

INTRODUCTION

In 2026, IOTA marks its 30th anniversary, making the 30th General Assembly a timely opportunity to reflect on the evolution of tax administration and to look ahead to the next generation of compliance strategies. The General Assembly will therefore centre on how tax administrations can respond to increasingly complex compliance challenges through the combined use of artificial intelligence (AI) and behavioural insights (BI).

Tax administrations are operating in an environment shaped by growing data volumes, rising service expectations, more sophisticated compliance risks and the need for faster, more targeted interventions. AI is increasingly being used to strengthen core administrative functions such as taxpayer services, risk detection, anomaly identification, fraud prevention and audit case selection. Tools such as machine learning and natural language processing can help administrations improve efficiency, accuracy and responsiveness across the compliance cycle.

At the same time, many tax compliance challenges have a strong behavioural dimension. Behavioural insights help administrations better understand how taxpayers make decisions, respond to communication, interact with administrative processes and encounter barriers to compliance. Used effectively, BI can support the design of simpler processes, better-targeted messages and cost-effective interventions that increase voluntary compliance and improve the taxpayer experience.

The theme of GA2026 recognises that AI and BI are most powerful when considered together. While AI enables tax administrations to analyse data, predict risks and automate processes at scale, behavioural insights make it possible to design interventions that are more human-centred, proportionate and effective. The programme will therefore explore not only the individual contributions of AI and BI, but also their intersection as a transformative force in modern tax administration.

The General Assembly's Technical Session will be complemented by an exhibition titled "Artificial Intelligence and Behavioural Insights in Tax Compliance", creating a broader learning environment in which participants can engage with practical examples, real-world solutions and peer experiences.

OBJECTIVES

The Technical Session of the 30th General Assembly is designed to achieve the following objectives:

- ▶ To mark IOTA's 30th anniversary by creating a forward-looking platform for strategic reflection on the future of tax compliance and tax administration.
- ▶ To examine how AI technologies, including machine learning, natural language processing and generative AI, are being deployed to improve taxpayer service, compliance monitoring, fraud detection, risk assessment and administrative efficiency.

- ▶ To highlight the role of behavioural insights in strengthening tax compliance, improving governance and enabling citizen-centred service design.
- ▶ To explore how AI and behavioural science can be combined to support smarter, more personalised and more proactive compliance interventions.
- ▶ To encourage discussion on governance, transparency, accountability, bias and the ethical use of AI in automated decision-making.
- ▶ To offer participants an interactive and practice-oriented learning experience through plenary sessions, panels, parallel sessions, open discussion and a curated exhibition.
- ▶ To strengthen professional exchange and networking among heads and senior officials of tax administrations, international organisations, business representatives and academia.

SESSIONS

The programme is structured as a hybrid technical session, with in-person participation complemented by online access via MS Teams for registered virtual participants. Across two days, the programme combines plenary sessions, keynote addresses, expert panels, technical presentations, parallel sessions, open-space discussion, and networking opportunities.

DAY 1: STRATEGIC FRAMING AND CORE THEMES

Opening Ceremony

The Assembly will open with welcome remarks and keynote addresses by high-ranking Hungarian officials. This session will establish the context for the General Assembly theme by framing the role of AI and behavioural insights in modern tax administration.

Format: ceremonial opening and keynote addresses.

Session 1: The Rise of AI in Tax Administration

This opening thematic session will explore how AI is transforming tax administration by increasing accuracy, efficiency and proactive compliance management. It will address the evolution of AI in government services and its impact on tax compliance efficiency and service delivery.

Format: keynote presentations.

Session 2: Exhibition - "Artificial Intelligence and Behavioural Insights in Tax Compliance" (Opening)

The exhibition "Artificial Intelligence and Behavioural Insights in Tax Compliance" is conceived as a dynamic complement to the Technical Session and an integral part of the General Assembly experience. It will offer participants a forward-looking and interactive opportunity to explore how innovation is reshaping modern tax administration. Through displays, demonstrations and case-based examples, the exhibition will illustrate how AI tools and behavioural solutions are being used in practice to improve compliance outcomes, enhance service delivery and strengthen engagement with taxpayers.

More specifically, the exhibition will present concrete examples of how tax administrations can detect risks more effectively, communicate more intelligently and design interventions that are better aligned with taxpayer behaviour and needs. It is intended not only as a showcase of technology, but also as a space for inspiration, reflection and professional exchange on the responsible and effective application of innovation in tax administration.

Format: exhibition launch and guided tour.

Session 3: AI-Driven Tax Compliance

This session will focus on practical AI applications that modernise tax administration operations. Topics include intelligent virtual assistants, machine learning for anomaly detection and audit prioritisation, AI models that identify patterns of fraud or non-compliance, and AI-enabled streamlining of disputes and appeals processes.

Format: technical presentations followed by Q&A and open discussion.

Session 4: Governance, Ethics & Risks in Automated Decision-Making

This session will examine the ethical, operational and governance implications of AI-supported decision-making in tax administration. Particular attention will be given to transparency, accountability, bias, data quality and the safeguards needed to ensure fair and trustworthy AI-enabled processes.

Format: expert panel with Q&A and open discussion.

Session 5: Behavioural Insights for Good Governance

This session will explore how behavioural knowledge can improve internal processes, taxpayer services and compliance architecture. It will consider how tax administrations can assess taxpayer needs, remove administrative barriers and use digital tools to support behavioural change.

Format: key presentation followed by panel discussion and Q&A.

DAY 2: INTEGRATION, PRACTICAL APPLICATION AND FUTURE OUTLOOK

Session 6: The Intersection of Behavioural Science and Artificial Intelligence as a Transformative Force in Modern Tax Administration

This part of the programme is designed around three parallel sessions, each focusing on practical examples that combine predictive analytics with behavioural principles to create more personalised, real-time and effective compliance interventions. Participants will first attend presentations and then move into an open-space discussion format, where questions and remarks generated in the sessions will be developed further in smaller group exchanges.

Parallel Session 6A: Enhanced Compliance through Hyper-Personalised “Nudges”

This session will show how AI can segment taxpayers by behavioural profile and support tailored communication strategies, including deterrence or social norm messaging delivered through digital tools.

Format: presentations plus facilitated open discussion.

Parallel Session 6B: Predictive Risk and Behavioural Profiling

This session will demonstrate how advanced algorithms can analyse large datasets, assign risk scores and support targeted interventions while preserving service-oriented approaches for compliant taxpayer groups.

Format: presentations plus facilitated open discussion.

Parallel Session 6C: Proactive Compliance and Service Delivery

This session will highlight how generative AI and natural language processing can support virtual assistants, reduce friction in tax filing and enhance the taxpayer experience through transparent, proactive services.

Format: presentations plus facilitated open discussion.

Session 7: Where BI Meets AI for Smarter Compliance

This panel will explore how AI and BI can be integrated into a new generation of smart, responsive and citizen-centred compliance solutions. Topics include AI systems incorporating behavioural diagnostics, data-driven design of compliant behaviour and early-warning systems paired with behaviourally informed prompts.

Format: joint innovation panel with Q&A and open discussion.

Session 8: Tax Administration in 2030: Where Are AI and BI Leading Us?

This future-oriented session will examine how AI and BI may reshape tax administration by 2030, including their implications for policymaking, workforce transformation, future compliance models and citizen-centric digital service design.

Format: panel discussion with Q&A and open discussion.

Session 9: Closing Ceremony

The Technical Session will conclude with closing statements, presentation and approval of the Assembly's Communiqué, and final remarks by the outgoing President of IOTA.

Format: plenary closing session.