

## Brazilian tax reform: simplification of the system through dual VAT (IBS and CBS) and revenue sharing in the context of the autonomy of federative entities

*Brazilian tax reform: simplification of the system through dual VAT (IBS and CBS) and revenue sharing in the context of the autonomy of federative entities*

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### Summary

This research analyzes the recent Tax Reform in Brazil, instituted by Constitutional Amendment No. 132/2023 and Complementary Law No. 214/2025, focusing on the creation of the dual VAT, composed of the Tax on Goods and Services (IBS) and the Contribution on Goods and Services (CBS). The study seeks to understand how these normative innovations aim to simplify the complex national tax system, currently marked by high bureaucracy and multiple regulations, especially in the field of consumption and income taxes. The article also discusses the autonomy of the federated entities (Union, States and Municipalities) in the administration, legislation and tax collection, and analyzes the new dynamics of revenue distribution in the federative context. The research adopts a qualitative, bibliographical methodology, based on official documents and specialized literature.

**Keywords:** Tax Reform; IBS; CBS; Federative System; Autonomy of Entities.

### Abstract

This research analyzes the recent Tax Reform in Brazil, instituted by Constitutional Amendment No. 132/2023 and Complementary Law No. 214/2025, focusing on the creation of the dual VAT, composed of the Tax on Goods and Services (IBS) and the Contribution on Goods and Services (CBS). The study seeks to understand how these normative innovations aim to simplify the complex national tax system, currently marked by high bureaucracy and multiple regulations, especially in the field of consumption and income taxes. The article also discusses the autonomy of the federated entities (Union, States and Municipalities) in the administration, legislation and tax collection, and analyzes the new dynamics of revenue distribution in the federative context. The research adopts a qualitative, bibliographic methodology, based on official documents and recent specialized literature.

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## INTRODUCTION

The Brazilian tax system, since its conception, has been the subject of constant criticism and reviews, ranking as one of the most complex and costly in the world.

Characterized by a fragmented legal architecture overloaded with rules, tax rates varied and multiple accessory obligations, the model prior to the reform approved between the years 2023 and 2025 was increasingly incompatible with the demands of a globalized, sustainable and dynamic economic environment. Not only taxpayers and

legal practitioners, but also public administration scholars and representatives of the productive sector warned about the harmful effects of this chaotic structure, which perpetuated high compliance costs, encouraged litigation and compromised the legal certainty of tax relations.

In this unsustainable scenario, the advancement of Constitutional Amendment No. 132, enacted in 2023, followed by the sanction of Complementary Law No. 214, in 2025, marks a turning point in the country's tax trajectory. These measures, which instituted the Tax on Goods and Services (IBS) and the Contribution on Goods and Services (CBS), consolidate the model known as "dual VAT", inspired by the best international practices of taxation on consumption. By unifying the vast number of taxes that previously applied to the circulation of goods and the provision of services, the new arrangement seeks not only to simplify tax obligations, but also create a more predictable, competitive and rationalized.

This work aims to carry out a critical and in-depth analysis of the reconfiguration of the national tax system, from the implementation of dual VAT, examining in which this innovation could effectively reduce bureaucracy in fulfilling obligations tax authorities and reduce the proliferation of regulations that historically weaken the tax environment Brazilian. It is also intended to investigate the developments of the new system of revenue sharing, especially with regard to the balance between financial autonomy of the federative entities and the search for greater cohesion in the collection and allocation of public resources.

The importance of the topic is undeniable, since tax modernization emerges as a determining factor for the resumption of sustainable economic growth, for attracting investments and strengthening the Brazilian federation. Overcoming the historical obstacles imposed by the previous model depends, to a large extent, on the capacity of the new system in providing greater clarity in relations between the Tax Authorities and taxpayers, minimizing litigation and promoting more efficient tax administration and transparent. Thus, throughout this article, not only technical innovations will be discussed introduced by the reform, but also the practical and structural implications that it entails. result in the future of public revenue collection in Brazil.

## METHODOLOGY

The research developed in this work is guided by a qualitative approach, based on the exploratory and descriptive method, with a strong emphasis on bibliographical analysis and documentary. Considering the nature of the topic addressed, it was decided to prioritize the examination in-depth analysis of normative, doctrinal and academic sources, with the aim of providing a comprehensive and critical view of Brazilian tax reform and its multiple dimensions. This method is particularly suitable when the purpose of the investigation does not lie only in the description of facts or legislative changes, but in interpretation of the meanings attributed to the implemented transformations, as well as in the understanding its potential implications for the country's fiscal and federal system.

