example, in field VB01-10). Given that the Note is infralegal and that applicable taxpayer requirements for using this exclusion remain unspecified, Thomson Reuters will maintain the inclusion of IBS and CBS in both item-level totals and the invoice total.

This position is based on Complementary Law No. 214 as currently in force and will be revisited if new rules are issued that provide further guidance on this topic. Important: Most ERPs allow you to exclude the new taxes from the invoice total.

If your ERP does not offer this option, please follow the step-by-step instructions in Annex I named: "How to create an offset authority". This template will allow you to find the flexibility in Determination to exclude the new taxes (CBS/IBS) from the total amount of the invoice.

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

5 - New Calculation Method

A new 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 DETAILS	RESULTS	XML
XML Input		1420 <CATEGORY> C</CATEGORY>
Filtered XML Input		1421 <CODE> TAXABLE_BASIC_MODIFIED </CODE>
Allocated XML Input		1422 <MESSAGE_TEXT> The taxable basis for this line item has been modified. Basis Percentage of 100% has been applied. </MESSAGE_TEXT>
XML Output		1423 <SEVERITY> 0 </SEVERITY>
		1424 </MESSAGE>
		1425 <BUYER_REGISTRATION> 1234567890123 </BUYER_REGISTRATION>
		1426 <SELLER_REGISTRATION> 123456789012 </SELLER_REGISTRATION>
		1427 <MERGERS_RATE> 0.0003 </MERGERS_RATE>
		1428 <SOLE_CROSS> 901.1 </SOLE_CROSS>
		1429 <TAXABLE_COUNTRY> BR </TAXABLE_COUNTRY>
		1430 <TAXABLE_COUNTRY_NAME> BRAZIL </TAXABLE_COUNTRY_NAME>
		1431 <TAXABLE_PROVINCE> SAO PAULO </TAXABLE_PROVINCE>
		1432 <TAXABLE_CITY> BARUERI </TAXABLE_CITY>
		1433 <TAX_DIRECTION> 0 </TAX_DIRECTION>
		1434 <TAX_RATE_CODE> BR30 </TAX_RATE_CODE>
		1435 <TAX_TYPE> SN </TAX_TYPE>
		1436 <ZONE_NAME> BRAZIL </ZONE_NAME>
		1437 <ZONE_FIPS_CODE> BR </ZONE_FIPS_CODE>
		1438 <ZONE_ISO_CODE> 076 </ZONE_ISO_CODE>
		1439 <ZONE_LEVEL> Country </ZONE_LEVEL>
		1440 <TAX_RATE> 0.009 </TAX_RATE>
		1441 <RATE_REDUCTION> 0.3 </RATE_REDUCTION>
		1442 <EFFECTIVE_RATE> 0.0063 </EFFECTIVE_RATE>
		1443 <NATURE_OF_TAX> F </NATURE_OF_TAX>
		1444 <EU_TRANSACTION> false </EU_TRANSACTION>
		1445 <AUTHORITY_CATEGORY> 5 </AUTHORITY_CATEGORY>
		1446 <AUTHORITY_UID> 34349566-4973-27ba-e063-709620a5c6 </AUTHORITY_UID>
		1447 <TAX_TREATMENT> NONE </TAX_TREATMENT>
		1448 <AUTHORITY_CURRENCY_CODE> BRL </AUTHORITY_CURRENCY_CODE>
		1449 <CURRENCY_CONVERSION>

6 - NEW CODES

6.1 - New CST Codes

New CST-IBS/CBS codes identify the tax status of a good or service in relation to the new taxes. These new 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%
400	Isenção	400	Isenção
	Imunidade e não incidência		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		

