Asian Tax Journal Vol.27, No.3 (October 2026) pp.9－33 https://doi.org/10.35850/KJTA.27.3.1
KOREAN ACADEMIC SOCIETY OF TAXATION ISSN 3140－6092

Taxation and the Distributive Blind Spot in AI Governance

: Designing a Fiscal Interface for Digital Regulation

AI 규범체계와 조세제도의 연계 부재에 관한 연구

: 재정·분배 영향평가를 중심으로

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<Abstract>

Artificial intelligence (AI) governance is organised around safety, fundamental rights, transparency and accountability. Who captures AI-related productivity gains, who bears transition costs and how social protection is financed are questions ordinarily left to tax, labour and social-security policy. This study asks whether that division of labour remains defensible as AI alters the composition and the location of economic returns.

The study uses comparative doctrinal and institutional analysis. Six instruments were selected purposively to represent different legal forms and levels of governance : the European Union Artificial Intelligence Act, the Council of Europe Framework Convention on Artificial Intelligence, the revised OECD AI Principles, the UNESCO Recommendation on the Ethics of Artificial Intelligence, Korea's AI Basic Act and its Enforcement Decree, and the United States NIST AI Risk Management Framework. Each text is examined against five questions : whether it recognises distributive effects ; whether it expressly mentions taxation or public finance ; whether it requires an assessment capable

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Received 3 August 2026 Accepted 24 August 2026

of identifying fiscal effects ; whether it creates a lawful route for relevant information to reach fiscal authorities ; and whether it imposes a duty to coordinate with fiscal, labour, social-protection and competition institutions. Cross-country productivity estimates are drawn on to identify indicators that institutions could monitor ; no original causal estimate is offered.

Silence on taxation turns out not to be uniform. The UNESCO Recommendation expressly calls for the review of tax regimes and for consideration of new forms of taxation. What no instrument supplies is a durable procedure for fiscal-distributional assessment, for information-sharing or for coordination between AI and fiscal authorities. Cross-country estimates reinforce the need for such a procedure, because exposure and adoption can raise aggregate productivity without revealing whether the return accrues to wages, lower prices, normal profit or economic rent. That omission is described here as a fiscal interface deficit. Neither AI legal personhood for tax purposes nor the insertion of tax rates into AI statutes is endorsed. The remedy proposed is procedural—a public fiscal-distributional impact assessment, lawful data interfaces between existing authorities, and a mandatory coordination duty. Substantive liabilities belong in general tax law, and they should answer to evidence of displacement, concentration and rent rather than to a technology label.

Two separate literatures are brought together here : technology-law scholarship on regulatory design, and public-finance scholarship on the taxation of automation. The robot-tax question is reframed around the recipient of the economic return rather than the machine, and an institutional test is proposed : whether a regulatory regime can transmit material cross-domain effects to the body legally responsible for them. For Korea, the three-year basic plan and the presidential strategy committee under the AI Basic Act are identified as the readiest location for such an interface, and the domestic debate on a “robot tax”, so far centred on investment incentives, is reframed around incidence rather than substitution.

<Key words> Artificial Intelligence Taxation, Robot Tax, AI Governance, Fiscal Interface Deficit, Distributive Justice

<요 약>

인공지능(AI) 규범체계는 안전성과 기본권, 투명성, 책임성을 중심으로 짜여 있다. 반면 AI가 가져오는 생산성 이익이 누구에게 돌아가는지, 전환비용은 누가 지는지, 사회보장 재원은 어떻게 마련하는지는 조세·노동·사회보장 정책의 몫으로 남겨져 왔다. 이 연구는 AI가 경제적 수익의 구성과 소재를 바꾸는 상황에서도 이러한 역할 분담이 유지될 수 있는지를 검토한다.

연구방법은 비교법적·제도적 분석이다. 유럽연합 AI법, 유럽평의회 AI 기본협약, 개정 OECD AI 권고, 유네스코 AI 윤리 권고, 한국 AI기본법 및 시행령, 미국 NIST AI 위험관리기준과 같이 규범형식과 규율수준이 서로 다른 여섯 규범을 골라, ① 분배효과를 인식하고 있는지, ② 조세·재정을 명시적으로 언급하는지, ③ 재정효과를 파악할 수 있는 평가절차를 요구하는지, ④ 재정당국에 정보가 전달되는 적법한 경로를 두고 있는지, ⑤ 재정·노동·사회보장·경쟁 당국과 협력할 의무를 지우는지를 차례로 살펴보았다.

검토 결과 위 규범들이 조세에 관하여 일률적으로 침묵하고 있지는 않았다. 유네스코 권고는 조세제도의 재검토와 새로운 과세형태의 고려를 명시적으로 요구한다. 그러나 재정·분배 영향평가와 정보공유, AI당국과 재정당국의 협력을 뒷받침할 지속적 절차를 갖춘 규범은 없었다. 이 글은 이를 ‘재정 연계 공백(fiscal interface deficit)’이라 부르고, AI에 법인격을 부여하는 방안과 AI법에 세율을 넣는 방안은 모두 배척한다. 그 대신 공개적인 재정·분배 영향평가, 기존 기관 사이의 적

법한 자료 연계 절차, 기관 간 협력의무를 대안으로 제시한다.

이 연구는 규제체계의 설계와 평가를 다루어 온 기술법 연구와 자동화 과세를 다루어 온 재정학 연구를 잇고, 로봇세 논의의 초점을 기계가 아니라 경제적 수익이 돌아가는 주체로 옮긴다. 아울러 한국에서는 AI기본법상 3년 단위 기본계획과 대통령 소속 전략위원회가 이러한 연계 절차를 곧바로 담아낼 수 있는 자리임을 밝힌다.

