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Navigating the GenAI revolution:
Whitepaper on the transformation of tax and legal practices in the Middle East

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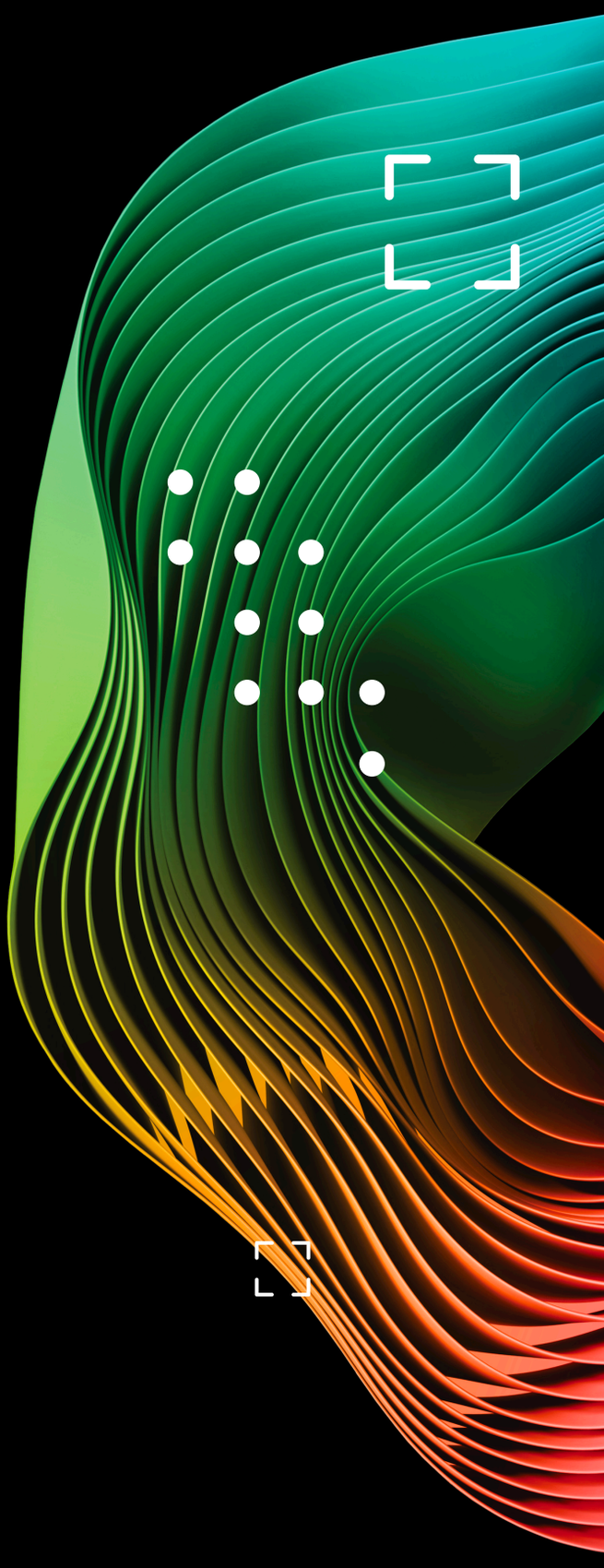
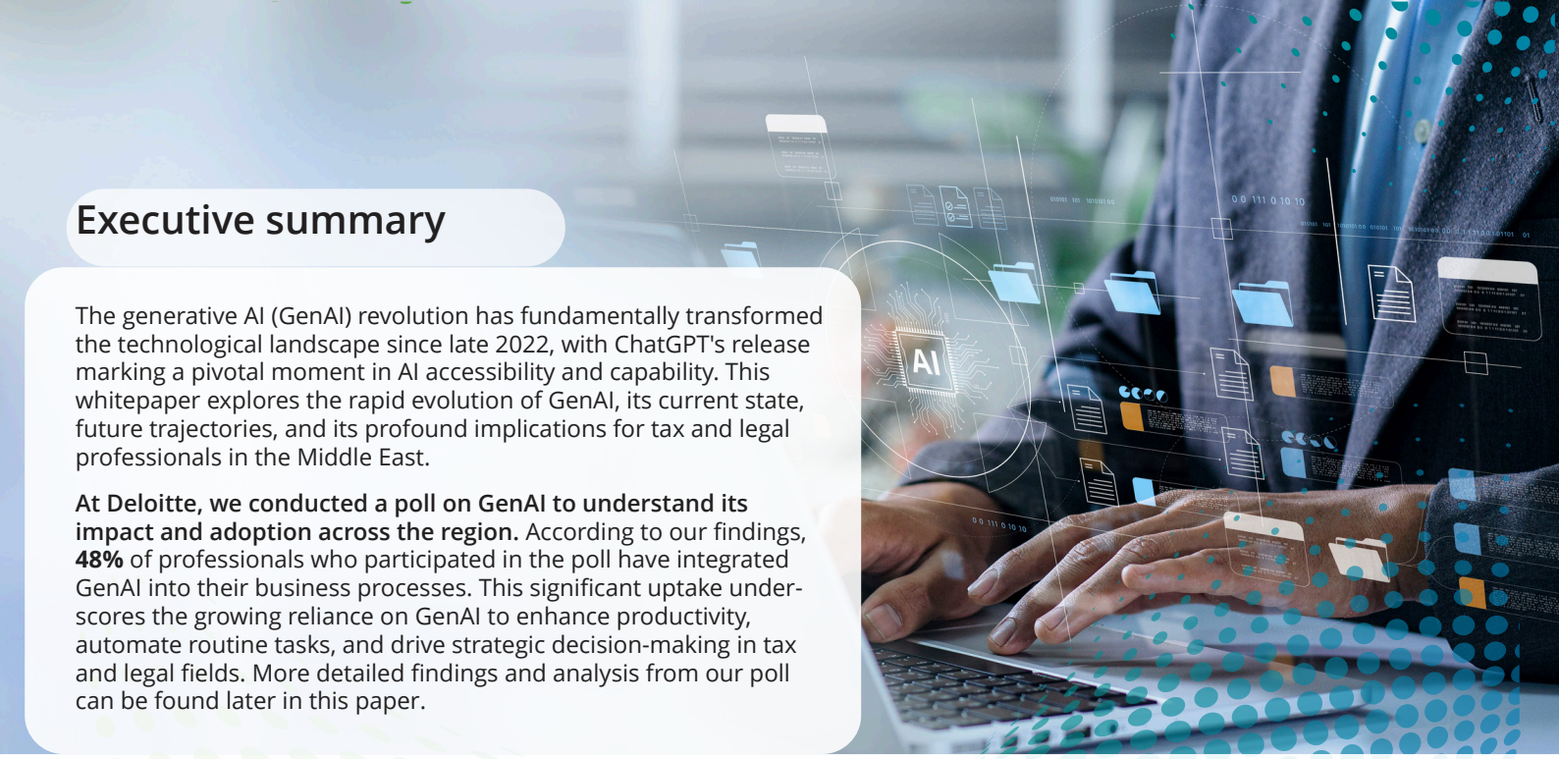




