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AI and Advanced Analytics

Market meets International TP Leadership, February 2026



Here with you today



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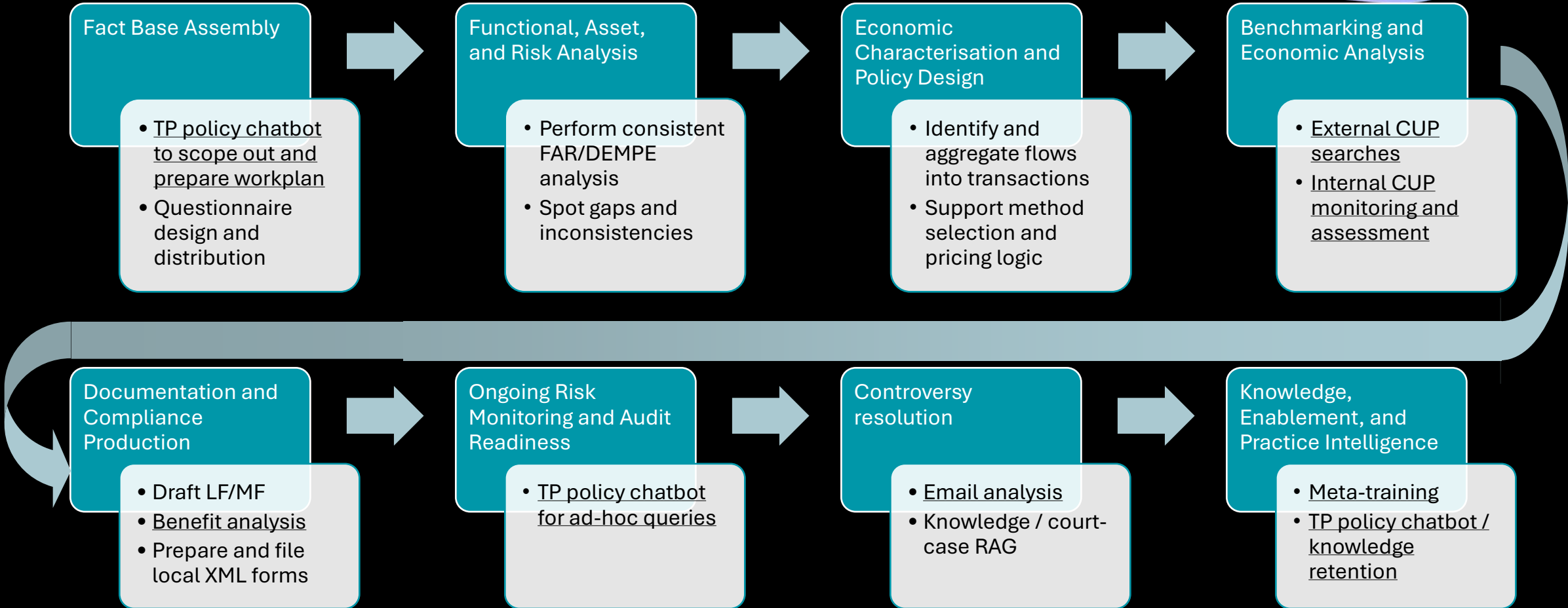
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GenAI Expert
Director



The Universe of Opportunities



AI Transformation: Why Now is the Right Time to Start

AI is reshaping work, data, and investment strategies across organizations.

**How to
transform the
tax function?**

**What are other
MNEs do in the
AI field for tax?**

**Tax & legal
implications
from using AI in
operations**

**AI Use Case:
Email boxes
forensics for TP
and PE risks**

**AI Use Case:
Contractual
landscape
analyzer**

**AI Use Case:
Internal and
TNMM
comparables
identification
and analysis**

**AI Use Case:
Benefit analysis**

**AI Use Case:
Meta-training**



Agenda

01 How to transform Tax with AI?

02 Use Cases I

03 What are other MNEs doing in the AI field for Tax?

04 Tax & Legal Implications from using AI in Operations

05 Use Cases II

06 Machine Learning for better Transfer Pricing

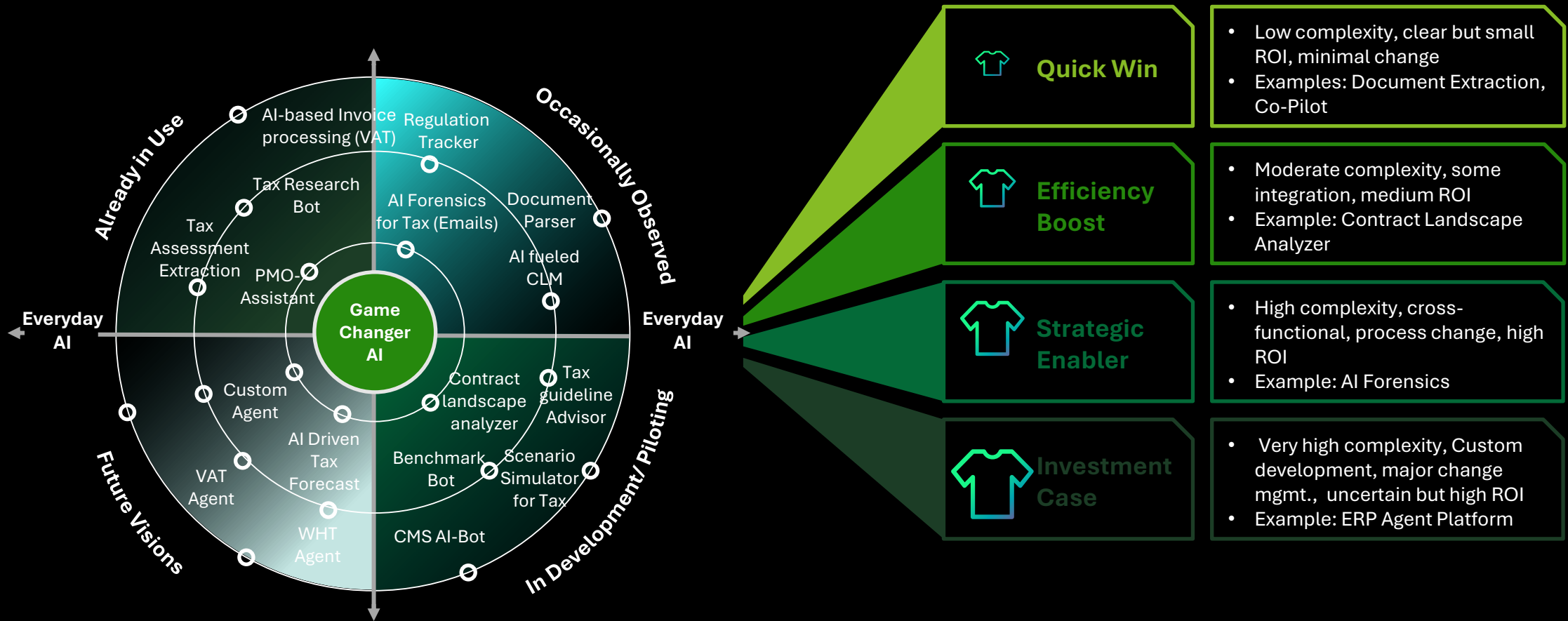
01

How to transform Tax
with AI?



