ONESOURCE Indirect Tax

International Content October Update

Issue Date: 8 October 2025

Update No: 4

ABOUT THIS UPDATE

The October Content Update #4 for ONESOURCE Indirect Tax Determination contains updates to International Content. Details related to these updates are included in the October Content Update #4 Change Report. This Change Report contains all changes to Standard Content included in the 2025.10.4.G/G and 2025.10.4.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

Anguilla

Following the abolition of the Goods and Services Tax, we introduced two new tax authorities to reflect the replacement taxes effective August 1, 2025: the Anguilla General Services Tax, which applies to the supply, import, and export of services at a standard rate of 13%, and the Anguilla Goods Tax, which applies only to imported goods at a standard rate of 9%.

Guides explaining the changes made to the system are available at the following link: Anguilla content updates

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:

- Soaps and organic surface-active agents in solid form classified under HSN code 3401 - now taxed at the standard rate of 18%.
- Handmade paper classified under HSN code 480210 - now taxed at the rate of 5%.
- Statuettes and other ornamental ceramic articles classified under HSN code 6913 - now taxed at the rate of 5%.

Morocco

In accordance with Circular No. 6680/211, we implemented the 10% VAT rate on the importation of several products intended for feeding livestock and poultry, effective September 29, 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.

NOTIFICATIONS

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_October 2025 with frequently asked questions about tax reform, which can be viewed at the following link: Brazil Tax Content Documentation.

We have 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-rated VAT 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 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.

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.

Slovakia

We are monitoring the status of the fiscal reform package, which includes an increase in the VAT rate on foods with high sugar or salt content from 19% to 23%, scheduled to take effect on January 1, 2026. We will implement these changes once the relevant 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 (2025.10.3.G/G).
- Determination versions 5.8.0.0 and later require (2025.10.3.G/G.2).

- Select **Download** and save the file (2025.10.4.G/G) or (2025.10.4.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.