CFE 2025 Tax Symposium

Briefings



27 October 2025

The CFE 2025 Tax Symposium was held in Ghent on Thursday 18 September 2025. CIOT was pleased to be invited to take part in Panel Session Three of the day, ‘Technology, AI and Professional Standards in Tax Practice’. The panel chair, Jeremy Woolf, introduced the session and led the question-and-answer session following brief talks by each of the other panel members.

Nicolas Devillers (Partner, BDO Luxembourg) kicked off the session and covered how automation now handles large parts of VAT and indirect tax workflows, covering the advantages of using software and AI. Petra Pospíšilová (President, Czech Chamber of Tax Advisers) described the increase in structured reporting (for example, in relation to country-by-country reporting).

Jane Mellor (Head of Professional Standards, CIOT) focused on ethics and professional standards in relation to AI. This was based on work being undertaken in the UK in relation to Professional Conduct in Relation to Taxation (PCRT) topical guidance on AI. This guidance is currently in development and being prepared for release. Jane covered how the five PCRT principles should be applied when looking

at AI usage as follows:

- **Integrity:** Tax advisers need to consider transparency in AI usage and be able to explain how it works, and the results produced.
- **Objectivity:** Care needs to be taken in relation to potential bias in the system, which could occur because of the resources on which the AI tool draws on or even the way questions are asked.
- **Competency and due care:** Tax advisers must be competent in the use of AI and take training where required. Care is needed when reviewing AI outputs so that, for example, 'hallucinations' can be identified.
- **Client confidentiality and data privacy:** Care needs to be taken to avoid client specific data being input into public AI tools. Engagement terms may need to be reviewed.
- **Professional behaviour:** Tax advisers must comply with relevant laws and regulations and avoid any action that discredits the profession.

The CFE Professional Affairs Committee is also working on professional standards guidance in relation to an AI-influenced tax advisory environment, and this was highlighted to those attending the symposium. The group working on this has been taking a keen interest in the PCRT topical guidance in the UK and how this might inform their project.

The professional standards section of the talk finished by touching on the fact that standards for tax authorities in the use of AI remained an evolving area.

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