

Artificial intelligence and and taxpayers' rights

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DigiTax Research Center

- Research Centre of Excellence funded by University of Antwerp
- Interdisciplinary team (so far 25 researchers): lawyers, economists, psychologists, and computer scientists
- Challenges and opportunities of digitisation
 - RO 2: artificial intelligence and taxpayers' rights
 - RO 4: new technologies that transform tax administrations
 - RO 5: data mining for better fraud detection
 - RO 6: ethical constraints for new technologies

Taxpayers' rights

- Advantages
 - Efficiency
 - Fast decision-making
 - Contribute to economic and social wellbeing
- Challenges
 - Big data
 - Historical bias of training data, accidental correlation
 - Explainability: blackbox problem

French case

- French experiment for 3 years: automated collection of data publicly available on social media and other digital platforms (Facebook, Le Bon Coin, Twitter, etc.)
- Legal basis: Art. 154 Law n° 2019-1479, 28/12/2019
 - Only specific tax frauds
 - Only data made public by the taxpayer
 - No face recognition tools
 - Guarantees for sensitive data
 - After risk prediction, data is sent to the tax inspector for confirmation and enrichment, obligatory human intervention
 - Procedural guarantees: right of defense, access to file, ...

Taxpayers' rights

- Many questions ...
 - Is a legal basis required for the collection of *publicly* available data?
 - What is automated decision making and under what conditions is it allowed?
 - What information must be provided to the taxpayer?
 - ...



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