

Mandatory compliance with the new Tax Reform rules starting from 01/01/2026

September 25, 2025

As of **January 1, 2026**, the measures provided for in the **Tax Reform**, established by **Constitutional Amendment No. 132/2023** and regulated by **Complementary Law No. 214/2025**, will come into effect.

These changes introduce new tax rules and adjustments in ancillary obligations, directly impacting the issuance of electronic tax documents and the processes of tax assessment. It is essential that all suppliers take the necessary measures to ensure their operations comply with the new legislation, avoiding impacts on the supply of products and services.

Main necessary adjustments

- Correct issuance of electronic tax documents, with:
 - Application of the new XML fields and tags;
 - Adjustment of CFOPs, CSTs, tax codes, and rates as provided for;
 - Proper parameterization in the NF-e issuing systems.

Continuous monitoring of legal updates at the municipal, state, and federal levels, especially regarding the transition rules between the current regimes and the new tax system.

Consequence of non-compliance

The non-compliance with legal requirements may prevent the issuance of invoices starting from 01/05/2026, causing:

- Interruption in supply;
- Delays in the conference and release of goods;
- Compromise of the supply flow and compliance with contractual deadlines.

Topic 1 – Legal Basis

Supplementary Law- [LC 214/2025](#)

Constitutional Amendment - [EC 132/2023](#)

Useful links

[Portal Reforma Tributária](#)

[Playlist oficial RFB da Reforma Tributária no YouTube](#)