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AI-DRIVEN TAX ADMINISTRATION: A COMPREHENSIVE LITERATURE REVIEW

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Abstract

Described as the fourth industrial revolution, artificial intelligence (AI) has evolved rapidly with important implications for how individuals, businesses and tax administrators leverage its vast capabilities to address and manage tax-related issues. Although in its infancy, AI has surfaced as a promising tool for strengthening the roles of tax practitioners in tax fraud detection.

The potential of AI services within the South African taxation arena includes enhancing the efficacy of tax administration and taxation revenue collections. A qualitative content analysis of the extant literature revealed the possibilities of AI usage in South Africa whilst paying attention to the factors surrounding the current tax administration. This study analysed contemporary research studies on the effectiveness of adopting AI technology, for optimal tax administration. An in-depth content analysis of existing literature undertaken between 2018 to 2024 brought to the fore the current realities of the South African context. The analysis revealed that although AI systems were effective in automating tax returns processes, audit triaging, and risk targeting specific taxpayers, their adoption within the South African taxation administration system, was hampered by several issues that characterise the South African landscape. These included a lack of knowledge and skills, legacy systems, poor infrastructure, an unstable digital environment, and data privacy constraints. Therefore, strategic investments involving further AI upgrading of legacy systems, partnering with international organisations and further regulation become necessary to leverage the advantages offered by AI-driven tax administration systems.

Keywords: Artificial Intelligence, Tax Administration, Tax Evasion; Tax Gap, Tax Systems; Tax Fraud, Tax Practitioners

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1. Introduction

The world has witnessed an unprecedented pace in the development of Artificial Intelligence (AI)– the ability of machines to simulate human thinking and processing. The ability to purchase airline tickets and pay for purchases such as general household requirements online, without requiring human intervention, attests to the permeation of AI into all aspects of our daily activities (Cho et al., 2019). Artificial intelligence (AI) has also introduced significant changes within the tax administration ecosystem by migrating from the traditional, mainly human-driven approaches to a more streamlined, efficient, integrated automated system. The integrated, automated taxation system increases efficiency, reduces operating and maintenance costs, and optimises operating processes, resulting in increased taxpayer compliance and improved tax revenue collections (Cho et al., 2019).

These benefits have led developed nations such as Australia, Canada, Norway, and the United Kingdom, to adopt AI as a driver for their tax systems. Developed countries found that adopting AI has resulted in increased tax administration efficiency through automation, and auditing accuracy, for instance, by identifying high-risk taxpayers through predictive analysis, streamlining tax processing efficiency, and improving taxpayer services (Ihnatišinová 2021). Bardopoulos (2015) had previously reported that AI has also been found to assist in controlling revenue leakages, thereby minimising tax revenue losses.

Despite these advantages, Faúndez-Ugalde, Mellado-Silva and Aldunate-Lizana (2020) argued that the adoption of AI was limited in developing countries. Only a few developing countries, such as India and Malaysia, have made progress in comprehensively utilising AI in tax administration (Matsebula and Mabaso, 2021). Although South Africa has adopted AI to a certain extent for limited processing, full adoption has not occurred. A host of issues, such as limited resources, dilapidated infrastructure, legacy systems, and a lack of adequate human capacity, which hinder effective tax administration, have prevented the further adoption of AI by SARS (Matsebula and Mabaso, 2021). Against this background, this paper critically reviews the existing literature on AI-driven tax administration, examines the opportunities and challenges associated with its adoption in South Africa, and proposes recommendations to support the further integration of AI into the country's tax administration system.

2. Problem Statement

The South African tax regulatory environment and the taxation system are characterized by a complex system of tax laws and regulations which provide fertile opportunities for tax evasive and irregular practices (Milner & Berg, 2017). Consequently, South Africa has experienced significant tax revenue losses, called the tax gap, estimated at approximately R300 billion annually (Kieswetter, (2023).