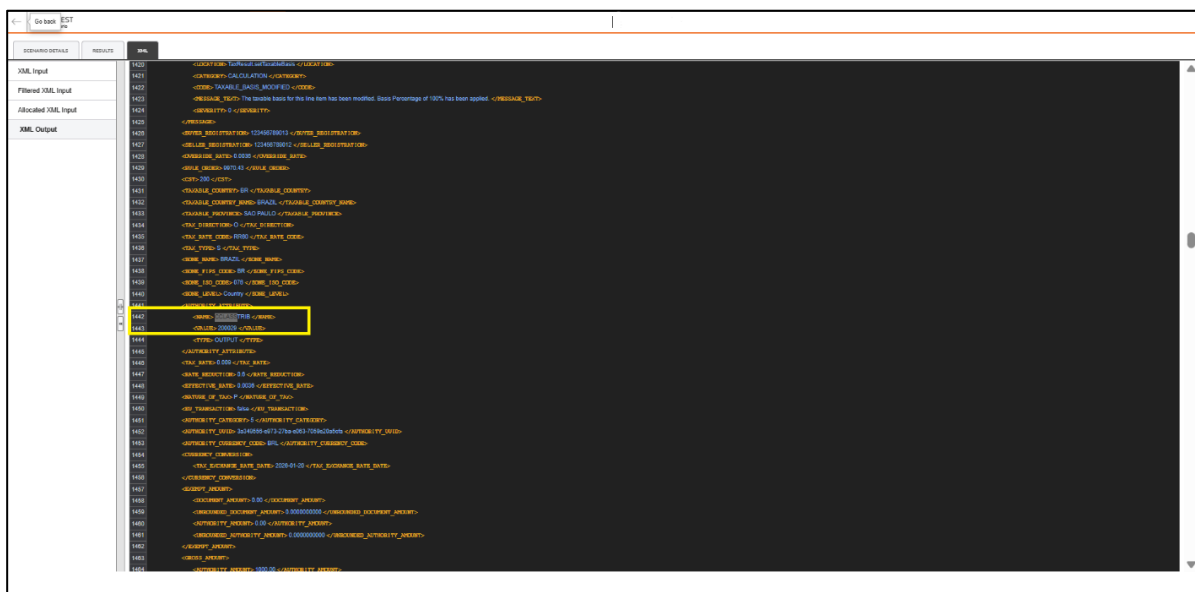
6.2 - NBS - Brazilian Nomenclature of Services

The content was provided in accordance with the correlation table of NBS items, the indicative codes for consumption operations (clndOp), and the classification codes for consumption operations (cClassTrib). In order 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

SERVICES	
TAXATION	QUALIFIER
Reduction 30%	NBS or Article
Reduction 50%	
Reduction 70%	
Zero rate	
Exemption	
NBS or Article	

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 new 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	Tributação integral	000001	200	Alíquota reduzida em 70%	200027
200	Alíquota reduzida em 30%	200052	200	Alíquota zero	200003
200	Alíquota reduzida em 40%	200048	200		200004
200		200050	200		200005
200		200051	200		200007
200	Alíquota reduzida em 50%	200046	200		200008
200	Alíquota reduzida em 60%	200028	200		200009
200		200029	200		200010
200		200030	200		200011
200		200031	200		200013
200		200032	200		200014
200		200033	200		200016
200		200034	200		200021
200		200035	200		200022
200		200036	200		200023
200		200038	200		200024
200		200039	200	Alíquota zero apenas CBS e reduzida em 60% para IBS	200025
200		200040	400	Isenção	400001
200		200041	410	Imunidade	410008
200		200042			
200		200043			
200		200044			

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

General Content

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 *cClassTrib* by the product or service used in the operation. To ensure the correct application and definition of information, the client should contact the Support team.

The current guidelines established by the Tax Reform stipulate that taxation should occur at the destination of the transaction. Considering this new assessment model, specific step-by-step instructions were developed to assist in the parameterization and creation of the IBS-City authorities, as seen in Annex II named: “How to create a custom authority for IBS-City”. This template will become the client capable of configuring any municipality in Determination. For the next Q3 roadmap, a significant update will be made to our content, which will include 1,876 new IBS-City authorities.

For 2027, our content is standardized and updated to meet the needs of State IBS (covering all 27 states) and IBS-City (including 834 municipalities).

Annex I

How to create an offset authority

Steps to configure for removing CBS and IBS tax amounts form the total amount.

