

Conference

The Impact of Artificial Intelligence on Tax Law

Rust, Austria
July 3-5, 2025

Invitation

This conference will compare different approaches to the governance and use of AI for tax purposes from the point of view of various stakeholders analyzing the unprecedented opportunities and risks inherent in the use of AI tools in tax administration, enforcement and compliance. It aims at examining the legislative framework governing AI, the role of taxes incentivizing or disincentivizing investments in AI, substantive and procedural issues surrounding the use of AI in various fields of taxation and the main trends, uses and challenges of deployment of AI by tax administrations. A major topic that the conference will explore is the limits to the use of AI by tax administrations, in particular, the fundamental rights of taxpayers and data protection rules that are in place in national, international and supranational laws, or should be put in place, to protect taxpayers from the excesses of public authorities when using this potent technology. Finally, it will be discussed how taxpayers may benefit from the use of AI by tax administrations through enhanced taxpayers' services and compliance assistance as well as the potential future uses of AI for taxation purposes.

The conference will be held from the evening of Thursday, July 3, 2025 to the evening of Saturday, July 5, 2025, in Rust, Austria, at Seehotel www.seehotelrust.at/en. The conference is organized by the Institute for Austrian and International Tax Law Vienna, in cooperation with the Doctoral Program for International Business Taxation.

Topics (as specified in the questionnaire):

1. Definition and legislative framework governing AI
2. Tax rules and policies incentivizing and disincentivizing the investment in AI
3. Other substantive and procedural issues concerning AI and taxation
4. The use of AI by tax administrations
5. The use of AI for improving the relationship between the tax administration and taxpayers
6. Limits to the use of AI by tax administrations: constitutional principles, fundamental rights and taxpayers' rights
7. Limits to the use of AI by tax administrations: data protection
8. Policy outlook: AI in taxation and beyond in a digital age

This meeting will bring together academics, governments, and businesspeople to discuss these issues and will try to identify ways in which the debate can be taken forward. More information on the topic, including the legal questions which will be dealt with in the course of the conference can be found via the following page:

<https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/rust>

We kindly invite researchers and practitioners in the area of international tax law and policy of any nationality to apply for participation. The application form can be found on the conference page.

Additionally, we invite doctoral candidates in this field to apply for the doctorate workshop preceding the conference. The doctorate workshop will be held on Thursday, July 3, from 3pm to 6pm (exact time to be determined) in Rust. Transportation will be organized.

The participation fee for the conference is EUR 1,500.00. A waiver may be granted to a limited number of professors and other researchers (full-time academics), who are employed by a university or other academic institution (wherever located) and who have been engaged in research activities related to the topic of the conference. The participation fee will not be refunded in the case of cancellation two weeks prior to the conference.

As the number of participants is limited, we recommend applying soon.

Kind regards,

Prof. DDr. Georg Kofler

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Prof. Dr. Alexander Rust

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