

Adjustment to the taxation of interest on equity for Futures and Options Contracts as of January 2026

Intended for segment participants: Listed.

Summary: As of January 1, 2026, corporate actions related to interest on equity for Futures and Options Contracts will have a tax rate of 17.5% (0.825), with adjustments described in the B3 Clearinghouse Operating Procedures Manual.

Due to the publication of Complementary Law No. 224, dated December 26, 2025, B3 hereby informs you that, as of January 1, 2026, adjustments of positions for Futures and Options Contracts on assets traded in the equity market, in cases of corporate actions related to interest on equity, will be made based on a tax rate of 17.5% (0.825).

Therefore, the following sections of the B3 Clearinghouse Operating Procedures Manual (MPO) will be changed:

- Subitem 1 - Corporate actions in financial resources > item 7.9.6: Treatment of corporate actions for Futures contracts on assets traded in the equity market. .
- Subitem 1 - Corporate actions in financial resources > item 7.9.1: Treatment of corporate actions for Futures contracts on assets traded in the spot market.

As stipulated in the MPO, corporate actions involving financial resources do not alter the price or quantity of securities lending positions. The financial reimbursement value is calculated by the Clearinghouse based on the lender's registration data, observing the standard taxation applicable to the investor category, without exceptions.

With regard to the spot stock market and indices calculated by B3, the pricing adjustment will be based on the rate of 17.5% (0.825).

For further information, please contact our service center below.

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