Step 1: Create Custom Authority

1. Access the tax authority configuration module
2. Create a custom authority named “CBS IBS Offset”
3. Save the configuration

The screenshot displays the ONESOURCE Enterprise Cloud Determination interface. The top section shows the 'Add Custom Authority' form with fields for Company, Tax Data Provider, Template, Authority, Authority Description, Invoice Description, Location Code, EMP Tax Code, and Official Name. Below this, the 'CBS IBS Offset' configuration page is shown, featuring tabs for AUTHORITY DETAILS, ZONES, RATES AND FEES, RULES, CONTRIBUTING AUTHORITIES, CURRENCY SPECIFICATIONS, and MOTOR FUEL MAPPING. The 'RATES AND FEES' tab is active, displaying the 'Add Custom Rate' form. This form includes fields for Company (Parent Company_Test), Rate Code (1NEG), Description (Negative rate to nullify contributing authority taxes), Start Date (01/01/2026), End Date (12/31/2026), Currency (Select), Rate Type (BASIC, GRADUATED, TIERED), Rate% (-100), Minimum Amount, and Reduction%. The 'Cascading' checkbox is also present.

1. In the created authority, add a new custom tax rate
2. Configure the following parameters:
 Tax code: 1NEG
 Start date: January 1, 2026 / End date: December 31, 2026
3. Confirm the tax rate configuration

Step 3: Associate with Custom Rule

1. Create a custom rule for the CBS IBS Offset authority

2. Configure the rule parameters:

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

- o Calculation method: Tax on contributing authority

3. Save the rule you created

CBS IBS Offset
Custom Rules Details

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

Rules > Add Custom Rule

Company *

Parent Company_Test

Rule Code *

20

Start Date*

01/01/2026

End Date

12/31/2026

☐ Blended Product
☐ Manufacturing
☐ Non Pass-Through

Rule Option *

None

Rate input type *

☒ Rate and Fee Code
☐ Rate sets

INEG - Negative rate to nullify contributing aut...
Select

☐ Cascading

Authority Type

- Any -

Tax Type

Any

Product input type

☒ Product and Service
☐ Authority material list

Select

Calculation Method *

Tax on Contributing Authorities

Tax Code

Invoice Description

Input Recovery

Step 4: Add Contributing Authorities

1. Access the contributing authority's section of the created rule
2. Add all CBS authorities from all states
3. Add all IBS authorities from all states
4. Confirm the association of authorities

CBS IBS Offset
Contributing Authorities

Contributing Authorities successfully added to CBS IBS Offset.

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

+ Add Contributing Authority View in Excel

	Actions	Contributing authorities	Company	Data provider type	Active	Start date	End date
				All	All	mm/dd/yyyy	mm/dd/yyyy
1		Brazil CBS		Standard	NO	12/01/2025	12/31/2026
2		Brazil IBS Acre		Standard	NO	01/01/2026	12/31/2026
3		Brazil IBS Minas Gerais		Standard	NO	01/01/2026	12/31/2026
4		Brazil IBS Rio de Janeiro		Standard	NO	01/01/2026	12/31/2026
5		Brazil IBS Santa Catarina		Standard	NO	01/01/2026	12/31/2026
6		Brazil IBS Sao Paulo		Standard	NO	01/01/2026	12/31/2026

Page 1 of 1 Go to page: Go (Showing 1 to 6 of 6) Items per page: 25

CBS IBS Offset
Contributing Authorities

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

CBS IBS Offset > Add Contributing Authorities

* Indicates a required field

Select Contributing Authority *

	Start Date *	End Date	Basis Percentage %
	mm/dd/yyyy	mm/dd/yyyy	
Brazil IBS Rio de Janeiro	01/01/2026	12/31/2026	100
Brazil IBS Minas Gerais	01/01/2026	12/31/2026	100
Brazil IBS Santa Catarina	01/01/2026	12/31/2026	100

+ ADD CONTRIBUTING AUTHORITY

Save Cancel

Step 5: Configure Zones

1. Access the custom authority zone configuration
2. Associate the appropriate zones according to your organizational structure
3. Validate the zone settings

