

IMPACTS OF TAX REFORM AND ADAPTATION STRATEGIES: A CASE STUDY IN A COOPERATIVE IN SERRA GAÚCHA**Alice Mallmann Michel**

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Abstract

The Brazilian tax system is characterized by high levels of complexity and bureaucracy, posing challenges for organizational management. Against this backdrop, this study aims to analyze the impacts of the Tax Reform on a cooperative in the Serra Gaúcha region and to propose strategies for adapting to the new fiscal landscape. The research employs a qualitative approach, descriptive and explanatory in nature, based on a case study conducted at Cooperativa Santa Clara. Data collection involves document analysis, direct observation of internal processes, and interviews with managers from the Executive Board, Information Technology, Controllershship, Human Resources, and Tax departments. The results indicate that the Tax Reform brings about significant structural changes, particularly regarding the potential increase in the tax burden, shifts in cash flow dynamics, and the need to adapt management systems. The study also highlights the importance of continuous staff training and inter-departmental integration to ensure regulatory compliance and operational efficiency. It concludes that successful adaptation relies on tax planning, investment in technology, and the strengthening of human capital, all aimed at ensuring the cooperative's sustainability and competitiveness within the new tax framework.

Keywords: Tax Reform. Cooperativism. Cooperative Transactions. Dual VAT. Adaptation Strategies.