In addition to the complex regulatory environment, the South African tax administration system is influenced by a lack of adequate technical skills and knowledge, insufficient levels of transparency, inadequate infrastructure, structural weaknesses and limited broadband availability that contribute to administrative inefficiency and the resultant impact on the tax gap (Matsebula and Mabaso, 2021). These challenges have contributed to the tax gap of R300 billion (Matsebula and Mabaso, 2021). The R300 billion represents the difference between tax revenue to be paid by South African taxpayers and the taxes that are collected by SARS (SARS, 2020).

Despite its potential benefits, fully integrating AI into tax administration presents unique challenges such as the requirement for significant investment into people, infrastructure and resources. However, financial constraints may limit the adoption of AI within South Africa's tax administration system (Erasmus & Van Rensburg, 2016).

Although previous studies have examined the use of AI in tax administration, much of the existing literature has focused on developed countries or broader digital tax reforms. Limited attention has been given to the South African context, particularly the institutional, infrastructural, skills-related and regulatory challenges that affect the further adoption of AI within SARS. This creates an empirical and analytical gap in understanding how AI can be more effectively integrated into South Africa’s tax administration system. The current study seeks to address this gap.

3. Study Aim and Objectives

The study aims to analytically explore the further adoption and entrenchment of AI into the South African tax administration system. The specific objectives that will achieve the aim are as follows:

- To describe the current state of tax administration in South Africa and identify the key challenges and opportunities;

- To explore the potential of optimising the utilisation of AI in the SA tax administration system; and
- To develop a set of recommendations that, if accepted by SARS, will enable the successful further implementation of AI into the South African tax system.

4. Literature Review

4.1. Tax Administration

Governments, globally, depend on tax revenues collected to implement their national priorities and deliver public goods to their communities. The effectiveness of tax revenue collections determines the extent to which national priorities may be implemented. Consequently, countries are required to develop and implement effective tax administration systems for the collection and management of tax revenue. Maiga (2015) explained tax administration as the process by which tax authorities collect taxes from taxpayers in a manner that minimises tax evasion and tax avoidance while maximizing efficiency and effectiveness. Tax administration is normally the responsibility of a state entity mandated with managing the country's tax affairs. In South Africa, the South African Revenue Service (SARS) has been authorized to manage and administer the country's tax matters (Kamil, 2022).

Developing countries have not yet achieved optimal efficacy in tax administration. Considerable opportunities, therefore, present themselves, for the implementation of tax administration reforms to optimise tax administration efficiency and effectiveness. Tax administration reform refers to changing government's present tax administration policies, procedures and operations to make the system more efficient and effective. Governments in developing nations often implement tax administration reforms to increase tax revenue collections (Pantamee and Mansor, 2016). Tax reform is progressively facilitated by the automation of tax administration through advanced technology, enabling the development of comprehensive electronic databases and technology tools that support efficient information storage and improve the accuracy and effectiveness of tax processes (Kamil, 2022). Thus, it can be argued that AI allows for more effective, efficient processing, undertaking complex transactions, and greater probing that results in increased compliance with tax laws. Increased compliance results in the lowering of tax evasion and other irregular practices and raising the tax ratio. Establishing an efficient tax administration framework is crucial, as it directly influences taxpayer behaviour and forms the foundation for enhancing tax compliance

4.2. Tax Compliance

Tax compliance refers to the extent to which taxpayers comply with the country's tax laws and regulations. Tax compliance requires taxpayers to determine their "taxable income" as defined, comply with tax payment obligations, submit tax returns, and not engage in tax-evasive and irregular practices. Taxpayers are seen to be compliant with the law when they file their returns timeously and provide accurate information on their tax obligations (Naeem and Gulzar, 2021; Gwaro, Maina, and Kwasira 2016). Mandola (2013), postulates that taxpayers' compliance can be either voluntary or involuntary. Voluntary compliance differs from involuntary compliance in that it does not require governmental enforcement to ensure that individuals fulfil their tax obligations.

