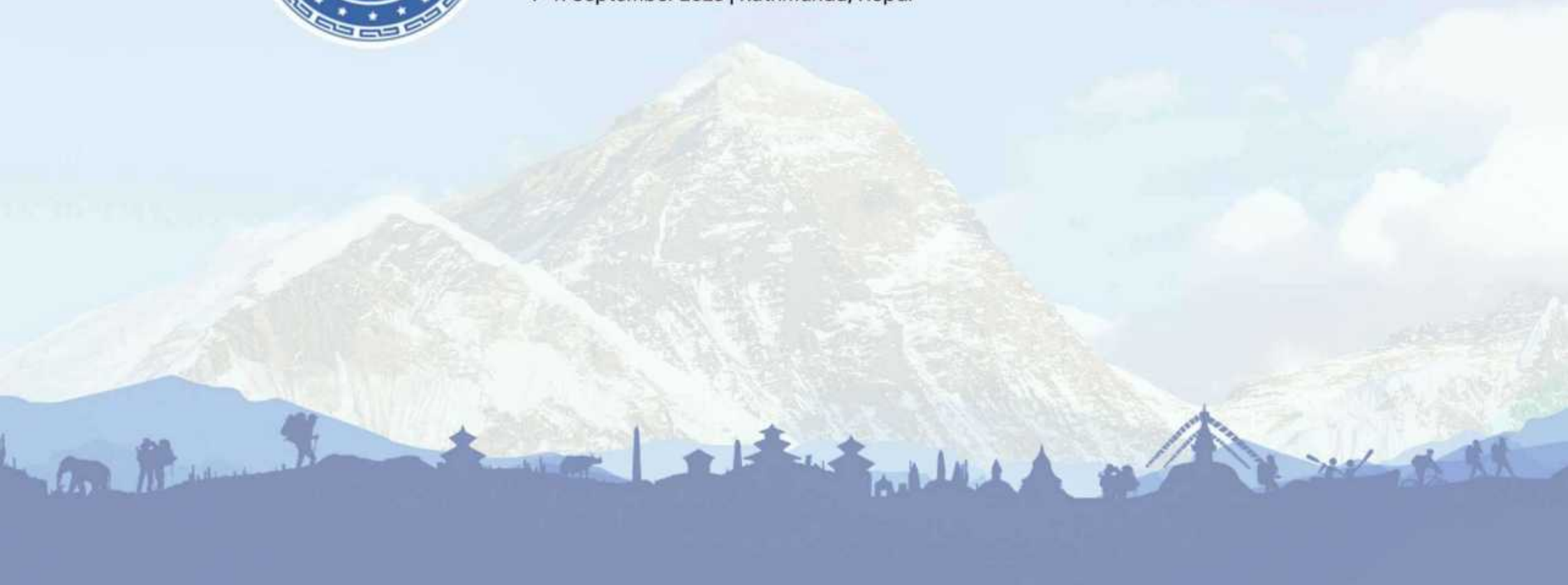




The 6th BRITACOF

Shared Progress in Taxpayer Service for a Better Business Environment

9-11 September 2025 | Kathmandu, Nepal



Consumption Tax Reform In Brazil

Building Trust through Technology.

