

2026 WU Tax Law Technology Conference

# Large Language Model Agents for Tax Law Technology

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February 9-10, 2026 • WU Vienna



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

# Content & Program

MONDAY, FEBRUARY 09, 2026

09.00 – 09.15 Welcome Remarks

09.15 – 10.45 Panel 1: Generative AI and LLM Agents – Impacts on Taxation

Generative AI and Large Language Model (LLM) agents are rapidly transforming taxation – from planning and compliance to administration and enforcement. The panel considers both the potential and the limitations of these technologies, focusing on the integration of hybrid intelligence in tax law, the use of AI in fraud detection while protecting taxpayer rights, and the need to rethink value creation and profit allocation as intelligent agents influence decision-making. It highlights how emerging AI systems can improve accuracy, transparency, and efficiency in taxation while preserving legal integrity and human oversight.

11.15 – 12.45 Panel 2: Generative AI and the Law – Data Protection, Accountability and Liability

Automation in tax law raises profound legal and ethical questions. This session investigates how AI-driven decision systems intersect with data protection, human rights, and accountability frameworks. Topics include the taxpayer's right to human decision-making under Article 22 GDPR, the legal implications of delegating compliance tasks to AI agents, and mechanisms for transparency, explainability, and liability in AI-supported tax administration. By examining the performance and legal status of autonomous tax-compliance agents, the panel seeks to clarify where human oversight remains indispensable and how law can evolve to maintain fairness and responsibility in increasingly automated fiscal environments.

14.00 – 15.30 Panel 3: Tax Law in Transition – Coding, Generative AI and the Role of Rule as Code

As tax systems become more data-driven, coding and automation are reshaping how legal rules are expressed and applied. This panel explores the translation of tax law into machine-readable logic through Generative AI and "Rule as Code" frameworks. Presentations address multi-agent AI systems for tax workflows, the integration of internal LLM tools in transfer-pricing practice and professional training, and a model for converting tax provisions into executable compliance calendars. The discussion demonstrates how computational design can enhance precision and efficiency while prompting new thinking about interpretation, accountability, and the evolving role of the tax professional.

16.00 – 17.30 Panel 4: Developments in GenAI for Tax and Customs

Practical adoption of Generative AI is accelerating across tax and customs administrations worldwide. This session brings together experiences from Nigeria, the Maldives, the Czech Republic, and Norway to illustrate how AI can simplify administrative processes, improve language, access fairness in LLM-based tax systems, and build AI-ready infrastructure for compliance and operational efficiency. Through these comparative insights, the panel shows how digital transformation enhances transparency and service quality while ensuring that fairness, inclusivity, and human oversight remain central to next-generation tax governance.

19.00 Heurigen Dinner





**TUESDAY, FEBRUARY 10, 2026**

**09.00 – 10.30 Panel 5: Human Judgment and Machine Reasoning in Tax Practice**

How should human expertise coexist with machine reasoning in taxation? This panel examines how Generative AI and LLMs are reshaping professional judgment, ethical standards, and decision-making across jurisdictions. Presentations address the moral dilemmas of automation in tax law, entrepreneurs' due-diligence obligations when using AI, and governance frameworks for data provenance in tax administrations. Comparative studies from Indonesia and Morocco, alongside a roadmap for reliable AI tax systems, offer insights into building trust and accountability in AI-assisted tax practice, reminding us that technological progress must remain grounded in fairness, integrity, and human judgment.

**11.00 – 12.30 Panel 6: Disruptive Tech – Agentic AI, Crypto, Quantum, Blockchain**

Frontier technologies are converging to redefine the boundaries of tax law, enforcement, and accountability. This panel considers innovations from quantum computing to blockchain, cryptocurrencies, and agentic AI systems, analyzing how they reshape compliance and verification. Speakers will discuss quantum-enhanced LLM architectures for tax computation, the combination of Generative AI and blockchain to strengthen EU joint tax audits and protect taxpayers' procedural rights, and the compounded challenges that digital assets and autonomous agents pose to existing frameworks. Linking technological disruption to legal design, the panel assesses how these tools may both reinforce and test the principles of transparency, proportionality, and fairness in international taxation.

**13.45 – 15.15 Panel 7: AI and Dispute Resolution in Tax Governance**

Dispute resolution in taxation is entering the era of intelligent systems. This panel explores how AI and particularly LLMs are being integrated into alternative dispute-resolution (ADR) mechanisms, mutual-agreement procedures (MAP), and judicial processes. Topics include AI-driven ADR in global and Indonesian contexts, the use of GenAI tools as pre-screening systems in MAP workflows, and the evolution from ADR to AI-assisted tribunals. Other contributions examine probabilistic forecasting in tax jurisprudence and its effects on predictability and fairness. Together, these perspectives evaluate how technology can deliver faster, more transparent tax dispute resolution while upholding due process and human oversight.

**15.45 – 17.15 Panel 8: AI in Tax Administration and Enforcement**

Tax administrations worldwide are embracing AI and digital reporting systems to modernise compliance and enforcement. This session balances the pursuit of efficiency with the protection of taxpayers' procedural rights. Presentations cover Uganda's electronic fiscal receipting and invoicing system (EFRIS) and its enforcement implications, Latin America's experience with AI-driven e-invoicing, and compliance-by-design approaches in integrated tax systems. Additional papers discuss AI and tax evasion in relation to data protection and legal safeguards for transparency in GenAI-powered audits. Collectively, the panel offers a comparative view of how AI is transforming administrative practice, enhancing detection and compliance while challenging notions of accountability, privacy, and proportionality.

**17.15 – 17.25 Closing Remarks**

# Speakers

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# Registration

## REGISTRATION

Please register using the QR code  
or on our website: <https://short.wu.ac.at/tltconference2026>



## PARTICIPATION FEE

The participation fee for this event is EUR 1,500.-

A 10% "early bird discount" is applicable to applications received by **December 19, 2025**.

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](mailto:taxlawtechnologycenter@wu.ac.at).

The participation fee covers all materials, evening reception, lunches, coffee breaks and refreshments. Costs of travel and accommodation are not included.

## CANCELLATION

Any notification of cancellation of registration must be sent in writing to: [taxlawtechnologycenter@wu.ac.at](mailto:taxlawtechnologycenter@wu.ac.at). In case of cancellation before January 26, 2026, the participation fee will be refunded. No refund can be made for cancellations received after this date.

## LOCATION

**WU Vienna University of Economics and Business**

Building LC, Ceremonial Hall 1

Welthandelsplatz 1

1020 Vienna, Austria

## PHOTOS

We would like to inform you that photos and/or videos will be taken at this event. They will be used to provide information about the Institute's activities on the website, social media channels and print materials. Should you not wish for your image to be taken, we kindly ask you to avoid the camera and/or inform Ms. Claudia Mühlberger ([claudia.muehlberger@wu.ac.at](mailto:claudia.muehlberger@wu.ac.at)).



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