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Tax restructuring and strategic accounting monitoring: foundations for corporate tax efficiency.

Tax Restructuring and Strategic Accounting Monitoring: Foundations for Corporate Tax Efficiency

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Summary

This article analyzes tax restructuring and strategic accounting monitoring as fundamental tools for promoting fiscal efficiency in Brazilian companies. Using a qualitative approach, with a literature review and regulatory analysis, it discusses how the correct choice of tax regime, combined with active accounting monitoring, can directly impact the competitiveness, financial sustainability, and legal compliance of organizations. Many companies, due to a lack of technical knowledge or absence of specialized accounting advice, remain subject to tax regimes that do not correspond to their operational reality, resulting in undue tax payments and the risk of penalties. Tax restructuring, in this context, is a strategic process that demands planning, analysis of the production chain, and a deep understanding of current legislation. The article also contextualizes the challenges posed by the current Brazilian Tax Reform, which, by redesigning pillars of the national tax system, imposes on companies the need for constant adaptation. Accounting monitoring becomes even more relevant, acting preventively and strategically in the face of legislative changes and their economic effects. It is concluded that, in an environment of high tax complexity and frequent regulatory changes, tax restructuring should not be treated as a one-off measure, but as an ongoing practice. Accounting, when integrated into business strategy, is an essential element to ensure compliance, reduce costs, and sustain the long-term growth of organizations.

Keywords: Tax restructuring, Strategic accounting, Tax planning, Tax reform

Abstract

This article analyzes tax restructuring and strategic accounting monitoring as fundamental tools for promoting tax efficiency in Brazilian companies. Based on a qualitative approach, with bibliographic review and normative analysis, it discusses how the correct choice of the tax regime, combined with active accounting monitoring, can directly impact the competitiveness, financial sustainability, and legal compliance of organizations. Many companies, due to lack of technical knowledge or absence of specialized accounting advisory support, remain classified under tax regimes that do not correspond to their operational reality, resulting in undue tax payments and risks of sanctions. In this context, tax restructuring is configured as a strategic process that requires planning, analysis of the production chain, and a deep understanding of current legislation. The article also contextualizes the challenges imposed by the current Brazilian Tax Reform, which, by redesigning key pillars of the national tax system, forces companies to constantly adapt. Accounting monitoring becomes even more relevant, acting preventively and strategically in the face of legislative changes and their economic effects. It is concluded that, in an environment of high tax complexity and frequent regulatory changes, tax restructuring should not be treated as an isolated measure, but as a continuous practice. Accounting, when integrated into business strategy, is an essential element to ensure compliance, reduce costs, and sustain organizational growth in the long term.

Keywords: Tax restructuring. Strategic accounting. Tax planning. Tax reform.

Introduction

The Brazilian tax system is characterized by a high degree of regulatory complexity.

A multitude of taxes and frequent legislative changes. In this environment, companies that do not



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Those who carry out continuous and strategic accounting monitoring run the risk of remaining in inadequate tax regimes, compromising their competitiveness and financial sustainability.

Tax restructuring, understood as the realignment of an organization's tax structure with...

Its operational and economic characteristics play a fundamental role in this process, allowing

Significant gains in legal compliance and tax efficiency.

In practice, many companies maintain their tax settings out of inertia, without revisions.

periodic or thorough evaluation of their economic activities. This approach can result in

Overpayment of taxes or exposure to tax liabilities. Furthermore, the decision-making process

Fiscal decision-making is still, in many cases, reactive, based on contingencies rather than planning.

Structured. Accounting, when used preventively and strategically, becomes a tool.

Essential for anticipating risks, projecting scenarios, and guiding the best tax framework.

Despite increasing digitalization and tax demands, the practice of...

Tax restructuring as a routine business practice. Added to this is the impact of the Tax Reform.

Brazilian legislation, which will bring profound changes to the way taxes are calculated and collected.

In this context, it becomes essential for companies to be prepared to review their tax models.

and that have specialized technical support to adapt to the new requirements, reducing

impacts and seizing opportunities.

Given this scenario, the present article aims to critically analyze the role

tax restructuring and strategic accounting monitoring for tax efficiency in

Brazilian companies. The aim is to understand how preventive accounting can contribute to...

Choosing the right tax regime reduces tax risks and prepares organizations for the effects of tax law.

of the Tax Reform, promoting greater financial sustainability and business competitiveness.

Objectives

General Objective:

To analyze how tax restructuring, combined with accounting monitoring,

Strategically, it can contribute to the tax efficiency of Brazilian companies, especially in light of

of the transformations brought about by the Tax Reform.

Specific Objectives:

1. Identify the main factors that lead companies to remain in inadequate tax regimes.
2. Discuss how ongoing accounting monitoring can help in choosing the most advantageous tax regime.



3. Assess the risks and impacts of not carrying out periodic restructurings in the fiscal context.

4. Investigate how the Tax Reform may alter the dynamics of tax classification and the role of the accountant in this process.

4 - Literature Review

Tax restructuring consists of legally reorganizing the tax structure of a company. company, with the goal of making it more efficient, economical, and compatible with its activities. operational. This practice involves redesigning contracts, changes of a legal nature, Reassessment of cost centers and value chain analysis. When well executed, it allows for reduction. legal framework for the tax burden and greater predictability in tax obligations. In Brazil, the framework Taxation is one of the main determinants of the tax burden borne by an organization. The three The main tax regimes – Simples Nacional, Lucro Presumido, and Lucro Real – have the following characteristics. They differ in terms of tax assessment, ancillary requirements, and financial impacts. Many Companies, due to a lack of technical analysis, remain in regimes that do not reflect their reality. economic, resulting in excessive taxation or exposure to risks. Historically viewed as From a tool for record-keeping and compliance, accounting has evolved to assume a strategic role. in business decisions. Managerial accounting, in particular, provides valuable input for... Tax planning, performance evaluation, and identification of cost-saving opportunities. fiscal.

