

Future of Tax

Three roles, four enablers,
one direction

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The future of Tax is now

Ask a room full of tax leaders where artificial intelligence (AI) ranks among their priorities and nearly all will call it a business imperative. Ask how many have an AI strategy in motion and some of the hands likely drop. That gap between conviction and execution is where the future of Tax will be most impacted, and it's closing quickly.

The future of Tax is not on a distant horizon. It's being rewritten now as AI and automation are accelerating, global regulatory complexity is growing, and expectations from CFOs, investors, governments, and tax authorities are rising. These forces are not simply changing how Tax operates; they're fundamentally reshaping its mandate.

Tax is also an essential part of the broader future of Finance. The two functions should evolve together on a shared digital foundation, with connected, real-time data supporting decisions. When outcomes are also shared, tax implications can be modeled alongside Finance rather than appended after the business case is complete.

This gap isn't a failure of vision—it's the friction that comes with moving from broad ambition to practical execution. Tax leaders don't need to solve AI all at once; they need clear, achievable starting points and the right support to build from there.

Deloitte's recent research¹ shows that more than 40% of CFOs and finance leaders identified embedding AI and advanced technology to automate operations as one of their top priorities to drive organizational success.

This practical step can help teams build experience, confidence, and a foundation for more advanced applications.

Building on Deloitte's Future of Finance² perspective, we see the tax function of 2030 playing three distinct and equally vital roles: modernizing its core (Tax for Tax), shaping the decisions of the broader business (Tax for the enterprise), and navigating a world where the very things being taxed are changing (Tax for a changing economy).

Realizing these roles requires a transformation built on four foundational enablers: intelligent technology and data, a reimaged operating model, an adaptive workforce, and governance built for an AI-powered world. Together, these enablers provide a roadmap for aligning tax operations, technology, and talent with an increasingly connected, real-time business landscape.

The question is no longer whether Tax will change, but which leaders will move fast enough to shape that change.



Tax for Tax: Modernizing the core for real-time insight

Traditionally, the tax function gathers what the business has done, reconciles it, reports it, and defends it. That work is not going away, but the way it gets done is changing fundamentally. Data is becoming more connected, while AI and automation are maturing. Tax is being compelled to move toward real-time, data-driven operations with technology handling more repeatable work and professionals applying judgment where it matters most.

E-invoicing is a practical example of this shift. As tax authorities move toward requiring more timely and granular transaction reporting, businesses will need invoice data to be captured once, validated at the source, and transmitted in the required format and time frame. As a result, e-invoicing requires more than a compliance solution; it requires a foundational capability connecting the enterprise resource planning (ERP), tax engines, Finance, and operations while improving data quality, control, and visibility.

What does the modernized core look like in practice? Standardized, well-controlled and well-governed processes. Real-time reporting dashboards instead of quarter-end scrambles. Integrated systems instead of spreadsheet archaeology. Anomaly detection running continuously. Accelerated filings, risks surfaced earlier, and above all, professional time migrating from processing and compliance toward planning and advisory work.

Data is where that shift begins, with Tax leading the way. Many functions still rely on information that is incomplete and inconsistent. The modernized core treats data as an operating capability, connected to transactions, entities, and business activities that create tax consequences. Better data quality and lineage can improve reporting, reduce rework, and provide faster visibility into cross-border activity and regulatory change.

AI and automation can build on that foundation by taking on repeatable work, surfacing anomalies, and connecting regulatory developments to the transactions and entities they may affect. The objective is not automation for its own sake, but a more efficient and insight-led operation; one that identifies issues earlier, reduces avoidable risk, and manages cost effectively while keeping tax professionals accountable for judgment, review, and exceptions.

As tax data, processes, and institutional knowledge become more accessible, Tax can provide greater visibility into emerging issues and opportunities. The result is more than a stronger compliance engine. It is a function that gives the business timely tax insights for planning, forecasting, risk management, and business decision-making.

“Tax transformation cannot be delivered through technology alone. Lasting change comes from redesigning data, processes, controls, talent, and the operating model together, with a clear view of the business outcomes.”

Jan de Clercq

Deloitte Global

Tax Transformation Consulting
Leader

Tax for the enterprise: From afterthought to architect

Every meaningful business event carries a tax dimension. Legal-entity formation, mergers and acquisitions (M&A), new market entry, product pricing, and supply chain changes all create potential opportunities to shape value before the options narrow. Predictive tax modeling can help price deal synergies during M&A due diligence. Credits and incentives can change the economics of entering a market or developing a new product. When tariffs or trade policies shift, the tax function's ability to model scenarios at something close to the speed of the business becomes a strategic asset.

