European Journal of Law and Public Administration
ISSN: 2360-6754 | e-ISSN: 2559-7671
Covered in: Erih Plus; HeinOnline; CEEOL; RePEc; CrossRef; Google Scholar; KVK; WorldCat; ICI Journals Master List - Index Copernicus; EBSCO.

2024, Volume 11, Issue 2, pages: 1-14 | https://doi.org/10.18662/eljpa/11.2/226

The Role of Artificial Intelligence (AI) in Understanding, Deepening, and Applying Financial and Fiscal Law Regulations

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Abstract: *Artificial intelligence (AI) is undoubtedly an emerging technology and an important component of the future of financial and fiscal legislation, with the potential to significantly improve the way taxpayers interact with tax authorities and how society's financial resources are managed. The aim of this paper is to analyze the impact of AI on the processes of understanding, deepening, and applying financial and fiscal legislation. Our approach follows the structure below: (1) Introductory considerations; (2) Overview of financial-fiscal legislation; (3) Facilitating access to financial-fiscal legal information and improving the legal interpretation process through AI; (4) The use of AI systems in the deepening and application of financial-fiscal law; (5) Some challenges and limitations; the future of ai in financial-fiscal legislation; (6) Conclusions, research limitations, and future directions of study. Primarily, our conclusion is that AI represents an innovative tool for the in-depth understanding and efficient application of financial and tax legislation, supporting both professionals and taxpayers in comprehending and complying with legal norms, while reducing risks and optimizing fiscal management processes.*

Keywords: *Artificial Intelligence; financial-fiscal law regulations; understanding/ deepening/ application; advantages; challenges/ limitations.*

How to cite: Bostan, I. (2024). The role of Artificial Intelligence (AI) in understanding, deepening, and applying financial and fiscal law regulations. *European Journal of Law and Public Administration, 11*(2), 1-14. https://doi.org/10.18662/eljpa/11.2/226

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Nomenclature of acronyms

AI	Artificial intelligence
ALAFBS/ACSFB	Association of Legal Advisors from the Financial-Banking System
EU	European Union
NAFA/ANAF	National Agency for Fiscal Administration
NLP	Natural Language Processing
OECD	Organisation for Economic Co-operation and Development
RG	Romanian Government
RP	Romanian Parliament
VAT	Value Added Tax

Introductory considerations

Financial-tax legislation provides a necessary framework for the functioning of the state, ensuring a legal basis for budgetary revenue collection and managing the balance between the state and taxpayers. Tax law is the body of legal norms that regulate fiscal interactions between the state and taxpayers, aimed at collecting the resources needed to finance public expenditures (Roş, 2010; Roş, 2016; Drosu Şaguna, 2011). In essence, these norms establish the criteria and methods by which the state collects taxes, fees, and other financial contributions. The aforementioned definition includes two key elements: the role of generating revenue for the public budget and the protection of taxpayers through the establishment of clear and transparent taxation rules. Through tax law, the objective is to secure stable and equitable funding sources for the state while also protecting taxpayers' economic interests (Roş, 2016; Costas & Tofan, 2023; Tofan, 2019). Notably, the principle of legality asserts that any tax imposition must be authorized by law, while the principle of tax equity ensures that all taxpayers contribute to public expenditures according to their financial capacity, aiming to prevent discrimination and disparities (Roş, 2010; Roş, 2016; Drosu Şaguna, 2011; Bostan et al., 2006). Additionally, the principle of certainty guarantees that both taxpayers and authorities clearly understand the nature and scope of tax obligations, while the principle of proportionality requires that taxes and fees align with taxpayers' ability to pay, preventing excessive financial burdens (Roş, 2010; Roş, 2016; Drosu Şaguna, 2011; Bostan et al., 2006). Currently, financial and tax systems are becoming increasingly complex, making the integration of artificial intelligence (AI) important (Russell & Norvig, 2020; Marr, 2019). AI refers