Among the primary sources used, the following stand out: Constitutional Amendment No. 132, enacted in 2023, and Complementary Law No. 214, sanctioned in 2025, documents that formalize the adoption of the Goods and Services Tax (IBS) and the Contribution on Goods and Services (CBS), configuring the model known as dual VAT. A detailed analysis of these legal diplomas allows us to understand not only the normative structure that supports them, but also the political and economic guidelines that guided its formulation and approval. It is therefore a question of capturing the spirit of the legislator and the objectives sought by the reform, which seeks to simplify the complex national tax web and promote greater efficiency in collection of public funds.

In addition to the aforementioned regulations, contemporary doctrinal studies were consulted, prepared by renowned experts in the areas of Tax Law and Public Finance, as well as scientific articles published in journals of recognized academic relevance. These supplementary materials play an essential role in broadening the horizon interpretative research, offering critical reflections, comparative assessments and projections about the practical consequences of the new tax configuration. Consultation with these references contribute to the construction of solid reasoning, supported by fundamentals updated theoretical and supported by consistent analyses.

Thus, the adopted methodological path seeks to provide an understanding holistic approach to tax reform, covering everything from the genesis of the creation of dual VAT to its repercussions on the autonomy of federative entities and the redefinition of distribution rules of public revenues. The methodology used also allows the identification of challenges and opportunities that arise with the transition to the new model, offering subsidies for a critical assessment of the benefits and limitations of reform in the context of the search for a more modern, transparent and equitable tax system.



## RESULTS AND DISCUSSIONS

### Taxes and Their Types

In the Brazilian legal scenario, taxes are essential instruments to the maintenance of the State and the implementation of public policies aimed at the common good. They are classified as species of the collection genus, comprising taxes, fees, improvement contributions, compulsory loans and special contributions, as regulated by the Federal Constitution. Article 145, paragraph 3, of the Magna Carta, highlights, incisively, the importance of simplicity and transparency as pillars fundamental for the proper functioning of the national tax system, guiding the state action towards a less onerous and more intelligible structure for citizens.

Art. 145. § 3 – The law may establish special taxation criteria, with the aim of preventing competitive imbalances, without prejudice to the autonomy of the federative entities, observing the principles of simplicity, transparency, tax justice and environmental protection.

For a long time, several scholars have been reflecting on the excessive complexity that characterizes taxation in the country. Fernandes, José Wesley Rocha et al. (2024), when analyzing the relations between democracy, public budget and tax benefits, highlight that the opacity of the system compromises the very legitimacy of the collection, making the construction urgent of a model that combines efficiency and tax justice. In this same line, Fernandes, Tarsila Ribeiro Marques and de Souza, Cristiano Brilhante (2024), when evaluating the impacts redistributive of Constitutional Amendment No. 132/2023, emphasize that the recent reform aims to not only the reorganization of the federative pact, but also the elimination of distortions that, historically, they have deepened regional and social inequalities.

The introduction of dual VAT — through the Goods and Services Tax (GST) and the Contribution on Goods and Services (CBS) — emerges, then, as an attempt to respond to the criticism accumulated over decades. Harzheim, Amanda Vieira (2024) observes that the legislative innovation seeks the long-awaited modernization of the system, promoting the replacement of numerous obsolete taxes with a leaner and more efficient mechanism, inspired by international best practices. In this comparative perspective, Castro, Eric et al. (2024) draw parallels with the Canadian model, showing that the success of reforms similar in other countries results, above all, from the ability to simplify without sacrificing tax justice.

However, the effectiveness of the change rests on respect for the principle of simplicity, whose practical application in the context of dual VAT has been explored in depth by Do Carmo, Lisbino Geraldo Miranda and Borba, Sabrina Figueiredo (2024). They demonstrate that the elimination of overlapping taxes and the unification of tax bases incidence are fundamental measures to reduce bureaucracy, although challenges considerable persist in the implementation phase.

Another point that deserves to be highlighted refers to the federative dynamics. Coutinho, João Hélio de Farias Moraes et al. (2024) warn of the risks of an intensification of the war fiscal between municipalities, even in the face of the new shared collection system. To them, the correct distribution of revenues between the Union, states and municipalities will be decisive for avoid imbalances and ensure the strengthening of local autonomy, an indispensable pillar of Brazilian federalism.

