

ONESOURCE Indirect Tax

International Content September Update

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Update No: 1

ABOUT THIS UPDATE

The September Content Update #1 for ONESOURCE Indirect Tax Determination contains updates to International Content. Details related to these updates are included in the September Content Update #1 Change Report. This Change Report contains all changes to Standard Content included in the 2025.9.1.G/G and 2025.9.1.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

Bahamas

We created rules with the zero VAT rate for the Back-to-School VAT holiday, in accordance with the announcement from the Department of Inland Revenue. This VAT holiday is effective from August 10, 2025, to September 6, 2025.

Belgium

We added and updated rules regarding certain housing transactions and fossil fuel-related products, effective July 29, 2025.

Brazil

Follow the changes highlighted below:

BR - Current Taxation

- We updated content related to Popular Pharmacy for authority Brazil ICMS PMPF Sao Paulo.
- We created and updated rules for several ISS and ISS WHT authorities.
- We created and updated rules for the basic food basket for ICMS and ICMS-RD Santa Catarina Authorities in accordance with Law 19,397/25.
- We updated content for "Brazil ICMS Repasse" rules applicable to shipments destined to Rio de Janeiro.

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For more assistance, use our online resources or contact Customer Support by opening a support request through the [ONESOURCE Customer Center](#), or call us at +1 312 479 9651 Option 3,9,3.

- We updated content related to Agreement 01/99 which covers equipment and supplies for health services by extending the validity of its rules to December 31, 2026, as established by Agreement 78/25, internalized by the states of Goiás, Maranhão, Mato Grosso do Sul, Paraíba, Paraná, Rio Grande do Sul, and São Paulo.
- We updated content regarding the ICMS Agreement 234/17 in transactions for destinations to Sergipe.
- We added 2 new pharmaceutical products to the Brazil Product Tree.
- We updated the Registration Mask to implement a new alphanumeric format for the CNPJ (Brazilian Federal Taxpayer Registry for Legal Entities) at the federal level, which will start effect in July 2026, as established by Normative Instruction RFB No. 2,229/2024. This update allows the use of numbers only (as it does today) and numbers and letters (as it will be in the future).

BR – Tax Reform

- We updated the content related to the pharmaceutical segment of PIS and COFINS on goods, in accordance with Complementary Law No. 214/25, with the rules effective until December 31, 2026.
- We created rules and rates with a 30% reduction and without tax rate reductions for Brazil CBS and Brazil IBS state authorities in accordance with Complementary Law No. 214/25. These rules have an effective start date of January 1, 2026.
- We created rules with a 60% tax reduction for the Brazil IBS states authorities, in accordance with Annex VII of Complementary Law No. 214/25. These rules have an effective start date of January 1, 2026.
- We created guides with instructions for qualifiers for the authorities of Brazil CBS and Brazil IBS State, which can be viewed at the following link: [Brazil Tax Content Documentation](#).

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Canada (Tobacco Tax)

We introduced a new authority, Nunavut Tobacco Tax, to support tobacco-related transactions within Nunavut, aligning with current legislative requirements.

Canada (Oil & Gas)

We added new authority templates based on the GCSalesTax_MF_No_ServicesJD and GCSalesTax_MF_No_ServicesJD-Cloud logics, which allow for the creation of custom authorities.

A guide explaining the changes made to the system is available at the following link:

[General Tax Content Documentation](#)

Greece

We reduced the VAT rate for the import of works of art and collectibles to 6%, in compliance with Law No. 5222 on National Customs Code and Other Provisions - Pension Provisions. These changes are effective from July 28, 2025.

Romania

We increased the VAT rate from 11% to 21% for cereal seeds and certain animal and agricultural products, in accordance with Government Decision No. 602/2025, published on July 31, 2025. These changes are effective from August 1, 2025.

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Russia

According to Russian Government Resolution No. 905, we updated the list of medical products exempt from VAT. Additionally, based on Law No. 297-FZ, we implemented the zero VAT rate for lightweight drones. These new regulations will come into effect on October 1, 2025.

Saint Lucia

We extended the application of the zero VAT rate for certain building materials until May 31, 2026, in accordance with the Value Added Tax (Amendment of Schedule 1) Order, 2025.

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.

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NOTIFICATIONS

Anguilla

In one of the upcoming content updates, we will incorporate the tax reforms that replaced the 13% Goods and Services Tax at the port with a new system: a General Services Tax on services and a 9% Import Goods Tax on goods.

Argentina

We will update the calculation method for Argentina, specifically for the Impuestos Internos authority, in one of the upcoming content updates.

Brazil

- **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.

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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.

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 (Part 1)
- New Rules to support CBS/IBS product taxability (Part 1)
- Updates in CST codes applicable for CBS/IBS (standard codes) – One guide will be displayed in our next release.

Additional elements will be introduced in the 2025 October Content Update #1 in Determination Enterprise Cloud, such as:

- Reduced Rates (Part 2)
- New Rules to support CBS, IBS product taxability (Part 2)

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

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We have prepared a document ONESOURCE Indirect Tax Determination Brazil Tax Reform FAQ_APRIL 2025 with frequently asked questions about tax reform, which can be viewed at the following link: [Brazil Tax Content Documentation](#).

- Resolution GECEX 771/2025

Resolution GECEX 771/2025 amends Resolution GECEX 272/2021 to include three commodity codes. These amendments will become effective on October 1, 2025.

Estonia

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

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.

Kazakhstan

On July 18, 2025, the president signed a law introducing a new Tax Code, which raises the standard VAT rate from 12% to 16%. The law also introduces a 5% VAT rate for medicines, medical products, and medical services, and a 10% VAT rate for sales of domestic periodical print publications. The law enters into force on January 1, 2026. We will implement the necessary changes 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 onto 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 (2025.8.2.G/G).
 - Determination versions 5.8.0.0 and later require (2025.8.2.G/G.2).
- Select **Download** and save the file (2025.9.1.G/G) or (2025.9.1.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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