CONTEMPORARY TAXATION CHALLENGES IN THE TECHNOLOGICAL AND CAPITAL MARKET CONTEXT, AN ANALYSIS OF TAX COMPLIANCE: LITERATURE REVIEW

DESAFIOS CONTEMPORÂNEOS DA TRIBUTAÇÃO NO CONTEXTO TECNOLÓGICO E DO MERCADO DE CAPITAIS, UMA ANÁLISE SOBRE O COMPLIANCE FISCAL: REVISÃO DE LITERATURA

RETOS DE LA TRIBUTACIÓN CONTEMPORÁNEA EN EL CONTEXTO TECNOLÓGICO Y DEL MERCADO DE CAPITALES, UN ANÁLISIS DEL CUMPLIMIENTO TRIBUTARIO: REVISIÓN DE LA LITERATURA

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ABSTRACT

Justification/Problem: The growing complexity of the Brazilian tax system, coupled with rapid technological transformations and the expansion of the capital market, poses significant challenges for tax compliance. Regulatory fragmentation, legal uncertainty, and the lack of effective mechanisms hinder organizations' tax management, highlighting the need for integrated strategies that ensure transparency and security.

Objective: To critically analyze contemporary taxation challenges in the technological and financial context, with an emphasis on the relevance of tax compliance as an instrument of governance, control, and sustainability in public and private organizations.

Methodology: This is a review of scientific literature, covering articles published between 2021 and 2025, selected from PubMed, Scopus, Web of Science, and Scielo databases. The process followed rigorous methodological steps, including criteria definition, selection, extraction, and critical analysis of studies, with a focus on the integration of technology, capital markets, and tax compliance.

Results and Discussions: The digitization and automation of tax processes increase efficiency and transparency, but also require constant regulatory adaptations. Corporate governance and ethical culture are central factors for effective compliance, while technologies such as artificial intelligence enhance tax management. However, obstacles related to regulatory instability and system complexity persist.

Conclusion: Strengthening tax compliance through the integration of technological advances, solid governance, and a stable regulatory environment is essential for the modernization of the Brazilian tax system, promoting greater legal certainty, transparency, and sustainability in relations between the State and taxpayers.

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Keywords: Tax Compliance. Corporate Governance. Capital Markets. Tax Sustainability. Technological Transformation. Digital Taxation.

RESUMO

Justificativa/Problema: A crescente complexidade do sistema tributário brasileiro, associada às rápidas transformações tecnológicas e à expansão do mercado de capitais, impõe desafios significativos para a conformidade fiscal. A fragmentação normativa, a insegurança jurídica e a insuficiência de mecanismos eficazes dificultam a gestão tributária das organizações, evidenciando a necessidade de estratégias integradas que garantam transparência e segurança.

Objetivo: Analisar criticamente os desafios contemporâneos da tributação no contexto tecnológico e financeiro, com ênfase na relevância do compliance fiscal como instrumento de governança, controle e sustentabilidade nas organizações públicas e privadas.

Metodologia: Trata-se de uma revisão de literatura científica, abrangendo artigos publicados entre 2021 e 2025, selecionados nas bases PubMed, Scopus, Web of Science e Scielo. O processo seguiu rigorosas etapas metodológicas, incluindo definição de critérios, seleção, extração e análise crítica dos estudos, com foco na integração entre tecnologia, mercado de capitais e compliance fiscal.

Resultados e Discussões: A digitalização e automação dos processos tributários ampliam a eficiência e transparência, mas também demandam adaptações regulatórias constantes. A governança corporativa e a cultura ética são fatores centrais para a efetividade do compliance, enquanto tecnologias como inteligência artificial potencializam a gestão tributária. No entanto, persistem entraves relacionados à instabilidade normativa e à complexidade do sistema.

Conclusão: O fortalecimento do compliance fiscal, por meio da integração entre avanços tecnológicos, governança sólida e ambiente regulatório estável, é fundamental para a modernização do sistema tributário brasileiro, promovendo maior segurança jurídica, transparência e sustentabilidade nas relações entre Estado e contribuintes.

Palavras-chave: Compliance Fiscal. Governança Corporativa. Mercado de Capitais. Sustentabilidade Tributária. Transformação Tecnológica. Tributação Digital.

RESUMEN

Justificación/Problema: La creciente complejidad del sistema tributario brasileño, combinada con las rápidas transformaciones tecnológicas y la expansión del mercado de capitales, plantea desafíos importantes para el cumplimiento tributario. La fragmentación regulatoria, la incertidumbre jurídica y la insuficiencia de mecanismos efectivos dificultan la gestión fiscal de las organizaciones, lo que pone de relieve la necesidad de contar con estrategias integradas que garanticen la transparencia y la seguridad.

