



International Fiscal Association  
*Association fiscale internationale canadienne*

*August 15, 2025*

# IFA Canada Tech & Tax Seminar 2.0

Organized by IFA Canada (in collaboration with TEI,  
HEC Montréal, and Gowling WLG)

**LOCATION:** HEC Montréal, Downtown Campus

**REGISTRATION: FREE**  
**IN-PERSON EVENT**

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# ORGANIZING COMMITTEE



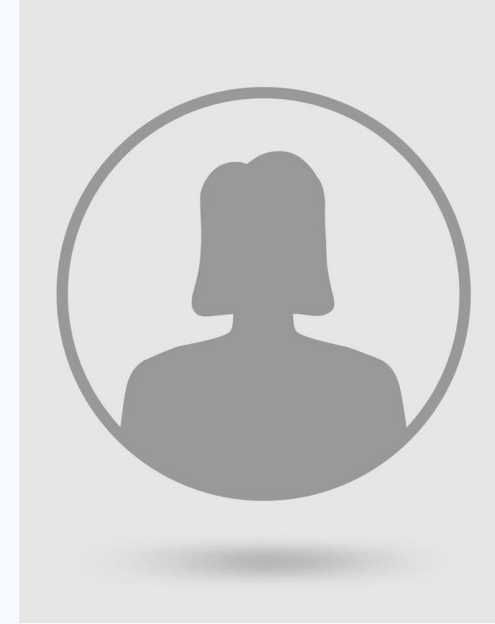
MARIANA  
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YASMINE  
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# SPEAKERS



ABDI ADID



AL HOUNSELL



ANARELLA  
CALDERONI



BRIGITTE  
MUEHLMANN



CHRISTINA  
DIMITROPOULOU

# SPEAKERS



CHRISTINE  
CHENG



FABIOLA  
ANNACONDIA



GEORGE SALIS



HERSH JOSHI



JOEY VAN DE  
PASCH

# **Tax is Cool: Leveraging Big Data and AI in Tax**

ABDI ADID, CHRISTINE CHENG, CHRISTINA DIMITROPOULOU, HERSH JOSHI

# SPEAKERS PROFILE



ABDI ADID



CHRISTINE  
CHENG



CHRISTINA  
DIMITROPOULOU



HERSH JOSHI



# OUTLINE

1. Introduction
2. Overview of the benefits of AI in the automation of selective tax management functions
3. Limitations of data analytics and framework for improvements for all stakeholders
4. Data analytics and automated tax decision making - the future of tax law making



# INTRODUCTION

- The tax function has become increasingly **data driven**
- Big data transform the relationship between taxpayers and tax authorities - beyond an efficiency tool
- Data analytics typically used for: responding to taxpayer's queries, initiating tax audits, reviewing tax returns and providing information on tax obligations and deadlines, designing a tax management plan
- The future is based on "**compliance by design**": assess tax liability as close to real time to the taxable event as possible or providing guidance to avoid misapplication of the law and direct taxpayers' behaviour accordingly
- AI is enhancing the capabilities of big data = Both can be decisive in assisting taxpayers shape their decision-making process when it comes to transactions that they wish to undertake or tax reporting positions that they wish to reflect

# OVERVIEW OF THE BENEFITS OF AI IN THE AUTOMATION OF SELECTIVE TAX MANAGEMENT FUNCTIONS

Function	Data analytics	AI advantage
Compliance	Dashboards & reports	Real time learning-adaptive logic
Risk management	Historical data flagging	Predictive modeling
TP optimization	Benchmarking	Dynamic allocation and simulation
Tax reporting and transparency	Aggregation	Smart reconciliation
Tax planning strategy	Trend-based analysis	Sentiment analysis- strategy suggestion, generative-interactive learning

# OVERVIEW OF THE BENEFITS OF AI IN THE AUTOMATION OF SELECTIVE TAX MANAGEMENT FUNCTIONS

- **Summary of benefits:** Eliminate decisional bias
- Example in *civil tax law penalty imposition*

## Traditional approach

- Taxpayer presenting a \$1 million deduction
- Taxpayer & advisor appear puzzled, reviewing case law on the traditional audit process
- IRS scrutinizing the deduction manually

## Predictive Analytics Approach

- A computer screen displaying an AI interface showing a probability gauge (e.g., “Likelihood of Success: 28%”)
- A green/red threshold line shows the penalty is likely due
- Visual inputs feeding the AI, labeled “Past Cases,” “Case Law,” and “Legal Precedents”

# LIMITATIONS OF DATA ANALYTICS AND FRAMEWORK FOR IMPROVEMENTS FOR ALL STAKEHOLDERS

## Limitations

- Data quality
  - When is a sample considered unbiased?
  - What are the criteria to distinguish fraud signals from random errors based on sequence of transactions?
  - How often data have temporal disturbances and how to rely on those for predictions? Integration of data from various sources
- Over reliance on data analytics may be counterproductive
- Privacy and security concerns
- Over reliance on data analytics may be counterproductive

## Framework for improvement (technical and legal)

- Comprehensive and trustworthy dataset
- Interoperability with third party systems
- Tailor AI and NLP to certain tax functions
- When possible, inbuilt transparency, accountability in the system (human intervention established in stages of the procedure)



# DATA ANALYTICS AND AUTOMATED TAX DECISION MAKING - THE FUTURE OF TAX LAW MAKING

- How and to what extent legal norms can be translated into computer logic?
- Nature and structure of legal norms (commands or prohibitions of certain actions) in principle similar to a computational reasoning
- If X then Y: (**X=legal facts**), (**Y=legal consequence**) - method of subsumption = legal interpretation

**BUT:**

→ Inherent ambiguity of legal terminology- Law cannot be easily modelled!

# DATA ANALYTICS AND AUTOMATED TAX DECISION MAKING - THE FUTURE OF TAX LAW MAKING

- If modelling law in computational Logic is not feasible or non efficient at least, its self-execution becomes problematic (translation of the logic into a computational language):
  - **Computational language is different than human language: " *Translation* " of wording of the norms does not represent the norm!**
    - **Must we change the current ways of drafting law?**

# DATA ANALYTICS AND AUTOMATED TAX DECISION MAKING - THE FUTURE OF TAX LAW MAKING

## The Catala example:

- Tax law already contains formalizations but Catala's benefits include:
  - 1: DSL ("Domain Specific programming Language");
  - 2: Pair programming and;
  - 3: Literate programming
- This creates more transparency and accountability while coding the law can be easily accessible

# DATA ANALYTICS AND AUTOMATED TAX DECISION MAKING - THE FUTURE OF TAX LAW MAKING

## HYPOTHETICAL CASE STUDY FROM U.S TAX LAW

Tax law rule	Inputs & Outputs	Catala Code
<p>IRC §162(a): A corporation may deduct all <b>ordinary and necessary expenses</b> paid or incurred during the taxable year in carrying on a trade or business, provided they are <b>not capital expenditures</b>, not personal, and <b>not specifically disallowed elsewhere in the Code</b>.</p>	<p><b>INPUTS</b></p> <p>expense_amount: the dollar amount of a corporate expense</p> <p>is_ordinary: boolean, whether the expense is "ordinary".</p> <p>is_necessary: boolean, whether it's "necessary".</p> <p>is_capital: boolean, whether it's a capital expense.</p> <p>is_personal: boolean, whether it's a personal expense</p> <p>is_specifically_disallowed: boolean, whether disallowed by another provision</p> <p><b>OUTPUTS</b></p> <p>deductible_expense: amount that can be deducted under §162.</p>	<pre> law us_corporate_tax_expense_deduction  context corporation = input expense_amount : money input is_ordinary : boolean input is_necessary : boolean input is_capital : boolean input is_personal : boolean input is_specifically_disallowed : boolean  output deductible_expense : money  rule deductible_expense = if is_ordinary and is_necessary and not is_capital and not is_personal and not is_specifically_disallowed then expense_amount else 0 </pre>



# IMAGINING THE POSSIBILITIES

1. Automating Routine Tasks
2. Identifying new ways to solve old problems
3. Processing updates to existing law
4. Pushing boundaries



# USING OCR/AI TO AUTOMATE ROUTINE TASKS

Schedule K-1 (Form 1065) 2015  
Department of the Treasury  
Internal Revenue Service

For calendar year 2015, or tax year beginning \_\_\_\_\_, 2015, ending \_\_\_\_\_, 20

Partner's Share of Income, Deductions, Credits, etc.

Part I Information About the Partnership

A Partnership's employer identification number XX-XXXXXX

B Partnership's name, address, city, state, and ZIP code  
Limited Partnership Name LP  
100 First Street  
City, State Zip

C IRS Center where partnership filed return  
E-FILE

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number 123-45-6789

F Partner's name, address, city, state, and ZIP code  
John Doe  
1234 First Street  
City, State Zip

G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

H ☐ Domestic partner ☐ Foreign partner

I1 What type of entity is this partner? INDIVIDUAL

I2 If this partner is a retirement plan (RAMP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital (see instructions).

	Beginning	Ending
Profit	10.000 %	10.000 %
Loss	10.000 %	10.000 %
Capital	10.000 %	10.000 %

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	489,623
Recourse	\$	

L Partner's capital account analysis:

Beginning capital account	\$	-15,236
Capital contributed during the year	\$	
Current year increase (decrease)	\$	12,300
Withdrawals & distributions	\$	(3,400)
Ending capital account	\$	-6,336

M Did the partner contribute property with a built-in gain or loss?  
☐ Yes ☒ No  
If "Yes," attach statement (see instructions)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss)	15 Credits
2 Net rental real estate income (loss)	
3 Other net rental income (loss)	12,300
4 Guaranteed payments	
5 Interest income	10
6a Ordinary dividends	
6b Qualified dividends	
7 Royalties	
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	17 Alternative minimum tax (AMT) items
9b Collectibles (28%) gain (loss)	27
9c Unrecaptured section 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction	19 Distributions 3,400
13 Other deductions	20 Other information
14 Self-employment earnings (loss)	

\*See attached statement for additional information.

For IRS Use Only

For Paperwork Reduction Act Notice, see Instructions for Form 1065. IRS.gov/form1065 Cat. No. 11394R Schedule K-1 (Form 1065) 2015

Move from the manual process to a program which leverages OCR to gather information needed for filling out other tax returns





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August 22nd DEMO DAY | See K1 Aggregator® & 990 Tracker® in Action→

**K1x** WHAT WE DO CLIENTS ROI CALC RESOURCES EVENTS CONTACT BOOK A DEMO REQUEST PRICING

# AI Automation Software for K-1s, K-3s, 990s, and 1099s

Shift Happens. With tax complexity rising, tax talent tightening, and service demands surging, you need more than just efficiency —you need an X factor.

With K1x as your force multiplier you save more and gain more by:  
✓ eXtracting K-1 and 1099 data with 90% less manual effort

FAST COMPANY



Most Innovative Companies 2025



# IDENTIFYING NEW WAYS TO SOLVE OLD PROBLEMS

## Undeclared pools in France uncovered by AI technology

29 August 2022

Share Save



Getty Images

The discovery of thousands of undeclared private swimming pools in France has provided an unexpected windfall for French tax authorities.

Experience

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FAQ

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Mini Assignment: Where's da Beef
Add To Course

Courses Assigned To: None
Time to Complete: 20 minutes

Assignment overview
Download Teaching Notes

Learning objectives

Review Assignment
Final Quiz



# PROCESSING UPDATES TO EXISTING LAWS

## **Instructional resource:**

On July 4, 2025 Public Law No: 119-21 became law. Public Law No: 119-21, more commonly referred to as H.R. 1 – One Big Beautiful Bill Act contains tax reform provisions that impact materials commonly taught in undergraduate and graduate tax courses. When accessed via pdf, H.R. 1 has 330 pages and 10 sections. While many tax provisions are contained in Section 7, tax faculty often include related expenditure provisions in their classes. As such, faculty who want to update their course materials to incorporate H.R. 1 face a daunting task.

To help faculty identify the provisions that affect their course materials, this instructional resource focuses on how a commonly accessible AI tool, specifically NotebookLM, can be used to facilitate the effective digestion of H.R. 1.

# IDENTIFYING CHANGES TO INDIVIDUAL TAXATION

- Child tax credit
- Adoption credit
- Standard deduction

5. Since we are interested in the changes related to qualifying children, type in the question "What changes are made to the child tax credit?" in the chat box

The screenshot displays the Google AI Chat interface within a web browser. The browser's address bar shows the URL: `notebooklm.google.com/notebook/669743ce-602b-4708-b9ec-43d...`. The page title is "The Reforming American Budget Act". The interface includes tabs for "Sources", "Chat", and "Studio". A yellow hand icon with a red pencil is positioned above the document title. The document content, labeled "1 source", describes H. R. 1, a legislative document proposing modifications across various sectors of U.S. law, including appropriations, financial regulations, defense, and economic policy. It details changes in funding for the Department of Defense, military construction projects, financial reforms, and revisions to tax codes. At the bottom, a chat box contains the query: "What changes are made to the child tax credit?". Below the chat box, two suggested follow-up questions are visible: "How do the proposed changes impact various sectors of the U.S. economy?" and "What are the key financial appropriations and rescissions?".

# IDENTIFYING CHANGES TO INDIVIDUAL TAXATION

- Child tax credit
- Adoption credit
- Standard deduction

6. Hitting enter, or pressing the play button promotes the response shown below

The screenshot shows a chat application window titled "The Reforming American Budget Act". At the top, there are buttons for "Share", "Settings", and a user profile icon labeled "C". Below the title bar, there are three tabs: "Sources", "Chat", and "Studio", with "Chat" being the active tab. The chat area displays a message from the user: "What changes are made to the child tax credit?". The response from the system is as follows:

The sources outline several significant changes to the child tax credit, primarily focusing on its extension, amount, and eligibility requirements <sup>1</sup> ... .

Here's a breakdown of the modifications:

- **Extension and Increased Credit Amount:** The expanded child tax credit is extended indefinitely, removing the previous termination date of "before January 1, 2026" <sup>1</sup> . The maximum credit amount is **increased from \$2,000 to \$2,200** <sup>1</sup> . The associated heading for this credit is also updated from "2018 THROUGH 2025" to "BEGINNING AFTER 2017" <sup>2</sup> .
- **Social Security Number (SSN) Requirement:** To claim the credit, taxpayers must now include **their social security number (or one spouse's for joint returns) and the social security number of the qualifying child** on their tax return <sup>2</sup> . The social security number must be issued by the Social Security Administration to a U.S. citizen or pursuant to specific Social Security Act provisions, and must be issued **before the due date for the return** <sup>3</sup> .
- **Inflation Adjustments:**
  - For taxable years **beginning after 2024**, the **\$1,400 maximum refundable credit amount** will be adjusted for inflation based on


At the bottom of the chat window, there is a text input field with the placeholder "Start typing..." and a "Send" button (a blue triangle in a circle). Below the input field, there are three suggested questions in rounded rectangular buttons: "How is the adoption credit enhanced?", "What is the new standard deduction?", and "What changes are made to clean energy credits?".



# IDENTIFYING CHANGES TO INDIVIDUAL TAXATION

- Child tax credit
- Adoption credit
- Standard deduction

7. Clicking on each number, for example, the number 5 in the bubble above takes you to the location where the inflation index adjustment is included in H.R.1.


