

# ONESOURCE Indirect Tax

## International Content March Update

Issue Date: 05 March 2026

Update No: 2

## ABOUT THIS UPDATE

The March Content Update #2 for ONESOURCE Indirect Tax Determination contains updates to International Content. Details related to these updates are included in the March Content Update #2 Change Report. This Change Report contains all changes to Standard Content included in the 2026.3.2.G/G and 2026.3.2.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

### Argentina

We updated the gross amount thresholds for Argentina Impuestos Internos authority tax rates in accordance with Resolution No. 4257, issued by the Customs Collection and Control Agency (ARCA) on February 26, 2026. The new thresholds for EXC8.1 (Excise Tax - Motor Vehicles), EXC8.2 (Excise Tax - Motorcycles Vehicles), and EXC8.3 (Excise Tax - Boats Vehicles) apply from March 1 through May 31, 2026, replacing the previous set that expired on February 28.

### Belgium

We updated the VAT rate for the supply of pesticides classified under HS code 3808 from the reduced rate of 12% to the standard rate of 21%. Additionally, we increased the VAT rate for short-term accommodation services provided by hotels, motels, and camping sites from 6% to 12%. These changes are effective as of March 1, 2026, pursuant to the Royal Decree of 14 February 2026 amending Royal Decree No. 20 of July 20, 1970.

### Brazil

Follow the changes highlighted below:

#### **BR – Current Taxation**

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## Municipal Level

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

- a) Carapicuíba (SP): We created a rule for service code 11.05, in accordance with Complementary Law No. 4.235/2025.
- b) Icara (SC): We created rules for several service codes, in accordance with Complementary Law No. 248/2025.
- c) Ribas do Rio Pardo (MS): We created several rules for services codes in accordance with Law No. 1.175/2025.
- d) Rio Verde (GO): We created a rule for service code 11.05, in accordance with Complementary Law No. 401/2025.
- e) Salto de Pirapora (SP): We created rules for several service codes, in accordance with Complementary Law No. 19/2025.
- f) Sao Miguel do Oeste (SC): We created a rule for service code 17.08, in accordance with Complementary Law No. 192/2026.
- g) Sao Roque (SP): We created rules for services codes 20.01 and 20.02, in accordance with Complementary Law No. 146/2025.

## State Level

We created and updated rules in accordance with Decree No. 7,103/2026, which amends the RICMS/TO, ratifies the internalization of ICMS Agreement No. 142/2025, and introduces changes to the applicable ICMS treatment. This Agreement incorporates items 174 to 180 of the Single Annex to ICMS Agreement No. 1/1999, granting ICMS exemption on transactions involving equipment and supplies intended for the provision

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of healthcare services. In addition, the Decree repeals items 16.1 to 16.8, 16.10 to 16.12, and items 8.29 to 8.51 of Annex XXI, all related to the ICMS substitution tax regime; as a result, the corresponding products are no longer subject to the advance tax collection mechanism and are now governed under the standard taxation system.

### **Federal Level**

Content has been implemented in Indirect Tax Determination to comply with Article 4 of Supplementary Law (LC) No. 224/2025, regarding the reduction of federal tax incentives and benefits applicable to PIS and Cofins, including presumed credits. The solution limits the utilization of financial or tax credits (including presumed or notional credits) to 90% of the original credit amount, pursuant to Article 4, §4, item IV of LC No. 224/2025. Effective date: April 1, 2026.

### **Br Tax Reform**

We updated the State IBS rates with an end date of 12/31/2026, in accordance with Article 343 of Complementary Law No. 214/2025.

We created rates and rules for the State IBS authorities (covering all 27 states) and the City IBS (covering 834 municipalities), effective as of 2027, in accordance with Article 344 of Complementary Law No. 214/2025.

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## 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 updated 758 existing and created 2132 new commodities covering the beverages category.

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 Global March Content Update #3, United States taxability rules were added for the Food and Beverage commodities within the Global Product Group. Additionally, in the Global March Content Update #4, we end-dated some existing taxability rules in these same United States authorities which apply to all commodities. These taxability

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rules were replaced 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 have Rule Order Numbers up to 40,000. For simplicity, the new taxability rules have a Rule Order Number which is 30,000 higher than the previous Rule Order Number (e.g. existing Rule Order of 9980 is now updated to 39980). Note that this change affects the Rule Order Number for all customers whether or not they are using Global content.

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# NOTIFICATIONS

## Argentina

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

## Bahamas

We are monitoring the legislative process for the proposed VAT rate reduction from 5% to 0% on basic foods items, effective April 1, 2026. We will implement the 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.

## 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

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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 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

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- Updates in CST codes applicable for CBS/IBS (standard codes)
- NBS Codes
- cClasstrib 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.

## Croatia

We are monitoring the legislative process for the proposed extension of the reduced VAT rate on heating-related supplies (e.g., natural gas and district heating), through March 31, 2027. 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) 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.

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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 (2026.3.1.G/G).
  - Determination versions 5.8.0.0 and later require (2026.3.1.G/G.2).
- Select **Download** and save the file (2026.3.2.G/G) or (2026.3.2.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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