Taxpayers, however, do not fully comply with their taxation obligations in that they submit incomplete and incorrect taxation information to the tax authorities. Gwaro, Maina, and Kwasira (2016) stated, also, that taxpayer information on tax returns was often incomplete and incorrect.

However, tax authorities, including SARS, have increasingly utilised automated systems to encourage and ensure taxpayer compliance, with penalties implemented for non-compliance. Compulsory taxpayer compliance discourages people from evading taxes, with the penalties serving as incentives for them to comply (Kamil, 2022).

4.3. Artificial Intelligence

Artificial Intelligence (AI) refers to machines using advanced technology to simulate human thought and action. It mimics, enhances, and eventually exceeds human functioning. AI is widely used in sectors such as banking, healthcare, and online commerce (Li and Zhong, 2021). Machine learning processes encompass acquiring knowledge, understanding human language, formulating logical inferences, and articulating objectives (Donepudi, 2018). The ability of AI to simulate human intellect and continuously learn, thereby enhancing its effectiveness, makes it suitable for integration into tax administration systems to increase efficiencies and effectiveness and to improve tax compliance (Li and Zhong, 2021). AI may be used by tax collection officials to process the vast amounts of data that taxpayers supply when they file their tax returns (Shakil and Tasnia, 2022).

However, the costs associated with obtaining, integrating and managing AI may be a prohibitive factor for most developing countries. These costs may be reduced by dispensing with the protracted procedures linked to the current tax system.

4.4. AI in Global Tax Administration

The application of AI globally in tax administration has proven to be highly transformative, especially in developed countries that have adequate infrastructure and the necessary resources for its adoption (Cho et al., 2019; Cui et al., 2020). AI has revolutionized tax administration from mere compliance checks to entrenching compliance through the automated, analytical process (Ihnatišinová, 2021). Developed countries such as Australia, the United Kingdom and Canada, have used the capabilities of AI to analyse vast quantities of data (big data) with a greater degree of precision. These precise data analyses allow tax administrators to identify and detect patterns that indicate tax evasive practices and other irregularities which are thereafter subjected to further assessment and investigation. Australia has reported a 30% improvement in compliance rates and significant progress in controlling tax compliance irregularities because of the use of AI features in tax administration (ATO, 2019).

The deployment of AI in developed countries has also resulted in positive results in cross-border and international tax compliance (Baghdasaryan et al., 2022). AI-enabled systems aid in identifying the complicated structures of international tax planning and transfer pricing abuse that would otherwise have been very difficult to uncover using standard methods (Bevacqua, 2021). Frey and Osborne (2017) suggested that using AI in international and cross-border tax compliance may be viewed as a response to the challenges posed by numerous individuals operating across multiple jurisdictions, in a technology-driven global environment. Fewer scholars, however, have attempted a comprehensive analysis of the problem. Some scholars, such as Stella and Mogaji (2021), have attempted to analyze failures of AI but have done so in a restrictive manner in that they focused only on analyzing failures in specific sectors. Their analyses focused on the reasons for the failure to implement AI. Reasons include poor broadband and data quality issues, lack of skilled personnel, insufficient integration with existing systems, regulatory constraints, and ethical concerns surrounding data privacy and algorithmic bias. Aggarwal and Kathuria (2023) argue that more studies can, therefore, be devoted to AI usage in cross-border and international tax compliance.

4.5. Challenges in South African Tax Administration

While AI has shown promise in enhancing global tax administration, its implementation in South Africa faces unique challenges that hinder its full potential. Within the South African context, tax administration is confronted with a plethora of multifaceted challenges (Erasmus and Van

Rensburg, 2016). South Africa has infrastructure constraints that create impediments to the further adoption of sophisticated AI systems. Existing Tax IT systems do not have the processing capacity required by the available AI (Soriano, 2023; Pantamee and Mansor, 2016). Additionally, SARS is confronted with a lack of (1) key resources, (2) trained manpower, and (3) adequate, updated technological architecture all of which impede the further adoption of AI (SARS, 2020; Pantamee and Mansor, 2016; Gwaro, Maina and Kwasira 2016).