Maira Nery Lemos | Operational Coordinator of Tax Credit Administration | Brazil



CONTENT

Brazil's Tax Reform

1

**Goods and Services
Contribution**

2

Assisted Assessment of CBS

3

Split Payment

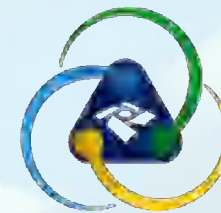
4

Cashback

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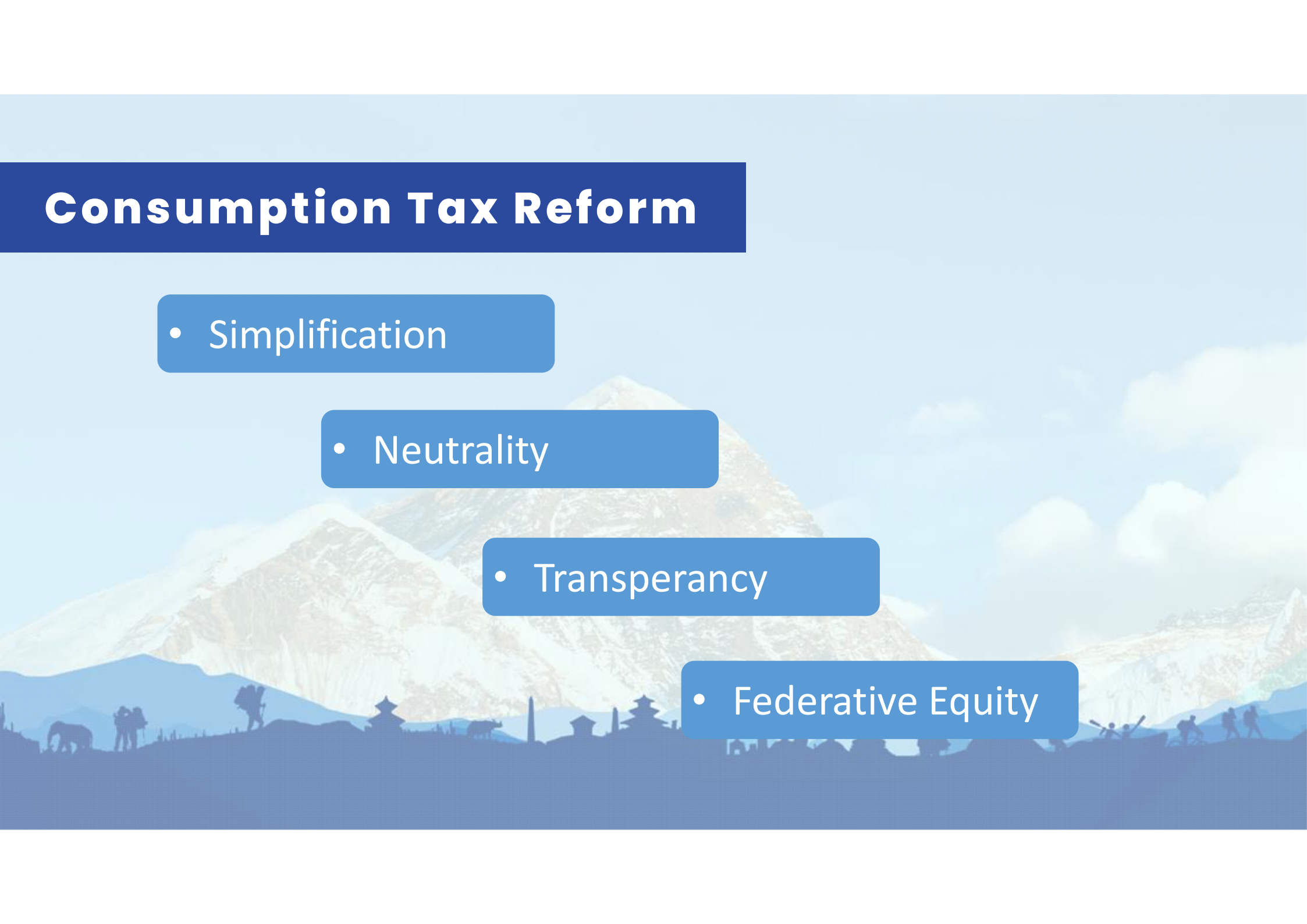
1

