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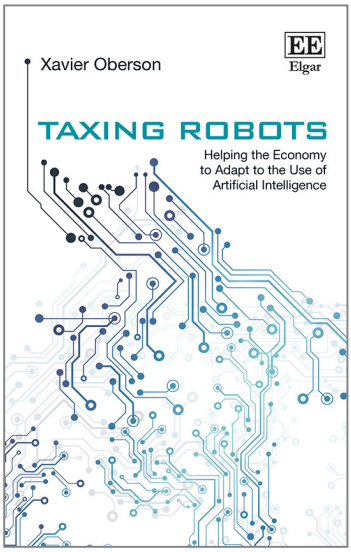
TAXING ROBOTS

Helping the Economy to Adapt to the Use of Artificial Intelligence

Xavier Oberson, University of Geneva, Switzerland



'Professor Xavier Oberson discusses one of the most pressing challenges facing our society: how taxation could help the economy to adapt to the increasing use of AI. Timely and thought-provoking, this readable contribution shows the direction in which nations would eventually meet their revenue needs in highly disruptive environments.'

– Yoshihiro Masui, University of Tokyo, Japan

The increasing use of artificial intelligence within the workplace is likely to cause significant disruption to the labour market and in turn, to the economy, due to a reduction in the number of taxable workers. In this innovative book, Xavier Oberson proposes taxing robots as a possible solution to the anticipated problem of declining tax revenues.

In accordance with guiding legal and economic principles, the book explores the various tax models that could be applied to both the use of robots, such as a usage or automation tax, and to robots directly. Numerous associated issues are discussed, such as the definition of robots for tax purposes, the difficulty of granting a tax capacity to robots, as well as the compatibility of robot taxes with international tax rules. The author concludes by putting forward a possible system for the taxation of robots, taking all of these issues into consideration.

Being the first work of its kind to explore the potential for taxing robots in detail, this book will be a unique resource for researchers in the fields of law and economics who have an interest in the impact of artificial intelligence. Lawyers and tax professionals can also benefit from Oberson's insights on what future models of taxation may look like and what the legal consequences may be.

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