<주제어> 인공지능 과세, 로봇세, AI 규범체계, 재정 연계 공백, 분배 정의

Ⅰ. Introduction

Artificial intelligence (AI) regulation is becoming both denser and more institutionalised. The European Union Artificial Intelligence Act (EU AI Act) classifies systems by risk and imposes obligations on providers and deployers.[1] International instruments frame AI through human rights, safety, transparency and accountability. National framework legislation, including Korea's AI Basic Act, combines industrial promotion with duties intended to secure trust.[2] These developments reflect a broader move in technology law from isolated rules to regulatory regimes that organise responsibilities across a technology's lifecycle (Brownsword 2019 ; Yeung and Lodge 2019 ; Clarke 2026).

The same instruments say much less about the distribution of AI-related gains and losses. AI may complement workers, displace particular tasks, raise returns to intangible assets or strengthen firms that already benefit from scale and data advantages. The fiscal consequences differ in each case, yet AI regulation and tax and social-protection policy largely proceed on separate tracks.

Administrative specialisation explains part of the separation. AI statutes address product and fundamental-rights risks ; tax codes raise revenue ; labour and social-security law deal with transition. No single statute should attempt to do all three. The problem arises when no procedure carries foreseeable fiscal and distributive effects from AI governance to the authorities competent to examine them. Without that connection, a cross-cutting problem can remain unowned even though every institution is acting within its mandate.

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1) Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonised rules on artificial intelligence, OJ L 2024/1689. https://eur-lex.europa.eu/eli/reg/2024/1689/oj (accessed 18 July 2026).

2) Framework Act on the Development of Artificial Intelligence and the Establishment of a Foundation for Trustworthiness, Act No. 20676 of 21 January 2025, as amended by Act No. 21065, in force 22 January 2026 (in Korean). https://www.law.go.kr/lsInfoP.do?lsiSeq=268543 (accessed 18 July 2026).

This study describes that problem as a fiscal interface deficit. The term is not meant to suggest that fiscal language is absent altogether. The UNESCO Recommendation on the Ethics of Artificial Intelligence asks Member States to consider tax benefits, new forms of taxation and changes to tax regimes in response to AI-based automation.[3] That is an important exception to claims of universal "distributive silence". UNESCO nevertheless leaves four questions open : who conducts the analysis, what evidence triggers a fiscal response, how tax and AI authorities coordinate, and how the result feeds back into AI policy.

The analysis begins with the economic evidence, stated cautiously. AI exposure and productivity gains are already observable in particular tasks and sectors, but neither establishes an economy-wide collapse of employment or of the labour tax base (Brynjolfsson et al. 2025 ; Acemoglu 2025 ; Gmyrek et al. 2025). The six-instrument comparison then identifies where distributive concerns enter AI governance and where the institutional chain stops. Against that background, the robot-tax debate is recast around the person or organisation that owns, deploys or benefits from AI, rather than the machine itself. The resulting proposal leaves tax bases and rates in general tax law while requiring assessment, information exchange and coordination at the regulatory boundary.

What follows is an institutional argument, not a proposal for a new AI levy. Tax law is treated as part of the environment in which digital systems are governed, though not as another task for the AI regulator. The test proposed is whether a regulatory regime can transmit material cross-domain effects to the institution legally responsible for them. This extends the practical and evaluative concerns of technology-law scholarship without claiming that every consequence of digitisation belongs inside one instrument (Brownsword 2019 ; Yeung and Lodge 2019).

The analysis is also directly relevant to Korean tax policy. Korea has enacted a comprehensive AI framework statute earlier than most jurisdictions, operates a national planning cycle capable of hosting a fiscal-distributional review, and has conducted its own domestic debate on the taxation of automation. Korea therefore offers both a test case for the argument and an early opportunity to build the interface that the comparison shows to be missing.

Chapter Ⅱ sets out the method and the normative frame. Chapters Ⅲ and Ⅳ connect the economic evidence to the comparative legal analysis. Chapters Ⅴ and Ⅵ reconsider robot taxation and develop the fiscal interface, before Chapter Ⅶ concludes.

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3) UNESCO, Recommendation on the Ethics of Artificial Intelligence, adopted 23 November 2021, paras 118-119. https://www.unesco.org/en/legal-affairs/recommendation-ethics-artificial-intelligence (accessed 18 July 2026).

Ⅱ. Research Design and Analytical Framework

1. The Literatures and the Missing Connection

Technology-law scholarship has built a substantial account of algorithmic regulation, rights-based safeguards and the institutional design of AI governance. It explains why opacity, scale and adaptive behaviour complicate ordinary models of ex ante compliance, and why oversight must extend across design, deployment and use (Yeung 2018 ; Hildebrandt 2015 ; Buiten 2019). Recent scholarship likewise emphasises the design and evaluation of regulatory regimes and the allocation of compliance functions across actors (Clarke 2026 ; Hacker and Holweg 2026). This literature offers the concepts needed to ask whether a regime has appropriate objectives, information and accountability mechanisms. It rarely treats the fiscal consequences of the regulated technology as part of that inquiry.

Public-finance scholarship approaches the problem from the opposite direction. The robot-tax literature asks whether automation should lose favourable capital allowances, bear a payroll-equivalent charge, or be taxed through a new levy (Abbott and Bogenschneider 2018 ; Guerreiro et al. 2022 ; Oberson 2024). A newer literature examines tax and expenditure policy under generative or transformative AI, including social insurance, consumption taxes, capital taxation, compute taxes and sovereign investment mechanisms (Brollo et al. 2024 ; Korinek and Lockwood 2026). These studies sharpen the choice among fiscal instruments, but they generally treat the governance of AI systems as an external fact and do not ask how regulatory institutions should identify and transmit fiscal evidence.

International tax reform forms a third, related strand. The OECD/G20 project on the tax challenges of digitalisation addresses profit allocation, base erosion and a global minimum level of taxation (OECD 2020 ; OECD 2021). It is indispensable to the taxation of AI-intensive multinational firms, but it is not an AI-governance project. Conversely, the OECD AI Principles address inclusive growth and labour-market transition but contain no operational link to the Inclusive Framework on Base Erosion and Profit Shifting (BEPS). The OECD.AI platform now includes an “AI and tax” policy area, an important sign of cross-domain attention, but it catalogues initiatives and analysis rather than creating a legal or administrative coordination duty.[4)]

The research gap lies at this institutional boundary. Whether tax law can reach profits produced

4) OECD.AI, “AI and Tax”, OECD AI Policy Observatory. https://oecd.ai/en/dashboards/policy-areas/PA18 (accessed 18 July 2026).

with AI is scarcely in doubt ; it generally can. Whether AI law contains a tax provision is a separate matter, and usually it does not, nor in most cases should it. What remains unexamined is whether AI governance supplies a reliable route by which material effects on employment-linked revenue, market concentration, rent and social expenditure become inputs into fiscal decision-making.

