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IMPACTOS DA TRIBUTAÇÃO INTERNACIONAL SOBRE PEQUENOS NEGÓCIOS

IMPACTS OF INTERNATIONAL TAXATION ON SMALL BUSINESSES

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Resumo

Este estudo teve como objetivo analisar os impactos da tributação sobre mercadorias importadas na percepção de pequenos empresários atuantes na cidade de Mossoró-RN. A pesquisa adotou uma abordagem quantitativa, por meio de levantamento *survey* aplicado a 181 empreendedores, utilizando a Análise Fatorial Exploratória (AFE) como técnica de tratamento dos dados. Os resultados evidenciaram seis fatores que estruturam os principais desafios enfrentados pelos importadores: pressões tributárias e cambiais; obstáculos operacionais e regulatórios; fragilidade das políticas públicas e instabilidade econômica; complexidade tributária e logística aduaneira; limitações na eficiência logística; e riscos de retenção alfandegária. Os respondentes destacaram dificuldades relacionadas à elevada carga tributária, à morosidade nos processos de liberação, à ausência de incentivos fiscais e à insegurança jurídica nas operações aduaneiras. Além disso, a deficiência da infraestrutura logística e a imprevisibilidade dos custos operacionais foram apontadas como entraves à sustentabilidade dos negócios. A principal contribuição do estudo está em dar visibilidade à realidade de pequenos agentes econômicos situados fora dos grandes centros, fornecendo evidências empíricas que subsidiam o debate sobre a reforma tributária e a formulação de políticas públicas inclusivas. Ademais, abre espaço para investigações futuras que aprofundem a análise em diferentes contextos regionais e setoriais.

Palavras-chave: Tributação internacional; Importações; Pequenos empresários; Barreiras alfandegárias

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Abstract

This study aimed to analyze the impacts of taxation on imported goods from the perspective of small business owners operating in the city of Mossoró, RN, Brazil. The research adopted a quantitative approach through a survey administered to 181 entrepreneurs, employing Exploratory Factor Analysis (EFA) as the main data analysis technique. The results revealed six factors underlying the primary challenges faced by importers: tax and exchange rate pressures; operational and regulatory obstacles; weakness of public policies and economic instability; tax complexity and customs logistics; limitations in logistical efficiency; and risks associated with customs retention. Respondents highlighted difficulties related to the high tax burden, delays in clearance procedures, lack of fiscal incentives, and legal uncertainty in customs operations. Furthermore, deficiencies in logistical infrastructure and the unpredictability of operational costs were identified as barriers to business sustainability. The main contribution of this study lies in shedding light on the reality of small economic agents located outside major urban centers, providing empirical evidence to support the debate on tax reform and the formulation of inclusive public policies. In addition, it opens avenues for future research to deepen the analysis across different regional and sectoral contexts.

Keywords: International taxation; Imports; Small entrepreneurs; Customs barriers

1 Introduction

International trade plays a central role in the global economic system, influencing business competitiveness, job creation, and tax revenues. In Brazil, this environment is marked by the high complexity of the tax system and the substantial fiscal burden imposed on imported goods. Recent studies indicate that exchange rate fluctuations and cost pass-through mechanisms are key determinants of price formation, directly affecting small entrepreneurs (Amaral, Silva, & Leite, 2023). This situation is further exacerbated by the floating exchange rate regime, which exposes importers to daily market volatility, thereby influencing pricing strategies and business sustainability (Silva, Tavares, & Santos, 2024).

Micro and small enterprises (MSEs) play a strategic role in the national economy, accounting for approximately 27% of Brazil's Gross Domestic Product (GDP) and 40% of total wages (Araújo, 2023). However, these firms face constraints such as limited capital, restricted access to credit, low expertise in customs procedures, and high vulnerability to regulatory changes (Ávila & Zimmermann, 2023). Unlike large corporations equipped with specialized teams and structured tax planning systems, small importers must cope with excessive bureaucracy, legal uncertainty, and logistical inefficiencies all of which compromise their competitiveness (Araújo & Ribeiro, 2024; Nascimento, Silva, & Júnior, 2025).

In this context, customs barriers, logistical costs, and the absence of consistent public policies emerge as major obstacles to the sustainable development of small businesses (Batista & de Araújo, 2023; Xavier et al., 2023). Nonetheless, the existing literature remains largely focused on macroeconomic analyses or on strategic sectors related to ports and export-processing zones, leaving local realities such as those of medium-sized cities outside major commercial hubs relatively underexplored (Roos & Silva, 2023; Portugal, 2024). This gap gives rise to the following research question: How does international taxation affect the competitiveness and sustainability of small importers located in Mossoró-RN?

Accordingly, the general objective of this study is to analyze the impacts of international taxation on micro and small enterprises (MSEs) in Mossoró-RN, considering their participation within the broader framework of Brazilian foreign trade. Specifically, the study seeks to: (i) identify the main tax and customs barriers faced by small importers; (ii) evaluate entrepreneurs' perceptions of public policies, the economic environment, and logistical infrastructure; and (iii) systematize, through Exploratory Factor Analysis (EFA), the factors that structure the challenges to competitiveness and sustainability within this segment.
The selection of Mossoró is justified by its relevance as a regional economic center that brings together entrepreneurs in sectors such as electronics, fashion, and cosmetics, while operating under a fiscal and logistical environment more restrictive than those of state capitals and port areas.

This study contributes in two complementary ways. From a theoretical perspective, it advances the debate on the effects of international taxation on MSEs by providing empirical evidence from an underexplored regional context. From a practical standpoint, it offers insights to policymakers and institutions that support small businesses by highlighting the key factors that hinder the competitive integration of smaller firms into international trade.

The article is structured into five sections. Following this introduction, the second section presents the literature review, followed by the research methodology. The subsequent section discusses the empirical results, and finally, the conclusions summarize the study's contributions, acknowledge its limitations, and propose directions for future research.

2 Literature Review

2.1 Taxation in the International Market

Recent transformations in the global economy have expanded the flows of foreign trade and underscored the need for greater attention to the tax regulations that govern such operations. In Brazil, the combination of tariffs, taxes, and administrative fees aims to safeguard the domestic market and protect national industries. However, this regulatory complexity generates additional barriers for micro and small enterprises (MSEs), which often lack the technical and financial capacity to comply with extensive fiscal and bureaucratic requirements (Marques et al., 2024; Veiga et al., 2024).

