Revista ARACÊ
ISSN: 2358-2472

TAX REVOLUTION: DISRUPTIVE TECHNOLOGY AND THE NEW HORIZON OF PROFESSIONAL SKILLS

https://doi.org/10.56238/arev6n3-237

Submitted on: 10/19/2024 **Publication date:** 19/11/2024

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ABSTRACT

Organizations, from all areas, are currently impacted by the amount of existing data and the various technological resources that provide a new way of working. In this context, the tax area of companies ceased to function only to comply with tax obligations and meet the tax authorities, and began to work with the purpose of being a more integrated part and assisting in strategic decision-making of the business. In view of the above, the present work has as its general objective to demonstrate the use of technology as being fundamental to improve the results of the tax area and as a milestone for changing the profile of the professional in this area. And its specific objectives are to point out automation, artificial intelligence and technological tools as a source for agility, compliance and data analysis in tax management, as well as to define the skills that tax professionals need. The methodology used for this article was the bibliographic research. It is concluded that it is essential that companies and professionals are open to these changes and seek to

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ISSN: 2358-2472

improve their skills to make the most of the benefits that technology provides to tax management.

Keywords: Tax Management, Technological Resources, Professional Skills.

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ISSN: 2358-2472

INTRODUCTION

Technology and innovation have always been present in the human evolutionary context. It is noted that since prehistory, it can be seen that the tools used in hunting and the evidence of fire, for example, represented an advance and innovation for the period. Since then, man has used knowledge to promote economic, cultural and social progress. Nowadays, the world and society as a whole are inserted in a technological context in which information, data and knowledge are fundamental pieces.

Likewise, the use of technological resources in companies has grown over the years, starting with the steam engine, developed in the eighteenth century, until the current digital age. During the twentieth century, technology evolved rapidly, with the introduction of computers, information systems, process automation, and communications, among others. In addition, the internet and mobile technologies have had a significant impact on the way companies communicate, collaborate, and manage their businesses. Currently, artificial intelligence and the cloud are constantly progressing technologies, which are changing the way companies operate and offer products and services.

In this way, technology has become increasingly present in companies, and the tax area is inserted in this context, considering it to be a department with high demands in the Brazilian scenario and given the relevance it means for the company. The use of technological tools in tax management has proven to be essential to optimize tax compliance processes, increase the efficiency and accuracy of information, and provide greater security and transparency in operations. As a result, companies automate routine tasks and have the possibility of analyzing large volumes of data, which facilitates decision-making and error prevention, generating better results for the organization.

On the other hand, this technological evolution has also brought significant changes in the profile of tax professionals. The use of tax management software and artificial intelligence, for example, by replacing manual and repetitive activities, requires professionals to further develop behavioral skills (soft skills), in addition to technical knowledge (hard skill).

Therefore, this article has as its main objective to demonstrate the use of technology as essential to improve the results of the tax area and as a milestone for changing the profile of the professional in this area. And its specific objectives are to point out automation, artificial intelligence and technological tools as a source for agility, compliance and data analysis in tax management, as well as to define the skills that tax professionals need to

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obtain results in the face of a technological and transformation scenario. The technical procedure used as a methodology for the elaboration of this work was of a bibliographic nature.

THEORETICAL FRAMEWORK

TAX MANAGEMENT

Tax management is an area that focuses on strategy and planning to handle a company's tax obligations. This includes the administration of federal, state, and municipal taxes, which includes identifying opportunities to reduce the tax burden, complying with tax laws, and minimizing the risk of tax assessments. For Silva et al. (2023, p.73) "tax management is nothing more than the process of managing the tax aspects of a given company, aiming at optimizing the tax burden borne by the taxpayer".

In view of this, it is necessary to know and constantly update the Brazilian tax legislation, which in turn is complex and difficult to interpret, in addition to having a vast amount of existing rules and recurrent changes, obligations and accessory declarations of state, municipal and federal competence. According to a study, from October 2022, carried out by the IBTP - Brazilian Institute of Planning and Taxation, on average, 54 tax rules are issued per business day or 2.26 tax rules per hour (business day), in addition to the fact that in these 34 years of the Federal Constitution of 1988, there have been 18 constitutional tax amendments, as shown in the tables below.