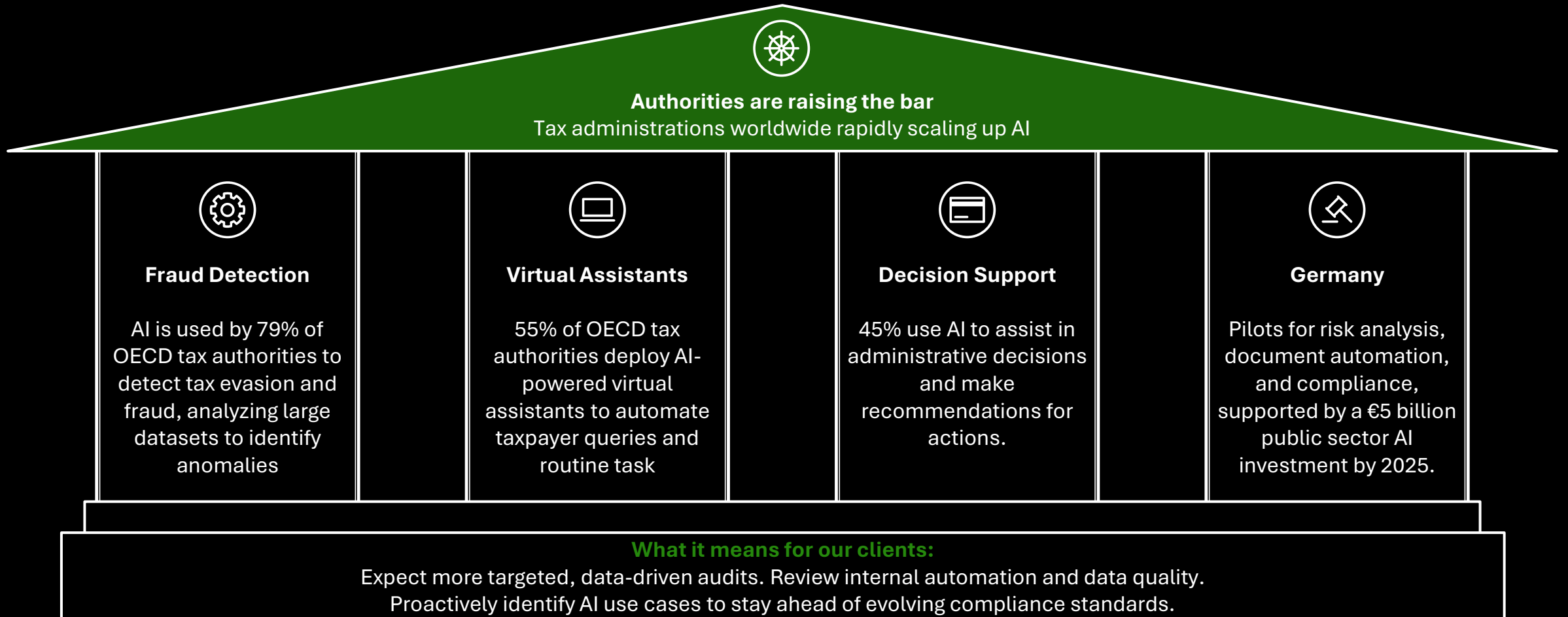
Landscape Overview – Available AI Tools in Tax

Mapping Current and Emerging AI Solutions for Tax Functions to Market observations and complexity.



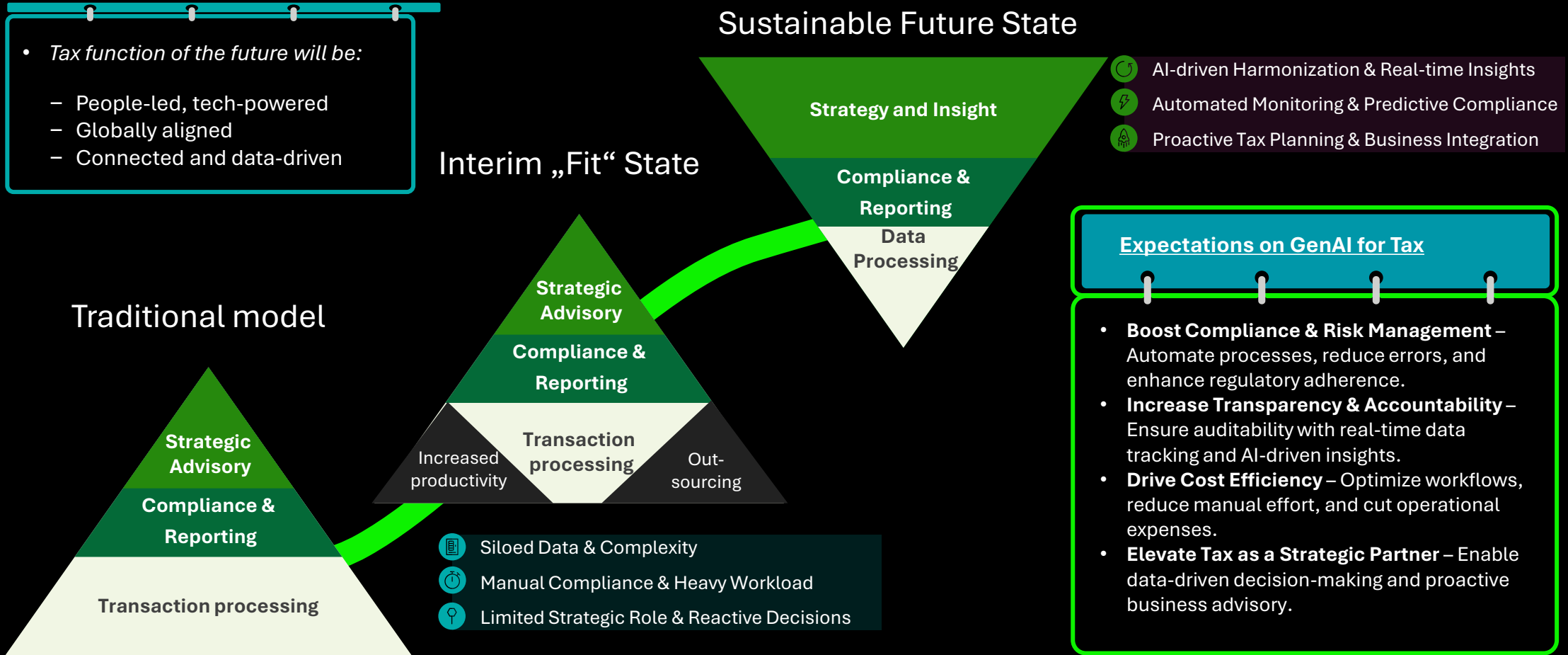
Landscape Overview – AI in Tax Administrations (OECD-Study)

Key observations & Figures



Tax Function of the Future

Setting the scene – what Transformation with AI aims for with Tax.



Tax is Special... but not in all Dimensions

Why tax is special: Tax expertise demands tailored GenAI models.