The Reforming American Budget Act
Share
Settings
C

Sources
Chat
Studio

← BILLS-119hr1enr.pdf

Source guide

“(1) MAXIMUM AMOUNT OF REFUNDABLE CREDIT.—In the case of a taxable year beginning after 2024, the \$1,400 amount in subsection (h)(5) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by “(B) the cost-of-living adjustment determined under

section 1(f)(3) for the calendar year in which the taxable

H. R. 1—90

year begins, determined by substituting ‘2017’ for ‘2016’ in subparagraph (A)(ii) thereof. “(2) SPECIAL RULE FOR ADJUSTMENT OF CREDIT AMOUNT.—

In the case of a taxable year beginning after 2025, the \$2,200 amount in subsection (h)(2) shall be increased by an amount equal to—

“(A) such dollar amount, multiplied by “(B) the cost-of-living adjustment determined under

section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting ‘2024’ for ‘2016’ in subparagraph (A)(ii) thereof. “(3) ROUNDING.—If any increase under this subsection is

not a multiple of \$100, such increase shall be rounded to the next lowest multiple of \$100.”. (d) CONFORMING AMENDMENT.—Section 24(h)(5) is amended to

read as follows: “(5) MAXIMUM AMOUNT OF REFUNDABLE CREDIT.—The

amount determined under subsection (d)(1)(A) with respect to any qualifying child shall not exceed \$1,400, and such sub-section shall be



## IDENTIFYING RESULTS THAT ARE NOT DIRECTLY MENTIONED IN H.R.1.

The standard deduction for married filing joint taxpayers

10. The above results do not provide a standard deduction for married filing joint filers.

This makes sense because H.R.1 did not have to update the standard deduction for married filing joint taxpayers, since the married filing joint standard deduction is identified by reference to the standard deduction for not otherwise classified (Single) taxpayers. While this result might be obvious to some, it is useful to consider how NotebookLM might be leveraged to identify information when it is not contained in the source document.

- a. Clicking on the number 2 reference provides the code reference: **Section 63(c)(7)**. We could pull this source document and manually read it to find that the married filing joint and surviving spouse standard deductions are 200% of taxpayers who are not otherwise classified (e.g., married filing joint, surviving spouse, or head of household).

**b) Alternatively, we can upload the additional source document for section 63(c)(7) to the same notebook.**

**i. Click + Add on the Sources Panel**





## What is the standard deduction for married filing joint taxpayers

While the sources do not directly state a single dollar amount for the standard deduction for "married filing joint" taxpayers, they provide the information necessary to calculate it based on the underlying tax code structure and the recent amendments [1](#) [...](#).

Here's how the standard deduction for married filing joint taxpayers is determined:

- **Original Structure:** According to Internal Revenue Code Section 63(c)(2)(A), the basic standard deduction for a joint return is **200 percent of the dollar amount in effect under subparagraph (C)** of that section [3](#) [4](#). Subparagraph (C) refers to the standard deduction amount for "any other case" [4](#).
- **Previous Increase (2018-2025):** For taxable years beginning after December 31, 2017, and before January 1, 2026, the amount in subparagraph (C) was substituted from \$3,000 to **\$12,000** [5](#). This would have made the joint standard deduction \$24,000 (200% of \$12,000).
- **Extension and Further Enhancement:** The recent amendments **extend indefinitely** the increased standard deduction by removing the "and before January 1, 2026" limitation [1](#). The heading is also updated to "BEGINNING AFTER 2017" [1](#).
- **Specific Dollar Amount Increase:** The dollar amount that was "\$12,000" (from subparagraph (C) as amended for 2018-2025) is now increased to **\$15,750** [2](#).
- **Calculation for Married Filing Joint:** Applying the original rule that a joint return's standard deduction is 200 percent of the "any other case" amount (subparagraph (C)), the standard deduction for married filing joint taxpayers will be **200% of \$15,750**.
  - Therefore, the standard deduction for married filing joint taxpayers would be **\$31,500** ( $\$15,750 \times 2$ ).

These changes, including the increased dollar amounts, apply to taxable years **beginning after December 31, 2024** [2](#). Additionally, the base calendar years for future inflation adjustments have been updated: "2018" is changed to "2025" and "2017" is changed to "2024" [2](#).

# PUSHING BOUNDARIES

- Great data + Innovative People = Unlimited possibilities
  - Which country offers the best R&D incentives for *this* client?
  - Integration of FDII, GILTI, & BEAT rules for long-range tax planning
  - Evaluating outliers (large profitable companies that pay no tax) and identify similarities/differences
  - Evaluating tax incentive offers with non-tax considerations

# **TAX WORK IN THE AUTONOMOUS FUTURE**

Abdi Aidid, University of Toronto Faculty of Law

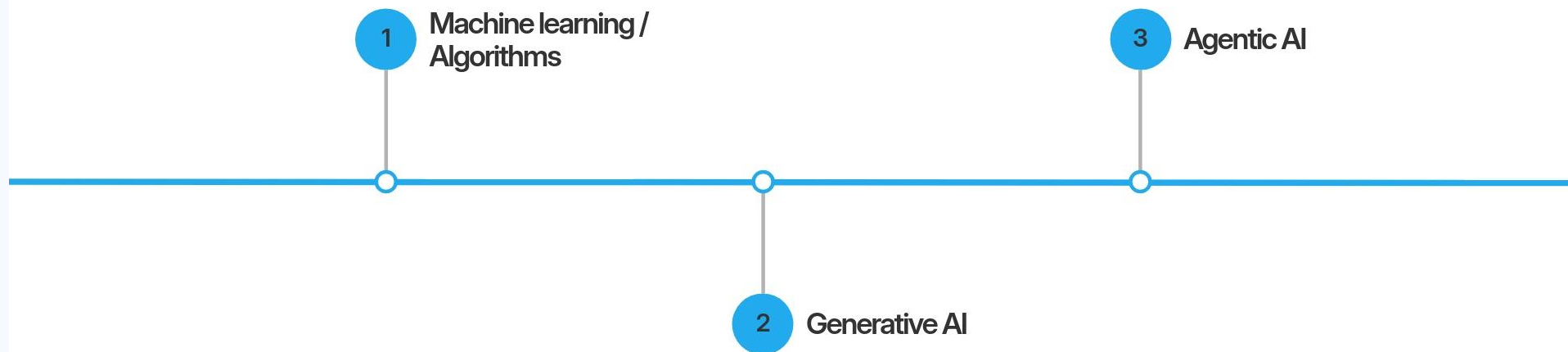


WHAT IS AI, REALLY?

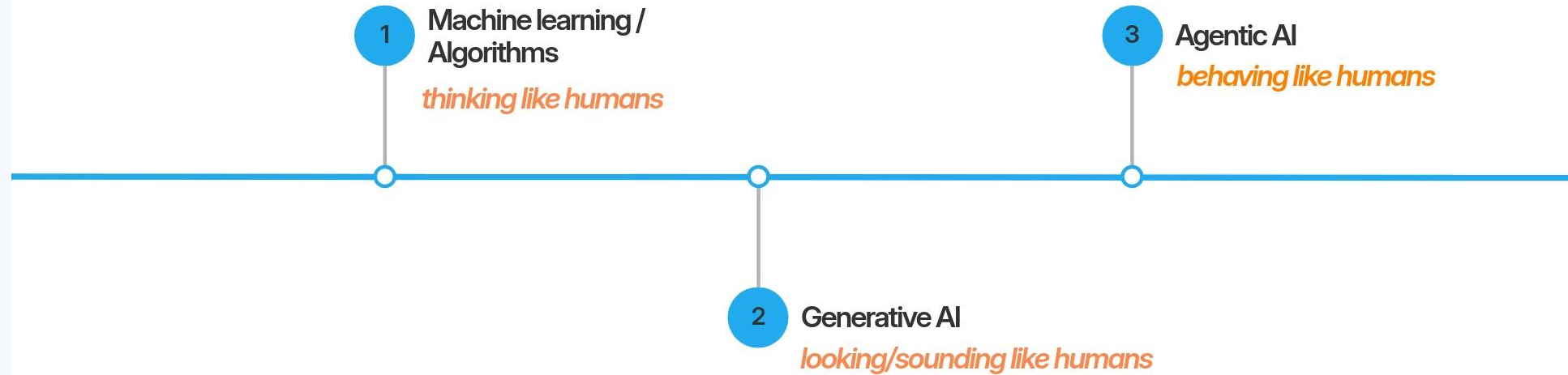
**"Making machines behave in ways that would be considered intelligent if a human were so behaving" – John C. McCarthy**



# AI's Development Trajectory



# AI's Development Trajectory



**STANFORD CENTER FOR HUMAN-CENTRED ARTIFICIAL INTELLIGENCE**

**“Legal models hallucinate in 1 out of 6 (or more) benchmarking queries”**

**"It appears that Ms. Lee's factum may have been created by AI and that before filing the factum and relying on it in court, she might not have checked to make sure the cases were real or supported the propositions of law which she submitted to the court in writing and then again orally. "**

KO V. LI, 2025 ONSC 2766 (CANLII)

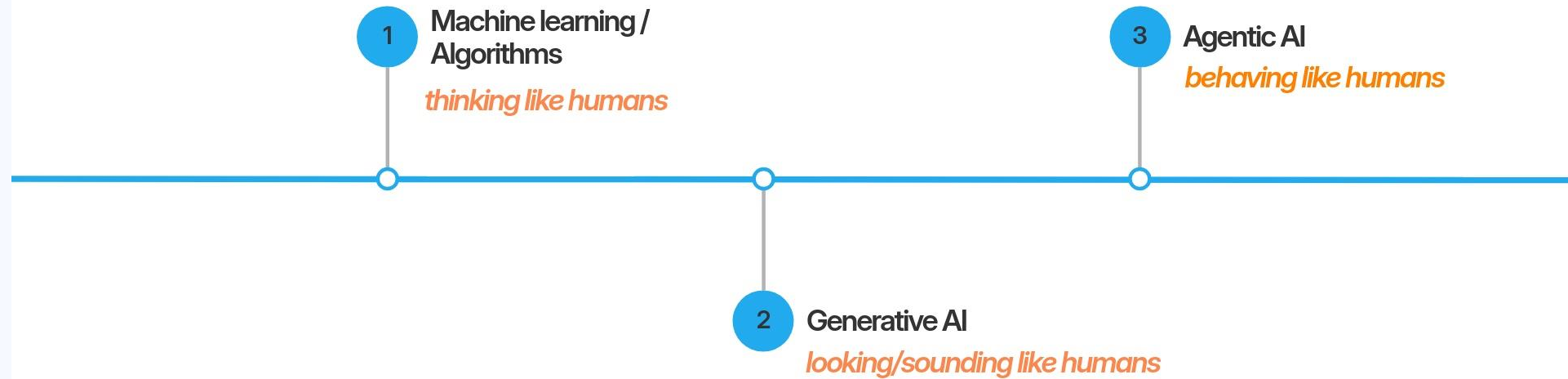






- Early AI models had wide-ranging abilities but lacked specificity for specialized fields
- Specific data science techniques such as retrieval augmented generation (RAG) are improving performance, including by reducing incidence of hallucinations
- increased expert participation and industry maturation = more purpose-built legal AI tools

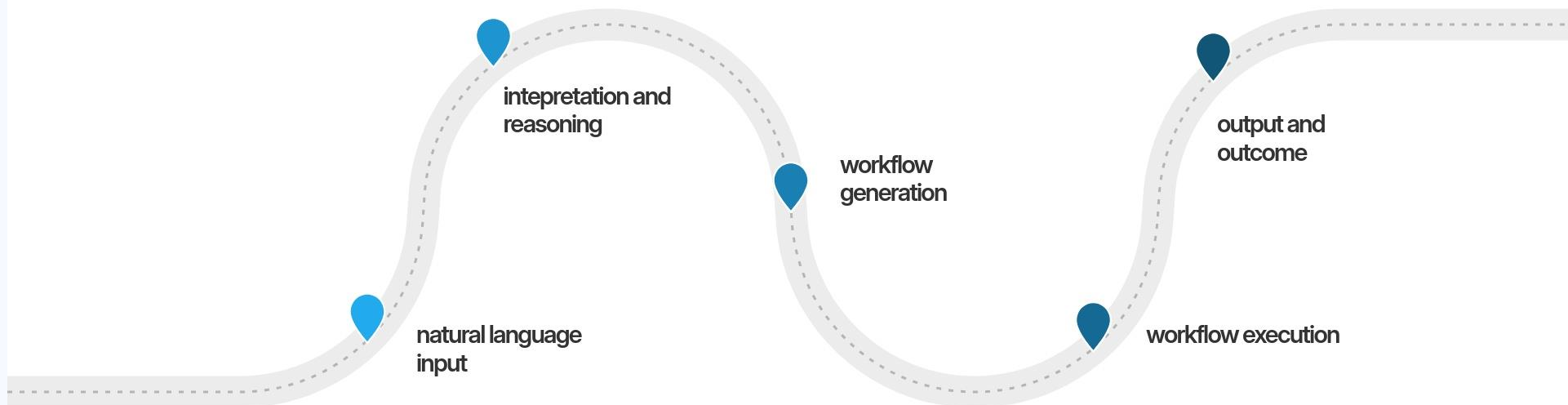
# AI's Development Trajectory



- the next stage is agentic artificial intelligence
- "Agentic AI" refers to systems capable of goal-directed, multi-step behavior with minimal human oversight.
- These agents can execute complex sequences (e.g., drafting, filing, and even responding to legal correspondence) by integrating planning and memory functions.
- This raises questions about authorship, accountability, and control, particularly when errors or misconduct occur through autonomous agent behavior.



# Agentic AI Simplified







- Agentic AI presents a second layer of complexity, as legal systems may need to evaluate the process by which AI evidence was created.
- For example, when AI agents autonomously retrieve, summarize, or draft legal communications, evidentiary questions arise about intent, chain of custody, authorship, and procedural regularity.
- Courts and rulemakers may need to establish new categories of disclosure and new burdens of proof tailored to AI-originated content.
- This is particularly important where AI systems operate without contemporaneous human oversight.

