

ONESOURCE Indirect Tax

International Content March Update

Issue Date: 23 February 2026

Update No: 1

ABOUT THIS UPDATE

The March Content Update #1 for ONESOURCE Indirect Tax Determination contains updates to International Content. Details related to these updates are included in the March Content Update #1 Change Report. This Change Report contains all changes to Standard Content included in the 2026.3.1.G/G and 2026.3.1.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

Brazil

Follow the changes highlighted below:

BR – Current Taxation

We added three new pharmaceutical products to the Brazil Product Tree.

Municipal Level

We implemented rule maintenance for multiple ISS and ISS WHT authorities, as detailed below:

- a) Maua (SP): We created several rules for services codes 4.22, 11.04, 17.02 and 17.05 in accordance with Complementary Law No. 59/2025.
- b) Itumbiara (GO): We created several rules for services codes 11.05 in accordance with Complementary No. Law 273/2025.
- c) Dourados (MS): We created several rules for services codes with rate of 5% in accordance with Decree No. 477/2025.
- d) Jaguariuna (SP): We created several rules for services codes 3, 7, 11, 16, 17 and 20 with rate of 3% in accordance with Law No. 4942/2025.
- e) Braganca Paulista (SP): We created several rules for services codes 7 (all sub-items) and 16.02, with rates, respectively, of 3% and 5% in accordance with Complementary Law No. 1,011/2025.

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- f) Sao Francisco de Sales (MG): We created several rules for service code 11.05 with rate of 5% in accordance with Complementary Law No. 96/2025.

State Level

We created the rules in accordance with Decree No. 70,348/26, which adds Article 185 to Annex I of the ICMS Regulation of the State of Sao Paulo, granting ICMS exemption—under ICMS Agreement 52/92—for export transactions involving manufactured or semi-finished products made in Brazil and intended for resale or industrialization in Free Trade Zones.

We updated the rules in accordance with Decree No. 53,495/2026, published by the State of Amazonas, which amends Article 4 of Decree No. 41,264/2019. The Decree provides for a reduction of the ICMS calculation tax basis applicable to interstate purchases of pharmaceutical products, and the amendment now introduced extends the validity of this tax incentive through December 31, 2026.

We created the rules in accordance with Decree No. 1,362/2026 of Sergipe, which amended Article 691 of RICMS/SE to remove the State of São Paulo from the rule of non-applicability of ICMS tax substitution in interstate transactions involving goods classified under CEST 25.032.00.

We updated the rules and created rates in accordance with Resolution No. 1,245/2025 of Paraná, which updated the original MVA percentages used to compose the calculation basis for ICMS due for ICMS Tax Substitution, modifying SEFA Resolution No. 571/2019.

We updated the ICMS rules and introduced new standard rates in accordance with Alagoas State Law No. 9,776/2025, which amends Law No. 5,900/1996 by readjusting the general ICMS tax rate and redesigning specific tax benefits.

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We updated the ICMS content on the extension of the ICMS Agreement No. 01/99 benefit in the Federal District, in accordance with Decree No. 48,232/26.

Federal Level

We updated the content to reflect that the PIS/Pasep and COFINS rates are reduced to zero—including for import transactions—under Article 1 of Law No. 10,925 of July 23, 2004. The rules currently in force remain valid through March 31, 2026.

Br Tax Reform

We updated the invoice description of the content regarding CBS and IBS as set forth in Article 308 of Complementary Law No. 214/2025.

Canada

We updated the Environmental Handling Fees following recent reviews and announcements from the Product Care Association of Canada. The changes cover fee rates for paints, lighting products, alarms, products related to Household Hazardous Waste (HHW) and Hazardous Special Products (HSP) programs across several provinces.

In addition, we updated the Advance Disposal Fees in accordance with the recent review by Tire Stewardship BC (TSBC). This update increases the fee rate for medium truck tires from \$14.00 to \$21.00 in British Columbia.

We also updated Carbon Tax fees for the Northwest Territories for several oil and gas products in accordance with the annual rates set by the provincial government.

All changes take effect April 1, 2026.

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Costa Rica

We updated the Registration Mask to include the 9-digit format for natural persons.

European Union

We introduced a new authority option “**Registration Mask – Alphanumeric**” across all EU VAT and Domestic Reverse Charge (DRC) authorities. This authority option was added with a start date of January 1, 2026 and is **disabled by default**.

The “Registration Mask – Alphanumeric” authority option modifies how Determination evaluates and selects registration numbers when multiple formats are provided in the input. When this authority option is enabled, Determination will:

- Prioritize registration IDs that begin with an alphabetic character (e.g., EU VAT Identification Numbers starting with country code letters), and
- Apply the authority’s existing registration validation logic to the prioritized ID.

Customers who choose to use this authority option can enable it using the following configuration path:

1. Configuration → Authorities → Authority Options → Custom
2. Add a new authority option named “Registration Mask – Alphanumeric”
 - a. Set Condition: **NONE**
 - b. Set Value: **YES**
 - c. Set the desired Start Date
3. Save and apply the configuration

Harmonized Product Group

We created new commodity codes specifically designed for oil and gas content in Canada. This update includes new additives, anticorrosives, blendstocks, greases, lubricants, and oils. These commodities are intended for Canadian use and may not be applicable in other countries.

This update is available exclusively in Determination Enterprise and Determination Anywhere. The new commodity codes are not available in Original Determination.

