



The skills top tax experts need, now and into the future

Second Commissioner Kirsten Fish's address at the UNSW 16th ATAX International Conference on Tax Administration.

Published 20 November 2025

Kirsten Fish, Second Commissioner of Taxation

Address at the UNSW 16th ATAX International Conference on Tax Administration

Sydney, 9 April 2025

(Check against delivery)

Introduction

Over the last day and a half, we've discussed the current context of tax administration and practice, focusing on digitalisation, automation, and AI. We've also touched on the human element and the people impacted by these changes.

In this session, we'll explore what these changes mean for the skill sets of tax professionals, including advisers, agents, policymakers, and administrators.

History

Historically, tax professionals have always needed specific knowledge, skills, and attributes. Egypt and Rome tax collectors and advisers required an understanding of local laws, arithmetic and valuation, communication, negotiation, and influencing skills to collect the taxes from taxpayers.

In the 16th and 17th centuries the role of tax adviser emerged. The 18th and 19th centuries saw the profession established.

As industrialisation and urbanisation progressed, the role of tax professionals evolved.

Increased law and regulation in this period required more formal education and greater tax technical knowledge.

Communication and negotiation skills remained essential as tax professionals made complex tax issues understood by a broader range of clients and increasingly engaged with government officials.

Attention to detail and detailed record keeping was crucial to manage the complexity of the tax systems of the time.

Ethics and public interest emerged as core values - first professional accounting associations were formed to standardise and regulate practices in the profession. The Institute of Chartered Accountants of Scotland, formed by Royal Charter in 1854 as The Society of Accountants in Edinburgh.

The changing nature of tax work and administration

While these core skills of tax professionals have remained consistent and are just as relevant today as they were hundreds or even thousands of years ago, the context in which these skills are applied has changed dramatically.

In 2025, globalisation has transformed the size, scale, and nature of transactions and business operations. Technology has enabled new industries to emerge, large businesses have complex and sophisticated supply chains, and even small businesses can operate globally, selling products and services through online digital platforms. Individuals are deriving income and gains and trading new digital assets and high frequency through new types of legal transactions.

Technological developments, such as automation and AI, have changed the way tax professionals work. Traditional manual tasks are being replaced by automated processes and AI tools. Legal research tasks and summarising documents can be performed in a fraction of the time and more accurately than a junior lawyer. And as Professors Alarie, Andon and Khondaker took us through yesterday, accurate and

reliable tax planning and tax advice prepared by Ai is a part of our not-too-distant future

Global trends in tax administration, such as real-time reporting, e-invoicing, and e-filing, and transparency initiatives are changing how tax professionals engage with (and do their work within) tax authorities. We heard from Second Commissioner, Jeremy Hirschhorn about how the ATO approaches its use of data, automation and AI.

Knowledge, skills, and attributes of tax professionals

So what does this mean for the knowledge, skills and attributes of today, and tomorrow's, tax professional? Like at all times in history, this evolution will not replace the tax professional, but it does change the way that we work. Human skill is still necessary, and the most human elements have become even more important.

Knowledge of the tax law, general law and the facts

It goes without saying that tax professionals continue to require a deep understanding of tax law and regulations. That has always been necessary, and it has never been sufficient.

Tax professionals must understand that the tax law exists and applies in the context of the operation of the general law and have a current working knowledge of contract law, corporations law, the law of trusts and partnerships, real property and intellectual property law, aspects of international law and more.

In a 2014 Gummow J wrote of:

*the imperative need for tax lawyers, including officers of the Commissioner and other revenue authorities, to maintain a well-grounded working knowledge of the general law as it applies from time to time and operates with tax law in its most specific sense.*¹

However, as Gummow J cautioned:

tax practitioners cannot assume that the general law criteria will apply in the same way in a tax law context, but must understand the origins of that criteria, as well as how it has been modified for tax purposes.

Further, tax practitioners cannot simply assume that general law criteria will remain static or stable and must maintain the currency of their knowledge of the general law.

The general law that tax practitioners must maintain currency in will itself continue to evolve and develop.

As globalisation and technology drives changes in business structures, operations, transactions and even the nature of assets and payments, these will necessarily drive changes in the regulatory landscape and general law that tax practitioners must understand beyond those traditional areas and into the realms of smart contracts, digital assets, payment regulation, automated decision making and privacy.

Of technology

The tax professionals of today need to work with technology and data. They do not need to be data scientists or know how to code. They need an understanding of the latest technology – what is available, what it can be used for, what it can't, and how to get the best out of it.

This is not different to any other technology we use in our daily life. Not many of us know the mechanics and electronics of what goes on under the hood of our car, but we know how to drive, what the road rules are, and what is required day-to-day to run it.

Today's tax professionals need to understand the software they work with. They need the skills to use data visualisation tools, to view and share the data. In the world of advising or advocacy tax professionals need to engage with AI, learn how to prompt it, its limits, and what is permitted to be done with it.

We've all heard that free open-source large language models (like Chat GPT) can 'hallucinate', generate convincing but incorrect responses to queries, provide inaccurate summaries of law and invent citations and cases. There are also real issues around potential breaches of copyright.

The availability of this technology, and expansion of its use, has prompted courts and tribunals in Australia and elsewhere to publish statements about its use in proceedings and decisions:

The NSW Supreme Court generally prohibits the use of generative AI in generating witness statements, expert reports and other material to be tendered in evidence and, where generative AI has been used in the preparation of written submissions, requires the

author to verify in the submissions the existence, accuracy and relevancy of all authorities referred to.