From a conceptual standpoint, it is essential to distinguish between *fees* and *taxes*: while fees are associated with specific public administrative services such as inspections or document reviews taxes serve a broader fiscal purpose, financing the activities of the State (Marques et al., 2024). In the context of Brazilian foreign trade, levies such as the Import Tax (II), Excise Tax (IPI), and State Value-Added Tax (ICMS), along with contributions like PIS/PASEP and COFINS, represent a substantial portion of the final product cost. These taxes disproportionately affect small importers, who generally lack the structural capacity for sophisticated tax planning (Cunha et al., 2024).

At the international level, the World Trade Organization (WTO) plays a key role in establishing rules that prevent unfair practices and promote balanced competition (Oliveira et al., 2024). Furthermore, multilateral treaties and regional blocs such as Mercosur and the European Union as well as bilateral agreements like the United States–Mexico–Canada

Agreement (USMCA), have sought to reduce trade barriers and facilitate the circulation of goods (Superti et al., 2022). Despite these efforts, small Brazilian importers continue to encounter obstacles such as customs bureaucracy and challenges in product nationalization under the Mercosur Common Nomenclature (NCM), both of which increase costs and delay operations (Rego, Martins, & de Amorim Carvalho, 2023).

Empirical studies demonstrate that overlapping taxes and regulatory instability exacerbate competitive disparities, favoring large corporations at the expense of MSEs (Ávila & Zimmermann, 2023). Moreover, the excessive number of ancillary obligations and persistent legal uncertainty discourage business formalization and increase the vulnerability of small enterprises (Cunha et al., 2024). Additional challenges arise in the digital trade sphere, where the rapid growth of platforms such as Shein, Shopee, and AliExpress has exposed inconsistencies in the taxation of cross-border transactions. According to Araújo and Ribeiro (2024), this scenario intensifies unfair competition and undermines the sustainability of small domestic businesses, particularly in decentralized regions.

Comparable issues are observed in other emerging economies, such as India and Mexico, where high tax burdens and sluggish customs procedures hinder the integration of small importers into global value chains. However, in Brazil, the overlapping of federal and state-level taxes combined with institutional fragmentation magnifies regulatory complexity, rendering the business environment especially unfavorable (Nascimento, Silva, & Júnior, 2025).

In summary, while Brazil’s tax system aims to protect the domestic economy and mitigate exchange rate volatility, it simultaneously imposes technical and administrative constraints that jeopardize the viability of MSEs engaged in international trade. Although the literature acknowledges the severity of fiscal burdens and customs bureaucracy, few studies have examined these barriers from the perspective of small importers operating outside Brazil’s primary logistics centers. This gap reinforces the relevance of the present research, which seeks to illuminate regional dynamics often overlooked by mainstream macroeconomic analyses.

2.2 Overview of Importation and Digital Commerce in Brazil

Digital commerce has emerged as a strategic avenue for Brazilian small entrepreneurs, particularly those engaged in the importation of products through international platforms. In 2024, the sector generated R$ 351.4 billion in revenue, representing a 19.1% increase compared with the previous year driven primarily by the growth of marketplaces such as Shopee and AliExpress. This environment has expanded opportunities for global integration across sectors such as electronics, apparel, and low-cost accessories, allowing micro and small enterprises (MSEs) to participate in value chains that were previously inaccessible (Martins & Júnior, 2024; Veiga et al., 2024).

Despite these advances, Brazil’s regulatory landscape remains highly challenging. The national tax burden reaching 32.44% of GDP in 2023 falls regressively on goods and services, disproportionately affecting small importers who operate with narrow profit margins and limited capacity for tax planning (Schmidt, Amaral, & Couto, 2024). Furthermore, the regulatory complexity surrounding the *SISCOMEX* system, product classification under the Mercosur Common Nomenclature (NCM), and compliance with *Incoterms* introduces additional costs and increases the regulatory vulnerability of MSEs (Cunha et al., 2024; Marques et al., 2024).

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Araújo and Ribeiro (2024) highlight that the absence of uniform inspection criteria facilitates the entry of goods subject to lower taxation and limited oversight, creating competitive asymmetries and undermining formal entrepreneurs. This regulatory gap compromises the sustainability of small businesses, which are often driven toward informality or lose competitiveness to large global digital platforms (Oliveira et al., 2024). Comparative research indicates that similar dynamics occur in other emerging economies, such as India and Mexico, where the expansion of cross-border e-commerce creates opportunities while simultaneously deepening inequalities between local small importers and large international digital conglomerates (Marques et al., 2024).

In Brazil, certain states have attempted to mitigate these disadvantages through targeted fiscal incentive programs. Santa Catarina combines its strategic geographic position with *ICMS* deferral policies, attracting industrial and electronics operations. In Espírito Santo, the *Invest-ES* program offers reductions of up to 70% in *ICMS* for companies that generate local employment. Meanwhile, São Paulo maintains its logistical prominence through the Port of Santos the largest in Latin America. Although these initiatives are significant, their effects remain geographically concentrated, reinforcing territorial inequalities and placing medium-sized cities at a competitive disadvantage (Portugal, 2024; Roos & Silva, 2023).

Export Processing Zones (EPZs) such as those located in Manaus, Pecém (CE), and Aracruz (ES) are also cited as mechanisms for economic stimulation by providing tax exemptions on goods destined for foreign markets. However, their benefits largely accrue to major corporations, limiting access for small entrepreneurs and constraining the inclusive potential of these policy instruments (Rego, Martins, & de Amorim Carvalho, 2023).

In summary, while the expansion of digital commerce has broadened the global integration prospects of small entrepreneurs, Brazil's tax and regulatory framework continues to act as a structural impediment. The contradiction between digitalizationwhich facilitates access to international markets and fiscal and institutional rigiditywhich restricts competitiveness underscores the urgent need for equitable and inclusive public policies (Araújo & Ribeiro, 2024; Ávila & Zimmermann, 2023).