Tax functional specific requirements

Expertise



Tax queries often exceed pre-trained AI knowledge

Data Integration on granular level



Tax data relies on multiple departments and sources and requires transaction-level data

Occasional & Ad-hoc use



Tax analysis often occurs as one-time or infrequent tasks

...do have an impact on potential GenAI Use Cases



Tax-specific AI Tools

Custom training of AI models (e.g. finetuning) on comprehensive tax knowledge bases are required for efficient tax bots



Integrated AI Solution

Develop cross-functional GenAI solutions seamlessly connecting departmental data which are capable of deep, transactional-level analysis and reporting

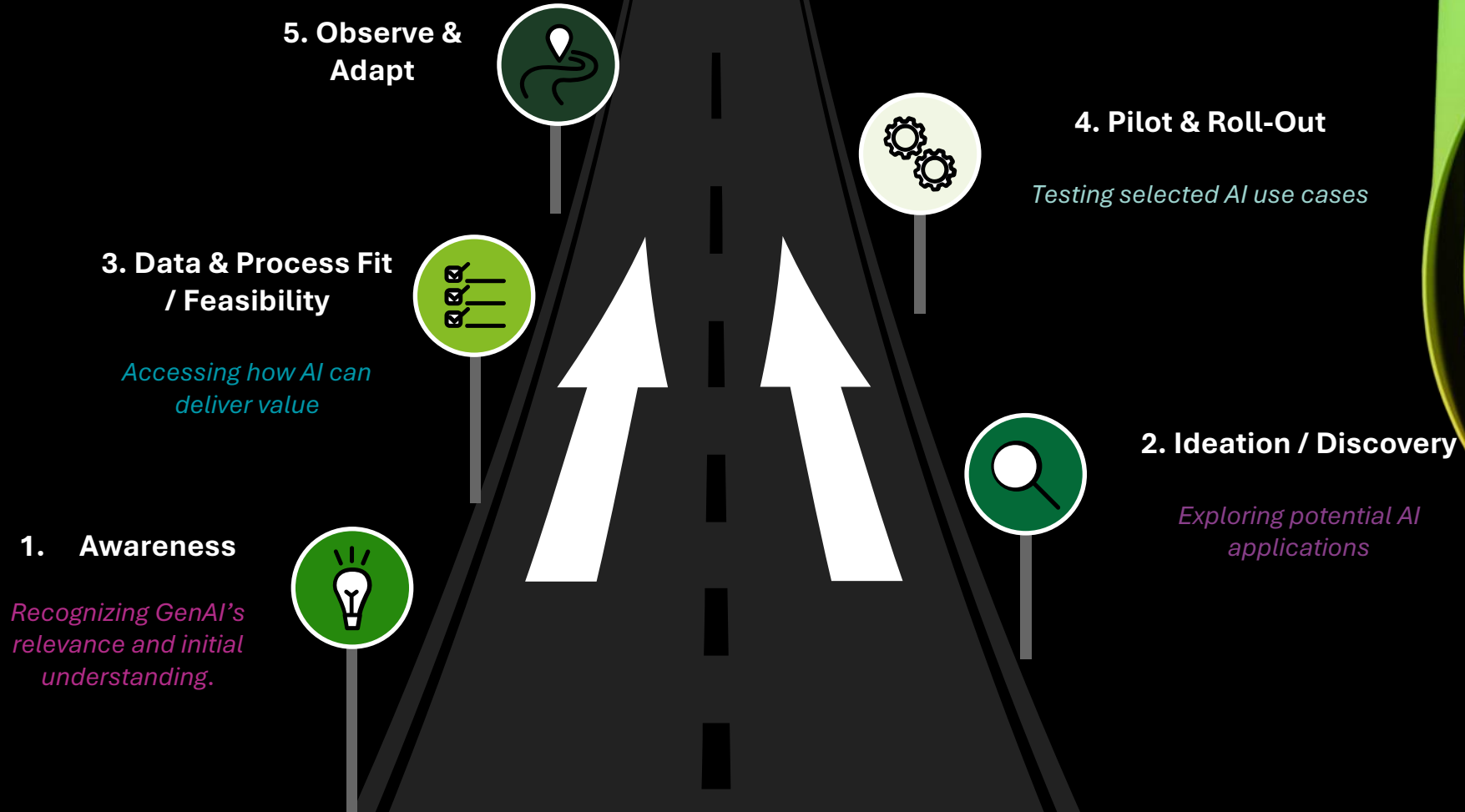


Make or buy decision

Flexible managed-service models instead of fixed SaaS subscriptions to optimize cost-benefit

AI Practice Journey

How Companies Typically Navigate the AI Evolution Path in Tax – Observations and Practical Insights.



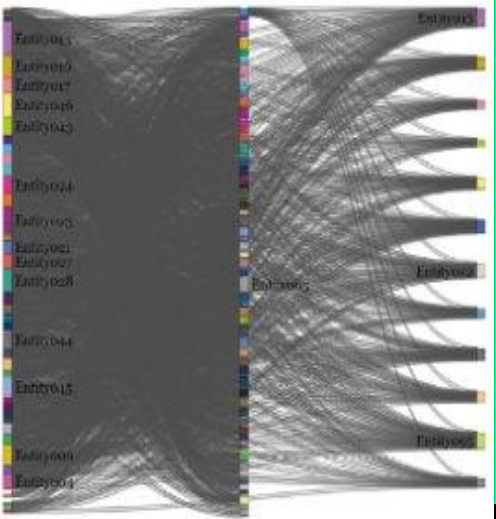
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Tax & Legal Implications from using AI in Operations



Taxation of GenAI: AI Usage and Tax Risks

Tax aspects along the lifecycle of AI investments.

Don't wait - take action now!	Design & Implementation	Development & Maintenance	Use & Exploitation	Transformation
<p>Act now to avoid risks</p> <ul style="list-style-type: none"> • Complexity in future transactions • Exit tax risks • Coordination with authorities on IP matters 	<ul style="list-style-type: none"> • Overall, GenAI investments are significant. • Costs include external expenses (e.g. license fees, consulting and implementation costs) as well as internal costs (e.g. development, training). 	<ul style="list-style-type: none"> • Due to the accessibility of GenAI, IP may also be created by non-technical teams (e.g. via prompts). • Not every development results in economically exploitable IP. 	<ul style="list-style-type: none"> • Synergies arise at group level when prompts, use cases, technologies and data are shared across entities. 	<ul style="list-style-type: none"> • GenAI will transform your operational business in the short or at least medium term. • GenAI could fundamentally change the overall value contribution of the parties involved in the value chain.
<p>Tax value drivers across the lifecycle</p>				
	<ul style="list-style-type: none"> • Reduction of effective after-tax implementation costs (e.g. capitalization and amortization) • Tax compliance reduces tax audit and reputational risks • Tax compliance reduces tax audit and reputational risks ETR efficiency (Effective Tax Rate) 	<ul style="list-style-type: none"> • Ensuring tax-compliant IP strategy and governance • Tax compliance reduces tax audit and reputational risks • Efficiency in the effective tax rate (ETR) 	<ul style="list-style-type: none"> • Alignment with incentive systems for the employees involved • Sufficient flexibility to capture rapid technological developments • Tax compliance reduces tax audit and reputational risks 	<ul style="list-style-type: none"> • Optimized group structure and transfer pricing • Tax compliance reduces tax audit and reputational risks • Efficiency in the effective tax rate (ETR)