to the ability of computer systems to perform tasks that typically require human intelligence, such as information processing, learning from past experiences, decision-making, and pattern recognition (Moldovan, 2019; Rf-opto.etti.tuiasi.ro, 2019). In our opinion, understanding how AI can radically enhance the knowledge and application of financial-tax legislation is of paramount importance. It should be noted that the history of AI technology development dates back over seven decades, when researchers began exploring the possibilities of creating machines capable of simulating human intelligence (Dumitrescu, 2002; Predescu, 2024; Tengen.ai, 2022; Mikola, 2024). Subsequently, AI evolved from solving simple problems to advanced algorithms that can learn from large amounts of data, leading to the emergence of deep learning based on complex neural networks, revolutionizing fields such as speech recognition, computer vision, and Natural Language Processing (NLP) (Goodfellow et al., 2016). The impact of AI technologies on various sectors of the economy and society, including finance and taxation, has been profound (Bostan, 2024). Regarding AI use by legal professionals (lawyers), they now have a whole range of tools at their disposal (Sahota, 2023). The purpose of this paper is to analyze the impact of AI on the processes of understanding, deepening, and applying financial-fiscal legislation. Through this analysis, we aim to highlight the benefits, challenges, and limitations that AI brings to this field.

In brief, the paper explores how AI technologies can enhance the efficiency of fiscal processes, support data-driven decision-making, and transform interactions between taxpayers and tax authorities. To achieve the paper's objectives, we employed a research methodology that includes the study of recent publications on the impact of AI on the legal domain (as well as on the economic, financial, fiscal, and budgetary fields), attempting to gain a clear perspective on the role of AI in financial-fiscal legislation and to formulate well-founded conclusions based on the most relevant sources of information. In structuring our paper on this significant topic („The Role of Artificial Intelligence in Understanding, Deepening, and Applying Financial-Fiscal Law Regulations"), we have opted for the following organization: (1) Introductory considerations; (2) Overview of financial-fiscal legislation; (3) Facilitating access to financial-fiscal legal information and improving the legal interpretation process through AI; (4) The use of AI systems in the deepening and application of financial-fiscal law; (5) Some challenges and limitations; the future of AI in financial-fiscal legislation; (6) Conclusions, research limitations, and future directions for study.

Overview of financial-fiscal legislation

Financial-fiscal legislation is fundamentally important for the functioning of global economies. It represents the set of legal regulations that establish principles, obligations, and rights in the fiscal and financial domains, providing the framework through which the state collects the resources necessary for its operations (Roş, 2010; Roş, 2016; Drosu Şaguna, 2011). In this sphere, we find a set of laws related to income/salary taxation, consumption taxation, budget collection, etc. The major importance of these norms lies in the fact that they ensure the resources necessary for financing important public services (Drosu Saguna & Tofan, 2010; Ştefura, 2007a,b; Cigu et al., 2020; Bostan, 2014). Without a solid fiscal framework, economies would face significant challenges in maintaining stability and growth. In addition to its direct contribution to state budget financing, financial-fiscal legislation serves as an economic regulatory tool, influencing taxpayers' consumption and investment decisions. Furthermore, financial-fiscal legislation plays a fundamental role in combating fraud and tax evasion, protecting the economy from distortions caused by illicit behaviors (Costea, 2019). As can be inferred, the legislative structure of a fiscal system is complex and varies from country to country, but generally includes several fundamental elements and certain important legal acts. Among the main categories of such regulations are those listed in Table 1.

Table 1. Main categories of financial-fiscal regulations

No.	Categories of Financial-Fiscal Regulations	Brief explanations
1.	Tax Code	This is the main legislative act that regulates taxation and tax procedures. The Tax Code establishes tax rates, methods for calculating and collecting taxes, as well as the penalties applicable for non-compliance.
2.	Legislation on Fiscal Procedure	It includes the rules regulating the submission of tax returns, deadlines, and the process of taxpayer audits by the tax authorities. These regulations detail the responsibilities of both taxpayers and tax authorities.
3.	Legislation on Indirect Taxation (VAT and Excise Duties)	Value-added tax (VAT) and excise duties are specifically regulated due to their complexity and significant impact on state revenues. VAT and excise duties are mainly applied to consumption and play a important role in balancing budgetary income.

4.	Financial-Accounting and Reporting Legislation	Accounting is an important element for monitoring and reporting economic activities. Accounting legislation regulates financial reporting standards and accounting transparency, facilitating compliance with fiscal requirements.
5,	International/EU Regulations	In a globalized economy, national legislation must be harmonized with international regulations to avoid double taxation and prevent cross-border tax evasion. This includes international double taxation avoidance treaties and European Union regulations for member states (EU, 2014).

In addition to the legislative frameworks mentioned earlier, it is important to note that there are various other norms regarding the application of financial and fiscal legislation, which are supervised and enforced by specialized institutions. In Romania, for example, the National Agency for Fiscal Administration (NAFA/ANAF) is responsible for collecting tax revenues and ensuring compliance with fiscal regulations (RG, 2013). Other institutions, such as the Ministry of Finance (RG, 2009), the Court of Accounts (RP, 1992), etc., are involved in formulating and monitoring financial and fiscal policies or tracking their effects (Bostan & Radu, 2003; Bostan, 2010a,b; Bostan, 2005).

