



# THE USE OF AI IN TAX ADMINISTRATIONS

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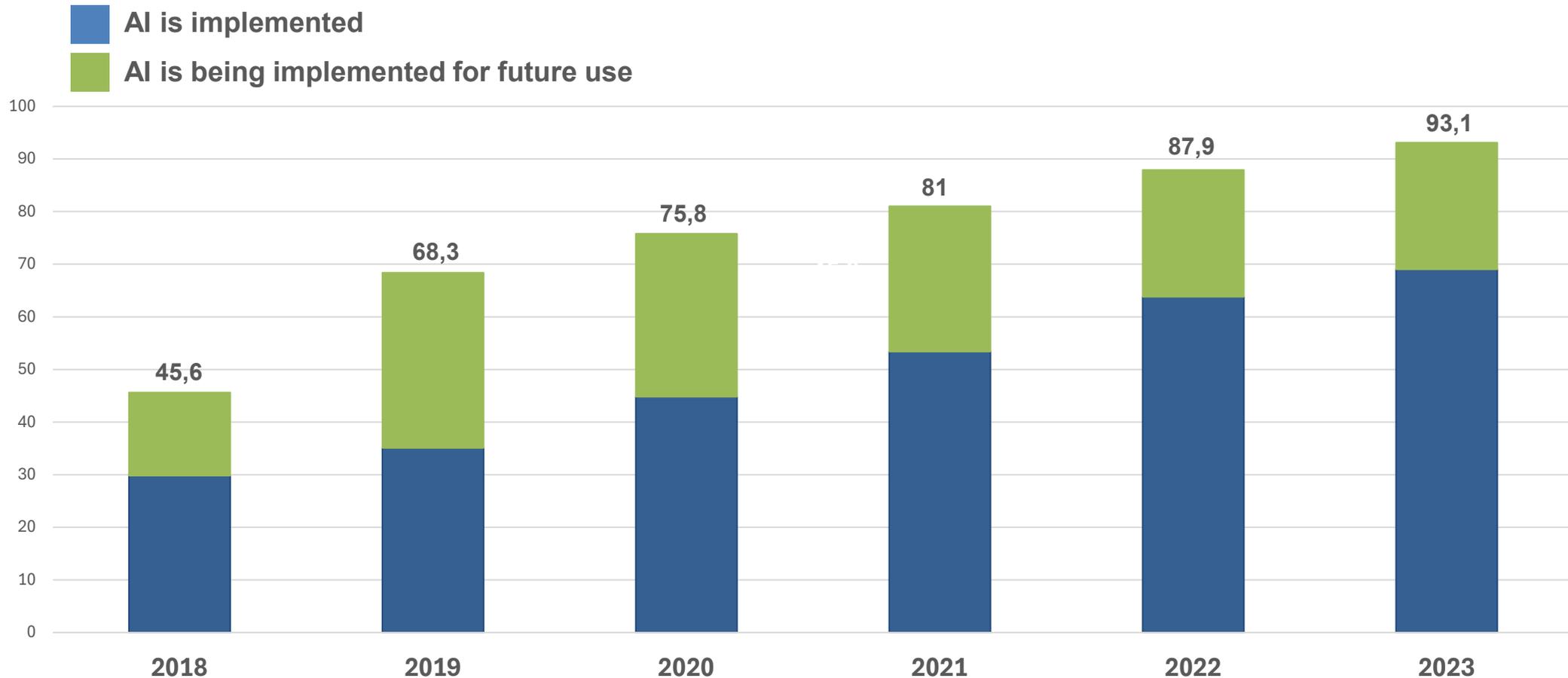
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# The Use of Artificial Intelligence in Tax Administration

