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Deepening Tax Administration Cooperation for
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Digitalisation and the role of AI

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Rise of AI as an intrinsic part of digitalisation

1

Strengths: Reduce human error, speed, thoroughness, free capacity, reduce 'noise'

2

Weaknesses: 'Hallucination', discrimination, black box, security breaches, inadequate supervision

3

Receptivity: Informal sector, fraud, VAT, consumption taxes, PIT and CIT

4

Ethical concerns: Bias, insecurity, privacy, transparency, disproportionate consequences

5

Ethical framework: Consultation, pilots, traceability and explainability, rectification errors