

# The use of Artificial Intelligence in the area of Value-Added Tax

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## Why do I conduct this research?

Due to its digital nature, VAT is one of the first areas where AI is being implemented.

Tax administrations are increasingly using AI tools in form of:

- 1) Risk Assessment Models (RAMs) and
- 2) Automated Decision-Making (ADM)

## What is the legal framework I explore?

-  General Principles of EU Law
-  The Charter of Fundamental Rights of the European Union
-  General Data Protection Regulation
-  The Artificial Intelligence Act

## What do I examine?

Is the EU legal framework sufficient to protect taxpayer rights when AI is used in VAT?

## What is my methodology?

-  Legal doctrinal research
-  Technical orientation on AI functionality in tax systems
-  Comparative analysis:
  -  The Netherlands
  -  Poland

## Why does my research matter?

AI is reshaping how VAT is enforced, from risk scoring to automated decisions that can affect taxpayers' legal positions. Yet, it still remains unclear whether current EU legal protections are adequate for this shift.

My research examines how law and technology interact in this context, assessing whether the use of AI in tax administration aligns with EU legal standards and safeguards taxpayer rights.

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Let's connect!