Objetivo: Analizar críticamente los desafíos contemporáneos de la tributación en el contexto tecnológico y financiero, con énfasis en la relevancia del cumplimiento tributario como instrumento de gobernanza, control y sostenibilidad en las organizaciones públicas y privadas.

Metodología: Se trata de una revisión de la literatura científica, que abarca artículos publicados entre 2021 y 2025, seleccionados de las bases de datos PubMed, Scopus, Web of Science y Scielo. El proceso siguió pasos metodológicos rigurosos, incluyendo la definición de criterios, la selección, la extracción y el análisis crítico de estudios, con un enfoque en la integración de tecnología, mercados de capitales y cumplimiento tributario.

Resultados y Discusiones: La digitalización y automatización de los procesos tributarios incrementan la eficiencia y la transparencia, pero también requieren constantes adaptaciones regulatorias. El gobierno corporativo y la cultura ética son factores centrales para un cumplimiento efectivo, mientras que tecnologías como la inteligencia artificial mejoran la gestión fiscal. Sin embargo, persisten obstáculos relacionados con la inestabilidad regulatoria y la complejidad del sistema.

Conclusión: El fortalecimiento del cumplimiento tributario, mediante la integración de avances tecnológicos, una gobernanza sólida y un entorno regulatorio estable, es fundamental para la modernización del sistema tributario brasileño, promoviendo mayor seguridad jurídica, transparencia y sostenibilidad en las relaciones entre el Estado y los contribuyentes.

Palabras clave: Cumplimiento Tributario. Gobierno Corporativo. Mercado de Capitales. Sostenibilidad Fiscal. Transformación Tecnológica. Fiscalidad Digital.

1 INTRODUCTION

The profound transformations caused by technological advances and the internationalization of markets have imposed new demands on contemporary tax systems. In the Brazilian scenario, marked by a complex, onerous and difficult to interpret tax system, it is increasingly necessary to adopt effective compliance mechanisms (Bartine *et al*., 2025). Tax compliance, in this context, is consolidated as an indispensable governance strategy to ensure the integrity of business operations and regulatory adherence. This practice, more than an instrument of control, constitutes a structuring axis of the relations between taxpayers and the State, demanding not only technical rigor, but also transparency and standardization of internal processes (Oliveira *et al*., 2023).

The insertion of new technologies in the business and financial environment has changed the way tax obligations are generated, processed and inspected. The digitization of accounting flows and the automation of control systems have profoundly transformed the structure of inspection, requiring companies to respond more quickly and accurately (Bergstein *et al*., 2022). As analyzed by Gomes *et al*. (2021), the integration between predictive analysis tools and data intelligence has expanded the ability of tax authorities to identify inconsistencies, while reinforcing the responsibility of taxpayers in managing tax risks. In this scenario, there is no room for improvisation: compliance is no longer a formality to become an essential element of organizational strategy.

According to Nascimento *et al*. (2024), strategic action in the tax field has started to incorporate the logic of risk management, which imposes on organizations a preventive and proactive approach in their tax decisions. Tax planning, in this sense, is not limited to the legal reduction of charges, but now encompasses the mapping of obligations, the analysis of normative impacts, and the definition of conducts in line with current legislation. According to Oliveira *et al*. (2021) argues that management accounting, by providing accurate and timely data, plays a central role in making this new business posture viable, aimed at fiscal sustainability. Thus, the integration between accounting, governance, and tax strategy represents a necessary advance in the face of growing regulatory complexity.

The strengthening of public policies aimed at cooperative compliance signals an important change in the fiscal culture. Instead of a merely punitive model, the State starts to adopt mechanisms to encourage regularity and transparency, valuing the construction of an environment of mutual trust with taxpayers. Nogueira Neto *et al*. (2025) highlight that normative predictability, simplification of procedures, and investment in tax education are essential conditions for the success of these initiatives. It is, therefore, a new fiscal rationality, in which cooperation replaces conflict, and compliance gains an educational and preventive function, as well as an inspection function (Marques *et al*., 2025).

Despite technological and regulatory advances, the Brazilian tax reality still presents significant obstacles. Legislative fragmentation, constant changes in regulations and the high degree of tax litigation generate legal uncertainty, compromising the predictability of business decisions. Ladeira *et al*. (2021) argues that the instability of the tax system directly affects the competitiveness of the business environment, making investment and long-term planning difficult. The excess of accessory obligations and the coexistence of conflicting rules between federative entities contribute to the disorganization of the system, requiring structural reforms that promote greater coherence and rationality in taxation (Peixoto *et al*., 2022).