2.3 Previous Studies

Digital commerce and the import processes undertaken by micro and small entrepreneurs have drawn increasing scholarly attention due to the rapid expansion of international e-commerce platforms and the regulatory complexity of the Brazilian system. Martins and Júnior (2024) note that digitalization has expanded entrepreneurs' access to global markets while simultaneously introducing new challenges related to competitiveness and tax compliance. Similarly, Schmidt, Amaral, and Couto (2024), along with Marques et al. (2024), emphasize that Brazil's national tax structure particularly burdensome on goods and servicesdisproportionately penalizes small importers, who typically operate with limited profit margins and reduced capacity to absorb additional costs.

Another body of research underscores legal loopholes and asymmetries in the inspection of international shipments. Araújo and Ribeiro (2024) argue that these regulatory gaps favor certain import channels to the detriment of formal entrepreneurs, creating market distortions and promoting unfair competition. Conversely, studies focused on fiscal incentives and special customs regimes such as that of Rego, Martins, and de Amorim Carvalho (2023)demonstrate that mechanisms like *Drawback* and *ICMS* deferral can mitigate operational costs and enhance competitiveness in specific regional contexts. Roos and Silva (2023) reinforce this view by

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examining the cases of Santa Catarina and Espírito Santo, which have become strategic hubs by combining attractive fiscal policies with robust logistical infrastructure.

However, the concentration of benefits within major economic centers perpetuates structural inequalities. Portugal (2024) observes that the predominance of states such as São Paulo stems not only from fiscal incentives but also from historical and structural factors, including the presence of the Port of Santos and consolidated industrial complexes. Additionally, studies such as those by Sousa et al. (2024), Amaral, Silva, and Leite (2023), and Lacerda and Severian (2023) indicate that, in response to high tax burdens and regulatory instability, small business owners adopt adaptive strategies such as renegotiating with suppliers, redefining logistical routes, and joining tax installment programs like *REFIS*.

Overall, the literature converges toward a dual perspective: on one hand, the opportunities generated by international digital trade especially through marketplaces such as Shopee and AliExpress and on the other, the tax, logistical, and bureaucratic barriers that constrain the competitiveness of micro and small enterprises. Although public policies and fiscal incentives help to partially mitigate these disadvantages, they remain insufficient to address the structural inequalities that characterize Brazil's international trade landscape (Schmidt, Amaral, & Couto, 2024; Marques et al., 2024).

In this context, the present study advances the field by providing an empirical analysis of the effects of international taxation on micro and small entrepreneurs in Mossoró-RN. By focusing on a decentralized context distinct from the country's main logistical and industrial centers, this research helps fill a gap in the literature, enhancing understanding of how fiscal, regulatory, and structural factors affect the sustainability of small businesses engaged in Brazilian foreign trade.

3 Methodology

This study aimed to analyze the impacts of international taxation on micro and small entrepreneurs operating in Mossoró-RN, with a particular focus on the challenges perceived in their import operations. A descriptive and exploratory research design was adopted, as it is appropriate for identifying and organizing phenomena based on participants' perceptions without seeking to establish causal relationships (Gil, 2008). A quantitative approach was employed due to its suitability for measuring perceptions and identifying latent patterns, ensuring both precision and objectivity in data interpretation (Hair et al., 2018).

The target population consisted of individual micro-entrepreneurs (MEIs) and small business owners from the electronics, fashion, and cosmetics sectors all with prior experience in import activities within the municipality of Mossoró-RN. The sampling technique was non-probabilistic and based on convenience, justified by the absence of formal databases of small importers and the need to capture perceptions within a specific regional context. The final sample comprised 181 entrepreneurs, a size considered adequate for exploratory studies using Exploratory Factor Analysis (EFA). According to Hair et al. (2018), samples exceeding 150 cases ensure statistical robustness and reliability in factor analysis.

Data were collected over a 30-day period through an online structured questionnaire, distributed via email, social media, and messaging applications. The instrument was developed based on previous studies related to taxation and international trade (Sousa et al., 2024; Feijó, Vicente, & Petri, 2020; Marques et al., 2024) and organized into thematic sections covering: (i) frequency and characteristics of import operations; (ii) perceptions of the tax burden; (iii) logistical costs; (iv) fiscal incentives; (v) customs barriers; and (vi) competitiveness strategies.

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The items were designed using a five-point Likert scale, ranging from *"strongly disagree" (1)* to *"strongly agree" (5)*. Initially, the questionnaire comprised 23 observable variables, but three were excluded after preliminary analysis due to adequacy scores below the minimum threshold (MSA < 0.60). Consequently, 20 variables were retained, distributed across the theoretical dimensions established in the literature: tax pressures, regulatory obstacles, public policies, customs complexity, logistical efficiency, and customs risks (Hair et al., 2018).

Table 1 presents the variables included in the study, along with their descriptions, response types, and corresponding reference authors.

Table 1: Variables, Descriptions, and Response Types for the Questionnaire

Varriable	**Question Description (closed-ended)**	Referenced Authors
V01	What is the main business segment of your company?	Martins e Júnior (2024) Sousa et al. (2024) Hiratuka (2024) Toledo e Silva (2024) Amaral, Silva e Leite (2023); Lacerda e Severian (2023)
V02	How long has your company been working with imported products?	
V03	How frequently do you carry out import operations?	
V04	What are the main countries of origin of your products?	
V05	Does your company use tax incentives?	
V06	How do you assess the tax burden on imports?	
V07	Which taxes have the greatest impact on your costs?	
V08	Have you ever considered changing your logistics due to the tax burden?	
V09	Do you find it easy to understand the current tax legislation?	
V10	Which of these challenges do you face in customs clearance?	
V11	How do you carry out the customs clearance process?	
V12	Does exchange rate variation affect your business?	
V13	What is the estimated percentage of taxes in the final cost of your products?	
V14	Has your company ever faced problems with customs inspection or retention?	
V15	What strategies do you adopt to reduce import costs?	
V16	Have state tax incentives influenced your choice of location?	
V17	Is bureaucracy an obstacle to expanding your imports?	
V18	Which logistical modes (means of transport) does your company use?	
V19	Does the logistical cost impact your profit margin?	
V20	Does the current legislation favor large importers over small ones?	

Source: Author's elaboration based on literature review.

