TAX

TAX REFORM: ENCAT PUBLISHES NEW TECHNICAL NOTES ON THE LAYOUT OF TAX DOCUMENTS

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After the realization of the National Meeting of Tax Coordinators and Administrators (Encat), which took place between March 19 and 20 in Piauí, Technical Note 2025.001 (Version 1.01) was published on **the Electronic Bill of Lading Portal**, on April 14.

Technical Note 2025.001 (Version 1.01) brought updates and corrections in relation to Version 1.00, published on March 28, 2025, which replaced and complemented Technical Note 2024.001 (Version 1.10) – already addressed by our tax team in another article, as well as **anticipated** to July 2025 the test schedule regarding the implementation in homologation.

Among the points addressed by Technical Note 2025.001 (Version 1.01), the following stands out:

- Change in the layout of the pipeline transportation system;
- **Preparation of CTe for the future alphanumeric CNPJ**; and
- Change in the validations of the IBS and CBS fields.

Encat also released the **Technical Note 2025.002 (Version 1.01)** on 15 April, through the Electronic Invoice Portal. This version was prepared to adjust and correct Technical Note 2025.002 (Version 1.00), published at the end of March 2025 and also already addressed by our tax team.

Technical Note 2025.002 (Version 1.01) kept the testing start date to July 1, 2025 and the implementation on stream to October 1, 2025, as established in the previous version. However, regarding the application of the validation rules, although the tests will also begin on July 1, 2025, the technical note determines that the rules will be applied from January 2026.

It should be noted that, in all cases, the start of effective operations was maintained for January 1, 2026. Therefore, in 2025, the taxation information related to the IBS, CBS and IS will be optional and will not be validated.

Our tax team remains available to answer any questions on the subject.