Brazil's Tax Reform



**REFORMA
TRIBUTÁRIA
DO CONSUMO**

Consumption Tax Reform



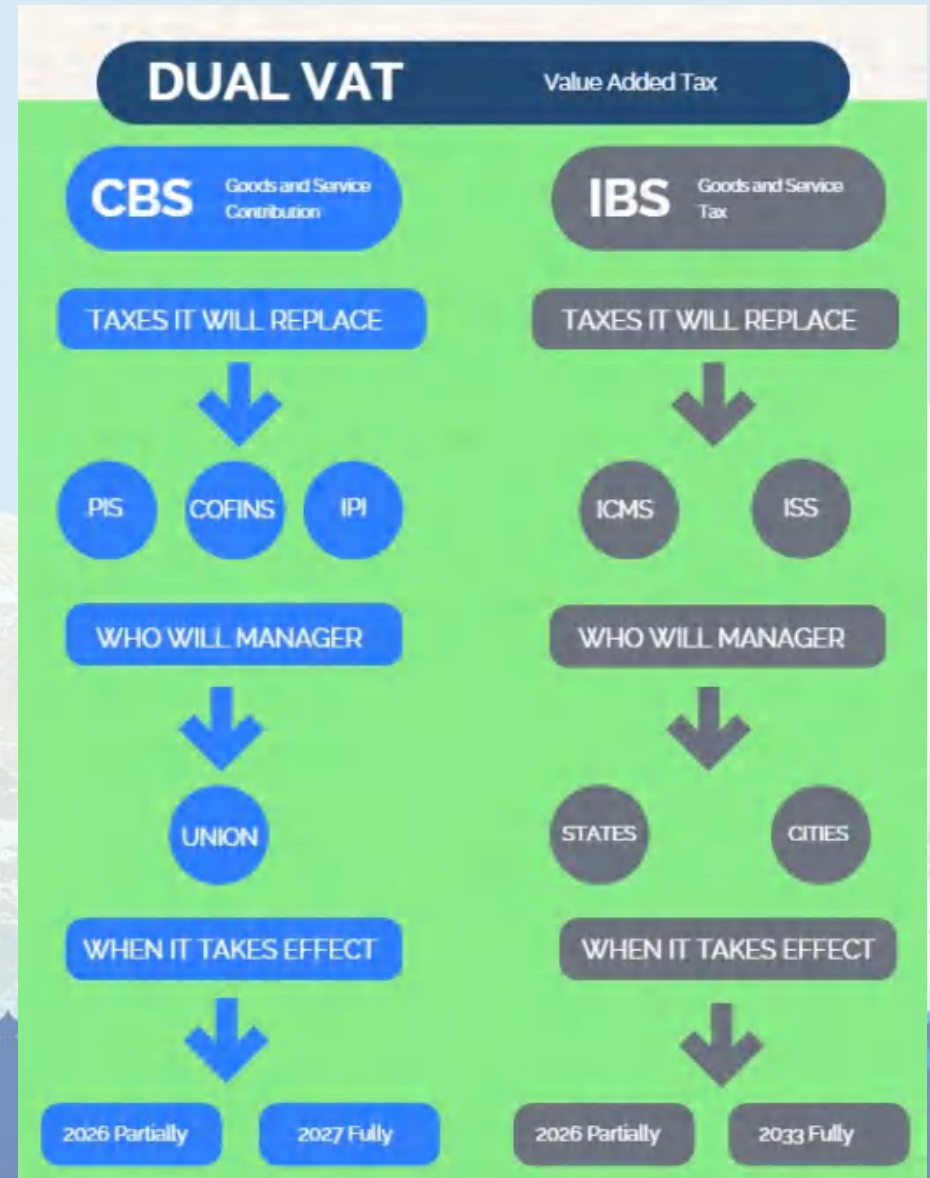
- Simplification

- Neutrality

- Transparency

- Federative Equity

Dual Value Added Tax

