

Conference

“The Impact of Artificial Intelligence on Tax Law”

Rust, Austria
July 3-5, 2025

Program

THURSDAY, JULY 3, 2025

14:30 Arrival of the participants at the Doctoral Seminar in Rust

15:30 – 18:00 **Doctorate Workshop**

The Doctorate Workshop is an opportunity for doctoral students to give a short presentation of the current status of their work and their preliminary research results. The academic committee will decide among the applicants who will be invited to present his or her work. After each presentation, one of the DIBT collegiates will comment for up to ten minutes on the dissertation project of that speaker (from the point of view of his or her discipline).

Though this workshop is not formally part of the conference, it is closely integrated, and interested conference participants, who are already present in Rust, are most cordially invited to participate.

until 18:00 Arrival of the conference participants not participating in the workshop

18:30 **Dinner** at Seehotel Rust

20:00 **Wine Tasting** at the Seehof in Rust
(invitation by the Mayor of Rust)

FRIDAY, JULY 4, 2025

9:00 – 10:30 **I) Definition and legislative framework governing AI**
3-5 input statements, discussion round

10:30 – 11:00 Coffee Break

- 11:00 – 12:30 **II) Tax rules and policies incentivizing and disincentivizing the investment in AI**
3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **III) Other substantive and procedural issues concerning AI and taxation**
3-5 input statements, discussion round
- 15:30 – 15:35 Group Photo
- 15:35 – 16:00 Coffee Break
- 16:00 – 17:30 **IV) The use of AI by tax administrations**
3-5 input statements, discussion round
- 18:30 **Departure to Dinner Cruise** - 25 min. walk
- 19:00 **Dinner Cruise**

SATURDAY, JULY 5, 2025

- 9:00 – 10:30 **V) The use of AI for improving the relationship between the tax administration and taxpayers**
3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **VI) Limits to the use of AI by tax administrations: constitutional principles, fundamental rights and taxpayers' rights**
3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **VII) Limits to the use of AI by tax administrations: data protection**
3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **VIII) Policy outlook: AI in taxation and beyond in a digital age**
3-5 input statements, discussion round
- 18:30 **Dinner** at Seehotel ("Seeblick")

SUNDAY, JULY 6, 2025

Departure