## AI Adoption Across Tax Administrations (Percentage)

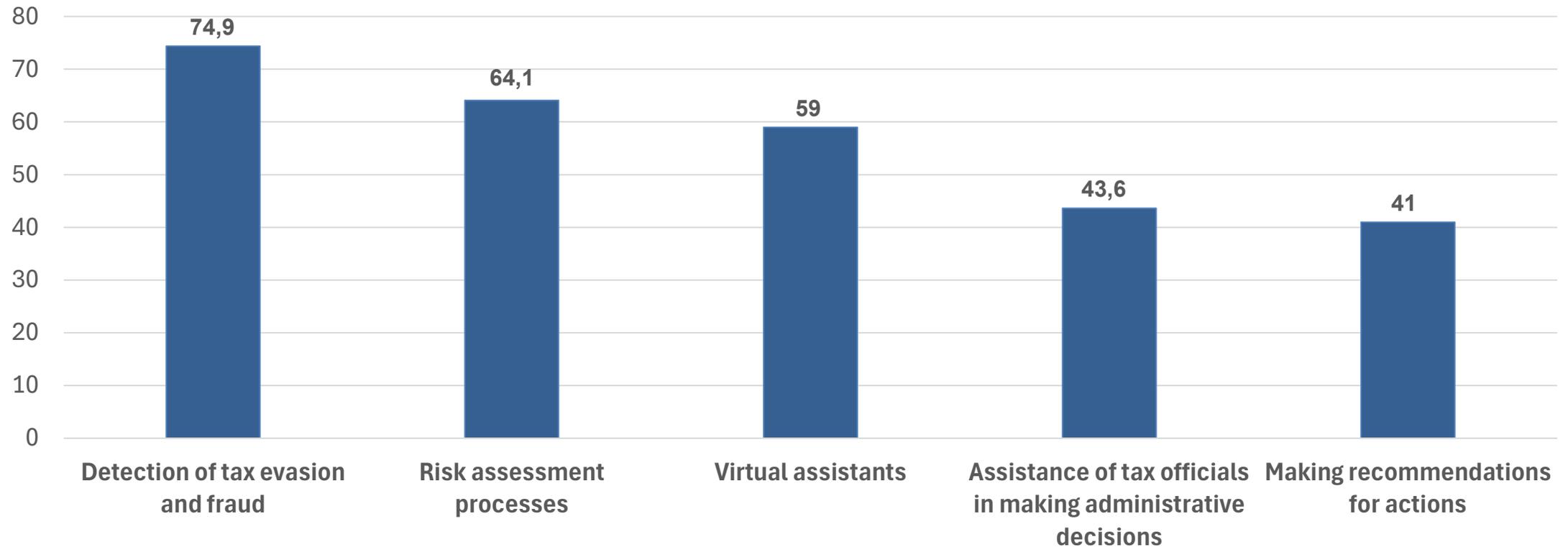


Source: OECD (2019–2025), Tax Administration Series



# Application of AI Across Tax Administration Functions

AI Use by Tax Administrations for the Specified Use Case (Percentage)



Source: OECD (2024) Inventory of Tax Technology Inventory



# Emerging Directions in the Use of AI in Tax Administration

## Use Cases & Scenarios



### Increasing use of Generative AI

- Personalized taxpayer guidance
- Generating Drafts and Summaries
- Assisting Tax Filing



### Expanding AI applications for unstructured data

- Extracting information from non-digital sources
- Image-based tax evasion and fraud detection



### Increasing interest in leveraging AI with Privacy-Enhancing Technology

- Analysing tax trends without exposing raw data
- Leveraging AI for Inter-agency and cross-border analysis while maintaining confidentiality



# Key Implementation Challenges

Limited capacity for  
Scaling AI



Shortage of relevant  
competencies



Data quality and  
interoperability issues



Limited actionable  
guidance



Weak monitoring &  
evaluation



Navigating legal and  
ethical risks



Source: OECD (2025) Governing with AI: The State of Play and Way Forward in Key Government Functions



# Trustworthy AI - From Principles to Practice in Tax Administration

## OECD PRINCIPLES ON ARTIFICIAL INTELLIGENCE



### **INCLUSIVE GROWTH, SUSTAINABLE DEVELOPMENT AND WELL-BEING**

AI should benefit people and the planet by driving inclusive growth and sustainable prosperity.



### **HUMAN-CENTERED VALUES AND FAIRNESS**

Respect human rights, fairness, and diversity; protect individuals from discrimination.



### **TRANSPARENCY AND EXPLAINABILITY**

AI systems should be understandable and their operations transparent to users.



### **ROBUSTNESS, SECURITY AND SAFETY**

AI systems should be technically reliable, secure, and resilient throughout their lifecycle.



### **ACCOUNTABILITY**

Organizations and individuals developing or deploying AI should be accountable for its outcomes



## Tax Administration 3.0 Initiatives



**Project Lifecycle Framework for Trustworthy AI in Tax Administration**



**Knowledge Sharing Sessions on Trustworthy AI Application**



**Dissemination of Insights in Blogposts on OECD.AI**



# FTA Resources on AI in Tax Administration

## Inventory of Tax Technology Initiatives (ITTI)



Statistics on use of AI and Tax Technology based on data from 108 Tax Administrations

<https://oe.cd/itti>

## Tax Administration Series (TAS)



Features 50+ Use Cases on AI in Tax Administration

<https://oe.cd/tas2025>



**Global Call for Governing with  
Artificial Intelligence**  
Share your initiatives and  
insights on AI-driven innovation  
in government

**Deadline: 27 February 2026**



**#OECDAI**



**Please help submit**

Real-world AI Use Cases

Policy and Governance Initiatives

Implementation Tools & Frameworks

<https://oecd.ai/en/wonk/call-ai-in-gov>



THANK YOU