

## **IFA 74th Annual Congress Berlin, Germany**

### **Seminar C**

**Use of technology in taxation: a) Digitization of tax assessments; b) Digitization of tax audit processes; c) Taxpayer's access to tax authorities information**

**Chair:** Christian Dorenkamp (Germany)

#### **Short description**

Starting in Brazil several years ago, tax compliance processes all over the world are on an amazing journey of being end-to-end digitized. This does not only hold true for VAT purposes (with all invoices potentially being sent through a government agency, as in Italy), but also for corporate income tax assessments, for instance monthly balance sheet reporting obligations in Poland and both ICAP 2.0 and SAF-T model rules issued by the OECD. Recently, India went even one step further by introducing a completely virtual (“faceless”) tax audit process, waiving all personal interaction between taxpayer and tax authority whatsoever. In particular, the seminar will also look at what presumably lays ahead of us, for instance using artificial intelligence in tax audits and introducing common EU e-invoicing standards.