Table 1 - Number of Standards Issued per Day

Competence	General	Tax
Federal	15	3
State	167	12
Municipal	393	22
Total	575	37

Source: IBPT (2022, p.5)

Table 2 - Number of Standards Issued per Business Day

Competence	General	Tax
Federal	21	4
State	241	18
Municipal	567	32
Total	829	54

Source: IBPT (2022, p.5)

This scenario of constant changes in the rules, according to Padoveze et al (2017), requires that the tax professional has knowledge about the tax structure in Brazil. In addition, this structure is complex and has flaws, covering a wide range of variables that

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make not only the understanding of the subject challenging, but also its practical application. The taxpayer, when managing and planning their taxes, must be constantly aware of the tax consequences on the assets of organizations.

Also in this sense, considering that for the calculation of taxes in general (taxes, fees, social contributions or improvements and compulsory loans), it is mandatory to be supported by the tax legislation in force, to have a detailed knowledge of economic events and based on the values established by accounting, it is possible to understand the importance of the activities performed by these tax management professionals, as well as the requirement for technical knowledge and the time dedicated to these tasks. (Padoveze et al 2017)

Furthermore, Silva et al. (2023) indicate that, as complex as the calculation and payment of taxes is, the company needs to adopt numerous procedures to ensure compliance, at a high level, with tax legislation, especially with regard to accessory fees, which are currently protected by the Public Digital Bookkeeping System (SPED).

The SPED project implemented by the tax authorities, established by Decree No. 6,022, of January 22, 2007, represents an advance in computerization and has the following objectives:

- **Promote the integration of tax authorities,** through the standardization and sharing of accounting and tax information, respecting legal restrictions.
- **Rationalize and standardize ancillary obligations for taxpayers,** with the establishment of a single transmission of different ancillary obligations from different inspection agencies.
- **To speed up the identification of tax offenses,** with improved process control, speed of access to information and more effective inspection of operations with data crossing and electronic auditing. (SPED Portal)

In this way, the SPED system represented a milestone in the modernization of processes for the delivery of tax obligations. For Silva et al.(2023), this system is a tool that consolidates the activities of receiving, validating, storing, and authenticating books and documents that make up accounting and tax bookkeeping, through a flow of unique and computerized information.

SPED provides a digital environment that simplifies and streamlines the provision of tax and accounting information, eliminating the need to send physical documents and

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facilitating the fulfillment of ancillary obligations by companies. One of the main advantages of this system is the reduction of bureaucracy and operating costs for companies. With the replacement of physical documents with digital files, accessory obligations should become more agile and less prone to errors, avoiding rework and making life easier for entrepreneurs. In addition, it promotes transparency in accounting and tax information, ensuring the improvement of corporate governance.

This system is structured in several modules, as listed in table 3 with their respective descriptions and regulatory legal basis, which establish different types and formats of digital files, which are considered accessory obligations for taxpayers at the national level. In this context, for each accessory obligation, there is a corresponding module in SPED, which, in turn, is subdivided into several validator programs made available by the Federal Revenue of Brazil. Each program has its own model, layout, and individual validation and transmission rules.

Table 3 - Summary of SPED modules

Acronym	Meaning of the Acronym	Description	Normative Basis
NF-e	Electronic Invoice	Electronic document in .XML format that aims to formalize a commercial operation	Sinief Adjustment 07/05, Agreement s/nº of 1975 and State Laws
NFS-e	Electronic Service Invoice	Electronic document that aims to formalize a service provision	ENAT Cooperation Protocol No. 02, of 7.12.2007
NFC-e	Electronic Consumer Invoice	Electronic document in .XML format whose purpose is to formalize a commercial transaction intended for the final consumer	Sinief Adjustment 07/05, Agreement s/nº of 1975 and state legislation
CT-e	Electronic Bill of Lading	Electronic document in .XML format that records tax-relevant data on a provision of transport services taxable by ICMS	Sinief Adjustment 09/07
ECD	Digital Bookkeeping	Digital version of commercial and corporate accounting, in .TXT format	IN RFB No. 2,003/21
ECF	Tax Accounting Bookkeeping	Digital version, in the format .TXT, of the Declaration of Economic-Tax Information of the Legal Entity (DIPJ)	IN RFB No. 2,004/21
EFD ICMS IPI	Digital Tax Bookkeeping of ICMS and IPI	Electronic books for ICMS and IPI calculation, in .TXT format	Sinief Adjustment 02/09
EFD Contributions	Digital Tax Bookkeeping of Contributions	Electronic books for PIS and COFINS calculation, in .TXT format	IN RFB No. 1,252/12
EFD Reinf	Digital Tax Bookkeeping of Withholdings and Others	Electronic files, in .XML format, on federal tax withholdings	IN RFB No. 2,043/21

