Instruction 1(b).

FORM 4

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington,	D.C.	20549
-------------	------	-------

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPROVAL									
OMB Number:	3235-0287								
Estimated average burden									
hours ner resnonse.	0.5								

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* CHOPRA NAVEEN K.					2. Issuer Name and Ticker or Trading Symbol ViacomCBS Inc. [VIACA,VIAC]								5. Relationship of Reporting Person(s) to Issuer (Check all applicable) Director 10% Owner X Officer (give title Other (spec						
(Last) 1515 BR	(F OADWAY	(First) (Middle)					3. Date of Earliest Transaction (Month/Day/Year) 08/24/2021								1)	Chief Financial		·	
(Street) NEW Y(10036 (Zip)		4.1	4. If Amendment, Date of Original Filed (Month/Day/Year)								e) X Form Form	ual or Joint/Group Filing (Check Applicable Form filed by One Reporting Person Form filed by More than One Reporting Person				
Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned																			
1. Title of Security (Instr. 3) 2. Transa Date (Month/D.				Execution Date,		Execution Date, if any		Transaction Disposed Code (Instr.		es Acquired (A) o Of (D) (Instr. 3, 4 a		Benefi Owned	ies cially Following	Form (D) or	n: Direct I or Indirect I nstr. 4)	7. Nature of Indirect Beneficial Ownership			
							Code	v	Amount	(A) or (D)	Price		ed ction(s) and 4)			(Instr. 4)			
Class B common stock 08/24/2					4/202	1			М		67,835(1) A	\$0(1) 6	7,835		D		
Class B common stock 08/24/2				4/202	2021		F		23,963 ⁽²⁾ D		\$40.	7 4	43,872		D				
Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																			
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	Execution Date, 1 if any			Transaction Code (Instr.		n of		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Securities Underlying Derivative Security (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)		e s ally	10. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
					Code	v	(A)	(D)	Date Exercisa	ble	Expiration Date	Title	Amount or Number of Shares						
Restricted Share Units ⁽³⁾	(1)	08/24/2021			М			67,835	08/24/20	21 ⁽¹⁾	(1)	Class B common stock	67,835	\$0.0000	203,5:	10	D		

Explanation of Responses:

- 1. The shares identified in Table I were issued on August 24, 2021, upon vesting of the first of four equal annual installments of the Restricted Share Units ("RSUs") identified in Table II, which were initially granted on August 24, 2020. On August 24, 2021, the closing price of the Class B common stock on The NASDAQ Global Select Market was \$40.70 per share.
- 2. These shares were withheld by ViacomCBS to satisfy tax liability incident to the vesting of, and delivery of shares underlying, the RSUs, and were not actually sold or otherwise disposed of in an open-market transaction.
- 3. Granted under ViacomCBS's long-term incentive plan for no consideration.

/s/ Christa A. D'Alimonte, Attorney-in-Fact for Naveen

08/26/2021

Chopra

** Signature of Reporting Person

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

- * If the form is filed by more than one reporting person, see Instruction 4 (b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.