The distinction between preventive and reactive accounting is crucial in the tax approach to... companies. While reactive accounting deals with the effects of decisions already made, Preventive accounting anticipates scenarios and offers alternatives that can avoid losses. Proactive action reduces tax exposure and directly contributes to the company's competitiveness.

The current proposed tax reform in Brazil aims to simplify and unify taxes. regarding consumption, significantly altering the logic of assessment and collection. This change This will require companies to review their tax and accounting practices, as well as realign them. of internal processes.

Materials and methods

This article is framed as a qualitative technical essay, with an approach exploratory and analytical. Its objective is to discuss the fundamentals, applications, and implications of tax restructuring and strategic accounting monitoring, without intending to present not just empirical results, but rather to systematize concepts essential to accounting practice in Brazil.

The argument presented is based on national tax legislation and the tax regimes. current tax regimes (Simples Nacional, Lucro Presumido and Lucro Real), and the expected practical impacts



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with the approval of the Tax Reform. Official documents issued were also considered.

by bodies such as the Federal Revenue Service, the Federal Accounting Council (CFC) and manuals
Interpretative measures of a technical nature.

The text is based on established principles of tax planning and accounting.
managerial, prioritizing the practical application of concepts in companies of different sizes.
The discussions were structured in a way that encouraged critical and professional reading, especially by
accountants, financial managers and tax consultants seeking to understand the role
The strategic role of accounting in the tax structuring of organizations.

This article does not intend to exhaust the topic or propose a single restructuring model, but
to offer a technical reflection on how the alignment between accounting and tax planning
This can contribute to greater tax efficiency, especially in contexts of legislative changes.
profound changes, such as those resulting from the Tax Reform.

Results

Tax restructuring allows a company to align its operational reality and
financial structure to the most suitable tax structure, considering factors such as profit margin, activity
economics, revenue, and payroll. When carried out carefully, this practice
This can result in a legal reduction of the tax burden, greater liquidity, and improved accounting performance.
financial.

Companies that do not periodically review their tax classification tend to remain
Structures that do not adapt to growth or contraction, resulting in undue tax payments.
or exposure to penalties. The absence of in-depth accounting analysis is a recurring factor in these cases.
cases.

Accounting monitoring, when carried out strategically, acts as a tool.
tax control and projection tools, allowing for the anticipation of risks and the identification of usable tax credits.
and to guide administrative decisions. The practice of periodic tax simulations and diagnoses.
Tax reform contributes to decisions based on data, not assumptions.

Companies that operate without reviewing their tax structures run risks such as audits,
Loss of tax incentives and overpayment of taxes. Restructuring should be seen as
A recurring practice in fiscal governance.

Tax reform will require a reinterpretation of the tax models currently in use.
The change will directly impact tax planning, making accounting monitoring more crucial.
even more essential.



Discussion

The adoption of tax restructuring practices is proving increasingly indispensable.

For companies seeking to optimize resources and improve their financial performance. In an environment
In an unstable economy, efficient fiscal management becomes a competitive advantage. Companies that
Companies that integrate tax planning into their decision-making process tend to exhibit greater resilience.

The role of accounting needs to go beyond its traditional record-keeping function and become...
to assume a consultative and proactive role. Preventive accounting allows you to identify
Inconsistencies, anticipating liabilities, and proposing solutions before problems materialize. The
In this context, the accountant should be seen as a strategic partner, capable of providing diagnoses.
Taxes that directly impact the sustainability of the business.

Many organizations still operate with outdated tax structures due to issues.
Cultural factors, lack of information, or fear of change. This behavior contributes to...
Improper payment of taxes and loss of competitiveness. The implementation of internal policies.
Regular tax review, with accounting support, is essential.

The Tax Reform brings about a paradigm shift. By unifying taxes and
Redesigning the tax calculation basis forces companies and accounting professionals to reassess.
their models. The transition will require technical preparation, impact analysis, and process review.
Fiscal restructuring should be integrated into corporate governance, connecting to senior management decisions.
management. The compartmentalized view between accounting and administration needs to be overcome, giving
It gives way to an integrated and data-driven approach.

Conclusion

This article presented a technical reflection on the importance of tax restructuring.
and strategic accounting monitoring as fundamental tools for tax efficiency.
of Brazilian companies. It was found that maintaining a tax structure aligned with operational reality is crucial.
A company's efficiency is essential for reducing costs, mitigating risks, and ensuring competitiveness.

Accounting, when applied preventively and strategically, becomes a tool.
capable of guiding managerial decisions, enabling legitimate tax savings, and preparing the organization.
for future challenges. The accountant assumes a leading role in the organizational structure.

Although the article focused on conceptual and practical aspects, without resorting to
Based on empirical data, their proposal offers technical support to accounting and management professionals.
The imminent Tax Reform further increases the need for preparation.

It is concluded that tax restructuring should be understood as an ongoing practice.
integrated into governance and business planning. It is recommended that organizations develop
Internal policies for periodic tax reviews and strengthen the role of accounting as a center of



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strategic intelligence.

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