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Series

Tax Reform

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What changes in the obligations of digital platforms and the responsibilities of non-residents

Digital platforms, including those domiciled abroad will have new responsibilities for the purposes of assessing IBS and CBS, paying these taxes and providing information about the intermediated transactions.

Foreign suppliers may also be required to have a formal registration in Brazil, as they may be deemed liable with the Brazilian importer for the payment of IBS and CBS.

Highlights:

- ▶ Digital platforms, including those domiciled abroad, will need to obtain registration in Brazil for the purposes of assessing IBS and CBS.
- ▶ Besides registration, digital platforms have expanded tax obligations under IBS and CBS, which may include reporting, documenting, and collecting taxes on electronic transactions.
- ▶ Foreign suppliers may also be required to have registration in Brazil, although regulations are not yet fully clear in this regard, new developments need to be monitored closely as these obligations will be in force as of August 1st, 2026.

Digital Platforms

For IBS and CBS purposes, the law defines a digital platform as a company that

- (i) intermediates local transactions or imports carried out remotely/electronically between a supplier and an acquirer and, in addition,
- (ii) controls at least one essential element of the transaction: collection, payment, definition of terms and conditions, or delivery.

On the other hand, an entity is not considered a digital platform if it performs only one of the following activities in isolation:

- (i) provision of internet access;
- (ii) payment services provided by institutions authorized to operate by the Central Bank;
- (iii) advertising; or
- (iv) search/comparison of suppliers, provided that it does not charge based on the sales carried out.

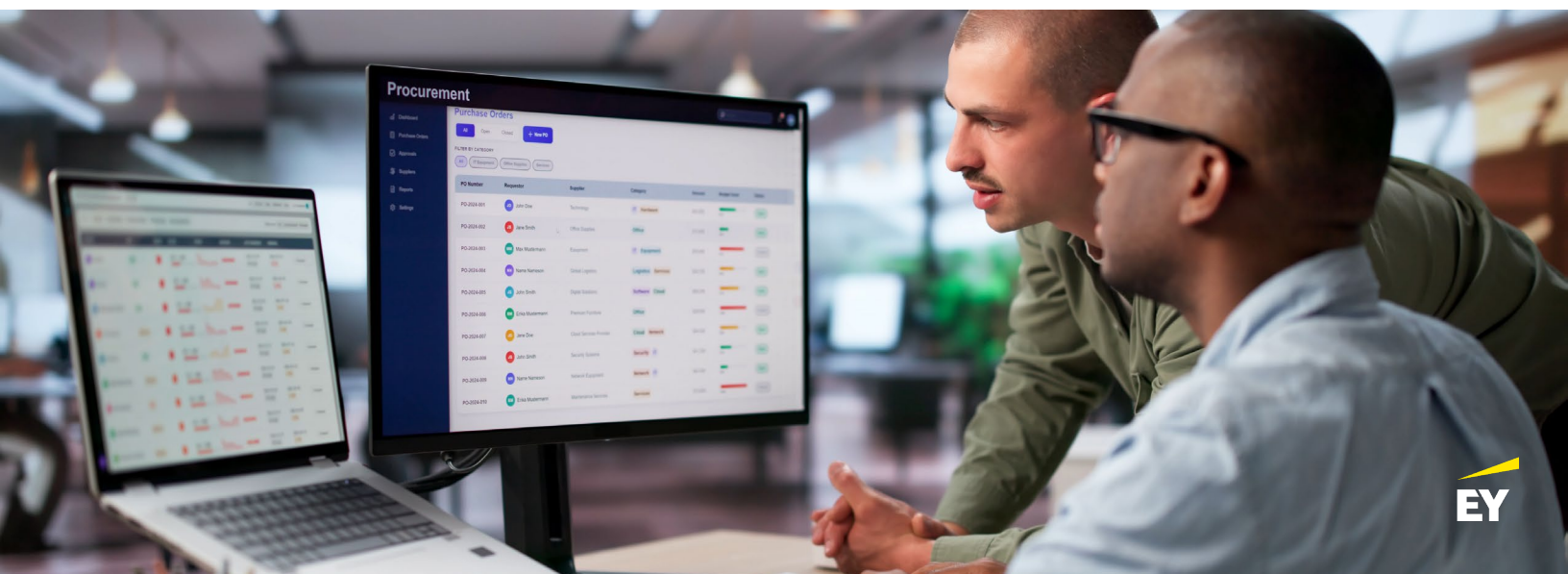
The digital platform shall provide information on transactions and imports of goods or services carried out through its intermediation, including identification of the supplier, even if the supplier is not a taxpayer, as to be regulated by a future act.

Where the digital platform is the originator of the payment transaction, it must provide the necessary information for the segregation and collection of CBS and IBS amounts due by the supplier upon financial settlement of the transaction (split payment).

If the supplier or the digital platform resident or domiciled abroad is not registered in the IBS and CBS taxpayer registry, the taxes shall be segregated and collected, at the reference rates, on remittances to the supplier or the platform, by the institution carrying out the foreign exchange transaction. In such case, any difference due in the transaction or import shall be:

- a) paid by the acquirer or importer, if the applicable rates are higher than the reference rates; or
- b) refunded to the acquirer or importer, if the applicable rates are lower than the reference rates.

The filing of the import declaration and the payment of the new taxes shall be carried out by the public postal service provider or by a courier company responsible for customs clearance, on behalf of the recipient, until the provisions regarding payment, form, deadlines, and obligations applicable to international digital platforms in cross-border shipments are implemented



Liability of Non-Resident Suppliers

In transactions intermediated by digital platforms, the platform assumes liability in place of the foreign supplier when it intermediates transactions involving tangible goods, services, and intangibles.

However, the scope of such liability is not clear for transactions carried out without the intermediation of a digital platform, both in transactions involving goods and those involving intangibles and services. This is because the provision that governs the unified registry expressly addresses only the requirement for platforms to register, including foreign platforms, without specifically addressing other foreign suppliers.

In the case of suppliers of tangible goods, they are required to register in the IBS and CBS registry if they carry out transactions in Brazil or act as a taxpayer responsible for international shipments subject to a simplified taxation regime.

With respect to suppliers of services and intangibles, the legislation establishes that they are jointly liable with the Brazilian importer for the payment of IBS and CBS, providing for a registration obligation. However, as mentioned above, the provision governing the registry only establishes a registration obligation for digital platforms.

Therefore, it is important to monitor the development of the legislation to ensure compliance with registration requirements, as applicable, considering that this obligation will come into force as of August 1st, 20.

Wrap-up

The reform of consumption taxation has introduced new responsibilities for digital platforms within the scope of IBS and CBS. Marketplaces, app stores, and service intermediaries are taking on a central role in complying with tax obligations, particularly in electronic and cross-border transactions.

The new regime imposes obligations related to reporting, registration, and, in certain cases, tax collection, requiring operational adjustments to mitigate risks and ensure compliance during the transition period.

Foreign suppliers may also be required to register for IBS and CBS purposes and, therefore, should monitor the development of the new regulations.





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