2. Comparative Method and Selection of Instruments

This study uses comparative doctrinal and institutional analysis. Six instruments were selected purposively to represent different legal forms and levels of governance : a binding supranational regulation (the EU AI Act) ; a treaty framework (the Council of Europe Framework Convention on Artificial Intelligence and Human Rights, Democracy and the Rule of Law) ; [5] two global soft-law instruments with broad socio-economic ambitions (the OECD AI Principles[6] and the UNESCO Recommendation) ; a binding national framework statute from Asia (Korea's AI Basic Act and its Enforcement Decree) ; [7] and a widely used voluntary national risk-management framework (the United States NIST AI Risk Management Framework, or AI RMF).[8]

No ranking of jurisdictions is intended, and the survey makes no claim to be exhaustive. The instruments have different objects, addressees and legal effects. That variation is analytically useful, because a recurring omission across unlike instruments is more informative than a comparison confined to statutes with identical functions. The analysis asks five questions of each text.

(1) Does the instrument recognise effects on work, inequality, social protection or the distribution of benefits?

(2) Does it expressly mention taxation, public finance or revenue?

(3) Does it require an assessment capable of identifying fiscal or distributional effects?

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5) Council of Europe, Framework Convention on Artificial Intelligence and Human Rights, Democracy and the Rule of Law, CETS No. 225, opened for signature 5 September 2024.

6) OECD, Recommendation of the Council on Artificial Intelligence, OECD/LEGAL/0449 (2019, amended 2024). https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0449 (accessed 18 July 2026).

7) Enforcement Decree of the Framework Act on the Development of Artificial Intelligence and the Establishment of a Foundation for Trustworthiness, Presidential Decree No. 36053 of 21 January 2026, in force 22 January 2026 (in Korean). https://www.law.go.kr/lsInfoP.do?lsiSeq=268543 (accessed 18 July 2026).

8) E. Tabassi, Artificial Intelligence Risk Management Framework (AI RMF 1.0), NIST AI 100-1, National Institute of Standards and Technology, Gaithersburg, 2023. https://doi.org/10.6028/NIST.AI.100-1.

(4) Does it create a lawful route for relevant information to reach fiscal authorities?
(5) Does it require coordination with finance, tax, labour, social-protection or competition institutions?

The answers are based on the instruments' operative provisions and on official explanatory materials available as at 18 July 2026. The comparison focuses on express legal and institutional features. Silence is not treated as proof that policymakers ignored an issue, and the absence of a tax clause is not by itself classified as a defect. The finding sought is narrower : whether the instrument provides an interface through which another competent body can examine and act on fiscal effects.

The economic literature defines the problem and the indicators that institutions could monitor ; it is not presented as an original causal estimate. This study does not calculate AI-attributable profit, job loss or revenue. Attribution is itself a design problem, and a legal proposal that depended on a precise measure of "AI-generated value" would assume away the difficulty it needs to solve.

3. Normative Frame : Human Dignity, Shared Data and Distributive Justice

The comparison of positive-law instruments also benefits from a separate account of regulatory purpose. Pope Leo XIV's 2026 encyclical *Magnifica Humanitas* addresses the safeguarding of the human person in the time of AI. It is neither a legal instrument binding states nor a technical tax proposal, and it is therefore excluded from the six-instrument comparison in Chapter Ⅳ. Its relevance here is normative. Paragraph 108 states that data result from the contributions of many people and calls for creative forms of management that treat data as a common or shared good. Paragraph 162 recognises the corrective role of progressive tax systems but rejects the view that justice begins only after wealth has been produced ; justice, it argues, concerns each phase of economic activity.[9)]

Read together, these propositions redirect attention from the machine as a putative taxpayer to the institutional allocation of gains, power and transition costs throughout AI-enabled production. International-tax commentary has connected this reasoning to digital services taxes (DSTs), on the ground that DSTs attempt to recognise value associated with user participation and data

9) Leo XIV, Encyclical Letter Magnifica Humanitas : On Safeguarding the Human Person in the Time of Artificial Intelligence, 15 May 2026, paras 108, 162.

monetisation.[10] The connection should not be overstated. The encyclical does not endorse a DST, define a tax base or resolve the legal and economic objections to turnover taxation. What it supplies is a distributive premise. The fiscal interface developed below supplies a procedure through which public institutions can test consequences before choosing an instrument.

Ⅲ. From AI Exposure to Fiscal Risk

1. What Is, and Is Not, Established

The evidence is substantial, and also limited in what it establishes. A field study of customer-support work found higher output after the introduction of generative AI, with larger gains among less experienced workers (Brynjolfsson et al. 2025). Occupational studies identify substantial exposure in clerical and highly digitised work, but exposure is not displacement : many tasks may be reorganised or augmented rather than removed (Gmyrek et al. 2025). Moving from task-level results to the economy requires assumptions about capabilities, adoption, complementary investment, sectoral composition and new task creation. Those assumptions explain much of the distance between comparatively modest estimates and more optimistic projections (Filippucci et al. 2024 ; Acemoglu 2025).