The Administrative Review Tribunal states that it “does not, and has no intention of, utilising AI services for the purposes of undertaking its review decision making function”.

In Snell’s case², Newsom J turned to ChatGPT in considering the ordinary meaning of the word ‘landscaping’ and set out in his judgment his view of the benefits and risks of using LLMs to inform an analysis of ordinary meaning of words in legal texts. He concluded that it was not ‘ludicrous’ but in fact ‘at least worth considering whether and how we might leverage LLMs in the ordinary-meaning enterprise’. He agreed with Roberts CJ that

The “use of AI requires caution and humility”

but that, given AI is ‘here to stay’ was of the view that

‘Now...is the time to figure out how to use it profitably and responsibly’.

Skills

While tax professionals need this new knowledge, the skills tax professionals have used and developed since those times of the earliest tax collectors and advisors remain relevant today, and now must be deployed in the modern environment.

Attention to detail, critical thinking, and analytical skills remain essential. Curiosity if we are to approach our work with the caution, humility and responsibility advised.

Tax professionals must question and test the outputs of automated processes and exercise judgment based on their human experience.

The modern tax professional cannot, and should not, merely accept that the outputs produced by automated processes, software, AI or other technology are correct. They must have the skills to question, to test and ensure the inputs into the process are correct, the process itself is correctly designed and that the outputs are able to be assured. They must have the knowledge to identify irregularities and exercise judgment based on their human experience and broader knowledge of the circumstances in which they are operating.

Increasingly tax professionals must understand not just what the data is, but what it means. They require the curiosity to bring tax and other

data together, the skills to analyse it, and expertise and experience to derive insight that will create commercial value.

Tax professionals are increasingly playing a strategic role, advising on business transformation and the adoption of new digital business models. A broad understanding of business operations, strategy, financial management and industry specific information and challenges is necessary for the tax professional to provide holistic advice.

In this, top tax professionals are able to adequately and appropriately assess tax risk and provide solutions to address it within the risk appetite of their client or organisation. In doing so, they do not look merely at the technical issues and consider whether an interpretation or position is 'available'.

Top tax professionals consider matters holistically, in the commercial context, with an understanding of the consequences of the position adopted for the business, the tax system, and the likely attitudes of the administrator.

Effective communication skills and collaboration are crucial. Asking questions and listening with the intent to understand is critical if the tax professional is to understand the commercial context in which they are operating, the business motivations, drivers and strategies, or the way that a process or software has been designed or operates. Operating in a way that generates strategic business value, providing sound advice within the risk appetite.

Being able to translate and communicate complex tax technical concepts with a range of stakeholders and non-tax experts is essential. Complexity brokers. In the past this may have been clients and businesses, more recently with experts necessary for the tax professional to perform the tax function (eg valuers and economists).

Now and into the future as tax is integrated with so many other parts of business and commerce, tax professionals must collaborate with other experts, translate complex tax requirements to coders, software developers and those designing processes that will be used for tax compliance, and also explain the outputs and communicate their insights from the outputs of their processes to business partners.

And of course, continue to be able to communicate the commercial context and strategy, not just the tax, to tax administrators. Being able to read the room, adapt to the audience, the context and be empathetic.

As more tax professionals work in multinational businesses, advise multinational clients, deal with international transactions and administrators across multiple jurisdictions, cultural competence has emerged as a key skill of the tax professional today.

Understanding cultural differences, and in particular, the differences between jurisdictions in cultural norms and attitudes towards tax and tax administration is essential to provide sound advice and effectively manage tax risk.

As multinationals invest into Australia, the tax professional's ability to explain the Australian environment (high political interest, high levels of transparency, well-resourced sophisticated tax administrator), how it may differ to the entity's home jurisdiction, and an ability to influence the decisions made by the entity, is a key role we expect tax professionals to play.

Attributes

Ethics and integrity are fundamental to the tax profession. For members of professional associations, or tax professionals regulated by legislation, minimum standards are expected and set out in law or code of conduct regulations. In recent times in Australia, the standards of ethical behaviour and the integrity of the profession have come under scrutiny and criticism.

Australia is reliant on tax to fund government services and the efficient running of the tax system is reliant on the existence of tax professionals. We, as a country, need tax professionals that are trusted and trustworthy.

Top tax professionals have the highest possible standards of personal and professional ethics and integrity and they stand by their convictions, even in challenging situations.

They understand the role tax plays in society, the performance of the country's tax system, and the integral part they play in it. They understand, and take care with, the influence they have over their organisation or client's attitude to tax.

Combined with their knowledge of the tax laws, top tax professionals, use their judgment and wisdom, within their personal ethical framework, to influence their clients or organisations to positions that both manage tax risk and further the interests of the tax system. They


recognise the great public interest in having a tax system that works well and critical to that is their trustworthiness.

Conclusion

With the many and varied skills that a tax expert is expected to have today, you might think they are a unicorn. But I would argue that actually we're really looking for in a tax expert is someone that is human.

As technology advances, it is our humanness, human skills become even more essential and valuable for tax professionals. With curiosity, judgment, integrity, and influence, today's tax professionals are well-placed to adapt to future changes.

Images

A headshot of [Second Commissioner Kirsten Fish \(JPEG, 340KB\)](#)  is available for download from our media centre.

Reference list

[1](#) Gummow The Law of Contracts, Trusts and Corporation as Criteria of Tax Liability (2014) 37 Melbourne University Law Review 834 (835).

[2](#) Snell v. United Specialty Insurance Company, No. 22-12581 (11th Cir. 2024) 102 F 4th 1208.

QC 105872

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).