To rigorously investigate these challenges within the context of South Africa's tax administration, the following research methodology outlines the systematic approach employed to explore the underlying issues and evaluate potential solutions.

5. Research Methodology

This study adopted the Constructivist paradigm underpinned by the Theory of Planned Behaviour and the Technology Acceptance Model. The Constructivist paradigm allows meanings and theory to be constructed from the analyses conducted (Lincoln and Guba 1985). The Constructivist paradigm allowed for a qualitative approach to be followed. Consequently, a content analysis was undertaken of the extant literature on AI and its adoption into tax administration systems. Specific focus was accorded to the South African environment. The qualitative approach is especially helpful in addressing AI's possible uses and its expected difficulties, as it enabled the uncovering of fundamental issues in AI implementation in the South African context.

Data were obtained by running searches through the Web of Science and Scopus databases, the Google Scholar Website, and the Department of Government Communications website. A systematic search using the keywords "artificial intelligence", taxation," and "adoption" was used to search literature relating to the period 2016 to 2024, so that current, up-to-date information is obtained. All articles that included these keywords were analysed. Additionally, government materials from the SARS and international institutions such as the International Monetary Fund (IMF) were used to incorporate statistics and ideas from credible sources (IMF, 2022). Obtaining data from all of these websites allowed for a thematic analysis to be conducted on the theoretical approaches and practical implementation of AI. The retrieved literature was first screened for relevance to the study objectives. Relevant studies were subsequently coded according to recurring concepts, aggregated into related categories, and synthesised into broader themes. These themes informed the analysis by identifying the key opportunities and challenges associated with AI

adoption in tax administration, including fraud detection, efficiency improvement, tax compliance monitoring, infrastructure constraints, and skills development (Milner and Berg 2017).

6. Findings

The content analysis of existing literature revealed several themes directly addressing the research objectives. Several weaknesses relating to the lack of skills and knowledge, legacy systems, unstable IT environment and the high proportion of manual processes characterise tax administration in South Africa. Table 1 summarises the reviewed literature by topic and publication period before presenting the thematic findings.

Topic	Publication period represented	Representative studies	Summary of evidence
AI skills and knowledge	2018–2022	Bozkurt and Ekiz (2018); Naeem and Gulzar (2021); Kamil (2022)	Studies consistently identified shortages of AI-related technical skills, limited training, and human resource constraints as barriers to AI adoption in tax administration.
Legacy systems and technological infrastructure	2020–2023	Cui et al. (2020); Soriano (2023)	The literature highlighted outdated IT infrastructure, limited processing capacity, and inadequate technological readiness as major obstacles to AI implementation.
Financial resource constraints	2013–2016	Kirchler (2013); Erasmus and Van Rensburg (2016)	Existing studies emphasised that substantial financial investment is required to modernise tax administration systems and support AI integration.

Overall, the reviewed literature demonstrates a consistent pattern across the identified topics and publication periods, strengthening the credibility of the thematic findings. The three dominant themes identified through the content analysis are discussed below.

Lack of Skills and Knowledge

A deficiency exists in the understanding and knowledge required by tax administrators to effectively manage and utilise AI technology. In addition, a substantial shortage exists of professionals who possess specialized skills, such as data science, machine learning, natural language processing, and algorithm development to effectively utilize AI technology. However, recruitment and retention efforts targeted at obtaining such expertise, such as data scientists, AI

specialists, and cybersecurity professionals, are strained by competition for the same skills from the private sector (Kamil, 2022). Naeem and Gulzar (2021) further opined that this skills gap cannot be filled by simply deploying short-term training programs, but instead, requires a more elaborate and long-term plan for sustained capacity enhancement.

In addition, resource limitations hinder the acquisition and maintenance of necessary skills and infrastructure. Moreover, the insufficient training programs discussed above restrict the development of specialized skills essential for the effective deployment and management of these technologies. According to Bozkurt and Ekiz (2018), untrained staff is one of the factors that account for the failure of SARS to enhance its operational performance, the other factor being the lack of the required funding to acquire and maintain AI-driven systems.

