

ONESOURCE Indirect Tax

International Content December Update

Issue Date: 03 December 2025

Update No: 2

ABOUT THIS UPDATE

The December Content Update #2 for ONESOURCE Indirect Tax Determination contains updates to International Content. Details related to these updates are included in the December Content Update #2 Change Report. This Change Report contains all changes to Standard Content included in the 2025.12.2.G/G and 2025.12.2.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:

BR - Current Taxation

- We updated the rules for the Brazil ICMS PMPF Espírito Santo, in accordance with Ordinance No. 100-R/2025, which establishes the final consumer price for transactions involving medicines for human use.

Cyprus

We extended the zero VAT rate on essential goods until December 31, 2026, following the approval of Decree No. 337/2025 by the Council of Ministers of Cyprus on November 21, 2025. The zero rate applies to essential goods such as baby food, diapers, feminine hygiene products, and fresh fruits and vegetables.

Georgia

We introduced a VAT exemption on investment gold, following the approval of amendments to the Tax Code by the Parliament of Georgia on November 12, 2025. The exemption will apply starting January 1, 2026.

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Hungary

We introduced a reduced VAT rate of 5% on the sale of beef and related offal, following the approval of Act LXXXIII of 2025 on the amendment of certain tax laws published on November 19, 2025. The reduced rate will apply from January 1, 2026, aligning these products with other meat categories.

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](#)

UPDATES

Global Product Group Update

We had previously provided a notice that we would be updating the Harmonized Product Group in ONESOURCE to introduce the 2022 edition of Harmonized System Nomenclature from the World Customs Organization. However, in order to avoid assigning end-dates for the 2007 and 2012 Harmonized Product Categories, we will instead introduce a new Product Group which will be called the Global Product Group. This Global Product Group will use a new tree structure and is targeted for release by the end of the year 2025.

Existing 2007 and 2012 Harmonized Product Categories will continue to be supported. Thomson Reuters will communicate the end-of-support for the 2007 and 2012 Harmonized Product Categories at a future date, with ample notice.

To take advantage of the new Global Product Group, product mappings will need to be updated to point to the new products or commodity codes can be used, while overriding the configured International Product Group to Global.

This update will be available exclusively in Determination Enterprise and Determination Anywhere. The Global Product Group will not be available in Original Determination.

Harmonized Product Group Update

In one of our upcoming updates, we will introduce new commodity codes specifically designed for oil and gas content in Canada. This update will include new dyed and undyed biodiesel commodities, as well as additional gasoline-blended commodities. These commodities are intended for Canadian use and may not be applicable for other countries.

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FUTURE UPDATES

Zone Updates

In the upcoming Content Update #1 for January 2026, the following zones will be added:

Greece

- Chios (GR) - county level
- Evros (GR) - county level
- Ikaria (GR) - county level
- Kalymnos (GR) - county level
- Lemnos (GR) - county level
- Agathonisi (GR, Kalymnos County) - city level
- Fourni (GR, Ikaria County) - city level
- Ikaria (GR, Ikaria County) - city level
- Leipsoi (GR, Kalymnos County) - city level
- Lemnos (GR, Lemnos County) - city level
- Oinousses (GR, Chios County) - city level
- Psara (GR, Chios County) - city level

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NOTIFICATIONS

Algeria

We are monitoring the legislative process for the proposed VAT changes announced in the Draft Finance Law for 2026. The proposal includes an extension of VAT exemptions on the import and sale of essential food until December 31, 2026. It also introduces the 9% VAT rate for the renovation of old residential buildings, health-related catering and accommodation, vocational training services, and public transport. These regulations are scheduled to take effect on January 1, 2026. We will implement these changes once the relevant legislation is enacted.

Brazil

- The rules related to the PIS and COFINS segment are updated with an end date of 12/31/2026. The changed content is available in detail in the change report of each Release.
- Decree No. 12,665/2025, published on October 10, 2025, updated Decree No. 11,158/2022, which regulates the Industrialized Products Tax (IPI). This Decree introduces ExTariffs with a uniform rate of 6.75%, applicable to specific disposable plastic and paper products classified under the following National Commodity Codes (NCMs): 3917.32.29, 3924.10.00, 4823.69.00, and 4823.90.99. This update will come with effect on February 1, 2026.
- GECEX Resolution No. 812/2025: To amend the Mercosur Common Nomenclature (NCM) and its corresponding Common External Tariff (CET), pursuant to GMC Resolutions No. 17/25, 18/25, and 19/25. This resolution also modifies GECEX Resolution No. 272, of November 19, 2021. Effective: February 1, 2026.

