ONESOURCE Indirect Tax

International Content November Update

Issue Date: 04 November 2025

Update No: 2

ABOUT THIS UPDATE

The November Content Update #2 for ONESOURCE Indirect Tax Determination contains updates to International Content. Details related to these updates are included in the November Content Update #2 Change Report. This Change Report contains all changes to Standard Content included in the 2025.11.2.G/G and 2025.11.2.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

Brazil

Follow the changes highlighted below:

BR - Current Taxation

- We updated content for the State of São Paulo in accordance with Ordinance SRE 69/25, which establishes the tax base for outbound transactions related to human-use medicines and other pharmaceutical products.
- We created and updated rules for several ISS and ISS WHT authorities.

India

As the continuation of the GST Reform update, we implemented further changes, effective September 22, 2025. We updated the application of GST rates for several product categories, including:

- Granite, porphyry, basalt, sandstone and other building stones (HSN 2516) – taxed at the reduced rate of 5%, excluding crude or roughly trimmed stones (HSN 25161100) to which 18% rate may apply.
- Preparations for oral or dental hygiene (HSN 3306) – taxed at the standard rate of 18%, excluding certain dental hygiene products (HSN 33061010, 33061020, 33062000) taxed at a reduced rate of 5%.

- Cinematographic films (HSN 3706) – taxed at the standard rate of 18%, with exclusions for photographic plates and films, which are taxed at the reduced rate of 5%.
- Plastic articles, including polyurethane foam and polypropylene items (HSN 39264021, 39264029, 39269080) – now taxed at the reduced rate of 5%, with the standard rate of 18% applicable in specific cases.
- Other plastic articles (HSN 39261019, 39261099, 39269099) – now taxed at the standard rate of 18%, with the reduced rate of 5% applicable in certain cases.
- Plastic decorative articles (HSN 39264019) – exempt from GST, with the standard rate of 18% applicable in specific cases.
- Other articles of wood (HSN 4421) – taxed at the standard rate of 5%, with the standard rate of 18% applicable in specific cases.
- Articles of copper alloys, including nickel-silver plated and brass items (HSN 74198020, 74198030, 74199920) – taxed at the reduced rate of 5%.
- Tables, kitchen and household articles, including pot scourers (HSN 761510) – taxed at the reduced rate of 5%, with the standard rate of 18% applicable in specific cases.
- Renewable energy-powered devices (HSN 84128030, 85023100, 854140, 85437092) – taxed at the reduced rate of 5%.
- Motor vehicles for the transport of goods (HSN 8704) and chassis fitted with engines (HSN 8706) – now taxed at the standard rate of 18%.
- Parts of aircraft and related goods (HSN 8807) – taxed at the reduced rate of 5%, with the standard rate of 18% applicable in certain cases.

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

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 Ex-Tariffs 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.

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)

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

We are monitoring the legislative process for changes proposed in the 2026 Economic Package, scheduled to take effect on January 1, 2026. The proposal 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. We will implement these changes once the relevant legislation is enacted.

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. Among others, basic food items, baby products, and agricultural inputs are zero-rated with input VAT recovery, while certain goods and services remain VAT-exempt with no input VAT recovery.

Russia

We are monitoring the proposed increase in the standard VAT rate from 20% to 22% and will implement any required changes once the legislation is enacted.

Slovakia

The National Council of the Slovak Republic passed Law No. 261/2025 Z. z. which raises the VAT rate on foods with high sugar or salt content from 19% to 23%. This law will take effect on January 1, 2026. We will implement the necessary changes in our next content update.

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.

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 (2025.11.1.G/G).
- Determination versions 5.8.0.0 and later require (2025.11.1.G/G.2).

  - Select **Download** and save the file (2025.11.2.G/G) or (2025.11.2.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.