

# CPT researcher Dr. Błażej Kuźniacki receives Notre Dame-IBM Technology Ethics Lab grant for interdisciplinary research in Explainable Artificial Intelligence (XAI) in tax law

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The University of Amsterdam (UvA) is proud to announce that one of the research leaders of the [CPT project](#) of the Amsterdam Centre for Tax Law (ACTL), Dr. Błażej Kuźniacki ([profile](#)), has been selected by the Notre Dame-IBM Technology Ethics Lab in the United States to receive a research grant for the team's project, "Exploring Local Post-Hoc Explanation Methods in Tax Related AI". His team's proposal was among the best of [an outstanding and varied group of proposals](#) (more than 100 were submitted), representing different jurisdictions and continents around the globe.

## The awarded team and its research proposal

Together with [Marco Almada](#) (a researcher at the Department of Law, European University Institute, Florence, Italy) and [Kamil Tyliński](#) (a data science manager at Mishcon de Reya LLP and a lecturer and researcher at the UCL School of Management, London, UK), Dr. Kuźniacki will use the awarded grant to conduct research on how to design AI systems in tax law which are capable of helping taxpayers understand the decisions of tax administrations (this subject is known as Explainable Artificial Intelligence (or XAI) and, in this way, avoid litigations such as the [Dutch SyRI case](#) or the Dutch childcare benefits affair in which underregulated algorithms were used by the tax authorities. Dr. Kuźniacki and the rest of his team want to answer the aforementioned question by preparing a white paper focused on designing transparent AI systems to help taxpayers understand AI tax-administration decisions, such as risk profiling and determinations of fraud. The project aims to prompt the data science and tax law communities to strive together for designing the ideal AI system for tax related tasks. Such ideal system would be one that combines high explanatory capability with low knowledge-engineering effort and accuracy.

## About the CPT project

Whenever major economic or social changes occur, tax systems must follow suit. Working from the assumption that society is in the process of transitioning to a new economic model, accelerated by the corona crisis, the CPT project examines how tax systems can be designed and structured for a society based primarily on cashless payment methods, online platforms and digital technologies, such as artificial intelligence and blockchain. The ultimate goal of the CPT project is to arrive at concrete recommendations to help governments and businesses to address problems under current tax systems and/or introduce structural tax reforms. The project also aims at providing guidelines and/or minimum standards for the redesign of modern tax systems.

## More information:

- [CPT-project](#)
- [Amsterdam Centre for Tax Law - ACTL](#)
- [Amsterdam Law School](#)

Source: ACTL/UvA