

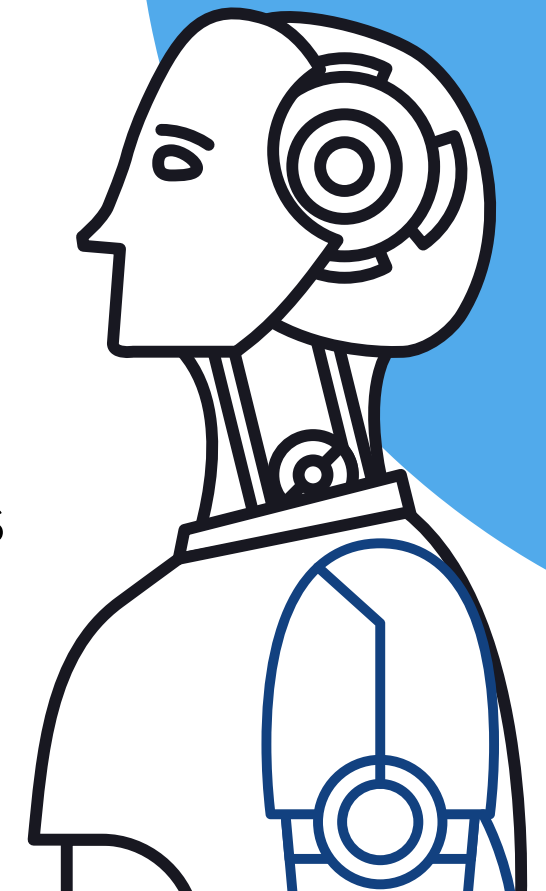
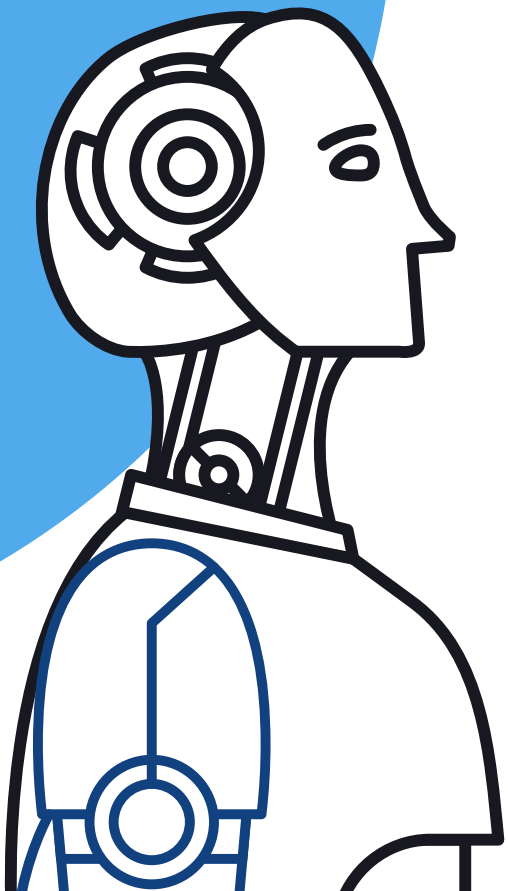
AI FOR TAX: FROM COMPLIANCE TO COUNSEL TO CONTROL

Building the System-Led Tax Function

Speakers

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GETTING THE BOARD ON BOARD

Key Drivers:

Why the board needs to lead

- Digital transformation is permanent, who owns time-sensitive tax data?
- Tax governance now requires public accountability in many jurisdictions.
- CIOs lack full visibility; tax cannot sit solely in the IT domain.
- Tax accountability must shift from back-office to board-level ownership.

Board-Level Implications:

Modern Tax Governance Demands

- A board of advisors that can respond to tax tech initiatives
- Transparent governance frameworks that define who represents the taxpayer.
- Rethinking legacy structures. Tax is no longer just a legal or accounting concern.
- Ensuring risk isn't filtered out before it reaches the boardroom.



TAX IN TRANSITION: A FOURFOLD MANDATE

Tax is about being ready to comply, equipped to advise, and capable to defend. AI is the enabler across all four.

