

# BRITACOM Roundtable Meeting

March 16, 2023



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# Research topics suggested by the DET partners (1 of 2)

## 1. Functioning of tax administration in the digital age

- Explore the long-term transformation effect of new technologies and the information revolution.
- Achieving taxpayers' control over tax processes in the context of tax audit, and especially the role of the Tax Control Framework.
- Interoperability between tax administration technology platforms and those of other law enforcement agencies.
- What constraints do capacity constrained countries face in implementing new technologies?
- How Should tax Administrations respond to the increase in real economic activities on the Metaverse
- What is the potential impact of Quantum computing?
- CBDC's impacts on tax administrations.

## 2. Use of digital technologies to identify non-compliance

- Building algorithms that detect fraudulent transactions.
- Using track and trace technologies to detect customs fraud.
- Impact of advanced analytics and process mining to identify high risk activities.
- Practical application of Artificial Intelligence (ChatGTP) in the work of tax authorities.
- Rules as executable decision model and Procedures as executable process model, including automated audit procedures using Process Mining.
- Exploring how these technologies can encourage a shift from the informal to formal economy.

# Research topics suggested by the DET partners (2 of 2)

## **3. Data governance and use of information by tax administrations**

- How to ensure the quality, comprehensiveness and timeliness of data?
- Matching tax data from other law enforcement agencies, e.g., in area of beneficial ownership.
- Regulation on the sources of collecting information and its reporting.
- Monopoly of information and sharing data between Tax Administration and academics.
- Using firewalls to ensure data protection.

## **4. Legal and ethical issues of digitalization of tax administration**

- Impact of Artificial intelligence-based algorithms in Tax Administration – legal and ethical concerns.
- Who bears the legal responsibility for errors?
- Taxpayer rights in a digital environment.



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