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- Decree No. 49,136/2025 published on November 28, 2025, changed the effective date of Decree 49,107/2025 from December 01, 2025, to April 01, 2026. Decree 49,107/2025 revised the methodology for determining the calculation bases applied to tax substitution on transactions involving medicines and pharmaceutical products in the state of Minas Gerais.
- As part of a broader initiative to support the taxation of services in Brazil, in the next release will be delivered the new template for the IBS-City, which introduces a customized tax authority model, enabling customers to configure any content (IBS-City). More details can be obtained in BR Tax Reform Guide.

Brazil Tax Reform Updates

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 recent issuance of Complementary Law 214/25 represents other significant advancement in establishing the framework of Brazil's new tax regime. The final text of this law remains almost in total consistent with the original Proposal of Complementary Law No. 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.

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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.

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

- Authorities of CBS/IBS
- 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 – Part 1

We are also considering an additional enhancement for cClassTrib codes for later this year.

We prepared a document ONESOURCE Indirect Tax Determination Brazil Tax Reform FAQ_October 2025 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 starting 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](#).

Colombia

We are monitoring the legislative process for proposed tax reforms related to the 2026 Budget, including the elimination of reduced VAT for hybrid vehicles, preferential VAT rates for liquid fuels, and the zero VAT rate for renewable energy equipment, effective January 1, 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) and the removal of VAT exemptions for commercial leisure and hobby activities, as well as certain private teaching services, effective January 1, 2026. We will implement these 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.

Finland

We are monitoring the legislative process for the government proposal to decrease the reduced VAT rate from 14% to 13.5% from January 1, 2026. We will implement this change once the relevant law is officially published.

Germany

We are monitoring the legislative process for changes announced in the 2025 Tax Amendment Act, which introduces the reduced VAT rate of 7% for restaurants and catering services, excluding beverages, effective January 1, 2026. We will implement this change once the relevant law is officially published.

Ghana

We are monitoring the status of changes announced in the 2025 Budget Speech, including the removal of the COVID-19 levy and various amendments to taxability. We will implement these changes once the relevant laws are promulgated.

Latvia

We are monitoring proposed amendments to the VAT Law, which include, effective January 1, 2026, a reduced 5% VAT rate to books and press publications in both print and electronic form, subject to specified language conditions. The proposal also introduces the 12% VAT rate for bread, milk (excluding UHT milk), fresh poultry meat, and eggs, applicable from July 1, 2026, through June 30, 2027. We will implement these changes once the relevant legislation is enacted.

Mexico

In one of the upcoming updates, we will revise the content to reflect the changes in legislative process for changes in the 2026 Economic Package includes, among other measures, an increase in IEPS quotas on flavored beverages, tobacco products, and video games, as well as changes to VAT, such as extending the withholding mechanism to transactions carried out through digital platforms.

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Nigeria

In one of the upcoming updates, we will revise the content to reflect the changes in VAT classification introduced by the 2025 Tax Act, which clarifies the treatment of exempt and zero-rated supplies.

Portugal

We are monitoring the legislative process for the 2026 State Budget, which introduces several tax measures, including a reduced VAT rate on olive oil production. These measures are scheduled to take effect on January 1, 2026, and will be implemented once the relevant legislation is enacted.

Russia

In the upcoming content update we will change the standard VAT rate from 20% to 22%, effective January 1, 2026.

Sweden

We are monitoring the legislative process for the proposed VAT reduction on food from 12% to 6%, which is scheduled to take effect from April 2026 until December 2027. We will implement the change once the relevant legislation is enacted.

Tunisia

We are monitoring the legislative process for the government proposal in the Draft Finance Law 2026 to introduce a 7% VAT rate on lithium batteries and electric vehicle charging devices, effective January 1, 2026. We will implement this change once the relevant legislation is enacted.

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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 (2025.12.1.G/G).
 - Determination versions 5.8.0.0 and later require (2025.12.1.G/G.2).
- Select **Download** and save the file (2025.12.2.G/G) or (2025.12.2.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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