In view of these complexities, this chapter proposes a critical analysis of the contemporary challenges of taxation in the context of digitalization and capital markets, with an emphasis on the centrality of tax compliance (Rocha *et al*., 2021). By considering the practical and theoretical developments of the integration between technology, accounting and tax strategy, we seek to understand the implications of this new dynamic on the fiscal management of organizations. The approach adopted is based on the premise that tax compliance is not just a regulatory requirement, but a structural component of modern governance, capable of generating value, mitigating risks, and strengthening the relationship between State and society (Soares *et al*., 2023).

This chapter aims to critically analyze the contemporary challenges faced by the Brazilian tax system in the context of technological transformations and the growing complexity of the capital market, with emphasis on the relevance of tax compliance as an instrument of governance, control and sustainability. It seeks to understand how the adoption of structured tax compliance practices can contribute to transparency, predictability and efficiency in the relationship between taxpayers and the State, in light of the requirements imposed by the digitalization of financial operations and the new forms of automated inspection. In addition, it is intended to discuss the normative, operational and legal obstacles that still limit the effectiveness of tax compliance in Brazil, proposing reflections on possible ways to modernize the system and strengthen the culture of tax integrity in public and private organizations.

2 METHODOLOGY

This is a literature review study, carried out between April and July 2025, with the objective of identifying, analyzing, and synthesizing the available scientific evidence on the contemporary challenges faced by taxation in the technological and financial context, focusing on the performance and relevance of tax compliance in organizations. The research was structured based on the methodological guidelines proposed by Galvão, Pansani, and

Harrad (2015) and the recommendations of the Joanna Briggs Institute (JBI, 2022), in order to ensure scientific rigor, transparency, and reliability in the selection and analysis of the included studies.

The review was conducted in five systematic stages: (1) definition of the research question and the objectives of the study; (2) identification of relevant studies through searches in scientific databases; (3) careful selection of works, based on previously defined inclusion and exclusion criteria; (4) standardized extraction of relevant data, considering author, year, type of study, methodological approach, and main findings; and (5) critical synthesis of the results, seeking to identify convergences, gaps and contributions to the field of tax compliance in digitalized and financial environments.

The formulation of the research question was guided by the PICo strategy (Santos, Pimenta and Nobre, 2007), defined as follows: **P (Population):** public and private organizations active in tax regulatory contexts; **I (Interest):** tax challenges related to technology and capital markets; **Co (Context):** contemporary requirements for tax compliance and corporate governance. Based on this, the following guiding question was elaborated: "What are the main challenges faced by the contemporary tax system in the context of technological and capital market transformations, and how does tax compliance contribute to organizational governance and sustainability?"

Data collection was carried out in the scientific databases PubMed, Scopus, Web of Science and Scielo, considered widely recognized in the area of applied social sciences, law and accounting. To define the descriptors and search terms, the DeCS/MeSH database was used, with the help of the Virtual Health Library (VHL). The descriptors were combined using the Boolean operators *AND* and *OR*, using the following terms in English: *("Taxation") AND ("Compliance") AND ("Technology" OR "Digital Transformation") AND ("Capital Market" OR "Financial Market")*. Complementary sources were also consulted in Google Scholar, respecting the same eligibility criteria applied in the main databases.

In the selection phase of the studies, an adaptation of the methodological flowchart of Galvão, Pansani and Harrad (2015) was used, organized in four sub-stages: **1) Identification:** the studies were located in the previously defined bases, according to the established descriptors; **2) Screening:** titles and abstracts were read to assess adherence to the theme; **3) Eligibility:** inclusion and exclusion criteria were applied to ensure relevance and methodological quality; **4) Inclusion:** the articles that met all the requirements were incorporated into the final analysis. All steps were performed by at least two reviewers independently, in order to ensure reliability and avoid bias.

The inclusion criteria include scientific articles published between 2021 and 2025, with

full text available, in Portuguese, English or Spanish, which dealt directly with the topic of tax compliance in the context of digital transformation and capital markets. Studies with an exclusive focus on historical tax aspects, publications with a purely opinionated or essayistic approach, narrative reviews without methodological rigor, and research that did not have a direct link with the investigated problem were excluded. The final selection prioritized works with explicit methodology, relevant results and significant contribution to the proposed field of study.