Tax Teams Demand

- 1) Compliance → Efficiency and Accuracy
- 2) Advisory → Speed and Insight
- 3) “Real Time” Tax Risk Management, including
Litigation/Representation → Risk and Control
- 4) Analytics → eg. use “real time data” to deal with
Copilot to board role



BUILDING A TAX AI ROADMAP - FROM TRIAGE TO TRANSFORMATION

5 hypotheses (for now) about the future state of AI

Hypotheses	Definition
Hype	This perspective argues that today's excitement around AI is inflated and largely superficial. It views current generative and agentic systems as impressive in demos but lacking in lasting, deep impact. Enthusiasm will ultimately fade once real-world limits become evident.
Gen AI+	This refers to the current wave of generative AI. Advanced deep learning models (like GPT, DALL·E) that can create text, images, or code from learned patterns. "Gen AI+" suggests ongoing enhancement of this technology, rather than a one-off breakthrough.
AGI	AGI is systems that match human-level intelligence across all domains. Unlike narrow AI, AGI can generalize, transfer knowledge, and tackle novel tasks without retraining or reprogramming for each one.
Superintelligence	A hypothetical form of intelligence that vastly exceeds the cognitive performance of the best human minds in most or all domains. It can manifest as either a general superintelligence or specialized super-powerful systems.
Singularity	A theoretical future tipping point where AI undergoes recursive self-improvement so rapidly that technological growth becomes uncontrollable and irreversible, leading to unpredictable changes in civilization, potentially driven by superintelligence.

THINKING AI ACROSS THE FOURFOLD MANDATE

Mandate	AI's Role	Mindset Shift	Test for AI Usefulness
COMPLY Automate & Standardize	Automates repetitive, rules-based processes (e.g., returns, validations)	Trust codified rules, not just labels. Codify logic before scaling AI.	Does it reduce error rate or manual effort in compliance?
ADVISE Augment Insight	Acts as a co-analyst to speed up decision-making	Use AI to support—not replace—judgment. Helps juniors move faster.	Does it make advisory turnaround faster or more consistent?
CONTROL Surface & Flag Risk	Flags anomalies, enforces thresholds, generates audit trails	Use AI as a guardrail—not just a reviewer. System-led risk alerts > checklists.	Does it spot what you wouldn't manually catch?
ALIGN Learn & Adapt with Business	Learns from financial/tax data to suggest tax-smart actions	Don't hardcode. Let AI learn with changing data (e.g., TP, interest caps)	Does it help tax sync better with business decisions?

NOT ALL 'AI' IS THE SAME

Layer	What It Is	Tax Example	What It Can't Do
RPA	Automates tasks via rules	GST returns, reconciliations	Learn or adapt
ML	Learns from data patterns	Refund anomaly detection	Understand legal text
AI / GenAI	Mimics reasoning/language	Litigation analysis, draft notices	Guarantee accuracy

If it feels like magic its probably marketing, or it needs governance

AI MATURITY: FROM EXPLORATION TO EMBEDDING

01

EXPLORATION STAGE AWARENESS & INITIAL EXPOSURE

A tax department experiments with a generative AI chatbot trained on internal policy documents to help junior staff quickly find information about VAT rules in different countries.

02

INTEGRATION STAGE PILOTS & TACTICAL USE

The team implements an AI tool for automatic document classification, sorting incoming invoices and tax forms by type and jurisdiction. It runs in a siloed system alongside manual review.

03

TRANSFORMATION STAGE SCALED ADOPTION & WORKFLOW REDESIGN

AI is integrated into the tax compliance workflow: predictive models analyze transaction data to flag potential audit risks, feeding insights directly into the tax reporting pipeline for proactive issue resolution.