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	Tax Information		
eSocial	Digital Bookkeeping System for Tax, Social Security and Labor Obligations	Electronic system through which employers communicate to the Government, in a unified way, information related to workers	ME/SEPT Ordinance No. 1,127/2019
e-Financeira	N/A	Set of digital files referring to registration, opening, closing and auxiliaries, and at least Financial Operations Module	IN RFB No. 1,571/15
MDF-e	Electronic Manifest of Tax Documents	Document linking the fiscal documents carried in the unit load used	Sinief Adjustment 21/10

Source: Adapted from Silva et al (2023, p. 77)

It is necessary to highlight that the obligations in the table above are related to the Sped project, and there are, therefore, other obligations of state and municipal competence and that in their vast majority are digital and with projects for standardization at the national level.

Thus, all tax information is declared to the tax authorities at an extremely analytical level, enabling the generation of a huge database to be available for all possible cross-checks. So, *compliance* in tax management, which according to Silva et al (2023, p. 67) would be associated with the idea of complying with tax legislation, needs to be topic one and always be a point of attention, as it can lead to tax penalties, exemplified in Tables 4 and 5.

Table 4 - Summary of the main federal fines for the delivery of an accessory obligation with inaccurate, incomplete or omitted information within the scope of the SPED in the understanding of the RFB

SPED Module	Fine	Legal basis
ECF (Actual Profit, Only)	3% of the value of the transaction	Article 8-A of Decree-Law No. 1,598/77
EFD-Reinf	Fine of R$ 20.00 for each set of 10 errors	Article 7 of Law No. 10,426/02
Other SPED modules	5% of the value of the operation, limited to 1% of the taxpayer's revenue in the period	Article 12 of Law No. 8,218/91

Source: Silva et al (2023, p. 79)

Table 5 - Summary of the main federal fines for late delivery of information within the scope of the SPED in the understanding of the RFB

SPED Module	Fine	Legal basis
ECF (Actual Profit, Only)	Fine of 0.25% per month, on Profit Before Income Tax. Limit: 10% of the net profit for the period	Article 8-A of Decree-Law No. 1,598/77
EFD-Reinf	2% on the value of taxes reported /month	Article 7 of Law No. 10,426/02
Other SPED modules	0.02% of the amount of revenue per day of delay, limited to 1% of the taxpayer's revenue in the period	Article 12 of Law No. 8,218/91

Source: Silva et al (2023, p. 79)

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Given the context mentioned in the previous paragraphs, in order for a company to be able to keep up with tax changes and be in compliance with tax collections, delivery of declarations and all tax frameworks that support and avoid tax fines, it is necessary to have technology that is responsible for all repetitive and programmable activities, such as the use of RPA - Robotic Process Automation, calculation engine and other technologies that do manual work and generate greater reliability for the company. Equally, professionals in the area need to be able to work in the tax area within this perspective.

TECHNOLOGICAL RESOURCES FOR TAX MANAGEMENT

The use of technological resources has become increasingly common and necessary in the tax management of companies, because the Brazilian scenario is characterized by the high complexity of the tax system and with a high tax burden, by a prominent tax reform and by the technological performance of the tax authorities. And the tax sector has been evolving over the years, as can be seen in chart 6.

Chart 6 - How the tax sector has evolved in recent years

Year	Era	Features
1980	Age of Manual Calculations	- Individually and tailor-made tax calculations; - Predominant use of typewriters; - Beginning of the use of calculators, computers and spreadsheets to help calculate taxes.
1990	Era of Standardized Forms	- Manual filling of forms; - Documents were typed and sent via correspondence; - Popularization of the use of calculators and spreadsheets.
2000	Electronic Archives Era	- Standardized electronic forms for filing; - Use of XML and XBRL languages; - SAF-T Initiative.
2010	Era of Electronic Invoicing	- Processing of electronic invoices; - Data files with Trial Balance information.
2015	Era of the Real-Time Reporting	- Data presented in real time; - Ledger, Daily Book and complete financial records of the company, available online; - Taxes charged automatically, without the use of forms.
2020	Era of Digital Taxes	- More data and the use of artificial intelligence in processes; - Immediate information and responses; - Real-time payments.

Source: Adapted from Thomson apud Deloitte

In a digitalization scenario, technology and innovation tools offer process automation, reducing or eliminating repetitive activities, enable access to information in real time, allow companies to save time and reduce human errors, which minimizes risks and ensures

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compliance. In addition, the technology also allows integration with other systems, such as accounting and finance, which further facilitates tax management, as well as makes it possible to analyze data in order to use it as a competitive differential.