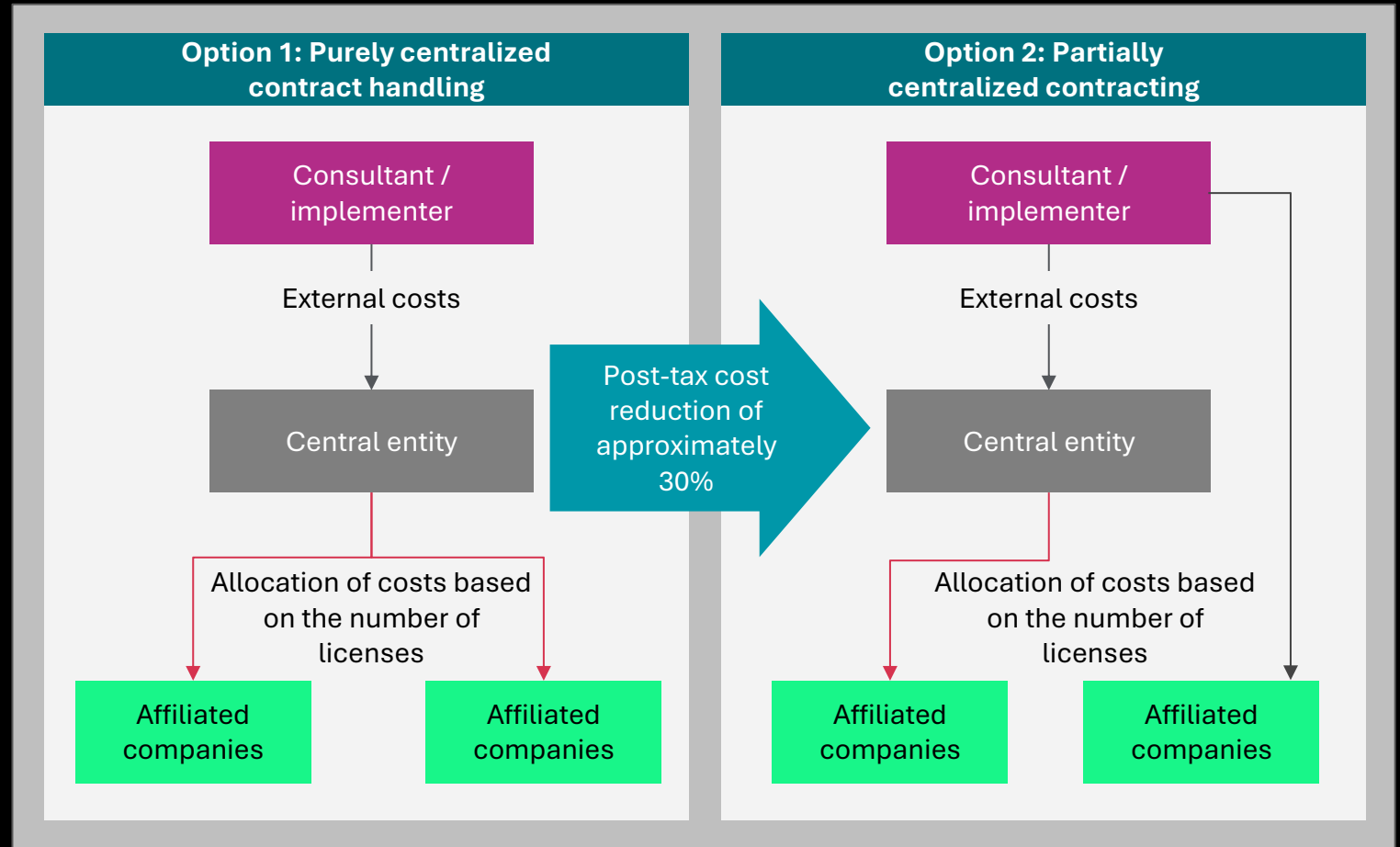
Cost Allocation and Tax Optimization for Third-Party Services

Externally sourced services can be structured in various ways – early involvement of the tax function can yield up to 30% in tax benefits.

The contractual design with third parties offers tax opportunities and should be aligned with the procurement department before conclusion.

Aspects to be reviewed:

- Capitalization of external costs (e.g., at a central entity) and tax relief via amortization
- Cost allocation to affiliated companies depending on the service and billing method (licenses vs. pass-through)
- Risks arising from double tax treaties and withholding taxes for intra-group licensing
- Appropriate allocation keys for cost allocation



Early Tax Integration for IP Strategy and Legal Certainty

An efficient IP strategy prevents complex transactions, tax risks, and disadvantages in the ETR.

GenAI and IP

GenAI facilitates IP creation, including by non-technical teams – however, not every development results in exploitable IP.

→ Early involvement of the tax function ensures compliance, an efficient IP strategy, and ETR efficiency.

Legal Aspects

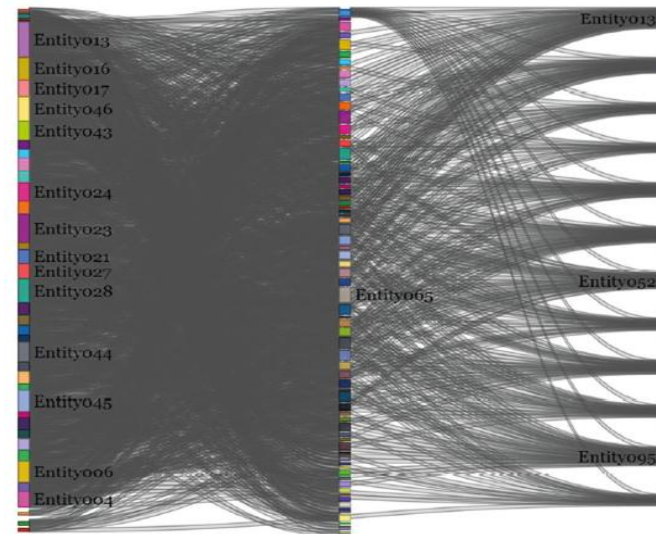
Increasing regulation (e.g., EU AI Act), risks related to copyright and data protection.

→ AI expenditures are only enforceable if commercially exploitable and protected contractually or as a trade secret.

Immediate action recommendation

Set the course now to avoid the following:

- Complexity in future transaction processes between IP owners and users;
- Tax risks;
- ETR inefficiencies.



Darstellung der nicht verwalteten IP-Transaktionsströme in einigen Monaten

Sample questions for the tax function

- Which group entities are providing and/or could provide contributions?
- How should the development be organized (e.g., pool vs. central entrepreneur)?
- Which contributions give rise to IP ownership from a tax and/or legal perspective?
- Who should be the legal and economic owner of the results of the genAI developments?
- Are contributions compensated at arm's length?
- Which costs could/should/must be capitalized?
- ...

Synergies from the Shared Use of AI Resources


IP strategy and tax integration ensure scalability and compliance.

Synergies from the joint use of prompts and technologies – but without an IP strategy, complexity increases. Early tax integration ensures:

- AI strategy aligned with incentive systems
- Flexibility for technological developments
- Tax compliance (VAT, transfer pricing)


Immediate Recommendation

- Align the IP policy with incentive systems to ensure tax-compliant remuneration
- Flexible model for technological developments
- Ensure tax compliance (VAT, transfer pricing)



From the group’s perspective, this is highly efficient. I used the prompts and other materials from the central group repository, i.e., ...