THOMSON REUTERS
INDIRECT TAX

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

CBS IBS Offset
Zones

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

COMPANY Tax Reform Off Blank Attach Zone

	Actions	Jurisdictions	Zone
		All	
1		BR - BRAZIL	Brazil

Page 1 of 1 Go to page: Go (Showing 1 to 1 of 1) Items per page: 25

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INDIRECT TAX - TDRLINTL

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

Zones

ZONE JURISDICTION: Brazil ZONE LEVEL: Country

Include Custom Authority attachments Include Custom Zone alias

Brazil

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INDIRECT TAX

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

Zones

ZONE JURISDICTION: Brazil ZONE LEVEL: Country

Include Custom Authority attachments Include Custom Zone alias

Company *: Tax Reform Off Blank

Attach Authority

	Action	Country	Province	City	Zone alias	Authorities	Short code	Iso
☒	>	BRAZIL			2	27	BR	076

Bold = default zone

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INDIRECT TAX

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

Zones

ZONE JURISDICTION: Brazil ZONE LEVEL: Country

Include Custom Authority attachments Include Custom Zone alias

Company *: Tax Reform Off Blank

CBS IBS Offset

Attach Authority

Country	Province	City	Zone alias	Authorities	Short code	Iso
BRAZIL			2	27	BR	076

Bold = default zone

Attach Authority to selected Zones

Company *: Tax Reform Off Blank

CBS IBS Offset

Country	Province	City	Zone alias	Authorities	Short code	Iso
BRAZIL			2	27	BR	076

Cancel Save SAVE AND OPEN AUTHORITIES

Step 6: Test the Configuration

1. Create a test scenario with a date after January 1, 2026
2. Verify that the CBS and IBS values have been excluded from the total
3. Confirm that the calculation is working correctly

Brazil Total Tax amount without CBS and IBS Model Scenario				Parent Company_Test Company			
SCENARIO DETAILS		RESULTS		XML			
		Total Amount	Gross Amount	Effective%	Exempt Amount	Tax Amount	
Line 1	BRL	1,269.90	BRL 1,000.00	26.9900	BRL 0.00	BRL	269.90
CALCULATION BREAKDOWN		AUTHORITY MESSAGES		SYSTEM MESSAGES			
Zone	Authority	Invoice Description	Type	Dir	TT	IT	Tax Amount
Province: SAO PAULO	Brazil ICMS Sao Paulo	ICMS interestadual	SI	O			152.40
Country: BRAZIL	Brazil PIS	LEI 10.637/02 ART 2	SI	O			21.00
Country: BRAZIL	Brazil COFINS	LEI 10.833/03 ART 2	SI	O			96.50
Country: BRAZIL	Brazil CBS	CBS	SI	O	NONE		6.30
Province: MINAS GERAIS	Brazil IBS Minas Gerais	LEI COMPLEMENTAR 214/2025, TITULO VIII, CAP I, SECAO I, ART. 543	SI	O			1.00
Country: BRAZIL	CBS IBS Offset		CA	O	NONE		-7.30