The survey "Tax of tomorrow: Technologies and resources for the current tax challenges of organizations", carried out by Deloitte, in 2020, demonstrates the point of view of 159 companies operating in Brazil on the impacts of technological evolution and transformations in the business environment on the tax function, also addressing aspects of tax compliance (time to comply). In this study, the respondent's level of agreement in relation to aspects related to disruptive technologies for the tax area is asked in order to estimate how the Brazilian market is dealing with these issues and the overall result indicates "the expectation of the executives participating in the survey is that technology will increase the efficiency and sophistication of the tax area.", As shown in Table 7 below:

Chart 7 – Level of agreement of the companies questioned by the Tax of Tomorrow survey in relation to technology and the future of the tax area.

Statement on "Technology and the future of the tax area"	Percentage of respondents who totally or partially agree with the statements
The data collection and classification phases will be automated, and *machine learning tools* will assist in this process	98%
The quality of tax analysis will improve with the use of artificial intelligence and cognitive technologies, by combining patterns and natural language processing	96%
Professionals will work with accurate and unlimited data sets for the storage of this information, expanding the performance	94%
Access to information on tax regulations will be more sophisticated and transparent, which will democratize knowledge across different regions or countries	79%
Crowdsourcing, collectively built solutions and hiring freelancers for tax activities will be more common due to technological advancements	70%

Source: Adapted from Deloitte (2020, p. 23)

Furthermore, it is verified that of the companies surveyed, most are already investing in automation of operations, and only 4% do not have any automated operation, as shown in figure 1 below:

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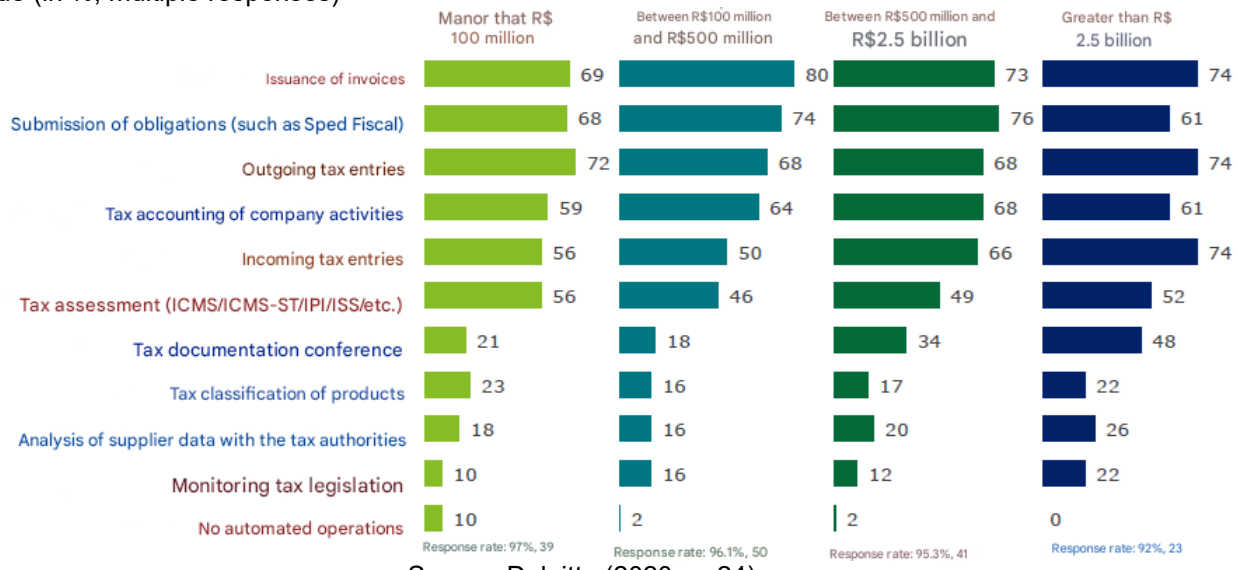
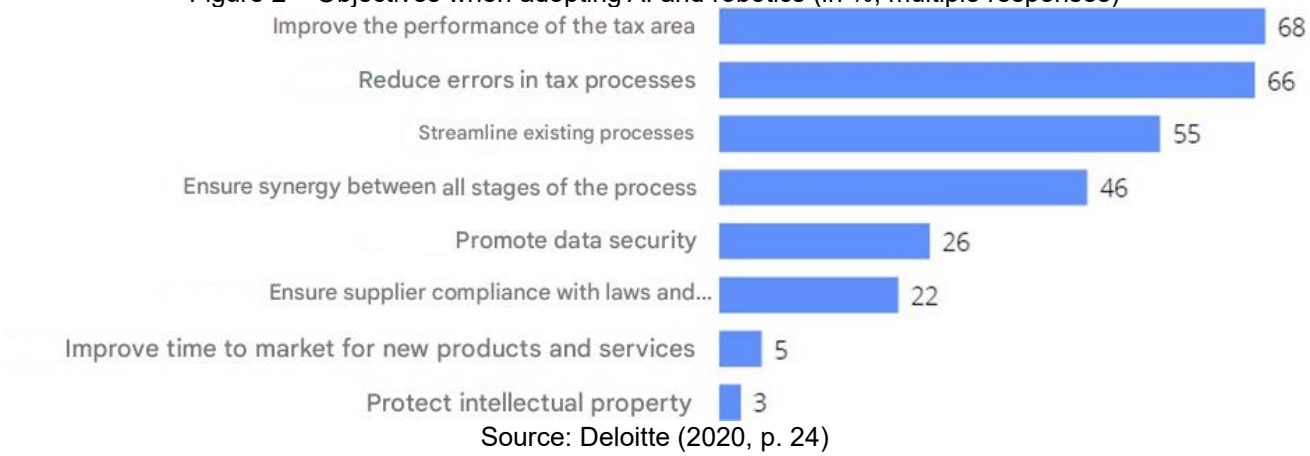
Figure 1 – Large companies already automate operations – fiscal and tax operations already automated, by revenue (in %, multiple responses)