Executive summary

The generative AI (GenAI) revolution has fundamentally transformed the technological landscape since late 2022, with ChatGPT's release marking a pivotal moment in AI accessibility and capability. This whitepaper explores the rapid evolution of GenAI, its current state, future trajectories, and its profound implications for tax and legal professionals in the Middle East.

At Deloitte, we conducted a poll on GenAI to understand its impact and adoption across the region. According to our findings, **48%** of professionals who participated in the poll have integrated GenAI into their business processes. This significant uptake underscores the growing reliance on GenAI to enhance productivity, automate routine tasks, and drive strategic decision-making in tax and legal fields. More detailed findings and analysis from our poll can be found later in this paper.

Key points

- 2023 saw unprecedented innovation in GenAI, with major tech companies and startups pushing boundaries in large language models, multimodal integration, and enterprise applications.
- Current developments focus on enhanced reasoning capabilities, more efficient architectures, and specialized domain models.
- Future outlook points towards more verifiable, efficient, and ethically aligned GenAI systems, with a focus on practical implementations at scale.
- For tax and legal professionals, GenAI is revolutionizing document analysis, risk management, and compliance processes while enhancing professional judgment and analysis.

Introduction

The advent of GenAI has ushered in a new era of technological innovation, promising to reshape industries and redefine the boundaries of what's possible in artificial intelligence (AI). This whitepaper aims to provide an overview of the GenAI revolution, from its inception to its current state and future prospects.

