



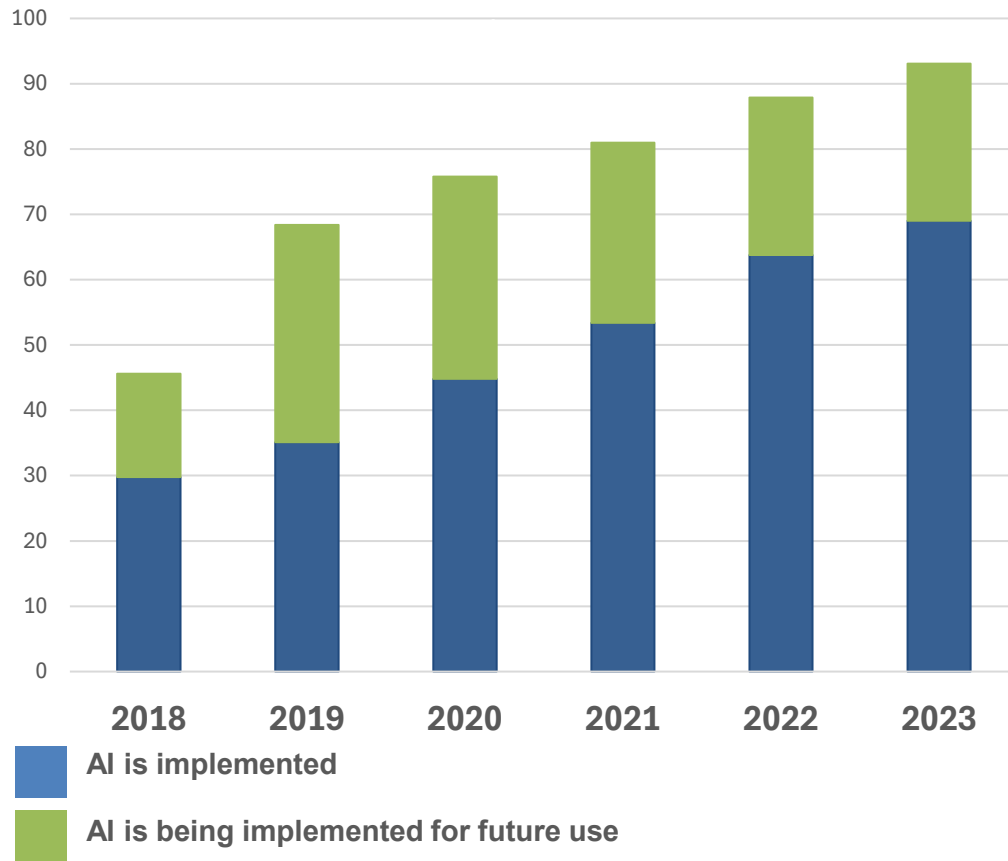
AI IN TAX ADMINISTRATION

Paul Marsh
OECD Forum on Tax Administration



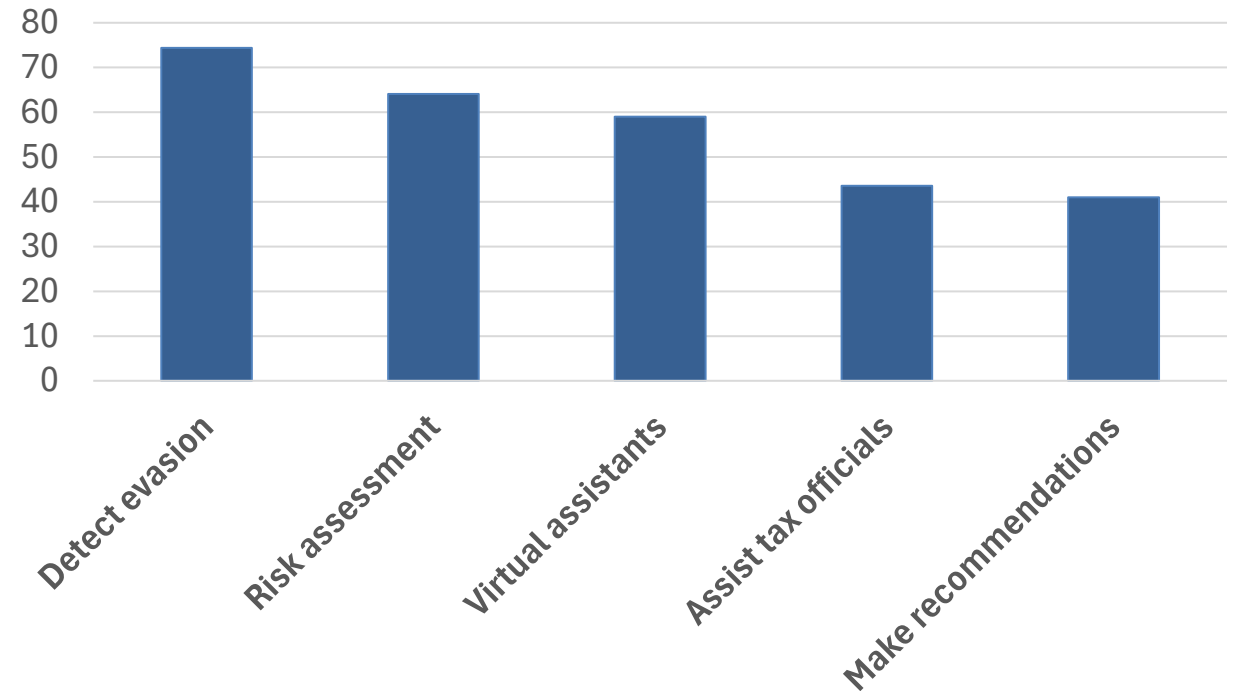
AI is already used in tax administration.... and use cases are growing

AI Adoption Across Tax Administrations



Source: OECD (2019–2025), Tax Administration Series

Common AI use cases in Tax Administration



Source: OECD (2024) Inventory of Tax Technology Inventory

Future directions

- Cautious testing of Generative AI
 - Internal focus
 - Automating volume tasks
 - Increased support for decision making
- More sophisticated data analysis
 - Increased capability in unstructured and visual data
 - Moving towards prevention
- Growing fraud risks





Deployment challenges

Change management

Refining legal frameworks and guidance

Bridging skills gaps

Managing new risks

Costs, capacity and measuring impact

Adapting data management

Maintaining public trust



Source: OECD (2025) Governing with AI: The State of Play and Way Forward in Key Government Functions



Available OECD Resources

Inventory of Tax Technology Initiatives (ITTI)



Tax Administration Series (TAS)





THANK YOU