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Improving compliance and building the tax administration of the future with Artificial Intelligence

IOTA General Assembly
Budapest

17 June 2026

93%

More than nine out of ten of the 58 tax authorities in OECD's "Tax Administration Series 2025" report using AI or being in the process of implementing it

Growing AI adoption among tax authorities represents qualitative *and* quantitative shift

Growing maturity

Tax authorities have built stronger capabilities and are getting more ambitious



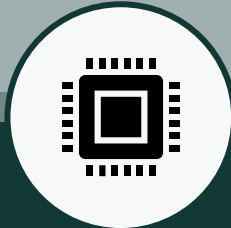
Broader use

AI is spreading beyond compliance and services to affect all areas of operating model



New tech

Tax authorities use more powerful technologies – often in combination



Better data

Tax authorities have access to more and better data – often in or near real-time



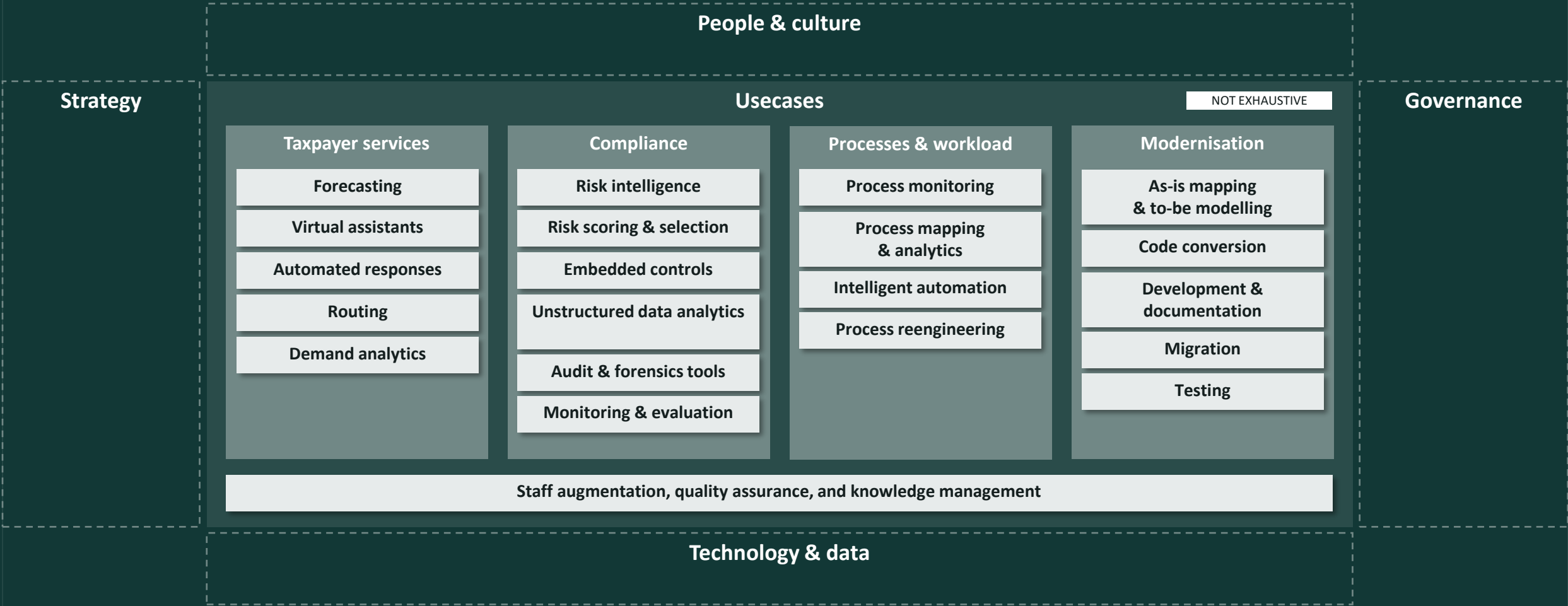
More value

Tax authorities use AI to pursue more forms of value – often in combination



← QUANTITATIVE AND QUALITATIVE SHIFT →

The impact of AI for tax authorities is particularly pronounced in four areas



AI has deep roots in compliance, but new use cases are emerging with TA3.0 and evolving best practices



AI will allow for better workload management with improved outcomes and enhanced transparency

Identifying generic use cases for Generative AI

Developing typology of generic Generative AI use cases based on Netcompany experience with public and private sector clients