Data processing was conducted using the R software, applying the orthogonal Varimax rotation method to simplify the factorial structure, with factor extraction based on eigenvalues greater than 1. The internal reliability of the instrument was assessed using Cronbach's alpha, while sample adequacy was verified through the Kaiser-Meyer-Olkin (KMO) index and Bartlett's test of sphericity, adopting a 5% significance level (Hair et al., 2018).

From an ethical perspective, all participants were fully informed of the study's objectives and provided their consent via the Informed Consent Form (TCLE), in accordance with Resolution CNS No. 510/2016, which governs research involving Human and Social Sciences in Brazil. Participation was voluntary, anonymous, and restricted to academic purposes, thereby ensuring research integrity and the protection of participants' identities.

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Although the use of non-probabilistic sampling limits the generalizability of the findings, the methodological approach adopted was deemed appropriate for exploratory research focusing on specific contexts such as small importers in medium-sized Brazilian cities. Consequently, the study ensures the robustness, validity, and reliability of the findings presented in the following section.

4 Analysis and Presentation of Results

Table 2 presents the sociodemographic profile of the respondents, based on variables such as gender, years of experience, educational level, and age group. This description provides a foundation for interpreting the data, considering that these factors may influence the participants' perceptions and practices related to the study's central theme.

Table 2: Categorization of Respondents

Variable	Category	Frequency (n)	% Válid
Gender	Female	37	20.4%
	Male	144	79.6%
	Total	181	100%
Length of Experience	Menos de 1 ano	2	1.1%
	1 a 5 years	12	6.6%
	5 a 10 years	27	14.9%
	10 a 15 years	55	30.4%
	15 a 20 years	45	24.9%
	Total	181	100%
Educational Level	More than 20 years	40	22.1%
	High School	112	61.9%
	Higher Education	60	33.1%
	Postgraduate	9	5.0%
	Total	181	100%
Age Group	25–34 years old	12	16,5%
	35–44 years old	35	42%
	45–54 years old	25	29,3%
	Above 55 years old	14	7.7%
	Total	181	100%
Company Size	Microenterprise	69	38%
	Small-sized enterprise (EPP)	98	54%
	Medium-sized enterprise	14	8%
	Total	**181**	**100%**

Source: Research Data (2025).

Table 2 presents the profile of the 181 respondents, considering both sociodemographic and organizational variables. The results indicate a predominance of male participants (79.6%), likely reflecting the composition of the regional import sector, which remains characterized by limited female participation in foreign trade activities. This finding may also suggest the presence of gender-related barriers, a pattern commonly observed in industries with higher regulatory complexity.

Regarding professional experience, the data reveal a predominantly experienced group, with 55.3% of respondents having worked in the field for 10 to 20 years. This level of experience lends credibility and depth to the perceptions gathered, as entrepreneurs with longer

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market exposure tend to provide more accurate assessments of the structural challenges associated with their activity.

In terms of educational attainment, 61.9% of participants reported having completed only secondary education, 33.1% hold a higher education degree, and 5% possess postgraduate qualifications. This distribution demonstrates the prevalence of basic or intermediate educational backgrounds, which may restrict access to technical knowledge concerning tax legislation and customs procedures, thereby heightening this group's vulnerability within Brazil's complex fiscal environment.

The age distribution is concentrated between 35 and 54 years (71.3%), reflecting a workforce that is economically active and professionally consolidated, with substantial experience navigating periods of economic instability and regulatory change. Concerning business size, the sample confirms the predominance of small-scale enterprises: 54% of respondents represent small businesses, 38% microenterprises, and only 8% medium-sized firms. This structure highlights the prevalence of low-capital ventures entities that are particularly vulnerable to bureaucratic, logistical, and fiscal constraints.

Taken together, this profile depicts a respondent base that is predominantly male, experienced, and moderately educated, providing essential context for interpreting the study's findings. This characterization aligns with recent regional data indicating that micro, small, and medium-sized enterprises (MSMEs) account for approximately 99.5% of firms in Latin America and the Caribbean and generate about 60% of formal employment (OECD, CAF, & SELA, 2024).

Subsequently, Table 3 presents the results of the reliability tests for the variables used in the Exploratory Factor Analysis (EFA). Indicators such as standard deviation, variance, skewness, kurtosis, and the Measure of Sampling Adequacy (MSA) were evaluated. The analysis of these parameters confirmed the internal consistency and statistical relevance of the variables for factor extraction, ensuring the quality, robustness, and validity of the adopted model (Hair et al., 2018).

Table 3: Reliability Test of the Exploratory Factor Analysis (EFA)

Variable	Standard Deviation	Variance	Skewness	Kurtosis	MSA	Suitable for EFA?
V1	1.257	1.580	-0.442	-1.025	0.570	**Não**
V2	0.953	0.908	-0.626	-0.284	0.684	Sim
V3	1.027	1.054	-0.758	0.041	0.846	Sim
V4	1.134	1.287	-0.673	-0.335	0.589	**Não**
V5	1.120	1.254	-0.549	-0.468	0.797	Sim
V6	1.044	1.091	-0.459	-0.480	0.632	Sim
V7	1.128	1.273	-0.898	0.166	0.786	Sim
V8	1.108	1.228	-0.628	-0.360	0.831	Sim
V9	1.022	1.045	-0.810	0.269	0.736	Sim
V10	1.004	1.009	-0.446	-0.441	0.837	Sim
V11	1.022	1.045	-0.442	-0.772	0.865	Sim
V12	1.026	1.052	-0.642	-0.426	0.808	Sim
V13	1.025	1.051	-0.271	-0.914	0.793	Sim
V14	1.021	1.042	-0.637	-0.295	0.841	Sim
V15	0.948	0.899	-0.619	-0.094	0.863	Sim
V16	0.978	0.957	-0.542	-0.500	0.690	Sim
V17	0.955	0.912	-0.543	-0.238	0.753	Sim
V18	1.037	1.076	-0.652	-0.195	0.791	Sim
V19	1.061	1.127	-0.655	-0.277	0.793	Sim
V20	1.026	1.053	-0.588	-0.500	0.795	Sim

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Source: Research Data (2025).

Table 3 presents the results of the reliability test for the variables included in the Exploratory Factor Analysis (EFA), considering standard deviation, variance, skewness, kurtosis, and the Measure of Sampling Adequacy (MSA). These parameters allow for assessing not only the dispersion of the data but, more importantly, the statistical suitability of each item within the factorial structure (Hair et al., 2018).