Recent cross-country work makes the aggregation problem concrete. An OECD study combines micro-level performance gains with sectoral exposure and projected adoption ; across its scenarios, countries with greater exposure and wider adoption receive an estimated 0.4－1.3 percentage-point annual boost to aggregate labour-productivity growth, while gains in some other G7 economies are as much as one-half lower (Filippucci et al. 2025). Korea's National Assembly Budget Office (NABO) applies a related micro-to-macro framework to Korea and six G7 economies. Using an adjusted task-level productivity parameter of 0.30, value-added-weighted exposure and projected adoption, it estimates ten-year cumulative total-factor-productivity gains of 4.52% for the United States, 4.50% for the United Kingdom and 4.36% for Korea ; estimates for Germany, France, Japan and Italy range from 3.18% to 4.10% (National Assembly Budget Office 2026). The Korean estimate is not a measured outcome. It is the product of an exposure estimate of 0.33 and a projected 44 percentage-point increase in adoption, and the report expressly excludes sectoral reallocation and the distribution of income between labour

10) R. Russo, "Magnifica Humanitas : What Pope Leo XIV's Encyclical Tells Us About Digital Service Taxes", Kluwer International Tax Blog, 3 July 2026.

and capital.

These estimates are useful to fiscal governance, though not as a tax base or as a forecast of revenue. They identify variables that institutions could observe, among them task-level performance, sectoral exposure, adoption and value-added weights, while leaving the incidence of the gain unresolved. A permanent technology-specific tax justified by an assumed collapse in labour income would therefore rest on a fact not established. Waiting until payroll receipts had actually fallen is no better. Ex ante law should establish a review process that can track the intermediate evidence and change course as it develops.

Three scenarios help to organise the analysis. Under an augmentation scenario, AI raises the productivity of workers, real wages and taxable profits without sustained displacement. Existing income and consumption taxes may capture much of the gain, while policy should concentrate on diffusion, skills and competition. An AI-specific tax would be difficult to justify. Under a displacement scenario, output grows while hours, employment or wage shares fall in exposed activities. Payroll-based social insurance and progressive labour-income taxation then face pressure at the same time that transition expenditure rises. Under a concentration scenario, the main effect is not aggregate job loss but an increase in returns to intangible assets, data, compute, network effects or market power. The fiscal question becomes whether corporate and capital-income taxes effectively reach those returns, especially where profits and assets are mobile.

The scenarios can coexist across sectors and time. A system that augments a professional employee may reduce demand for entry-level workers ; a firm may pay higher wages while its owners capture a still larger share of the gain ; and competition may determine whether productivity gains appear as wages, lower prices, investment or rent. Fiscal analysis must therefore examine incidence and market structure rather than infer distribution from a system's technical capacity.

2. The Tax Base Is Broader than Labour

The original robot-tax debate often begins with a stylised comparison : a human worker pays income tax and social contributions, while a machine performing the same task does not. The comparison is instructive, though it leaves a good deal out. Machines do not consume public services or possess taxable capacity. Their owners may receive higher profits, and those profits already lie within the conceptual reach of corporate and shareholder taxation. The core difficulty lies elsewhere : the composition, timing or location of taxable income may change.

Modern tax systems are not doctrinally "labour-centred" in the sense that ability to pay

depends on work. Ability to pay can be expressed through income, consumption or wealth, and corporate tax reaches organisational profit (Musgrave 1959 ; Mirrlees et al. 2011). Labour income and payroll contributions are nevertheless administratively and politically important. Employment provides regular third-party reporting and withholding, while many social-insurance entitlements are financed through contributions linked to wages. A shift from wages to retained corporate profit, capital gains or offshore intangible income can therefore weaken collection or alter incidence even where aggregate national income rises.

Two distinct fiscal risks follow. The first is a revenue-composition risk. If the wage base grows more slowly than profits or wealth, a state that relies heavily on payroll charges must either adjust its mix or accept pressure on social spending. The second is a distribution risk. Capital ownership is more concentrated than labour income, and preferential rates, deferral or cross-border mobility can cause gains to be taxed more lightly or later. Neither risk is new, and AI does not create them from nothing. It may amplify them, or shorten the time available to address them. The International Monetary Fund (IMF) is appropriately conditional on this point, recommending stronger social protection and tax-system preparedness while warning that indiscriminate taxes on automation may suppress productive investment (Brollo et al. 2024).

This distinction also narrows the legal claim. The ability-to-pay principle does not need to be reconstructed around a non-human taxpayer. What may require adjustment are the legal proxies, reporting systems and tax bases through which economic capacity is observed. The relevant taxpayer remains the person or entity that owns assets, earns income, realises gains or controls the organisation.

3. Why AI Governance Is Implicated

One might still ask why any of this belongs in AI governance. Finance ministries and tax administrations already monitor the economy. The answer is informational and institutional, not jurisdictional. AI regulators, standards bodies and sectoral supervisors may observe deployment patterns, model capabilities, systemic dependencies and high-impact uses before those changes are visible in annual tax data. Competition authorities may observe concentration and barriers to entry. Labour authorities may observe changes in hiring, task design and bargaining power. Tax authorities see accounts, transactions and ownership but may not know which changes are plausibly connected to AI adoption.

No authority holds the full picture. In addition, decisions made within AI policy affect the fiscal environment. Subsidies for compute, research credits, public procurement, regulatory

sandboxes and compliance costs influence who can develop and deploy AI. Tax incentives, in turn, influence the pace and form of adoption. Treating these decisions as wholly separate obscures the feedback between regulation and economic structure.

The claim made here is a limited one, though its consequences are not. AI governance should be able to identify a material fiscal-distributional issue and refer it, with legally usable information, to the body competent to decide. It should not determine the tax result. This division of labour supplies the benchmark for the comparative analysis that follows.

Ⅳ. Comparative Analysis : The Fiscal Interface Deficit

1. The EU AI Act and the Council of Europe Framework Convention

The EU AI Act is a product-regulation and fundamental-rights instrument adopted primarily on the internal-market legal basis in Article 114 of the Treaty on the Functioning of the European Union. It prohibits certain practices, regulates high-risk systems and creates duties for general-purpose AI models. Its application is phased, with most provisions applying from 2 August 2026. The Act addresses employment directly where AI systems are used in recruitment, worker management and access to self-employment, treating those applications as high-risk. It also requires post-market monitoring and provides an institutional structure involving the European Commission, national competent authorities, the AI Office and the European Artificial Intelligence Board.