This is the first dimension of Tax's enterprise role: Embedding tax intelligence into strategy. Tax can help business leaders understand how alternative structures affect cash, risk, operating complexity, and growth. As technology sovereignty increasingly influences capital allocation, platform investments, and organizational design, Tax could become an important strategic voice in these decisions. Deloitte research³ finds that 84% of finance leaders expect technology sovereignty to reshape technology-related capital allocation through 2027.

The second dimension is helping the enterprise navigate business model transformation. AI and automation are changing where value is created, how work is performed, and how transactions flow across entities and jurisdictions. A new AI platform, agentic product, or high-performance cloud investment can create tax questions that didn't exist in the traditional business model. For example, Tax may need to identify research and development credits associated with agentic platform development or establish a treatment for intercompany access to catalog application programming interfaces (APIs) and agent interfaces before autonomous transactions begin.

Tax shouldn't respond to these changes from the sidelines. Tax should function as a natural extension of the business, aligned to change as it happens rather than existing downstream. When the enterprise pilots a new AI platform, Tax should be part of the pilot. When the business redesigns a process or value chain, it should consider tax requirements from the start. This requires a genuine connection between finance data and tax data, supported by connected systems, clear data ownership, and practitioners who can work across Tax, Finance, Technology, and the business.

The functions that consistently deliver timely, decision-ready insights can be truly valuable to the enterprise—spotting the risk in a deal, surfacing the tax credit in an expansion, or identifying the exposure in a restructuring before anyone asks. That's how Tax becomes an architect of growth, bringing insights that shape enterprise value.

"The Future of Tax is not defined by technology alone. It is being shaped by the convergence of AI, evolving regulation, and changing workforce expectations. The tax functions that create the greatest value will be those that reimagine how they will create most business value"

Frankie Jell

Future of Tax Leader
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Tax for a changing economy: Navigating in an autonomous world

The first two pillars describe how Tax works. The third asks a more fundamental question: What happens when business activity evolves faster than the tax rules and operating models designed to address it?

The enterprise of the future may look very different from the one the tax function was designed to serve. Autonomous commerce, physical AI, robotics, distributed operations, and complex cross-border digital activity are changing how value is created, where activity occurs, and who initiates a transaction. As investment shifts toward AI models, data infrastructure, autonomous logistics, and robotic workforces, tax footprints may become more fluid. The challenge may shift from reporting activity after the fact to identifying obligations, documenting decisions, and responding to change as transactions occur.

That shift brings a different kind of operational challenge. Transaction volumes may increase while the time available for human review shrinks. The solution is not to build a separate solution for every new technology; it's to create a common architecture that can adapt as business models, payment methods, and tax policies evolve.

Transparency adds another layer to this shift. Today, many tax functions manage transparency requirements on a jurisdiction-by-jurisdiction basis. Governments and stakeholders increasingly expect more timely and detailed information, often in the form of real-time e-reporting or e-invoicing obligations. Those expectations may grow further as business activity becomes more autonomous. Meeting those demands may require a data architecture and operating model that can adjust without creating a separate manual process for every new requirement.

Consider a future in which a “tax control tower” integrates transaction data, regulatory requirements, entity information, and control activities into a single operating capability. It could identify shifts across agentic platforms, monitor stablecoin payment rails, and flag taxability issues before settlement. These are possibilities, not established standards, but the strategic value is clear: seeing change sooner, responding with confidence, and maintaining the trust that a more autonomous, real-time economy will demand.

What Tax may be underestimating



AI readiness begins with data preparation

“AI isn’t a turnkey for tax. It depends on usable data, process redesign, and the ability to validate each step before the technology can scale.”

—**Jason Sawyer, Chief Transformation Officer, Deloitte Tax LLP**



AI will change tax work, but not eliminate tax expertise

“Human judgment and expertise remain critical to validate outputs, ask the right questions, and know when to trust the answers.”

—**Emily VanVleet, US Operations Transformation Leader, Deloitte Tax LLP**



Tax technology needs to adapt quickly as conditions change

“Tax technology cannot be a one-time implementation. As business conditions change, tax technology must evolve with them—supporting new data, new processes, and new requirements while maintaining trust.”

— **Chris Puglia, Chief Products Officer, Deloitte Tax LLP**

The four enablers that make tax transformation possible

Across all three pillars, four capabilities determine whether the future of Tax becomes an operating reality or remains a strategy on a slide.