Examples of generic Generative AI use cases

Use case	Description	References
Validation of input and documents	Validation rules are loaded into an AI model trained to assess whether submitted material contains the required information and whether other requirements (e.g. the payment of a fee) has been met. The AI model can potentially be used to guide the inquirer already at the time of submission.	Danish Business Authority - Beneficial owners Danish Business Authority - Answer base Major Nordic bank - Property valuation
Suggestions for further processing and actions	Administrative practices and rules are loaded into an AI model trained to support the case officer in assessing what the next case processing step should be. In the long term, the AI model can be used to automatically route cases to the next step.	Danish Business Authority - Beneficial owners HK (major Danish trade union) - Contract check
Case preparation with compiled material and summary of key issues	Generative AI can augment and relieve caseworkers by compiling, structuring and reviewing relevant material to produce a case summary (bringing out key issues) and eliminate need for manual preparation.	Danish Business Authority - Deregistration HK (major Danish trade union) - MAA chat Major Nordic bank - Property valuation
Draft responses or decisions	Generative AI can draft decisions or correspondence in the event that the next case processing step is to contact the inquirer for instance to seek clarification, additional information, or documentation.	Danish Business Authority - Answer base HK (major Danish trade union) - MAA chat Major Nordic bank - Property valuation
Classification, routing, and prioritization	Based on received input and documents, Generative AI can be trained to suggest a classification of the case, route through appropriate channels and processes, and assign priority - including by flagging cases for immediate follow-up.	ERST - Deregistration Danish Business Authority - Beneficial owners Major Nordic bank - Property valuation
Match with experience and expertise of available staff	Based on the above and 'knowledge' of the caseworkers profiles, allocation and history, AI will also be able to route cases to the most relevant available caseworker with experience from similar cases.	Danish Business Authority - Beneficial owners HK (major Danish trade union) - Contract check
Cleansing and anonymization before publication	Generative AI can help prepare material for publication or sharing by anonymizing names of individuals or legal entities or otherwise cleansing material for sensitive or confidential information in accordance with relevant protocol and legislation.	Courts of Denmark - Database of court rulings
...	Meeting minutes, IT development support, service desk, user and citizen-facing chats etc.	TopDanmark (major Danish insurance company) Netcompany ATP (major Danish pensions provider) KCOM (major German IT security provider)

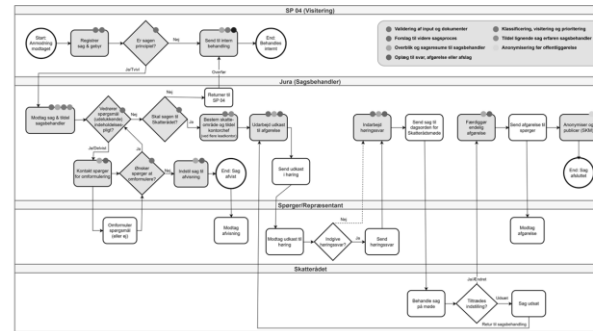
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Mapping generic usecases to selected process

Detailed mapping of generic use cases to prioritised process with view to identifying most promising opportunities

Example of systematic approach: mapping opportunities across Danish binding rulings process



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Considering relevance to other processes

Preliminary mapping of generic use cases to other manual or broken tax administration processes indicating wider potential

Examples of Generative AI opportunities across typical manual or broken processes

	Customer contact	Binding rulings	Audits & investigations	Default assessments	Reminders	Reference for prosecution	Fot requests	...
Validation of input and documents		✓	✓					
Suggestions for further processing and actions	✓	✓				✓		
Case preparation with compiled material and summary of key issues	✓	✓	✓			✓	✓	
Draft responses or decisions	✓	✓	✓	✓	✓	✓	✓	
Classification, routing, and prioritization	✓	✓						
Match with experience and expertise of available staff	✓	✓	✓					
Cleansing and anonymization before publication		✓					✓	

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Examples of Generative AI opportunities across typical manual or broken processes

	Customer contact	Binding rulings	Audits & investigations	Default assessments	Taxpayer reminders	Reference for prosecution	Information requests	...
Validation of input and documents		✓	✓					
Suggestions for further processing and actions	✓	✓				✓		
Case preparation with compiled material and summary of key issues	✓	✓	✓			✓	✓	
Draft responses or decisions	✓	✓	✓	✓	✓	✓	✓	
Classification, routing, and prioritisation	✓	✓						
Match with experience and expertise of available staff	✓	✓	✓					
Cleansing and anonymisation before publication		✓					✓	

Generative and Agentic AI are fundamentally changing the approach to building tax administration systems

Legacy estate

Agentic AI can improve co-existence with legacy systems:

- Discovery & documentation of functionality, code base and dependencies
- Impact analysis for different categories of changes across legacy estate
- Test scaffolding for legacy systems with limited automated tests
- Controlled legacy wrappers allowing reusability of core functionality

Transitional estate

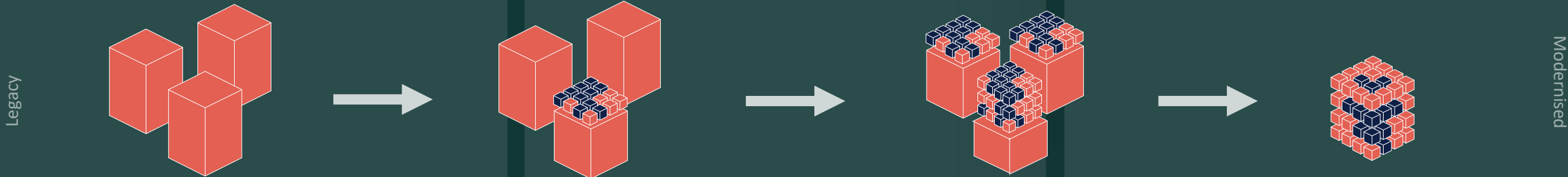
Agentic AI can make it easier to manage phased transition to modern systems:

- Accelerated build or configuration complementing or replacing (strangling) legacy functionality
- Identification of migration candidates and planning of phased implementation
- Semantic data mapping to facilitate interpretation and migration of legacy data
- Shadow assessment validation & dual-system reconciliation to detect discrepancies

Contemporary architecture

Progression towards AI-native architecture will unlock more Agentic AI use cases:

- Accelerated implementation of government policies or new system features
- Simulation and what-if analysis of changes with breakdown of implications across segments
- Improved transparency and auditability of system changes and tax outcomes
- Specialised AI reviewers overseeing delivery workflows and escalating issues



The profound implications of AI call for a rethink of strategy and operating model





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