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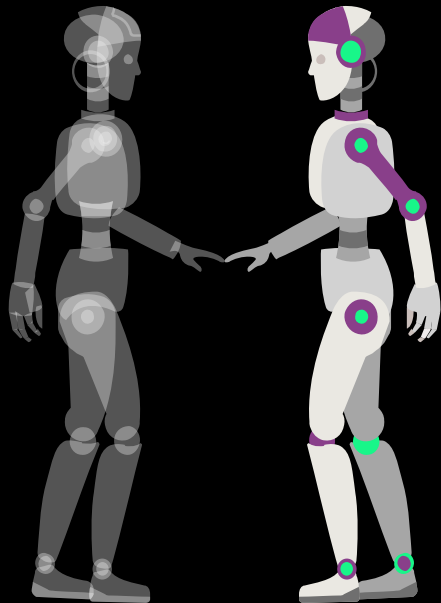
Exemplary questions for tax

- Which contents (prompts, use cases, technologies) are being shared?
- Which contents (prompts, use cases, technologies) are being shared?
- Arm’s-length contributions?
- Effects of licensing vs. usage structures on withholding taxes and transfer pricing?
- Tax effects of AI?
- ...

GenAI Transformation: Impacts on Transfer Pricing

Business model changes require flexible TP systems and tax alignment.

GenAI transforms business models and value chains. TP systems must be flexible enough to reflect new structures.



Sample questions for the tax function

How will genAI change your operational business in the near and medium future?

How significantly does genAI change the business model?

1. Complete overhaul?
2. Partial adjustment?
3. Additional transactions?

How should exit taxation be handled in the case of restructurings, closures, or function limitations?

TP implications of declining routine cost-plus returns due to automation

How should DEMPE considerations be taken into account when functions are fully automated?

Do's – Ensure

- Tax and legal Compliance
- Structure aligned with value creation and incentive systems
- Flexibility for technological developments

Don'ts – Avoid

- Impairment of operational development
- Increased administrative complexity
- Higher effective tax burden

05

Selected Use Cases



• Contractual Landscape Analyzer

- *Detect tax risks in contracts instantly with AI-powered clause benchmarking and dashboards.*



Find what matters - instantly

AI identifies tax-relevant clauses and risks across thousands of documents – reducing manual review and ensuring nothing important is overlooked.



Benchmark against your own Standard

Define your ideal contract structure – and let the AI do the rest. Automatically compare clauses to your individual standards and detect deviations and flag exceptions early.



Faster Reviews, Smarter Compliance

All results flow into a clear, interactive dashboard . Giving your team a central place to explore, prioritize and act on insights.

Save time, reduce risk and make smarter tax decisions – faster.

Deloitte. Contract Landscape Analyzer – Analysis

Document type: All | Transaction type: All | Score: All | Provider: All | Recipient: All

No	Title	Provider	Recipient	Status	Performance	Pricing	Termination	VAT	WHT
66	Manufacturing ...	SubCo Technology SARL (France)	SubCo GmbH Deutsch...	Terminated	80 %	80 %	100 %	100 %	40 %
65	Manufacturing ...	SubCo Services Ltd. (UK)	SubCo GmbH Deutsch...	Terminated	80 %	40 %	100 %	100 %	40 %
64	Manufacturing ...	SubCo Services Ltd. (UK)	SubCo GmbH (Germa...	Terminated	40 %	40 %	100 %	100 %	40 %
63	Manufacturing ...	SubCo Services Ltd. (UK)	Test Ply. S.A.R.L. (Fran...	Active	40 %	20 %	100 %	100 %	40 %
62	Manufacturing ...	SubCo Technology SARL (France)	Test Co. Ltd. (UK)	Terminated	20 %	40 %	100 %	100 %	40 %
61	Manufacturing ...	Test Manufacturing Ltd. (UK)	Test Corp. (US)	Pending	40 %	40 %	100 %	100 %	40 %
60	Manufacturing ...	Test Systems GmbH (Germany)	Test GmbH	Active	40 %	40 %	100 %	100 %	40 %
59	Manufacturing ...	Test Systems GmbH (Germany)	SubCo Ltd. (UK)	Terminated	40 %	40 %	100 %	100 %	40 %

Select a clause: Please, select a clause to get further insights!

Reference clause: [Empty box]

Deviation: [Empty box]

Accumulated - risk level of deviation: 20% (Min), 60% (Average), 100% (Max)

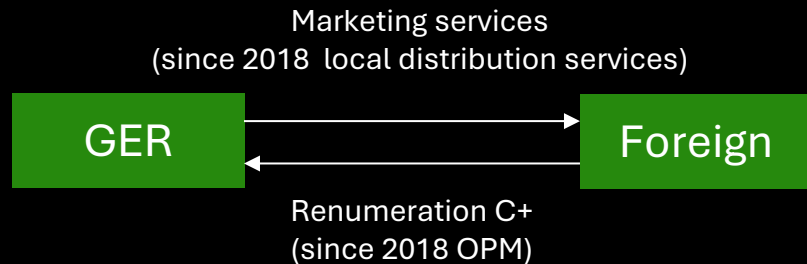
Overview | Analysis | Document Landscape



Scope of Email Retention Obligations & Full Journal

(BFH decision XI R 15/23) – Emails & full journal (BFH decision XI R 15/23) – Fiscal Court of Hamburg of 23 March 2023, 2 K 172/19.

Statement of Facts (incl. Change in 2018)



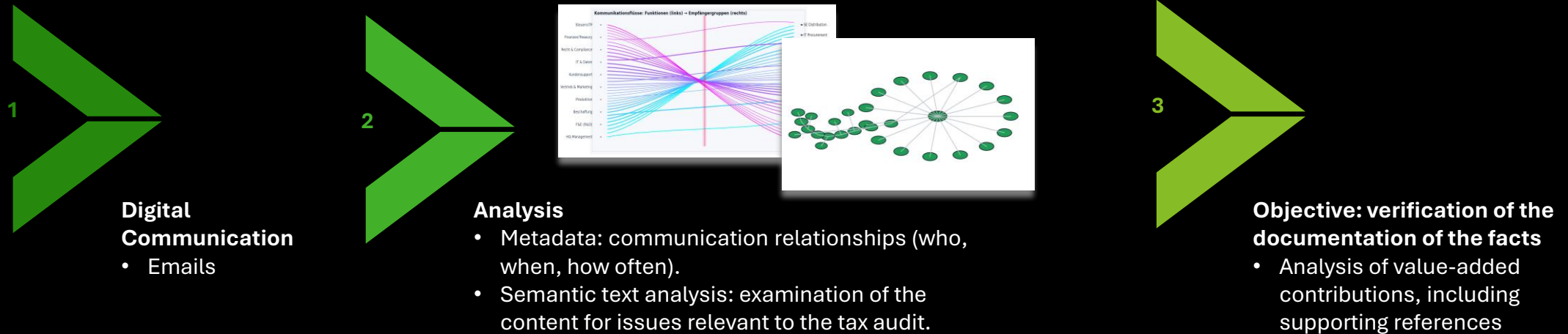
- 2010–2017: The claimant (A, Germany) provides sales and marketing services to B (abroad).
- From 2018 onwards, A additionally provides local distribution services – remuneration is adjusted accordingly.
- Service delivery is characterised to a significant extent by digital communication via email.
- During the tax audit, the auditors question the scope of activities and the functional profile of A and request the provision of email correspondence.”