Facilitating access to financial-fiscal legal information and improving the legal interpretation process through AI

The role of AI in the in-depth understanding of legal norms has already gained significant scope (Alecu, 2022; Iovu, 2021; Vasile, 2024), but there is still a long way to go before it can be extensively involved in the massive administration of justice (Dabass & Dabass, 2018; Morison & Harkens, 2019). What is noteworthy is that gradually, AI is becoming an indispensable tool for understanding and adapting to financial-fiscal legislation, providing effective solutions for managing and understanding large volumes of information and tracking regulatory developments. Through the use of AI technologies, interpretation and compliance processes could become faster, more accessible, and more reliable, thus contributing to the creation of a modern and efficient fiscal system. As is known, the interpretation and analysis of financial-fiscal legislation represent a complex and time-consuming process due to the technical nature and variability of this legislation; AI can intervene here, facilitating access to

information and improving the legal interpretation process. The ability of computers to understand human language (Expert.ai, 2022) plays an important role in analyzing legislative acts in the fiscal domain, with NLP designed to simplify the interpretation of legislation by enabling the rapid extraction of relevant data and direct access to applicable provisions. This facilitates a better understanding of tax obligations for both taxpayers and professionals in the field, as well as the identification of rules relevant to specific situations. NLP tools can address common legal inquiries, clarify technical terms, and identify relevant sections within extensive texts, thereby reducing errors and saving time in the interpretation process. Furthermore, AI can analyze documents to detect inconsistencies and legislative contradictions, providing valuable support to experts and tax authorities in the process of refining regulations. AI can monitor legislative developments, recognize trends, and evaluate the dynamics of legislation through algorithms that continuously process data from official bulletins and legislative archives (Paşcui, 2020). AI systems employed in this context are capable of analyzing large datasets to identify legislative patterns and predict changes (Alecu, 2022; Iovu, 2021). They can also support the creation of reports on the impact of new regulations on various sectors of the economy and society, offering decision-makers critical insights for adjusting tax policies to achieve optimal results.

The use of AI systems in the deepening and application of financial-fiscal law

Support for the deepening of financial-fiscal legislation

Understanding and mastering financial-fiscal legislation requires managing a complex set of regulations, and AI plays a important role in simplifying this task by centralizing and structuring legislative data, providing quick access to relevant norms. Machine learning platforms create extensive databases (Susskind & Susskind, 2015) that enable taxpayers and tax professionals to swiftly identify applicable rules, ensuring a continuous cycle of updates and learning. NLP technologies are important for analyzing large volumes of legislative material, generating summaries and syntheses that facilitate a rapid understanding of tax regulations. Moreover, these systems can be customized to provide content specific to the user's fiscal domain, enabling access to the latest updates and legislative interpretations, which are critical for maintaining tax compliance. Additionally, AI excels at examining the relationships between various legislative acts, identifying contradictions, overlaps, or ambiguities, and offering guidance and solutions to complex tax

issues—from interpreting legal provisions to suggesting relevant precedents in tax litigation. Another significant advantage of AI in the consistent application of tax legislation is its ability to interpret ambiguous regulations by analyzing legal texts and case law to identify common patterns of application. This allows for clearer interpretations of unclear norms, minimizing the risks of misinterpretation.

Application of financial-fiscal legislation with the help of AI

Machine learning algorithms facilitate the detection and prevention of tax fraud by identifying suspicious patterns in transactions and other fiscal data, ultimately alerting authorities to potential illicit activities, thereby strengthening the integrity of the tax system. In the foreseeable future, tax administration will undergo substantial changes (OECD, 2021). It should also be noted that AI can personalize the taxpayer experience, making fiscal law more accessible. NLP-based chatbots can provide real-time assistance, answering questions about tax obligations and guiding taxpayers through complex processes (e.g., completing tax forms). These systems can send personalized notifications regarding deadlines and requirements, encouraging voluntary compliance and reducing the effort required for compliance. Governments will have AI as a important support for evaluating the impact of fiscal policies. On the other hand, predictive analysis based on AI can anticipate the long-term effects of legislative changes, providing a detailed picture of the fiscal impact on the economy and taxpayers, allowing authorities to adjust tax policies to promote compliance while ensuring the fair application of the law.Regarding monitoring and reporting, we note that AI enables continuous monitoring of tax compliance and automatic reporting of results, as machine learning algorithms can generate compliance reports and provide an overview of how different economic entities comply with fiscal legislation. Furthermore, automatic monitoring allows authorities to quickly identify non-compliance cases and act before they become problematic. In fact, by automating the monitoring process, AI ensures better enforcement of legislation, providing a surveillance and control system that operates in real-time. Therefore, based on the above, we appreciate that these automated monitoring systems are fully capable of reducing administrative costs and improving the efficiency of applying fiscal legislation.