6.1. Legacy Systems

A close examination of South Africa's readiness to embrace the further use of AI shows that South Africa is lagging in terms of both infrastructure and the development of human capital. SARS's existing technological infrastructure requires major upgrading to enable the effective use of highly advanced AI systems. Research conducted by Cui et al. (2020), found that, for AI to be active in tax administration, a technological framework that can process data as it streams in, becomes necessary. This is important in allowing the AI systems to be able to work smartly, incorporate a variety of complicated tax information, and have the ability to deliver reports in an adequate time frame. Nonetheless, South Africa has a limited tax AI application, since South Africa's infrastructure does not have the required capacity to meet such high processing requirements.

Soriano (2023) performed an analysis of the existing infrastructure to determine its ability to support AI. The major capabilities inhibiting technological advancement and metamorphosis within SARS, especially the modernised tax administration, include data analytics and real-time monitoring functionalities. It was further discovered that these impediments had resulted in South Africa, lagging behind developed countries in incorporating AI into their systems.

The use of AI in countries like the United Kingdom and Australia has enabled them to monitor large amounts of data in real-time, enabling the identification of tax evasion patterns and other patterns that may indicate delinquent taxpayer behaviour. The existing infrastructure within SARS is unable to perform similar functions because of the limited processing capacity, mainly attributable to the limited inclusion of AI into the system (Soriano, 2023).

6.2. Insufficient Financial Resources

The inability of SARS to further adopt and entrench AI into the tax administration system is further exacerbated by funding constraints. The growing number and complexity of financial transactions and the more sophisticated ways that modern businesses employ to avoid tax and commit other irregularities, cannot be effectively addressed by the older legacy systems. Even more concerning is the context in South Africa, where the digital economy and cross-border taxation systems are growing, adding to the complexities of time tracking and managing tax obligations. Kirchler (2013) suggests that insufficient investment in technology and human resource development will continue to threaten tax administration reform in South Africa.

Conclusion and Recommendations

Matsebula and Mabaso (2021) argue that approximately R300 billion remained in uncollected taxes yearly, which could be collected if the issues explored above are resolved and the tax administration system modernized.

The study thematically examined the challenges experienced by SARS in further adopting and entrenching AI into the tax administration IT systems. Consequently, the study identified several opportunities related to improving tax administration systems. Recommendations have been offered, which if considered and implemented by the SA Government and SARS, have the potential to significantly increase tax administration efficiency and effectiveness, resulting in a reduction of the currently existing tax gap.

To address the challenges mentioned above, the successful inclusion of AI in the tax governance system in South Africa requires a step-by-step and well-thought-out approach, that considers the local context but also draws from global best practices. Rathi et al. (2021) argue for a phased approach that includes developing the knowledge and skills of tax administration officials, replacing the current legacy systems with AI-driven systems, developing data banks, and building taxpayers' confidence in the tax administration system. The focused efforts on critical areas such as data management, cybersecurity and regulatory compliance, workforce training, and system integration will enable the authorities to gather enough data and insights into the use of AI systems before these are widely deployed.

- ***Training and Skills Development:*** The successful operation of a tax administration system requires personnel with specific skills and expertise. These skills and expertise include

data science, machine learning and tax administration which are currently lacking in SARS. Price Waterhouse and Coopers (2023) confirmed that the introduction of AI into tax systems, not only requires the basic knowledge of tax law but also requires specific skills such as programming and data analysis. However, SARS experiences difficulty in attracting such skills because of competition from private sector organisations that can pay better salaries and offer more attractive incentives. Shah and Hanif (2020) asserted that despite the competition, SARS must address these skill shortages by designing and implementing comprehensive training programs facilitated by suitably qualified and skilled persons. Collaboration with universities to educate data scientists and AI practitioners to fulfil public sector roles may be considered as an intervention measure by SARS. Li and Zhong (2021) confirmed that joint skills and development collaborative approaches adopted in developing economics, especially in Asia, have helped resolve skills and knowledge constraints and shortened the learning curve for the tax authorities. They further highlighted the relevance of further collaboration, such as the synergetic efforts in utilising global institutions like the IMF and tax administrations from such nations as India, which has gained sizable experience in AI-based tax administration strategies, to enhance skills and knowledge development. Such collaborations may result in SARS gaining invaluable knowledge and possibly funding for skills and knowledge development.

