AI in Finnish Tax Administration: Strategy, Focus Areas and Lessons Learned
- OECD Global forum on VAT

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I AM HAPPY TO PAY MY TAXES

70%

AGREE

Source: Tax Administration
Customer Survey 2025

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Why AI?
- Shrinking Budgets

Need to reduce operating costs by 18% by 2028: AI is essential in achieving this target.

- Drive major efficiency gains
  - Knowledge-intensive work
  - Taxation related manual tasks incl. decision-making
  - Large nonstructured data analysis
  - Software development and IT-service delivery

- Reduce customer service demand and customer service workload

Why AI?
- Growing Expectations

- Need for integrated real-time digital services available 24x7

- Aim for comprehensive and effortless taxation experience

- Services should adapt to customer's life events or business situation.

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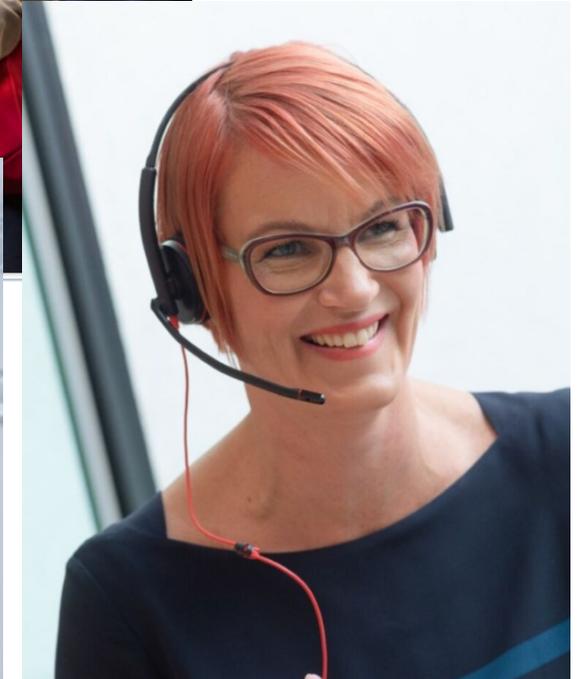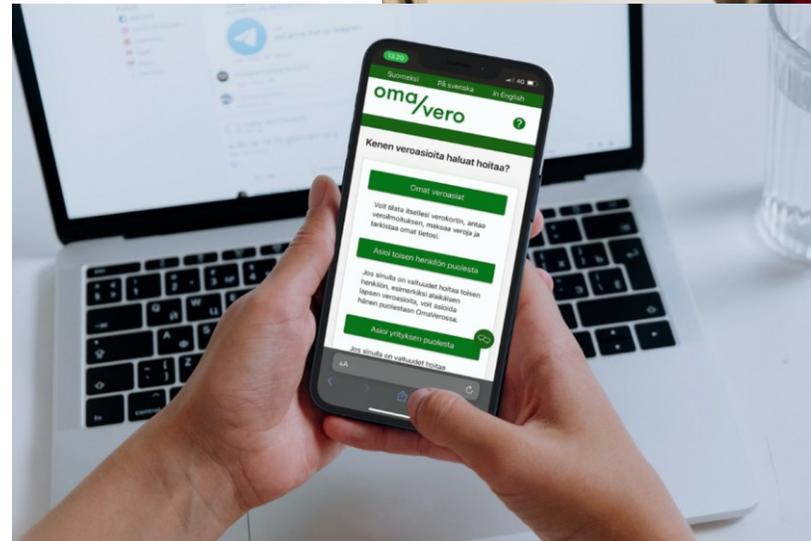
AI Comes with a Risk

- Increasing number of cybersecurity anomalies.

- Detection of AI-falsified taxation related materials e.g. receipts or bookkeeping information.

- Increasing complexity of taxation, global business models and IT architecture.

