Here I will tell some points which I have overviewed in this Machine Learning and Advanced Analytics in Tax Fraud Detection IEEE paper, was published in 2019 by Adamov Abzetdin.

So, todays time is reawakening for the Big Data, as Academic literature shows big amount of interest in technology related to Big Data applications specially to cross sectorial business. And some portion of it is devoted to applications of Big Data to Taxation even though the tax generates the huge amount of data and has potential benefits from big data analytics.

And this paper contains the conceptual approach to build theoretical and methodologies foundation for the Data Analytics.

Data Analytics helps to identify the frauds by using tools, algorithms and approaches finding the trends, patterns, regularity, and anomalies. It is important to understand some aspects like; building an industry oriented analytics model, an effective technology which includes platforms, algorithms and proven concepts, Quality results requires high quality data, utilizing traditional methods and improvements in models and indicators to apply data analytics to fraud detection effectively.

From the Literature review of these paper, we get to know that there are many fraud detection methods and techniques which are already in use and have different platforms to perform differently from which they can detect the specific type of frauds. Some of them have proposed a way finding the fraud not just using numerical data, but also textual. Also, some data mining techniques and algorithms including logistic regression, decision tree, Bayesian networks, etc in financial domain. Several machine learning techniques and socio-behavioural aspects.

Automation of core tax functions, allows streamlining of main business processes, and collect digital data. Digital Transformations is becoming way more efficient, transparent, and productive by creating and using systems like e-invoicing, e-filing, e-accounting, etc. all these systems can help tax authorities to collect relevant data from taxpayers.

Also, importance of data collection for fraud detection in tax and solution for data storage platform, deployment of right application, making all data available and capability to apply machine learning and data analytics at the scale are mentioned in this paper

By overviewing this paper, we can conclude that in the age of big data and Analytics , tax authorities and state agencies will be called to implement the advanced data analytics and machine learning for specific functions like fraud detection. And it tells how tax authorities can benefit from their operational data.