The results indicated moderate variability, with standard deviations ranging from 0.948 (V15) to 1.257 (V1) and variances between 0.899 and 1.580. Variable V1 displayed the highest dispersion, suggesting potential weakness in its alignment with the model. The analysis of skewness, which was negative across all variables, ranged from –0.271 (V13) to –0.898 (V7), indicating a slight concentration of responses to the right of the mean. Kurtosis values varied from –1.025 (V1) to 0.269 (V9), remaining within acceptable limits according to methodological standards (Hair et al., 2018).

The MSA index served as the decisive criterion for evaluating the adequacy of each variable within the factorial structure. Values below 0.60 indicate limited contribution to the analysis and insufficient correlation with the other items. Consequently, variables V1 (MSA = 0.57) and V4 (MSA = 0.589) were excluded for failing to meet the minimum cutoff point and for exhibiting both high dispersion and pronounced negative kurtosis, which could compromise the statistical consistency of the model. After these exclusions, 18 variables were retained for the EFA.

The remaining variables presented MSA values ranging from 0.632 (V6) to 0.865 (V11), indicating satisfactory intercorrelations and reinforcing the robustness of the data matrix. This outcome is consistent with methodological literature, which considers MSA values above 0.60 to be acceptable for retaining variables in exploratory models (Hair et al., 2018).

Subsequently, Table 4 summarizes the results of the global adequacy tests for the EFA dataset, including the Kaiser-Meyer-Olkin (KMO) index, Bartlett's Test of Sphericity, and Cronbach's Alpha. These indicators assess whether the correlation matrix is suitable for factor analysis and evaluate the internal consistency of the instrument, thereby confirming the statistical validity of the latent factor extraction.

Table 4: Results of Bartlett's Test and Cronbach's Alpha

Medida Kaiser-Meyer-Olkin .		0,805
Bartlett's Test of Sphericity	**Approx. Chi-Square**	591,304
	gl	153
	Sig.	0,000
Alfa de Cronbach		0,845

Source: Research Data (2025).

The Kaiser-Meyer-Olkin (KMO) index obtained was 0.805, a value that according to Kaiser's (1958) classical classification confirms the adequacy of the sample for conducting the Exploratory Factor Analysis (EFA). Values above 0.80 are considered *meritorious*, indicating that the correlation matrix exhibits satisfactory statistical quality for factor extraction (Hair et al., 2018).

The Bartlett's Test of Sphericity was statistically significant ($p < 0.001$), confirming that the variables possess sufficient intercorrelations to justify the factorial procedure. In addition, Cronbach's alpha reached 0.845, a value regarded as satisfactory for studies in the Applied

Social Sciences, confirming the internal consistency and reliability of the measurement instrument (Hair et al., 2018).

The communalities ranged from 0.506 (V17) to 0.708 (V16), indicating that all variables maintained acceptable levels of variance explained by the extracted factors. In line with methodological standards, values above 0.50 are considered adequate for exploratory analyses. Notably, V16 exhibited the highest contribution to the model, followed by V12 and V18. Even variables with relatively lower communalities, such as V17 and V14, remained within the recommended threshold, thus justifying their retention in the final structure (Sousa et al., 2024).

Regarding explained variance, the extracted factors yielded consistent results before and after rotation. Following Kaiser's (1958) criterion, six components with eigenvalues greater than 1 were retained, collectively explaining 57.23% of the total variance a proportion considered satisfactory in social science research, where values between 50% and 60% are typically acceptable for exploratory models. The application of orthogonal Varimax rotation redistributed the variance, reducing the predominance of the first factor (24.06%) to 10.34%. After rotation, each factor accounted for between 8.64% and 10.34% of the variance, revealing a balanced and theoretically coherent factorial structure (Hair et al., 2018).

Finally, Table 5, which presents the rotated component matrix, confirmed the emergence of six latent factors, each composed of variables exhibiting both internal correlation and thematic affinity. These clusters provide robust empirical support for interpreting the principal challenges faced by small importers and establish a consistent foundation for the subsequent analytical phase, dedicated to the detailed discussion of these identified factors (Gabriel et al., 2024).

Table 5: Extraction Method of Principal Component Analysis

variables	Component					
	1	2	3	4	5	6
V2				0,661		
V3				0,528		
V5		0,566				
V6					0,756	
V7	0,608					
V8						0,557
V9					0,606	
V10	0,688					
V11		0,543				
V12						0,763
V13	0,686					
V14		0,601				
V15		0,544				
V16	0,505					
V17				0,598		
V18			0,652			
V19			0,723			
V20			0,738			

Source: Research Data (2025).

The first factor was designated "Fiscal and Market Pressures in International Trade" as it encompasses variables related to exchange rates, bureaucracy, access to credit, and regulatory inequality. These elements reveal the presence of structural obstacles that place small importers in asymmetric conditions compared to large corporations, making them vulnerable to economic volatility and excessive governmental requirements. Sousa et al. (2024) noted that such pressures reduce competitiveness and heighten the risk of operational discontinuity.

The second factor, identified as “Operational and Regulatory Barriers,” comprises variables associated with logistical constraints, customs clearance bottlenecks, tax uncertainties, and unfair competition. This cluster reflects the everyday challenges of small-scale importation, particularly bureaucratic delays and the lack of procedural standardization identified by Xavier et al. (2023) as recurring sources of inefficiency and legal uncertainty.

The third factor was interpreted as “Weakness of Public Policies and the Economic Environment,” reflecting perceptions of precarious infrastructure, absence of institutional incentives, and macroeconomic instability. These aspects restrict strategic planning and operational sustainability, reinforcing the need for coherent and inclusive public policies directed toward small importers (Batista & de Araújo, 2023).

The fourth factor, labeled “Tax Complexity and Customs Logistics,” includes variables highlighting the fiscal burden, multiplicity of tax requirements, and logistical adjustments that increase importation costs. The insufficient technical training of entrepreneurs further amplifies the risks of errors and penalties, constituting an additional barrier to the competitive integration of MSEs into international trade (Superti et al., 2023).

