INOVE

SOLUTIONS THAT TRANSFORM

QUICK GUIDE

Dual operation in the Brazilian Tax Reform

From 2026 to 2033 your SAP calculates under the old model AND the new one, at the same time. This guide is the roadmap for that crossing — without stopping the operation.

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THE REAL PROBLEM

The Reform is not a switch — it is a crossing

What makes the Brazilian Tax Reform an IT program is not the new rate. It is the calendar: the old taxes (PIS, COFINS, ICMS, ISS) and the new ones (CBS, IBS, IS) **coexist for years**, with weights that change at every stage. The system must calculate correctly in both worlds, every day, throughout the transition.

Milestone	What changes	What it demands from SAP
2026	Test year: CBS 0.9% + IBS 0.1% highlighted	Calculating and highlighting the new taxes without changing the burden — the dress rehearsal
2027	CBS effective; PIS/COFINS gone; IS arrives	Two calculation logics in production simultaneously
2029–2032	ICMS/ISS shrink in yearly steps	Weights per year, per state and per municipality, updated without a new project every year
2033	New model in full	Decommissioning the old logic with the audit trail preserved

> **What breaks first:** not the calculation — the edges. Integrations with payment providers (split payment), EDI with customers and suppliers, and fiscal reports that add different worlds in the same line.

WHERE SAP IS TOUCHED

The five fronts of coexistence

- **Tax determination.** New conditions, codes and procedures COEXISTING with the old ones. Validity dates become the central piece — the right condition in the wrong period is a silent fiscal error.
- **Fiscal documents and DRC.** NF-e layouts change per stage; SAP's official path for obligations is DRC. Whoever is still on GRC/NFE is adding up TWO migrations — better to sequence them now.
- **Master data.** Fiscal classification, NCM, tax groups and the mapping to IBS/CBS/IS. Inconsistent registers block both the new calculation and the testing.
- **Accounting and assessment.** New ledger accounts, broad credit, split payment in finance. The assessment starts adding two regimes — the report the tax team uses today no longer closes by itself.
- **Integrations.** Banks, acquirers, EDI, satellite systems: each receives the new tax on its own schedule. The interface map becomes a project document, not an attachment.

Environment and testing strategy

- ✓ Project landscape SEPARATE from the support landscape — the Reform cannot compete for windows with daily operations
- ✓ Test data per milestone: 2026, 2027 and 2029+ scenarios versioned and re-executable
- ✓ Regression tests of the OLD world at every change of the new one — the old world pays the salaries
- ✓ Cut-over by tax-event date rehearsed: a December invoice issued in January is the classic case

THE ROADMAP

Test-year checklist (2026) — and what comes next

Now

- ✓ Impact assessment on YOUR environment: version, localization, fiscal custom code, interfaces
- ✓ GRC/NFE → DRC decision sequenced with the Reform milestones
- ✓ Master data: NCM and fiscal classification cleanup starting now — it is the longest-lead item
- ✓ Multi-year budget: the Reform is a program (2026–2033), not a one-year project

During the test year

- ✓ CBS/IBS highlighting in production tracked weekly — the cheap mistake of 2026 is the expensive one of 2027
- ✓ Reconciliation: what SAP highlighted × what the assessment expects, per state and operation
- ✓ EDI customers and suppliers notified of the new layouts with an adaptation deadline

The golden rule of the crossing

> **No change of the new world goes in without proof that the old world is still correct.** During coexistence, regression on the old is as important as progress on the new — it is what pays the bills.

The next step

This guide gives you the criteria. Applying them to your environment — your systems, your contracts, your deadline — is a one-hour conversation with people who do this every week.

To go deeper, at the **Inove Academy** (inovesolutions.com/en/inove-academy-en): the e-book **Brazil's Tax Reform in SAP** · Reform and NFE→DRC infographics

Talk to Inove about the Reform in your SAP: **inovesolutions.com/en/contact** · **contato@inovesolutions.com**