Implications & changes arising from BFH ruling XI 15/23

1. Emails constitute business records subject to mandatory retention where they are of tax relevance.
2. Auditors may request relevant emails, but not full mailbox extracts; a complete journal export is inadmissible.
3. Email analysis must be targeted, with a focus on content relevant to tax matters and transfer pricing.
4. Internal transfer-pricing compliance requirements are being tightened. Companies must identify and retain relevant emails.
5. This increases the importance of email-analytics solutions capable of intelligently detecting relevance (instead of full data extractions).

- Digital Communication is increasingly becoming a Focal Point of Tax Audits

Communication and network analysis in the context of transfer pricing examinations



Status of the tax authorities

- Tool development by the tax authorities
- Proof of Concept until the end of 2025
- Outlook: deployment in tax audits expected from 2026 onwards.

Objective


- Deployment to expedite the tax audit and reduce the volume of audit queries.

Outlook

- Expansion of the scope from emails to messenger services, such as Teams, Google Workspace and Slack.


Ask your TP Policy

- Use-case:
 - TP strategy & process guardian
 - Knowledge repository and staff onboarding tool
- Tech:
 - Transferable to all major platforms
- Materials:
 - One pager (to the right)
 - [WWW](#)
 - [Video](#)



GenAI for TP policy implementation and drafting

Our solution can help you set up a chatbot to communicate your TP policy internally and answer TP questions other teams has. This enforces its implementation and helps continued compliance. If needed, we can also help you draft a new, Gen-AI-ready TP policy.



→ Not enough TP resources available?

TP policies are growing in scope and complexity faster than the in-house tax teams can secure and train new resources for their implementation and documentation. GenAI can help address that challenge through chatbots capable of answering TP questions commonly asked by local finance, controlling or tax. When the user asks a question that's too complex, we can limit hallucinations so that if no answer is available, AI directs the query to a human in the TP team.

We can also work with you to ensure the solution complies within your IT policies by using your existing GenAI and/or ensuring the documents remain within your organisation.

→ No TP policy? Or you want to future-proof the old one?

We have analysed numerous real-life examples of TP policies published by industry- and geography-peers. Using our experience from analysing those industry-leading examples we can help you pinpoint the key aspects of the TP policy documents that require your attention.

We can also help you adjust your policy to get buy-in from your internal stakeholders or address technical issues that are important to your day-to-day TP.

This will help you communicate your policy throughout the organization, highlight to your stakeholders how important is TP in your organisation and leverage the technology to help with compliance and documentation.

Interested? Please contact us!

Let's organize a demo how AI can create state-of-the-art TP policy and automatically answer common questions, e.g.:

- what are the details of the TP policy to apply to a particular fact-pattern;
- how to guide local implementation to ensure compliance and documentation;
- how to process, book, etc. intercompany transactions.

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Benefit Analysis

- Use-case:
 - Leverage tell to collate / process benefit evidence
- Tech:
 - AI: Transferable to all major platforms
 - Data gathering: Outlook extension for one-click action
- Materials:
 - One pager (to the right)

[-WWW](#)



Benefit test automation

How to justify benefits from intra-group services?

Discover our innovative solutions supporting the collection of service delivery evidence.

Challenge

Activities within a capital group are often associated with the purchase of numerous, diverse intangible services from related entities. Currently, we are observing an increased activity of tax authorities regarding the verification of such services.

In the event of a tax audit, it is the taxpayer's responsibility to demonstrate that:

- The services have actually been performed,
- Their purchase is economically rational,
- They bring tangible benefits, and
- There is reliable and comprehensive **evidence of the provision of such services**.

Our experience confirms that the last point in particular can be problematic for taxpayers.

Taxpayers' obligations

In the event of receiving a tax authority summons, a taxpayer should, within a specified period (usually 14 days), prepare and provide the authority with a set of evidence confirming the actual provision of specific intra-group services. Such summonses are standard not only during random audits but also when applying for overpayments or APA / BAPA agreements.

Why can presenting evidence of service provision be problematic?

- **Lack of a consistent data collection platform:** evidence can be located in different places in the organization (e.g. different e-mail boxes), which can make it difficult to
- **Little time to prepare a response:** short deadlines for summonses make it even more difficult to complete comprehensive evidence.

Real tax risk

If a tax authority claims that there is no evidence of the provision of services, it may decide to refuse to recognize their costs as tax-deductible costs. Such a decision implies a number of consequences. First of all, the company will be forced to make adjustments to its tax settlements, which may result in significant (sometimes multi-million) tax arrears. These arrears will be charged additional interest, which increases the company's overall tax liability. What is more, company's representatives may be held criminally and fiscally liable, up to 720 daily rates (approx. PLN 44.8 million).

Email Analysis / Benefit Analysis

- Use-case:
 - Analyse emails to defend against PE challenge
 - Analyse emails to defend the TP policy
- Tech:
 - DTT internal
- Materials:
 - Two pager (to the right)

Email Analysis - Estimates

Phased approach for the analysis

Phase 1 – Ingestion and Filtering
Phase 2 – Classification and Presentation

Processing

Triage and Filtering

Classification

Presentation

A total of 11 days, 1 man-day and **TBD** additional cost are expected for following task:

- **Indexation of emails** (100%)
 - Segmentation of PST files into single emails, attachments and part of emails/attachments (also known as

A total of 5 days, 3 man-days and no additional cost are expected for following tasks:

- **Exclusions** (10%)
 - Removal of items that are corrupted, poisoned, immaterial (does not contain data) or empty

A total of **TBD** days, **TBD** man-days and **TBD** additional costs is expected for following tasks:

The classification process can be split in two reviews: 1. Relevancy (Relevant / Not Relevant) and 2. Flag designation (Red / Green)

- **Automated classification** to help on relevancy analysis (**optional**, can be used to

A total of **TBD** days, **TBD** man-days and **TBD** additional costs is expected for following tasks:

- **Creation of statistical reports** (20%)
 - Gives an overview of the size of the population
 - Allows to understand the volumetry of and green flags among relevant population
 - **Export or production of designed emails** (30%)
 - Designated emails can be exported as excel files
 - Excel files can be converted into PDF files for more convenience
 - Produced files have a date stamp for references and traceability
 - **Final report** (50%)
 - Retains the methodology
 - Lists key steps
 - Uses the summary of findings

Email Analysis – Context & Estimates

Context:

- The Client is being questioned by the tax authority regarding TP.
- Risks
 - TP risk of functional profile deserving a higher compensation at arm's length OR
 - a PE challenge.
- The Client provided emails to test the decision centre.
- The Client needs an analysis of the volume of emails to confirm the statement.
- DTT proposed a largely automated process for identification of emails confirming or impacting the official statement made by The Client.
- This first analysis is to assist The Client for identifying problematic communications but is not a full forensic analysis with the objective of supporting proceedings in court.