Need to strengthen (using AI):

- Identification and detection of risks

- Clear and consistent governance

- Rapid mitigation and response mechanisms

- Skills and capabilities of the workforce
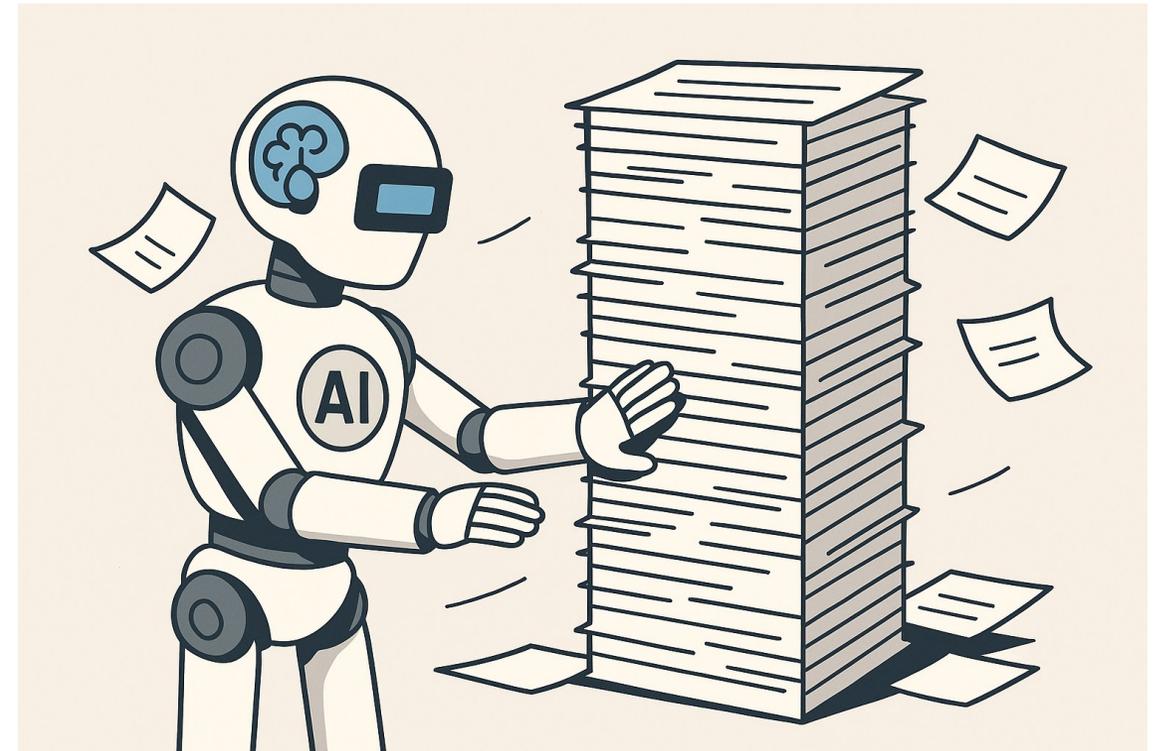
Building Foundation for AI

- Program launched to 2024 to manage
  - Work management, organization and resourcing
  - Management of AI ideas, pilots and projects
  - Architecture related decisions
  - AI governance model development
  - Overall AI awareness
  - Change management, learning and competence development