The Act does not address taxation or public revenue. That omission is unsurprising given its legal basis and regulatory object. It becomes relevant only because the Act creates data and review processes that could reveal broader effects without providing a route for those effects to enter fiscal policy. Post-market monitoring concerns compliance and risk within the Act, not changes in employment-linked revenue or market rent. The AI Board's composition does not establish a standing fiscal role. Nothing in this suggests that the Act ought to levy tax. The observation is that a major review of AI's operation in the internal market carries no express fiscal-distributional component and no referral mechanism.

The Council of Europe Framework Convention on Artificial Intelligence and Human Rights, Democracy and the Rule of Law, opened for signature in September 2024, has a different object. It requires parties to address AI lifecycle activities consistently with human rights, democracy and the rule of law, and includes principles of equality, non-discrimination, transparency and

accountability. Article 10's commitment to measures aimed at overcoming inequalities can support attention to distributive outcomes. The Convention does not, however, mention taxation or create a fiscal assessment process. Its human-rights orientation makes that boundary understandable, and it also shows that a broad commitment to equitable outcomes does not by itself determine which institution should evaluate the economic distribution of AI gains.

2. OECD, UNESCO and NIST

The OECD AI Principles, adopted in 2019 and revised in May 2024, connect trustworthy AI with inclusive growth, sustainable development and well-being. They call on governments to build human capacity and prepare for labour-market transformation.[11] The revision responds to general-purpose and generative AI, but it does not create a tax-policy commitment. OECD work outside the Principles examines AI in tax administration and the possible implications of automation for tax design. The separation is therefore organisational rather than intellectual : both fields exist within the OECD, but the AI instrument contains no formal link to the tax-policy bodies.

UNESCO provides the clearest counterexample to a claim of fiscal silence. Under Policy Area 10 on economy and labour, paragraph 118 recommends programmes that may include tax benefits and new forms of taxation, and paragraph 119 asks Member States to examine and, if necessary, change tax regimes to counter unemployment caused by AI-based automation. These provisions deserve more attention than they have received in the robot-tax literature. They place tax policy within an AI ethics instrument and recognise public funding as part of a fair transition.

The limits of these provisions matter as much as their existence. The Recommendation does not distinguish augmentation from displacement, identify a competent authority, specify evidence or require periodic fiscal review. Its tax language appears within labour-transition policy and is oriented towards unemployment. It therefore risks reproducing the assumption that the fiscal problem is exhausted by worker substitution. Nor does it link ethical impact assessment under paragraphs 50 and 51 to a fiscal assessment under paragraphs 118 and 119. UNESCO identifies the connection without providing the institutional means to make it work.

The United States NIST AI Risk Management Framework 1.0 is voluntary and organisation-facing. Its four functions—Govern, Map, Measure and Manage—are designed to help organisations address risks to individuals, organisations and society. The framework can accommodate socio-

11) OECD, "OECD Updates AI Principles to Stay Abreast of Rapid Technological Developments", press release, 3 May 2024.

economic effects when relevant to context, but it contains no tax or public-finance module and no public-sector coordination duty. None of this is a criticism of NIST's technical mandate. It does confirm that risk-management tools used by organisations will not, without a separate public-law mechanism, generate a fiscal response.

3. Korea's AI Basic Act

Korea offers a useful national case because its AI Basic Act combines industrial promotion, national planning and trust-related obligations in a single framework statute. The Act was enacted as Act No. 20676 on 21 January 2025, amended before entry into force, and took effect on 22 January 2026. Its Enforcement Decree, Presidential Decree No. 36053, took effect on the same date. The statute requires a three-year basic plan, establishes a presidential strategy committee, supports research, data centres, clusters and adoption, and regulates transparency, safety and high-impact AI.

This breadth gives the Act more room for an interface than a narrow product-safety law. The basic plan and the strategy committee could consider fiscal and distributional effects, and the Act's planning structure can support inter-ministerial participation. Yet the current text does not require the basic plan to assess tax-base effects, the distribution of productivity gains or the financing of transition. The high-impact assessment regime focuses on effects associated with protected interests and vulnerable groups, not on public revenue. The Decree specifies transparency and high-impact duties but adds no fiscal link.

Korean discussion of a "robot tax" also requires precision. The expression has often referred to reducing or withholding tax incentives for automation-related investment, not to imposing tax liability on a robot. Korean scholarship has framed the issue as a choice between innovation incentives and a fiscal response to possible job loss, generally favouring research and investment support while addressing employment through other policies (Park 2020). That history shows why coordination matters. Promotion decisions are made through investment credits and industrial policy, while distributional concerns are assigned elsewhere. The AI Basic Act organises the first set of decisions but does not require a structured account of their fiscal effects.

4. Comparative Findings

<Table 1> summarises the analysis. The entries distinguish express tax language from an institutional interface. "None" means that the instrument creates no relevant mechanism ; it does

not imply that the issuing institution undertakes no fiscal work elsewhere.

〈Table 1〉 Fiscal and Distributional Treatment in Selected AI Governance Instruments

Instrument	Distributional or labour concern	Express tax language	Fiscal assessment, data or coordination interface
EU AI Act (2024)	Employment uses classified as high-risk ; fundamental-rights focus	None	None ; monitoring and review remain tied to the Act's risk and compliance objects
Council of Europe Framework Convention (2024)	Equality and measures aimed at overcoming inequalities	None	None ; implementation is left to parties within the Convention's human-rights scope
OECD AI Principles (2019, revised 2024)	Inclusive growth ; labour-market transition	None in the Principles	Related OECD work exists, but no formal link to tax-policy bodies
UNESCO Recommendation (2021)	Socio-economic assessment, social protection and fair transition	Yes ; tax benefits, new taxation forms and review of tax regimes	No responsible body, evidentiary threshold or link between ethical and fiscal assessment
Korea AI Basic Act (2025, in force 2026)	National planning, industrial promotion and high-impact AI	None	Planning and committee structure could support coordination, but no fiscal duty is specified
US NIST AI RMF 1.0 (2023)	Risks to individuals, organisations and society	None	No public fiscal interface ; voluntary organisation-level risk management

Source : Authors' analysis of the cited primary instruments, status as at 18 July 2026.