Proposed process:

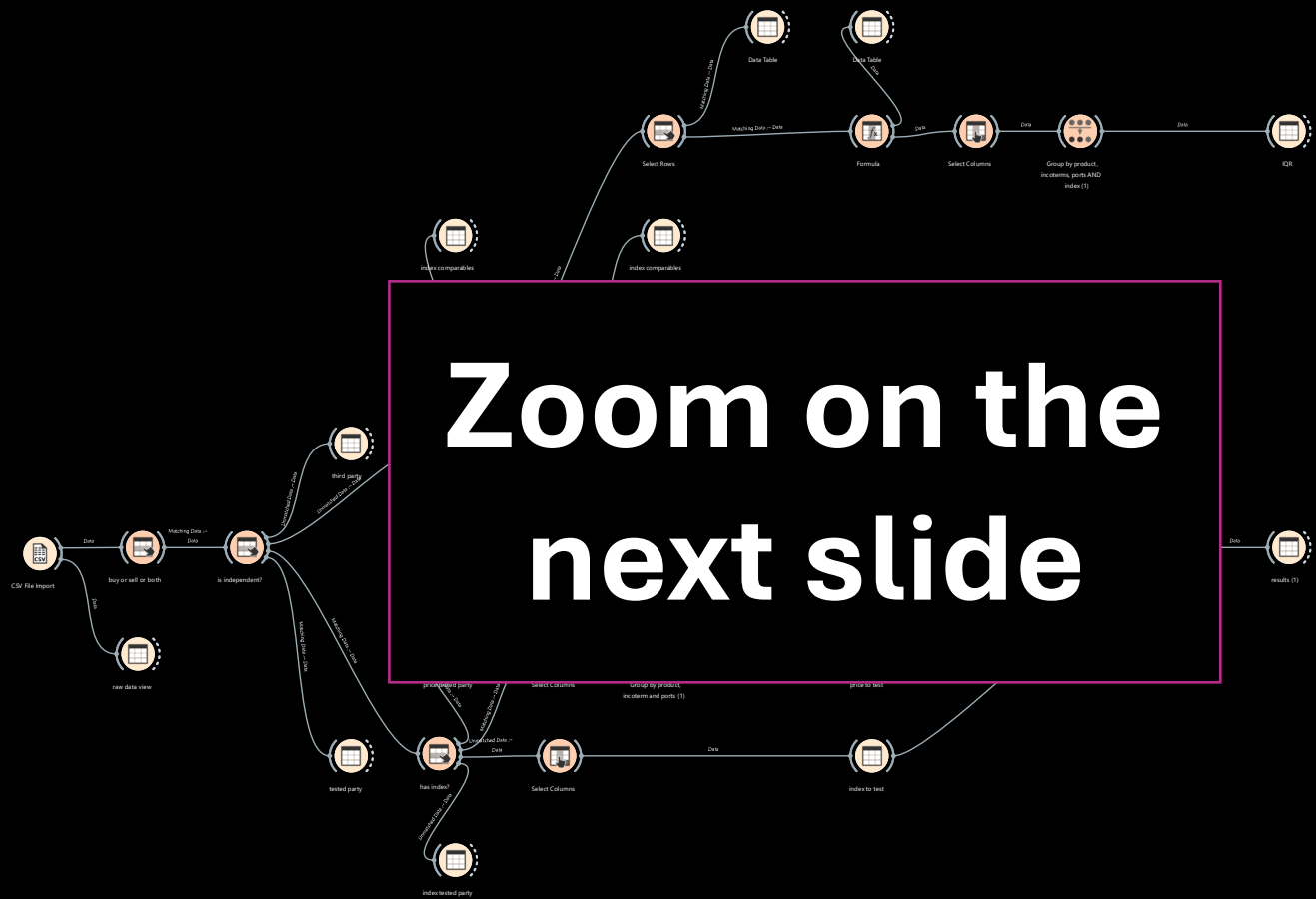
The approach is to rely on local **NUIX** instance, combined with **Relativity** to perform a full ingestion of all emails then progressively reduce the volume through deduplication, filtering and automated GenAI Analysis; to finally end with a manual review of the subset of emails.

Number of items used for the estimation

Full mailboxes export, ~10PSTs	
1 200 000 / 6 100 000 emails	# of Emails / Number of items in the mailbox
1 100 000 emails	# of unique Emails after MDS deduplication
350 000 emails	# of inclusive Emails in email threads
TBD	# of Emails after triage and filtering (Depends on rules defined, known at end of phase 1)

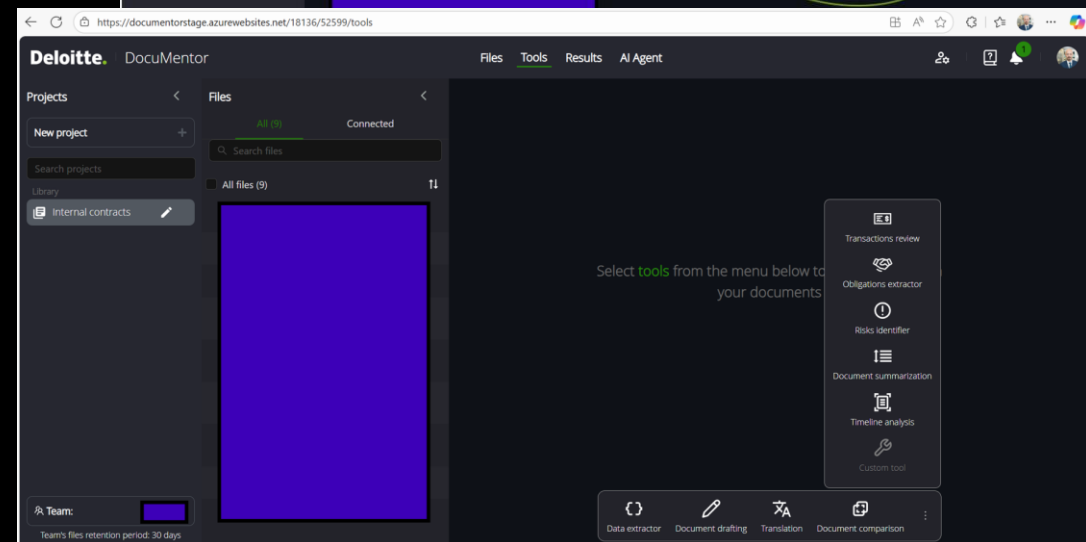
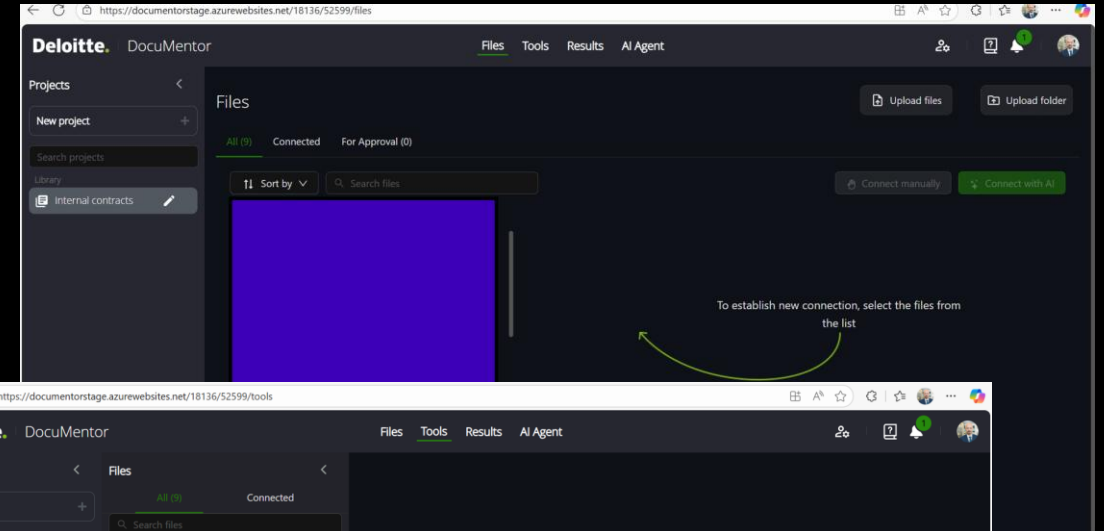
Internal CUP Analysis