In the same direction, Genestreti, Isabella Carvalho and Gonçalves, Jonas Rodrigo (2024) emphasize that consumer reform carries profound implications in the field of justice social, since taxes on goods and services traditionally affect disproportionately to the lower income groups. Assess the regressive effects of taxation It is therefore essential for the new model to achieve tax equity.

Taufner, Domingos Augusto and De Souza Camargos, Cristiane Pereira (2024) also contribute to this analysis, arguing that the success of fiscal restructuring depends on harmonization between spheres of government, avoiding conflicts that could weaken unity of the federative pact. In addition, Cruz, Tiago Cavalcante (2024) investigates the financial reflections of tax unification on municipal finances, demonstrating that the Correct distribution of revenues will be vital to ensure local autonomy and sustainability.

In the macroeconomic field, Doo Gomes Filho, Marcos Antonio (2024) expands the discussion when conducting a comparative international analysis, revealing how simplification tax can have a positive impact on economic aggregates, stimulating the sustainable growth and competitiveness of the country. Corroborating this vision, Mendes, Maureline Alves et al. (2024) point out that tax reform is not limited to reviewing taxes, but it is intrinsically connected to public policies, since the highest revenue collection efficient strengthens the state's capacity to promote social investments.

In turn, Guimarães, Caio Vinícius Ribeiro (2020) highlights that the improvement of the tax system must always be guided by the search for tax justice, especially in context of a State that intends to be social and a guarantor of fundamental rights. Santos, Bárbara Cristina (2024) reinforces this understanding, highlighting that simplification and



reduction of bureaucracy are central objectives for the new model to translate, in fact, in concrete benefits for taxpayers and society in general.

Closing this set of reflections, Barbosa, Sinione Matias and Da Costa, Jane Elly Nunes (2024) bring the perception of accounting professionals, whose role will be essential in the transition to the new regime. Accountants, as they are on the front line of the application practice of the standards, clearly perceive both the advances provided by the reform as the operational challenges that will still need to be faced.

### **The Current Model: Taxation on Consumption and Income**

For years, they lived with a tax system that stood out for its notorious complexity and fragmentation, marked by a myriad of taxes levied on the consumption and income, whose normative overlaps generated profound discrepancies in relationship between the State and society. In the field of consumption taxation, they faced the multiplicity of taxes such as ICMS, ISS, PIS, Cofins and IPI, while, in taxation on income, they were faced with the Personal Income Tax (IRPF) and the Tax on Corporate Income (IRPJ), creating an environment marked by high costs of compliance and intense legal uncertainty. Santos, Bárbara Cristina (2024) points out that the coexistence of so many accessory obligations imposed a considerable burden on taxpayers, who were forced to navigate through a bureaucratic tangle that was not very intuitive, feeding the perception of inefficiency and fostering economic distortions.

Guimarães, Caio Vinícius Ribeiro (2020) clarifies that this tax configuration contributed to deepening social inequalities, as it penalized, in a way disproportionately, the most vulnerable sections of the population, since taxes on consumption are levied uniformly, regardless of the contributory capacity. Thus, the need for restructuring that would provide greater tax justice became evident, aligning with the principles of the Welfare State and promoting more equitable redistribution of tax burdens.

In addition to these socioeconomic distortions, Mendes, Maureline Alves et al. (2024) emphasize that the complexity of the traditional model made planning difficult public policies, as the dispersed and inefficient collection weakened the state capacity to adequately finance essential services. In parallel, Cruz, Tiago Cavalcante (2024) highlights that the financial consequences of this structure were

felt even more acutely within municipalities, where the fragmentation of the base collection harmed fiscal autonomy and compromised the effectiveness of local management. Doo Gomes Filho, Marcos Antonio (2024), when carrying out a comparative analysis with systems international, identified that, in contrast to countries that opted for tax structures simpler and more integrated, the Brazilian model resulted in a heavy burden of obligations additional taxes, discouraging investments and hindering economic competitiveness on a global scale. In this same perspective, Barbosa, Simone Matias and Da Costa, Jane Elly Nunes (2024) observe that accounting professionals, directly responsible for fulfillment of these requirements, they experienced the daily difficulties imposed by a system that, despite its revenue-raising intentions, operated in out of step with the needs for clarity and objectivity.

