# Simples Nacional: Taxpayers have until september 30, 2026 to opt for the regular IBS and CBS system

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CGSN Resolution No. 186/2026 offers a strategic choice for companies opting for Simples Nacional: to continue paying taxes under Simples or to opt for the regular IBS and CBS regime in the 2027 calendar year.

By opting for the regular IBS/CBS regime, the company allows its customers to claim tax credits for these taxes, in accordance with Complementary Law No. 214/2025.

## DEADLINES, LOCATION, AND IMPORTANT POINTS

- **Enrollment period:** September 1, 2026, to September 30, 2026
- **Where:** Simples Nacional Portal

**Effects of the option:** Once the company has elected to be subject to the standard rates of the IBS and CBS, it will be taxed at the standard rates for those taxes.
These companies are also able to register IBS ad CBS credits over acquisitions that have been taxed, as set out by Sections 47 to 56 of Complementary Law No. 214/2025.

- **Cancellation:** May be requested irrevocably by November 30, 2026.
- **Duration:** Semi-annual.

**Companies incorporated after October 1, 2026:** The choice between the Simples Nacional tax regime and the regular IBS and CBS tax regimes must be made at the time of registration with the National Register of Legal Entities (CNPJ).

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