- 1 Audit trail review**  
 AI to track business transactions related to income, expenditures, work processes, project phases, and accounting
- 2 Simulating tax scenarios**  
 Developing responsive models that forecast tax outcomes and allow users to toggle/modulate
- 3 Error detection and process verification**  
 Real time supervision of tax professional service
- 4 Optimizing decision making**  
 Informed guidance, recommendations and work plans

# goal-driven autonomy

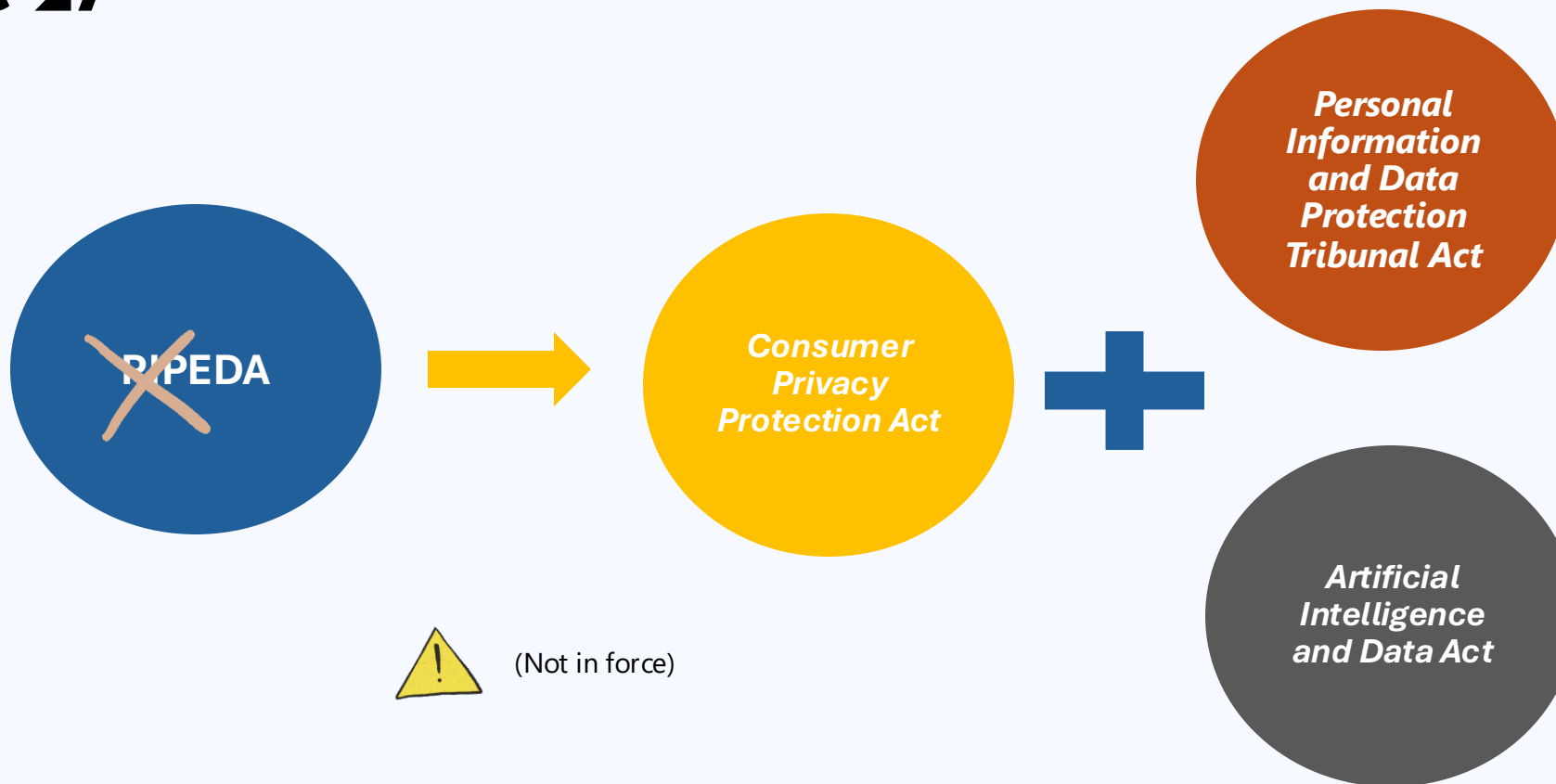
# **context-aware anomaly detection**

# **autonomous data validation across sources**




# learning from historical patterns

# BILL C-27



(Not in force)

**When will the first weakly general AI system be devised, tested, and publicly announced?**

 **2026-11-01**





**514**

**DAYS**

**20**

**HOURS**

**50**

**MINUTES**

**32**

**SECONDS**

# A NEW FRONTIER

*We are entering an era when we shall create resources which shall be so constantly renewed that the only loss will be not to use them. There will be such a plenteous supply of heat, light and power, that it will be a sin not to use all we want.*

- Henry Ford, 1922

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- Serious consideration of the future outcomes from AI is necessary, as hubris and shortsightedness can lead to unintended consequences
- As the developers and deployers of AI, private enterprise and today's business leaders are positioned to make the most positive impact
- We have both the opportunity and responsibility to prevent harm while extracting the greatest possible good from AI

# ENTERPRISE EXPERIENCE

## Step 1: Data

- Data is critical - Golden copy, "One source of truth"
- Use AI to convert unstructured data to structured data

## Step 2: Use cases

- No one size fits all: Enterprise Tax use cases would be different from Investment Tax

## Step 3: Tool

- Choosing the Right tool - Proprietary tools or prompt engineering using Enterprise GPT
- Care and feeding of the tools - is inhouse IT function capable to support?



**QUESTIONS?**



**BREAK**



# It's Not You, It's Me

AL HOUSEN, HERSH JOSHI, BRIGITTE MUEHLMANN, JOEY VAN DE PASCH, SAM SIM

# SPEAKERS PROFILE



AL HOUNSELL



HERSH JOSHI



BRIGITTE  
MUEHLMANN



JOEY VAN DE  
PASCH

# AI'S IMPACT: HEADLINES FROM LEGAL & TAX

Recent reports highlight the accelerating influence of AI on professional services, shaping workforce dynamics and operational efficiency.



## "AI Is Taking Over Accounting Jobs As People Leave the Profession"

**Forbes, May 2024** - Firms are increasingly leveraging AI to compensate for the significant exodus of talent in the accounting profession, signaling a shift in workforce strategy.



## "Intuit to Cut ~1,800 Jobs as It Increases AI Investment"

**Reuters, July 2024** - Major players like Intuit are reallocating resources, reducing traditional roles to intensify investment in AI-driven tools and services, reflecting a broader industry trend.



## "Generative AI Could Automate Almost Half of All Legal Tasks"

**Goldman Sachs, March 2023** - Analysts estimate that nearly half of all legal tasks, particularly research, drafting, and document review, are highly susceptible to automation by generative AI.



## "Can AI Replace Tax Professionals? The Future of Tax Automation"

**Bloomberg Tax, April 2025** - Generative AI is already transforming tax compliance and client reporting. However, a significant challenge remains in bridging the cultural and competency gaps within the profession.

# TECH MOVES FAST. STRATEGY SHAPES THE RESPONSE.

You're not planning for AI today—you're planning for where it's headed next.



## Phase 1

AI tools are clunky, limited, and easily dismissed by professionals



## Phase 2

Tech breakthroughs reset client expectations and pricing models

"AI strategy = defining what you'll need your people to be good at two years from now."

The strategic imperative: Don't train for today's tools—build people and processes for where the technology is *going*.



# PEOPLE STRATEGY: ROLES, READINESS & CHANGE

*A successful AI transformation depends on reimagining your workforce strategy.*



## AI Translator

Skilled in prompting, interpreting, and validating AI outputs

Bridges domain expertise with model capability



## Process Engineer

Understands legal/tax workflows and how to redesign them

Enables scalable, repeatable, automation-ready processes



## Data Steward

Ensures structured, accurate, and compliant data inputs

Critical for reliable outputs and long-term learning

## 4 Change Drivers



1. Co-design with users
2. Train in real work
3. Normalize friction
4. Incentivize experimentation

| "Adoption isn't a rollout – it's a behavior shift."

# PROCESS STRATEGY: WORKFLOW BY DESIGN

*"AI succeeds when it's built into the way you already work – and improves it."*

You don't get AI value from simply patching old workflows. Strategic process redesign is essential.

1

## Intake

**Traditional:** Email, ad hoc triage

**AI-enabled:** Auto-classification and routing via portals

2

## Review

**Traditional:** Junior reads line-by-line

**AI-enabled:** LLM highlights issues, summarizes content, flags anomalies

3

## Quality Check

**Traditional:** Second manual pass

**AI-enabled:** Human-in-the-loop reviews AI outputs and escalates edge cases

4

## Delivery

**Traditional:** Email attachments, unstructured notes

**AI-enabled:** Structured outputs, reusable formats, real-time dashboards

- ❑ ✓ Embed checkpoints where judgment matters
- ✓ Use process data to improve both humans and AI

# IT ALL HAS TO CONNECT

"If your AI roadmap isn't matched by a people and process roadmap, it's not a strategy – it's a gadget."

## Strategy

Sets direction → defines  
people needs



## People

Deliver value → only if they're  
supported to change

## Process

Makes it all work → or makes  
it impossible

# OUTLINE

1. Tax risk management & design-thinking mindset
2. Tax risk management with technology - process
3. Innovating - Dell patent example  
“Automatically detecting data anomalies using AI techniques”
4. Joining the innovators

# 1. TAX RISK MANAGEMENT - DESIGN-THINKING MINDSET

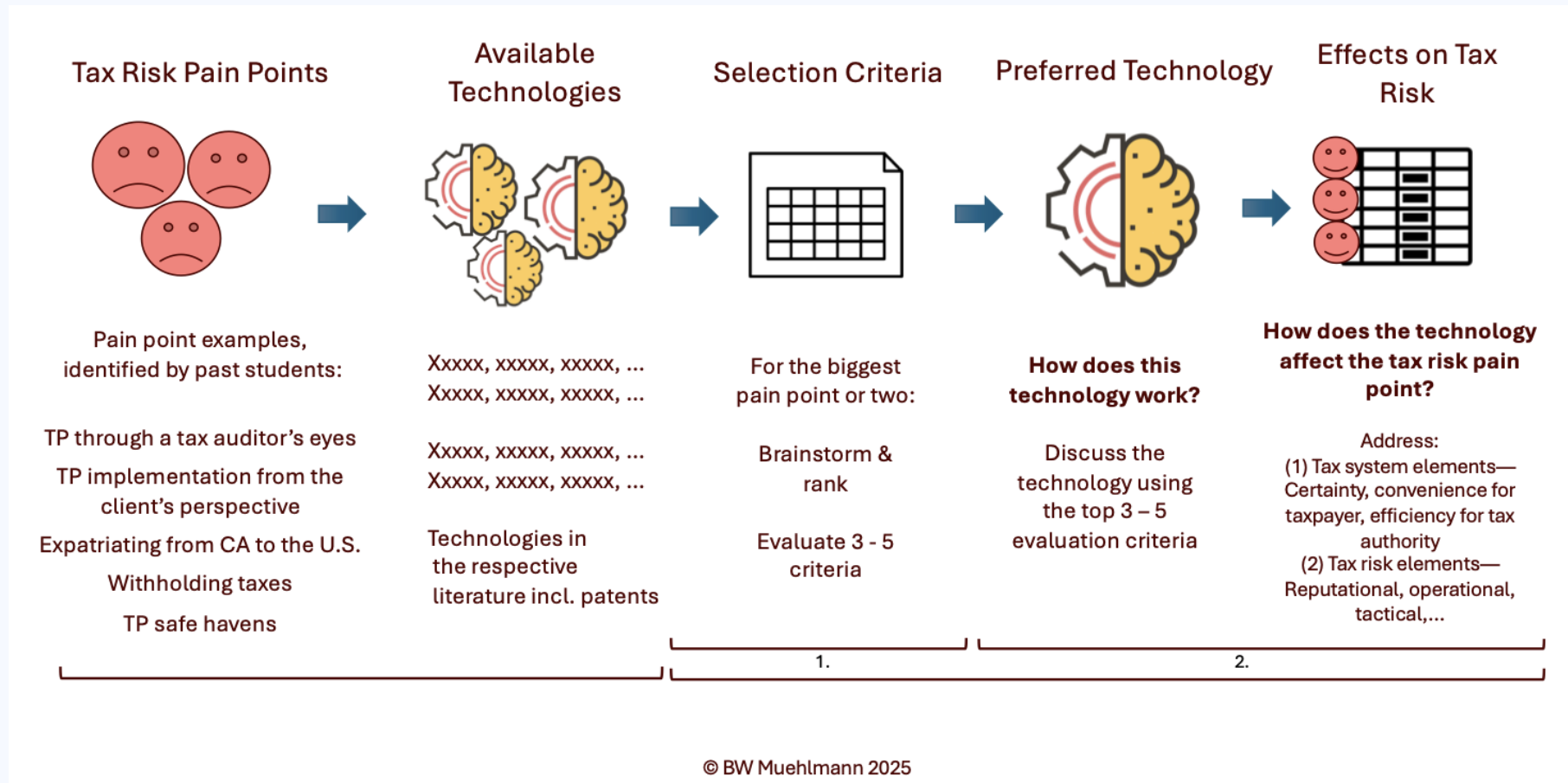
**Tax risk:** "Possible unforeseen financial losses or unfavorable outcome caused by taxation issues, specifically, some **unforeseen negative factors** in the taxation process."



© BW Muehlmann 2025

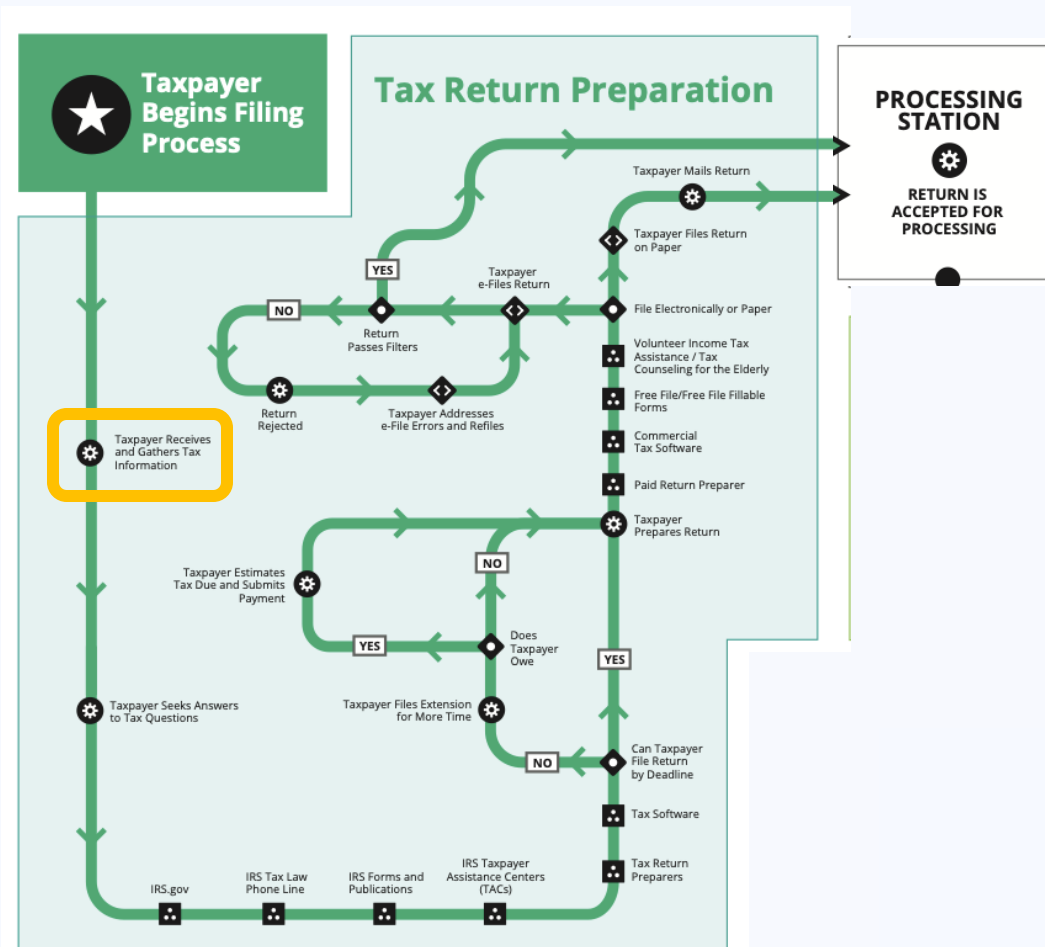
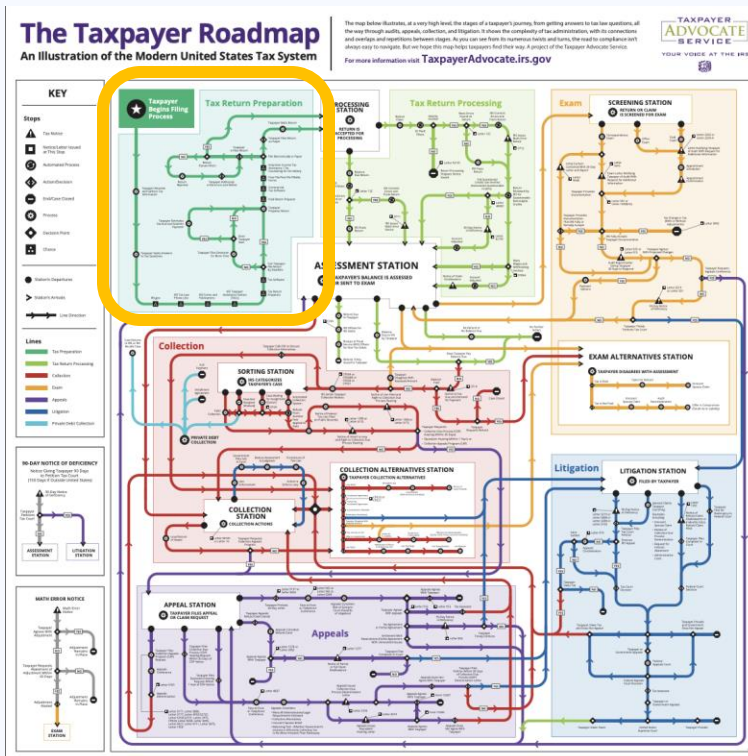
Based on Neck, Greene & Brush, Teaching Entrepreneurship, A Practice-Based Approach (2014)  
and the Babson Mantra