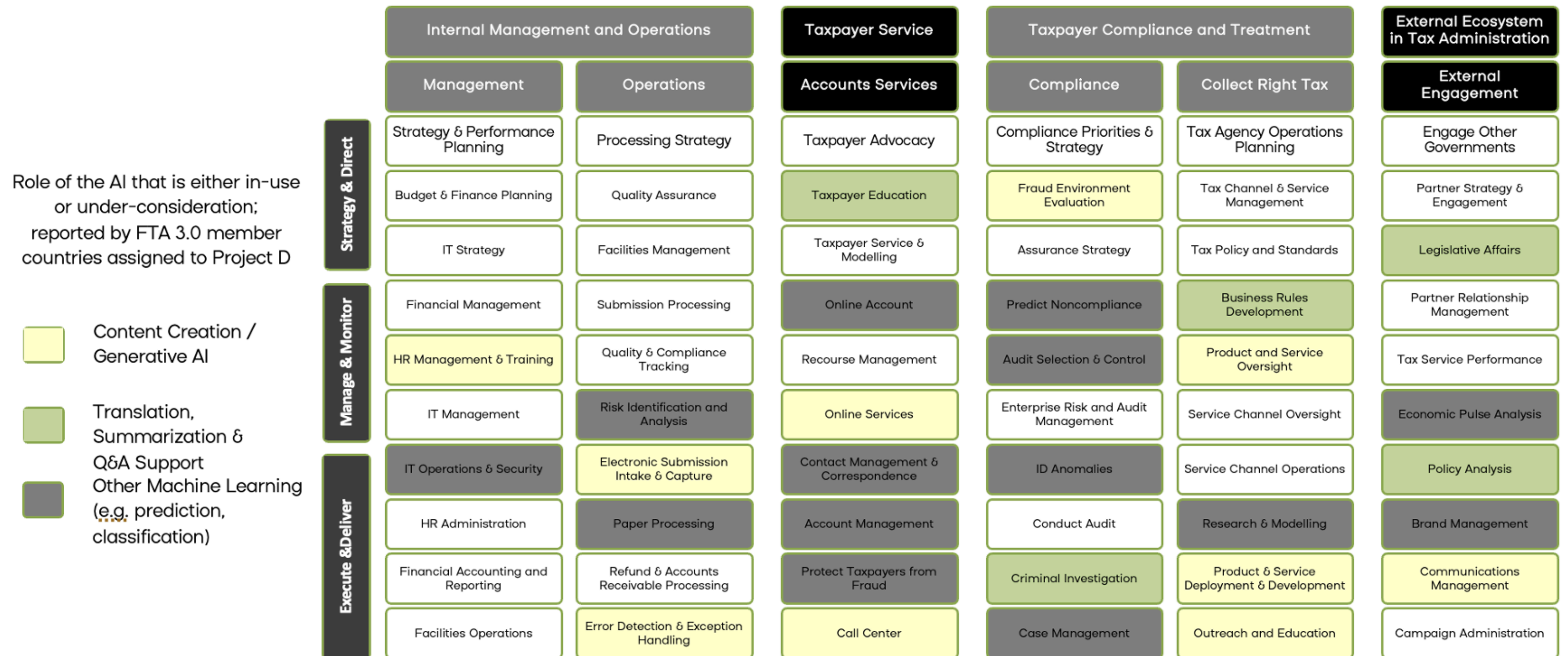
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OPTIMIZATION STAGE CONTINUOUS INNOVATION & AI-FIRST MINDSET

The tax function runs on an AI-powered platform that monitors real-time financial data, adapting transfer pricing policies dynamically across entities. Strategic tax decisions are driven by continuous machine learning feedback loops.

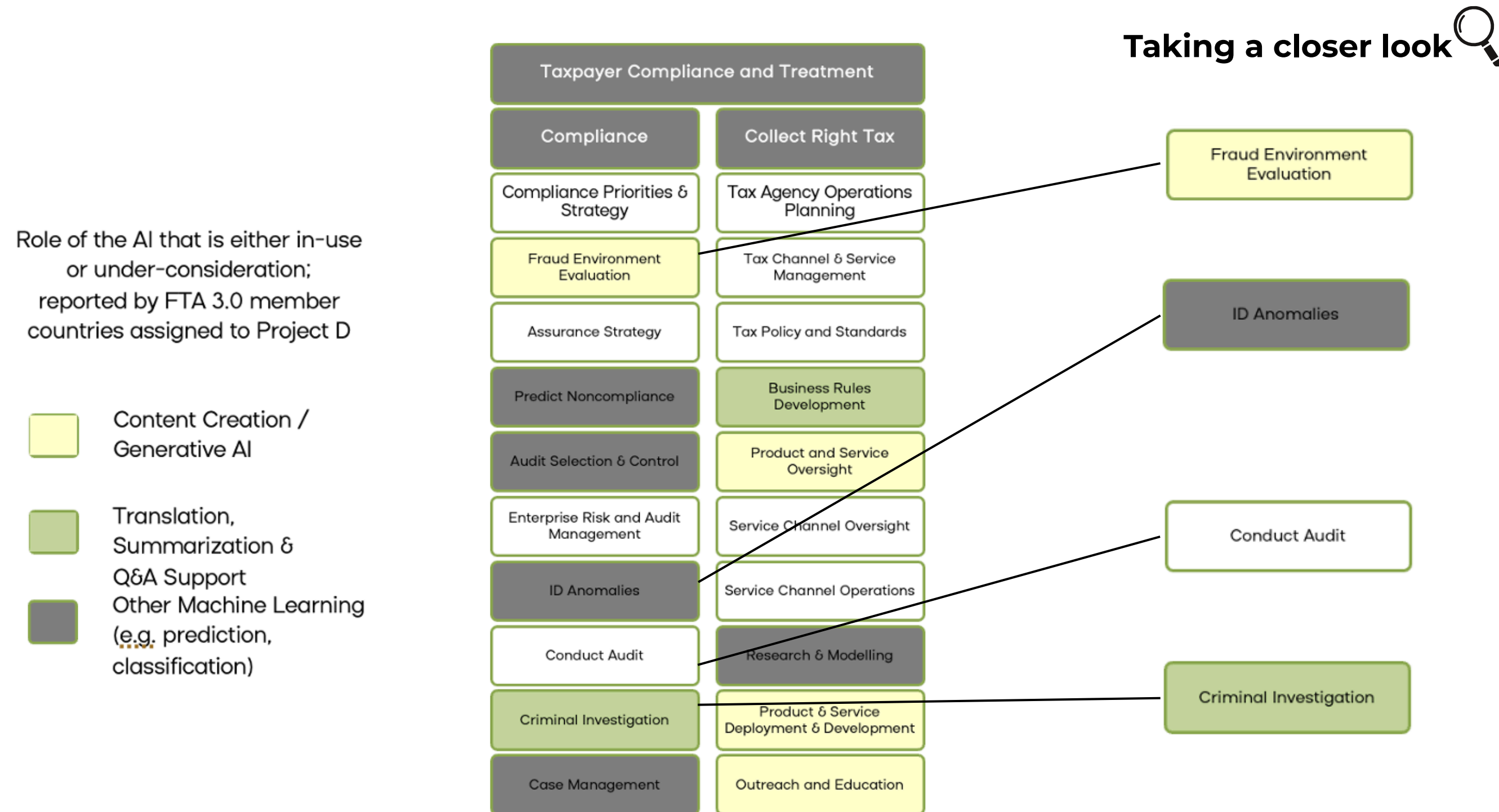
TAX AUTHORITIES ARE GOING DIGITAL – ARE YOU?

