Thomson Reuters™

ONESOURCE Indirect Tax

International Content October Update

Issue Date: 24 September 2025

Update No: 2

ABOUT THIS UPDATE

The October Content Update #2 for ONESOURCE Indirect Tax Determination contains updates to International Content. Details related to these updates are included in the October Content Update #2 Change Report. This Change Report contains all changes to Standard Content included in the 2025.10.2.G/G and 2025.10.2.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.

CONTENT UPDATES

Authority Updates

India

As a continuation of the GST Reform update, following the notifications issued by the Central Board of Indirect Taxes and Customs, we implemented additional changes to the India GST content effective from September 22, 2025.

We updated GST rates for several service categories, including:

- Accommodation, beauty and wellness, and recreational services, now taxed at a reduced rate of 5% (without input tax credit).
- Essential insurance services, such as life and health, are now exempt.
- Goods and passenger transport services, now taxed at 5% or 18%, depending on input tax credit eligibility.
- Gambling and lottery services, now taxed at a higher rate of 40%.

We also updated the taxability of various textile goods under HSN Codes 56, 57, and 58, previously taxed at 12% or 18%, now subject to a 5% GST rate. This includes handmade carpets, coir mats, textile trimmings, tapestries, and special woven fabrics.

Additionally, we revised the default GST rate for Electronic Devices and Power Components under HSN Code 85 to the standard 18% rate. The reduced 5% rate for goods powered by renewable energy sources remains available and can be applied using the tax code: REDUCED.

As the GST Reform continues to evolve, we remain committed to updating our content in future releases. Customers may continue to use our catch-all tax codes to apply rates as needed:

- OVERRIDE_HIGHER and HIGHER for the 40% rate
- OVERRIDE_REDUCED and REDUCED for the 5% rate
- OVERRIDE_STANDARD for the 18% standard rate

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.

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.

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.

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

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

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.

We created a guide with instructions for the new authorities of Brazil CBS and Brazil IBS State, which can be viewed at the following link: Brazil Tax Content Documentation.

Estonia

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

Germany

We are monitoring the status of changes concerning VAT exemptions on basic food, hygiene products, and public transport services by bus and train, both regional and long-distance. We will implement these changes once the relevant laws are promulgated.

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.

Tanzania

We are monitoring the status of changes announced in the 2025 Budget Speech concerning the new standard rate of 16% for B2C transactions. We will implement this change once the relevant law is promulgated.

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 (2025.10.1.G/G).
- Determination versions 5.8.0.0 and later require (2025.10.1.G/G.2).

  - Select **Download** and save the file (2025.10.2.G/G) or (2025.10.2.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.

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.

Content Updates are necessary to keep your Determination up to date with the latest tax rules and rates, and to ensure correct tax calculations. For complete information about downloading and installing updates, refer to the Online Help for ONESOURCE Indirect Tax Determination.

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.