



IOTA Digital Workshop “Using AI Solutions to Detect Tax Evasion”

3-4 December 2025
Digital Event via Microsoft Teams

GROUP DISCUSSION SESSION 1 – How to plan, implement and evaluate AI solutions for detecting tax evasion

DAY 1 - Wednesday, 3 December 2025, 11:50 - 13:00 (CET)

AIM

The aim of this session is to share experiences primarily regarding tax administrations' approaches to planning, implementing, and evaluating AI solutions for detecting tax evasion. The key questions will focus on the organisational, data-governance, and regulatory conditions required to put an AI solution in place, as well as how to integrate it within existing compliance and enforcement processes. Then participants will be invited to share their experiences and lessons learned concerning the criteria and performance indicators used to evaluate an AI solution.

FORMAT

The session is intended as a facilitated group discussion. The delegates will be split into discussion groups. The composition of the groups will be published on the IOTA event's dedicated [webpage](#). Each group will have a designated breakout room.

The chairperson will be responsible for moderating the discussion. Chairpersons are not expected to be experts who can answer every question. The chairpersons should guide the conversation among the group members and contribute to their questions and views too.

The chairperson will be required to take notes of the group's discussions and report on the discussion summary and conclusions at the plenary session. The chairperson can delegate this task to a volunteer in the group.

REQUIRED INPUT AND TIMING

- *Technical check and introduction (5 minutes)*
- *Group discussion on the following questions (55 minutes):*

1. In your experience, what key **organisational, data, and regulatory conditions** does a tax administration need in order to **design and implement AI solutions** for detecting tax evasion effectively and responsibly?
2. How can tax administrations **integrate AI-driven insights into existing compliance and enforcement processes** in a way that improves operational decision-making while maintaining transparency, proportionality, and taxpayer trust?
3. What criteria and **performance indicators** could be used to evaluate whether an AI solution truly improves the detection and prevention of tax evasion?

- *Summary and finalising the feedback from the discussion (10 minutes)*