The fifth factor, characterized as “Operational Logistical Efficiency,” reflects adaptive strategies developed by small importers, such as the use of special customs regimes and the optimization of goods clearance processes. This grouping demonstrates a pattern of entrepreneurial resilience, wherein creative and low-cost solutions are mobilized to mitigate systemic rigidity (Nascimento, Silva, & Júnior, 2025).

The sixth factor was designated “Customs Risks and Retention,” encompassing variables related to inspections, goods retention, and unforeseen logistical costs. This component highlights the uncertainty and vulnerability that permeate small-scale import operations, in which unilateral decisions by customs authorities can compromise delivery times, increase costs, and render business operations economically unviable (Cunha et al., 2024).

Taken together, the six factors provide a comprehensive and multidimensional perspective on the challenges faced by micro and small enterprises engaged in international trade. The results demonstrate the interdependence among economic, logistical, fiscal, and institutional dimensions, offering empirical evidence to guide the design of inclusive and effective public policies. Moreover, they reinforce the statistical validity and theoretical coherence of the applied instrument, which successfully captures the multiple barriers limiting the competitiveness of small importers in Brazil.

4.1 Intra-Block Analysis

The intra-block analysis aims to evaluate the behavior of the variables within each factor extracted through the Exploratory Factor Analysis (EFA), assessing their internal coherence and convergence after rotation. This stage validates both the theoretical and statistical consistency of the factor groupings and is fundamental for interpreting the latent constructs identified. The discussion begins with the examination of Factor 1, based on the data presented in Table 6.

Table 6: Tax Pressures and Foreign Trade

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Factor	Observable Variable	Communality	Factor Loading
Fator 1 - Pressões Tributárias e Comércio Exterior	V7	0,630	0,608
	V10	0,610	0,688
	V13	0,630	0,686
	V16	0,708	0,505

Source: Research Data (2025).

From this perspective, Sousa et al. (2024) emphasize that the Brazilian tax system, particularly in relation to import activities, is marked by complexity, excessive bureaucracy, and a heavy fiscal burden factors that undermine competitiveness and foster informal practices such as tax evasion. Added to this scenario are the effects of high logistical costs and sluggish customs procedures, which place Brazil at a disadvantage compared with benchmark economies such as Singapore and Hong Kong, renowned for their efficiency and agility in foreign trade operations (Franzese, Feigo, & Marcondes, 2023).

From the standpoint of international tax competition, Szajnb, Jardim, and Paganella (2023) argue that fiscal incentives granted in other jurisdictions pressure developing countries to maintain high tax rates, thereby reducing market attractiveness and constraining revenue generation. In this regard, Ávila and Zimmermann (2023) note that Brazil's historical dependence on import tax revenues makes the sector particularly vulnerable to distortions resulting from globalization and trade liberalization, reinforcing the asymmetry between large and small importers.

The literature converges in showing that taxation disproportionately burdens small economic actors. As Martinez (2023) observes, although reforms targeting Base Erosion and Profit Shifting (BEPS) are essential, their implementation in countries with complex tax structures such as Brazil can conflict with WTO guidelines, thereby eroding competitiveness. Moreover, Szajnb, Jardim, and Paganella (2023) highlight that the persistence of tax havens amplifies evasion practices, compels developing nations to maintain elevated tax levels, and imposes additional barriers on micro and small enterprises (MSEs).

At the practical level, Sousa et al. (2024) demonstrate that taxes such as the Import Tax (II), Excise Tax (IPI), PIS/COFINS, and ICMS significantly increase the cost of imported goods and discourage domestic production. Ávila and Zimmermann (2023) reinforce that this configuration favors large importers, who possess tax-planning mechanisms that partially offset the fiscal burden. Small firms, by contrast, bear these costs entirely, which exacerbates their vulnerability. According to Lacerda and Severian (2023), this scenario contributes to premature deindustrialization and declining competitiveness, weakening local production chains and constraining economic diversification.

Finally, Martinez (2023) highlights that global integration and capital mobility have intensified tax avoidance and evasion practices among large conglomerates, deepening competitive inequalities and undermining public revenue collection. Taken together, both the literature and the results of the Exploratory Factor Analysis (EFA) confirm that taxation remains one of the primary obstacles faced by micro and small enterprises engaged in international trade—raising costs, limiting logistical choices, and impairing competitiveness.

Subsequently, Table 7 presents the variables associated with Factor 2 – Operational and Regulatory Barriers, continuing the analysis.

Table 7: Operational and Regulatory Barriers to Imports

Factor	Observable Variable	Communality	Factor Loading
Factor 2 – Operational and Regulatory Barriers to Imports	V5	0,544	0,566
	V11	0,535	0,543
	V14	0,511	0,601
	V15	0,526	0,544

Source: Research Data (2025).

The Exploratory Factor Analysis (EFA) identified a factor associated with the operational and regulatory barriers faced by small importers. This construct is characterized by customs bureaucracy, multiple documentary requirements, and logistical challenges that hinder operational fluidity and reduce the efficiency of small-scale foreign trade (Xavier et al., 2023).

Franzese, Feigo, and Marcondes (2023) corroborate these findings, noting that procedural delays and the lack of regulatory standardization elevate transaction costs and constrain the international competitiveness of micro and small enterprises (MSEs). Similarly, Nascimento, Silva, and Júnior (2025) emphasize that the multiplicity of licenses and the limited coordination among regulatory agencies result in delays and additional expenses, disproportionately affecting smaller firms that lack the legal or financial structure to absorb such costs.

Moreover, Oliveira et al. (2024) highlight the impact of non-tariff barriers, such as technical and sanitary requirements, which exert particular pressure on sectors like textiles, where compliance costs often render import operations economically unfeasible. This finding aligns with Xavier et al. (2023), who demonstrate that low regulatory predictability and limited institutional responsiveness generate legal uncertainty, discourage investment, and diminish the overall attractiveness of the business environment. While acknowledging the legitimacy of certain controls in the public interest, these authors advocate for a balance between regulatory oversight and operational efficiency, warning that the absence of such equilibrium perpetuates structural bottlenecks.

In comparative terms, Franzese, Feigo, and Marcondes (2023) show that Brazil performs poorly in international logistics efficiency indexes, particularly in relation to the time and cost associated with import operations, ranking below dynamic economies such as Singapore and Hong Kong. This discrepancy underscores how bureaucratic and regulatory constraints undermine the country's systemic competitiveness.