The scenario was particularly adverse for regional industries as well, as highlight Sales, Hugo Barbosa et al. (2025), when analyzing the impact of taxation on a productive sector located in Pernambuco. They point out that companies faced challenges substantial to maintain its competitiveness, since the cumulative nature of taxes and the instability of tax rules imposed additional costs on production, restricting profit margins and limiting the potential for business expansion.

### **The Approved Tax Reform**

The main advance brought about by this regulatory framework was the creation of the so-called VAT dual, which introduced the Goods and Services Tax (GST) and the Contribution on Goods and Services (CBS), configuring a more harmonious and modern structure. Mendes, Maureline Alves et al. (2024) highlight that the unification of dispersed taxes into a single tax base incidence represents not only a gain in administrative efficiency, but also a decisive step towards building a more transparent and less litigious system. Under under this new system, the IBS is established as a tax of shared competence between States, Municipalities and the Federal District, promoting a necessary integration federative in the management of public revenues.

In addition, the CBS, which is owned by the Union, seeks to consolidate the federal consumption taxation, eliminating overlaps that previously caused uncertainties for both taxpayers and tax authorities. Cruz, Tiago Cavalcante (2024) notes that this redistribution of tax powers among entities

federative bodies and the central government will contribute significantly to the stability of finances local public policies, ensuring predictability and autonomy in the implementation of fiscal policies.

Alongside these innovations, the Selective Tax (IS) was instituted, conceived as a extra-fiscal tax intended to be levied on products and services considered harmful to health of the population or environmental balance. As Doo Gomes Filho points out, Marcos Antonio (2024), this initiative gives the tax system an important regulatory bias, aligning revenue collection with public policy objectives that go beyond merely obtaining financial resources. In this way, the IS reflects the international trend of using taxation as a tool for behavioral induction, penalizing activities that generate negative externalities.

From another angle, Guimarães, Caio Vinícius Ribeiro (2020) argues that the reform is not limited to simplifying the tax regime, but is deeply connected to the search for tax justice. For him, the reorganization of taxes on consumption, added to the introduction of more equitable redistributive criteria paves the way for a State more committed to reducing social inequalities, in line with the principles of the Democratic State of Law.

When observing the daily lives of accounting professionals, Barbosa, Sinione Matias and Da Costa, Jane Elly Nunes (2024) identify that these specialists, directly inserted in the practical application of the new rules, they see the reform as an opportunity to streamline tax routines and reduce the risk of fines resulting from interpretations conflicting standards. The simplification provided by dual VAT and the creation of IS opens up possibilities for more strategic and less operational action by these professionals, contributing to a healthier business environment.

In turn, Santos, Bárbara Cristina (2024) emphasizes that the modernization of the system tax must be understood not as an end in itself, but as a means to ensure that economic relations occur in an environment of legal security and efficiency administrative. She emphasizes that the adoption of dual VAT represents a turning point in this trajectory, reducing the uncertainties that, for years, penalized both investors and consumers.

Sales, Hugo Barbosa et al. (2025), when analyzing the impact of the reform on a industry installed in Pernambuco, emphasize that the rationalization of taxation on consumption tends to improve the business environment and stimulate economic growth regional. They also emphasize that the standardization of tax rules, promoted by the new

regulatory framework, will allow greater integration between the various entities of the federation, favoring the competitiveness of companies on the national and international scene.

### Dual VAT as a Simplification Instrument

By promoting the replacement of a multitude of dispersed taxes by two taxes structured in a non-cumulative manner, achieved one of the most significant progress towards simplifying the tax system. The creation of the Tax on Goods and Services (IBS) and the Goods and Services Tax (CBS) represented more than a change merely formal: it consolidated a decades-long effort for greater normative rationality, standardizing the legislation applicable throughout the national territory and, thus, reducing substantially the bureaucratic constraints that historically stifled the environment of business. Mendes, Maureline Alves et al. (2024) observe that this normative centralization aims, above all, to allow greater predictability for economic agents, who until then were forced to interpret tax rules that differed and changed depending on the location.

In the federative context, Cruz, Tiago Cavalcante (2024) assesses that the introduction of Dual VAT strengthens integration between subnational entities by establishing a basis shared taxation that respects local competences, but within parameters clear and previously defined. Such an arrangement favors a more coordinated administration of public revenues, contributing to the reduction of federative conflicts and promoting greater harmony in fiscal management.