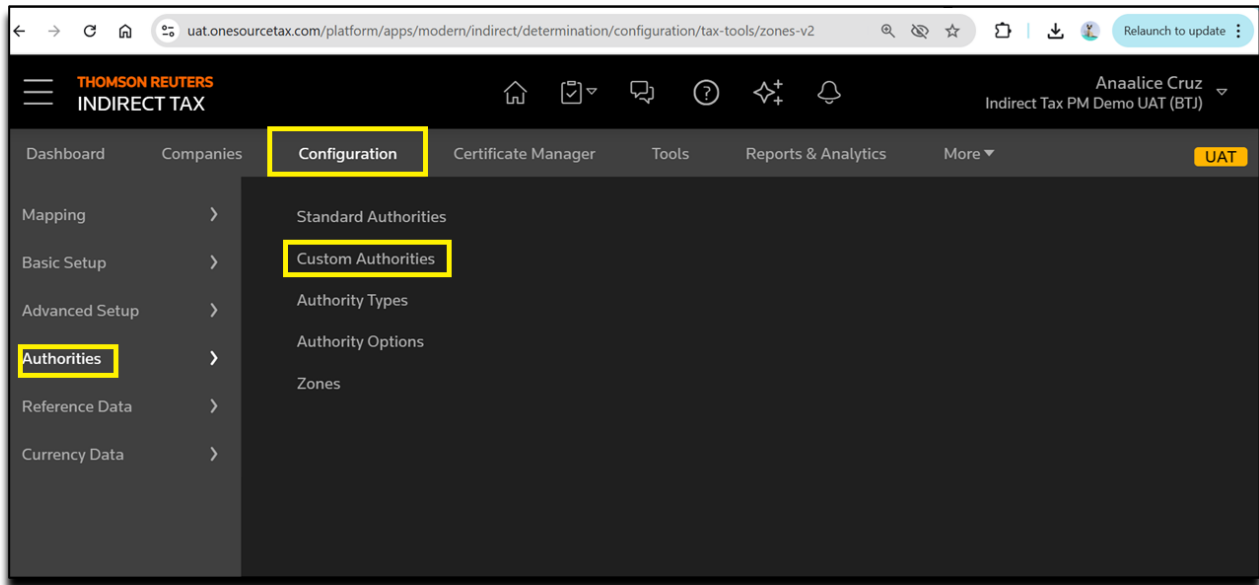
Annex II

How to create a custom authority for IBS-City

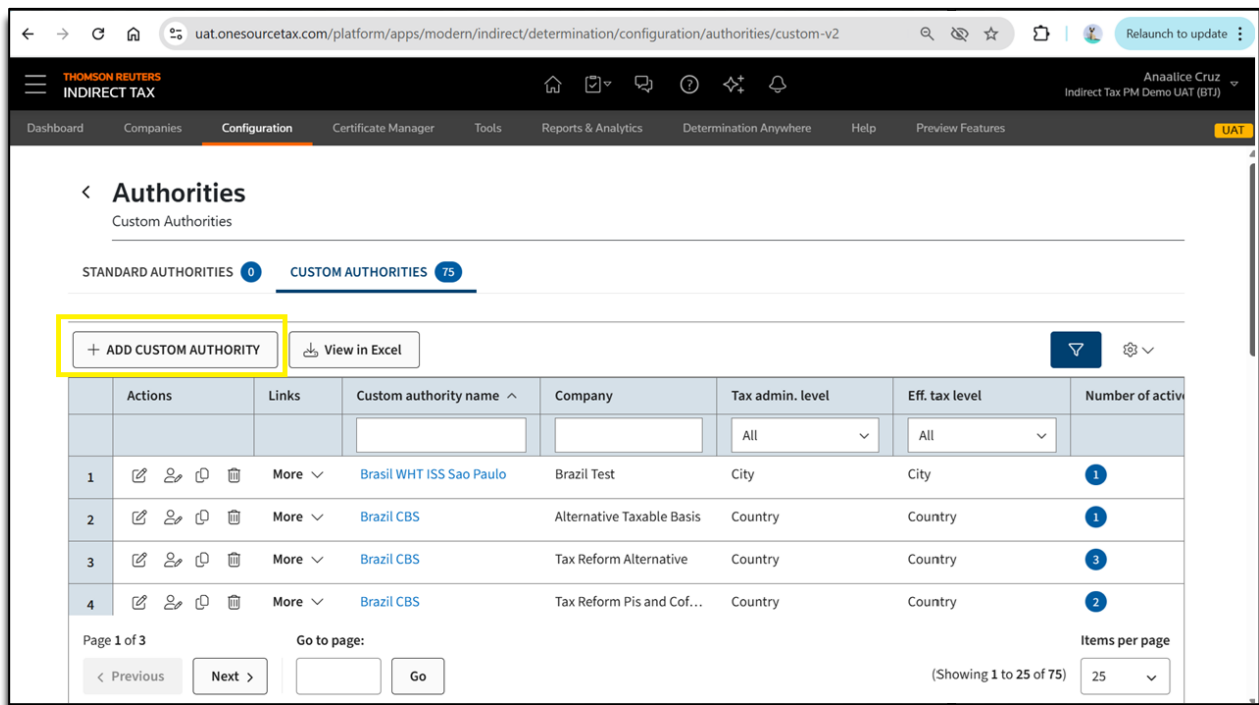
Step to create the custom Brazil Template IBS-City authority

