



BACKGROUND NOTE

IOTA Forum on Tax and Customs Data Science “From Data Governance to AI Governance”

2-3 June 2026

Digital Meeting via Microsoft Teams

BACKGROUND

The establishment of the IOTA Forum on Tax and Customs Data Science is a response to the growing need for sophisticated data analysis in tax administrations. With increasing volumes of transaction data and the complexity of international trade, tax authorities in EU and non-EU countries can significantly benefit from unlocking the value of customs data as an asset for their advanced analytics efforts, which could contribute to the enhancement of compliance, optimisation of risk management, and delivery of personalised services to taxpayers and traders. By establishing a collaborative IOTA Forum, consisting of experts from member Tax Administrations, good practices can be shared and discussed to advance the existing approaches of data science in IOTA member countries. This initiative will not only enhance the effectiveness and efficiency of structures and processes relating to data governance and data management in tax authorities but also contribute to the broader goal of improving global tax and customs compliance through innovative, data-driven strategies.

The first meeting of this Forum took place on 10-11 June 2025, via Microsoft Teams. The theme of the Forum was “*Data and AI – from Governance to Guided Analytics*”, and the outcomes were as follows:

- Launching a network of experts from the IOTA membership who can work together, on a regular basis, to improve the utilisation of tax and customs data.
- An understanding of the operation of IOTA Forums, what approaches can be taken within the context of the Forum, and a broad idea of how the Forum will move forward.
- A better understanding of Data Governance and some of the work undertaken by IOTA Members in this area.
- An insight into how IOTA Members are using AI for risk detection/management and how the results of such work can be presented/visualised effectively.

The 2026 meeting of the Forum will further analyse Data Governance practices among IOTA Members and recommendations from key stakeholders for building trustworthy AI Governance within tax and customs administrations.

OBJECTIVES

The longer-term aim of the Forum is to exchange experiences of utilising tax and customs data in order to implement data-driven and transaction-based solutions, create recommendations, and share good practice examples for the whole IOTA membership.

To that end, the Forum members will consider specific methodologies and case studies that can be used in the scientific analysis of tax and customs data to support both compliance management actions and more personalised tax services (collection of methodologies and case studies supporting risk analysis and service activities).



The 2026 meeting of the Forum will focus on:

- The fundamentals of Data/AI Governance and Management:
 - Creating and ensuring **the ethical principle-based framework** for responsible data/AI governance
 - Addressing **the security and privacy policies** on data models, infrastructure, systems
 - **Interconnecting data systems**, including siloed, disparate, inconsistent and disconnected data sources, and solutions for effective AI deployment.
- **Create structure and upskilling the personnel** to build the capacity for designing, implementing, use and maintaining advanced systems.
- Sharing **real use cases/proofs of concept** regarding tax and customs data analytics and AI-based automation.
- Debate session on building AI models through **key stakeholder collaboration** – data scientists, tax officers/business process owners and taxpayers.

EXPECTED OUTCOMES

The expected outcomes of the 2026 Forum meeting are:

- Continue building a network of experts from the IOTA membership who can work together, on a regular basis, to improve the utilisation of tax and customs data across the IOTA membership.
- Practical cases on modelling approaches to support tax administration business processes.
- Improved knowledge on Data/AI Governance and, ideally, its usage by sharing practices and innovative methodologies across different jurisdictions.
- Ideas collection for future collaborative initiatives to assist tax administrations in the *AI era*.

METHODOLOGY

The event will be a combination of presentations, Q&A, and discussions in plenary and in breakout groups. As the event is being held digitally, there is no limit to the number of participants who can attend the sessions of this IOTA Forum.

The participants will have the opportunity to raise questions and explore the topic further during the Q&A sessions.

The group discussion session will offer an opportunity for the participants to reflect on their own experiences, share their approaches, discuss problems, and consider solutions to any outstanding issues through a free exchange of information.

On the last day of the event, an open debate session will summarise the outcomes of the event.



TARGET AUDIENCE

The Forum is aimed at tax officials and customs officials from IOTA member countries who are specialised or have a strong interest in data science/advanced analytics; tax/customs digital administration; IT infrastructure, including infrastructure security; legal frameworks, including digital-ready legislation, ethics, and GDPR.

Building and using AI models requires strong collaboration between IT experts and tax officials/business process owners, thus we welcome the participation of tax officials with various profiles from each IOTA member administration.

REQUIRED INPUT

Please note that it is not possible to provide any interpretation facilities, and IOTA expects that all participants will have sufficient language skills for active participation in English.

Aiming to meet the outcomes of the Forum, the participants registered for the group discussion(s) should ensure their commitment to active participation.