3 RESULTS AND DISCUSSIONS

The process of selecting studies for this literature review strictly followed the PRISMA guidelines, ensuring transparency and methodological quality. Initially, 237 relevant articles were identified in the specialized databases, distributed as follows: MedLine (58), PubMed (74), Scopus (43) and Cochrane (62), with publications between 2021 and 2025 that addressed the contemporary challenges of taxation in the technological and capital market context, with an emphasis on tax compliance. After careful reading of the titles, 32 articles were selected for further analysis, and 6 duplicate works were excluded.

Figure 1

Flowchart of the Review Study Selection Process
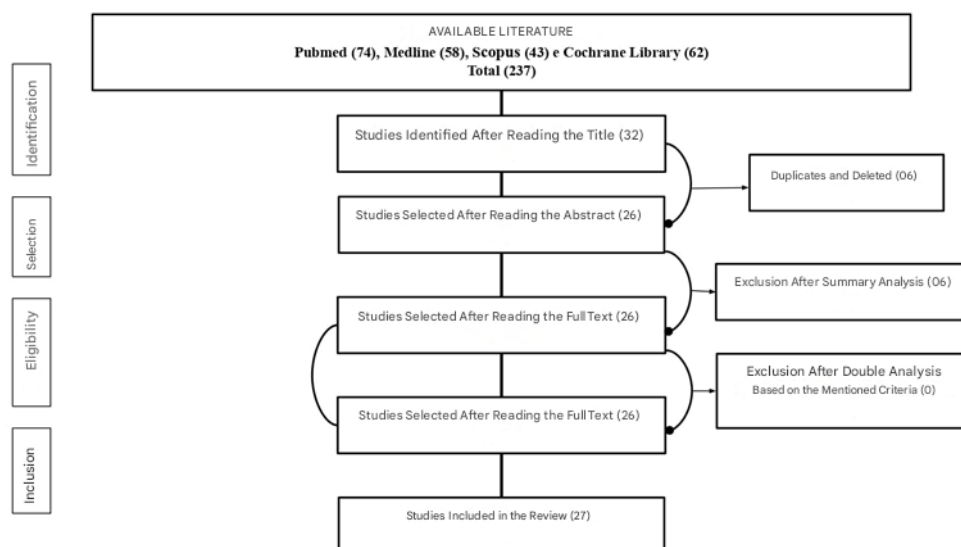
Source: Authors, 2025.

In the next stage, the analysis of the abstracts allowed the maintenance of 26 articles, while 6 were discarded because they did not meet the established eligibility criteria, which considered thematic relevance, methodological rigor and timeliness of the information. Subsequently, the full text was read, in which 22 studies were initially approved by the first

reviewer and validated by the second, ensuring the reliability of the process. To complement the search and update the survey, a new round of research was carried out, resulting in the inclusion of 5 more articles that fully complied with the methodological and thematic requirements.

Thus, the total number of studies incorporated into the final analysis was 27, allowing for a comprehensive and up-to-date approach to tax transformations in technological and financial environments, with a focus on tax compliance practices. The detailed flow of the selection of studies is illustrated in Figure 1, which presents the adapted PRISMA flowchart, evidencing each step of the process and the transparency adopted for the choice of sources used in this review.

The selected studies show a growing concern with the complexity of the Brazilian tax system in the face of rapid technological transformations. Several authors highlight that the digitalization of tax processes, although it brings gains in efficiency and transparency, also imposes significant challenges in terms of regulatory adaptation and technical training of organizations (Costa Targino *et al*., 2025; Botelho *et al*., 2024). The need for constant updating of legislation and integration between technological systems is pointed out as a crucial factor for strengthening tax compliance in the corporate environment.

Another recurring aspect in the articles analyzed refers to the importance of corporate governance and internal control mechanisms for the effectiveness of tax compliance practices. As evidenced by Crepaldi *et al*. (2022) and Farias *et al*. (2025), the adoption of clear policies, combined with internal audits and the use of advanced technologies, contributes to the mitigation of tax risks and the strategic alignment of business decisions. In addition, senior management engagement and an ethical-oriented organizational culture are highlighted as key elements for the success of compliance initiatives.

Finally, the review identified a growing interest in predictive models and artificial intelligence-based analytics to anticipate potential non-conformities and optimize tax management. Recent studies, such as those by Ribeiro *et al*. (2021) and Quirino *et al*. (2021), indicate that these technological tools can increase the assertiveness of decisions, reduce costs, and minimize tax litigation. However, they point out that the implementation of these systems requires significant investments and a cultural change that includes the continuous training of professionals responsible for the tax area.