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

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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

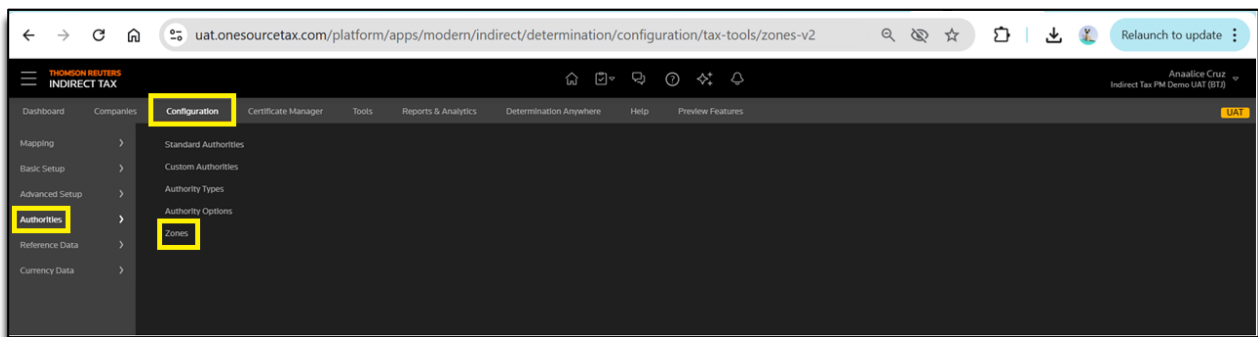
Authority Description(up to 100 characters allowed)

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

The screenshot shows the 'Add Custom Authority' form in the Thomson Reuters Indirect Tax UAT interface. The form is titled 'uat.onesourcetax.com/platform/apps/modern/indirect/determination/configuration/authorities/custom-v2/add'. It contains several input fields and dropdown menus for configuring a new authority. The 'SAVE' button is highlighted with a yellow box.

5. Specify locations where the new authority applies:

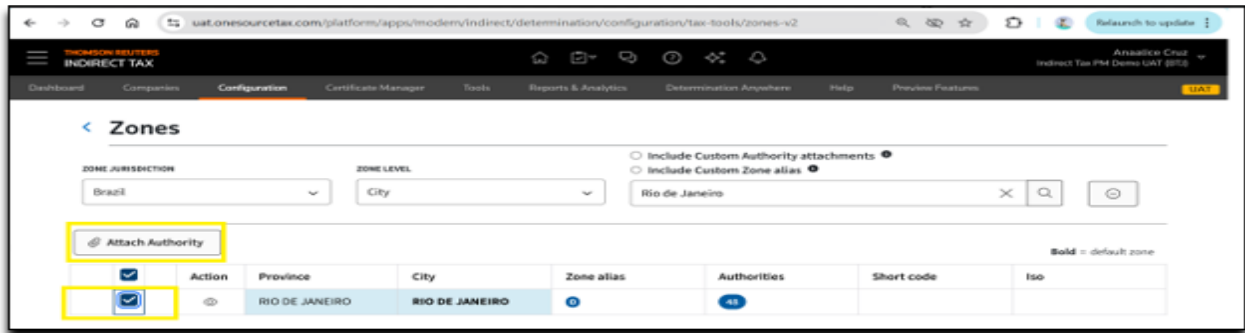
- Choose (Configuration → Authorities → Zones).