## 2. TAX RISK MANAGEMENT WITH TECHNOLOGY - PROCESS

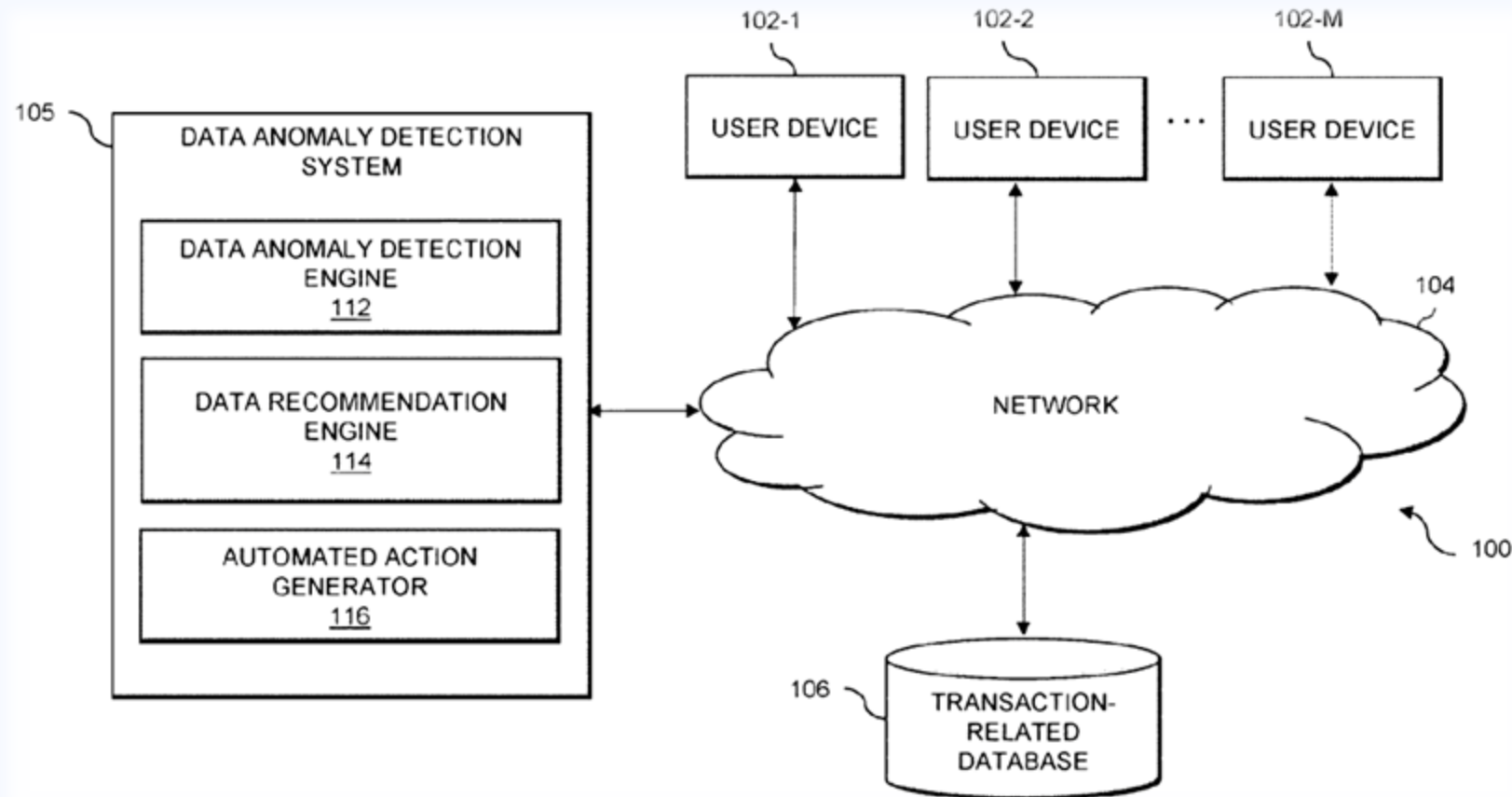




### 3. AUTOMATICALLY DETECTING DATA ANOMALIES USING AI TECHNIQUES



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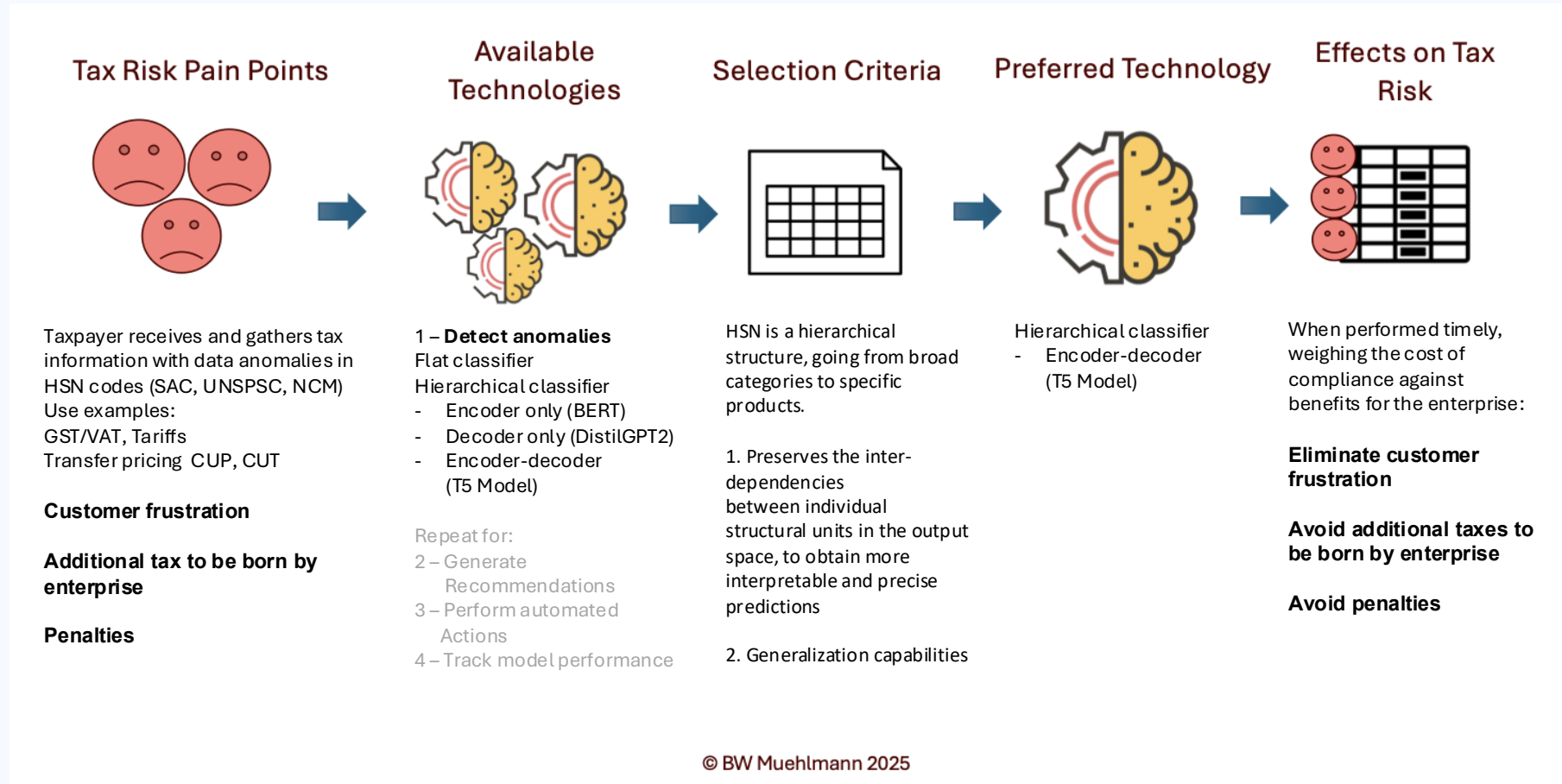


From: U.S. Patent 12,367,530, issued to Dell Technologies, Inc., July 22, 2025

### 3. AUTOMATICALLY DETECTING DATA ANOMALIES USING AI TECHNIQUES

From: U.S. Patent 12,367,530, issued July 22, 2025, to Dell Technologies, Inc.;

Nath, Wadhwa & Perez, 2025, Domain-Adaptive Small Language Models for Structured Tax Code Prediction, <https://arxiv.org/pdf/2507.10880>



# 4. JOINING THE INNOVATORS

U.S. Patent 12,367,530, issued July 22, 2025, to Dell Technologies, Inc.



## (Re-)Evaluate tax risks

Approach them with empathy toward the key stakeholders of a taxpayer  
 Customers – Employees – Suppliers – Community (Government) – Shareholders  
 Liberate "quiet lives of desperation"

## Collaborate to create innovative solutions

12 inventors in 6 countries, of whom 3 are in tax (Years with Dell)

Lead Inventor: Senior Product Manager (6)

Tax Automation Director (26)

Tax Director, EMEA (13)

Tax Compliance, Cross-Product Lead (14)

## Embrace digital workers

Their complementary strengths create greater possibilities

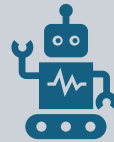
Think CUP/CUT in transfer pricing

Focus on your human strengths and become a better version of yourself every day

# PEOPLE AND PROCESSES



Articulation of the  
WHY?



Automating a process  
Vs  
Process reengineering



Change management  
and Training



What's Next?

# AI SAFETY = A HUMAN RESPONSIBILITY

*If we use, to achieve our purposes, a mechanical agency with whose operation we cannot efficiently interfere once we have started it, because the action is so fast and irrevocable that we have not the data to intervene before the action is complete, then we had better be quite sure that the purpose put into the machine is the purpose which we really desire and not merely a colorful imitation of it.*

- Norbert Wiener, 1960

- 
- Safety cannot be an afterthought - it should be baked into the design and management of the system
  - AI systems can only do what designers and operators permit them to do
  - We must ensure the tools meant to aid our efficiency and productivity are socially acceptable in their application and innocuous in their operation



# DIFFUSION



AI as part of broader digitalization/automation  
Not just AI for AI's sake

- Not to over-engineer, maximise existing tools e.g. UiPath, Tableau, RPA
- IIR threshold vis outsourcing



**Set framework, governance, safety (man-in-the-middle)**

## Diffusion via Tiering

- Prompt engineering class
- Citizen developer
- Hackerthon: bottom's up ideation



## Asia

- Broader diffusion (DeepSeek experimentation down each product/business line) rather than centrally led
- Budget constrained



## Issues

- Data integrity & confidentiality (usage rights in contracts with 3<sup>rd</sup> parties)
- Security vs Speed
- Auditability, Control
- Taxpayer's rights

# EDUCATION AND TRAINING

## Taxation of technology

## Technology for taxation

# EDUCATION AND TRAINING

## Taxation of technology

How should taxation rules and practices deal with the digital transformation of society?

## Technology for taxation

How should taxation processes use technology?

# EDUCATION AND TRAINING

## Taxation of technology

How should taxation rules and practices deal with the digital transformation of society?

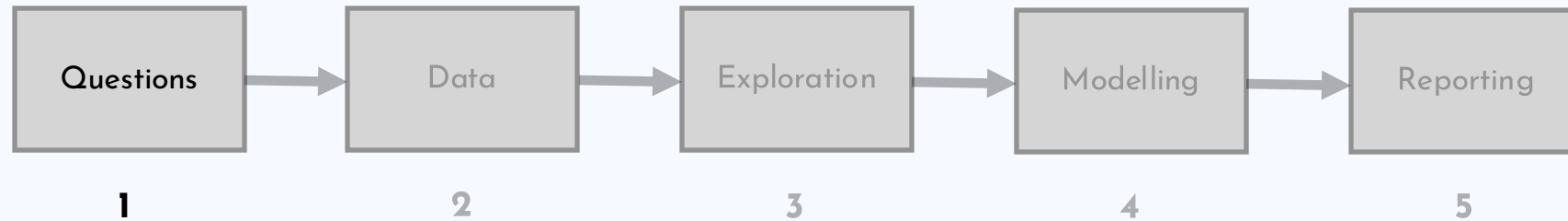
## Technology for taxation

How should taxation processes use technology?

Scientific methods involved in formulating a TAX PROBLEM and expressing its solution in a way that a computer can effectively carry out.