Technological advances, especially the digitalization and automation of tax processes, have caused profound changes in the tax system, requiring tax compliance to evolve to keep up with such transformations. Costa *et al*. (2021) highlight that the incorporation of technologies such as blockchain and artificial intelligence increases transparency and

efficiency, but also imposes regulatory and legal challenges that require constant legislative adaptations. For organizations to maintain compliance, an agile and secure regulatory environment is essential, which allows innovation without compromising fiscal integrity (Nohara *et al*., 2024).

The complexity and fragmentation of the Brazilian tax system remain factors that hinder the full effectiveness of tax compliance. Souza Lima *et al*. (2021) show that the multiplicity of rules and the lack of uniformity in interpretation increase compliance costs and increase the risk of failures in compliance with tax obligations. This situation reinforces the need for structural reforms that promote the simplification, harmonization, and clarity of standards, which are fundamental aspects for reducing operational barriers and improving the business environment (Teodorovicz *et al*., 2021).

At the organizational level, corporate governance plays a central role in the effective implementation of tax compliance. According to Teixeira Neto *et al*. (2022), robust internal policies, combined with the commitment of senior management and a consolidated ethical culture, strengthen the strategic alignment of tax decisions and reduce exposure to risks and penalties. The integration between governance, ethics, and fiscal control promotes greater stakeholder confidence and contributes to the sustainability and reputation of organizations in the market.

Internal and external audits are pointed out as essential mechanisms for supervising and ensuring compliance with tax rules. According to Vailatti *et al*. (2021) highlights that the incorporation of automated systems in audits enhances the ability to identify irregularities, in addition to allowing quick and effective interventions. The use of advanced technologies for analyzing large volumes of data makes the audit process more accurate, reducing the reliance on manual processes and minimizing errors resulting from human error.

The development and adoption of predictive models and artificial intelligence-based analytics have revolutionized tax management, providing greater ability to anticipate risks and make informed decisions. Oliveira *et al*. (2024) point out that these tools make it possible to identify patterns and discrepancies that could go unnoticed in traditional analyses, optimizing resource allocation and tax compliance. However, they point out that the implementation of these technologies requires considerable investments and continuous training of teams, which can be a challenge for smaller companies.

In the specific context of the capital market, tax compliance presents additional challenges, due to the complexity and speed of digital financial operations. Graça *et al*. (2022) state that compliance in this sector must ensure not only compliance with tax rules, but also the integrity and transparency of information disclosed to regulatory bodies and investors.

The adoption of sophisticated governance and fiscal control systems is essential to maintain market confidence and ensure the financial stability of organizations.

Another significant challenge identified is the legal uncertainty resulting from the instability and multiplicity of interpretations of tax rules. Brandão Filho *et al*. (2021) argue that this situation undermines the predictability necessary for strategic tax planning, increasing companies' exposure to contingencies and litigation. The effectiveness of tax compliance depends, therefore, not only on robust internal practices, but also on a stable, transparent, and harmonized regulatory environment that encourages voluntary compliance and reduces interpretative conflicts.

Finally, the studies converge on the understanding of tax compliance as an integrated and dynamic process, which involves the interaction between technology, people, and organizational processes. Bartine *et al*. (2025) highlight that the construction of a solid organizational culture, supported by advanced technological systems and adequate legislation, is fundamental for tax sustainability. This systemic approach allows companies to quickly adapt to changes in the tax environment, promoting effective compliance and strengthening the relationship of trust between the State and taxpayers.

4 CONCLUSION

The analysis of the contemporary challenges of taxation in the technological and capital market context highlights the growing complexity faced by organizations to ensure tax compliance. The digitalization of processes and the introduction of advanced technologies impose new regulatory paradigms, requiring constant adaptations in the regulatory environment and in the internal practices of companies. Tax compliance emerges as a central element to mitigate risks, ensure transparency, and strengthen corporate governance, promoting greater legal certainty and efficiency in tax management. However, the fragmentation of rules and legal uncertainty still represent significant obstacles, which require joint efforts to simplify and harmonize legislation.

In addition, the adoption of technological tools, such as artificial intelligence and predictive analytics, although promising, requires investments and specialized training for their effective implementation. Corporate governance, combined with an organizational culture oriented towards ethics and compliance, forms the basis for the success of these initiatives, ensuring strategic alignment and fiscal sustainability. In addition to internal challenges, the importance of a stable and transparent regulatory environment is highlighted, which encourages cooperation between the State and taxpayers, reducing conflicts and promoting mutual trust. Thus, the integrated development of technology, legislation, and

organizational culture is essential for the modernization of the Brazilian tax system and the effectiveness of tax compliance in the current scenario.

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