Diagram of AI Use Cases Relative to Tax Administration Function and Functional Domain



AI FROM THE OTHER SIDE

Areas of interest for tax payers, and the amount of AI integration used by the tax authorities



WHAT MAKES IT SYSTEM-LED?

Structure = Scale = Sustainability

01

CODIFIED TAX LOGIC

Structured tax rules embedded in systems ensure consistent, scalable decisions, removing guesswork and manual interpretation. A codified engine can apply logic for things like WHT, PE risk, or indirect tax positions based on structured inputs, making tax judgment scalable and auditable.

02

SYSTEM GENERATED EVIDENCE

Every decision is backed by auto-generated documentation and audit trails, improving traceability, governance, and defense readiness. This traceability enhances audit defense, improves internal sign-offs, and provides clarity for cross-functional teams and tax authorities alike.

03

EMBEDDED RISK ALERTS

Surface anomalies or risk triggers (e.g. PE, treaty misuse), enabling proactive responses before issues escalate. Whether it's a treaty override risk, a permanent establishment trigger, or unusual variance in a refund claim, the system contextualizes and explains the risk.

WITHHOLDING TAX ENGINE

EXAMPLE:

WHT engine that factors vendor residency, treaty application, nature of payment, and prior ruling
→ Generating both position and rationale.

AUGMENTED, NOT AUTOMATED

AI won't replace tax professionals but it will reshape their role

Role	Human Value	AI's Role
Reviewer	Spot edge cases, apply judgment	Suggest improvements
Architect	Build logic frameworks	Codify and execute them
Strategist	Navigate ambiguity	Present comparable precedents
Advocate	Represent positions	Draft support documentation

Q&A

Do you have any questions?



APPENDIX A

BUILD A WINNING TEAM

- 1 AI & Big Data:** Identifying manual tax workflow that can be automated or made data-driven.
- 2 Systems Thinking:** Map a weekly process, fix one friction point, design a scalable system
- 3 Analytical Thinking:** Review your data, pick one metric, list 3 drivers of that metric
- 4 Tech Literacy:** Set learning goals, dedicate time to master AI and tax technology

- 5 Empathy & Listening:** Take active notes in convos, follow up intentionally in your next meeting
- 6 Motivation & Awareness:** Track energy (not time), schedule tasks around focus windows
- 7 Lifelong Learning:** Learn new skills, ask others how they solve problems, expand your network
- 8 Technology Trade-Offs:** Choice between automation, digital transformation and elimination (of human component)

THANK YOU



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