

CLOSING CEREMONY

**EMPOWERING TAX ADMINISTRATIONS TO TACKLE TAX COMPLIANCE CHALLENGES
THROUGH THE USE OF ARTIFICIAL INTELLIGENCE AND BEHAVIOURAL INSIGHTS**

COMMUNIQUÉ OF THE TECHNICAL SESSION

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COMMUNIQUE OF THE TECHNICAL SESSION

We, the Heads of Tax Administrations and their representatives from the member countries of the Intra-European Organisation of Tax Administrations (IOTA), met in Budapest, Hungary, on the 17th and 18th of June 2026 for the Technical Session of the 30th General Assembly of IOTA under the professional theme “Empowering Tax Administrations to Tackle Tax Compliance Challenges through the Use of Artificial Intelligence and Behavioural Insights.”

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Organised with the support of and under the Presidency of the National Tax and Customs Administration of Hungary, the Technical Session marked IOTA's 30th anniversary. It provided a timely opportunity to reflect on the evolution of tax administration and to look ahead to the next generation of compliance strategies.

The Assembly brought together in person over 215 delegates and virtually over 110 attendees from Member and Associate Member Countries' Tax Administrations, high-ranking officials of the governmental bodies of Hungary, Asian Development Bank (ADB), Commonwealth Association of Tax Administrators (CATA), EUROPOL, Intra-American Network of Tax Administrators (CIAT), Centre for Exchange and Studies of Tax Administration Leaders (CREDAF), International Bureau of Fiscal Documentation (IBFD), International Fiscal Association (IFA), International Monetary Fund (IMF), Organisation for Economic Co-operation and Development (OECD), United Nations (UN), and other representatives of international organisations, IOTA observers, business community representatives, tax practitioners and academia to exchange knowledge, experiences and practical solutions for strengthening compliance in a rapidly changing environment.

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OUR DISCUSSIONS LED TO THE FOLLOWING CONCLUSIONS:

- *Artificial Intelligence (AI) and Behavioural Insights (BI) are becoming essential instruments for modern tax administrations seeking to address complex compliance challenges, improve operational effectiveness and strengthen voluntary compliance.*
- *AI can help tax administrations process large volumes of data, identify anomalies, detect fraud, assess risks, support audit selection, automate routine tasks and improve the timeliness and accuracy of compliance interventions.*



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OUR DISCUSSIONS LED TO THE FOLLOWING CONCLUSIONS:

- *Behavioural insights complement AI by helping administrations understand taxpayer behaviour, reduce friction, simplify processes, improve communication and design interventions that are more targeted, proportionate and human-centred.*
- *The combination of AI and behavioural insights enables a shift from reactive enforcement towards proactive, preventive and personalised compliance management, where taxpayers are supported earlier and more effectively in meeting their obligations.*

A close-up photograph of two people in business suits shaking hands. The hands are clasped together in a firm grip, symbolizing agreement or partnership. The background is blurred, focusing attention on the handshake.

COMMUNIQUE OF THE TECHNICAL SESSION

OUR DISCUSSIONS LED TO THE FOLLOWING CONCLUSIONS:

- *AI-supported risk scoring, predictive analytics and behavioural profiling can improve the allocation of administrative resources, but they must be implemented with robust safeguards to prevent bias, unfair treatment and disproportionate interventions.*
- *Trustworthy AI in tax administration requires transparency, explainability, accountability, human oversight, clear governance structures, model validation, impact assessment, data quality controls and periodic review throughout the system lifecycle.*



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OUR DISCUSSIONS LED TO THE FOLLOWING CONCLUSIONS:

- *Taxpayer rights, legal certainty, data protection and the principles of good administration must remain central when AI is used in risk assessment, compliance management, automated decision support or service delivery.*
- *Behaviourally informed digital services, user experience research and proactive taxpayer support can reduce confusion, prevent errors, increase engagement and build stronger relationships between citizens and tax administrations.*



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OUR DISCUSSIONS LED TO THE FOLLOWING CONCLUSIONS:

- *Successful transformation requires not only advanced technologies, but also leadership commitment, organisational readiness, multidisciplinary teams, digital and behavioural skills, ethical awareness and a culture of experimentation and learning.*
- *International cooperation within IOTA remains essential for sharing practical experiences, developing a common understanding, comparing approaches and supporting administrations at different stages of AI and behavioural insights maturity.*



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*As a natural follow-up to this General Assembly, tax administrations will continue to **develop smarter, more responsive and more trusted compliance strategies by combining data-driven intelligence with human-centred design.***

*They will further seek to use **AI and behavioural insights to improve taxpayer services, detect and prevent non-compliance, strengthen fairness and accountability, and support the sustainable digital transformation of tax administration.***

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We, as Heads of Tax Administrations, their representatives as senior officials and tax experts attending this General Assembly, agree to remain committed to cooperation within IOTA and to continue exchanging knowledge, experience and practical solutions that support the responsible, ethical and effective use of artificial intelligence and behavioural insights in tax compliance.

*Done in Budapest, Hungary
on the 18th of June 2026*

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