# DATA SCIENCE PIPELINE

*What do I need to research?*



## PROCESS STRATEGY: WORKFLOW BY DESIGN

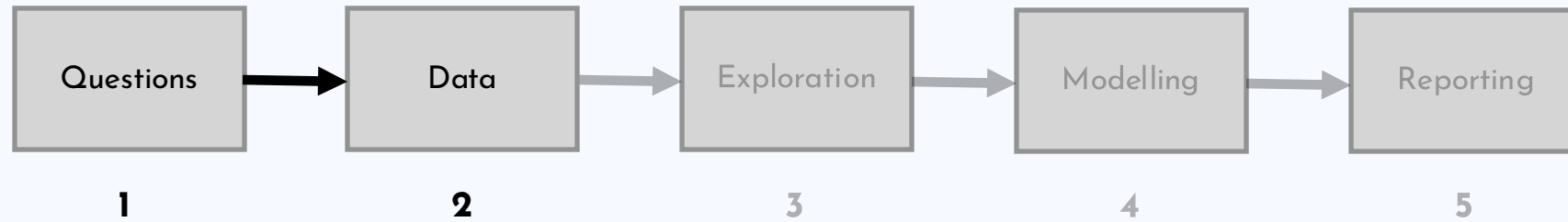
*"AI succeeds when it's built into the way you already work – and improves it."*

You don't get AI value from simply patching old workflows. Strategic process redesign is essential.

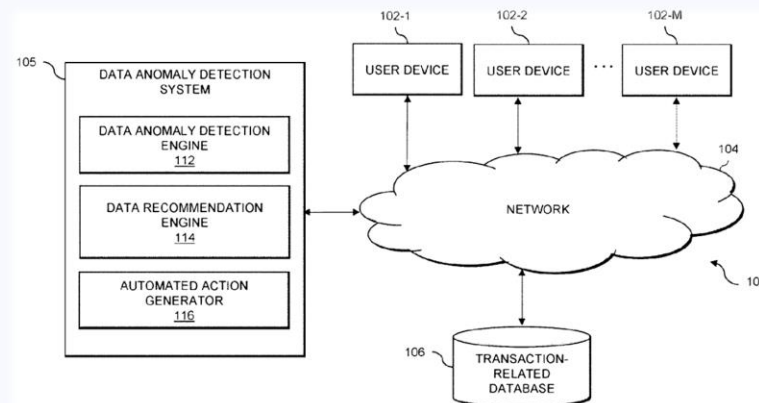


# DATA SCIENCE PIPELINE

*Acquiring data*  
*Cleaning data*  
*Storage*



## 3. AUTOMATICALLY DETECTING DATA ANOMALIES USING AI TECHNIQUES

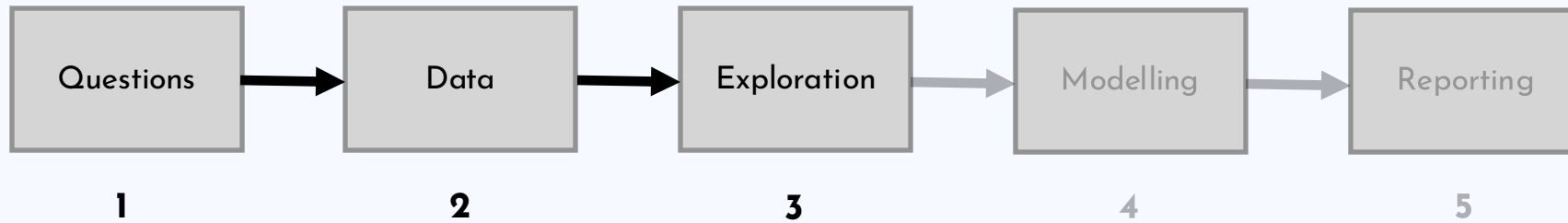


From: U.S. Patent 12,367,530, issued July 22, 2025  
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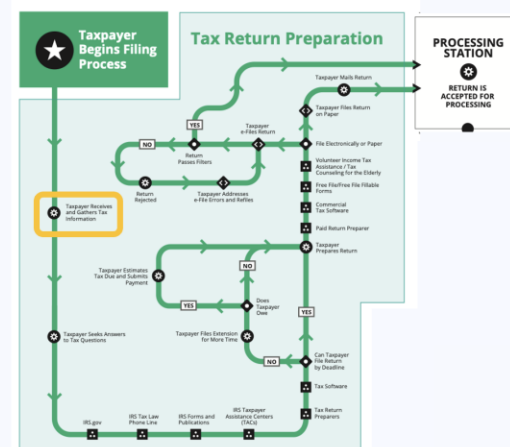
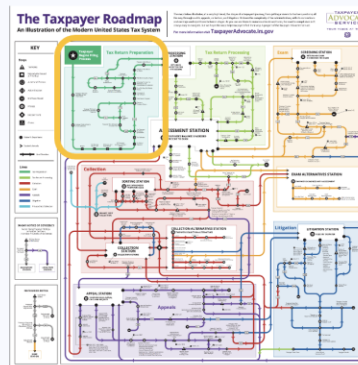


# DATA SCIENCE PIPELINE

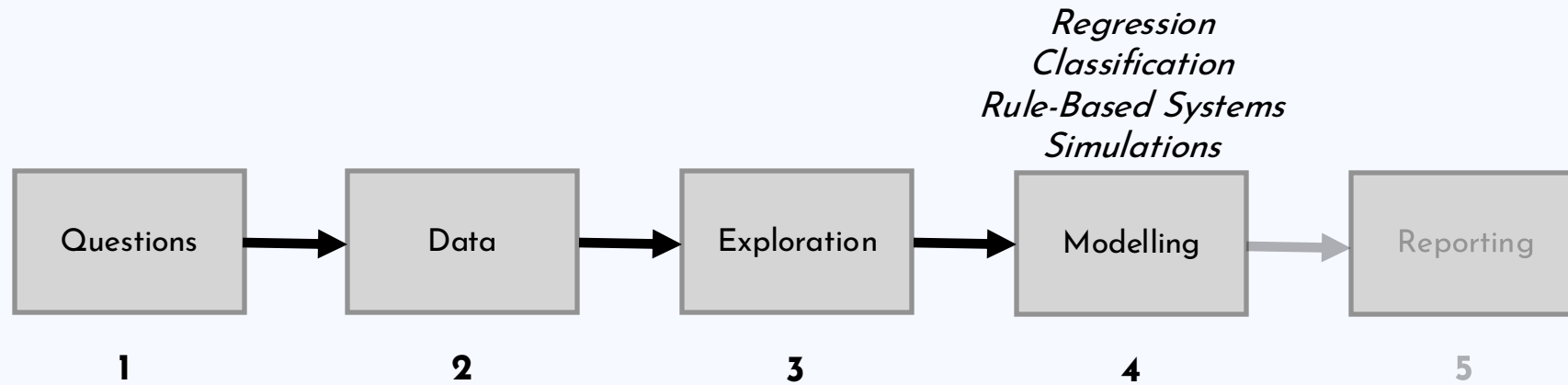
*Visualizing data  
Correlation  
Outliers  
Statistical analysis*



## 3. AUTOMATICALLY DETECTING DATA ANOMALIES USING AI TECHNIQUES

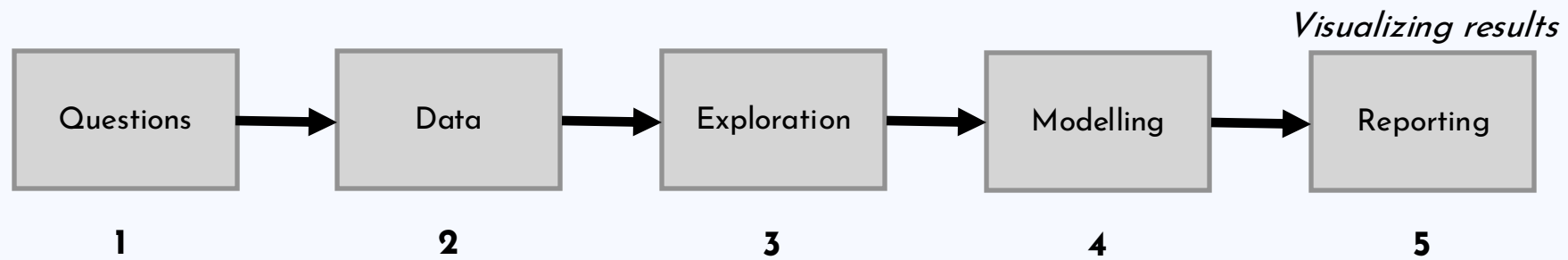


# DATA SCIENCE PIPELINE



ML Tasks <i>Broad Categories</i>	Supervised	Unsupervised
Discrete	<b>Classification</b> Computer vision   Image Classification Speech, handwriting recognition Drug discovery	<b>Clustering</b> K-means, mean-shift Large-scale clustering problem Hierarchical clustering, GMM
Continuous	<b>Regression</b> Computer vision   Object Detection Linear, logistic regression	<b>Reduction of Dimensionality</b> PCA, LDA (Kernel) Density Estimation

# DATA SCIENCE PIPELINE



## IT ALL HAS TO CONNECT

"If your AI roadmap isn't matched by a people and process roadmap, it's not a strategy – it's a gadget."



**Strategy**  
Sets direction → defines people needs



### People

Deliver value → only if they're supported to change

### Process

Makes it all work → or makes it impossible

**QUESTIONS?**



# Technology & Compliance

FABIOLA ANNA CONDIA, ANARELLA CALDERONI, CHRISTINA DIMITROPOULOU, GEORGE SALIS

# SPEAKERS PROFILE



FABIOLA  
ANNACONDIA



ANARELLA  
CALDERONI



CHRISTINA  
DIMITROPOULOU



GEORGE SALIS

# OUTLINE

Introduction to CIAT

Digitalizing Core Functions of the Tax Administrations

1. Taxpayer registry
2. Declarations
3. Taxpayer Control Processes
4. Dispute Prevention and Resolution
5. Other services

Conclusion

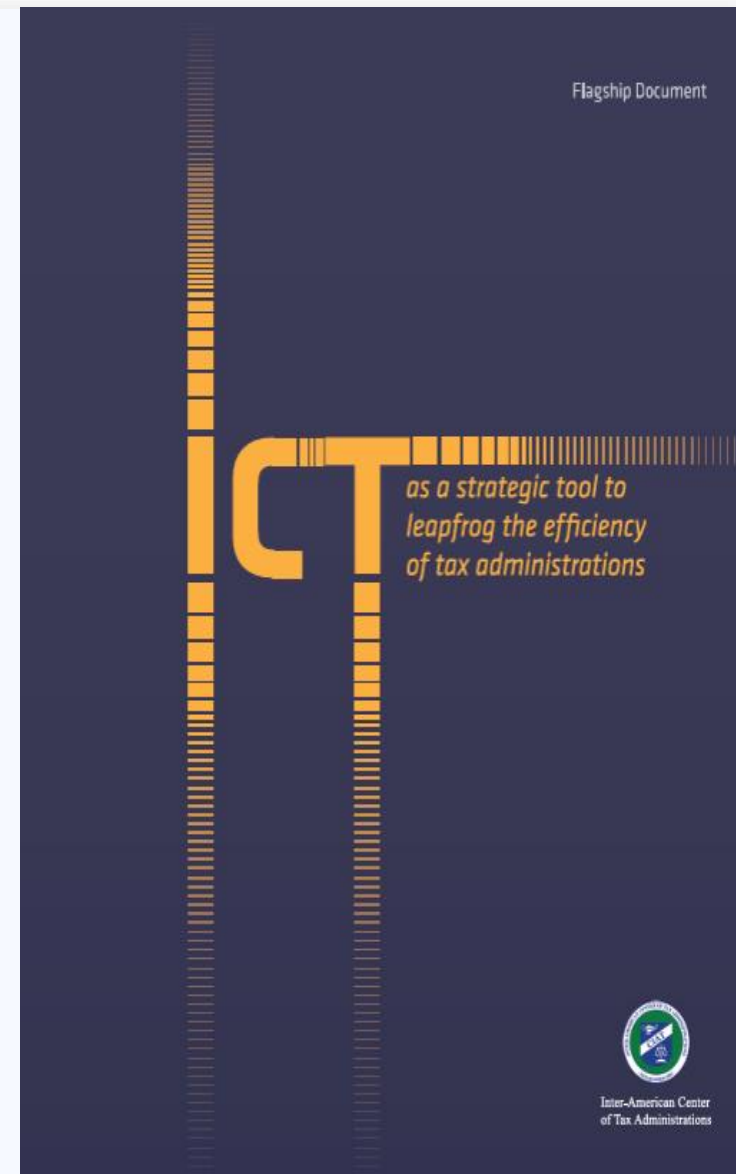


# WHAT IS CIAT?

- Public international organization
- Founded in 1967
- 42 member countries from American, Africa, Asia and Europe
- Objective: modernization, strengthening, support for tax administrations via: international cooperation, exchange of experiences and information, technical assistance, studies, training, etc.



# DIGITALIZATION OF THE TAX ADMINISTRATION



# DIGITALIZATION OF THE TAX ADMINISTRATION: TAXPAYER REGISTRY



- Biometric identification
  - Mobile updating services
- Electronic tax domicile for digital communications (CRA mailbox)
- Digital identification certificates (use technology to unify taxpayer accounts and verify identities)
  - Used for electronic invoicing
- Integrating secure data systems and cyber platforms (customs and social security)
  - One stop shop: register, company number, TIN, social security number, city license, fire department, health code, etc.
  - Blockchain based natural persons or legal entities registry

# DIGITALIZATION OF THE TAX ADMINISTRATION: DECLARATIONS



- Online filing and notification systems
- Prefilled income tax / VAT returns
- Online or mobile phone payment systems
  - Recent trend: crypto-payments
- Managing the tax current account holistically
- CIAT's Digital Economy Compliance tool

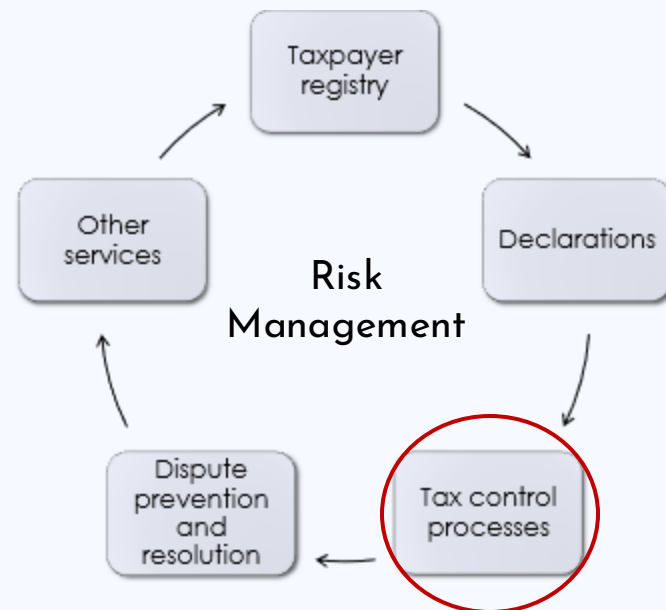
# DIGITALIZATION OF THE TAX ADMINISTRATION: ELECTRONIC INVOICING



“An electronic document that supports a commercial transaction.”

