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On January 1, 2017, the Taxation Modernization Act entered into force in Germany. It includes regulations on fully automated taxation procedures. In order to uphold the principle of investigation that characterizes German administrative law, a risk management system can be established by the tax authorities. The risk management system aims to detect risk-fraught cases in order to prevent tax evasion. Cases identified as risk-fraught by the system need to be checked manually by the responsible tax official. Although the technical details of risk management systems are kept secret, such systems are presumably based on artificial intelligence. If this is true, and especially if machine learning techniques are involved, this could lead to legally relevant problems. Examples from outside tax law show that fundamental errors may occur in AI-based risk assessments. Accordingly, the greatest challenge of using artificial intelligence in risk management systems is its control.

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