

COMMUNICATION TO SUPPLIERS AND DEALERS

IVECO GROUP (ON-Highway Brasil LTDA and FPT Industrial Brasil LTDA) comes, respectfully, due to the end of validity of Decree nº 65.253/2022 which added the sole paragraph to art. 53-A and § 7 to art. 54 both of RICMS-SP/2000, establishing, since 01/15/2021, a supplement of 2.4% and 1.3%, respectively in the internal rates of 7% and 12%.

Therefore, as of 01/15/2023 if there is no change by SEFAZ SP, the surcharge should no longer be applied to the State of SP. For the NCM's listed in article 54 of RICMS 45.490/00 and SF 84/13, the rate will no longer be 13.30% and will return to **12.00%**.

Decree 65.254/2022, which establishes the rules of the Agreement 52/91, ends on 12/31/2022. Below are the % in billing with these NCM's from 01/01/2023.

Operation With Industrial Machines - Conv 52 - Annex I				
Until 12/31/2022				
Interstate with Taxpayer	Tax Rate	Taxable BC	% Red of BC	Tax Burden
	7,00	78,57	21,43	5,50
	12,00	79,17	20,83	9,50
As of 01/01/2023				
Interstate with Taxpayer	Tax Rate	Taxable BC	% Red of BC	Tax Burden
	7,00	73,43	26,57	5,14
	12,00	73,33	26,67	8,80

Operation With Agricultural Machines - Conv. 52 - Annex II				
Until 12/31/2022				
Interstate with Taxpayer	Tax Rate	Taxable BC	% Red of BC	Tax Burden
	7,00	67,14	32,86	4,70
	12,00	66,67	33,33	8,00
As of 01/01/2023				
Interstate with Taxpayer	Tax Rate	Taxable BC	% Red of BC	Tax Burden
	7,00	58,57	41,43	4,10
	12,00	58,33	41,67	7,00

Best regards,

IVECO GROUP