

2024 WU Tax Law Technology Conference

Artificial Intelligence in Tax Law:
Current Use Cases, Future Potential, and
Tax Law Implications



February 5-6, 2024 • Vienna



Institute for Austrian and
International Tax Law **Vienna**
WU Tax Law Technology Center

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Abstract

The exponential growth of data, its increasing accessibility and the ever-evolving capabilities of technology have transformed the way we expect to use information. In the past, taxpayers were in control of most of their data, but today, tax administrations and taxpayers are using the power of data science and artificial intelligence (AI) to navigate this new landscape. This technological synergy is enabling both taxpayers and tax administrations to extract deep insights from vast data repositories, which were previously elusive or would have taken significantly more time to uncover. The impact of AI on tax law is undeniable, with programs such as ChatGPT attracting significant media attention. This evolving dynamic raises crucial questions relevant for the tax field, including on the principle of equality and legality of taxation or how this would change the scope of rights and obligations of taxpayers and tax authorities.

The conference aims to provide a platform for in-depth discussions on the current use and impact of AI in tax law. Speakers will delve into the existing landscape of AI applications, their potential for shaping the future and their impact on the field of taxation. The conference will also address the (tax) legal challenges and considerations related to the use of AI in tax law.

Program

MONDAY, FEBRUARY 5, 2023

08.30 – 09.00 Registration and Welcome Coffee

09.00 – 09.15 **Welcome Address**
Robert Risse (WU)

09.15-10.45 **Session 1: Introduction of Artificial Intelligence from a Technology Perspective**

- Demystifying of the concept of "artificial intelligence" for tax lawyers and tax practitioners, providing a comprehensive understanding
- Addressing the intricate distinctions that differentiate AI from pure analysis and automation
- Explaining the promising-sounding term of "explainable AI", its influence on transparency and accountability
- Security risks of AI and through AI

Chair: *Georg Kofler (WU)*

Presentation: *Bernhard Nessler (JKU Institute for Machine Learning)*

Panel: *Stefan Woltran (TU Wien)*

Pavel Laskov (University of Liechtenstein)

10.45 – 11.15 Coffee Break

11.15 – 12.45 **Session 2: Perspectives of Taxpayers: Present Use Cases**

- Demonstrations of AI integration into day-to-day tax tasks and sharing best practice and exploring limitations

Chair: *Robert Risse (WU)*

Presentation: *Nicolas Viveros (Deloitte AT)*

Panel: *Stuart Tait (KPMG UK)*

Yassine Karimi (ABN Amro)

Diana Caceres (Liwa Analytics)

12.45 – 14.00 Lunch Break

14.00 – 15.30 **Session 3: Perspectives of Taxpayers: Insights into the Future**

- Demonstrations of generative AI integration, like Microsoft 365 Co-Pilot
- Impact for its use for taxpayers, including aspects like confidentiality and data security

Chair: *Robert Risse (WU)*
Presentation: *Harald Leitenmüller (Microsoft)*
Panel: *Walid Eljaafari (Algonomia)*
Benjamin Alarie (University of Toronto)
Christian Stender (KPMG Germany)

15.30 – 16.00 Coffee Break

16.00 – 17.30 **Session 4: Perspectives of Tax Administration: Present Use Cases**

- More than 80% of tax administrations are using, or are in the process of implementing, cutting-edge techniques to use data in ways that reduce the need for human intervention
- Deep-dive into current use cases, including how AI can reduce the burden on taxpayers, support self-service or data exploration

Chair: *Rita Szudoczky (WU)*
Presentation: *Irma Mosquera Valderrama (Universiteit of Leiden)*
Panel: *Larry van den Hof (Dutch Tax and Customs Administration)*
Christian Weinzinger (Austrian Tax Administration)
María del Carmen Cámara Barroso (Universidad a distancia de Madrid)
Israel Santos (University Autonomous of Mexico)

17.30 – 17.40 **Concluding Remarks**

17.40 **Get Together**

TUESDAY, FEBRUARY 6, 2023

08.30 – 09.00 Registration and Coffee

09.00 – 09.15 **Welcome Address – Day 2**

09.15 – 10.45 **Session 5: Perspective of Tax Administrations: Insights into the Future**

- Lessons to be learned from the Dutch Childcare Allowance Scandal
- Value and limits of eXplainable AI for tax administration
- Potential of AI application for the tax administration system's modernization: regulation by design and algorithmic governance

Chair: *Richard Stern* (WU)
Presentation: *David Hadwick* (Universiteit Antwerp)
Panel: *Blazej Kuzniacki* (PwC Netherlands, Lazarski University, Singapore Management University)
Vignesh Venkatachalam (Deloitte Switzerland, WU Vienna)
Marco Almada (European University Institute)
Anuschka Bakker (IBFD)
Begona Pérez Bernabeu (Universidad de Alicante)

10.45 – 11.15 Coffee Break

11.15 – 12.45 **Session 6: Tax Law Implications of the Use of Artificial Intelligence**

- Profound implications that the use of AI has on the rights and obligations of taxpayers
- Delicate balance to be struck between harnessing the transformative capabilities of AI and upholding, inter alia, the principle of equality and legality of taxation

Chair: *Alexander Rust* (WU)
Presentation: *Tina Ehrke-Rabel* (University of Graz)
Panel: *Georg Kofler* (WU)
Heribert Anzinger (University of Ulm)
Christina Dimitropoulou (Maastricht University)
Bernardo Olivares (Universidad Complutense Madrid)
Elizabeth Gil García (University of Alicante)

12.45 – 13.00 **Concluding Remarks**



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Organization

PARTICIPATION FEE

The fee for participation is **EUR 975**.

A 10% "**early bird discount**" is applicable to applications received by December 20, 2023. This fee covers participation, all materials, lunches, coffee breaks, and refreshments.

Costs of travel and accommodation are not covered by the participation fee.

The conference materials will be provided as downloads.

A waiver on the registration fee can be granted to applications from researchers exclusively employed by an academic institution. To apply, please submit a short letter of motivation including the relevance for your research, together with your CV and a list of recent publications to taxlawtechnologycenter@wu.ac.at.

PAYMENT

You will receive an invoice for the participation fee of EUR 975 (or of EUR 877 in case of application of the early bird discount). We kindly ask you to transfer your payment within three weeks of the date of the invoice.

In case of cancellation before January 22, 2024, the participation fee will be refunded.

PHOTOS

We would like to inform you that photos will be taken at this event. Should you not wish to be photographed, we kindly ask you to avoid the camera and/ or inform Ms. Katharina Dendl (katharina.dendl@wu.ac.at). Photos will be used to inform the public about the activities of the Institute.

VENUE

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Ceremonial Hall 1

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Getting there:
Underground: U2 Station
Messe-Prater or Krieau
Bus: 82A Stop Südportalstraße