Our purpose is to equip readers, particularly those in the tax and legal professions, with a deep understanding of GenAI's transformative potential. We will explore the technology's evolution, its current capabilities and limitations, and its specific applications in tax and legal departments. By examining both the opportunities and challenges presented by GenAI, **we aim to offer insights that will help professionals and organizations prepare for and thrive in this new AI-driven landscape.**

The scope of this paper encompasses:

- The catalytic events that sparked the GenAI revolution
- Key innovations and developments in the field
- Current state-of-the-art capabilities and limitations
- Future trajectories and emerging research directions
- Implications and applications for tax and legal professionals
- Deloitte's role in supporting GenAI adoption and integration in tax and legal

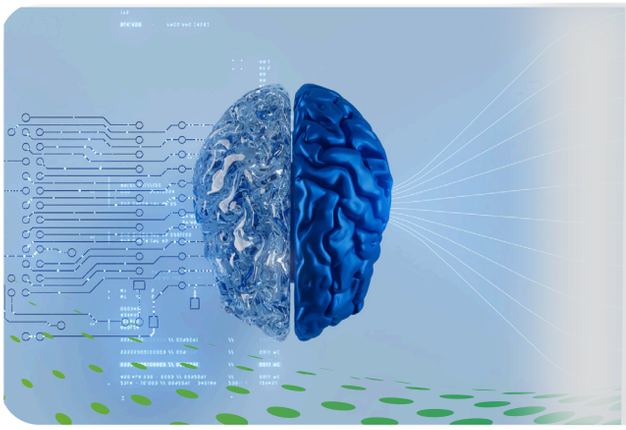
Through this exploration, we seek to provide a balanced and informative perspective on GenAI's impact, empowering readers to make informed decisions as they navigate this rapidly evolving technological frontier.

1 The genesis of the GenAI revolution

1.1 The catalyst: ChatGPT and the dawn of accessible GenAI

The rise of GenAI has been one of the most significant technological developments in recent years, reshaping industries and sparking a global race for innovation. The landscape of AI dramatically transformed in late 2022 when OpenAI released ChatGPT, **marking a pivotal moment that reshaped our understanding of GenAI's capabilities and potential. This event served as a catalyst, demonstrating that GenAI had evolved beyond academic research into a practical tool with immediate real-world applications.** The accessibility and natural interaction capabilities of ChatGPT sparked unprecedented public interest and corporate investment in GenAI technology, accelerating development across the entire field.

1.2 The year of innovation: 2023's rapid progress



The momentum generated by ChatGPT's release fueled an extraordinary period of innovation throughout 2023. Major technology companies and startups rushed to develop and release their own GenAI models, each pushing the boundaries of what these systems could achieve. Google introduced Bard (later evolved into Gemini), Anthropic launched Claude, and Meta released Llama 2 as an open-source alternative. **These developments represented significant advancements in model architecture, training methodologies, and real-world applications.**

The rapid progression was not limited to language models. The field of GenAI expanded across multiple domains, with breakthrough developments in:

- **Enhanced language understanding:** Models becoming increasingly adept at comprehending context, nuance, and even multiple languages simultaneously.
- **Expanded applications:** GenAI has found its way into diverse fields, from creative writing and art to scientific research and software development.
- **Increased accessibility:** The proliferation of user-friendly interfaces has made GenAI tools more accessible to non-technical users, democratizing GenAI technology.
- **Enterprise integration:** Organizations started implementing GenAI solutions at scale, moving beyond experimentation to deployment in critical business processes, from customer service to software development.
- **Infrastructure evolution:** The development of specialized hardware and optimized architectures for GenAI computation led to significant improvements in both training and inference efficiency.
- **Multimodal integration:** Models began seamlessly handling text, images, and code simultaneously, with systems like GPT-4o demonstrating unprecedented capabilities in understanding and generating across different types of content.

2 Current state of GenAI

2.1 Current innovations and future trajectories

The field continues to evolve at an extraordinary pace, with several key developments shaping its future direction.

- **DeepSeek's innovations:** Chinese AI research firm DeepSeek has emerged as a significant player, introducing breakthrough reasoning models and GPU-efficient architectures. Their latest model, DeepSeek R1, offers performance comparable to leading competitors at a fraction of the inference cost.
- **4.01 model:** This advanced model represents a leap forward in GenAI capabilities, showcasing improved reasoning and problem-solving skills across various domains.
- **Shift towards reasoning and mathematical models:** There is a growing focus on developing GenAI systems capable of performing complex reasoning tasks and handling mathematical problems effectively. This aims to address some limitations of current LLM-based systems.

New players like DeepSeek are challenging established paradigms with innovative approaches to model architecture and training methodologies. Their focus on reasoning capabilities and computational efficiency represents a significant shift in GenAI system design.