- Use-case:
 - Analyse ERP / system data - directly
 - Perform per unit and per index analysis
- Tech:
 - Orange / Alteryx / kNIME



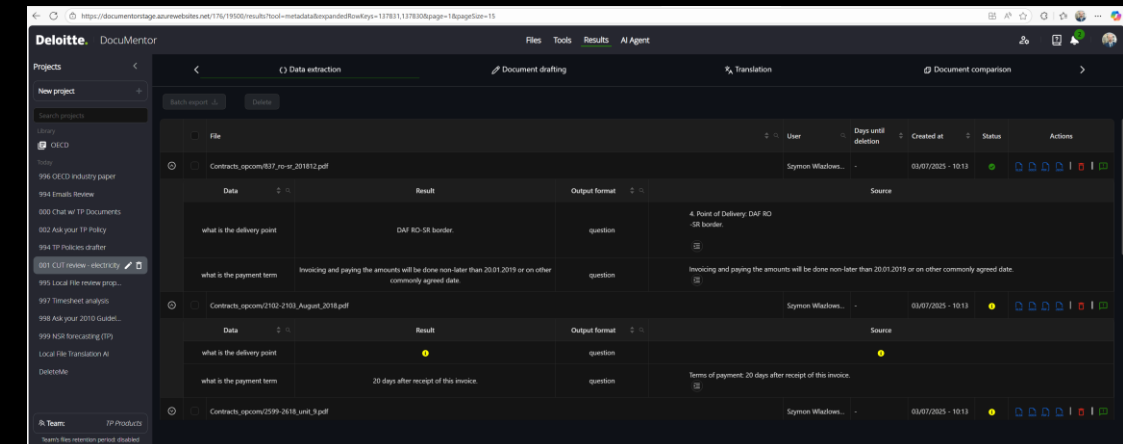
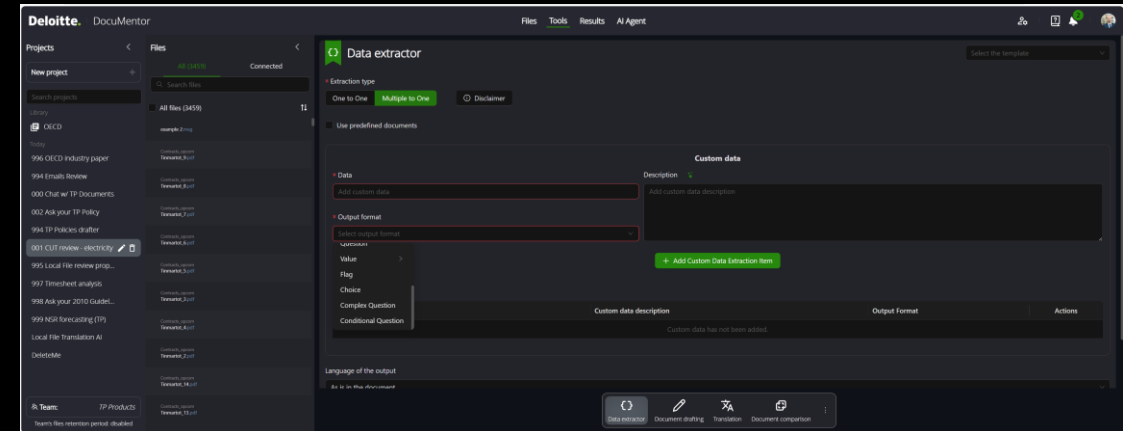
Smart Document Agent

- This tool can batch-prompt documents
 - It's difficult to overstate how useful it is in tax. For example:
 - Pre-defined features, such as:
 - Obligation extraction
 - Document summarisation
 - Ad-hoc requests review (CUP review)
 - Common functionalities (translation, risk identification)
- And it can prompt any document any question you like



External CUP Analysis

- Use-case:
 - Digitalise pdf with contracts / invoices
 - Extract prices and other key data to categorise and assess their potential usefulness as internal comparables.
- Tech:
 - Smart Document Agent
- Materials
 - Power market CUT comparables analysis



Meta Training

- Use-case:
 - Rollout of Copilot to the entire TP team
- Tech:
 - Generic Copilot training videos
- Materials
 - Copilot reviewed 4+ hours of videos, identifying time-stamps for features relevant to transfer pricing
 - Copilot prepared the slides.

Video 1: Business Chat (available to all grades)

Use Case Description	Time-Stamp
Work/Web toggle switch: Access work resources (emails, calendar, Teams chats, files) via Business Chat	
• This offers an alternative to searching and retrieving information across all your work documents and emails	00:00:26.400
• Review MULTIPLE documents uploaded to copilot	
Prepare for meetings by reviewing calendars, listing key objectives and summarising background documents, likely questions, etc.	00:02:02.720
Generate Word and PowerPoint documents directly from Copilot chat	00:04:05.003
Schedule prompts for recurring tasks – e.g. to prepare for every new day or wrap-up every day after COP	00:04:46.200
Save particularly useful prompts and extract python code behind the documents created for you	00:05:33.000
Create images, videos, and infographics	00:08:14.240

Video 2: Word

Use Case Description	Time-Stamp
Summarize documents and generate concise bullet points	
• Find key information (better than CTRL+F)	00:11:20.000
Edit and modify content tone, length, and clarity	
• Introduce multiple changes (better than CTRL+H)	00:14:34.680
• Effectively leverage templates / last year documents	
Reference other documents (PowerPoint, emails) to create data-based reports	00:07:32.880
Merge multiple documents into one cohesive file. Compare documents across different templates (e.g. agreements or SoW)	00:08:04.320
Get feedback on the document, suggest improvements to English, tone, language, etc. Create summaries of acronyms, definitions, data.	00:20:00.000

Video 3: PowerPoint

Use Case Description	Time-Stamp
Create new presentations from scratch or based on Word docs	00:05:44.840
Update, enhance, and edit existing presentations	00:15:00.000
Summarize slide decks into bullet points / prepare good executive summaries	00:18:03.840
Organize slides, structure story flow translate into different language or to a different audience (experience, level)	00:06:50.880

Video 5: Outlook/Teams

Use Case Description	Time-Stamp
Summarize long email threads and extract key takeaways from tens of pages to focus on open items	00:06:36.840
Draft emails with tone and length adjustments	00:09:59.651
Prepare for meetings by scanning calendar and generating agendas	00:09:14.280
Scan inbox of emails (Outlook) and messages (Teams) for relevant documents and information about the next stages	00:20:00.000
Summarise the points made in the Teams meeting or access information needed	00:17:30.000

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