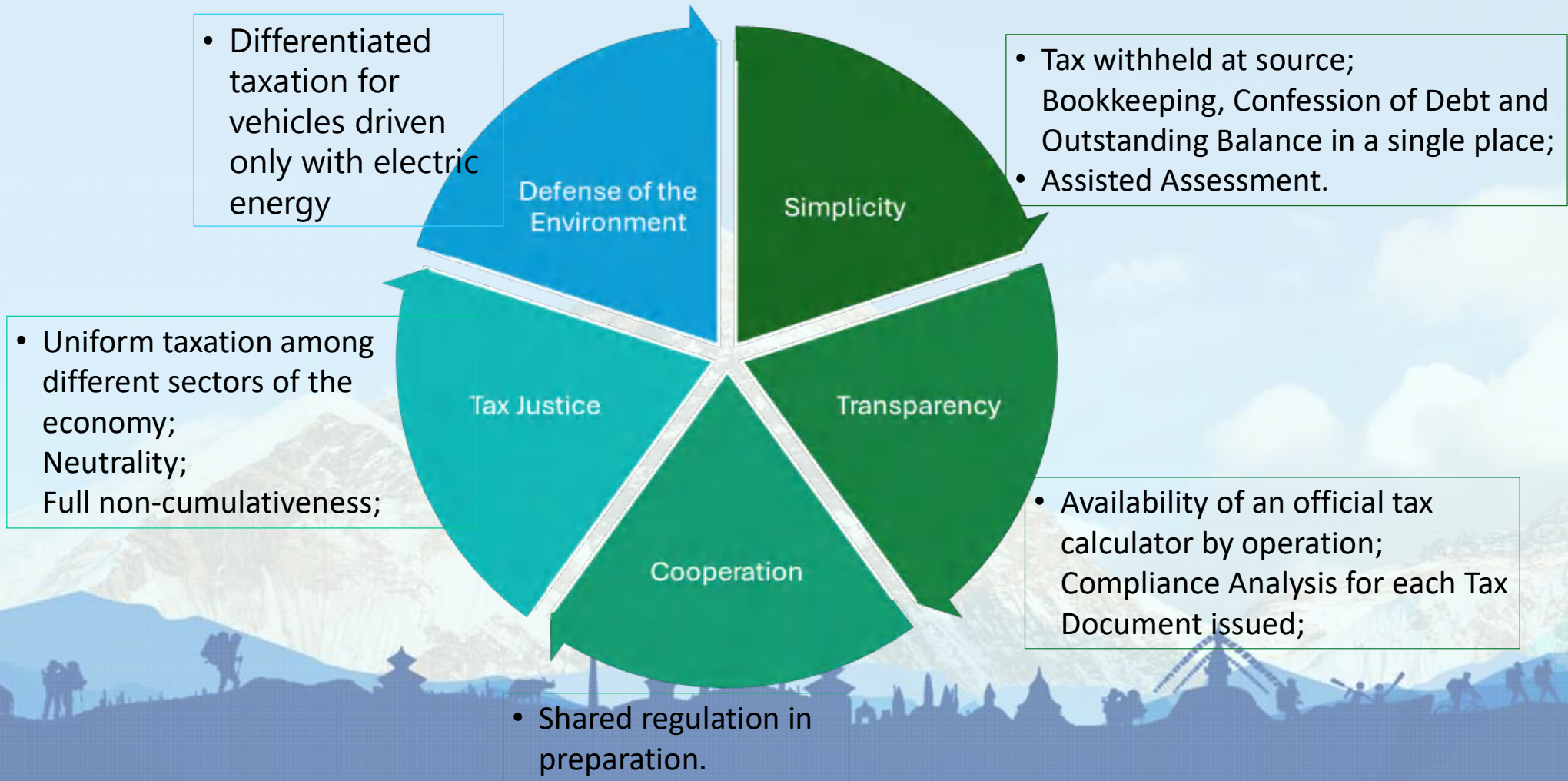




2

Goods and Services Contribution (CBS)

CBS – General Rules



CBS – Ways of Extinction

Compensation with credits

Cronological order. Segregated values on the invoice.