A notable trend is the movement toward more specialized and efficient models. Rather than simply scaling up existing architectures, researchers and companies are exploring novel approaches such as:

Mixture of Experts (MoE) architecture: This design allows models to activate only relevant neural pathways for specific tasks, dramatically improving efficiency and performance.

Reinforcement learning with verifiable outcomes: New training methodologies focus on developing models that can demonstrate clear reasoning processes and arrive at verifiable conclusions.

Attention mechanism innovations: Advanced attention mechanisms are being developed to reduce memory usage and computational costs while maintaining or improving performance.

2.2 Current limitations and the path forward

Despite these remarkable advances, current GenAI systems face several important limitations that are shaping future research directions.

Fundamental limitations of current approaches

The predominant large language model (LLM) approach, while powerful, has inherent constraints. These systems can sometimes produce fluent but incorrect responses, struggle with complex reasoning tasks, and have difficulty with temporal consistency. **Some of the limitations include:**

Reliance on LLMs: While powerful, LLM-based systems can struggle with tasks requiring deep reasoning or specialized knowledge.

Limited contextual and conceptual comprehension: Current models often generate plausible-sounding content without genuine comprehension of the subject matter.

Ethical and privacy concerns: The use of vast amounts of data for training raises questions about privacy and potential biases in GenAI systems.

Computational demands: The increasing size and complexity of models require significant computational resources, posing challenges for widespread adoption and environmental sustainability.

Output reliability: Current systems can produce hallucinations – generating content that appears authoritative but contains fabricated or inaccurate information, necessitating robust verification processes and human oversight particularly in regulated domains.

The recognition of these limitations has led to several emerging research directions:

The shift toward enhanced reasoning

Research is increasingly focused on developing models that can demonstrate robust reasoning capabilities rather than purely pattern-matching responses. **This includes:**

Mathematical and logical reasoning: New architectures are being developed specifically to handle complex mathematical operations and logical deduction with greater reliability.

Verifiable outputs: Systems are being designed to show their work and reasoning process, allowing for better verification of results and understanding of how conclusions are reached.

Integration of symbolic GenAI: There is growing interest in hybrid approaches that combine the flexibility of neural networks with the precision of symbolic reasoning systems.

More efficient architectures: Innovations like DeepSeek's MLA (Multi-Layer Attention) technology aim to reduce memory usage and improve processing of longer sequences.

Specialized domain models: The trend of creating GenAI models tailored for specific industries or tasks is likely to continue, offering more targeted and efficient solutions.

Ethical GenAI development: Increased focus on developing GenAI systems that are transparent, fair, and aligned with human values.

Infrastructure and scalability challenge

The field must also address significant infrastructure challenges:

Computational resources: The increasing demand for training and running large GenAI models requires continued innovation in hardware design and computational efficiency.

Energy efficiency: There is a growing focus on developing more energy-efficient architectures and training methodologies to make GenAI systems more sustainable and cost-effective.

Data quality and governance: As models become more sophisticated, the quality and ethical sourcing of training data become increasingly critical considerations.

2.3 Looking ahead

The future of GenAI appears to be moving toward more specialized, efficient, and verifiable systems. **We can expect to see:**

- Increased focus on domain-specific models that excel in particular areas while maintaining general capabilities.
- Development of more energy-efficient and computationally optimized architectures.
- Greater emphasis on explainable GenAI and verifiable reasoning processes.
- Evolution of hybrid systems combining different GenAI approaches for enhanced performance.

As the field continues to mature, the focus is shifting from raw capability demonstrations to practical, reliable, and efficient implementations that can be sustainably deployed at scale. **This suggests that while the initial wave of GenAI has been transformative, the true revolution lies in the more measured and methodical developments to come.**

3 Transforming tax and legal: The GenAI revolution

The evolution of GenAI presents a turning point for tax and legal professionals. **This transformation extends far beyond simple automation, offering new paradigms for handling sophisticated tax and legal matters while maintaining high standards of accuracy and compliance.**

3.1 Enhanced professional judgment and analysis

The integration of advanced GenAI systems revolutionizes how tax and legal professionals approach complex analysis. These tools now serve as sophisticated research assistants, capable of processing vast amounts of tax codes, legal precedents, and regulatory frameworks to support professional decision-making. For instance, when analyzing cross-border tax implications, these systems can simultaneously consider multiple jurisdictions' requirements, **identifying potential conflicts and opportunities that might otherwise require hours of manual research.**

The ability of newer GenAI models to show their reasoning process is particularly valuable in the tax and legal context. When these systems analyze a complex tax structure or legal argument, they can now provide step-by-step explanations of their conclusions, allowing professionals to verify the logic and support compliance with relevant regulations. **This transparency transforms GenAI from a black box into a collaborative tool that enhances, rather than replaces, professional judgment.**

3.2 Revolutionizing document analysis and creation

The evolution of GenAI has dramatically improved the handling of tax and legal documentation. Modern systems can now:

- Process and analyze complex legal documents, identifying key provisions and potential risks with unprecedented speed and accuracy.
- Generate draft documents incorporating specific jurisdictional requirements and latest regulatory updates.
- Compare multiple versions of documents to identify subtle differences and potential compliance issues.
- Assist in creating detailed tax opinions and legal memoranda, providing relevant citations and regulatory references.