- Differences between E-reporting and E-invoicing
- Standardize electronic relationships in the country
  - Mandatory information required for all invoices
  - XML format
- Processing of e-invoices
- CIAT's anomaly detector for e-invoices

# DIGITALIZATION OF THE TAX ADMINISTRATION: TAX CONTROL PROCESSES



- Neuronal networks/algorithms to detect fraudulent transactions
- Using AI to analyze tax returns and identifying discrepancies
- Machine learning models to analyze historical data for risk profiling and detecting relationships
- Computerized auditing units
- Generative AI to predictive taxpayer trends
- Scoreboard technology to show the level of compliance

# DIGITALIZATION OF THE TAX ADMINISTRATION: DISPUTE PREVENTION AND RESOLUTION



- Enhanced relationship technologies for cooperative compliance (secure communication channels, real time data sharing, monitoring bots)
- Automation of dispute resolution in cases where arguments can be standardized and tabulated
- Use of AI to analyze of previous case results to ascertain their consistency
- Use of AI to analyse of administrative or juridical precedence for informed decision making



# DIGITALIZATION OF THE TAX ADMINISTRATION: OTHER SERVICES



- E-services: chatbots, virtual assistants, personalized nudges/reminders based on the taxpayers' circumstance
- Interactive portal
  - Integration with other government agencies
- Access to authentic/verified digital documents
  - Barcodes, electronic signatures, digital stamp, etc.
- Predictive analytics to forecast revenue collection
- Tax policy (reform) scenario modelling
- Boost employee productivity via automation and copilots

# ARTIFICIAL INTELLIGENCE

## AI application in **transfer pricing**:

- NLP Processing of financial data to determine information relevant for the functional analysis
- Model what independent companies would have done to determine:
  - economic rational
  - value chain assesment
  - benefits test for intragroup services

## Some cautionary remarks:

- Regulatory framework is essential
- Use with discretion
- Potential negative impact on public trust
- Potential to reinforce existing biases
- Privacy and data security issues

# OUTLINE

1. Introduction
2. Digital Tax Administration in LATAM
3. The EU experience with E-Invoicing
4. Legal Challenges from Digitalization and Automation in Tax Procedures
5. The EU Approach to Mitigation of AI risks

# 1. INTRODUCTION

- **Digitalization is reshaping the DNA of tax administration**, challenging long-standing bureaucratic models and redefining how states engage with taxpayers
- **Core Functions Go Digital:**
  - **e-Registration:** Smarter identification & onboarding
  - **e-Filing & Pre-filing:** Automation of return processes
  - **e-Assessment & e-Payments:** Real-time compliance and collection
  - **Digital Audit & Risk Profiling:** Data-driven enforcement
  - **Automated Taxpayer Services:** Chatbots, AI-driven guidance, proactive alerts
- **Not One Size Fits All:**  
Countries vary in: legal framework, institutional capacity and digital maturity
- International bodies (**OECD, IMF, IDB**) are actively shaping the digital agenda through **standards and benchmarks** (e.g. e-invoicing frameworks, e-audit guidelines), **soft law**, and **technical assistance and funding**

## 2. DIGITAL TAX ADMINISTRATION IN LATAM

LATAM	Digital services tax	E-invoice system
Brazil	<ul style="list-style-type: none"> <li>- Online services through web portal and mobile applications (i.e. registration, tax filling, access to tax-related information, requests for refunds, etc.);</li> <li>- online real-time chats with a TA agent or an automated tax assistant;</li> <li>- pre-filled tax returns;</li> <li>- digital book-keeping for corporate taxpayers</li> </ul>	<ul style="list-style-type: none"> <li>-E-invoicing became mandatory for all taxpayers in 2008;</li> <li>- Advanced clearance electronic invoicing model, where suppliers must submit e-invoices to the tax authority to be cleared before issuing them to a client;</li> <li>- Brazil's e-invoicing system is complex, as it uses different systems depending on the product category, and penalties apply for non-compliance</li> </ul>
Chile	<ul style="list-style-type: none"> <li>-Pre-filled VAT returns;</li> <li>-Electronic communication and processing of tax returns;</li> <li>-Integrated Taxpayer Assistance System (ITAS);</li> <li>-electronic tax payments</li> </ul>	<ul style="list-style-type: none"> <li>-E-invoicing since 2003 (first LAC to introduce!)</li> <li>- Clearance model (centralized model): the TA directly validates and certifies the e-invoices issued by taxpayers. B2B and B2C transactions subject to VAT are reported online</li> </ul>
Mexico	Virtual assistant for tax filling	<ul style="list-style-type: none"> <li>-E-invoicing involves participation of private trusted third-party providers, that validate the e-invoice sign and seal them, and remit them to the issuers and the TA:</li> <li>(i) the taxpayer obtains the e-firma, (ii) a digital seal certificate is issued; (iii) an application is used to issue e-invoices by extensible markup language (XML), and; (iv) an authorized provider is contacted or the (free) online platform of SAT-M is used to submit e-invoices</li> </ul>

### 3. THE EU EXPERIENCE WITH E-INVOICING



- **E-Invoicing** is the electronic exchange of an invoice document between a supplier and a buyer. An einvoice is an invoice that has been issued, transmitted and received in a structured data format which allows for its automatic and electronic processing, as defined in Directive 2014/55/EU
- **Southern and Eastern Europe (e.g., Italy, Spain, Greece, Poland, Romania):** Tend to push **mandatory B2B** e-invoicing primarily for **VAT control and anti-fraud**.
- **Northern and Western Europe (e.g., Germany, Netherlands, Nordics):** often start with **B2G only**, with **voluntary B2B** adoption or future roadmap.
- **Clearance:** Invoice must be pre-approved by tax authorities before being sent to the customer. Used in **Italy, France (future), Spain, Poland, Romania**.
- **Post-Audit/Reporting:** Invoices sent freely, but details must be reported to tax authorities. Used in **Hungary, Portugal**.

- The **ViDA (VAT in the Digital Age)** proposal by the European Commission aims to harmonize **digital reporting and e-invoicing** requirements EU-wide by **2028**.
- This will likely require **mandatory digital reporting and e-invoicing** across the EU for cross-border B2B transactions using **structured e-invoices (EN 16931 compliant)**.



## 4. LEGAL CHALLENGES FROM DIGITALIZATION AND AUTOMATION

- 1. Lack of Explicit Legal Framework for Algorithmic Transparency
- 2. Data Governance and Cybersecurity
- 3. Transformation of TA-Taxpayer Relationship
- 4. Due process, accountability
- 5. Discretion vs automation
- 6. The “black box” paradox
- 7. Decision for in-house or outsourced technology





# 5. THE EU APPROACH TO MITIGATION OF DIGITALIZATION'S RISKS

- **Risk-Based Regulation under the AI Act**
  - AI systems used by tax authorities for fraud detection or risk profiling may qualify as **high-risk**, triggering strict obligations, although big carve out for systems used in tax
- **Data Protection by Design (GDPR)**
  - Automated processing of taxpayer data must comply with **GDPR principles**, including **lawfulness, purpose limitation, and proportionality**, with special safeguards for **automated decision-making** (Art. 22 GDPR) (again huge carve out for public interest reasons)
- **Fundamental Rights Impact Assessment (FRIA)**
  - The AI Act requires **ex-ante assessments** for high-risk AI, which may make tax authorities anticipate impacts on taxpayer rights (e.g. discrimination, due process, data misuse)



# OUTLINE

1. Reasons to apply technology in VAT
2. For what we can use technology?
3. EU: historical development on e-invoicing
4. New real time digital reporting system (e-invoicing)
5. Digital reporting - Variation of approaches
6. Timeline - Adoption of B2B e-invoicing in the European Union
7. Examples

# REASONS TO APPLY TECHNOLOGY IN VAT

- VAT systems are vulnerable to VAT fraud (Combat fraud)
- Reduce administrative burden of honest businesses
- Reduce burden of tax administrations
- Reduce VAT Gap

# FOR WHAT WE CAN USE TECHNOLOGY?

- E-invoicing
- Billing and invoicing
- Accounting systems
- Reporting
- Invoice matching
- Tax determination
- Tax data management
- Logistics, etc

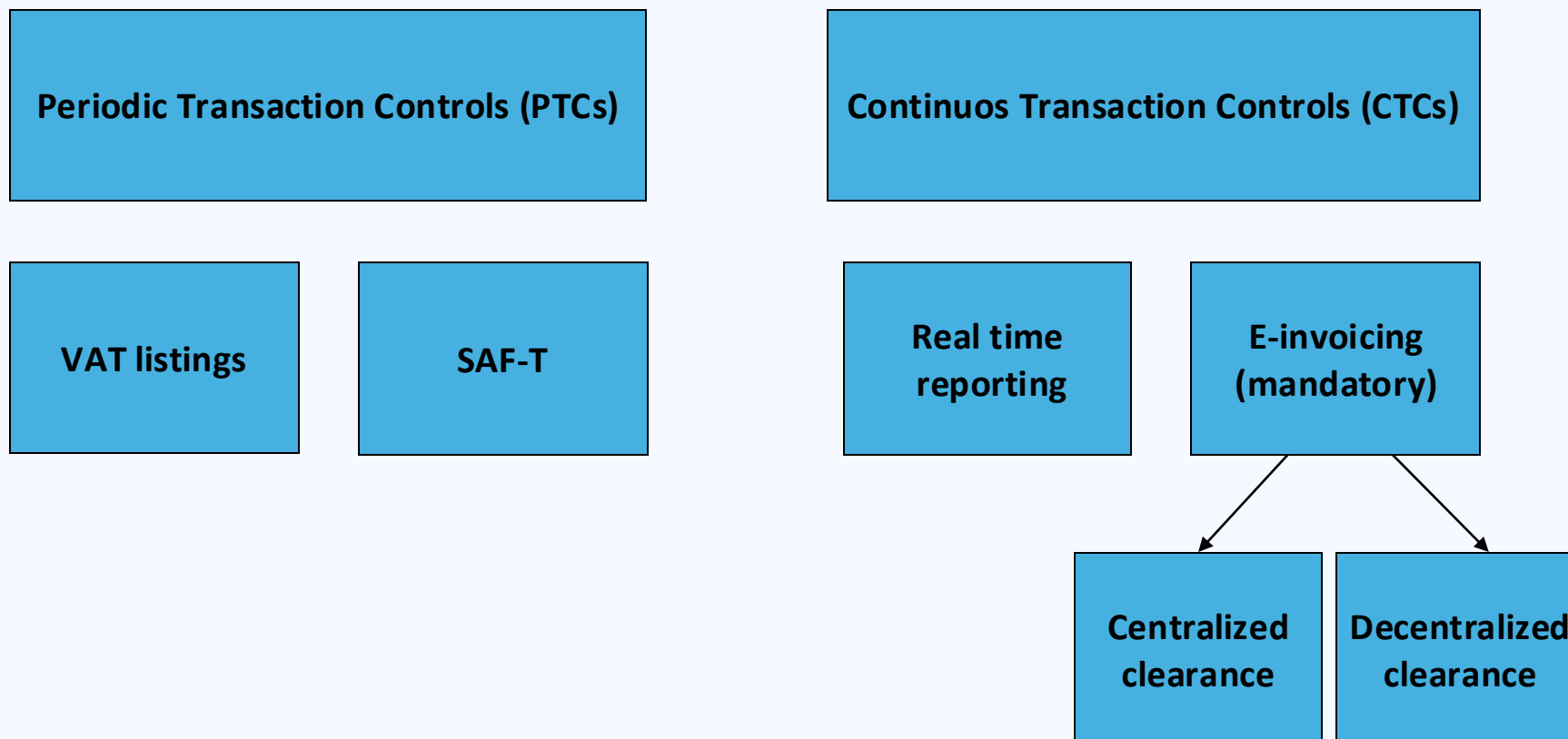
# EU: HISTORICAL DEVELOPMENT ON E-INVOICING

- **2001:** Council Directive 2001/115 amended Sixth VAT Directive (simplifying, modernising and harmonising invoicing)
- **2010:** Council Directive 2010/45 amending VAT Directive (rules on invoicing)
- **2014:** Council Directive 2014/55 (mandatory electronic invoices complying with the European standard for public procurement)
- **2017:** European standard on e-invoicing (EN 16931) was developed and published by the European Committee for Standardization (CEN)
- **2022:** ViDA proposal (8 December 2022)
- **2025:** ViDA adoption (Mandatory implementation from 1 July 2030/1 January 2035)

# NEW REAL TIME DIGITAL REPORTING SYSTEM (E-INVOICING) - 2030/35

- For B2B transactions within the EU (all suppliers and customers submit data to local tax authorities) - transaction by transaction
- Centralize VIES system
- No later than (10) ten working days after the taxable event
- By taxable person or third party
- Domestic and intra-Community transactions
- Obligatory: E-invoices (not necessary acceptance by receiver)
- Condition of prior authorization of validation by tax administration
- Elimination of summary invoices
- New data to include in the invoice, for example, bank account, etc.
- Eliminate recapitulative statements

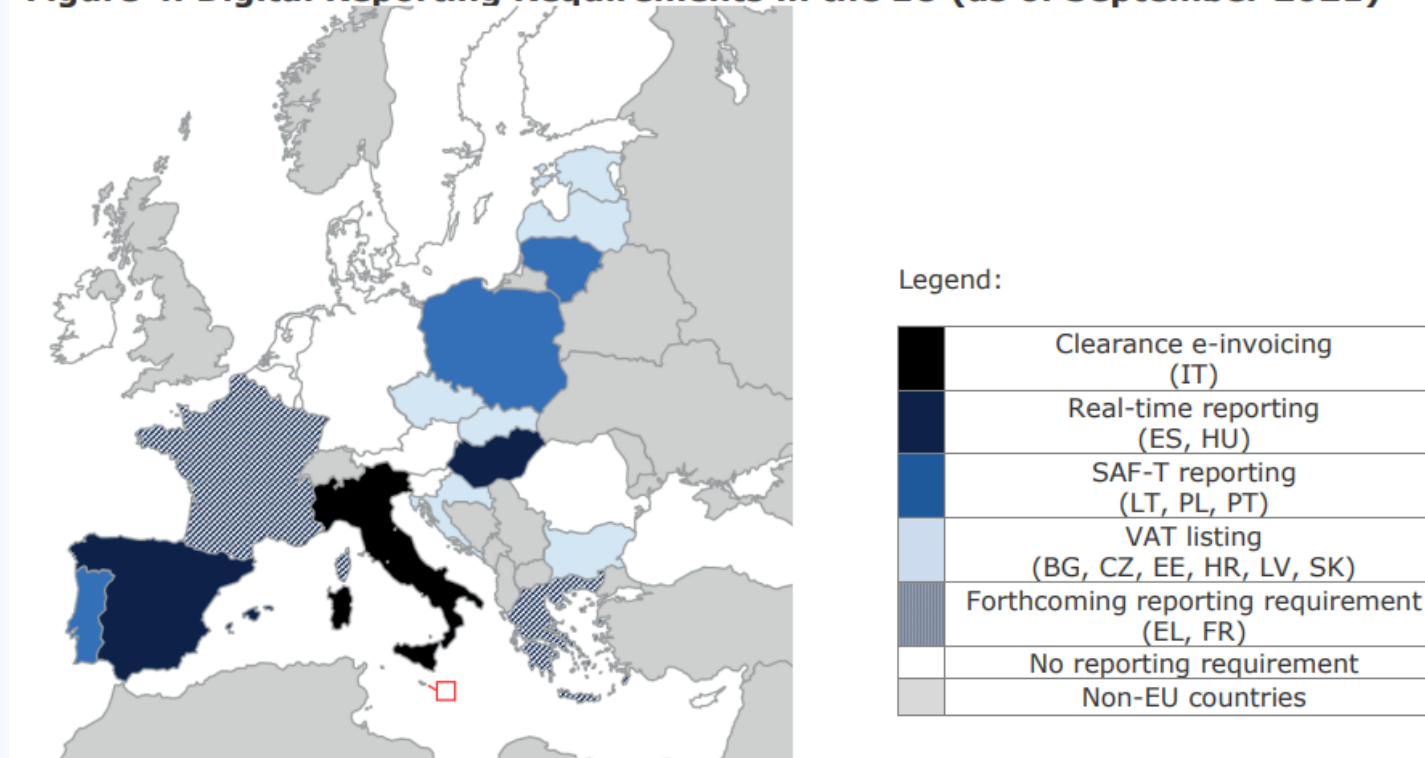
# DIGITAL REPORTING - VARIATION OF APPROACHES