Portugal

We introduced VAT Groups for Portugal, including the Autonomous Regions of the Azores and Madeira, as well as for the Domestic Reverse Charge and Private Copy Levy authorities, in accordance with Law No. 62/2025, effective July 1, 2026.

Zone Updates

We implemented zone changes for Greece to reflect current administrative divisions in the country.

Greece

Zones removed at the province level:

- Cyclades
- Dodecanese
- Northern Sporades

New zones added at the county level:

- Andros
- Euboea

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- Karpathos
- Kavala
- Kea-Kythnos
- Kos
- Milos
- Mykonos
- Naxos
- Paros
- Rhodes
- Sporades
- Syros
- Thira
- Tinos

City level zones – parent reassignments:

- Alonissos, Skiathos, Skopelos → Sporades (county level)
- Amorgos, Naxos → Naxos (county level)
- Andros → Andros (county level)
- Antiparos, Paros → Paros (county level)
- Astipalea, Kalimnos, Leros, Patmos → Kalymnos (county level)
- Folegandros, Ios, Santorini, Sikinos → Thira (county level)
- Halki, Kastellorizo, Rhodes, Simi, Tilos → Rhodes (county level)
- Karpathos, Kassos → Karpathos (county level)
- Kos, Nissiros → Kos (county level)
- Kythnos → Kea-Kythnos (county level)
- Milos, Serifos, Sifnos → Milos (county level)
- Mykonos → Mykonos (county level)
- Samothrace → Evros (county level)
- Skiros → Euboea (county level)

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- Syros → Syros (county level)
- Thasos → Kavala (county level)
- Tinos → Tinos (county level)

Zone level changes:

- Chios – from province to county level
- Lesbos – from province to county level
- Samos – from province to county level
- Skiros – from province to city level

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](#)

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UPDATES

Global Product Group

As part of our ongoing development of the Global Product Group (GPG), we created 40 products related to the Oil and Gas content and US Superfund program.

In addition, our GPG products will also be supported with Product Category Attributes (PCA). PCAs allow clients to use an alternative commodity code reference to activate global content. GPG products may be referred to by clients either by a mapped Product Code (configured as a Standard Mapping), through a direct reference to that GPG product's commodity code, or by using the PCA commodity code. At this time, PCAs are being added only for GPG products that are directly related to an existing US Commodity Code. These PCAs will be displayed on GPG products as UNSPSC attributes.

Future releases will continue to expand our global offering by adding additional content. Please watch for release notes throughout 2026 and beyond.

Canada and Mexico

As GPG continues to evolve, this content is still being developed and will be expanded in upcoming releases, including additional coverage for beverages, food and supplements, medical supplies, oils, and hazardous products.

United States

In the upcoming Global March Content Updates, United States taxability rules will be added for the Food and Beverage commodities within the Global Product Group. In addition, we will be end-dating some existing taxability rules in these same United States authorities which apply to all commodities. These taxability rules will be replaced

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with updated versions that have a higher Rule Order Number. Previously, these Rule Order Numbers did not exceed the value of 10,000, however, the new taxability rules will have Rule Order Numbers up to 40,000. For simplicity, the new taxability rules will have a Rule Order Number which is 30,000 higher than the previous Rule Order Number (e.g. existing Rule Order of 9980 will be updated to 39980). Note that this change will affect the Rule Order Number for all customers whether or not they are using Global content.

NOTIFICATIONS

Argentina

In the 2026 April Content Update #1, we will increase the limit for the Argentina Percepcion authority from 60 to 2.000, corresponding to the 3% tax rate to comply with Resolution General No. 2408/2008.

Belgium

On February 23, 2026, Royal Decree no. C-2026/001322 was published in the Belgian Official Gazette. The decree amends the VAT treatment of short-term furnished accommodation, increasing the rate from 6% to 12%, and subjects pesticides to the standard VAT rate of 21%. These changes will be implemented in the 2026 March Content Update #2, effective from March 1, 2026.

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.

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Brazil Tax Reform

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 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.

Complementary Law No. 227/2026 introduces key measures for the implementation of the new consumption tax framework, including: the creation of the IBS Management Committee (CG-IBS/CGIBS); rules on IBS tax administration and administrative tax proceedings; guidelines for the distribution of IBS revenues; operational integration between the CBS and the Federal Revenue Service; transition rules for the phase-out

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of ICMS and ISS; and provisions applicable to special zones and differentiated tax regimes.

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
- cClastrib Codes

We prepared a document ONESOURCE Indirect Tax Determination Brazil Tax Reform FAQ 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](#).

We are looking ahead to the next transition year (2027), we will share an update soon.

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) effective July 1, 2026. We will implement these changes once the relevant legislation is enacted.

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Egypt

The Ministry of Finance announced a 'second tax facilitation package,' expected to include VAT measures supporting investment and the healthcare sector. We are monitoring developments and will implement VAT 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.

Portugal

We are monitoring the legislative process for the proposed Law No. 47/XVII/1.1, which introduces a temporary VAT reduction on residential construction and rehabilitation. We will implement the changes once the law is enacted.

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.

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 (2026.2.3.G/G).
 - Determination versions 5.8.0.0 and later require (2026.2.3.G/G.2).
- Select **Download** and save the file (2026.3.1.G/G) or (2026.3.1.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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