These systems demonstrate increased sophistication in understanding context-specific language and industry terminology, reducing the time professionals spend on document review and revision while maintaining high standards of accuracy.

3.3 Risk management and compliance

As GenAI systems become more sophisticated in their reasoning capabilities, they offer powerful tools for risk management and compliance.

For tax professionals, these systems can continuously monitor changing regulations across jurisdictions, providing practitioners with relevant changes that might affect their clients' tax positions. They can also help identify potential compliance issues by analyzing transaction patterns and comparing them against regulatory requirements.

In the legal domain, GenAI systems can assist in due diligence processes by rapidly analyzing large document sets for potential risks while highlighting areas requiring human expertise. The ability to process and cross-reference vast amounts of information helps identify potential compliance issues early in the process.

3.4 Future implications and strategic considerations

As these technologies continue to evolve, businesses should prepare for several key developments:

- **Integration of domain knowledge:** Future GenAI systems will likely incorporate deeper domain-specific knowledge, offering more nuanced insights across specialized business areas, including tax and legal functions. Professionals will need to develop new skills in effectively leveraging these tools while maintaining their critical advisory role.
- **Enhanced business value:** The efficiency gains from GenAI will enable professionals to focus more on high-value strategic activities, planning, and complex problem-solving.
- **Quality control and professional standards:** New frameworks for quality control and professional standards will emerge, addressing how GenAI tools are used in professional decision-making while maintaining regulatory, good practice, and professional responsibility.
- **Training and skill development:** Professionals will need to evolve their training approaches to support their ability to effectively leverage GenAI tools while maintaining their core professional judgment and expertise.
- **Prompt engineering competency:** The efficacy of GenAI systems will increasingly depend on users' ability to formulate precise and contextually appropriate prompts. Businesses will need to develop systematic approaches to prompt engineering, ensuring consistent, high-quality outputs that align with business requirements.

3.5 Navigating the transition

For businesses and their tax and legal functions, successfully navigating this transformation requires a balanced approach that:

- Recognizes GenAI as a powerful tool for enhancing, rather than replacing, professional judgment
- Maintains focus on the interpretative and advisory aspects of work that require human expertise
- Develops new workflows that effectively combine GenAI capabilities with professional expertise
- Promotes continued adherence to professional standards and ethical requirements in an GenAI-enhanced practice environment

The integration of GenAI into business operations represents not just a technological shift but a fundamental evolution in how businesses operate and create value. **By understanding and embracing these changes, businesses can transform their operations, enhance decision-making capabilities, and develop stronger competitive advantages in an increasingly AI-enabled business landscape.**

4 GenAI adoption among tax and legal professionals in the Middle East

4.1 Deloitte poll

As businesses in the Middle East increasingly adopt GenAI technologies, understanding usage patterns, challenges, and readiness is crucial. Deloitte conducted a poll on GenAI adoption in the region, focusing on the tax and legal departments.

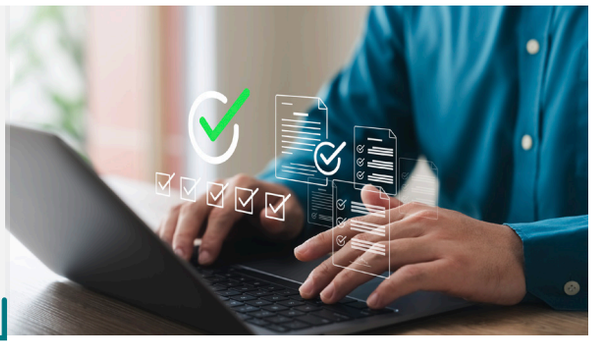
Findings from around 450 respondents provide an overview of where businesses currently stand in their GenAI adoption journey. **The poll includes information on how businesses are utilizing GenAI, the benefits they have observed, and the limitations they face.**

The poll was conducted at our recent flagship tax conferences across the region. Held in key markets—including the UAE, KSA, Qatar, and Kuwait —these events spanned a total of seven cities.