Source: Deloitte (2020, p. 24)

Deloitte (2022, p. 26) explains that "fiscal and tax operations can benefit from artificial intelligence (AI) and robotic process automation in their activities of greater recurrence and volume". However, it was seen that only 50% intend to adopt this resource and taking into account those who responded positively, "these resources would have as their main objectives to improve the performance of the tax area and reduce errors in the processes", as shown in figure 2.

Figure 2 – Objectives when adopting AI and robotics (in %; multiple responses)



Source: Deloitte (2020, p. 24)

Regarding the possibility of an increase in the budget, it was found that the respondents of the Deilotte survey would prioritize investment in technology for the tax area to the detriment of hiring and qualifying people, as can be seen in figure 3:

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Figure 3 – Investment priorities if there was an increase in the budget

Source: Deloitte (2020, p. 30)

In consonance, Thomson Reuters points out four reasons to include technology in tax management, namely: optimization of bureaucratic processes, increased productivity and control, risk mitigation and improved compliance and cost reduction.

Therefore, based on what has been discussed, technological tools are indispensable for tax management as globalization, digitalization, and the growing increase in data are increasingly demanding compliance, agility, and more strategic management.

PROFILE OF THE CURRENT TAX PROFESSIONAL

The tax area is changing the way organizations operate, no longer being the area that only calculates payment slips, delivers obligations, does operational work and attends inspection to the department that is knowledgeable about the business and that will help the company to operate with strategy to maximize results. In addition, it is essential to take into account that the amount of data available is currently very high, as well as the use of new technologies.

Silva et al (2023, p. 80) state:

> Professionals in the tax department (tax sector) of a company will not only have greater training to deal with compliance with tax legislation in an integrated and digital way, but will increasingly need to invest in their relationship with all areas of the company (HR, Finance, Accounting, Legal, etc.). They must also, together with computerized systems, ensure the consistency and quality of the information delivered in books and digital statements

Consequently, the profile of the tax professional today is someone who has solid knowledge in tax and accounting law, in addition to being able to strategically interpret and apply tax laws and regulations. It is also pertinent that this professional has the analytical and communication skills to deal with complex issues and clearly explain tax instructions to

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the company or individual. Also, it is increasingly common for tax professionals to have knowledge of technology and automation to keep up with trends and improve efficiency in the processing of tax data.

That said, in order for there to be an adaptation of the professional profile in order to correspond to what is necessary for the new circumstances, the first step is a change of *mindset*, that is, a change of mentality and attitude. Furthermore, it is necessary to develop *hard skills,* technical skills, and more importantly, as a tiebreaker, strengthen *soft skills,* behavioral skills, as exemplified in chart 8.