The table supports three conclusions. First, "distributive silence" is too absolute a description. Every instrument can accommodate some socio-economic concern, and UNESCO expressly refers to taxation. Second, tax language alone is insufficient. UNESCO has the language without a durable process, while the other instruments have planning, assessment or monitoring processes that never reach fiscal questions. Third, what the six share is an interface deficit : none combines a defined fiscal-distributional inquiry, a lawful information route and an institutional duty to consider the result.

This finding also addresses the competence objection. Different instruments have good reasons not to regulate tax. A cross-domain interface can respect those reasons, because it need only define when a matter should be assessed or referred ; the substantive response is left open.

Ⅴ. Robot Taxation Reconsidered

1. One Label, Several Instruments

“Robot tax” is not a single legal form. Proposals include treating an AI system as a taxable person ; imposing a levy on the owner or user of automated capital ; denying or reducing depreciation and investment credits ; charging a payroll-equivalent amount when automation replaces work ; taxing compute or tokens ; and using ordinary corporate or capital taxation to reach gains associated with automation (Abbott and Bogenschneider 2018 ; Oberson 2024 ; Korinek and Lockwood 2026). Economic models also show that the desirability of a robot tax depends on the technology’s complementarity with different workers, the availability of other tax instruments and the use of the revenue (Guerreiro et al. 2022).

Collapsing these instruments under one label causes avoidable confusion. A direct tax on a robot raises questions about legal personality and taxable capacity. A levy on a firm using automated equipment does not : the firm is the taxpayer and automation is part of the base or the trigger. Reducing an allowance is not a new tax subject at all ; it changes the timing or the amount of a deduction. The analysis should begin by identifying the taxpayer, the base, the incidence and the policy objective.

2. Why the Machine Should Not Be the Taxpayer

An AI system neither owns the income associated with its output nor enjoys the economic capacity that justifies taxation. It is an asset, a service or a component of an organisation, even when it acts with substantial technical autonomy. Debates about electronic legal personality do not supply a fiscal reason to interpose the system between the state and the person controlling the relevant income (Pagallo 2018a ; Pagallo 2018b). Legal personality can allocate rights and liabilities, but it cannot by itself create assets from which a machine bears the economic burden of tax. In practice, the owner, developer, deployer, shareholder, customer or worker would bear that burden.

The personhood route also creates opportunities for avoidance. Income and deductions would have to be attributed between the AI entity and related human or corporate persons. Cross-border models, cloud infrastructure and licensing arrangements would multiply residence and source questions. Existing transfer-pricing disputes over intangibles would be reproduced inside a novel category with little gain in administrability.

The question worth asking is who obtains an observable economic return. A firm may earn residual profit ; shareholders may realise gains ; owners of compute or intellectual property may receive rent ; consumers may receive lower prices ; and workers may receive higher wages. Tax law already contains categories for each recipient. What is difficult is measurement, enforcement and incidence ; the absence of a non-human taxpayer is not the obstacle.

3. Neutrality, Externality and the Case for Restraint

A payroll-equivalent robot tax is sometimes defended as neutral treatment of human and machine labour. The comparison overlooks the fact that payroll charges finance benefits and attach to an employment relationship, while a machine is capital. Tax neutrality does not require unlike bases to carry identical formal charges ; what it requires is that policy identify and justify distortions across the available margins. A tax that makes automation more expensive may preserve some jobs, but it may also deter complementary investment, reduce productivity or encourage reclassification and offshoring.

Pigouvian reasoning takes the argument no further. Automation is not a harm in itself. The external cost, if present, arises from displacement, transition, inequality or concentration, and those effects vary by use. A levy on all AI cannot track them with any precision. A broad charge may tax assistive systems that improve job quality while missing organisational changes that reduce work without a product labelled “AI”.

These objections do not prove that every automation-linked measure is unsound. A temporary levy may be a defensible second-best instrument where a clearly evidenced shock erodes payroll financing and more neutral reforms cannot be implemented quickly. The revenue could support time-limited income insurance, retraining or mobility. Even then, the levy should apply to a defined taxpayer, include a review or sunset clause, and be justified by evidence rather than by the anthropomorphic claim that a robot has failed to pay its share.

4. From Substitution to Incidence

The robot-tax debate is most valuable as an early warning. It directs attention to a possible mismatch between the location of economic gains and the bases used to finance public obligations. Its weakness is to make substitution the sole trigger. The same fiscal concern can arise without identifiable job loss if AI strengthens market power, shifts returns from current income to capital gains, or permits profits to be booked away from users and workers.

A recent Korean commentary captures the normative shift by contrasting the early robot-tax question—what should be taxed when machines replace work—with the encyclical's question of whom the community should protect.[12] The question usefully redirects attention to workers bearing transition costs, contributors whose data or creative work support AI systems, and communities financing adjustment. It cannot, however, establish that an AI firm has earned excess profit or that a particular levy is lawful or efficient.

The NABO projection shows why that distinction matters in practice. A projected Korean productivity gain of 4.36% over ten years does not reveal whether the return will appear in wages, consumer prices, normal profits or rent. Nor does it show whether employment-linked contributions will rise or fall. Because the estimate excludes labour-capital distribution, it supports monitoring and scenario analysis, not an inference that a new tax is already warranted (National Assembly Budget Office 2026).

A distribution-sensitive approach therefore follows incidence, asking whether gains appear as wages, prices, normal returns or rent ; who owns the relevant assets ; where income is recognised ; and which public expenditures rise during transition. Technical classification alone cannot answer any of this, which is why the interface developed in the next chapter is needed.