The conferences brought together industry leaders and professionals, providing a robust platform to gather firsthand insights and experiences on the adoption of GenAI technologies in tax and legal departments. The poll addressed topics such as the adoption, usage, challenges, and expectations related to GenAI.

4.2 Poll findings and analysis

Poll results reveal that **48%** of professionals have integrated GenAI into their business processes, indicating significant uptake of this advanced technology. This consistency highlights a regional trend toward embracing GenAI technologies in business processes.



4.3 GenAI adoption in business

Most respondents have indicated that GenAI is primarily utilized for tasks such as drafting emails, conducting research and creating content.

These applications highlight the ability of GenAI to **automate and enhance productivity in routine communication and information-gathering processes.** By generating high-quality, coherent text, GenAI helps professionals save time and focus on more strategic activities, thereby improving overall efficiency and effectiveness in meeting client needs.

However, **the potential applications of GenAI extend far beyond these common uses, particularly in fields requiring technical expertise such as tax and legal services. For instance,** in tax, GenAI can be employed to analyze complex regulations, identify relevant compliance requirements, and even assist in generating tailored tax strategies specific to client situations. In the legal sector, GenAI can support the drafting of legal documents, conduct deep analysis of case law, and provide insights for creating more robust legal arguments. By leveraging GenAI's advanced capabilities, professionals in these areas can enhance their **decision-making processes, reduce errors, and deliver more precise and efficient services to their clients.**

4.4 Future outlook for the region

- A remarkable **93% of respondents anticipate that GenAI will significantly transform how their business delivers value to clients over the next few years.** This expectation underscores GenAI's strategic importance in shaping future business operations and enhancing competitive positioning.
- To effectively prepare for GenAI's transformative impact, businesses should focus on several key strategies:
    - **Invest in education and training** for the workforce to ensure employees have the necessary skills to leverage GenAI tools effectively, including prompt engineering.
    - **Integrate GenAI into existing workflows** by identifying areas where it can add the most value, streamlining processes, and improving efficiency.
    - **Collaborate with technology partners and experts** to gain valuable insights and support in implementing GenAI solutions.
    - Maintain a flexible and adaptive organizational culture to **respond quickly to new developments and continuously optimize GenAI technologies' use.**

4.5 The future of tax and legal professionals

As GenAI continues to advance, we expect a significant shift in how tax and legal professionals operate, with evolving roles and skill sets. Key predictions include:

- **Increased focus on strategic advisory:** Automation of routine tasks will allow tax professionals to focus more on becoming strategic partners to the business.
- **Enhanced technical capabilities:** GenAI will enable tax professionals to analyze vast amounts of data and navigate complex tax regulations more efficiently.
- **Collaboration with AI:** Tax professionals will increasingly collaborate with GenAI tools for research, analysis, and document generation.
- **Continuous learning:** Professionals must commit to ongoing learning and skill development, staying up-to-date with GenAI advancements and their implications for tax practice.

5 Implementation challenges and solutions

5.1 Key challenges in GenAI adoption

Despite the growing adoption of GenAI, businesses still face notable challenges with its implementation.

A primary concern is the **lack of knowledge about GenAI capabilities and applications, followed closely by data privacy and security issues.**

Budget constraints also pose a significant hurdle, especially for smaller enterprises. Additionally, **organizational policies** can restrict the use of GenAI tools due to compliance or strategic considerations, while the occasional provision of **inaccurate or unreliable outputs** can undermine trust in these systems.

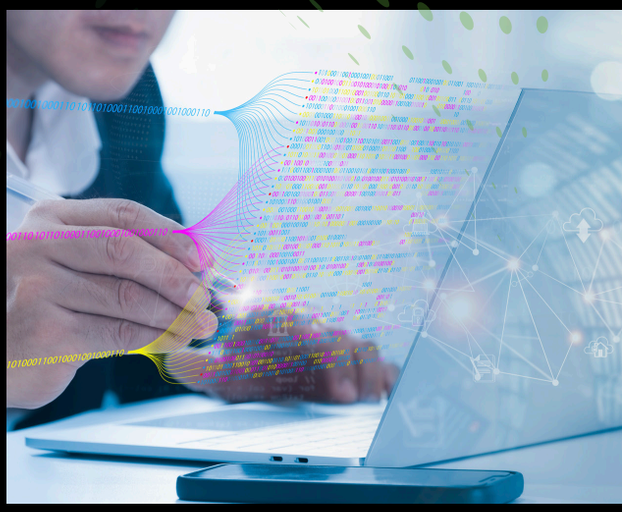
5.2 Addressing implementation challenges