Conversely, recent initiatives indicate potential pathways for improvement. Nascimento, Silva, and Júnior (2025) note that the digitalization of procedures and the expansion of the Foreign Trade Single Window (Portal Único de Comércio Exterior) constitute promising strategies for reducing bureaucracy, integrating regulatory agencies, and creating a more accessible environment for small entrepreneurs. These measures can enhance transparency, standardization, and predictability, thereby mitigating asymmetries and fostering a more inclusive trade system.

In summary, Factor 2 demonstrates that operational and regulatory barriers represent a major constraint on small-scale importation in Brazil, as they increase costs, cause procedural delays, and reinforce legal uncertainty. Overcoming these challenges requires structural advancements in digitalization, inter-institutional coordination, and regulatory harmonization to reduce bureaucratic burdens and promote conditions conducive to the competitive participation of micro and small enterprises in international trade.

Subsequently, Table 8 presents the analysis of Factor 3 – Weakness of Public Policies and Economic Instability, emphasizing the effects of exchange rate volatility, the absence of structured incentives, and low institutional predictability on the strategic planning capacity of small importers.

Table 8: Public Policies and Economic Environment

Factor	Observable Variable	Communality	Factor Loading
Factor 3 – Public Policies and Economic Environment	**V18**	0,637	0,652
	V19	0,624	0,723
	V20	0,621	0,738

Source: Research Data (2025).

The empirical evidence confirms that the weakness of public policies and the instability of the macroeconomic environment represent structural constraints to the competitiveness of small importers. According to Batista and de Araújo (2023), over the past decades, Brazil's foreign trade policies have been characterized by sporadic initiatives and cyclical periods of contraction, which have undermined predictability and discouraged long-term investment. This lack of continuity has been further aggravated by a process of premature deindustrialization, which, as noted by Lacerda and Severian (2023), has weakened the country's position within global value chains.

Similarly, Araújo and Ribeiro (2024) emphasize that Brazil's industrial policy lacks structured strategic planning and effective instruments to promote innovation and strengthen productive linkages. This deficiency is compounded, as highlighted by Superti et al. (2023), by limited access to credit, high interest rates, and persistent fiscal instability factors that constrain the capacity of micro and small enterprises (MSEs) to expand their participation in international trade.

Conversely, some perspectives suggest potential pathways for overcoming these challenges. Hiratuka (2024) advocates for the formulation of an integrated reindustrialization strategy, supported by targeted incentives for micro and small enterprises, professional training programs, and institutional strengthening measures. In this regard, Brazil possesses the structural foundations necessary to restore its productive capacity, provided that consistent policies ensuring regulatory stability and institutional reliability are effectively implemented.

Overall, Factor 3 demonstrates that the scarcity of incentives, exchange rate volatility, and institutional fragility undermine the long-term planning capacity of small importers, rendering them highly vulnerable to fluctuations in international markets. Confronting these challenges requires the design of a comprehensive industrial restructuring agenda, grounded in robust public policies, expanded access to credit, and greater institutional security (Superti et al., 2023).

Subsequently, Table 9 presents the analysis of Factor 4, Tax Complexity and Customs Logistics, which deepens the discussion of the fiscal costs and administrative barriers encountered by small importers.

Table 9: Tax and Customs Complexity

Factor	Observable Variable	Communality	Factor Loading

Factor 4 – Tax and Customs Complexity	**V2**	0,584	0,661
	V3	0,581	0,528
	V17	0,506	0,598

Source: Research Data (2025).

The analysis of Factor 4 demonstrates that the complexity of the Brazilian tax system remains one of the principal obstacles faced by small importers. The variables associated with the import tax burden (V2), logistical requirements arising from taxation (V3), and the effects of fiscal bureaucracy on competitiveness (V17) exhibited significant correlations, revealing a recurring pattern of regulatory constraints that undermine the performance of micro and small enterprises (MSEs) in international trade.

According to Cunha et al. (2024), the combination of a heavy fiscal burden and complex administrative procedures transforms the Brazilian tax system into a systemic impediment to competitiveness, increasing operational costs and limiting access to global markets. This interpretation is reinforced by Martins and Júnior (2024), who argue that the frequent amendments to tax legislation, although often justified as economic stabilization measures, ultimately generate regulatory volatility and uncertainty for smaller economic agents.

Within this context, Cunha et al. (2024) observe that the Multilateral Trading System, led by the World Trade Organization (WTO), establishes guidelines that encourage developing countries to pursue trade liberalization. However, Brazil's tax structure remains anchored in protectionist mechanisms only partially aligned with global standards, thereby constraining the competitive integration of small-scale importers (Superti et al., 2023). Marques et al. (2024) further note that regulatory inconsistency and lack of equity among different market participants hinder the capacity of MSEs to compete with large corporations and international digital platforms.

Complementarily, Oliveira et al. (2024) emphasize that the overlapping of taxes and the absence of regulatory harmonization exacerbate legal uncertainty, discouraging both formalization and new investments in foreign trade. In the same vein, Araújo and Ribeiro (2024) warn that the expansion of international digital commerce, propelled by e-commerce platforms, demands an urgent revision of tax guidelines failure to do so risks intensifying the existing barriers faced by domestic small entrepreneurs.

In summary, Factor 4 exposes a structural fragility within Brazil's import system, wherein the high tax burden and complex customs procedures act as persistent barriers to competitiveness. These findings underscore the need for regulatory modernization, normative harmonization, and a strategic reorientation of foreign trade policies, aimed at reducing transaction costs, enhancing competitiveness, and strengthening the international participation of micro and small enterprises (Ávila & Zimmermann, 2023).

Subsequently, Table 10 presents the analysis of Factor 5, Operational Logistical Efficiency, which extends the discussion by examining infrastructure and transport processes as key determinants of the sustainability of import operations.

able 10: Operational Logistics of Imports

Factor	Observable Variable	Communality	Factor Loading
Factor 5 – Operational Logistics of Imports	V6	0,603	0,756
	V9	0,523	0,606

Source: Research Data (2025).

