The International Taxation of Autonomous Artificial Intelligence (AAI): Questions from Professor Xavier Oberson

Kunio International Tax Blog
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Dear Professor Oberson,

I am happy to have you back as a guest blogger on our blog. This time, you have asked me to pose two questions about AAI and the issue of taxation.

1. I have read your article, which discusses the concept of AAI as a resident of what I call the Single Virtual Jurisdiction (SVJ), a concept that would require both (i) a blanket source taxation and (ii) a harmonized approach for taxing income of SVJ residents worldwide. I am wondering if a similar concept could address the problem of taxing the activities or income of AAI systems elsewhere, particularly in the area of digital goods and services. Could you also consider the impact of AAI, notably on the labor market, as you write about the challenge of taxing AAI? I am aware of the potential for AAI to alter the landscape of residence taxation in the future, but I am also curious about the potential for AAI to affect the labor market.

2. I am interested in knowing your thoughts on how the tax authorities of the jurisdiction in which the factory is physically placed to relinquish residence taxing rights in that case. My view is that the PPB tier, although far from perfect, is a necessary first step in the process of taxing AAI.

Thank you for your consideration.

Best regards,

Lucas de Lima Carvalho

References


The terminology has been used by scientific stakeholders but with varying definitions. See HAIK, Anthony A.; and MERRY, Andrew. A Model of Pathways to Artificial Superintelligence Catastrophe for Risk and Decision Analysis, ArXiv, published on July 26, 2016, pp. 8-20. Available at: https://arxiv.org/abs/1607.01778.

3. The terminology has been used by scientific stakeholders but with varying definitions. See HAIK, Anthony A.; and MERRY, Andrew. A Model of Pathways to Artificial Superintelligence Catastrophe for Risk and Decision Analysis, ArXiv, published on July 26, 2016, pp. 8-20. Available at: https://arxiv.org/abs/1607.01778.

4. In: GILBERT, Mazin (Ed.). Season Three, Episode Six, aired on October 21, 2016. Netflix, TV (Streaming) Program. See note 1, p. 430. This is definitely a topic worth exploring in further detail (in a future paper by myself or by interested authors).

5. The Act has been described as a "sanctuary for AI" or by interested authors). See note 1, p. 441.

6. Our reference to a "limited ASI" indicates an ASI capable of self-updating, but independently, in some form of human containment, however controllable that might be. See note 1, p. 430. This is definitely a topic worth exploring in further detail (in a future paper by myself or by interested authors).

7. The terminology has been used by scientific stakeholders but with varying definitions. See HAIK, Anthony A.; and MERRY, Andrew. A Model of Pathways to Artificial Superintelligence Catastrophe for Risk and Decision Analysis, ArXiv, published on July 26, 2016, pp. 8-20. Available at: https://arxiv.org/abs/1607.01778.

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14. The terminology has been used by scientific stakeholders but with varying definitions. See HAIK, Anthony A.; and MERRY, Andrew. A Model of Pathways to Artificial Superintelligence Catastrophe for Risk and Decision Analysis, ArXiv, published on July 26, 2016, pp. 8-20. Available at: https://arxiv.org/abs/1607.01778.