Ⅵ. Designing a Fiscal Interface for AI Governance

1. The Boundary Principle

The boundary principle is institutional restraint. AI legislation should not become a tax code, and an AI regulator should not decide tax rates. Tax liabilities require democratic authorisation,

12) H. Park, "[Column] Bill Gates Spoke of a Robot Tax ; the Pope Spoke of Humanity", Sejung Ilbo, 6 July 2026 (in Korean). https://www.sejungilbo.com/news/articleView.html?idxno=59095 (accessed 18 July 2026).

administrable bases and coordination with the rest of the tax system. Placing a special levy in a technology statute would risk inconsistent definitions, duplicate administration and rapid obsolescence.

The interface has a different function. It should make material fiscal and distributive effects visible, ensure that legally competent institutions receive relevant information, and require a reasoned response. The outcome may be no tax change. It may instead be competition enforcement, expenditure, education, social-insurance reform or the withdrawal of a poorly targeted subsidy. The interface is therefore procedural in character and neutral as between instruments.

Three mechanisms are needed : a fiscal-distributional impact assessment, a lawful data interface and institutional coordination. Each can be adapted to the constitutional and administrative structure of the jurisdiction.

2. Fiscal-Distributional Impact Assessment

A fiscal-distributional impact assessment (FDIA) should accompany major public AI strategies and periodic reviews of framework legislation. It should not be imposed on every developer or deployment. Firm-level predictions of national revenue effects would be speculative and burdensome. The responsible body should be the government department or inter-agency group preparing the AI plan, with input from finance, labour, competition and social-protection authorities.

The assessment should address four questions. First, what forms of adoption are occurring, and in which sectors? Second, what credible evidence exists on wages, employment, prices, profits, entry and concentration? Third, which revenue bases or expenditure programmes could be affected under plausible scenarios? Fourth, do current taxes, transfers and competition rules respond adequately? Exposure, adoption and measured task-level performance should be reported separately before they are combined in a macroeconomic estimate. Results should distinguish observation from assumption, specify time horizons and present sensitivity ranges. “No fiscal intervention” must remain an available and reviewable conclusion.

This process can be attached to existing legal structures. The European Commission could include a fiscal-distributional module in the periodic evaluation of the EU AI Act and coordinate it with the employment, competition and taxation directorates. Parties implementing the Council of Europe Convention could include the module in national risk and impact reviews where

economic inequality is material. Korea could place it within the three-year basic plan under Article 6 of the AI Basic Act. UNESCO could connect its ethical impact assessment under paragraphs 50 and 51 with the tax review contemplated by paragraphs 118 and 119.

The assessment should be public except where disclosure would violate tax secrecy, trade-secret protection or data-protection law. Publication matters because distributional choices are contestable, and because it keeps a technical forecast from quietly hardening into a permanent fiscal premise.

3. A Lawful Data Interface

Assessment requires information, but the answer is not a new universal reporting duty for "AI-generated value". That category is neither observable nor stable. Nor should an AI authority collect tax returns. The objective is to connect existing information under clear legal safeguards.

Relevant sources may include aggregated workforce and wage data, sectoral adoption surveys, competition indicators, public subsidy and procurement records, corporate accounts, model-market information and tax data already held by revenue authorities. Data should be shared only where a statute authorises the purpose, access is necessary and proportionate, confidentiality is protected and retention is limited. Tax secrecy and commercially sensitive information remain binding constraints. Where individual-level linkage is unnecessary, aggregated or de-identified outputs should be preferred.

Regulators should also avoid treating compute use as a universal proxy for taxable gain. Compute may help describe scale for certain general-purpose models, but it does not establish profit, displacement or rent. The link between a technical metric and a fiscal consequence must be demonstrated, not assumed.

The practical model is a query-and-response interface. An inter-agency body defines a policy question ; each authority analyses data within its legal custody ; and only the necessary result is shared. This federated approach reduces duplication and avoids creating a central repository of regulatory and tax data. It also allocates interpretation to the authority with the relevant expertise.

4. Institutional Coordination and Accountability

Coordination should be a duty rather than an informal invitation. National AI strategies and statutory reviews should require consultation with finance, tax, labour, social-protection and

competition bodies when the FDIA identifies a material effect. The coordinating body should publish the issues referred, the authority responsible and the disposition, subject to confidentiality. A legislature can then see whether a recognised problem has been acted on or simply transferred between institutions.

Korea's strategy-committee and basic-plan structure offers an immediate opportunity. The plan could include a fiscal-distributional chapter prepared jointly with the competent economic and fiscal ministries, without giving the science and technology ministry power over tax law. At European Union level, the Artificial Intelligence Board and the AI Office need not acquire tax competence ; a formal referral and consultation arrangement with the Commission services and Member State bodies would suffice.

Cross-border coordination matters because AI-intensive firms and intangible assets are mobile. OECD modelling also suggests that countries with slower domestic adoption may benefit through cheaper AI-intensive imports, while competitiveness in highly exposed sectors still depends on domestic adoption (Filippucci et al. 2026). The OECD has both an AI Policy Observatory and tax -policy bodies, including the Inclusive Framework. A joint periodic report could connect evidence on adoption, trade and market structure with developments in international tax. That would be more useful than declaring an "AI tax" before the relevant income and incidence are known.

5. The Substantive Tax Menu Remains in General Law

The interface is designed to improve diagnosis. Once evidence is available, the substantive response should follow ordinary tax-policy criteria : equity, efficiency, administrability, legal certainty and international compatibility. No single instrument will be appropriate in every scenario.

Corporate income tax is an obvious channel, because firms often receive the first accounting return from reduced costs or expanded output. It is not, however, a complete answer. Normal returns and economic rent are difficult to separate, losses and investment allowances matter, and multinational profit can be shifted. Empirical work on missing profits shows the scale of the enforcement problem for intangible-intensive firms (Tørsløv et al. 2023). The OECD/G20 Pillar Two rules provide a coordinated minimum-tax architecture for large multinational groups, but they were not designed to identify AI-related gains or to allocate them to the places affected by automation (OECD 2021). The Side-by-Side Package approved in January 2026 further

illustrates that the treatment of major multinational groups evolves through international tax institutions outside AI governance.[13] The interface should bring evidence to that process, not portray Pillar Two as an AI tax.