From another perspective, the adoption of the principle of neutrality as a constitutional guideline and infraconstitutional, consolidated in Complementary Law No. 214/2025, becomes an element essential for the effectiveness of the new model. Guimarães, Caio Vinícius Ribeiro (2020) highlights that ensuring neutrality means ensuring that the tax burden does not interfere in consumption decisions or production strategies, allowing the market to operate with greater efficiency and freedom of choice. By preventing taxes from distorting activity economic, foster competitiveness and create an environment conducive to growth sustainable. The law states that:

This Complementary Law establishes the Tax on Goods and Services (IBS), the Social Contribution on Goods and Services (CBS) and the Selective Tax (IS), creates the IBS Management Committee and amends tax legislation. The IBS, whose jurisdiction is shared between the States, the Federal District and the Municipalities, and the CBS, whose jurisdiction is the Union, are taxes on goods and services with characteristics of value added tax, non-cumulative and adopting uniform legislation throughout the national territory, aiming at simplifying the tax system and promoting transparency and neutrality in consumption taxation (BRASIL, 2025, p. 1).

Furthermore, Doo Gomes Filho, Marcos Antonio (2024) emphasizes that simplification provided by dual VAT follows global trends, aligning Brazil with the best international practices and increasing its attractiveness to foreign investors. According to him, the homogenization of applicable standards reduces the operational costs of companies and improves the country's position in international tax competitiveness rankings, creating a more promising scenario for business expansion.

This perspective is also confirmed by Barbosa, Simone Matias and Da Costa, Jane Elly Nunes (2024), who, when examining the perceptions of accounting professionals, identified that tax consolidation, in addition to reducing the workload related to compliance with accessory obligations, reduces the margin for divergent interpretations of the tax authorities, strengthening legal certainty and providing greater peace of mind for taxpayers.

Santos, Bárbara Cristina (2024) expands on this argument by stating that the new modeling of the system, based on transparency, contributes to restoring confidence in relationship between State and society. For her, a clear and predictable tax environment does not not only encourages spontaneous compliance, but also reinforces the commitment of power public with good fiscal governance.

At the regional level, Sales, Hugo Barbosa et al. (2025) observe that standardization of tax regulations tends to benefit companies located in traditionally penalized by the tax war. Eliminating artificial incentives for productive relocation, provide more equal conditions of competition, favoring stability economic of the less industrialized territories.

## CONCLUSION

The implementation of dual VAT in Brazil represents a milestone in the evolution of the system national tax system, offering concrete paths for tax simplification and reduction of bureaucracy. The unification of consumption taxes in the IBS and CBS, associated with the preservation of federative autonomy and the redefinition of revenue distribution, tends to foster a more attractive and competitive business environment. However, its full effectiveness will depend on the infra-constitutional regulation and the capacity of the federative entities and the Union in maintaining efficient, transparent and cooperative management. The reform, therefore, does not ends with the promulgation of constitutional and complementary norms, but requires a

continued commitment of all involved to ensure its practical effectiveness and the achievement of their goals.

It will be essential that they implement clear governance mechanisms and supervision, capable of ensuring the correct application of the new rules and the distribution equitable distribution of public revenues, respecting regional specificities and different contributory capacities of taxpayers. The active participation of civil society, accounting professionals, legal operators and external control bodies will prove essential to monitor the transition, correct any distortions and ensure that the benefits promised by the reform reach all sectors of the economy.

Furthermore, by adopting a tax model inspired by experiences successful international companies cannot disregard the particularities of the context Brazilian, which involves deep regional inequalities and historical resistance to federative integration. The creation of the Selective Tax, with its extra-fiscal function, may contribute to inducing more sustainable and responsible behaviors, aligning the taxation to the objectives of economic development, social justice and environmental protection.

It must be recognized that the true transformation of the tax system does not lie only in simplifying standards or modernizing processes, but in construction of a lasting fiscal pact that promotes legal certainty, stimulates spontaneous compliance and expand the State's capacity to meet social demands. In this sense, tax reform must be constantly evaluated and improved, so that to remain responsive to economic dynamics and the needs of society.

Given this scenario, they conclude that the reform, although not without challenges and uncertainties, inaugurates a new era for the Brazilian tax system, marked by the search for efficiency, equity and sustainable development. If implemented responsibly and long-term vision, can not only correct the distortions of the past, but also pave the way for a more prosperous, fair and competitive future for Brazil.

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