Payment by the tax payer

Cronological order. Payment by the due date.

Split Payment

Linked to the operation to which it refers. The payment operator will split the tax value of the transaction and send it directly to the government account.

Collection by the buyer

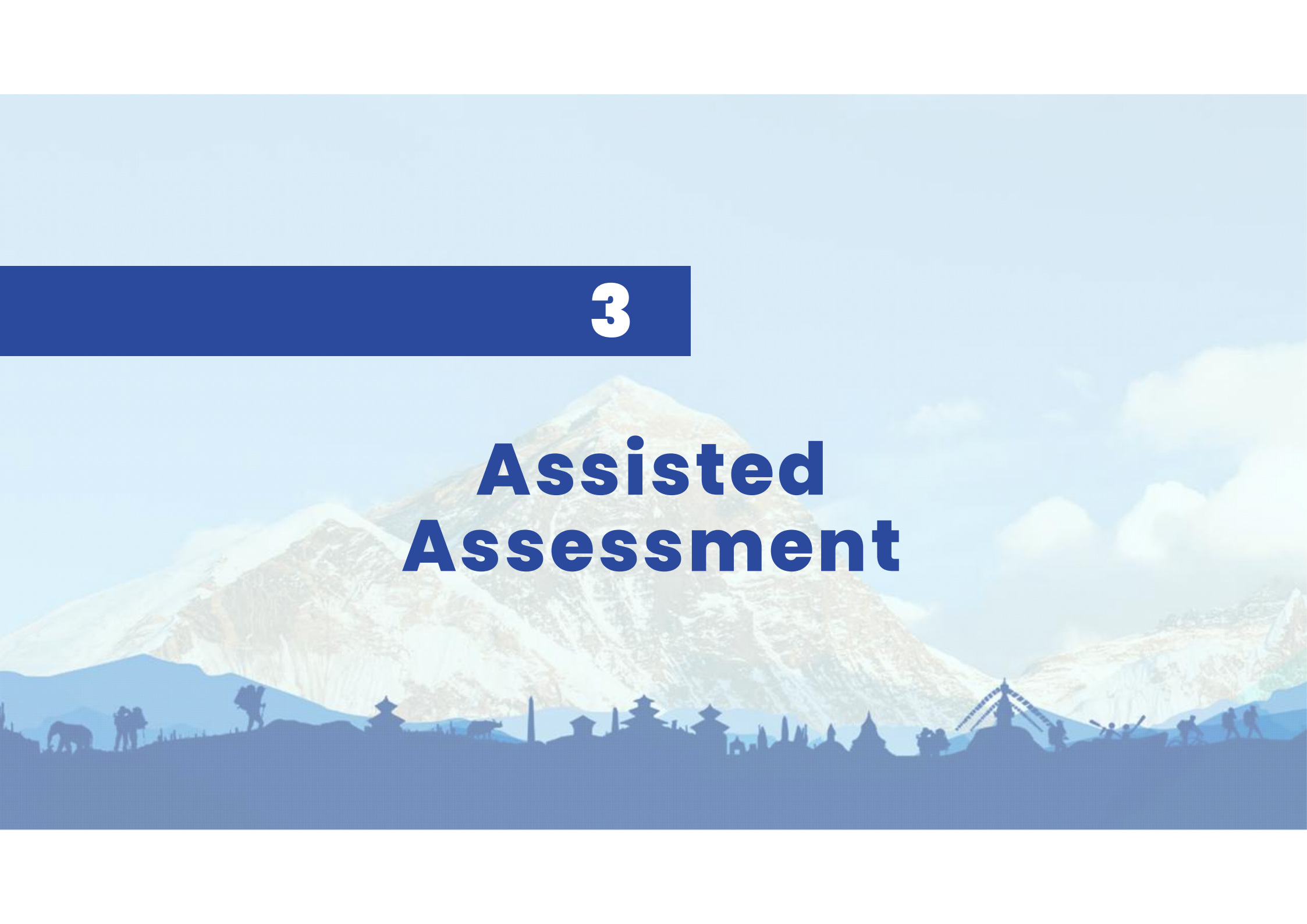
Linked to the operation to which it refers. In case the payment method does not allow the split.