- ***Investment into Updated and AI-Powered Tax Systems***: The literature review has found that replacing legacy systems and further adoption and the utilization of AI in the South African tax administration system presents significant advantages for taxpayer compliance and reducing the tax gap. However, investment in developing and upgrading existing technology and the further entrenchment of AI within the tax administration system is necessary to benefit from these advantages. Bevacqua (2021) argued that sound data governance architectures are built at the same time as AI technology applications are made. Explicit guidelines on how data will be handled and how AI will be utilized are essential for tax authorities to gain the trust of taxpayers and engage them effectively. Further, cooperation with international partners and know-how exchange programs may prove beneficial in increasing the capacity and technical competence of SARS. Li and Zhong (2021) also confirmed that the collaboration between global institutions like the IMF and partnering with tax administrations from such nations as India has the potential to generate the necessary funding for investment into the required AI-driven technology. Therefore, it is submitted that the South African Government should seriously consider developing and implementing a collaboration strategy with global institutions such as the IMF and the BRICS Bank and also enter into formal agreements with international partners such as India for skills and training development and to obtain funding support for the upgrading of tax administration IT technology.

- ***Development of Data Banks, System Security and IT Governance***: Sahu and Behera (2021) outlined issues regarding the availability of quality data sets and data privacy for AI applications. They maintained that in the absence of dependable and precise data, AI applications are inefficient and may result in erroneous determination of tax liabilities and compliance failures. "In the case of South Africa, this problem is exacerbated by the

country's underdeveloped data structures, which complicate the ability to maintain high standards of data accuracy, completeness, and reliability essential for effective tax administration. Data protection and security is another very important issue. The AI applications use extensive taxpayers' data" (Baghdasaryan et al. 2022: 64). Thus, the threat of data leakage or unauthorized access is increased. As indicated by Baghdasaryan et al. (2022: 64), the successful deployment of AI calls for the existence of structural conditions but equally the existence of data governance structures to safeguard the integrity of the data and its security and to maintain the confidence of the public. The development of data banks and the introduction of improved system security measures will further enhance the environment to adopt and implement AI.

- ***Availability of Stable Infrastructure***: One significant inhibitor to the effective adoption and utilisation of AI in tax administration systems is the inconsistent availability and quality of broadband services, which poses challenges to seamless technological integration (CIPIT, 2023). Several sources underscore the notion that organisations intending to leverage AI will require high-quality, structured and stable broadband services. Due to the inherent challenges associated with data collection, storage, and management in South Africa arising from infrastructure instability, the deployment of AI remains significantly constrained (CIPIT, 2023). There is, thus, a need for the SA Government to intervene in the digital environment to ensure stable broadband and WIFI availability to support tax administration. In this regard, it may be necessary for the SA Government to enact special regulations. In South Africa, there is a need for comprehensive regulatory frameworks that can protect taxpayer data while facilitating the use of AI. According to Shah and Hanif (2020), such frameworks must be established to prevent data misuse and to promote transparency in AI operations. Without these regulations, the public's trust in SARS's ability to manage AI systems responsibly could be compromised, thereby undermining the effectiveness of AI solutions.

- ***Building Taxpayer Confidence***: Last, but not least, pilot projects are vital in showcasing how AI works and instilling confidence in the technology within SARS, and the taxpaying citizens. These pilot projects can also be spread over shifts that are not difficult to implement such as Automated VAT audits or E-filing systems such that SARS can test AI applications and modify tactics based on practice (Rathi et al. (2021).

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