



Special Issue on AI Governance and Tax Law

Call for Papers

AI Governance and Tax Law examines the legal, regulatory, and policy frameworks governing the use of artificial intelligence in tax systems, tax administration, and fiscal decision-making. It focuses on how governments design, regulate, and oversee AI-driven tools for tax compliance, enforcement, risk assessment, and revenue collection, while ensuring transparency, accountability, fairness, data protection, and taxpayer rights. The field also explores the challenges AI poses to existing tax laws, including algorithmic bias, automated decision-making, cross-border data flows, and the taxation of AI-driven business models, aiming to balance technological innovation with legal certainty and public trust.

In this special issue, we intend to invite front-line researchers and authors to submit original research and review articles on exploring **AI Governance and Tax Law**. Potential topics include, but are not limited to:

- Algorithmic accountability in taxation
- Artificial intelligence in tax administration
- Automated tax compliance systems
- Bias and fairness in tax algorithms
- Cross-border data governance
- Data protection and taxpayer privacy
- Digital economy taxation
- Ethical frameworks for tax AI
- Explainable AI in tax decision-making
- Legal liability for AI-driven tax actions
- Regulation of automated audits
- Risk assessment and predictive analytics
- Tax transparency and disclosure rules
- Taxation of AI-driven business models
- Use of machine learning in revenue collection
- Governance frameworks for public sector AI

Authors should read over the journal's [For Authors](#) carefully before submission. Prospective authors should submit an electronic copy of their complete manuscript through the journal's [Paper Submission System](#).

Please kindly specify the “**Special Issue**” under your manuscript title. The research field “**Special Issue - AI Governance and Tax Law**” should be selected during your submission.



Special Issue Timetable:

Submission Deadline	June 10th, 2026
Publication Date	August 2026

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