Collection by the responsible

Cronological order or linked to the operation to which it refers .

3

Assisted Assessment



Assisted Assessment

Real-time processing

Integrated digital system. All tax and financial transactions registered in real time.

Error Reduction

Automated system minimizes human errors in tax calculation.

Transparency

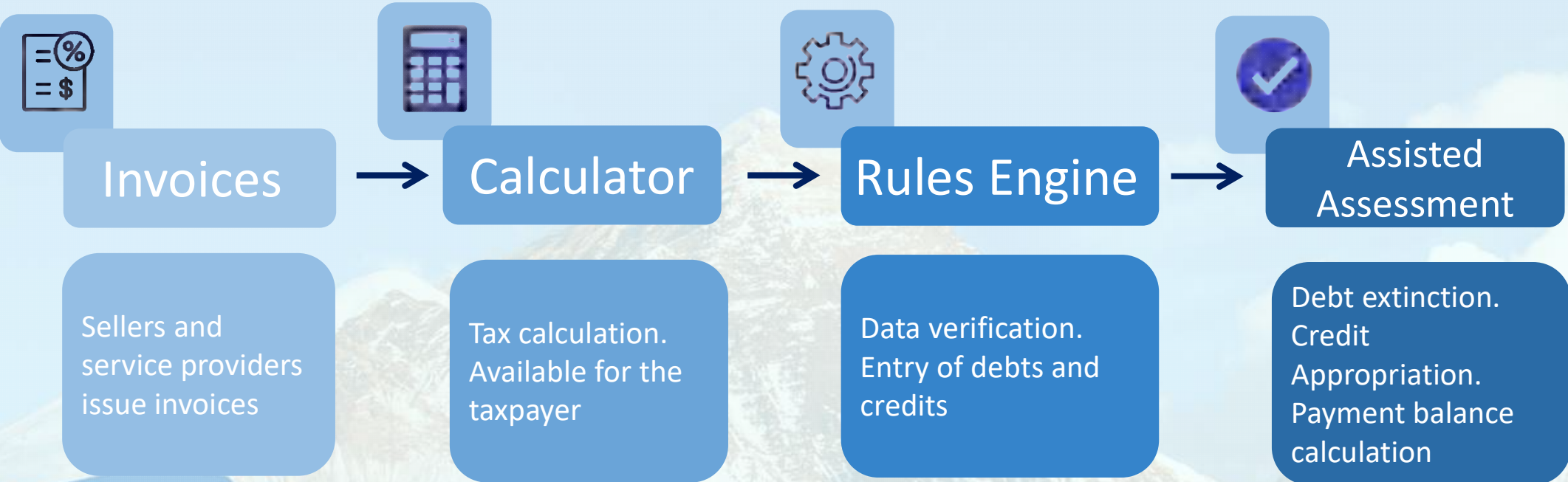
Integration with tax authorities provides greater clarity and visibility into tax transactions.

Legal Security

Linked to the operation to which it refers. In case the payment method does not allow the split.

sellers and service providers issue invoices

Consumption Operation Record (ROC)