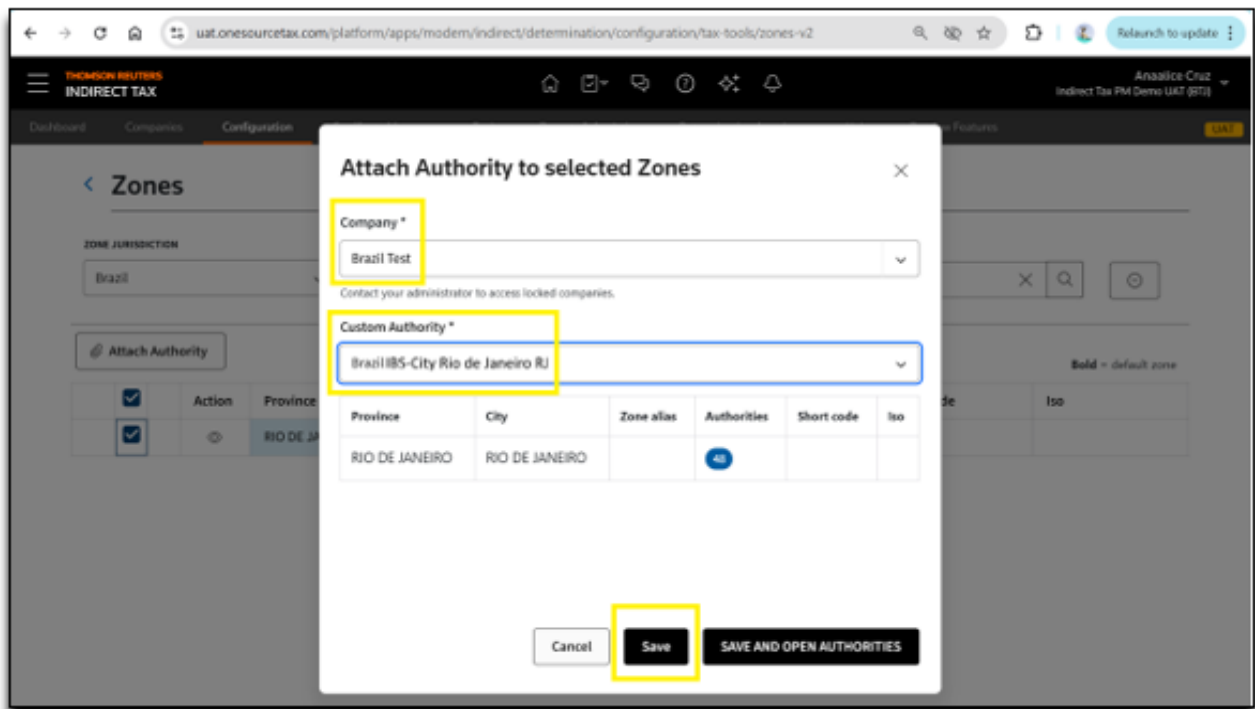
- Choose your 'Zone Jurisdiction' and search desired zone under search zone query.

The screenshot shows the 'Zones' configuration page in the Thomson Reuters Indirect Tax UAT interface. It displays a search bar with the text 'Brazili' and a dropdown menu for 'Zone Jurisdiction' set to 'Brazil'. The 'Attach Authority' button is highlighted with a yellow box.

- Select zones to which the authority needs to be attached and click on
- 'Attach Authority'.



- A new tab will open. 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

Rates and Fees > Add Custom Rate

Company *
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%
0

☐ 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

Rules > Rule Code: 242

Company *
Brazil PT 36 Capitulo

Rule Code *
242

Start Date* mm/dd/yyyy
01/15/2026

End Date mm/dd/yyyy
01/15/2026

Rule Option *
None

Rate Input Type *
☒ Rate and Fee Code ☐ Rate sets

Rate and Fee Code
ZB - Zero Rate

☐ Cascading

Authority Type
Any

Tax Type
Any

Product Input type
☒ Product and Service ☐ Authority material list

Calculation Method *
Brazil CBS-IBS

Tax Code
IBS-City RJ

Invoice Description

Authority Unit of Measure
Select

Basis Percentage (%)
100

Input Recovery
PERCENTAGE

Tax Treatment
None

Basis Percentage 2 (%)
100

Basis Percentage 3 (%)
100

Exempt Reason

Input Recovery (%)
100

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

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←

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
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