Logistics plays a central role in international trade and, for Brazilian small importers, represents not only a means of market access but also a strategic source of competitive differentiation in an increasingly globalized environment. Factor 5, identified through the Exploratory Factor Analysis (EFA), encompasses variables related to customs clearance capacity (V6) and strategies for reducing import costs (V9), confirming that logistical efficiency is a critical determinant of the sustainability and competitiveness of these enterprises in the international arena.

According to Batista and de Araújo (2023), Brazilian logistics suffers from chronic infrastructural deficiencies, marked by insufficient investment and inefficient management practices. These shortcomings raise operational costs and compromise the fluidity of import operations, particularly in regions located outside major port corridors.

For Xavier et al. (2023), overcoming these bottlenecks requires sustained investment in infrastructure, coupled with process modernization and enhanced coordination among the multiple agencies involved in the import chain. In the same vein, Superti et al. (2023) emphasize that strengthening logistics must be conceived as an integral component of a national policy for productive integration; otherwise, small entrepreneurs will remain structurally disadvantaged in comparison to foreign competitors.

Complementarily, Nascimento, Silva, and Júnior (2025) highlight that limited access to special import regimes and insufficient modal coverage increase fixed costs and reduce the operational flexibility of micro and small enterprises (MSEs). From a comparative standpoint, Xavier et al. (2023) point out that logistical efficiency constitutes one of the primary pillars of competitiveness in international trade; however, developing countries such as Brazil continue to perform below the global average in key international indicators of logistics performance and trade facilitation.

Therefore, Factor 5 reveals that logistics transcends its purely operational function, assuming a strategic role in the competitiveness of small importers. The modernization of customs procedures, digitalization of documentation, and adoption of tracking and supply chain integration technologies emerge as viable strategies to mitigate bureaucratic constraints, enhance operational predictability, and reduce transaction costs.

Consequently, logistical efficiency not only contributes to reducing costs and lead times but also proves decisive for the maintenance, expansion, and internationalization of small-scale commercial activities.

Subsequently, Table 11 presents the analysis of Factor 6 – Customs Risks and Retention, which highlights aspects related to unpredictability and additional costs that directly affect the profitability of micro and small enterprises.

Table 11: Customs Risks and Retention

Factor	Observable Variable	Communality	Factor Loading
Factor 6 – Customs Risks and Retention	V8 V12	0,579 0,690	0,557 0,763

Source: Research Data (2025).

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The sixth and final factor highlights one of the most critical challenges faced by Brazilian small importers: the unpredictability of customs operations. The variables comprising this factor such as inspection bottlenecks (V8) and unexpected logistical costs (V12) are not merely operational obstacles but represent substantial threats to the financial sustainability of micro and small enterprises (MSEs).

According to Cunha et al. (2024), Brazilian customs procedures continue to display a low level of technological modernization, exposing importers to arbitrary retentions, unjustified delays, and unforeseen surcharges, including storage fees and fines. This environment jeopardizes the operations of MSEs, which typically lack both financial reserves and specialized legal support to navigate such adversities.

Complementarily, Santos et al. (2024) observe that these risks erode operational profitability and generate instability within supply chains, often leading entrepreneurs to withdraw from the sector due to economic infeasibility. Similarly, Portugal (2024) emphasizes that the perceived absence of clarity and predictability within the customs system encourages informality and undermines institutional credibility, fostering an atmosphere of uncertainty that discourages productive investment.

Furthermore, Martins and Júnior (2024) note that the growing volume of international purchases through digital marketplaces has intensified customs inspection processes. Although such measures aim to accommodate the increased flow of goods, they have inadvertently resulted in additional costs and frequent retention effects that disproportionately impact small importers with already narrow profit margins. This scenario is corroborated by Batista and de Araújo (2023), who argue that the interaction between customs risks and unforeseen costs consolidates a structurally fragile business environment for smaller firms.

In this regard, Factor 6 underscores the urgent need for public policies that enhance predictability and legal certainty in import operations. Investments in fiscal intelligence, system integration, and the standardization of customs procedures are essential to mitigating the asymmetries that disproportionately penalize small importers. Moreover, the creation of specific protection mechanisms for this segment could reduce the impact of trade-related uncertainties, promote competitive equity, and strengthen the sustainability of MSEs in the global marketplace.

5 Final Considerations

This study sought to analyze the effects of taxation on internationally sourced goods from the perspective of small-scale traders in Mossoró-RN. Employing a quantitative methodology structured as a survey and analyzed through Exploratory Factor Analysis (EFA), the research successfully achieved its objective by systematizing the main obstacles reported by local entrepreneurs and shedding light on the dynamics of small-scale international trade operations in Brazil.

The results demonstrate that the national tax structure and existing public policies disproportionately affect micro and small importers. Unlike previous studies focused on large corporations or strategic port regions, this research emphasized decentralized economic actors whose financial sustainability depends directly on import activities. By doing so, it broadens the academic debate and gives visibility to peripheral economic realities that are often overlooked, revealing how fiscal and bureaucratic complexities constrain competitiveness and hinder the consolidation of small enterprises in international trade.

The analysis revealed an interdependent set of challenges that combine tax pressures, operational and regulatory barriers, institutional fragility, fiscal and customs complexity, logistical inefficiencies, and customs risks. Together, these factors form a restrictive environment in which micro and small enterprises struggle to maintain stability and competitiveness. The findings highlight that the high tax burden, excessive bureaucracy, and structural deficiencies in logistics and public policy design amplify operational costs and uncertainty, undermining the viability of small import businesses and limiting their integration into global markets.

In this context, the study reinforces the urgent need for a comprehensive reform of Brazil's tax system, focused on simplifying procedures, adjusting the fiscal burden to the realities of small importers, and strengthening transparency and predictability in customs processes. Equally important is the development of inclusive public policies that recognize the specific challenges faced by small businesses and promote their competitive participation in global value chains.

Amid the ongoing transformations in international trade and the renewed discussions on tax reform in Brazil, this research contributes both academically and practically. From an academic standpoint, it fills a significant gap by providing empirical evidence from decentralized regional contexts, thus enriching theoretical perspectives on fiscal and trade policy. From a practical perspective, it offers valuable insights to policymakers and institutional actors seeking to design strategies that enhance equity, competitiveness, and sustainability within Brazil's international trade environment.

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