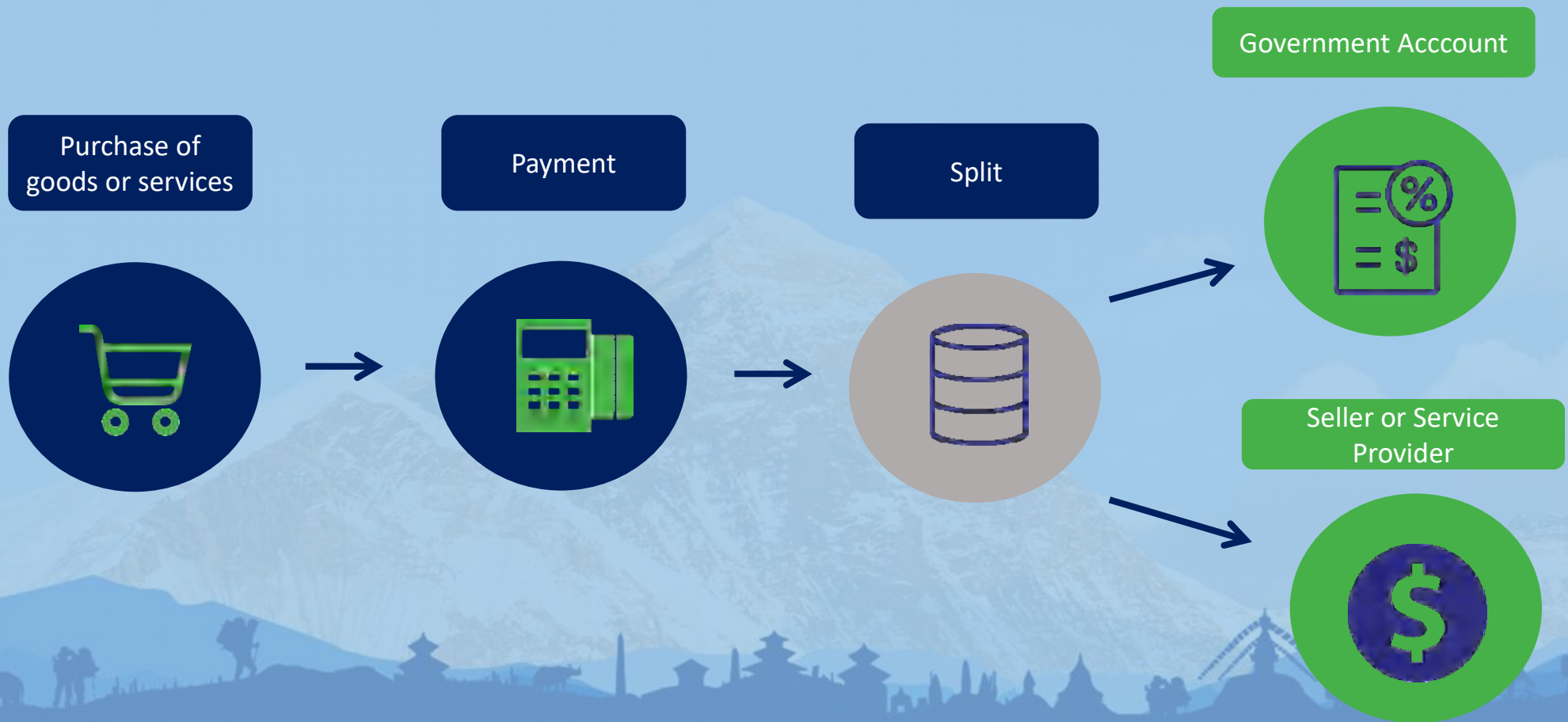


4

Split Payment



Split Payment



5

Cashback



Cashback

HOW DOES IT WORK?

- Mitigates tax regressivity
- Works automatically
- Paid Periodically

WICH PRODUCTS?

- Residential electricity
- Water
- Sewage
- Cooking gas
- Telecommunication services (internet and telephone)

WHO CAN BENEFIT FROM IT?

- **Income:** families with a monthly per capita income of up to half the minimum wage US\$ 140,00
- **Registration** – Be register at the government aid program
- **Citizen Identification Number (CPF)** – must be regular

HOW IT WILL BE CONTROLLED?

- **Integrated** - using technology to cross-check invoice data with social registries.
- **Registration** - necessary to provide the CPF (Individual Citizen Registry) at the time of purchase.

Thank you!



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