

Will AI Replace the Tax Profession?

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Key Takeaways:

- AI will replace the mechanical and rule-based parts of the profession.
- AI will support, not replace, human intuition and empathy.
- Professionals must evolve from calculators into strategists to thrive.
- The profession is maturing with AI, not disappearing.

On 27 January 2026, I had the privilege of moderating a panel on “Tax, Artificial Intelligence, Success, and Everything in Between” jointly organised by the [Singapore Chartered Tax Professionals \(“SCTP”\)](#) and the [Singapore University of Social Sciences \(“SUSS”\)](#) Accountancy Interest Group. Together with [Ms Sharon Tan](#), retired Tax Partner, [Ms Adriana Calderon](#), Director at Transfer Pricing Solutions Asia, and [Mr Russell Sim](#), Co-founder at Taxpedited, we explored how technology is reshaping the future of the profession and what success may look like in a changing world.

Concerns with AI

Throughout the session, it became apparent that participants were concerned with the emergence of artificial intelligence (“AI”) and how it would affect their future should they choose a career in tax. One participant asked, “Do you think AI can replace not just the manual labour of number-crunching in tax, but also consulting in the future?” Another, with an information technology (“IT”) background, enquired, “What skills can be practised while still studying that will enhance a career in tax?” These are entirely valid concerns.

Let us be real. The mechanical (or the routine, standardised and repetitive) part of the profession, such as the computation of tax payable, the preparation of tax returns and their timely submission, will be replaced by AI sooner or later. The same could be said for the analytical (or rule-based reasoning) part of the profession, such as the systematic application of relevant laws, rules and regulations to each taxpayer’s unique circumstances.

All that is required is a reliable source of data and a set of well-defined rules. In this day and age, it could be argued that AI is better at these tasks because they are logic-driven and highly dependent on consistency. A tax professional may apply the same legislation hundreds of times, but fatigue and oversight may inevitably creep in. AI applies rules identically every time, across thousands of cases, without degradation. The latter therefore outperforms the former when we speak of scalability.

Opportunities with AI

Many would see the phenomenon described above as a threat, but I see it as a relief. Why? In reality, professionals choose a career in tax not because they love keying in numbers, enjoy punching the calculator or relish reconciling schedules in the wee hours of the morning. They commit themselves to the profession because of the intellectual challenge, the opportunity to solve real-world problems, and the privilege of making an impact on businesses, livelihoods and futures.

What will remain, and grow in importance, are the intuitive and empathetic parts of the profession, such as framing ambiguous problems, weighing commercial realities against legal risk, explaining tax consequences in plain language, advising taxpayers through uncertainties and exercising professional judgement and ethical reasoning. At this moment, AI is still struggling with these tasks because they require contextual understanding, value-based judgement and genuine human sensitivity.

To thrive, tax professionals must evolve from being tax calculators to being tax strategists. This is especially important in Singapore, where tax is embedded in public policy, economic strategy and governance. The elephant in the room is no longer, "What is the tax?", but rather, "Is this defensible under the practice of the tax authority?", "Is this aligned with our environmental, social and governance ("ESG") posture?", and "What reputational risks am I exposed to?"

Conclusion

At the end of the day, I highlighted to the participants that if you define yourself purely by what can be automated, you will inevitably feel threatened. However, if you define yourself by insight, judgement, communication and trust, AI becomes your assistant by freeing up your time and allowing you to focus on what truly defines the profession: thinking, advising, exercising discretion and upholding professional ethics with the public interest in mind. The tax profession is definitely maturing with AI, not disappearing.

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