



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

3-4 December 2025
Digital Event via Microsoft Teams

GROUP DISCUSSION SESSION 2 – Challenges and future developments in using AI solutions to detect tax evasion

DAY 2 - Thursday, 4 December 2025, 11:20 – 12:20 (CET)

AIM

The aim of this session is to share experiences and lessons learned regarding the challenges and future developments in using AI solutions to detect tax evasion. Key questions will focus on identifying the main operational and strategic challenges and exploring ways to address them, as well as on how emerging technologies may transform the way tax administrations detect and tackle tax evasion.

Participants will be invited to share their experiences on strengthening governance, ethical, and trust-related considerations to ensure that future AI-driven solutions are transparent, fair, and effective.

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 (45 minutes):*
 1. What are the **main operational and strategic challenges** that tax administrations currently face when deploying AI tools to detect tax evasion, and **how can these obstacles be reduced** over time?
 2. How might **emerging technologies**, such as generative AI and advanced analytics, **transform the way tax administrations identify and address tax evasion** in the coming years?
 3. What **governance, ethical, and trust-related considerations must be strengthened** to ensure that future AI-driven detection systems remain transparent, fair, and accepted by taxpayers and auditors alike?
- *Summary and finalising the feedback from the discussion (10 minutes)*