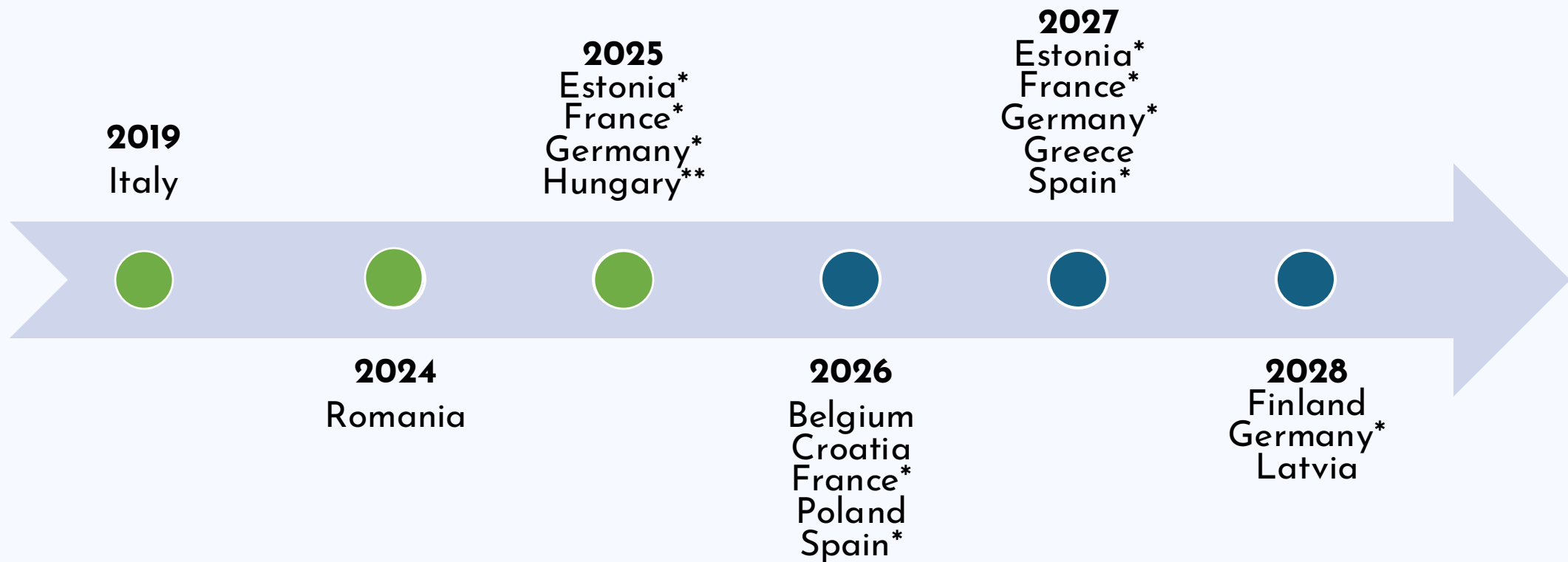
# DRR IN THE EU (VIDA FINAL REPORT)

**Figure 4. Digital Reporting Requirements in the EU (as of September 2021)**



Source: European Commission - VAT in the Digital Age - Final report

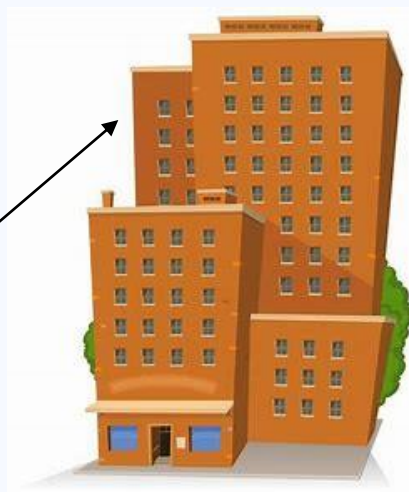
# TIMELINE - ADOPTION OF B2B E- INVOICING IN THE EU



# REAL TIME REPORTING

Tax administration

Transaction data  
**Hungary: 24 hs**  
**Spain: 4 days**



Invoices  
received



Supplier

Invoices

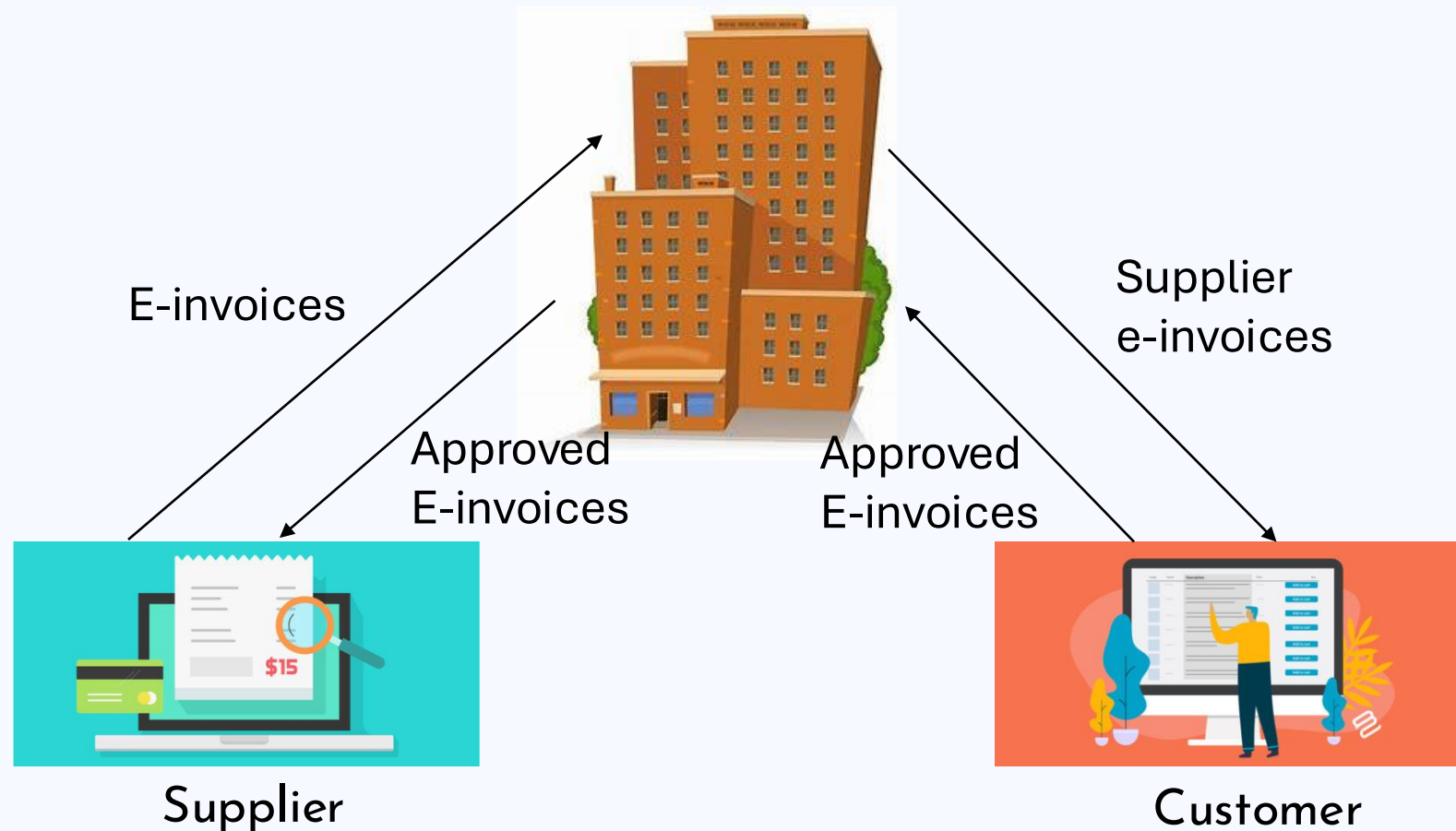
Payment



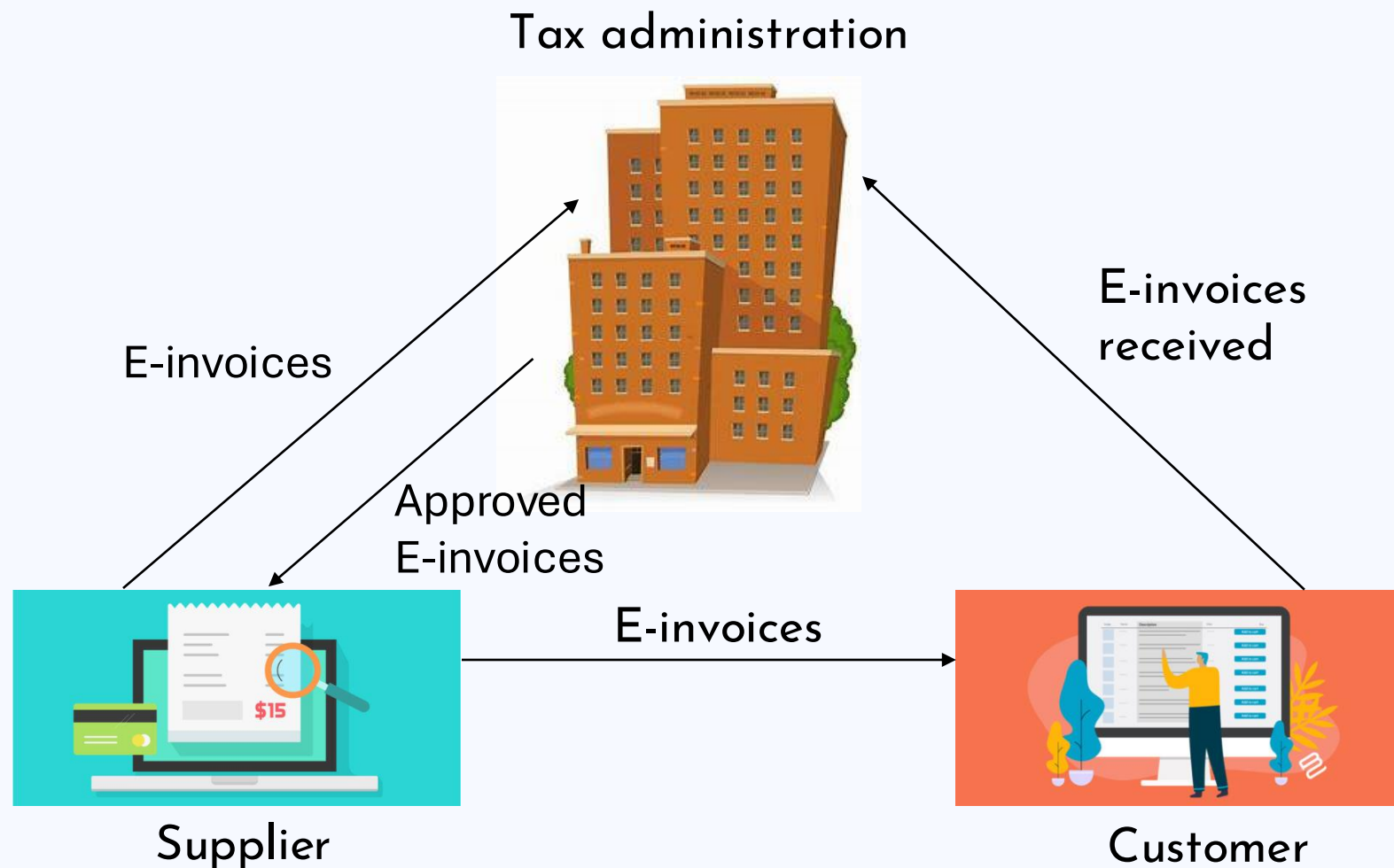
Customer

# ITALY E-INVOICES: CENTRALIZED CLEARANCE SYSTEM

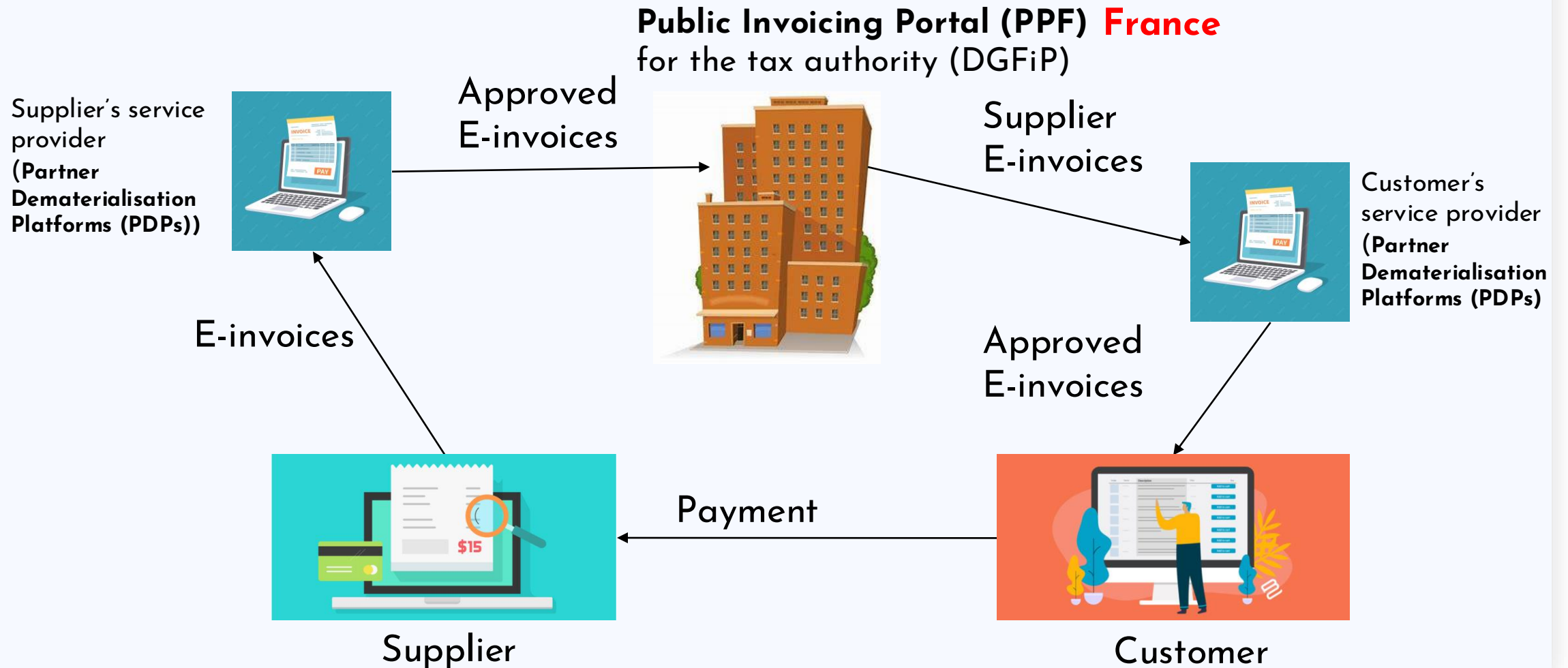
Tax administration **Italy**



# E-INVOICES: DECENTRALIZED CLEARANCE SYSTEM



# FRANCE E-INVOICES: CTC (5 CORNER MODEL)



# UNITED KINGDOM

- **Making Tax Digital (MTD)**

The UK's digital VAT reporting system, **MTD**, has been mandatory since **April 2022** for all VAT-registered businesses. It requires:

- VAT records to be extracted from ERP systems.
- Submission of VAT returns via API to HMRC.
- Use of digital links between systems if multiple software tools are involved

- **E-invoicing**

- **B2G** mandatory since 2020
- **B2B** voluntary, requires customer consent

Public consultation in Feb. 2025 titled *"Promoting electronic invoicing across UK businesses and the public sector"*

# **RETHINKING & APPLYING DIGITAL TAX TECHNOLOGIES IN A DYNAMIC GLOBAL TAX COMPLIANCE ENVIRONMENT**

TRANSFORMING THE CORPORATE TAX FUNCTION &  
ENHANCING COMPLIANCE THROUGH B2G INNOVATION



# OUTLINE

1. Adopting advanced Tax Technology in Automation in Corporate Tax Functions
2. Bilateral (B2G) Tax Data Management & Addressing Regulatory Complexity
3. Best Practices for Applying Digital Tax Compliance
4. Transforming Tax Functions with Connected Digital Compliance Technology
5. Understanding Technology Disparities & Uneven Pace of Adoption between Taxpayers & Tax Administrations

# ENHANCING EFFICIENCY & COMPLIANCE PRECISION

## Increasing Efficiency & Accuracy

Automation streamlines repetitive tasks in tax compliance, reducing human error and enabling resources for more valuable activities.

## Adjusting Scalability for B&G Alike

Automated digital systems can process large volumes of tax data & information, ensuring consistency and accuracy as corporate tax operations scale with transactional growth and reposting requirements.



# ADJUSTING SCALABILITY TO EFFICIENT TAX DATA INTEGRATION

## Continuous Data Integration & Management

Advanced technologies facilitate the seamless integration of tax data from various business systems, enhancing reporting accuracy and compliance for both corporations and tax administrations.

## Continued Agility in Regulatory Changes & Accurate B2G Reporting

Technology-driven approaches enable organizations to quickly adapt to regulatory changes, ensuring accurate compliance with evolving laws and regulations.





# Global Compliance & Real-Time Reporting

## Impact of Shifting Global Regulation & Reporting Standards

Shifting Global regulations create tax uncertainty and a complex tax environment, characterized by varying international, national, and local laws that companies must navigate.

## Digital Technologies in Regulatory & Compliance

Automation simplifies cross-border compliance by standardizing processes, making it easier to manage complicated tax regulations and reducing risks.

## Increasing Real-Time Reporting & E-invoicing Requirements

The increase in digital tax authorities' mandates related to real-time reporting and e-invoicing emphasizes the necessity of timely and accurate tax data reporting.

## Reducing Taxpayer Penalties & Accelerating Revenue Collection

Automated reporting supports meeting deadlines and minimizes the risk of penalties due to inaccuracies.



# TAX DATA ANALYTICS, AI, & INTERNATIONAL COMPLIANCE

## ❖ The Peril, Risks, & the Promise - Are we there yet?

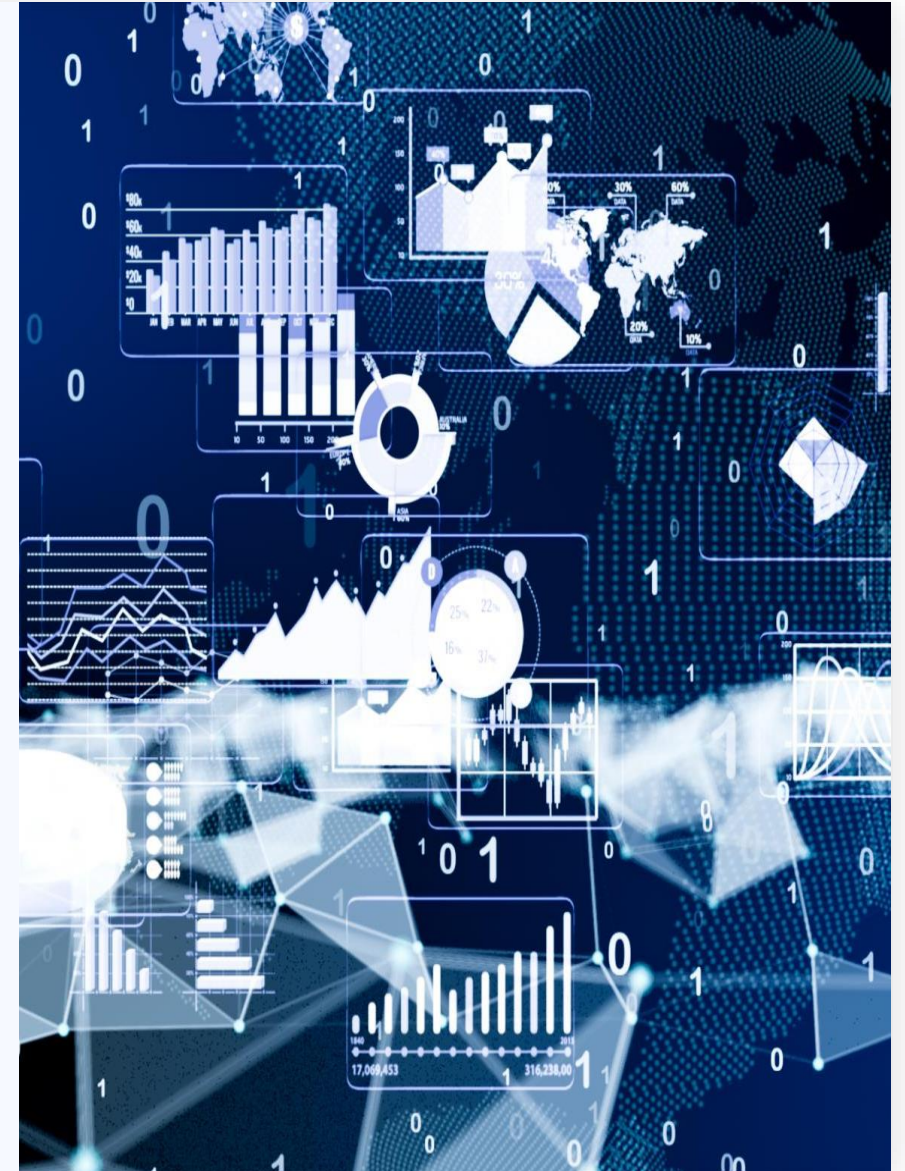
### Advanced Analytics and AI Applications

- Advanced analytics utilize AI to identify patterns and flag potential compliance risks, enhancing decision-making processes.

**PwC Report & Vertex** - Agentic AI offers dynamic autonomy for the tax function, creating new opportunities to boost accuracy and efficiency.

### Compliance & Regulatory Tracking Technologies

- Applying technology plays a central role in tracking and reporting global transactional shifts, as well as ensuring accurate compliance with diverse regulatory standards.





## Cloud-Based Solutions & AI Automation Tools

### Cloud-Based Solutions

Cloud-based solutions facilitate real-time data management, empowering organizations to continuously monitor and respond to tax obligations.

### Automation Tools

Automation tools significantly reduce the administrative burden, streamlining tax preparation and submission processes for organizations.

### Real-world Applications of AI in Global Tax Compliance

***Generative AI*** - Tax Research Applications

***Agentic AI*** - human-centric tax operations models accelerate the transformation of the digital tax function

## DISPARITY IN THE PACE OF ADOPTION & RESOURCE CONSTRAINTS

### Agility of Business (MNCs) vs. Tax Administrations

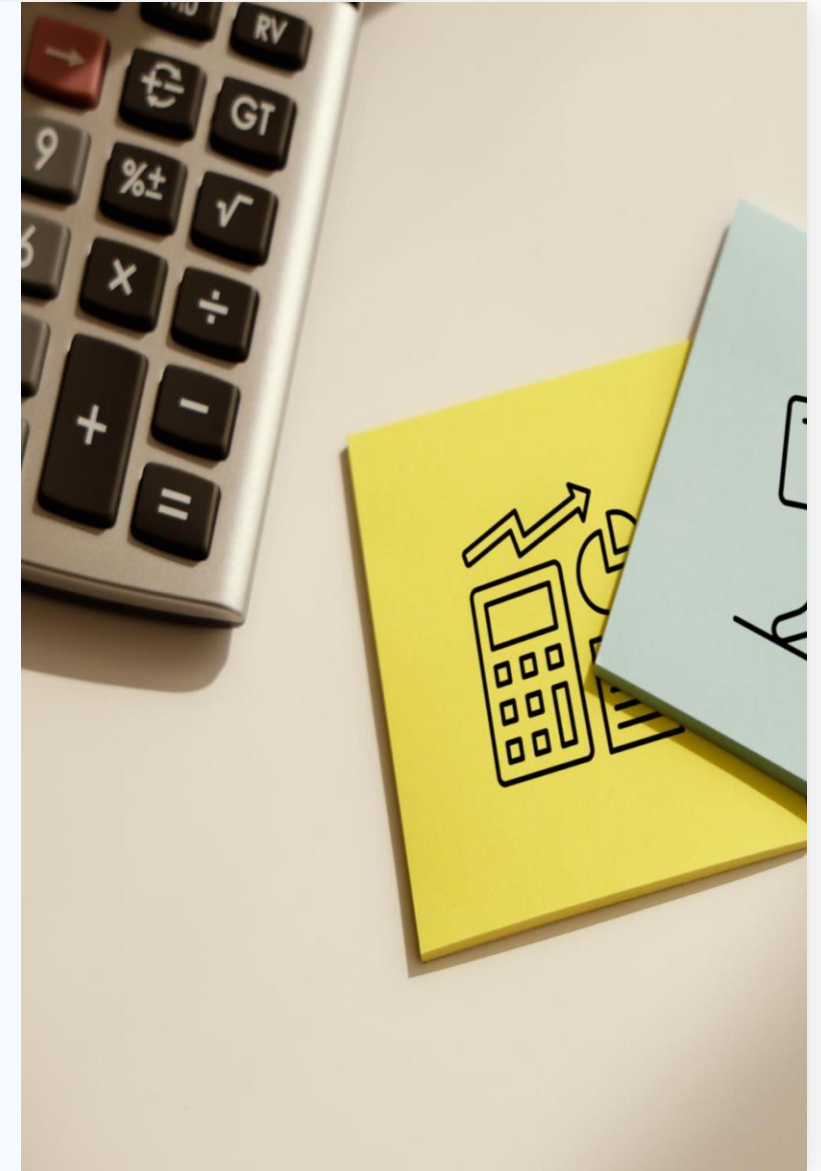
- Businesses are more agile in adopting tax compliance automation technologies due to their focus on efficiency and risk management.

### Challenges for Governments' Tax Administrations

- Tax administrations face significant resource constraints, including budget and infrastructure limitations, which hinder their adoption of technology.

### Investment in Digital Technologies & Automation

- Private organizations prioritize investments in automation technologies to gain a competitive advantage in the marketplace.



# PROCESS ALIGNMENT, CC & TCF COLLABORATION OPPORTUNITIES

## Understanding Technology Capacity & B2G Process Alignment

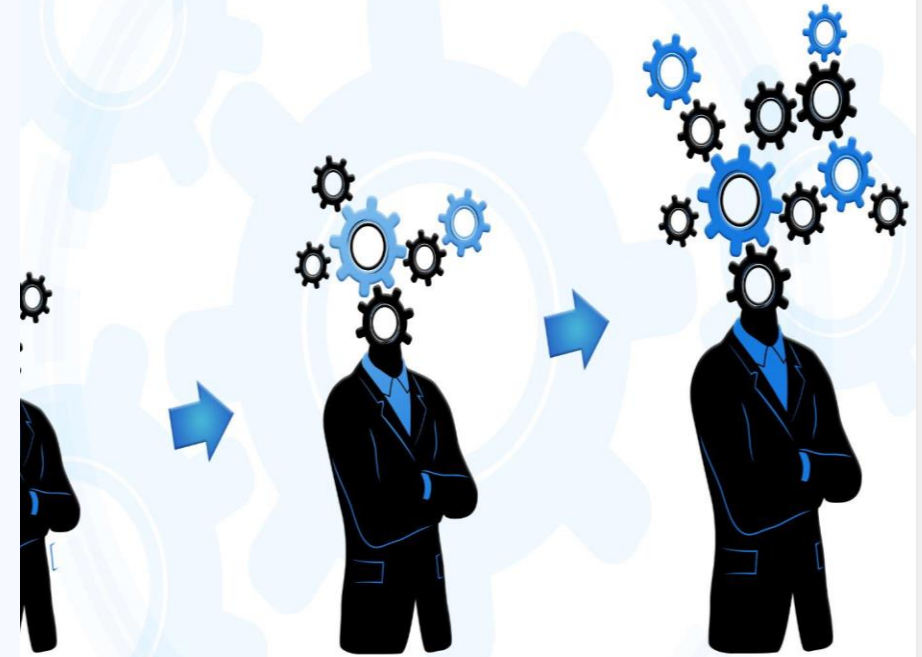
Disparities in tax functions automation can lead to misalignment between corporate & government processes, thereby complicating compliance, creating obstacles to efficiency & precision.

## Importance of Collaboration

Narrowing the technology adoption gap enables smoother data exchanges and reduces compliance burdens for all parties.

## Improving Compliance Efficiency

Efficient collaboration can streamline processes and enhance compliance, benefiting both corporate and government entities.





# CONCLUSION - THE CBA & THE “REAL” SOCIAL COST

## Enhancing Operational Efficiency

Tax technology automation significantly improves efficiency in tax functions (B2G), reducing time and manual processes required.

## Ensuring Accurate B2G & G2B - Compliance

Technology helps organizations ensure compliance with tax regulations, minimizing the risk of errors and penalties.

## Addressing Regulatory Complexities

Tax technology enables B&G organizations to navigate complex regulations and adapt quickly to changes in the tax landscape.

**QUESTIONS?**





International Fiscal Association  
*Association fiscale internationale canadienne*

*August 15, 2025*

# IFA Canada Tech & Tax Seminar 2.0

Organized by IFA Canada (in collaboration with TEI,  
HEC Montréal, and Gowling WLG)

**LOCATION:** HEC Montréal, Downtown Campus

**REGISTRATION: FREE**  
**IN-PERSON EVENT**

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