To mitigate these risks, businesses can take proactive measures:

- First, **investing in training programs** can enhance the workforce's understanding of GenAI, ensuring employees are well-versed in its applications and potential benefits. Employees adoption is crucial for any successful GenAI implementation.
- To address data security concerns, companies should **implement robust security protocols** and comply with industry standards for data protection. Additionally, businesses can establish their own GenAI platforms with data **secured on their private cloud, offering greater control over their sensitive information.**
- **Allocating budget efficiently** by prioritizing high-impact GenAI projects can help overcome financial constraints. Businesses should conduct a feasibility study on GenAI to identify cost-saving opportunities by pinpointing potential use cases and prioritizing key areas of benefit.
- Furthermore, **organizations should regularly review and update policies** to strike a balance between compliance needs and the strategic use of GenAI.
- Lastly, continuously monitoring and validating GenAI outputs can improve accuracy and reliability, fostering greater confidence among users. **Performance monitoring and ongoing optimization** are essential for continuous success.

By taking these steps, businesses can effectively navigate the challenges and harness the full potential of GenAI.

5.3 Key considerations for success



- **Clear vision and strategic goals**: Implementing GenAI in a business environment can lead to significant enhancements in efficiency, innovation, and competitive advantage. For a successful implementation, an integrated approach encompassing strategy, technology, and organizational culture is essential. The journey begins with a clear vision and strategic goals that outline how GenAI will contribute to the company's bottom line and long-term objectives. By thoroughly assessing which business processes can benefit most from automation and advanced analytics, organizations can prioritize their GenAI initiatives accordingly.

- **Advantages of GenAI applications in tax and legal departments:** In the tax and legal practice, the impact of GenAI can be particularly transformative. For tax professionals, GenAI can automate the analysis of complex tax regulations, rapidly identify compliance requirements, and assist in the creation of tailored tax strategies. This not only saves considerable time but also reduces the risk of human error, leading to more accurate and efficient tax planning.

  For legal professionals, GenAI can streamline the drafting of legal documents, conduct thorough research across vast legal databases, and provide analytical insights for case strategy development. By enhancing these critical functions, GenAI empowers tax and legal practitioners to deliver higher-value services with greater precision and efficiency.

- **Selecting the right technology:** A pivotal factor in successful GenAI implementation is the investment in the right technological infrastructure. This includes leveraging scalable cloud solutions, robust data management systems, and integrating AI tools seamlessly with existing workflows. Many successful businesses choose to develop their own GenAI platforms, securing data on their private clouds for maximum protection and compliance with privacy regulations. Furthermore, continuous improvement of the technology through feedback loops and performance monitoring helps GenAI system remains effective and relevant.

- **Organizational culture:** Equally important is fostering an organizational culture that embraces innovation and change. Effective training programs should be rolled out to educate employees on the potential uses and benefits of GenAI, thereby reducing resistance and building a knowledgeable workforce prepared to leverage these advanced tools. Encouraging collaboration between departments can also spur creative uses of GenAI, uncovering new opportunities for process optimization and value creation.

- **Quality control:** Finally, meticulous oversight and quality control are paramount. Businesses must establish protocols for regularly validating and verifying the outputs generated by GenAI to maintain accuracy and reliability. This ongoing commitment to excellence not only builds trust in the technology but also propels the organization towards greater efficiency and market leadership.

By aligning strategic objectives with the right technology and nurturing a culture of innovation, businesses can successfully implement GenAI and unlock its full potential for transformative growth and success.

6 Deloitte tax and legal's GenAI services

6.1 Overview of services

Leading organizations are developing advanced GenAI solutions to address modern tax and legal practice challenges. Deloitte tax and legal team stands at the forefront, translating theoretical possibilities into practical, value-driving solutions. Our expertise spans sectors from banking and healthcare to energy and public services.

6.2 TaxGenie 2.0 platform

Deloitte tax and legal's GenAI solutions are designed to optimize operations and drive efficiency. A flagship example is Tax Genie 2.0, a triple awarded platform with over 1,700 specialized workflows for tax, legal, and operational matters. The platform features an intuitive interface and workflow-based architecture, enabling professionals to leverage its capabilities without needing specialized technical skills.