1. Intelligent technology and tax-ready data

The tax technology stack of 2030 is expected to be an orchestrated ecosystem with tax-sensitized ERPs, cloud data platforms, specialized tax engines, and production-ready AI agents working together across Finance, operations, jurisdictions, and service providers. Leading organizations will increasingly treat institutional tax knowledge as a strategic asset, capturing historical positions, advice and decisions in ways that make expertise more accessible, reusable, and scalable.

This direction is already reflected in finance investment plans. Deloitte research⁴ shows that nearly half of finance leaders plan to invest in modernizing core ERP platforms or unifying finance, management, and tax data. The implication is clear: Tax-ready data is becoming an enterprise architecture priority, not a tax-only concern.

The core capability is integration: Not everything Tax needs will live in the ERP, and emerging transaction types will not always fit existing engines, so leaders will need an orchestration layer that moves data, applies the right logic, and preserves context for review.

Built on trustworthy, tax-ready data, that foundation can support both obligations: meeting compliance requirements for activity that's already occurred and generating forward-looking insights into what's happening next. Continuous transaction testing can flag anomalies before the books close, and AI agents can interpret new legislation and map changes to current transactions, entities, and processes. Building that foundation is not back-office work; it's a strategic capability that helps Tax manage today's requirements while preparing for tomorrow's decisions.



2. An adaptive workforce, human and digital

The future tax workforce will be hybrid: a combination of tax professionals and digital workers that expands the function's capacity. AI fluency will become a baseline skill, but the bigger need may be for tax technologists who can operate at the intersection of Tax, data, and technology—stress-testing AI-generated conclusions, spotting outdated training data, and recognizing when a result conflicts with regulatory intent.

The tax technologist's role extends beyond applying new tools. Adaptability, creativity, and judgment amid uncertainty can create competitive differentiation by shaping how AI is applied and how its output informs decisions. These human capabilities are central to unlocking AI's value.

Human judgment and tax expertise remain central to this hybrid workforce. Tax professionals validate automated outputs, ask the right questions, know when to trust an answer, and continue to shape and evolve technology and AI as the world changes.



3. A reimagined operating model

As AI absorbs more of the execution tasks, Tax may need to redesign how work is organized and delivered. The question is no longer how to do today's work more efficiently, but what the work should look like when execution is no longer the primary need. That may mean fewer management layers, broader professional mandates, and multidisciplinary teams organized around business outcomes rather than narrow tax specialties.

Tax, data, technology, and finance professionals could come together in mission-based teams for acquisitions, market entries, regulatory changes, or major process redesigns. Then, internal teams, external providers, specialized tax engines, and AI agents could each handle different parts of the delivery. Domain expertise doesn't lose value in that model; it becomes more valuable because the hardest questions sit in the areas automation can't resolve.



4. Dynamic governance and control

Nothing about this future works without trust, and trust begins when AI outputs arrive with their reasoning attached, including the logic followed, the sources consulted, and the confidence warranted. This enables professionals to validate, refine or correct the result while the system improves.

Existing controls over requirements, calculations, and outcomes still matter. But they need to be supplemented by controls that monitor the automated processes producing those outcomes, including continuous monitoring of tax data, systematic validation of AI outputs, and transparent documentation of calculations and human approvals.

Governance will also need to adapt as tax policy and regulatory expectations change, with Tax, Finance, Technology, Risk, and Internal Audit working together. In that world, a rigorous governance framework can help ensure full confidence in the integrity of all tax reporting and forecasting.

What tax leaders should do now

The future tax function will likely be defined by how effectively it helps the enterprise navigate complexity, create value, and sustain trust in a more digital, transparent, and fast-moving world. Tax leaders can act on that agenda through three moves.



Reimagine the core

Assess the tax function's overall readiness for change. Then, define the vision for the future with respect to strategy, data, processes, people, and systems. In this context, identify where AI and automation can accelerate work, improve insight, and reduce risk. Start with practical use cases, but design for a shift from retrospective processing to real-time operations.



Activate the strategy

Claim a seat in the enterprise AI and transformation conversation before platforms, policies, and operating models are decided without tax input. Set the expectation that responsible experimentation is part of the work, and give teams the access, skills, and guardrails to do it.



Scale the impact

Prioritize the capabilities that will be important as business models, regulation, and reporting requirements evolve. Connect early pilots to the operating model, workforce, governance, and technology investments needed to scale. Keep scanning the horizon, because the world is moving faster than the frameworks that govern it.

The future of Tax starts now.

The organizations that move fastest will be the ones where tax leadership has the clarity to identify and create value in real time, the credibility to influence the enterprise, and the conviction to act amid uncertainty. Are you ready to lead?

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2. [Deloitte's Future of Finance perspective](#).



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