Some challenges and limitations; the future of AI in financial-fiscal legislation

One of the main challenges in using AI for the application of financial-fiscal legislation is the complexity of interpreting laws, especially when they include ambiguities or vague terms. Tax legislation is often written in technical language and can be difficult to interpret even for experts in the field. NLP systems, although advanced, can encounter difficulties in interpreting the exact meaning of terms related to abstract concepts, which can lead to inaccurate interpretations. Additionally, interpreting financial legislation sometimes involves considering the broader legal context, and current AI systems may not always understand these nuances. This limitation leads to risks in the application of legislation, and therefore requires human involvement to assess the results provided by AI and correct any errors. It is also worth noting that for AI to be effective, it requires high-quality datasets, but in reality, many fiscal data are incomplete, inaccurate, or fragmented, which can affect the performance and accuracy of analyses performed by algorithms. Thus, certain limitations can be discussed here (Larson, 2022). In the financial-fiscal field, data are extremely variable, and sources can be multiple (e.g., income declarations, accounting information, audit reports). If the data are not properly consolidated and cleaned, AI may offer incorrect recommendations or detect anomalies where no problem actually exists. Additionally, limitations imposed by data privacy (EU, 2016) represent a major obstacle. Strict data protection regulations may limit AI's access to complete datasets, thus affecting the ability of algorithms to learn and provide accurate results. Other challenges and limitations are outlined in Figure 1.