6.3 Workflow integration

What sets this solution apart is this approach transforms abstract GenAI capabilities into concrete, actionable tools that address specific professional challenges. The platform's workflow-based architecture serves multiple functions:

- Provides a structured framework for handling complex tax and legal matters, ensuring consistency and completeness in professional analysis.
- Makes advanced GenAI capabilities accessible to professionals without requiring specialized technical expertise.
- Enables the systematic application of GenAI across various business functions, from tax and legal to finance, human resources, and risk management.

At Deloitte Middle East, our tax and legal team has seen great success with implementing GenAI workflows for tax research, contract review, client communications, and more. Some of our most frequently utilized workflows include:

- Extracting key provisions and obligations from tax documents
- Generating tailored responses to client tax inquiries
- Drafting and reviewing transfer pricing agreements
- Streamlining data extraction and analysis for tax compliance purposes

Important Note: While GenAI streamlines these processes and offers valuable assistance, outputs require expert validation to ensure accuracy, compliance with applicable regulations, and relevance for specific applications of law. GenAI-generated results are not a substitute for professional judgment or expert advice.

6.4 A holistic approach to GenAI implementation

Understanding that successful GenAI adoption requires more than just technological solutions, Deloitte's tax and legal team has developed an approach to GenAI implementation. This methodology encompasses the entire journey of GenAI adoption, from initial assessment through strategy development to continuous optimization. The approach is characterized by:

- **Integration of deep industry knowledge with advanced GenAI technology,** ensuring solutions are both technically sophisticated and practically relevant.
- **Focus on addressing specific organizational challenges**, recognizing that each client's needs and context are unique.
- **Commitment to continuous innovation and optimization,** as demonstrated by the evolution from the first generation of Tax Genie to its current iteration.

6.5 Impact and future directions

The development and implementation of solutions like Tax Genie 2.0 illustrate the practical realization of the transformative potential discussed earlier in this paper. **These innovations are already delivering tangible benefits:**

- **Enhanced efficiency:** The workflow-based architecture streamlines complex processes while maintaining professional standards.
- **Improved accuracy:** Integration of RAG architecture with GPT-4 technology ensures more reliable and context-aware outputs.
- **Broader accessibility:** Intuitive interfaces make advanced GenAI capabilities accessible to professionals across various functions.
- **Strategic value:** The platform's integrated approach helps organizations navigate the increasing complexity of modern tax and legal requirements.

As organizations continue to adapt to an increasingly complex business environment, the role of such GenAI-powered solutions becomes ever more critical. These platforms demonstrate how the theoretical potential of GenAI can be transformed into practical tools that enhance professional capabilities while still relying on human expertise for final decision-making and oversight.

7 Conclusion: Embracing the future

The journey of GenAI from a technological breakthrough to a transformative force across industries marks a pivotal moment in the evolution of knowledge work. The convergence of advanced GenAI architectures with deep domain expertise, exemplified by innovations like **Tax Genie 2.0**, has opened new horizons in how we approach complex tax and legal challenges. We are witnessing the emergence of a new paradigm where artificial intelligence serves not as a replacement for professional judgment but as an amplifier of human expertise, creating unprecedented opportunities for enhanced service delivery and deeper analytical capabilities.

The transformation we are experiencing transcends mere efficiency gains, representing a fundamental shift in how professionals leverage technology to deliver greater value. The ability to process vast amounts of information, identify subtle patterns, and generate nuanced insights is revolutionizing traditional approaches to problem-solving in tax and legal functions, all while maintaining the essential role of professional judgment and ethical oversight.

As we stand at this intersection of technology and businesses, success in this AI-enabled future will be determined not solely by technological sophistication but by how effectively these tools enhance the ability of professionals to deliver value to their organizations and navigate complexity. The organizations that thrive will be those that successfully blend technological innovation with human expertise, recognizing that the future belongs to those who can harness the power of AI while preserving the irreplaceable value of human insight and professional wisdom.

For all business leaders, this is the perfect moment to start experimenting with GenAI. The cost barriers are dropping, and the potential for early-mover advantage is significant. Our measured prediction: **The next wave of AI won't replace tax expertise, but it will dramatically amplify those who learn to harness it effectively. How is your organization and its tax and legal teams preparing to harness these emerging AI capabilities to transform their operations and create value? Deloitte is ready to help you navigate this exciting new frontier and unlock the full potential of GenAI for your business.**

Contacts

Mohamed Serokh
mserokh@deloitte.com

Joelle El Khoury
jelkhoury@deloitte.com

Ilham Hmimou
ihmimou@deloitte.com

Deloitte.