Table 8 - Concepts and examples of hard and soft skills

Skills	Concept	Examples
Hard skills	Skills in the technical domain, acquired through professional and academic training or through the experience acquired; skills related to the profession or activity carried out; administrative procedures related to the organization's area of activity	Ability to operate/handle machinery, appliances and equipment; knowledge of safety standards; computer knowledge/programs; financial/accounting skills; professional and technical experience.
Soft skills	Universal/transversal skills, non-academic and not related to training or the performance of technical functions; personality traits; Goals; preferences and motivations; Career Attributes	Ability to communicate, to dialogue, to respond, to cooperate with others, to work in a team/group; ability to solve problems/conflicts, to motivate, to stimulate, to encourage, to facilitate, to support and to adapt; creativity; initiative; ability to behave in different situations; label.

Source: Adapted from Swiatkiewicz (2014 apud Bes et al, 2021).

In this sense, Silva et all (2023, p.81) addresses the following about the technical and behavioral skills of tax professionals:

> Initially, technical knowledge of tax legislation will always be fundamental, not only to allow the correct calculation of taxes, but also to allow the identification and mapping of opportunities for tax options and tax planning in the legislation.
> (...)
> In addition, it is essential that tax professionals develop communication and social relationship skills, as their work increasingly depends on information that comes from other departments of the company, such as legal or commercial.

Deloitte's global study "*Our digital future: a perspective by tax professionals 2019*" informs about the profile of the tax professional:

> ... The skills required will be different. On the one hand, everyone will need more technological skills. On the other hand, professionals will also have to know how to combine technology with the very human skills that are still essential in any relationship with the rest of a company: Empathy, creativity, emotion and morality. (DELOITTE, 2019, p. 17)

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In short, for the profession in the tax area, it is important to have technical knowledge about the complex Brazilian tax legislation, as well as to apply and manage them in the best way, essential skills with technology and automation, the programming language will be a differential and knowing how to interpret and work with big data. And as behavioral skills, the following can be mentioned as the main ones: intrapersonal and interpersonal communication, emotional intelligence, creativity, leadership and communication.

METHODOLOGY

The general objective of the study was to point out that the use of technological resources in tax management is indispensable today and how this scenario impacts the requirement of a new profile for the professional in this area. For this, the methodology of bibliographic research was used, which according to Marconi and Lakatos (2022, p.49) "bibliographic research is a specific type of scientific production: it is based on texts, such as books, scientific articles, critical essays, dictionaries, encyclopedias, newspapers, magazines, reviews, abstracts." As for Gil (2019, p.74) in research with bibliographic sources "the literature review is done by consulting multiple sources. Among these are books, scientific journals, annals of scientific meetings, theses and dissertations."

FINAL CONSIDERATIONS

The market, due to several factors, such as globalization, the high amount of information and technology, constant and rapid changes that increase risks and uncertainties, has competitiveness as its predominant characteristic. These factors make managing companies an increasingly complex and challenging activity. In this context of the era of digital transformation, technological tools are essential resources that help to act in a disruptive, innovative, and strategic way.

Tax management, in turn, within the scenario described, is no longer seen as an operational area, assuming an increasingly strategic position within companies, having in Brazil an enormous complexity of taxes, complex legislation that is frequently changed, a progressively digital tax system, has the indispensability of adopting technological resources in order to eliminate repetitive activities, increase compliance and prevent tax assessments. In addition to using data as essential information for decision-making, carrying out tax planning in the best possible way.

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On the other hand, tax professionals must focus on the balance between technical knowledge (*hard skills*) and behavioral knowledge *(soft skills),* being able to work with technology, innovation, data analysis, supported by tax legislation and behavioral characteristics such as resilience, communication and emotional intelligence.

Using bibliographic references, this work sought as its main objective to demonstrate the use of technology as fundamental to improve the results of the tax area and as a milestone for change in the profile of the professional in this area. Throughout the article, the language of automation, artificial intelligence, and technological tools stood out as crucial sources to ensure agility, compliance, and efficient data analysis in tax management. In addition, the necessary skills that tax professionals must possess to thrive in this context of changes driven by new technologies were accurately evidenced. It was concluded, therefore, that the strategic use of these technological solutions is crucial to optimize the efficiency and effectiveness of tax management, becoming a competitive advantage for organizations in the current scenario.

Finally, it is suggested that new studies be carried out on the technology for tax management, since a tax reform is planned for Brazil, as well as analysis of the professional in the face of this event. There are several aspects that generate the possibility of study within this theme, since technology and tax management are relevant topics and far from non-existent.

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