AI Use Cases
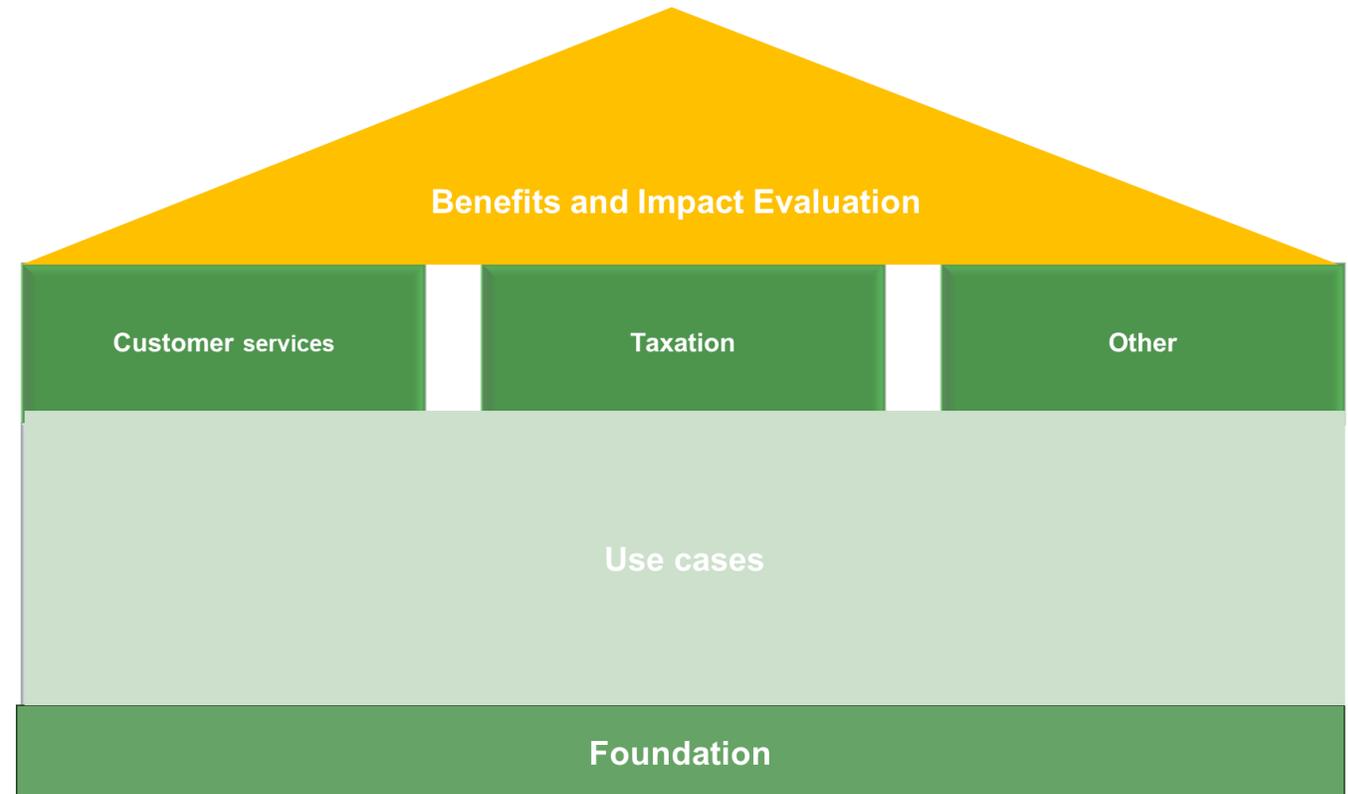
Benefits and Impact Evaluation

Customer services

- Chatbot for general guidance
- Voicebot for call routing
- Voicebot to collect tax card update information

In progress:
- Customer feedback analysis

Taxation

- Audit target selection and risk management
- Officer support chatbots

In progress:
- Appeal request analysis and decision letter drafting
- Large dataset analysis
- Classification of data

Other

- Copilot Chat (whole administration)
- Github for software development

In progress:
- M365 Copilot
- Chatbot for information search
- Tools for cyber security monitoring
- Tools for software testing
- Toos for Gen AI quality assurance ('AI testing AI')

Foundation

How We Ensure Responsible AI

AI Ethical Principles in Finnish Tax Administration (since 2018)

- Guide the ethical, safe and trustworthy design, development and deployment of AI to mitigate risks and ensure positive societal impact.

- Bases on self-assessment and group evaluation practices.

Key Principles

- **AI uses reliable data:** AI is used only with verified, high-quality data

- **Human accountability:** A human is always responsible; AI may support but never replace human decision-making.

- **Explainable decisions:** AI may automate steps only when the reasoning can be traced and justified afterwards.

- **Legal & secure:** AI use must comply with laws and safeguard confidentiality, data protection and taxpayer rights.

- **Societal responsibility:** The tax administration promotes responsible AI and participates in public dialogue

- **Note:** There is need to develop automated tools to assess AI outputs and quality.

Benefits and Impact Evaluation - Early Wins, Emerging Challenges and the Path Ahead

- First measurable gains from generative AI
- Positive employee feedback
- Benefits still to validate:
  - Faster processing of routine tasks
  - Improved accuracy/quality
  - Cost of maintenance vs. benefits
- Rapidly evolving technology - regular assessment needed
- Workforce upskilling is essential

- Key message: Start small. Learn as you go.

For You.

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