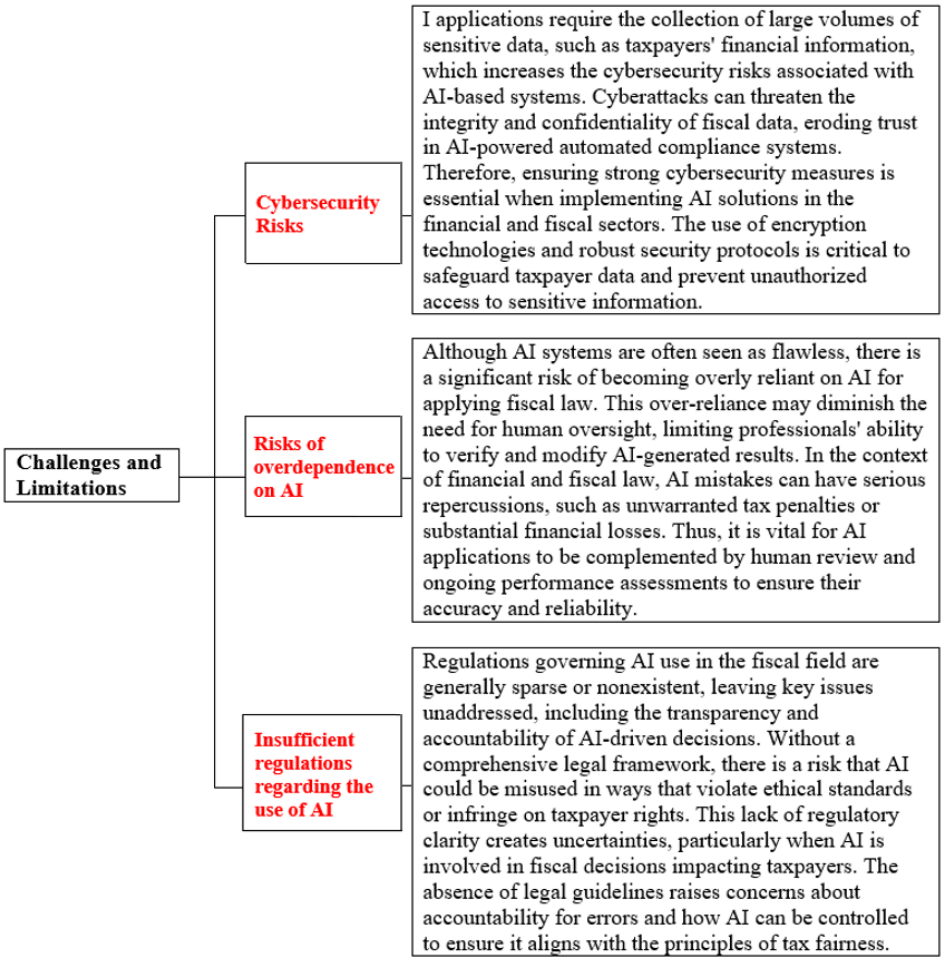


Figure 1. Challenges and limitations regarding the use of AI in implementing financial-fiscal legislation (Made based on information from: https://nvlpubs.nist.gov/nistpubs/ai/NIST.AI.600-1.pdf)

Certainly, with the progress of AI technologies, systems capable of understanding and interpreting the complex nuances of fiscal and financial legislation will emerge. We estimate that advanced generalized AI models could help analyze legislation and provide more precise interpretations tailored to the specific situations of taxpayers. In fact, the development of more advanced NLP algorithms is already expected, capable of processing not only the text of legislation but also comments and complex legal analyses, thus contributing to more accurate application of the law. Consequently, AI could become an integrated tool in the daily activities of fiscal and legal specialists. To improve

transparency and security, the future of AI in taxation could involve deeper integration with blockchain technologies, which have the potential to record transactions and changes in fiscal legislation in a decentralized, immutable, and transparent way, offering a high level of security for sensitive financial data. Thus, AI combined with blockchain could create a transaction monitoring system that fully complies with fiscal regulations in a fully automated and verifiable manner. This integration would facilitate the efficient and secure management of fiscal data, minimizing the risks of fraud and tax evasion by ensuring that all transactions are transparent and verifiable. Regarding the role of AI in predictive analysis for forecasting legislative changes, in the future, AI could help predict legislative changes by analyzing economic and political patterns to anticipate potential alterations in tax laws. AI-based predictive analysis will allow tax authorities to develop proactive policies that address the needs of the economy and taxpayers, while companies could use AI to adjust their fiscal strategies ahead of upcoming regulations, optimizing resource management and preparing for future changes.

Conclusions

Our paper demonstrates that AI can significantly contribute to keeping legal knowledge "up to date" by monitoring legislative changes and producing detailed reports on regulatory updates. In the process of refining legislation, AI enables an in-depth analysis of the fiscal and economic consequences of various regulations, offering predictive insights into the possible impacts of laws and helping authorities forecast these effects to adjust fiscal policies in line with economic trends. In this way, AI can greatly support strategic decision-making aimed at improving tax administration and creating more efficient public revenue collection systems. Furthermore, in the application of legislation, AI increases efficiency by rapidly processing and analyzing large amounts of data, identifying potential risks and compliance issues, and helping detect cases of tax fraud and evasion, thus reducing the costs involved in investigating these matters. Regarding the future of AI in the fiscal domain, we believe there are significant opportunities, but the development of a comprehensive ethical and regulatory framework is required, along with policies that ensure transparency and accountability, to prevent all possible risks. The development of appropriate regulations will contribute to strengthening trust in these systems, thus supporting a responsible and efficient transformation of fiscal systems. In conclusion, AI emerges as a cornerstone for modernizing fiscal and financial legislation and optimizing fiscal administration. However, the success of AI implementation depends on data quality, personnel training, and the integration of adequate

human oversight. In the not-so-distant future, AI has the potential to support a fairer and more transparent fiscal system, adapted to the complexities and economic needs of contemporary society.

Limitations of the research

One limitation of the study, which we mention here, is the difficulty of comprehensively addressing all legislative aspects specific to different jurisdictions. Financial and fiscal legislation varies significantly from one country to another and even across economic sectors, and the available AI solutions may be limited in their ability to adapt to these variations. In this research, the focus was on the common and general aspects of financial and fiscal legislation, but practical applicability may require considerable adaptations depending on the specific legislative context. We must also add that our paper does not include empirical data on AI implementation. Despite the detailed analysis of AI's potential, the paper predominantly relied on existing data and studies, and access to concrete examples of AI implementation in the financial and fiscal field was limited.

Future research

The limitations we referred to earlier highlight the need for future research to address the complex and multidimensional challenges related to the integration of AI into financial and fiscal legislation. We believe that a deeper understanding of the empirical, ethical, technical, and legal aspects is important for developing robust, responsible, and efficient AI solutions that will contribute to a modern and fair fiscal system.

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