Where an assessment identifies durable rents from market power, a base targeted at excess returns may be more defensible than a levy on all automation. Options include stronger corporate taxation of rents, carefully designed excess-profit measures, and competition remedies that reduce rent before tax. Capital-gains and shareholder taxation may be relevant where gains accrue through asset appreciation rather than distributed profit. Wealth-tax proposals address the stock of concentrated ownership but present separate valuation, liquidity and mobility issues (Piketty 2014 ; Saez and Zucman 2019).

Consumption taxation can preserve revenue where human consumption remains broad, but distribution must be addressed through rates, credits or transfers. Korinek and Lockwood (2026) show that the preferred mix changes under more transformative scenarios and that no familiar base is guaranteed to remain sufficient. That analysis reinforces the need for periodic assessment rather than a once-and-for-all AI levy.

Social-protection finance requires separate attention. If employment-linked contributions weaken, financing can be broadened to general revenue or supplemented by taxes on capital and consumption. The choice depends on the benefit system and the national tax mix. A transition fund financed from general revenue may be more transparent than a charge that purports to measure each displaced worker. Expenditure on income support, mobility and skills is part of the distributional response, not merely a use for revenue left after tax design (Barr 2012 ; Brollo et al. 2024).

Finally, innovation incentives should be assessed together with these measures. A state should not subsidise AI investment through one instrument and attempt to reverse the same incentive with a poorly coordinated “robot tax” through another. Incentives may be justified by spillovers, but they should be targeted, transparent and reviewed for distributional as well as growth effects. Korea’s experience shows how easily the debate collapses into a binary choice between promotion and taxation. An interface allows both to be accounted for together.

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13) OECD/G20 Inclusive Framework on BEPS, Side-by-Side Package, approved 5 January 2026. https://www.oecd.org/content/dam/oecd/en/topics/policy-sub-issues/global-minimum-tax/side-by-side-package.pdf (accessed 18 July 2026).

6. Objections and Limits

Mission creep is the most immediate objection. An expanded assessment could turn an AI regulator into a general economic ministry. The boundary principle keeps the roles separate : the AI body identifies and refers ; fiscal bodies decide. Triggers should be material and periodic, not attached to every system.

There is also a risk of duplication, because finance ministries already prepare revenue forecasts and distributional analysis. Existing methods and data should be used. The added value is access to deployment information and to AI-policy decisions, not a parallel forecasting bureaucracy.

Causal attribution will often remain contestable : digitisation, the business cycle and organisational change may coincide with AI adoption. The interface does not require artificial precision. What it asks of decision-makers is disclosure of the evidential basis, the uncertainty and the plausible alternatives. General tax instruments can respond to observable profit, rent or inequality even where AI is only one cause.

This study is also limited by its purposive selection of six instruments. It does not represent every sectoral or national regime, and the proposal must be adapted to constitutional rules on taxation, administrative data and inter-agency authority. Sector-specific work is needed to test whether the available data can support a reliable fiscal-distributional assessment.

Ⅶ. Conclusion

AI governance does not display a complete silence on taxation. UNESCO expressly calls for consideration of tax benefits, new forms of taxation and changes to tax regimes in response to automation. The more persistent problem is institutional. Across the six instruments examined, none connects distributive concern to all three elements needed for action : a defined fiscal assessment, a lawful information route and a coordination duty.

The fiscal interface deficit identifies a procedural failure, not a missing AI tax. AI statutes need not contain tax rates, and AI systems should not be made taxable persons. General tax law can already reach corporate profit, capital income, consumption and wealth. Incidence, enforcement, social-protection finance and economic rent remain questions for competent fiscal institutions acting on evidence.

Major AI strategies and statutory reviews should therefore include a public fiscal-distributional assessment. Existing authorities should answer defined cross-domain questions through lawful and

proportionate data arrangements. A material finding should trigger consultation and a reasoned institutional response. Tax reform is only one possible outcome ; expenditure, competition policy, adjustment of an incentive and no intervention must also remain available.

For Korea, the most immediate step does not require new tax legislation. It requires the three-year basic plan and the presidential strategy committee under the AI Basic Act to carry a fiscal-distributional chapter prepared jointly with the fiscal and economic ministries, so that promotion measures and their distributive consequences are examined within a single planning cycle.

This reframes the robot-tax debate around recipients and forms of economic return, rather than around a comparison between a taxpaying worker and a non-taxpaying machine. Following the return to the person or organisation that receives it is both more consistent with taxable capacity and more administrable than personifying the technology.

Technology-law scholarship has long examined how regulatory regimes allocate responsibility for technological risk ; tax scholarship, how public obligations are financed. AI now calls for equal attention to the boundary between them. *Magnifica Humanitas* strengthens the normative case by locating justice within production and by treating the social provenance of data as relevant to governance. Those propositions neither make data state property nor select a tax. The cross-country productivity evidence goes no further either : it establishes plausible gains, not their ownership or their incidence. A digital regulatory system remains incomplete so long as it recognises these distributive questions while leaving the responsible institutions without a reliable way to examine and answer them.

"The study in this manuscript has been conducted in accordance with the Ethical Guidelines set forth by the Korean Academic Society of Taxation."
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[AI Disclosure statement] In preparing this manuscript the authors used a generative AI tool (OpenAI ChatGPT) solely for language editing and for organising the structure of the text. The tool was not used to generate research findings, legal analysis, data or references. The authors reviewed and edited all resulting text and take full responsibility for the content of this article.
[AI 사용 공시] 저자들은 본 원고의 언어 교정 및 구조 정리를 위해서만 생성형 AI 도구(OpenAI ChatGPT)를 사용하였으며, 연구 결과 · 법적 분석 · 데이터 · 참고문헌 생성에는 사용하지 않았음. 저자들은 모든 문구를 직접 검토 · 수정하였고, 본 논문의 내용에 대해 전적인 책임을 짐.

[Conflict of Interest] The authors declare no conflicts of interest associated with this manuscript.
[이해상충 공개] 참여 저자 모두는 본 연구와 관련하여 경제적 이해관계 또는 기타 이해상충이 없음을 확인함.

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